

The Ottawa County Board of Commissioners

of the County of Ottawa

Grand Haven, Michigan

RESOLUTION TO APPROVE 2012 OPERATING BUDGET

At a meeting of the Board of Commissioners of the County of Ottawa, Ottawa County, Michigan, held at the Ottawa County Administrative Annex, Olive Township, Michigan, in said County on October 25, 2011, at 1:30 p.m. local time.

PRESENT: Members – Messrs. Swartout, Holtvluwer, Visser, Holtrop, Karsten, Disselkoen, Baumann, Rycenga, DeJong, Kuyers.

ABSENT: Member – Mrs. Ruiter

The following preamble and resolution were offered by Mr. Swartout and supported by Mr. Joseph Baumann:

WHEREAS, Public Act 621 of 1978 known as the "Uniform Budgeting and Accounting Act" requires that an appropriation ordinance be adopted by this County Board of Commissioners in order to implement the operating budget of the County of Ottawa for 2012; and

WHEREAS, a notice regarding the proposed budget was published in local newspapers as required; and

WHEREAS, this County Board of Commissioners wishes to be in compliance with said State legislation; and

WHEREAS, this County Board of Commissioners through its Finance and Administration Committee, has duly deliberated, held public hearings according to law and reviewed the proposed 2012 Budgeted Revenue and Expenditures totaling \$211,486,278 and \$225,295,280, respectively, and this ordinance is prepared on the basis of said budget; and

WHEREAS, the budget anticipates no deficits as a result of any operations for 2012 and all funds have sufficient revenues and/or fund balance to meet their expenditure needs;

NOW, THEREFORE, BE IT RESOLVED that department revenues and expenditures are hereby adopted as budgeted in the "2012 Ottawa County Budget" (by line item as attached).

BE IT FURTHER RESOLVED, that the foregoing annual appropriations will be used where budgeted to support the total budgeted general operating activities along with all other Federal, State, local, private and user revenues; and

BE IT FURTHER RESOLVED, that this Appropriation Ordinance be fully spread upon the official minutes of this Commission; and

BE IT FURTHER RESOLVED, that all persons responsible for the administration of this budget be duly advised of the contents of Public Act 621 of 1978 and their respective appropriations and responsibilities for the administration of the same; and

BE IT FURTHER RESOLVED, that the County Treasurer is hereby ordered to collect 3.6000 mills for general operations and .4400 mills for the operation of the Ottawa County Central Dispatch Authority; and .3165 mills for Park development, expansion and maintenance, and

BE IT FURTHER RESOLVED, that transfers of any unencumbered balance, or any portion thereof, in any appropriation account to any other appropriation account may not be made without approval by the Board of Commissioners acting through its Finance Committee, except that transfers within a fund may be made by the County Administrator and Fiscal Services Director if the amount to be transferred does not exceed \$50,000. Any transfer which increases the total amount appropriated under this budget must be ratified, on a monthly basis, by the Board of Commissioners acting through its Finance and Administration Committee.

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


YEAS: Members - Messrs. Swartout, Holtvluwer, Visser, Holtrop, Karsten, Disselkoen, Baumann, Rycenga, DeJong, Kuyers.

NAYS: Members - None

ABSTAIN: Members - None

RESOLUTION DECLARED ADOPTED.


Chairperson, Philip Kuyers


County Clerk, Daniel Krueger

Certification

I, the undersigned, duly qualified Clerk of the County of Ottawa, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners of the County of Ottawa, Michigan, at a meeting held on October 25, 2011, 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 25th day of October, A.D., 2011.


County Clerk, Daniel Krueger

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
	Fund Balance	(\$1,352,342)	\$263,135				
SOURCES:							
Revenue							
Taxes	\$37,722,173	\$2,974,049					
Intergovernmental Revenue	\$6,810,310	\$317,600	\$1,982,676	\$144,939	\$3,587,891	\$35,160,089	
Charges for Services	\$11,827,618	\$371,460	\$403,060	\$25,000	\$629,473	\$403,700	
Fines & Forfeits	\$1,066,600						
Interest on Investments	\$151,360	\$19,357				\$36,000	\$13,699
Rental Income	\$3,244,547	\$53,500				\$56,506	
Licenses & Permits	\$270,000				\$555,676		
Other	\$416,867	\$5,000			\$194,963	\$76,953	
Operating Transfers In	\$1,125,000		\$847,403	\$49,724	\$4,002,156	\$563,108	
Bond Proceeds							
Total Revenue	<u>\$62,634,475</u>	<u>\$3,740,966</u>	<u>\$3,233,139</u>	<u>\$219,663</u>	<u>\$8,970,159</u>	<u>\$36,296,356</u>	<u>\$13,699</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	<i>SPECIAL REVENUE FUNDS</i>						
	General Fund 1010	Parks & Recreation 2081	Friend of the Court 2160	9/30 Judicial Grants 2170	Health 2210	Mental Health 2220	Solid Waste Clean - Up 2271
ACTIVITIES:							
Expenditures							
Legislative	\$466,020						
Judicial	\$11,029,283		\$3,233,139	\$219,663			
General Government	\$15,752,982						
Public Safety	\$23,135,253						
Public Works	\$747,800						\$292,100
Health & Welfare	\$908,436				\$8,970,159	\$36,296,356	
Culture & Recreation		\$3,477,831					
Community & Economic Development	\$753,537						
Other Government Functions	\$623,474						
Capital Projects							
Debt Service							
Operating Transfers Out	\$10,570,032						
Total Expenditures	<u>\$63,986,817</u>	<u>\$3,477,831</u>	<u>\$3,233,139</u>	<u>\$219,663</u>	<u>\$8,970,159</u>	<u>\$36,296,356</u>	<u>\$292,100</u>
Revenue Over (Under)							
Expenditures	<u>(\$1,352,342)</u>	<u>\$263,135</u>					<u>(\$278,401)</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Transportation System 2320	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560
Fund Balance	\$31,091				(\$98,621)	\$189,200	(\$6,190)	\$58,405
SOURCES:								
Revenue								
Taxes							\$6,500	
Intergovernmental Revenue		\$157,569						
Charges for Services	\$345,000			\$1,500				\$259,450
Fines & Forfeits								
Interest on Investments					\$26,379	\$16,873	\$277	\$2,307
Rental Income						\$383,202		
Licenses & Permits								
Other	\$31,500							
Operating Transfers In								
Bond Proceeds								
Total Revenue	<u>\$376,500</u>	<u>\$157,569</u>		<u>\$1,500</u>	<u>\$26,379</u>	<u>\$400,075</u>	<u>\$6,777</u>	<u>\$261,757</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Landfill Tipping Fees 2272	Transportation System 2320	Farmland Preservation 2340	Brownfield Redevelopment Authority 2430	Infra- structure 2444	Public Improvement 2450	Homestead Property Tax 2550	Register of Deeds Automation Fund 2560
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government						\$22,800	\$12,967	\$203,352
Public Safety								
Public Works	\$345,409	\$157,569						
Health & Welfare								
Culture & Recreation								
Community & Economic Development				\$1,500				
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out					\$125,000	\$188,075		
Total Expenditures	<u>\$345,409</u>	<u>\$157,569</u>		<u>\$1,500</u>	<u>\$125,000</u>	<u>\$210,875</u>	<u>\$12,967</u>	<u>\$203,352</u>
Revenue Over (Under)								
Expenditures	<u>\$31,091</u>				<u>(\$98,621)</u>	<u>\$189,200</u>	<u>(\$6,190)</u>	<u>\$58,405</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Stabil- ization 2570	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
Fund Balance								
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue		\$140,400	\$54,000	\$5,873,498	\$171,630	\$425,114	\$1,203,599	\$1,185,636
Charges for Services								
Fines & Forfeits								
Interest on Investments								
Rental Income								
Licenses & Permits								
Other		\$588						
Operating Transfers In		\$67,957		\$348,301	\$167,537			
Bond Proceeds								
Total Revenue		<u>\$208,945</u>	<u>\$54,000</u>	<u>\$6,221,799</u>	<u>\$339,167</u>	<u>\$425,114</u>	<u>\$1,203,599</u>	<u>\$1,185,636</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Stabil- ization 2570	Prosecuting Attorney Grants 2601	Sheriff Grant Programs 2609	Sheriff Contracts 2610	Road Patrol 2661	Workforce Investment Act - ACP 2740	Workforce Investment Act - Youth 2741	Workforce Investment Act - Adult 2742
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government		\$208,945						
Public Safety			\$54,000	\$6,221,799	\$339,167			
Public Works								
Health & Welfare						\$425,114	\$1,203,599	\$1,185,636
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures		\$208,945	\$54,000	\$6,221,799	\$339,167	\$425,114	\$1,203,599	\$1,185,636
Revenue Over (Under)								
Expenditures								

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810	Community Corrections 2850
Fund Balance	(\$39,012)							
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue	\$1,675,362	\$129,100	\$1,270,000	\$8,834	\$30,000	\$65,000		\$241,046
Charges for Services								\$190,247
Fines & Forfeits								
Interest on Investments								
Rental Income								
Licenses & Permits								
Other								\$9,374
Operating Transfers In								\$559,672
Bond Proceeds								
Total Revenue	<u>\$1,675,362</u>	<u>\$129,100</u>	<u>\$1,270,000</u>	<u>\$8,834</u>	<u>\$30,000</u>	<u>\$65,000</u>		<u>\$1,000,339</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Workforce Investment Act - 6/30 Grant Programs 2743	Workforce Investment Act - 12/31 Grant Programs 2744	Workforce Investment Act - 9/30 Grant Programs 2748	Workforce Investment Act - 3/31 Grant Programs 2749	Grant Programs Pass Thru 2750	Emergency Feeding 2800	Federal Emergency Mgt Agency 2810	Community Corrections 2850
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								\$1,000,339
General Government					\$30,000			
Public Safety								
Public Works								
Health & Welfare	\$1,714,374	\$129,100	\$1,270,000	\$8,834		\$65,000		
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures	\$1,714,374	\$129,100	\$1,270,000	\$8,834	\$30,000	\$65,000		\$1,000,339
Revenue Over (Under)								
Expenditures	(\$39,012)							

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Veterans Trust 2941	DB/DC Conversion 2970	Compensated Absences 2980
Fund Balance							\$22,712	\$39,970
SOURCES:								
Revenue								
Taxes								
Intergovernmental Revenue	\$384,364	\$1,468,170	\$175,000	\$3,669,680	\$500	\$24,704		
Charges for Services								\$76,122
Fines & Forfeits								
Interest on Investments							\$22,712	\$18,848
Rental Income								
Licenses & Permits								
Other	\$40,000	\$50,000		\$719,375				
Operating Transfers In	\$29,000		\$73,690	\$3,870,299	\$1,000			
Bond Proceeds								
Total Revenue	<u>\$453,364</u>	<u>\$1,518,170</u>	<u>\$248,690</u>	<u>\$8,259,354</u>	<u>\$1,500</u>	<u>\$24,704</u>	<u>\$22,712</u>	<u>\$94,970</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

SPECIAL REVENUE FUNDS

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Community Action Agency 2870	Weather- ization 2890	Department of Human Services 2901	Child Care Circuit Court 2920	Child Care Social Services 2921	Veterans Trust 2941	DB/DC Conversion 2970	Compensated Absences 2980
ACTIVITIES:								
Expenditures								
Legislative								
Judicial								
General Government								\$55,000
Public Safety								
Public Works								
Health & Welfare	\$453,364	\$1,518,170	\$248,690	\$8,259,354	\$1,500	\$24,704		
Culture & Recreation								
Community & Economic Development								
Other Government Functions								
Capital Projects								
Debt Service								
Operating Transfers Out								
Total Expenditures	<u>\$453,364</u>	<u>\$1,518,170</u>	<u>\$248,690</u>	<u>\$8,259,354</u>	<u>\$1,500</u>	<u>\$24,704</u>		<u>\$55,000</u>
Revenue Over (Under)								
Expenditures							<u>\$22,712</u>	<u>\$39,970</u>

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

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



2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
Fund Balance	\$182,289			\$20	(\$1,170,033)
SOURCES:					
Revenue					
Taxes	\$2,980,549				\$40,702,722
Intergovernmental Revenue	\$59,546,401				\$66,356,711
Charges for Services	\$2,705,012				\$14,532,630
Fines & Forfeits					\$1,066,600
Interest on Investments	\$156,452			\$20	\$307,832
Rental Income	\$493,208	\$1,823,020			\$5,560,775
Licenses & Permits	\$555,676				\$825,676
Other	\$1,127,753				\$1,544,620
Operating Transfers In	\$10,579,847	\$762,900			\$12,467,747
Bond Proceeds					
Total Revenue	\$78,144,898	\$2,585,920		\$20	\$143,365,313

COUNTY OF OTTAWA
2012 PROPOSED BUDGET -DETAIL BY FUND OF SOURCE AND ACTIVITY

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

2012 PROPOSED BUDGET DETAIL BY FUND OF SOURCE AND ACTIVITY	Total Special Revenue	Total Debt Service	Total Capital Projects	Total Permanent Fund	Total All Funds
ACTIVITIES:					
Expenditures					
Legislative					\$466,020
Judicial	\$4,453,141				\$15,482,424
General Government	\$533,064				\$16,286,046
Public Safety	\$6,614,966				\$29,750,219
Public Works	\$795,078				\$1,542,878
Health & Welfare	\$61,773,954				\$62,682,390
Culture & Recreation	\$3,477,831				\$3,477,831
Community & Economic Development	\$1,500				\$755,037
Other Government Functions					\$623,474
Capital Projects					
Debt Service		\$2,585,920			\$2,585,920
Operating Transfers Out	\$313,075				\$10,883,107
Total Expenditures	\$77,962,609	\$2,585,920			\$144,535,346
Revenue Over (Under)					
Expenditures	\$182,289			\$20	(\$1,170,033)

**County of Ottawa
Financing Tools
Solid Waste Clean-up Fund (2271)
History/Projections**

						ESTIMATED	BUDGET	PROJECTIONS 			
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$7,804,097	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,495,370	\$2,216,969	\$1,916,964	\$1,622,247	\$1,333,965
Revenues:											
Interest on Investments	\$335,869	\$443,448	\$274,840	\$41,269	\$41,126	\$32,655	\$13,699	\$7,094	\$383	\$18,818	\$19,609
Other Revenue	\$5,803	\$0	\$0	\$0	\$0	\$0					
Total Revenue	\$341,672	\$443,448	\$274,840	\$41,269	\$41,126	\$32,655	\$13,699	\$7,094	\$383	\$18,818	\$19,609
Expenditures:											
Landfill Clean-up	\$131,613	\$130,388	\$141,225	\$282,919	\$394,400	\$372,100	\$292,100	\$307,100	\$295,100	\$307,100	\$292,100
Transfer Out	\$0	\$0	\$2,500,000	\$0	\$0	\$0					
Capital Expenditures	\$149,106	\$178,968	\$1,704,090	\$195,582	\$56,541	\$246,805	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$280,719	\$309,356	\$4,345,315	\$478,501	\$450,941	\$618,905	\$292,100	\$307,100	\$295,100	\$307,100	\$292,100
Projected Ending Fund Balance	\$7,865,050	\$7,999,142	\$3,928,667	\$3,491,435	\$3,081,620	\$2,495,370	\$2,216,969	\$1,916,964	\$1,622,247	\$1,333,965	\$1,061,474
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$1,061,474	\$771,889	\$491,841	\$195,561	(\$91,650)	(\$386,671)	(\$684,642)	(\$985,593)	(\$1,289,554)	(\$1,596,555)	(\$1,906,626)
Revenues:											
Interest on Investments	\$17,514	\$15,052	\$10,820	\$4,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue											
Total Revenue	\$17,514	\$15,052	\$10,820	\$4,889	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Landfill Clean-up	\$307,100	\$295,100	\$307,100	\$292,100	\$295,021	\$297,971	\$300,951	\$303,961	\$307,001	\$310,071	\$313,172
Capital Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$307,100	\$295,100	\$307,100	\$292,100	\$295,021	\$297,971	\$300,951	\$303,961	\$307,001	\$310,071	\$313,172
Projected Ending Fund Balance	\$771,889	\$491,841	\$195,561	(\$91,650)	(\$386,671)	(\$684,642)	(\$985,593)	(\$1,289,554)	(\$1,596,555)	(\$1,906,626)	(\$2,219,798)

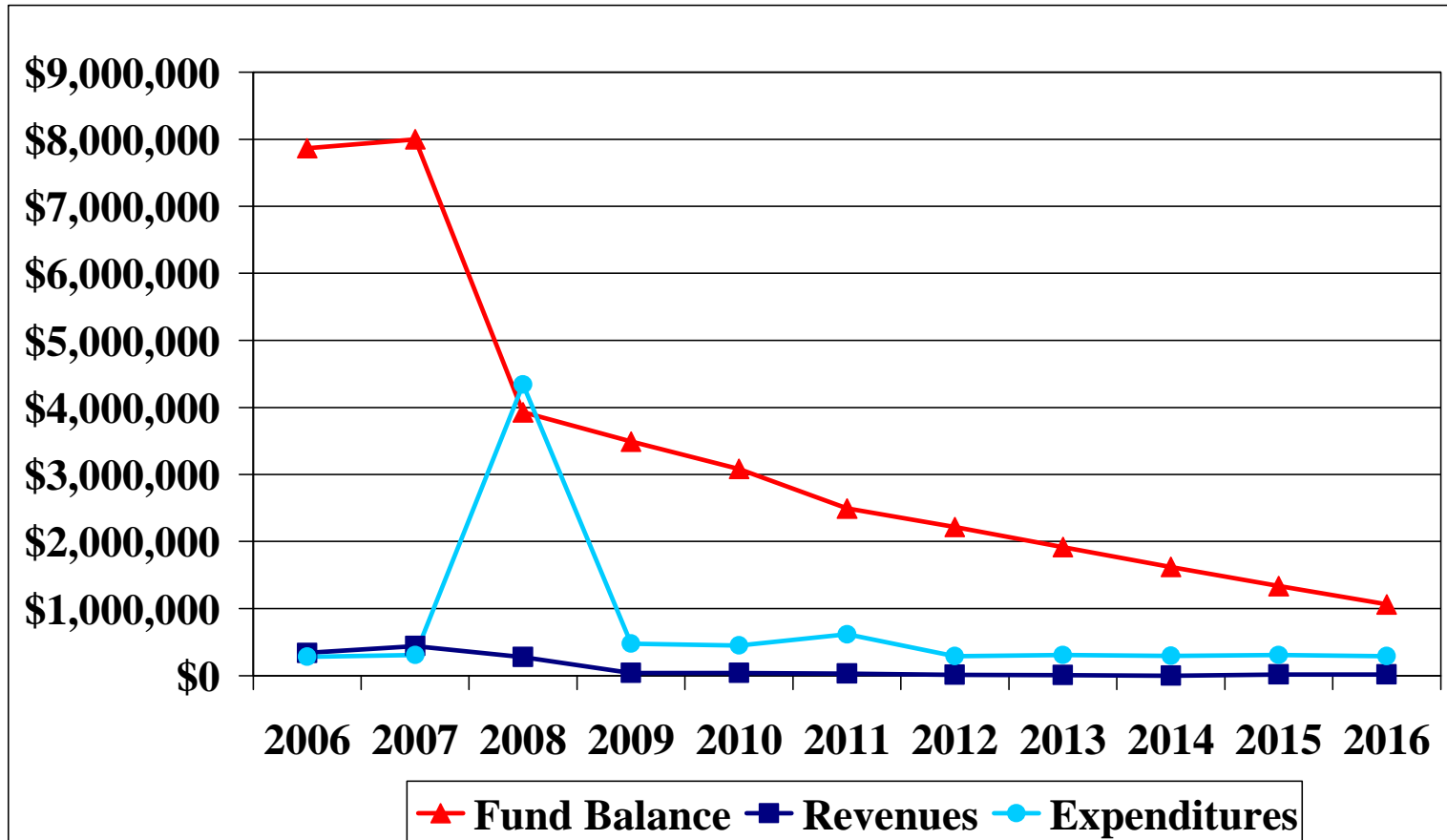
Assumes an annual interest rate of .02% - 2.9%.

Also assumes no additional capital improvement projects will be necessary (e.g., pump replacement).

The fund balance projections for this fund have further deteriorated since last year. Projected interest rates are lower and the basic operating and maintenance costs projected by the Road Commission have increased.

Specifically, prior expenditure projections for 2009 - 2027 averaged \$166,000 per year; the new projections average \$294,000. Administration continues to monitor the fund closely.

Solid Waste Clean-Up



**County of Ottawa
Financing Tools
Infrastructure Fund (2444)
History/Projections Cash Basis**

Note: This schedule is now a cash balance analysis rather than a fund balance analysis in order to track revolving loans to municipalities.

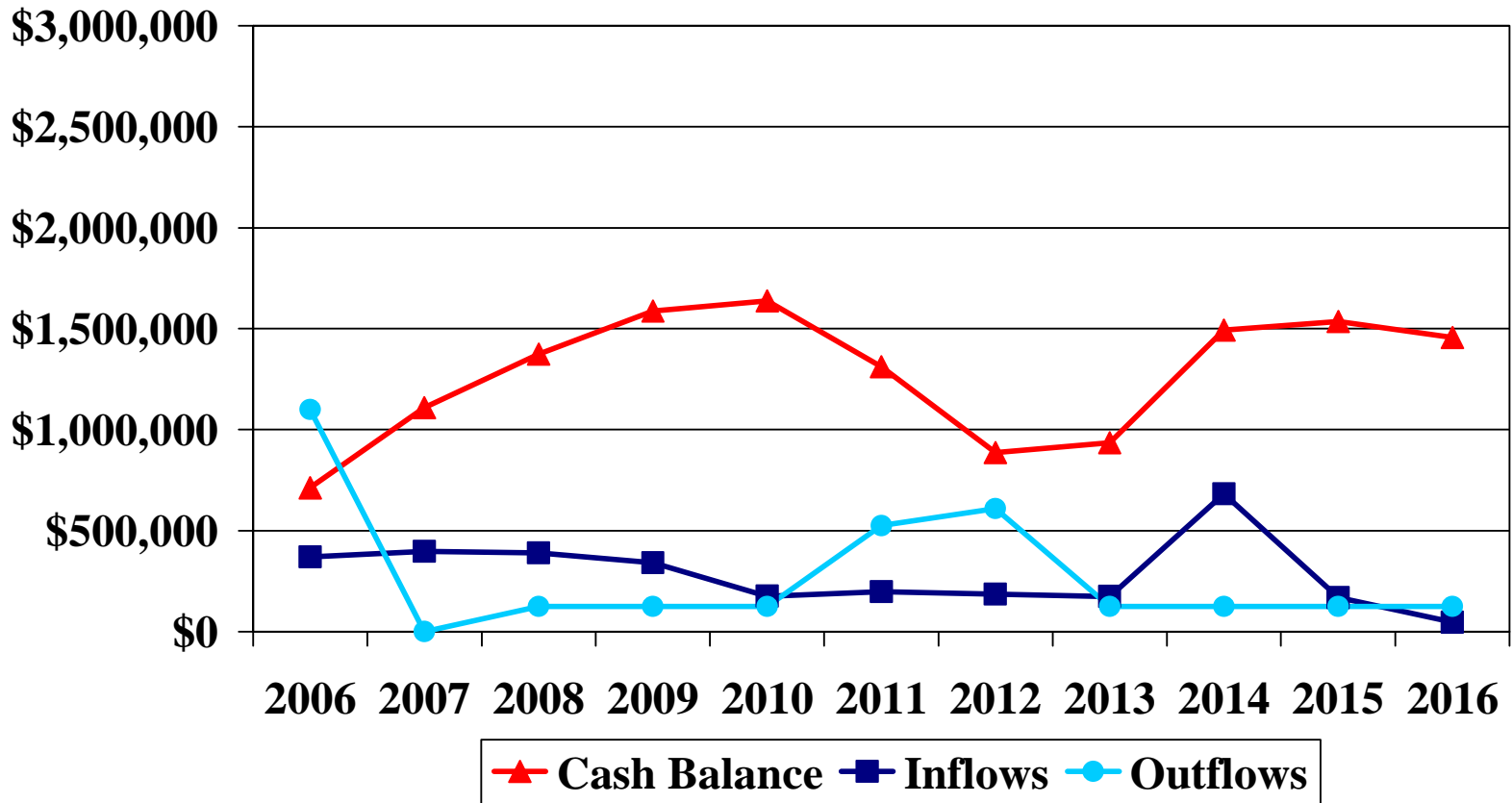
	2006	2007	2008	2009	2010	ESTIMATED 2011	BUDGET 2012	PROJECTIONS 2013	2014	2015	2016
Beginning Cash Balance	\$1,442,605	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$886,763	\$935,329	\$1,492,360	\$1,535,661
Inflows:											
Loan Repayments	\$322,197	\$349,866	\$335,901	\$288,280	\$158,842	\$177,189	\$168,016	\$168,016	\$679,125	\$168,016	\$28,968
Interest on Investments ¹	\$47,699	\$46,748	\$53,148	\$51,768	\$16,926	\$20,184	\$17,394	\$5,550	\$2,906	\$285	\$17,517
Transfer from the Project Portion											
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$369,896	\$396,614	\$389,049	\$340,048	\$175,768	\$197,373	\$185,410	\$173,566	\$682,031	\$168,301	\$46,485
Outflows:											
Land & Land Improvements	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer to DB-DC fund						\$400,000					
Wright Township	\$0	\$0	\$0	\$0	\$0	\$0	\$485,000	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$1,100,000	\$0	\$125,000	\$125,000	\$125,000	\$525,000	\$610,000	\$125,000	\$125,000	\$125,000	\$125,000
Ending Cash Balance	\$712,501	\$1,109,115	\$1,373,164	\$1,588,212	\$1,638,980	\$1,311,353	\$886,763	\$935,329	\$1,492,360	\$1,535,661	\$1,457,146

PROJECTIONS


	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Cash Balance	\$1,457,146	\$1,354,303	\$1,252,611	\$1,153,187	\$1,054,867	\$957,748	\$862,301	\$764,109	\$663,103	\$559,204	\$452,330
Inflows:											
Loan Repayments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments ¹	\$22,157	\$23,308	\$25,576	\$26,680	\$27,881	\$29,553	\$26,808	\$23,994	\$21,101	\$18,126	\$15,066
Operating Transfers - General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Inflows	\$22,157	\$23,308	\$25,576	\$26,680	\$27,881	\$29,553	\$26,808	\$23,994	\$21,101	\$18,126	\$15,066
Outflows:											
Land & Land Improvements	\$0										
Building & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other / Consultants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Total Outflows	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Ending Cash Balance	\$1,354,303	\$1,252,611	\$1,153,187	\$1,054,867	\$957,748	\$862,301	\$764,109	\$663,103	\$559,204	\$452,330	\$342,396

¹ Assumes an annual interest rate of .02% to 2.9%.

Infrastructure



**County of Ottawa
Financing Tools
Public Improvement Fund (2450)
History/Projections**

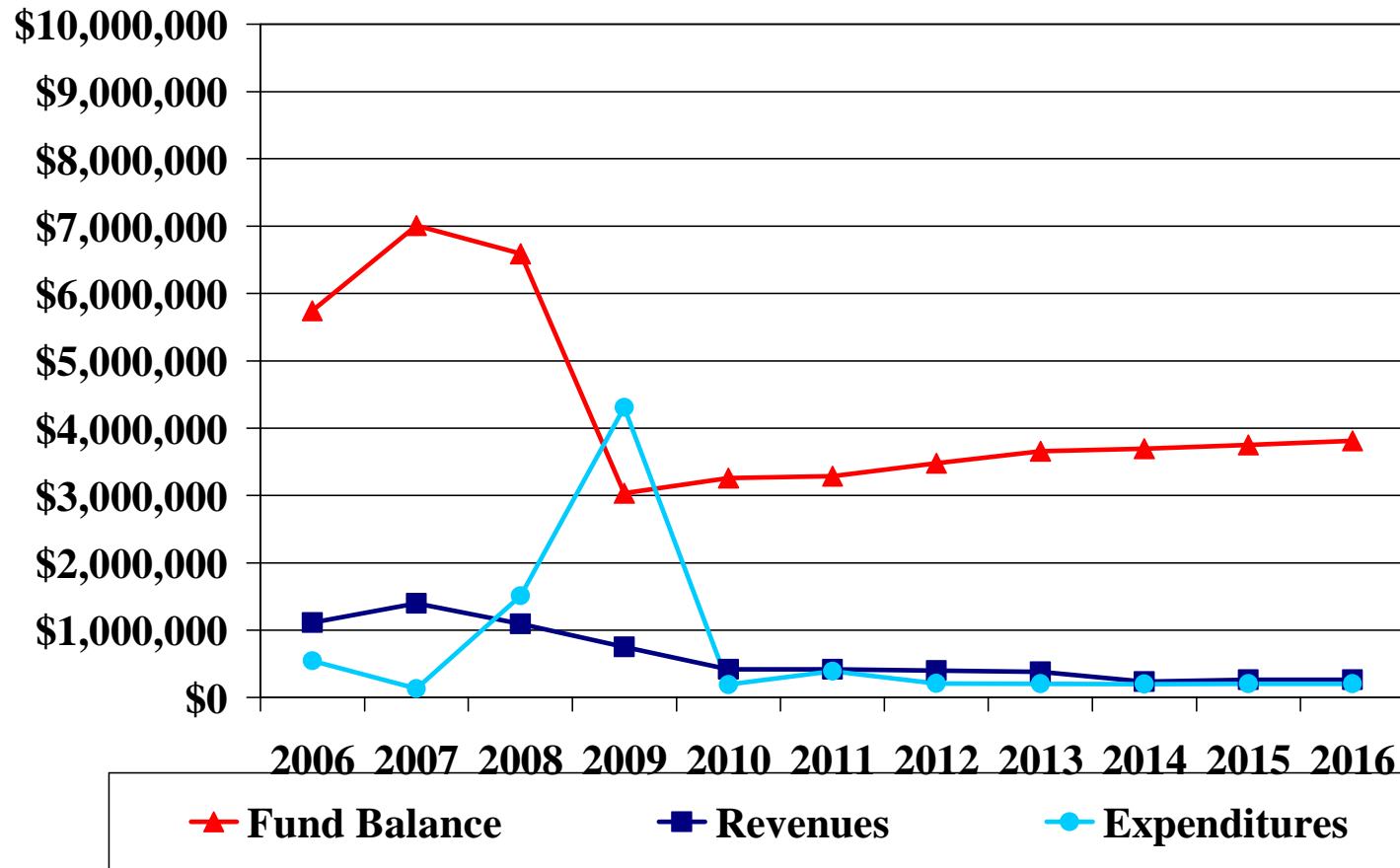
	ESTIMATED BUDGET PROJECTIONS 										
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Beginning Fund Balance	\$5,176,075	\$5,740,998	\$7,008,669	\$6,590,988	\$3,033,859	\$3,262,592	\$3,289,037	\$3,478,237	\$3,655,319	\$3,691,535	\$3,751,970
Revenues:											
Interest on Investments	\$231,670	\$346,122	\$328,830	\$38,765	\$39,217	\$33,297	\$16,873	\$11,130	\$731	\$42,822	\$55,154
12251 James Street Building	\$215,916	\$215,919	\$130,138	\$45,626	\$43,200	\$42,798	\$42,798	\$44,119	\$44,119	\$44,119	\$44,119
Coopersville Building	\$26,736	\$26,736	\$26,736	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FLA Building	\$465,627	\$459,825	\$452,606	\$473,989	\$451,324	\$462,657	\$462,657	\$447,694	\$316,227	\$301,755	\$287,400
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Hudsonville Human Services	\$10,041	\$10,952	\$10,952	\$10,952	\$10,952	\$913					
Grand Haven Human Services	\$66,432	\$66,437	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914	\$45,914
Other Revenue	\$67,415	\$72,906	\$71,756	\$99,808	\$104,155	\$105,185	\$105,577	\$105,144	\$105,144	\$105,144	\$105,144
Rent Diverted to General Fund					(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Operating Transf In		\$173,994		\$10,488							
Total Revenues	\$1,110,093	\$1,399,147	\$1,093,188	\$751,798	\$421,018	\$417,020	\$400,075	\$380,257	\$238,391	\$266,010	\$263,987
Expenditures											
Building & Improvement	\$70,510	\$125,636	\$176	\$195,928		\$200,000	\$20,000				
Debt Service - GH/WO	\$0	\$325	\$187,713	\$187,200	\$186,900	\$187,875	\$188,075	\$188,175	\$187,175	\$190,575	\$188,825
Operating Transf Out GH/WO	\$68,161	\$0	\$1,266,618	\$3,917,388							
Other / Consultants	\$406,499	\$5,515	\$56,362	\$8,411	\$5,385	\$2,700	\$2,800	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$545,170	\$131,476	\$1,510,869	\$4,308,927	\$192,285	\$390,575	\$210,875	\$203,175	\$202,175	\$205,575	\$203,825
Projected Ending Fund Balance	\$5,740,998	\$7,008,669	\$6,590,988	\$3,033,859	\$3,262,592	\$3,289,037	\$3,478,237	\$3,655,319	\$3,691,535	\$3,751,970	\$3,812,132

PROJECTIONS 



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$3,812,132	\$3,763,998	\$4,012,351	\$4,261,343	\$4,517,831	\$4,735,786	\$4,945,314	\$5,145,014	\$5,335,482	\$5,501,648	\$5,658,405
Revenues:											
Interest on Investments	\$62,900	\$73,398	\$88,272	\$106,534	\$131,017	\$137,338	\$143,414	\$149,205	\$154,729	\$159,548	\$164,094
12251 James Street Building	\$44,119	\$44,119	\$44,119	\$44,119	\$44,119	\$44,127	\$41,837	\$41,156	\$41,156	\$41,156	\$41,156
Coopersville Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
FLA Building 1	\$273,158	\$259,022	\$244,987	\$231,046	\$217,194	\$203,426	\$189,737	\$173,642	\$140,816	\$127,328	\$113,897
WEMET	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256	\$26,256
Grand Haven Human Services	\$45,914	\$45,914	\$45,914	\$45,914	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent Diverted to General Fund	(\$300,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144	\$105,144
Total Revenues	\$257,491	\$553,853	\$554,692	\$559,013	\$523,730	\$516,291	\$506,388	\$495,403	\$468,101	\$459,432	\$450,547
Expenditures											
Building & Improvement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Debt Service - GH/WO	\$190,625	\$190,500	\$190,700	\$187,525	\$190,775	\$191,763	\$191,688	\$189,935	\$186,935	\$187,675	\$188,850
Other / Consultants	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Total Expenditures	\$305,625	\$305,500	\$305,700	\$302,525	\$305,775	\$306,763	\$306,688	\$304,935	\$301,935	\$302,675	\$303,850
Projected Ending Fund Balance	\$3,763,998	\$4,012,351	\$4,261,343	\$4,517,831	\$4,735,786	\$4,945,314	\$5,145,014	\$5,335,482	\$5,501,648	\$5,658,405	\$5,805,102

1 Assumes a 20% decrease in our contract with DHS; the lease expires in 2014. Interest is estimated at .02% to 2.9% annually.

Public Improvement



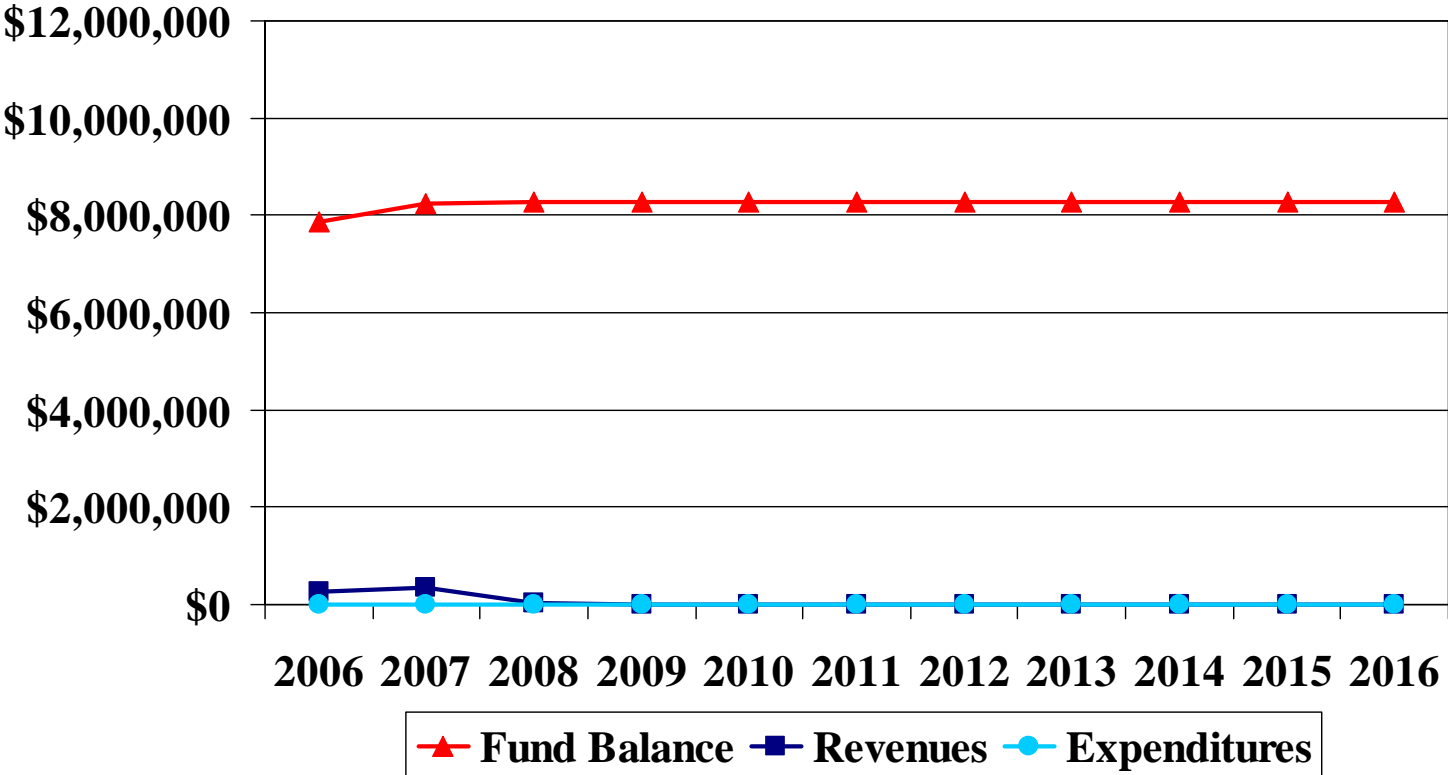
**County of Ottawa
Financing Tools
Stabilization Fund (2570)
History/Projections**

	2006	2007	2008	2009	2010	ESTIMATED 2011	BUDGET 2012	PROJECTIONS 2013	2014	 2015	2016
Beginning Fund Balance	\$7,603,560	\$7,872,350	\$8,232,069	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Revenues:											
Transfer from General Fund	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$268,790	\$359,719	\$37,604	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$7,872,350	\$8,232,069	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Interest Income to General Fund	\$348,068	\$363,973	\$365,635	\$119,910	\$101,791	\$113,295	\$40,521	\$26,463	\$1,654	\$95,928	\$121,564
	PROJECTIONS										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Revenues:											
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures:											
Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673	\$8,269,673
Interest Income to General Fund	\$136,450	\$161,259	\$181,933	\$206,742	\$239,821	\$239,821	\$239,821	\$239,821	\$239,821	\$239,821	\$239,821


Notes: Estimated interest income to the General Fund is calculated at .02% - 2.9% per year


This financing tool is not currently fully funded. The estimated amount required to achieve full funding at 12/31/10 is estimated at \$886,111.

Stabilization



County of Ottawa
Financing Tools
Delinquent Tax Revolving Fund (5160)
History/Projections

	2006	2007	2008	2009	2010	ESTIMATED 2011	BUDGET 2012	PROJECTIONS 2013	2014	 2015	2016
Beginning Fund Balance	\$24,343,239	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$23,586,210	\$22,789,457	\$22,059,544	\$21,335,494	\$20,720,191
Revenues:											
Operating Revenue	\$1,149,927	\$1,519,704	\$1,917,109	\$2,225,825	\$1,853,450	\$1,671,842	\$1,809,311	\$1,888,079	\$1,871,886	\$1,818,300	\$1,737,731
Forfeiture Revenue	\$141,926	\$192,211	\$284,488	\$569,925	\$260,332	\$250,620	\$238,815	\$236,189	\$249,901	\$242,460	\$225,233
Nonoperating Revenue	\$844,786	\$999,816	\$706,196	\$156,383	\$200,078	\$160,000	\$78,400	\$75,823	\$2,877	\$162,107	\$197,372
Total Revenue	\$2,136,639	\$2,711,731	\$2,907,793	\$2,952,133	\$2,313,860	\$2,082,462	\$2,126,526	\$2,200,091	\$2,124,664	\$2,222,867	\$2,160,336
Expenses:											
Operating Expenses	\$1,374	\$1,012	\$1,012	\$591	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$85,408	\$78,627	\$132,805	\$188,591	\$151,162	\$158,920	\$246,902	\$259,247	\$251,470	\$243,926	\$231,730
Transfer to General/Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000
Prin & Int Pmts	\$2,156,657	\$2,461,911	\$2,618,412	\$2,597,836	\$2,618,201	\$2,609,128	\$2,051,377	\$2,045,757	\$1,972,244	\$1,969,244	\$1,967,994
Total Expenses	\$2,243,439	\$2,541,550	\$2,752,229	\$2,787,018	\$2,769,363	\$2,768,048	\$2,923,279	\$2,930,004	\$2,848,714	\$2,838,170	\$2,824,724
Ending Fund Balance	\$24,236,439	\$24,406,620	\$24,562,184	\$24,727,299	\$24,271,796	\$23,586,210	\$22,789,457	\$22,059,544	\$21,335,494	\$20,720,191	\$20,055,803

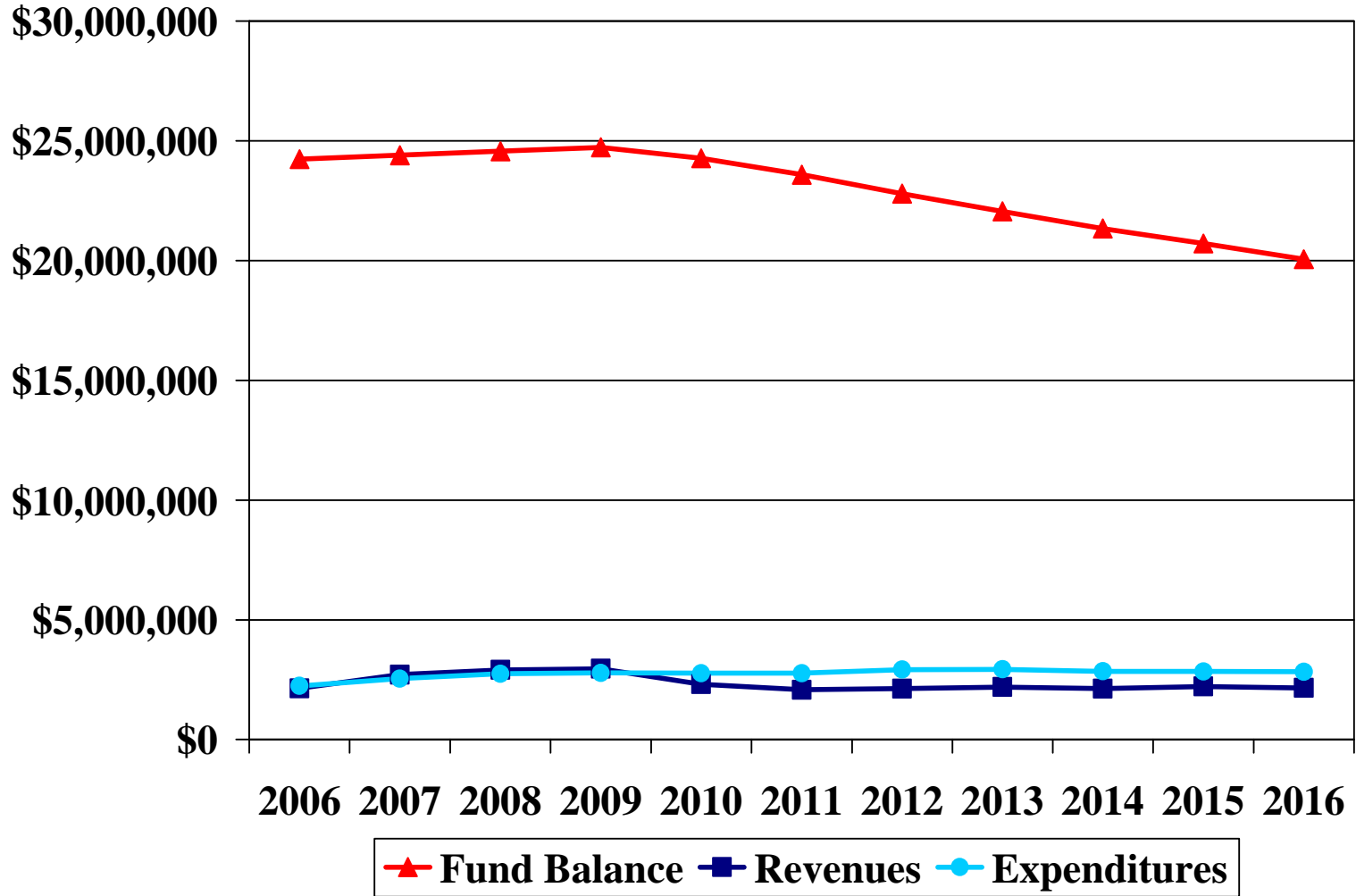
											
	PROJECTIONS 2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Balance	\$20,055,803	\$19,342,815	\$19,451,771	\$19,555,184	\$19,717,174	\$19,930,339	\$20,196,546	\$20,497,071	\$20,809,976	\$21,116,427	\$22,017,138
Revenues:											
Operating Revenue	\$1,663,868	\$1,608,848	\$1,583,301	\$1,578,280	\$1,589,392	\$1,651,034	\$1,672,062	\$1,673,466	\$1,661,385	\$1,645,066	\$1,604,931
Forfeiture Revenue	\$223,089	\$214,714	\$197,230	\$220,601	\$208,047	\$206,903	\$220,048	\$220,048	\$215,578	\$217,397	\$214,329
Nonoperating Revenue	\$215,760	\$245,925	\$283,724	\$325,594	\$380,817	\$383,779	\$382,462	\$391,125	\$400,113	\$410,292	\$438,009
Total Revenue	\$2,102,717	\$2,069,487	\$2,064,255	\$2,124,475	\$2,178,256	\$2,241,716	\$2,274,572	\$2,284,639	\$2,277,076	\$2,272,755	\$2,257,269
Expenses:											
Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeiture Expenses	\$222,461	\$215,787	\$213,629	\$213,629	\$215,765	\$226,553	\$226,553	\$226,553	\$224,287	\$222,044	\$215,383
Transfer to General/Other Funds	\$625,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Prin & Int Pmts	\$1,968,244	\$744,744	\$747,213	\$748,856	\$749,326	\$748,956	\$747,494	\$745,181	\$746,338	\$150,000	\$150,000
Total Expenses	\$2,815,705	\$1,960,531	\$1,960,842	\$1,962,485	\$1,965,091	\$1,975,509	\$1,974,047	\$1,971,734	\$1,970,625	\$1,372,044	\$1,365,383
Ending Fund Balance	\$19,342,815	\$19,451,771	\$19,555,184	\$19,717,174	\$19,930,339	\$20,196,546	\$20,497,071	\$20,809,976	\$21,116,427	\$22,017,138	\$22,909,024

Long term projections for this fund are difficult to determine due to the overall economic volatility. These projections reflect changes in the annual delinquency of -5% to +5%.



Interest for 2013 thru 2027 ranges from .02% to 2.9% annually.

Principal and interest payments include bond fees

Delinquent Tax Revolving Fund



County of Ottawa
Financing Tools
Equipment Replacement Funds (6450, 6550, 6641)
History/Projections

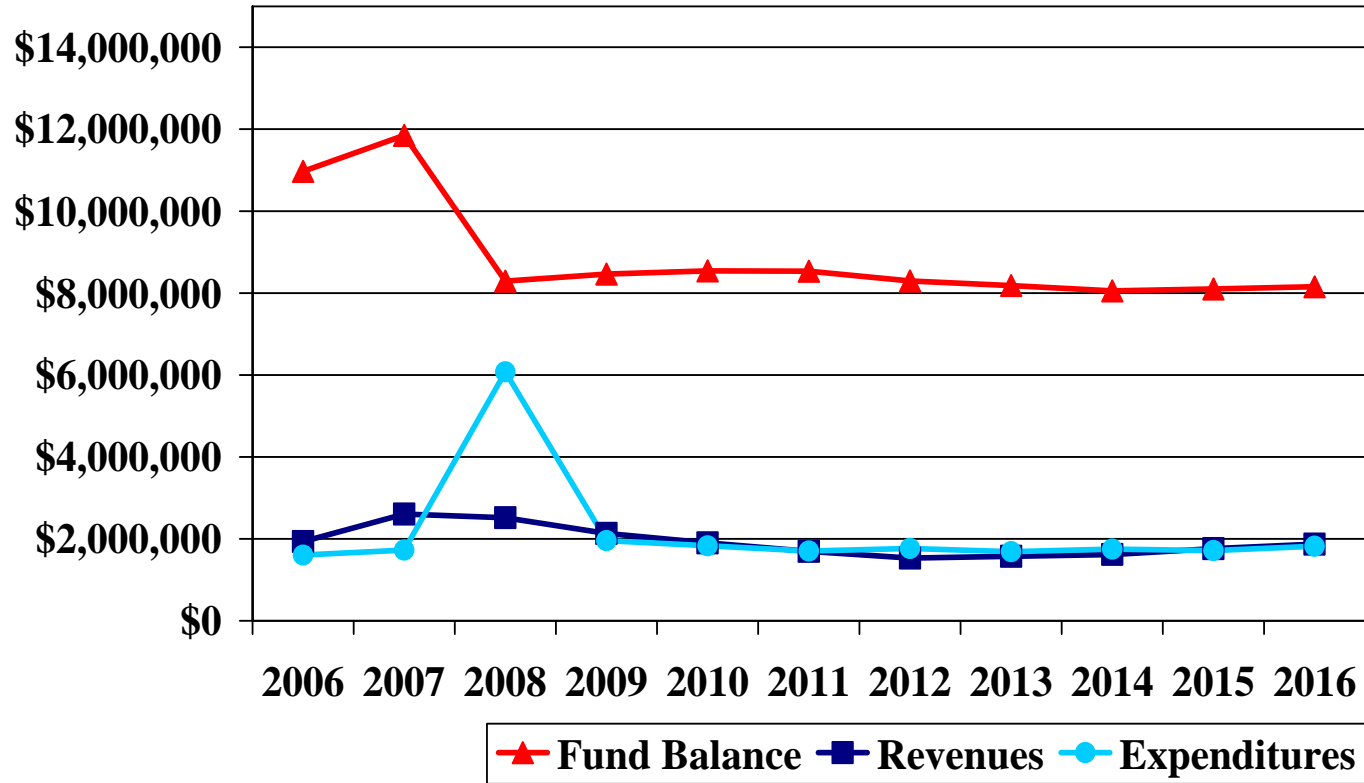
	2006	2007	2008	2009	2010	2011	BUDGET 2012	PROJECTIONS 2013	 2014	2015	2016
Beginning Fund Equity	\$10,644,405	\$10,973,713	\$11,852,958	\$8,292,565	\$8,467,220	\$8,541,912	\$8,533,875	\$8,298,428	\$8,186,442	\$8,056,194	\$8,101,279
Revenues:											
Operating Revenue	\$1,832,838	\$2,192,322	\$2,153,830	\$2,022,826	\$1,830,107	\$1,557,096	\$1,570,742	\$1,633,645	\$1,692,821	\$1,654,452	\$1,756,051
Nonoperating Revenue	\$102,183	\$414,047	\$363,898	\$110,927	\$74,714	\$140,880	\$86,773	\$67,052	\$53,522	\$106,545	\$117,950
Diverted Phone Commissions	\$0	\$0	\$0	\$0	\$0	\$0	(\$125,000)	(\$125,000)	(\$125,000)	\$0	\$0
Operating Transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$1,935,021	\$2,606,369	\$2,517,728	\$2,133,753	\$1,904,821	\$1,697,976	\$1,532,515	\$1,575,698	\$1,621,343	\$1,760,997	\$1,874,001
Expenses:											
Operating Expenses	\$1,605,713	\$1,727,124	\$1,828,121	\$1,809,098	\$1,680,129	\$1,556,013	\$1,617,962	\$1,537,684	\$1,601,591	\$1,565,912	\$1,668,920
Debt Service - GH/WO	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$4,100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,605,713	\$1,727,124	\$6,078,121	\$1,959,098	\$1,830,129	\$1,706,013	\$1,767,962	\$1,687,684	\$1,751,591	\$1,715,912	\$1,818,920
Ending Fund Equity	\$10,973,713	\$11,852,958	\$8,292,565	\$8,467,220	\$8,541,912	\$8,533,875	\$8,298,428	\$8,186,442	\$8,056,194	\$8,101,279	\$8,156,360
	PROJECTIONS 										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Fund Equity	\$8,156,360	\$8,205,409	\$8,260,921	\$8,338,917	\$8,431,183	\$8,539,556	\$8,663,471	\$8,778,847	\$8,880,825	\$8,996,612	\$9,073,435
Revenues:											
Operating Revenue	\$1,730,615	\$1,747,552	\$1,880,217	\$1,959,061	\$1,967,894	\$1,982,908	\$1,751,583	\$1,963,853	\$2,259,871	\$2,230,989	\$2,147,277
Nonoperating Revenue	\$117,070	\$127,084	\$153,321	\$171,205	\$191,357	\$211,058	\$206,670	\$197,646	\$215,687	\$181,435	\$138,523
Total Revenue	\$1,847,685	\$1,874,636	\$2,033,538	\$2,130,266	\$2,159,251	\$2,193,965	\$1,958,254	\$2,161,500	\$2,475,558	\$2,412,424	\$2,285,801
Expenses:											
Operating Expenses	\$1,648,636	\$1,669,123	\$1,805,542	\$1,887,999	\$1,900,878	\$1,920,051	\$1,692,877	\$1,909,522	\$2,209,771	\$2,185,601	\$2,106,737
Debt Service - GH/WO	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Operating Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$1,798,636	\$1,819,123	\$1,955,542	\$2,037,999	\$2,050,878	\$2,070,051	\$1,842,877	\$2,059,522	\$2,359,771	\$2,335,601	\$2,256,737
Ending Fund Equity	\$8,205,409	\$8,260,921	\$8,338,917	\$8,431,183	\$8,539,556	\$8,663,471	\$8,778,847	\$8,880,825	\$8,996,612	\$9,073,435	\$9,102,499

Assumes equipment is replaced based on its useful life and 2% inflation per year. Technology changes are difficult to predict.

Assumes an annual interest rate of .02% - 2.9%.

Assumes no legislative changes are enacted affecting commissions on inmate phone calls, and subsequent contractual arrangements for the commissions are similar to the current contract.

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



**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
GENERAL FUND							
1010	1010		Commissioners	11.000	11.000	11.000	
1010	1310		Circuit Court	14.750	14.750	15.750	1.000 1
1010	1360		District Court	53.825	53.775	52.775	-1.000 2
1010	1480		Probate Court	6.000	6.000	6.000	
1010	1490		Family Court - Juvenile Services	5.150	5.810	5.810	
1010	1910		Elections	1.000	1.000	1.000	
1010	2010		Fiscal Services	13.300	12.800	12.800	
1010	2100		Corporate Counsel	1.575	1.575	1.700	0.125 2
1010	2150		County Clerk	23.000	23.000	23.000	
1010	2230		Administrator	3.340	2.840	2.840	
1010	2250		Equalization	12.500	12.500	13.500	1.000 2
1010	2260		Human Resources	4.325	4.325	4.325	
1010	2290		Prosecuting Attorney	26.100	26.100	26.100	
1010	2360		Register of Deeds	9.000	9.000	8.650	-0.350 3
1010	2450		Survey & Remonumentation	0.050	0.150	0.047	-0.103 3
1010	2530		County Treasurer	9.950	8.950	7.550	-1.400 3
1010	2570		Michigan State University Extension	2.700	3.000	1.750	-1.250 2
1010	2590		Geographic Information System	5.000	5.000	5.000	
1010	2651		Bldg. & Grnds - Hudsonville	1.054	1.054	1.179	0.125 3
1010	2652		Bldg. & Grnds - Holland Human Serv.	1.312	1.312	1.312	
1010	2653		Bldg. & Grnds - Fulton Street	0.489	0.489	0.489	
1010	2654		Bldg. & Grnds - Grand Haven	3.637	3.637	3.662	0.025 3
1010	2655		Bldg. & Grnds - Holland Health Facility	1.332	1.332	1.332	
1010	2656		Bldg. & Grnds - Holland District Court	1.443	1.443	1.443	
1010	2658		Bldg. & Grnds - Grand Haven Health	0.566	0.566	0.566	
1010	2659		Bldg. & Grnds - CMH Facility	1.592	1.592	1.592	
1010	2660		Bldg. & Grnds - Coopersville	0.176	0.176	0.000	-0.176 3
1010	2664		Bldg. & Grnds - 4th & Clinton	0.000	0.000	0.000	
1010	2665		Bldg. & Grnds-Probate/Juvenile Complex	3.323	3.323	3.349	0.026 3
1010	2667		Bldg. & Grnds-Administrative Annex	3.798	3.798	3.798	
1010	2668		Bldg. & Grnds-FIA	1.879	1.879	1.879	
1010	2750		Drain Commission	7.000	7.000	7.750	0.750 2
1010	3020		Sheriff	70.950	70.950	70.950	
1010	3100		West Michigan Enforcement Team	6.000	6.000	6.000	
1010	3113		COPS - Holland/West Ottawa	1.000	1.000	0.000	-1.000 3
1010	3119		City of Coopersville	5.000	5.000	0.000	-5.000 3
1010	3120		City of Hudsonville	6.000	6.000	0.000	-6.000 3
1010	3170		Blendon/Holland/Robinson/ZeeLand	1.000	1.000	0.000	-1.000 3
1010	3310		Marine Safety	0.750	0.750	0.750	
1010	3510		Jail	76.000	76.000	75.000	-1.000 2
1010	4260		Emergency Services	2.100	2.100	2.100	
1010	4263		HAZMAT Response Team	0.400	0.400	0.400	
1010	4265		Homeland Security	0.693	0.670	1.000	0.330 4
1010	4300		Animal Control	3.000	3.000	3.000	
1010	6480		Medical Examiner	0.200	0.200	0.200	
1010	7211		Planner/Grants	5.950	5.850	5.953	0.103 3
TOTAL GENERAL FUND				409.208	408.095	393.300	-14.795
PARKS & RECREATION							
2081	7510		Parks Department	15.000	16.000	15.750	-0.250 5
FRIEND OF THE COURT							
2160	1410		Friend of the Court	35.125	35.125	35.125	
2160	1440		FOC Warrant Officer	1.000	1.000	1.000	
TOTAL FRIEND OF THE COURT				36.125	36.125	36.125	
9/30 JUDICIAL GRANTS							
2170	1361		Dist. Ct. SCAO Drug Ct. Grant	1.000	1.000	1.000	

**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
2170	1371		SCAO Adult Drug Court Grant	0.000	0.000	0.000	
2170	1372		Adult Priority Population	0.000	2.500	2.000	-0.500 4
2170	1493		SCAO Juvenile Drug Ct. Grant	0.000	1.000	1.000	
				1.000	4.500	4.000	-0.500
HEALTH FUND							
2210	6010		Agency Support	5.800	5.900	6.900	1.000 1,3
2210	6011		Public Health Preparedness	1.000	1.000	0.833	-0.167 5
2210	6012		Accounting/MIS	5.000	5.000	4.000	-1.000 3
2210	6013		PP-Surveillance	0.000	0.200	0.000	-0.200 4
2210	6015		PHP Risk Communication	0.200	0.200	0.167	-0.033 5
2210	6020		Environmental - Field Services	6.750	6.750	7.000	0.250 3
2210	6021		Environmental - Food Services	7.430	7.430	7.500	0.070 3
2210	6022		Environmental - Beach Grant	0.000	0.000	0.800	0.800 4
2210	6031		Hearing/Vision	3.621	3.960	3.760	-0.200 3
2210	6035		Epidemiology	0.000	0.000	0.000	
2210	6041		Clinic Clerical	11.750	11.750	10.750	-1.000 2
2210	6042		Family Planning	7.050	6.850	6.850	
2210	6044		Immunization Clinic	5.850	5.850	5.850	
2210	6045		Healthy Children's Contract	2.850	2.930	2.930	
2210	6048		Tobacco Community Awareness	0.610	0.372	0.371	0.001 4
2210	6049		Substance Abuse Prevention	0.000	0.570	0.505	-0.065 3
2210	6050		Children's Special Health Care Services	4.300	4.680	4.880	0.200 3
2210	6052		Early On	0.679	0.000	0.000	
2210	6053		Maternal/Infant Support Services	9.400	8.850	9.050	0.200 1,3,6
2210	6055		AIDS/Sexually Transmitted Diseases (STD)	3.750	3.250	3.250	
2210	6058		Prenatal Care - Enrollment & Coordination	0.200	0.200	0.000	-0.200 3
2210	6059		Communicable Disease	4.100	4.100	3.800	-0.300 1
2210	6310		Health Education	2.672	2.328	1.594	-0.735 3
2210	6311		Nutrition/Wellness	2.068	1.960	1.960	
TOTAL HEALTH FUND				85.080	84.130	82.750	-1.380
MENTAL HEALTH FUND							
2220	6491	1240	D.D. Clinical Support	6.490	7.413	11.057	3.644 1,3
2220	6491	1242	D.D. Clinical Management	0.000	0.000	1.349	1.349 3
2220	6491	1349	D.D. Supported Employment	19.710	19.548	18.519	-1.029 1,3
2220	6491	1357	D.D. Skill Building	25.710	26.378	24.521	-1.857 3
2220	6491	1443	D.D. Community Living Skills	0.910	0.834	0.912	0.078 3
2220	6491	5400	D.D. Training	0.420	0.644	0.453	-0.191 3
2220	6491	5401	D.D. Group Home Training	1.640	1.708	1.690	-0.018 3
2220	6491	5510	D.D. Client Services Management	15.174	10.211	17.099	6.888 1,3
2220	6491	5522	D.D. Child Case Management	4.446	8.883	2.358	-6.525 3
2220	6492	5511	Other Pop. HUD Leasing Assistance Grant III	0.062	0.062	0.062	
2220	6492	5540	Other Pop. HUD Leasing Assistance Grant II	0.009	0.009	0.009	
2220	6492	5541	Other Pop. HUD Leasing Assistance Grant	0.149	0.149	0.149	
2220	6492	5610	Other Pop. HUD Grant Homeless	0.000	0.000	0.013	0.013 4
2220	6493	3240	M.I. Adult Emergency Services	6.120	6.111	6.143	0.032 3
2220	6493	3241	M.I. Adult Access Center	10.050	9.000	8.900	-0.100 3
2220	6493	3242	M.I. Adult Medication Clinic	2.571	1.780	3.534	1.754 3
2220	6493	3244	M.I. MDT Grand Haven	11.921	10.941	9.143	-1.798 3
2220	6493	3247	M.I. Vocational Rehabilitation	0.500	0.510	0.670	0.160 3
2220	6493	3249	M.I. Adult Assertive Community Treatment	8.171	7.111	7.143	0.032 3
2220	6493	3254	M.I. MDT Holland	13.040	13.841	14.743	0.902 3
2220	6493	3256	M.I. MDT MI/DD	0.000	6.111	6.593	0.482 3
2220	6493	3344	M.I. Adult Lakeshore Clubhouse	5.157	4.111	3.893	-0.218 3
2220	6494	4244	M.I. Child Home Based Services	2.970	3.069	3.042	-0.027 3
2220	6494	4245	M.I. Child Home Outpatient	3.690	5.042	6.000	0.958 3
2220	6494	4451	M.I. Child Respite	0.240	0.263	0.288	0.025 3

**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
2220	6495	5020	Administration - Board	3.240	3.662	2.368	-1.294 3
2220	6495	5022	Administration Quality Improvement	2.610	2.348	2.200	-0.149 3
2220	6495	5023	Administration Recipient Rights	1.500	1.500	2.000	0.500 3
2220	6495	5024	Administration Community Relations & Public Education	1.500	1.500	1.500	
2220	6495	5026	Administration Finance	6.630	6.750	7.583	0.833 1
2220	6495	5029	Administration Managed Care Organization Administration	9.380	10.394	10.367	-0.027 1
2220	6495	5030	Administration Medical Records	1.390	1.416	0.000	-1.416 1,3
2220	6495	5031	IT	0.000	0.000	1.000	1.000 3
TOTAL MENTAL HEALTH				<u>165.400</u>	<u>171.300</u>	<u>175.300</u>	<u>4.000</u>
LANDFILL TIPPING FEES							
2272	5250		Laidlaw Surcharge	4.420	3.720	3.400	-0.320 3
REGISTER OF DEEDS							
2560	2360		Automation Fund			0.350	0.350 3
PROSECUTING ATTORNEY GRANTS							
2601	2320		Crime Victim's Rights	3.000	3.000	3.000	
COPS UNIVERSAL							
2610	3113		COPS - Holland/West Ottawa			1.000	1.000 3
2610	3114		Community Policing	3.000	3.000	3.000	
2610	3119		City of Coopersville			5.000	5.000 3
2610	3120		City of Hudsonville			6.000	6.000 3
2610	3131		Community Policing-Holland Township	4.000	4.000	4.000	
2610	3132		Community Policing-Park Township	1.000	1.000	1.000	
2610	3133		Community Policing- Zeeland/Georgetown Township	1.000	1.000	1.000	
2610	3134		Community Policing- Port Sheldon Twp/West Ottawa	1.000	1.000	1.000	
2610	3135		Community Policing- Allendale Twp/Allendale Schools	1.000	1.000	1.000	
2610	3136		Community Policing- Grand Haven Twp/Grand Haven Sch.	1.000	1.000	1.000	
2610	3137		Community Policing- Georgetown Twp/Jenison Schools	1.000	1.000	1.000	
2610	3138		Community Policing- Zeeland Twp/Zeeland Schools	1.000	1.000	1.000	
2610	3139		Community Policing- Park Township/West Ottawa/	10.000	10.000	10.000	
2610	3141		Community Policing- Holland/Park	1.000	1.000	1.000	
2610	3142		Community Policing- Spring Lake Twp/ Schools	1.000	1.000	1.000	
2610	3143		Community Policing- Jamestown Township	1.000	1.000	1.000	
2610	3144		Community Policing- Tallmadge/Chester/Wright/Polkton	1.000	1.000	1.000	
2610	3145		Community Policing- Holland Twp/MI Police Corps	0.000	0.000	0.000	
2610	3146		Community Policing- Georgetown Township	13.000	13.000	13.000	
2610	3147		Community Policing- Allendale Twp/MI Police Corp	1.000	1.000	1.000	
2610	3148		Community Policing- Allendale	1.000	1.000	1.000	
2610	3149		Community Policing			1.000	1.000 3
2610	3170		Blendon/Holland/Robinson/Zeeland			1.000	1.000 3
TOTAL COPS UNIVERSAL				<u>43.000</u>	<u>43.000</u>	<u>57.000</u>	<u>14.000</u>
SHERIFF ROAD PATROL							
2661	3150		Sheriff Road Patrol	3.000	3.000	3.000	
WORKFORCE INVESTMENT ACT FUNDS/MICHIGAN WORKS!/COMMUNITY ACTION AGENCY							
2740 - 2749, 2800, 2870 - 2890				26.400	28.530	22.600	-5.930 6
GRANT PROGRAMS PASS THRU							
2750	3114		Community Policing	1.000	1.000	0.000	-1.000 3
COMMUNITY CORRECTIONS PROGRAM							
2850	1520		Adult Probation	8.175	7.225	6.600	-0.625 5

**County of Ottawa
History of Positions By Fund
For the Years 2010 - 2012**

Fund #	Dept #	Sub-Dept #	Department Name	2010 Full-Time Equivalents	2011 Full-Time Equivalents	2012 Full-Time Equivalents	Change in Full-Time Equivalents 2011 to 2012
CHILD CARE							
2920	6620		Family Court - Detention Services	29.700	31.700	30.700	-1.000 2
2920	6622		Juvenile Intensive Supervision	3.300	3.300	3.300	
2920	6623		Juvenile Treatment/Div Services	12.830	11.830	11.830	
2920	6624		Juvenile In-Home Services	19.845	19.185	18.185	-1.000 6
			TOTAL CHILD CARE	<u>65.675</u>	<u>66.015</u>	<u>64.015</u>	<u>-2.000</u>
DELINQUENT TAX REVOLVING FUND							
5160	8950		Taxes			1.400	1.400 3
MANAGEMENT INFORMATION SERVICES							
6360	2580		Data Processing	17.900	17.900	18.900	1.000 3
DUPLICATING							
6450	2890		General Services Administration	0.125	0.125	0.125	
TELECOMMUNICATIONS							
6550	2890		Telephones	1.175	1.175	1.175	
EQUIPMENT POOL FUND							
6641	9010		Equipment Pool	0.400	0.400	0.400	
PROTECTED SELF-FUNDED PROGRAMS							
6770	8690		P.S.F. Liability Insurance	1.130	1.130	1.130	
6770	8710		P.S.F. Worker's Compensation Insurance	0.459	0.458	0.458	
6771	8520		P.S.F. Health Insurance	1.646	1.653	1.653	
6771	8540		P.S.F. Dental Insurance	0.214	0.215	0.215	
6771	8550		P.S.F. Vision Insurance	0.214	0.215	0.215	
6772	8700		P.S.F. Unemployment Insurance	0.281	0.278	0.278	
6775	8580		P.S.F. Long-Term Disability	0.091	0.088	0.088	
			TOTAL PROTECTED SELF-FUNDED PROGRAMS	<u>4.035</u>	<u>4.036</u>	<u>4.036</u>	
			GRAND TOTAL OF ALL FUNDS	<u>890.118</u>	<u>899.276</u>	<u>893.226</u>	<u>-6.050</u>

The total change in full time equivalents of -6.05 is comprised of the following:

- 1 Net positions approved/eliminated during 2011
- 2 Position eliminated/added with the 2012 budget
- 3 The net change is due to a change in the salary distribution (salary split) and does not reflect a change in staffing levels
- 4 Position added/eliminated due to grant funding
- 5 Permanent position changed to temporary position(s)
- 6 Position held vacant for 2012 budget

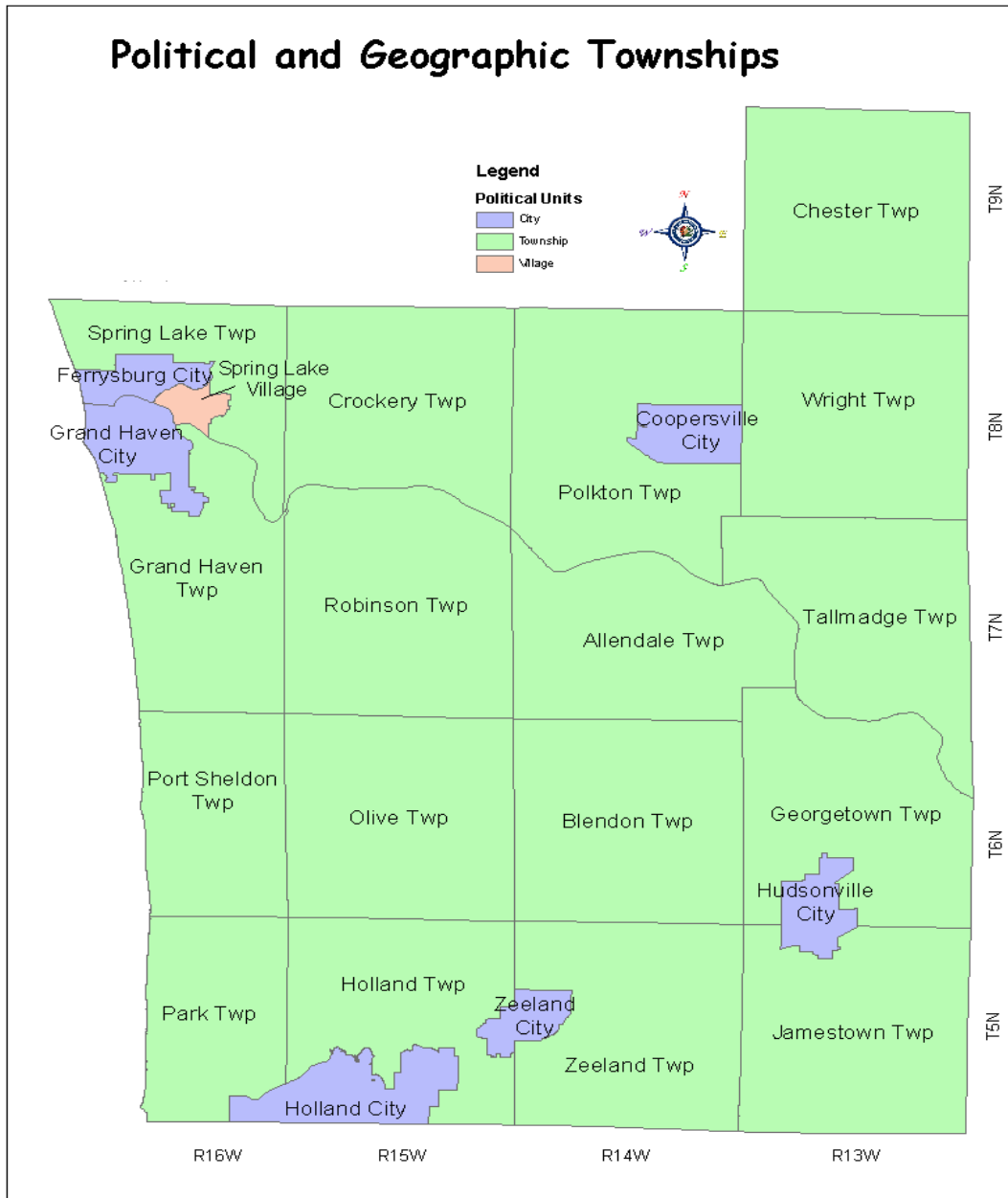


County of Ottawa Community Profile

Ottawa County State Perspective



Political and Geographic Townships



Ottawa County

Introduction

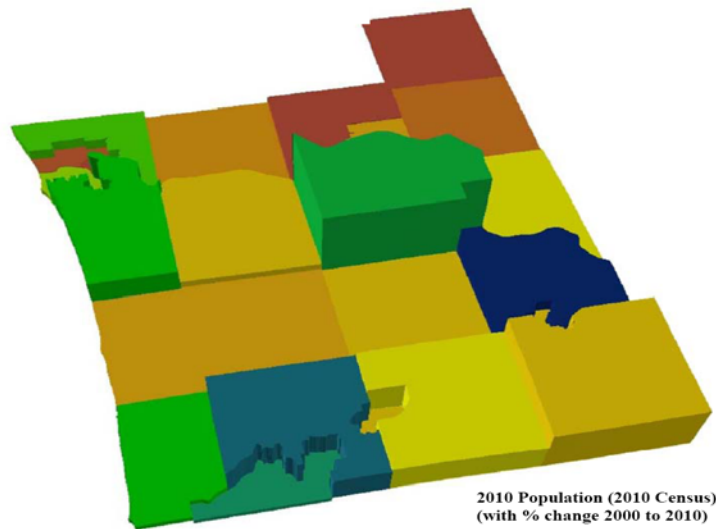
Named for the Ottawa Indians who hunted the area's forests and fished the waters, Ottawa County was established in 1837. The County is located in the southwest part of Michigan's Lower Peninsula, having over 30 miles of Lake Michigan shoreline. The County is bordered by the City of Muskegon on its northwesterly boundary and the City of Grand Rapids on approximately half of its easterly boundary. The topography of the County's 565 square miles is flat to gently rolling, with approximately half of its land area being devoted to agricultural purposes. The County enjoys a healthy mix of tourism, industrial, commercial, and agricultural uses within its confines.

Form of Government: The County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board annually elects from within its ranks a Chairman and Vice-Chairman by majority vote.

Population

The County began full operations in April of 1838. At that time (according to the Census of 1840), there were only 208 residents within all of Ottawa County. The most recently published Census (2010) recorded Ottawa County's total population at 263,801 – a growth of over 25,000 persons. Significant population growth has occurred over the years and is expected to continue in the years ahead, though at a slower rate.

Population Change Over Time



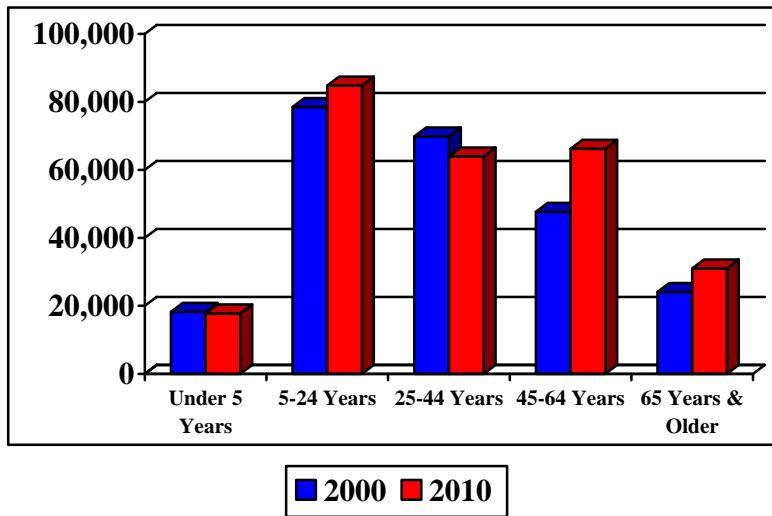
Raised or lowered values represent percentage change over time.

Legend

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

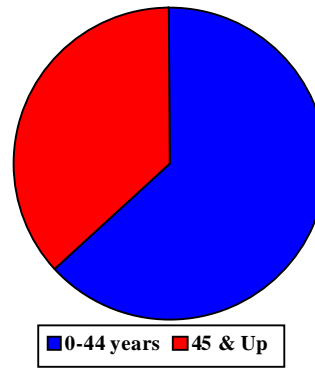
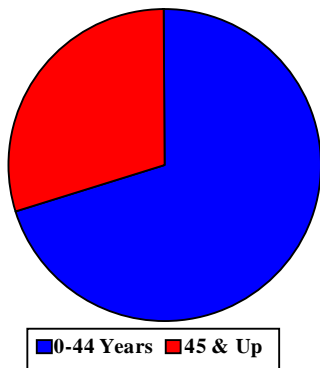
Characteristics - Age

County of Ottawa Population by Age Group – 2000 & 2010



2000 Population Composition by Age

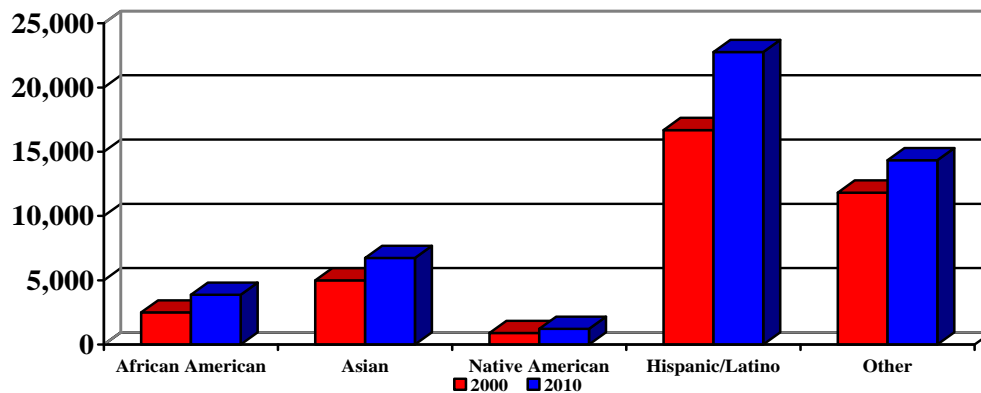
2010 Population Composition by Age



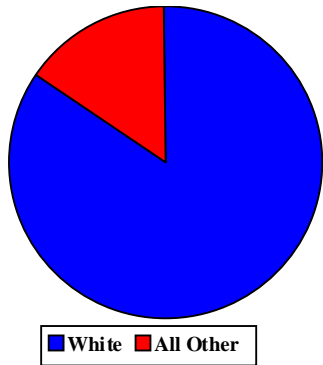
As with many communities in Michigan, the age of the population is rising. With comparatively high unemployment, younger workers have moved out of the area.

Characteristics - Race

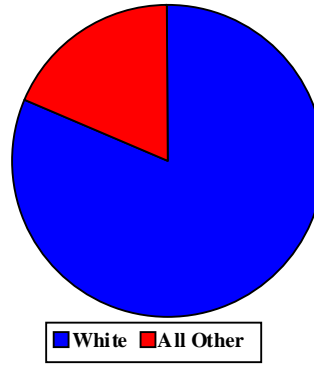
County of Ottawa Non-White Population – 2000 & 2010



2000 Population Composition by Race



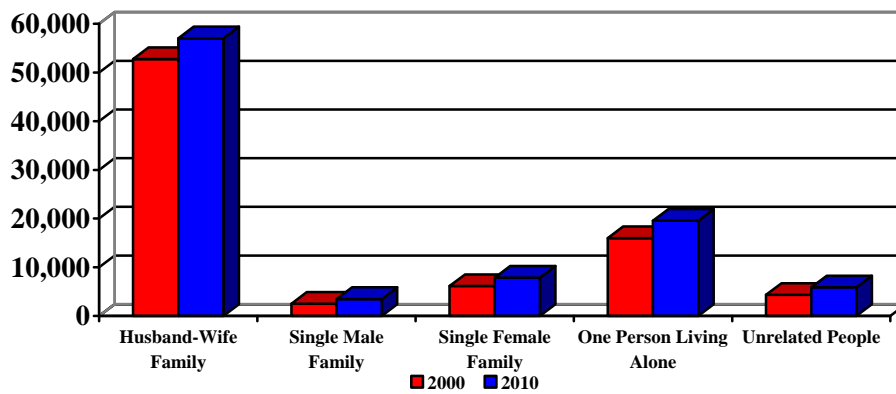
2010 Population Composition by Race



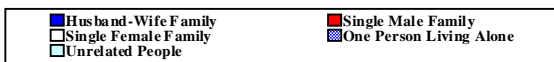
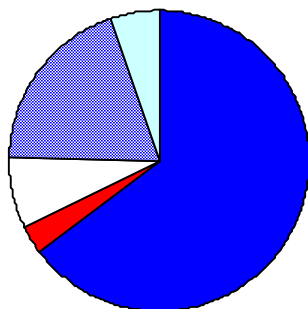
All Other includes Hispanic/Latino Origin. The federal government considers race and Hispanic/Latino origin to be two separate and distinct concepts. Hispanic/Latinos may be of any race.

Characteristics – Household Composition

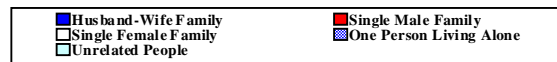
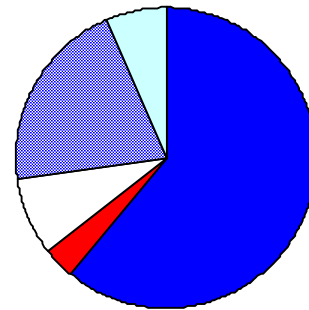
County of Ottawa Household Composition – 2000 & 2010



2000 Population Composition by Household

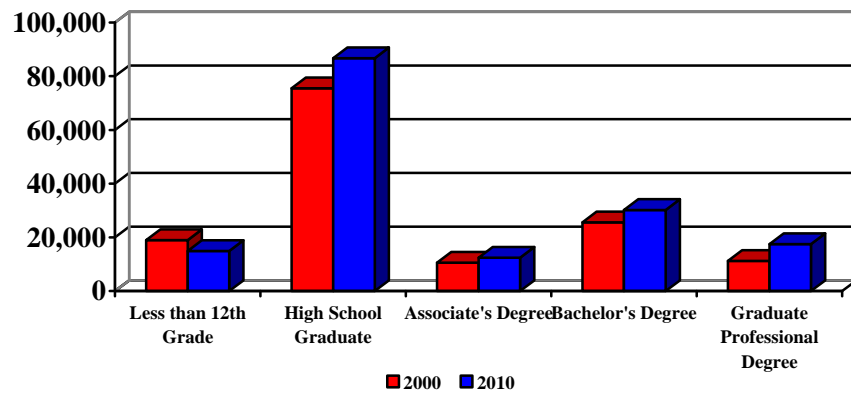


2010 Population Composition by Household

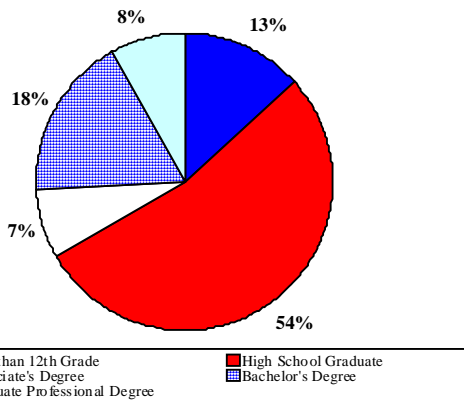


Characteristics – Education

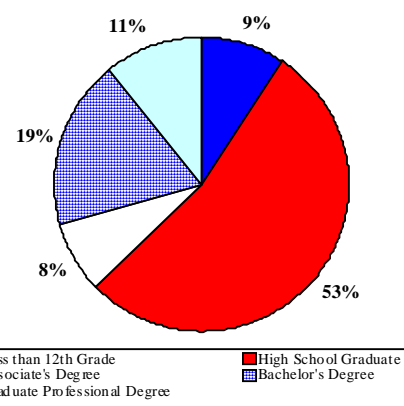
County of Ottawa Population Education Attainment – 2000 & 2010



2000 Population Composition by Educational Attainment



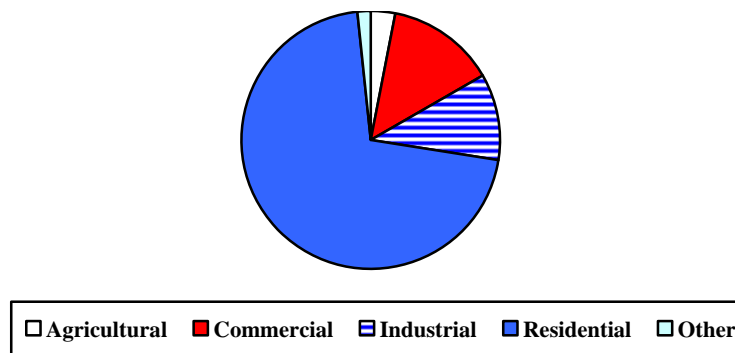
2010 Population Composition by Educational Attainment



Education levels have improved over the last ten years. The number of citizens with less than a 12th grade education has decreased by 31%. The number of citizens with *graduate degrees* has increased 37.5%

Tax Base

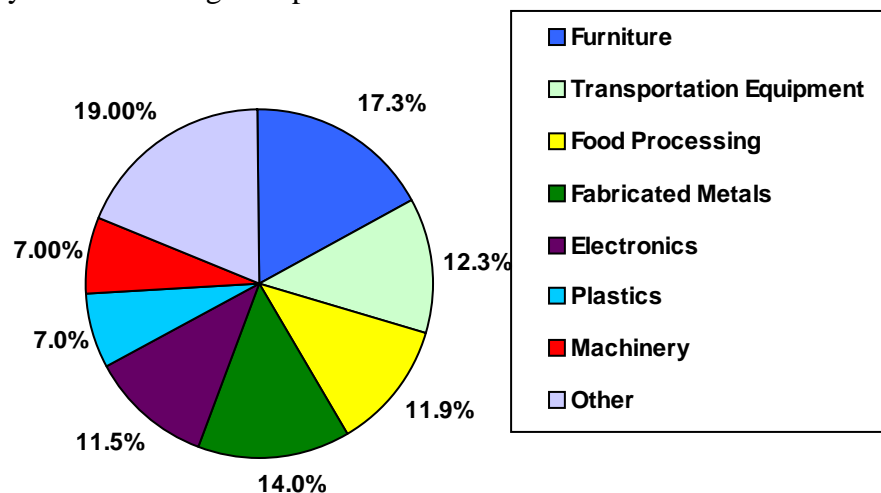
Ottawa County is considered a bedroom community of Kent County which encompasses the City of Grand Rapids. The graph below shows the make up of the County's tax base:



Industrial

Industrial property valuations account for \$1,013,574,411 or 10.8% of the County's 2011 Taxable Value. Ottawa County has a large and diversified industrial base of nearly 800 manufacturing firms. The size of firms range from one & two person shops to nationally known Fortune 500 corporations. The largest concentration of manufacturing firms is found in the southwest portion of the County, although there are over a dozen established industrial parks (many with available sites) located throughout Ottawa County. The major industrial sectors in terms of employment include furniture, fabricated metals, plastics, food products and transportation equipment. Major automotive suppliers include Johnson Controls, Inc., Magna Donnelly, Gentex, Delphi Automotive and Eagle Ottawa Leather. Major office furniture manufacturers include Herman Miller, Inc. and Haworth. Prominent food processors include Bil-Mar/Sara Lee, Heinz, Request Foods, Boar's Head and Leprino Foods.

Ottawa County Manufacturing Composition



As a growth area, Ottawa County experiences a number of significant private and public sector development projects each year. In fact, based on P.A. 198 industrial facilities exemption certificates, the County's manufacturing sector continues to expand. In 2010, 34 certificates were issued by the State Tax Commission to manufacturing firms who collectively proposed investments of approximately \$82.4 million in new buildings & improvements, land improvements and the acquisition of new personal property (machinery, equipment, furniture & fixtures) over a 24-month period. In 2010, Ottawa County ranked seventh out of Michigan's 83 counties in terms of the total amount of private investments. The chart below shows IFT exemptions per year over the last five years:

Year	Number of Exemptions	Total Exemption Amount	Estimated Job Creation
2006	81	\$258,718,812	871
2007	62	\$172,841,439	1,133
2008	53	\$211,797,675	948
2009	38	\$178,710,366	656
2010	34	\$82,404,779	357

Recreation

In addition to the 30 miles of Lake Michigan shoreline, Ottawa County has 36 miles of inland lake shorelines and 285 miles of tributaries. Ottawa County is a water wonderland offering boating fishing, swimming and just plain relaxation opportunities on its beaches and piers.



Sand Sculpture at Grand Haven State Park



Holland's "Big Red" Lighthouse

There are 13 County parks and two State parks located in Ottawa County. Both State parks are located along the Lake Michigan shoreline and attract more visitors than any other parks in the State's system. Other local attractions include the Grand Haven Musical Fountain, Berlin Raceway in Marne,

three fairs (County and two communities), numerous paved bike paths, outstanding golf courses and two nationally known festivals – Tulip Time in Holland and the Coast Guard festival in Grand Haven.



Grand Haven's Musical Fountain



Holland's Tulip Festival 2010 Kinderparade



Grand Haven Coast Guard Festival

Agriculture



Berries harvested in Ottawa County

Agriculture is an important sector of Ottawa County's economy. It has a taxable value of \$278,137,860 and amounts to approximately 3.0% of the County's total taxable value in 2011. Notably, Ottawa County ranks first in the State (among 83 counties) in the market value of all agricultural products sold. Leading products include nursery and ornamental shrubs, greenhouse products, poultry and livestock. Crops of importance include blueberries, soybeans, corn celery, and onions. The County's growing season is 171 days. The average annual precipitation is 35 inches with 78 inches of snowfall.

Residential

Residential valuations comprise \$6,657,020,206 or 70.8% of the 2011 tax base of the County. Housing costs in Ottawa County are comparatively lower than in many other areas of the nation. The southeast (Georgetown Township) and southwest (Holland and Park Townships) portions of the County have experienced the greatest residential growth. Other strong residential growth areas include Allendale Township and Grand Haven Township.

Health Care

Ottawa County gained national notoriety in 2010 when the Gallup-Healthways Well-Being Index named the Holland-Grand Haven area second in health and well-being in the nation. In an interview with ABC World News Tonight anchor Diane Sawyer, Holland mayor Kurt Dykstra cited the community's long and rich history of religion and emphasis on family for its high ranking on the happiness list, saying Holland exists in "a Norman Rockwell world." The Western Michigan region was also recently named the second most generous region in the country by the Chronicle of Philanthropy. In February of 2010, Ottawa County was ranked second in the state for healthiest residents by a study performed by the Robert Wood Johnson Foundation and University of Wisconsin Population Health Institute. The study shows overall West Michigan residents have better access to quality programs that promote good health, are less likely to die before age 75, and are more likely to engage in healthy behaviors

Financial Services

Ottawa County residents are served by many financial institutions. Firms in the County range from branches of major regional institutions like Fifth Third, Huntington bank and National City to smaller community banks like West Michigan Community Bank and Macatawa Bank and Grand Haven bank. Branches of these banks and about a dozen other financial institutions, including credit unions are located throughout Ottawa County.

Education

Ottawa County has 9 public school districts that collectively comprise the Ottawa Area Intermediate School District. In addition there are several non-public schools and charter

schools in the County. Most of the non-public schools are Christian schools. Enrollments have steadily increased following the growth in the County's population.



Cook Carillon Tower at Grand Valley State University

Institutions of higher education are also located in Ottawa County. Grand Valley State University (GVSU) has campuses in Allendale and Holland and has an estimated enrollment of 20,000. GVSU is the second largest employer in the County. Hope College, located in the City of Holland, is a four-year liberal arts college that has been recognized as one of the nation's best small private colleges. Two Grand Rapids based colleges also have a presence in Ottawa County: Davenport University and Grand Rapids Community College.



Graves Hall at Hope College

The Ottawa Area Intermediate School District and Grand Rapids Community College have jointly established (with State financial support) an M-TEC Center along U.S. 31 in Olive Township to assist in the training and retraining of the area's adult workforce. This facility is located next to the Careerline Tech Center which is a vocational education center serving students through the Ottawa Area Intermediate School District.

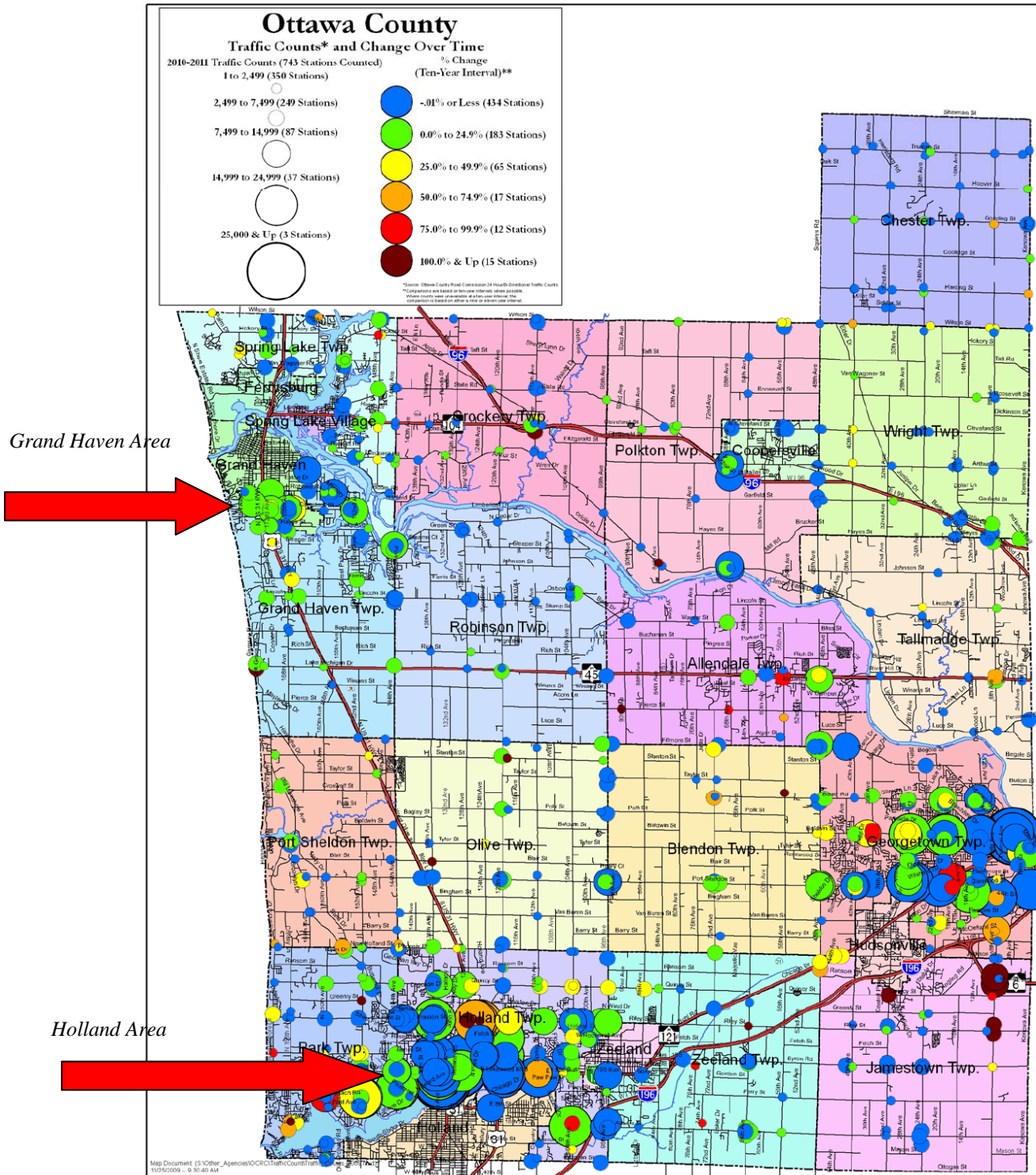
Transportation

Ottawa County is accessed by several Interstate and State Highways, including I-96, I-196, US-31, I-45, and M104. US-31, which parallels the Lake Michigan shoreline, is a heavily traveled route especially by tourist during the summer months. M-6, the 20-mile long South Beltline around Grand Rapids opened in November of 2004. This route connects to I-196 on the west in Jamestown Township (in Ottawa County) and to I-96 on the east in Cascade Township in Kent County).

Prior transit studies have indicated the need for additional roadways in the Holland and Grand Haven areas. Specifically, The section of US 31 between Grand Haven and M 104 (Savidge Street) has daily traffic volumes in excess of 60,000 vehicles (both directions). This section of US 31 is a full access roadway (not grade separated and without limited on and off ramps) with 4 to 6 travel lanes in both directions. This area was noted as one of the most challenging roadways by regional stakeholders, not only because of the traffic volumes, but also because of drawbridge delays and the fact this roadway is the only river crossing west of 66th Avenue, which bisects Allendale Township.

After several years of delay (most recently due to funding), work on the M-231 bypass, part of a larger transportation project, is anticipated to start in the spring of 2012. Specifically, the first phase will construct a bridge over the Grand River just west of 120th Avenue, then work their

way north with roads to I-96. The entire project will run from I-96 south across that new bridge over the river, all the way down to M-45, also known as Lake Michigan Drive. The goal of the bypass is to alleviate traffic along US-31 in Grand Haven by providing a fourth Grand River crossing in Ottawa County. The entire Michigan Department of Transportation project is expected to cost \$220 million and future phases will improve congestion in the Holland area on US-31.



Public transportation in Ottawa County includes the Macatawa Area Express (MAX) serving the Holland/Zeeland area and provides fixed-route bus and demand-response transit service to neighboring Holland Charter Township and the City of Zeeland under contractual agreement. Service runs from Monday through Saturday. No service is provided on Sunday. Harbor Transit serves the City of Grand Haven, the Village of Spring Lake, and the City of Ferrysburg. Services provided by Harbor Transit include demand-response public bus transit, contractual services, and trolley transportation. There are also two non profit carriers, Pioneer Resources and Georgetown Seniors which provide services primarily to disabled citizens and the elderly.

In addition, there are two principal rail lines in the County, both owned by CSX Transportation. Amtrak uses the line between Grand Rapids and Holland. Ottawa County has two deep water ports connecting to Lake Michigan – the Grand River in Northwest Ottawa County and Lake Macatawa in the Holland area. Air transportation facilities for the County include three general aviation airports – Tulip City in Holland (Allegan County), Grand Haven’s Memorial Airport and Riverview in Jenison. The nearest commercial airports are the Gerald R. Ford International in Kent County and Muskegon County International.

Ten (10) largest employers in Ottawa County in terms of employment:

<u>Company</u>	<u>Business</u>	<u>Approximate Number Employees</u>
Herman Miller (1)	Office Furniture	3,398
Gentex Corporation	Automotive Mirrors	2,766
Grand Valley State University (2)	Higher Education	2,555
Johnson Controls (1)	Automotive Components	1,924
Haworth (1)	Office Furniture	1,806
Shape Corporation	Metal Roll Forming	1,471
Holland Community Hospital	Health Care	1,780
Magna Mirrors (1)	Automotive Windows & Mirrors	1,300
Meijer, Inc.	Retail Stores	1,297
County of Ottawa	Government	1,168

SOURCE: Ottawa County Economic Development Office, Inc.

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

(2) Non-student employees, also includes Grand Rapids and Muskegon

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

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2001	243,502	\$6,769,599	\$27,801	32.4	54,620	4.1%
2002	246,332	6,816,596	27,672	32.7	55,293	5.4%
2003	249,228	7,089,242	28,445	32.9	55,060	5.9%
2004	252,323	7,457,194	29,554	33.1	55,696	5.5%
2005	254,312	7,784,704	30,611	33.4	55,575	5.1%
2006	256,851	8,220,749	32,006	33.6	55,412	5.2%
2007	258,808	8,377,588	32,551	33.8	55,032	5.5%
2008	260,891	8,568,552	33,009	34.0	54,662	6.9%
2009	261,957	8,470,102	32,334	34.6	55,068	12.1%
2010	263,801	N/A	N/A	N/A	55,234	11.0%

n/a: Information is unavailable.

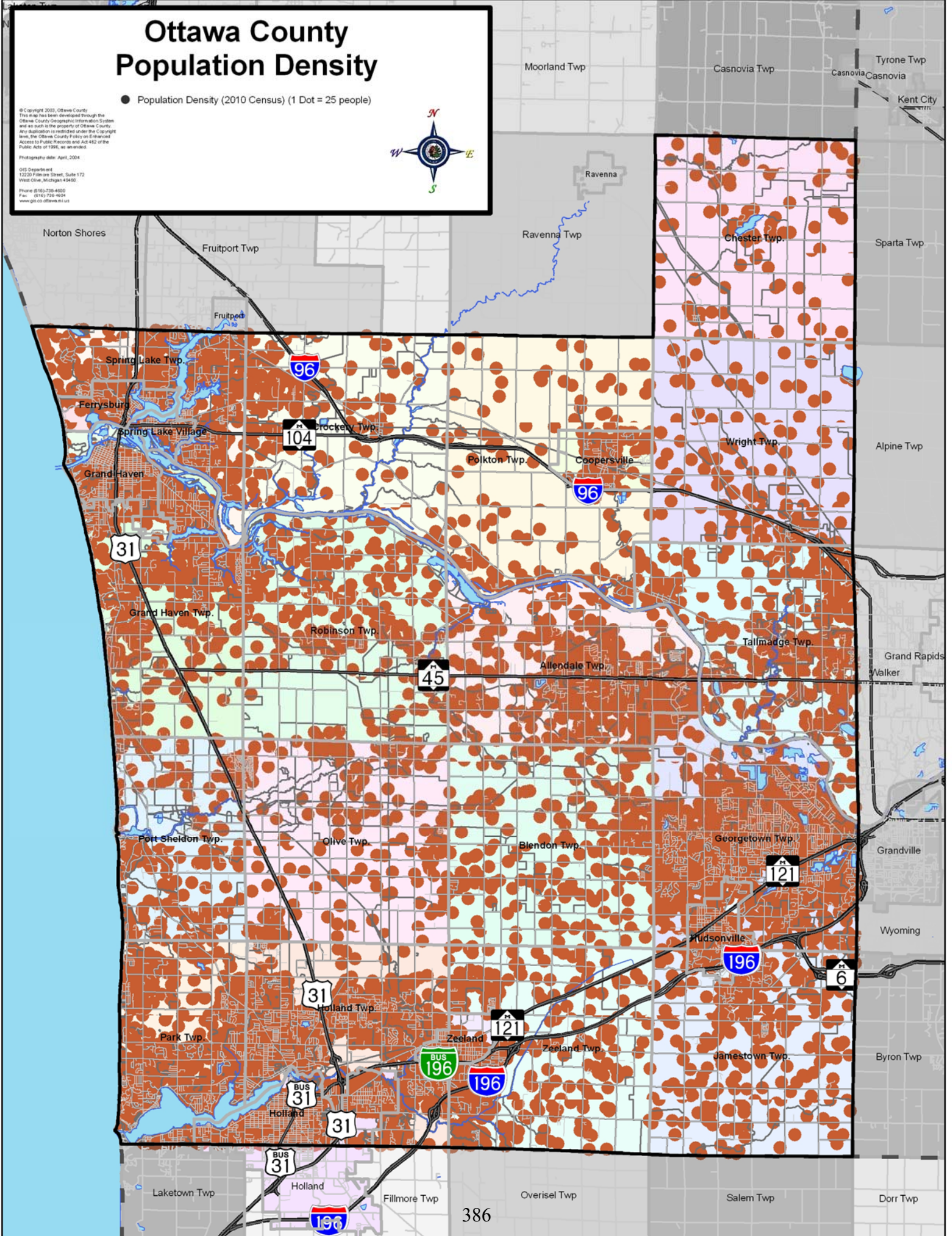
Sources:

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

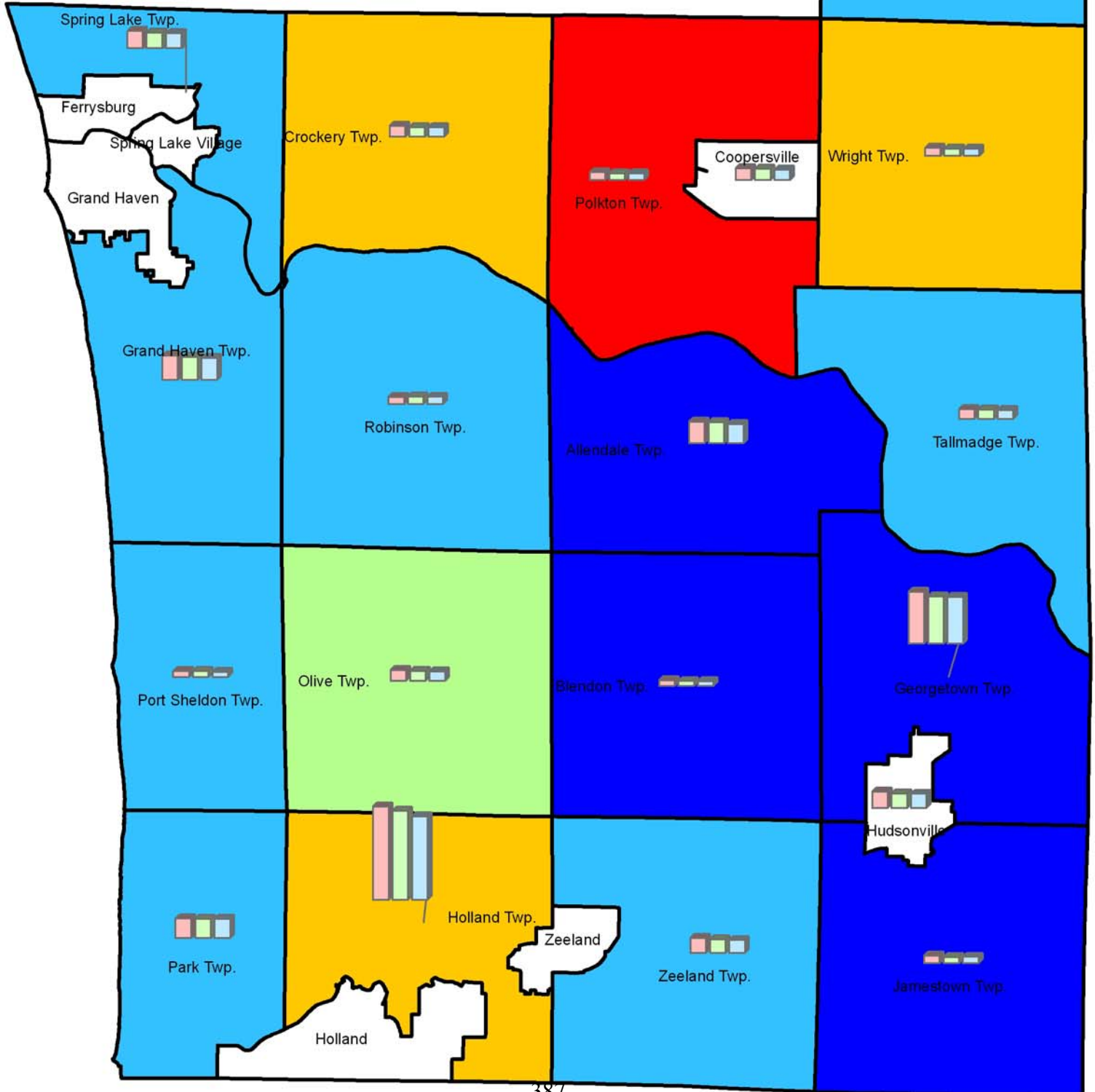
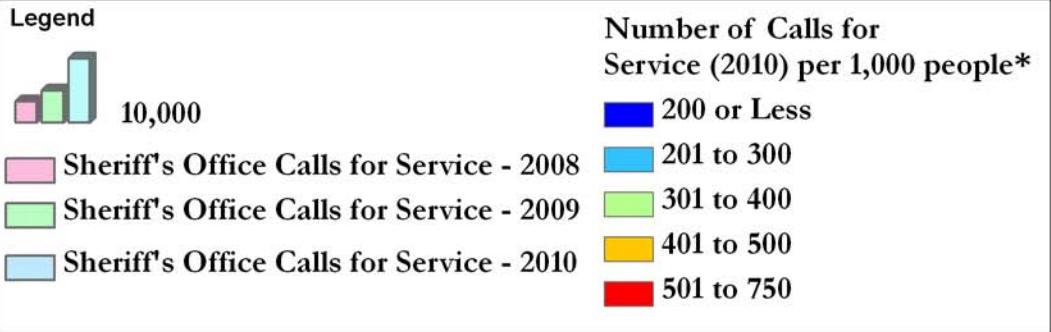
Ottawa County Population Density

● Population Density (2010 Census) (1 Dot = 25 people)

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Phone: (616) 736-4900
Fax: (616) 736-4604
www.gis.ottawa.mi.us



Ottawa County Sheriff's Office Calls for Service 2008-2010



Ottawa County Sheriff's Office Cases Investigated 2008-2010

Legend

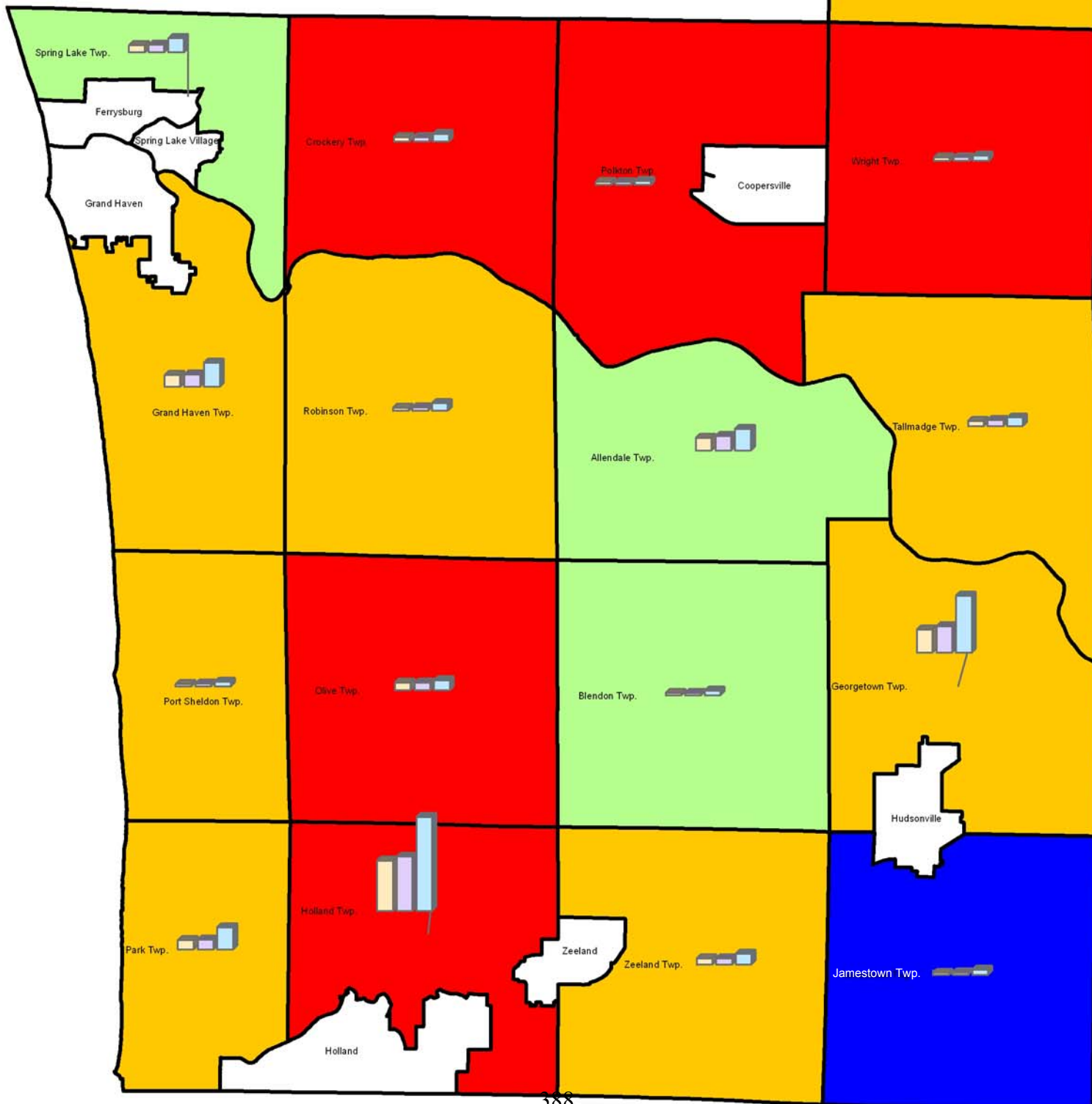


- Cases Investigated by Sheriff's Office - 2008
- Cases Investigated by Sheriff's Office - 2009
- Cases Investigated by Sheriff's Office - 2010

**Number of Cases Investigated (2010)
per 1,000 people***

- 50 or Less
- 51 to 75
- 76 to 100
- 101 to 150
- 151 to 250

*Population Data Source: 2000 Census



County of Ottawa Financial Policies

Revenue and Expenditure	390
Financial Goals	394
General Fund Budget Surplus	396
Operating Budget	399
Grants and Third Party Contract Revenue	406
Accounting, Auditing, and Financial Reporting	408
Capital Asset	411
Purchasing	415
Accounts Payable Audit	438
Automatic Clearing House (ACH) and Electronic Transactions of Public Funds	441
Use of Credit Cards to Pay Bill and Purchase Goods and Services for Ottawa County and the Ottawa County Courts	444
Investment Policy	446
Reimbursement for Livestock Losses Due to Stray Dogs	459
Payment of Accounts Payable Prior to Board Authorization	461
Travel and Meal Policy	464
Participating in Conference and Conventions	471
Mileage	473
Risk Management	475
County Equipment – Personal Use	478
Debt Management	480
Infrastructure Program	483
Millage Requests	487
Performance Measurement	490
Purchasing Card Policy	492
Sale and Disposal of Used County Equipment and Personal Property	496
Per Diem and Mileage Policy	499
Fund Balance Policy	502



County of Ottawa

REVENUE AND EXPENDITURE POLICY

I. POLICY

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

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Revenues:

1. The more dependent the County is on any one revenue source the less able it is to weather changes in that revenue resulting from economic conditions. Consequently, the County will strive to develop a diversified revenue mix in order to avoid disruption to County services.
2. Taxes represent the most significant revenue source for the General Fund. However, there has been legislation that limits the County's ability to tax.
 - a. It is important that the County find ways to develop flexibility within its taxing authority. To do this, the County will strive to levy less than its legal maximum levy each year. This provides the County with a "cushion" to fall back on should conditions develop that would otherwise result in an immediate reduction of services. This "cushion" provides the County with time to find other funding sources and/or identify more cost effective ways to deliver services.

In addition, flexibility within the levy is also important to bond rating agencies. The agencies look very favorably on entities that have the flexibility to adjust tax revenues. The higher the County's bond rating is, the lower the cost to borrow. This affects not just the County but the public overall, since assessments will be lower.

- b. Levying less than the maximum legal amount provides the County with flexibility; it also lessens the burden on citizens and businesses within the County. The County Board will strive to balance the need for taxes to fund public services with the impact the taxes have on citizens and businesses.
 - c. The County may purchase the real delinquencies of other municipalities and school districts within the County. At that point, the money is no longer owed to the municipality but is now owed to the County. The County will adhere to the requirements provided under Public Act 123 of 1999, which require due notice to the property owner prior to foreclosure.
3. User fees are important in the development of a diversified revenue mix. However, the other benefit of user fees is equity. Instituting user fees allow the beneficiary of the service to be the one paying for it (or a portion of it). User fees, when allowable under the law, will be charged at the discretion of the Board of Commissioners.
 - a. The County Board will determine the extent that user fees cover the cost of the services. Cost includes both the direct costs as well as indirect costs



County of Ottawa

(e.g., administrative overhead). It is not always feasible or desirable to cover the full cost of a service. Exceptions to full cost recovery include:

- 1). The fee is a barrier to a segment of the County in receiving the services.
- 2). The cost of collecting the fees exceeds the revenue collected.
- 3). Some services provide benefits not only to the direct user, but also to other public. Consequently, it is important to set the fee at a rate that will encourage the use of the service.
- 4). The fee is set by statute.

- b. It is also important for the fees established to stay relevant. The Board of Commissioners will have a study performed every three years or as needed to determine the appropriateness of fees and to keep them relevant to the cost associated with the service. Such fee changes will be formally adopted at a Board meeting open to the public.

4. One time revenues are non-recurring, often unexpected resources that the County receives. Because they are non-recurring, they should not be used to cover ongoing expenditures. Instead, they should only be used for their intended purpose (if identified) or to fund non-operational expenditures (e.g., capital projects).

B. Expenditures:

1. The County will fund expenditures at a level sufficient to ensure the ongoing health, safety, and welfare of the public. If not statutorily specified, the level of services provided will be determined the Board of Commissioners through strategic planning and program ranking and evaluation.

2. Indirect Cost:

- a. The expenditures of departments in governmental funds that provide services to other County departments will allocated to all departments through an annual indirect cost allocation study performed by an outside consultant. The allocation of these costs has different bases depending on the function. These bases include (but are not limited to) transaction counts, number of employees and square footage of space occupied.
- b. All departments receiving these services are included in the study, but not all departments are charged. Specifically, the County will charge a department if doing so will provide additional revenue through grants or will help identify the full costs of certain services.



County of Ottawa

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

V. REVIEW PERIOD

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



County of Ottawa

FINANCIAL GOALS POLICY

I. POLICY

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

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Maintain an adequate financial base to sustain a prescribed level of services as determined by the State of Michigan and the County Board of Commissioners.
2. Adhere to the highest accounting and management practices as set by the Financial Accounting Standards Board, the Governmental Accounting Standards Board, the Government Finance Officers' Association standards for financial reporting and budgeting, and other applicable professional standards.
3. Assure the public that the County government is well managed by using prudent financial management practices and maintaining a sound fiscal condition.
4. Establish priorities and funding mechanisms which allow the County to respond to local and regional economic conditions, changes in service requirements, changes in State and Federal priorities and funding, as they affect the County's residents.
5. Preserve, maintain and plan for replacement of physical assets.
6. Promote fiscal conservation and strive to obtain the highest credit rating in the financial community, by ensuring that the County:
 - a. pays current bills in a timely fashion;
 - b. balances the budget;
 - c. provides for future costs, services and facilities;
 - d. maintains needed and desired services.

V. REVIEW PERIOD

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



County of Ottawa

GENERAL FUND BUDGET SURPLUS POLICY

I. POLICY

The Ottawa County Board of Commissioners does not assume that the County will finish each fiscal year with a budget surplus in the General Fund. If such a surplus does exist, the Board will use such surplus funds to meet the identified long-term fiscal goals of Ottawa County. Generally, such funds should not be used toward payment of ongoing operational costs. Ottawa County defines a surplus as the amount of undesignated fund balance that exceeds the lesser of (a) three months of the most recently adopted budget, or (b) 10% to 15% of the General Fund's expenditures from the most recently completed audit.

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

Related Policies:

Last Review by Internal Policy Review Team: April 25, 2011

IV. GASB REFERENCES



County of Ottawa

V. PROCEDURE

1. Board will use surplus funds left over at the close of the fiscal year in the following order of priority:
 - a. Such funds may be added to the Committed or Assigned Fund Balance of the General Fund for a specified purpose;
 - b. The Board may use the funds to fund the county financing tools;
 - c. Such funds may be used to address emergency needs, concerns, or one time projects as designated by the Board;
 - d. After funding the county financing tools, any remaining fund balance may be used toward a millage reduction factor to be applied to the next levied millage;
2. The Board will designate surplus funds projected during the budgetary process for use in the following order of priority:
 - a. The Board may use such funds to grant additional equipment requests which were not originally approved in the proposed budget;
 - b. The Board may use such funds to add to the Committed or Assigned Fund Balance of the General Fund for a specified purpose;
 - c. The Board may use such funds to fund the county financing tools;
 - d. The Board may use the funds in the form of a millage reduction factor;
3. In making its decisions about the use and allocation of such funds on new, unbudgeted projects, the Board will use the following criteria:
 - a. Any request for funding must be designed to meet a significant public need. The request must be supportable and defensible;
 - b. Any proposal for funding must be cost effective, affordable, and contain a realistic proposal for available, ongoing funding, if necessary to successfully complete the project or provide the service;
 - c. Any proposal for funding must be consistent with the Board's Strategic Plan;
 - d. Any proposal for funding must be specific, attainable, have measurable results, be realistic, and timely;



County of Ottawa

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

VI. REVIEW PERIOD

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



County of Ottawa

OPERATING BUDGET POLICY

I. POLICY

The Ottawa County Board of Commissioners supports principles of budgeting, management, and accounting which promote the fiscal integrity of the County, clearly enhance the County's reputation for good stewardship, and which explain the status of County operations to the citizens and tax payers of Ottawa County. Systems and procedures will be implemented by Ottawa County to implement this policy, in accordance with the Ottawa County Strategic Plan.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements of the Uniform Budgeting and Accounting Act, MCL 141.421a et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Related Policies:

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

A. County Budget Philosophy

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

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

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

B. Budget Formulation

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



County of Ottawa

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

3. Schedule: The annual budget process will be conducted in accordance with the following budget calendar:

County of Ottawa Budget Calendar

Mid March Equipment and Personnel Request Forms sent to department heads.

March 31 Department requests for equipment and personnel submitted to Fiscal Services Department.

April 1 Performance Measures sent to department heads for updating.

April 30 Performance Measures returned to Fiscal Services Department.

First Tuesday in May

Finance Committee approves the Resolutions of Intent to Increase Millage Rates, Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax. *The County operating levy under consideration is for the current budget year. The 911 and Parks levies under consideration are for the next budget year.*

Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rates and sets the date for public hearing.

Third Monday in May

Budget packets distributed to departments.

Third Tuesday in May

Finance Committee approves the Resolutions to Approve the Millage Rates and forwards them to the Board.

Fourth Tuesday in May

Board holds a public hearing and approves the millage rates.

Third Monday in May-



County of Ottawa

Mid June Departments develop individual budgets. The Fiscal Services Department available to provide any needed assistance in completing budget documents.

Mid June Departments submit completed budget requests and narratives to the Fiscal Services Department.

Mid June - Fiscal Services Department summarizes budgets and prepares documents for Administrative review.
July 31

Mid July - Administration and Fiscal Services Director meet with Department Heads
Mid August in preparation of a proposed budget.

First Tuesday in September

Finance Committee presented with preliminary review of the General Fund budget

Third Tuesday in September

Finance Committee preliminary review of the budget; approval of the Salary and Fringe Benefits Adjustments.

Fourth Tuesday in September

Board sets the date for the public hearing on the County Budget for second Tuesday in October, receives preliminary overview of budget and approves the Salary and Fringe Benefit Adjustments.

Six Days Prior to Public Hearing

Deadline for the publication of the public hearing notice on the budget.

Second Tuesday in October

Board holds the public hearing on the budget and receives the formal Budget Presentation.

Third Tuesday in October

Finance Committee reviews Resolution to Approve the County Budget, Insurance Authority Budget and the Apportionment Report.

Fourth Tuesday in October

Board adopts the County Budget, the Insurance Authority Budget and the Apportionment Report.



County of Ottawa

4. **Required Budget Data:** Department heads and other administrative officers of budgetary centers will provide necessary information to the Administrator for budget preparation. Specifically, departments will be asked to provide equipment and personnel requests with explanatory data, goals, objectives and performance data, substantiating information for each account, and performance measures, both historical and projected.
 5. **Budget Document:** The County will prepare the final budget document in accordance with the guidelines established the Government Finance Officers Association Distinguished Budget Award Program and on a basis consistent/t with principles established by the Governmental Accounting Standards Board.
- C. Amendments to the Budget
1. Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations in excess of \$50,000, involving multiple funds, or any amendment resulting in a net change to revenues or expenditures are presented to the Board for action. Transfers that are \$50,000 or less, within a single fund, and do not result in a net change to revenues or expenditures may be approved by the County Administrator and Fiscal Services Director. Budget adjustments will not be made after a fund's fiscal year end except where permitted by grant agreements. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.
 2. All unencumbered appropriations lapse at year-end. However, the appropriation authority for major capital projects, capital assets and previously authorized projects (i.e., the encumbered portions) carries forward automatically to the subsequent year. All other encumbered appropriations lapse at year-end.
- D. Long-term Financial Planning
1. As part of the annual budget process, five year revenue and expenditure estimates will be provided for the General Fund. The estimates will assess the long-term impacts of budget policies, tax levies, program changes, capital improvements and other initiatives. This information may then be used to develop strategies to maintain the County's financial standing. If a structural deficit (operating revenues do not cover operating expenditures) is identified, or projected, the Administrator will develop and bring before the Board a deficit elimination plan to address the problem.
 2. In addition, the County will support efforts that control future operating costs. The County will strive to fully fund the County's financing tools to benefit all current and future residents of Ottawa County. The following funds have been identified as financing tools of the County:



County of Ottawa

- a. *2271 Solid Waste Clean-up Fund:* This fund was established from monies received by Ottawa County from the settlement of litigation over the Southwest Ottawa Landfill. These monies are to be used for the clean-up of the landfill. The fund's goal is to use the interest generated from the principal to cover ongoing annual costs of the landfill clean-up.
- b. *2444 Infrastructure Fund:* This fund was established to provide financial assistance to local units of government for water, sewer, road, and bridge projects that are especially unique, non-routine, and out-of-the ordinary. Money is loaned to municipalities for qualifying projects at attractive interest rates.
- c. *2450 Public Improvement Fund:* This fund is used to account for monies set aside for public improvements. The fund's goal is to provide sufficient dollars to fund the County's major capital projects.
- d. *2570 Stabilization Fund:* This fund was established pursuant to Act No. 30 of the Public Acts of 1978 to assure the continued solid financial condition of the County. Use of funds are restricted for but not limited to:
 - 1). cover a general fund deficit, when the County's annual audit reveals such a deficit.
 - 2). prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures.
 - 3). prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses.
 - 4). cover expenses arising because of natural disaster, including a flood, fire, or tornado.
- e. *2980 Employee Sick Pay Bank:* The purpose of the Employee Sick Pay Bank Fund is to pay for the County's accrued liability which was a result of discontinuing the accumulation and payoff of employee sick days.
- f. *5160 Delinquent Tax Revolving Fund:* The Delinquent Tax Revolving Fund is used to pay each local government unit, including the County, the respective amount of taxes not collected as of March 1 of each year. After many years of waiting for this fund to mature, the treasurer now avoids costly issuances of Delinquent Tax Anticipation Notes (now referred to as General Obligation Limited Tax Notes) and pays schools, local units and the County in a timely



County of Ottawa

fashion. An annual evaluation is made to determine if it is beneficial for the County to issue general obligation limited tax notes versus using cash on hand. As a financing tool, the fund also covers the principal and interest payments on four bond issues.

- g. *6450 Duplicating Fund*
- h. *6550 Telecommunications Fund*
- i. *6641 Equipment Pool Fund*: These funds are used to provide ongoing funding for equipment replacement. They help stabilize the operating budget by avoiding the peaks and valleys that can occur with equipment purchases.

V. REVIEW PERIOD

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



County of Ottawa

GRANTS AND THIRD-PARTY CONTRACT REVENUE POLICY

I. POLICY

State and Federal grant-funded programs, and third-party contract revenue should not be replaced by county or other locally generated revenues at the close of the grant-funding period, upon the expiration of a grant, or upon the expiration of a non-renewed third-party contract. In the ordinary case, the County will not continue funding of such programs unless the Ottawa county Board of Commissioners is convinced that doing so is both fiscally prudent and in the best interests of the health, safety and welfare of the residents of Ottawa County.

II. STATUTORY REFERENCE

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCE

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. A minimum of locally generated revenue will be used to replace funding for activities, including grant-funded activities, which are or have been previously funded by the State and Federal governments, or by third-party contract revenue.
2. Grant applications to fund new services and programs with State or Federal funds shall be reviewed by the County Planning & Grants Department, with significant consideration given to whether locally generated funds will be required to support these services and programs when original funding is no longer available.
3. As deemed necessary, the county will utilize the procedures of the Performance Measurement Policy in evaluating the effectiveness of grant-funded programs.
4. Grant-funded positions will be automatically sun-setted upon the expiration of grant funding, absent a two-thirds (2/3) affirmative vote by the Board to continue such positions.

V. REVIEW PERIOD

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



County of Ottawa

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICY

I. POLICY

As stewards of funds, the County must provide accountability for their use. The accounting, auditing and financial reporting functions address accountability and provide critical information to the County Board, administrative staff, and department managers that helps them assess their programs and aid in decision-making.

The intent of this policy is to establish guidelines and standards for the County's accounting, auditing and financial reporting process.

II. STATUTORY REFERENCES

Public Act 2 of 1968, Uniform Budgeting and Accounting Act
Public Act 71 of 1919, Uniform System of Accounting MCL 141.921(1)
Public Act 34 of 2001, the Revised Municipal Finance Act
SEC Rule 15c2-12

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. The County will comply with generally accepted accounting principles as contained in the following publications:
1. *Codification of Governmental Accounting and Financial Reporting Standards* issued by the Governmental Accounting Standards Board (GASB) including all statements, interpretations, technical bulletins, and implementation guides.
 2. *Pronouncements of the Financial Accounting Standards Board (FASB)*
 3. *Governmental Accounting, Auditing and Financial Reporting (GAAFR)* issued by the Government Finance Officers Association (GFOA) of the United States and Canada
 4. *Audits of State and Local Government Units*, an industry guide published by the American Institute of Certified Public Accountants (AICPA) including statements of position and practice bulletins.
 5. *Government Auditing Standards* issued by the Controller General of the United States
 6. *Uniform Budgeting and Accounting Act*, State of Michigan Public Act 2 of 1968
 7. *Uniform System of Accounting Act*, State of Michigan Public Act 71 of 1919
 8. *Municipal Finance Act*
- B. The County will issue all required financial reports by their established deadlines:
1. A comprehensive financial audit including an audit of federal grants according to the United States Office of Management and Budget Circular A-133 will be performed annually by an independent public accounting firm. The firm will express an opinion on the County's financial statements.
 2. The Comprehensive Annual Financial Report will be issued within six months of the County's fiscal year end.
 3. The Comprehensive Annual Financial Report will be in compliance with the standards and guidelines established by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting program.
 4. The Schedule of expenditures of Federal awards (Single Audit) will be issued within nine months of the County's fiscal year end.



County of Ottawa

5. The County will submit a qualifying statement to the State of Michigan in compliance with Public Act 34 of 2001, the Revised Municipal Finance Act.
 6. The County will meet all continuing disclosure filings required by the Securities and Exchange Commission (SEC) including the guidelines established by SEC Rule 15c2-12.
 7. The local unit annual fiscal report (F-65).
- C. The County will provide accurate and timely financial reports to departments and the Board of Commissioners to aid them in assessing the financial condition of the County and individual departments:
1. A system of internal accounting controls will be maintained to adequately safeguard assets and provide reasonable assurances of proper recording of the County's financial transactions.
 2. The internal control practices of individual departments will be reviewed annually in connection with the annual audit.
 3. Monthly financial reports including a budget to actual comparison, transaction listing and budget exception report will be provided to departments or departments will have access to such information.
 4. Fiscal Services Department will provide the Finance and Administration Committee of the Board with budget to actual comparisons for the General Fund, Mental Health Fund and Health Fund on a quarterly basis or as requested.

V. REVIEW PERIOD

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



County of Ottawa

CAPITAL ASSET POLICY

I. POLICY

In order to provide services to the public, the County must procure certain capital assets. Capital assets provide convenient access to County services to the public and enhance the efficiency and effectiveness of Ottawa County employees.

The intent of this policy is to define capital assets, identify the capital project selection process, identify the capital asset financing, and assign responsibility for property planning, control, budgeting and recording.

II. STATUTORY REFERENCES

III. COUNTY LEGISLATION OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted 9/23/97 per BC 97-340. A revised policy was adopted 1/25/2000 per BC 00-041.

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

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

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

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Capital Assets Defined:

1. Capital assets fall in two categories:

- a. Capital Outlays which includes furniture and equipment purchases with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years and
- b. Capital Projects which generally refer to building construction. Infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are the responsibility of the County's component units (the Ottawa County Road Commission, Ottawa County Public Utilities, and the Ottawa County Office of the Drain Commissioner). Accordingly, the County Board is not directly involved in the development, analysis and funding requirements for infrastructure assets (see separate policy on infrastructure). All capital assets are recorded in the County's financial statements in accordance with generally accepted accounting principles.

2. Capital Outlays:

- a. Capital outlays are usually budgeted out of the Equipment Pool fund (an Internal Service Fund) and rented back to departments over a period of three to five years. The Equipment Pool is used to fund these purchases in order to minimize the impact of these expenditures on the County's budget. Most capital outlay projects are approved in conjunction with the County's annual budget process. Requests for new and replacement equipment (including equipment costing less than \$5,000) are reviewed with the budgets and are included in the budget proposal approved by the Board of Commissioners. Equipment purchases costing less than \$5,000 is expensed wholly in the department budgets.
- b. Capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exists. Donated capital assets are valued at their estimated fair market value on the date received. The amount reported for infrastructure includes assets acquired or constructed since 1980. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.



County of Ottawa

- c. Depreciation on the capital assets is computed using the straight-line method over the following initial useful lives:

	<u>Years</u>
Land improvements	25
Office furniture and equipment	5 – 20
Vehicles	3 – 10

The Fiscal Services Department is responsible for maintaining the records, affixing tag numbers, and periodic physical inventories of County capital assets. Periodically, the remaining useful lives of assets will be re-evaluated and adjusted accordingly.

3. Capital Projects:

- a. Capital projects non-recurring costs related to the acquisition, expansion or major rehabilitation of a physical County structure. Capital projects exceed \$50,000 and have an estimated useful life of at least ten years, or, if part of an existing structure, an estimated useful life of at least the remaining life of the original structure. The Board of Commissioners must grant approval to all capital projects. To assist the Board in the capital improvement decision making, County administrative staff will:
- 1). Develop and maintain a capital improvement plan
 - 2). Identify estimated costs and potential funding sources for all capital improvement projects
 - 3). Identify additional operational costs (including debt service) that will result from the project
 - 4). Ensure that all County projects will be constructed and expenditures incurred for the purpose approved by the Board of Commissioners
 - 5). Depreciation on the capital assets is computed using the straight-line method over 25-30 years.

4. Financial Planning and Budgeting for Capital Assets:

- a. The nature and amount of capital projects as well as the County's financial resources and market conditions determine the financing method for capital projects. Specifically, care must be exercised to ensure that the payment stream for the project does not exceed the expected life of the project. Although the County has paid for several projects with cash, each project must be analyzed separately to determine if it is in the County's financial interest to pay cash, borrow or bond. The County's cash balances and the ability of the operating budget to absorb debt service payments will also influence the financing method selection process.



County of Ottawa

- b. Because the County has experienced exceptional growth over the last 20 years, previous Boards have established funding mechanisms to help meet the County's capital needs. Capital Outlay needs are met through the Duplicating, Telecommunications, and Equipment Pool funds (Internal Service Funds) and provide a dependable and on-going funding source for routine capital outlay.
- c. To assist with capital projects, the Board established the Public Improvement Fund in 1981 to account for funds set aside for public improvements. In addition, the Board may authorize a fund balance designation in the General Fund to help finance future building projects.
- d. Once the Board of Commissioners has approved a capital project, the Fiscal Services department will incorporate the approved sources and uses of funds applicable to the County's fiscal year into the annual operating budget. This may be a part of the annual budget process or a separate budget adjustment during the year. The Fiscal Services Department is also responsible for monitoring the projects for conformance with approved spending levels.

V. REVIEW PERIOD

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



County of Ottawa

PURCHASING POLICY

I. POLICY

The County of Ottawa will engage in purchasing activities that are fair and equitable, and which provide the maximum purchasing value for public funds. The County will implement procedures designed to maintain a procurement system of quality and integrity.

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board Policy on this subject matter was adopted on 05/23/95.

Board of Commissioners Resolution Number and Policy Adoption Date:

Board of Commissioners Review Date and Resolution Number:

Name and Date of Last Committee Review:

Last Review by Internal Policy Review Team: August 5, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Operational Guidelines

1. It is the intent of this Policy to maximize the purchasing power and value of public funds through procurement policy that maintains a system of quality and integrity and promotes efficiency, effectiveness and equity in public purchasing. It is the goal of this Policy to recognize the obligation to the taxpayers to maximize the purchasing power of public funds to gain the best value for our residents. The County will comply with all applicable federal and state laws concerning public purchasing.
2. Application
 - a. This Policy applies to the procurement of supplies, goods, equipment, services, and construction entered into by Ottawa County and its constituent departments and agencies, after the effective date of this Policy. It shall apply to every expenditure of public funds by Ottawa County irrespective of the source of the funds. When the procurement involves the expenditure of federal or state assistance or contract funds, the procurement shall be conducted in accordance with any applicable federal or state laws and regulations. Nothing in this Policy shall prevent any public agency from complying with the terms and conditions of any grant, gift, or bequest that is otherwise consistent with law.
3. Administration
 - a. This Policy shall be administered by the Purchasing Division of the Fiscal Services Department. All formal solicitations are administered through the Purchasing Division of the Fiscal Services Department.
4. Sales Tax Exemption
 - a. The County shall not be charged or pay sales tax. Ottawa County, as a Michigan Municipal Corporation, is exempt from sales tax as provided in Act 167 of Public Acts of 1933. MCL 205.54(7); MSA 7.525(4)(7), and the Michigan Sales and Use Tax Rule, 1979 MAC Rule 205.79, provide that sales to the United States government, the State of Michigan, and their political subdivisions, departments and institutions are not taxable when ordered on a Purchase Order and paid for by warrant on government funds. In the alternative, the government may claim exemption at the time of purchase by providing the seller with a signed statement to the effect that the purchaser is a governmental entity. This position was affirmed by the Michigan Department of Treasury through its Revenue Administrative Bulletin 1990-32, approved on October 11, 1990.



County of Ottawa

- b. The issuance of an Ottawa County Purchase Order or a Michigan Sales Tax Exemption Certificate does not, by itself, mandate the seller to exempt the sale. Therefore, all departments, divisions, and Elected Officials shall utilize Ottawa County's Purchase Order and accounts payable system to the fullest extent possible when purchasing and paying for tangible personal property while still adhering to the other provisions within this Purchasing Policy.

5. Emergency Purchases

- a. Whenever there is an imminent threat to the public health, safety or welfare of the County or its citizens, the Chairman of the Board of Commissioners or the County Administrator, in his/her absence, may authorize the award of a contract, utilizing competition as may be practical and reasonable under the circumstances, for the emergency purchase of supplies, materials, equipment, services or construction. Such purchase must be reported to the County Commissioners as soon as possible, under the provisions of the Ottawa County Emergency Services Resolution.

6. Cooperative Purchasing

- a. The County may join in cooperative purchasing arrangements with school districts and other government units. The County may accept extended government pricing with appropriate documentation, if it is determined to be cost-effective and in the County's best interest..

7. Gratuities, Personal Benefits, and Kickbacks

- a. It shall be a violation of this Policy for any person to offer, give or agree to give any County employee or former County employee, or for any County employee or former County employee to solicit, demand, accept or agree to accept from another person, a gratuity, personal benefit, or kickback in connection with any purchasing or contracting decision.

8. Failure to Follow Policy

- a. The County shall not be responsible for the costs of goods and services ordered or purchased by any County official or employee that are not obtained in accordance with this policy. Contracts negotiated outside of this policy will be considered invalid and non-binding.

B. Standards For Procurement

1. Procurement Procedures:



County of Ottawa

- a. The procurement procedure to be used is determined by the dollar amount of the procurement. Contracts or purchases shall not be artificially divided to circumvent the purchasing procedures in this policy. An aggregate of regular, reoccurring purchases shall be determined on an annual basis; (for example: gasoline, paper products, cleaning supplies, ammunition, etc.). Grant funded procurements will follow all grant procurement requirements and guidelines.
 - b. A cost analysis is required for all procurement actions. This entails verification of the proposed cost data and evaluation of the specific elements of costs and profits, including comparison with the agency's prior independent cost or price estimate.
2. Purchases less than \$1,000:
 - a. Purchases in this dollar amount are made by the department head. A minimum of three quotes for goods and services must be requested. The vendor's price quote may be verbal, written, electronic or by reverse auction. Vendor selection and pricing should be reviewed annually for adequate and reasonable competition. A purchase order is not required.
 - b. Use of County issued purchasing cards is encouraged for purchases below \$1,000. See Purchasing Card Policy, Policy number 26.
 3. Purchases from \$1,000.00 to \$25,000:
 - a. Such purchases or contracts shall be by competition and require the solicitation of a minimum of three (3) price quotations or by reverse auction. The quotes should be obtained in writing, and must be *included when requesting a purchase order*. Award shall be made to the qualified vendor offering the best value in the opinion of the Purchasing Division.
 - b. This provision shall not apply to purchases or contracts where quotations are impractical. Such purchases or contracts shall contain appropriate documentation.
 4. Purchases \$25,000.00 and above:
 - a. Formal competition required. Purchases or contracts estimated to exceed \$25,000 shall require formal competition as deemed appropriate, including but not limited to competitive sealed bids, requests for proposals, quality-based selection, negotiated purchases, etc
 - b. Awards shall be made to the offeror determined to be best qualified based on the evaluation factors set forth and negotiation of fair and reasonable compensation, with the approval of the Purchasing Division.



County of Ottawa

C. Competitive Sealed Bidding

1. Conditions for Use

- a. All procurement contracts of the County shall be awarded by competitive sealed bidding, except as otherwise provided in this Policy.

2. Invitation for Bids

- a. An invitation for bids shall be issued and shall include specifications, and all contractual terms and conditions applicable to the procurement.

3. Public Notice

- a. Public notice of the invitation for bids shall be given a reasonable time prior to the bid submission date set forth therein. Such notice may include publication in a newspaper of general circulation and/or online media for a reasonable time as determined by the Purchasing Division prior to the bid opening. The public notice shall state the place, date and time of bid opening, and shall be in a format approved by the Purchasing Division.

4. Bid Opening

- a. Bids shall be opened publicly in the presence of one or more witnesses following the deadline set for the submission of bids at the time and place designated in the invitation for bids. The County shall hold a public bid opening when required by law, or when in the opinion of the Purchasing Division, a public bid opening is in the interest of the County. The amount of each bid, and such other relevant information as the Purchasing Division deems appropriate, together with the name of each bidder shall be recorded. The record and each bid shall be open to public inspection in accordance with Act 442 of the Public Acts of 1976, MCL 15.231 et seq.

5. Bid Acceptance and Bid Evaluation

- a. Bids shall be evaluated based on the requirements set forth in the invitation for bids, which may include criteria to determine acceptability such as inspection, testing, quality, workmanship, experience, delivery, warranty, and suitability for a particular purpose. Bids which do not comply with all criteria set forth in the invitation to bid may be subject to disqualification.

6. Correction or Withdrawal of Bids; Cancellation of Awards

- a. Correction or withdrawal of inadvertently erroneous bids before or after bid opening, or cancellation of awards or contracts based on such bid mistakes, may be permitted in the sole discretion of the County. Mistakes discovered



County of Ottawa

before bid opening may be modified or withdrawn by written notice received in the office designated in the invitation for bids, prior to the time set for bid opening. After bid opening, corrections in bids shall be permitted only to the extent that the bidder can show by clear and convincing evidence, as determined by the Purchasing Division, that a mistake of a nonjudgmental character was made.

7. Award

- a. The contract shall be awarded by appropriate notice to the responsible and responsive bidder whose bid meets the requirements and response selection criteria set forth in the invitation for bids. Nothing in the award process shall prevent the Purchasing Division from acting in the County's best interest when making the bid award, including awarding the bid to other than the low bidder, using a best value based selection process. No contract or purchase order shall knowingly be entered into with any company or business which is in bankruptcy or receivership. In the event the bid for a project exceeds available funds, the Purchasing Division is authorized to negotiate an adjustment of the bid price when time or economic considerations preclude re-solicitation of work of a reduced scope, in order to bring the bid within the amount of available funds.

8. Tie Bids:

- a. Bids that are equal in all aspects shall be awarded to the vendor whose headquarters is closest to the Ottawa County delivery point. To determine the location of a vendor, the County will use the address on file with the State of Michigan as the vendor's Registered Office Address as of the day the solicitation request was first issued by the County. If a vendor does not have a Registered Office Address with the State of Michigan, that vendor will be deemed to be the vendor at the greatest distance from the County. If multiple vendors are not registered with the State of Michigan, the state or county of incorporation will be used to determine the vendor's location.

D. Request for Proposal (RFP)

1. Conditions for Use

- a. When the Purchasing Division determines that the use of competitive sealed bidding is either not practicable or not advantageous to the County, a contract may be entered into by use of competitive sealed requests for proposals (RFP).

2. Request for Proposal

- a. Proposals shall be solicited through a (RFP).



County of Ottawa

3. Public Notice

- a. Adequate public notice of the (RFP) shall be given in the same manner as provided in Section 2.2(3), (Competitive Sealed Bidding, Public Notice).

4. Receipt of Proposals

- a. No proposal shall be handled so as to permit disclosure of the identity of an offeror or the content of any proposal to competing offerors until the time for the public opening of bids or proposals or if a public opening is not to be conducted, until the deadline for submission of bids or proposals has expired. A register of proposals shall be prepared containing the name of each offeror, the number of modifications received, if any, and a description sufficient to identify the item offered.

5. Evaluation Factors

- a. The request for proposal may state the relative importance of price and other evaluation and selection criteria, and may include specific criteria detailing a best value based method of determining and selecting the best bid.

6. Responsible Offerors and Revisions of Proposals

- a. As provided in the (RFP), discussions may be conducted with responsible offerors to assure understanding of, and conformance to, the solicitation requirements. Responsible offers shall be accorded fair and equal treatment with respect to any opportunity for discussion and revision of proposals and such revisions may be permitted after submissions and prior to award for the purpose of obtaining best and final offers. In conducting discussions, there shall be no disclosure of the identity of competing offerors or of any information derived from proposals submitted by competing offerors.

7. Award

- a. Award shall be made to the responsible offeror whose proposal is determined to be the most advantageous to the County, as determined by the Purchasing Division, taking into consideration price and the evaluation criteria set forth in the request for proposals.



County of Ottawa

PURCHASING SUMMARY

AMOUNT OF PURCHASE	LINE ITEM BUDGETED FUNDS NECESSARY	CONTACT TO INITIATE PURCHASE	TYPE OF QUOTE NEEDED	AWARD AUTHORIZATION REQUIRED BY	PURCHASE ORDER REQUIREMENT
\$20 AND UNDER / PETTY CASH	YES	DEPARTMENT HEAD	N/A	DEPARTMENT HEAD	NO
LESS THAN \$1,000	YES	DEPARTMENT HEAD	THREE VERBAL, OR WRITTEN QUOTES REQUIRED	DEPARTMENT HEAD	NO
\$1,000 – 25,000	YES	PURCHASING DIVISION	3 VERBAL, DOCUMENTED OR WRITTEN	PURCHASING DIVISION	YES
\$25,000 OR GREATER	YES	PURCHASING DIVISION	SEALED BIDS, RFP, RFQ FORMAL SOLICITATION	FISCAL SERVICES DIRECTOR	YES
RECEIVING	DEPARTMENT HEADS ARE RESPONSIBLE FOR DETERMINING THE PROPER QUANTITY AND QUALITY OF GOODS RECEIVED BEFORE FORWARDING THE INVOICE FOR PAYMENT BY THE COUNTY.				

E. Request for Qualifications (RFQ)

1. When it is considered impractical to initially prepare a purchase description to support an award based on price, and/or where the capability of the prospective proposers or bidders are uncertain, a request for qualifications (RFQ) may be issued. Once the prospective bidders/offerors have submitted their responses to the RFQ and have been determined to be technically acceptable and qualified to perform, then an invitation to bid or RFP may be issued to the qualified bidders/offerors.

F. Sole Source Procurement



County of Ottawa

1. Sole source purchases are defined as those in which “only one vendor possesses the unique and singularly available capability to meet the requirements set. Such as technical qualifications, ability to deliver at a particular time, services from a public utility or in a situation where a particular supplier or person is identified as the only qualified source available.
2. Sole source purchases may also result because of compatibility with existing equipment or systems, the product or service is patented, copyrighted or has other proprietary information or trade secrets retained by the owner.
3. A contract may be awarded, without competition, when the Purchasing Division determines, in writing, after conducting a good faith review of available sources, that there is only one appropriate source, and/or, when it is in the best interest of the County to choose the one appropriate source, for the required supply, equipment, service, or construction item. The Purchasing Division, or the soliciting agency/department, where delegated by the Fiscal Services Director, shall conduct negotiations, as appropriate, as to price, delivery, and terms.

G. Emergency Procurements

1. Notwithstanding any other provisions of this Policy, as provided for under the Ottawa County Emergency Services Resolution the Fiscal Services Director may make, or authorize others to make emergency procurements of supplies, services, or construction items, as directed by the Chairman of the Board of Commissioners or the County Administrator, when there exists a threat to public health, safety, or welfare, or where it is in the County's best interest to do so, provided that such emergency procurements shall be made with such competition as is practicable under the circumstances, and shall be documented in writing.

H. Cancellation of Bids or Requests for Proposals

1. A bid or a request for proposal, or other solicitation, may be cancelled, or any or all bids or proposals may be rejected in whole or in part, as may be specified in the solicitation, when it is in the best interest of the County, as determined by the Purchasing Division. Each solicitation issued by the County shall state that the solicitation may be cancelled and that any bid or proposal may be rejected in whole or in part when it is in the best interest of the County.

I. Rejection of all Bids or Offerors; Responsibility of Bidders or Offerors

1. It shall be within the discretion of the Purchasing Division not to award a contract to a bidder or offeror for any reason, including a determination that the party is not a responsible bidder or offeror.

J. Bid, Payment, and Performance Bonds on Contracts



County of Ottawa

1. To protect the County's interests, bid surety, payment bonds, or performance bonds or other security may be required for contracts in conformance with State law, as determined by the Purchasing Division. Any such requirements shall be set forth in the solicitation. Bid or performance bonds shall not be used as a substitute for a determination of a bidder or offeror's responsibility. Financial statements or performance bonds may be required from any company, if deemed appropriate by the Fiscal Services Director.

K. Types of Contracts

1. General Authority. Subject to the limitations of this Section, the "Ottawa County Contracting Policy," and/or subject to approval by the Ottawa County Board of Commissioners any type of contract which is appropriate to the procurement and which will promote the best interest of the County may be used. A cost reimbursement contract may be used only when a determination is made that such contract is likely to be less costly to the County than any other type, or it is not practicable to obtain the supply, equipment, service, or construction item required except under such a contract.
2. Multi-Term Contracts:
 - a. Specified Period. Unless otherwise provided by law, a contract may be entered into for any period of time deemed to be in the best interests of the County. Payment and performance obligations shall be subject to the availability and appropriation of funds.
 - b. Determination Prior to Use. Prior to the utilization of a multi-term contract, it shall be determined:
 - 1). that needs of the County and the contract price are reasonably firm and continuing; and,
 - 2). that such a contract will serve the best interests of the County by encouraging effective competition or otherwise promoting economies in County procurement.
 - c. Payment and performance obligations for succeeding period shall be subject to the availability and appropriation of funds as set forth in the annual budget.

L. Contract Clauses and Their Administration

1. Contract Clauses. All County contracts shall include provisions necessary to define the responsibilities and rights of the parties to the contract. The Fiscal Services Director, pursuant to the Ottawa County Contracting Policy, may issue clauses appropriate for particular contracts, addressing among others, the following subjects:



County of Ottawa

- a. the unilateral right of the County to order, in writing, changes in the work within the scope of the contract;
 - b. the unilateral right of the County to order, in writing, the temporary stoppage of the work or delaying performance that does not alter the scope of the contract;
 - c. variations occurring between estimated quantities of work in the contract and actual quantities;
 - d. defective pricing;
 - e. liquidated damages;
 - f. specified excuses for delay or nonperformance;
 - g. termination of the contract for default;
 - h. termination of the contract in whole or in part for the convenience of the County;
 - i. suspension of work on a project;
 - j. site conditions differing from those indicated in the contract, or ordinarily encountered, except that differing site conditions need not be included in a contract:
 - 1). when the contract is negotiated;
 - 2). when the contractor provides the site or design; or
 - 3). when the parties have otherwise agreed with respect to the risk of differing site conditions.
 - k. warranty clauses, including warranty of fitness for a particular purpose;
 - l. failure to meet contracted-for performance objectives.
2. Price Adjustments. Adjustments in price resulting from the use of contract clauses required by Subsection (1) of this Section shall be computed by one or more of the following ways:
- a. by agreement on a fixed price adjustment before commencement of the pertinent performance or as soon thereafter as practicable;
 - b. by unit prices specified in the contract or subsequently agreed upon;



County of Ottawa

- c. by the cost attributable to the events or situations under such clauses with adjustment of profit or fee, all as specified in the contract or subsequently agreed upon;
 - d. in such other manner as the contracting parties may mutually agree; or
 - e. in the absence of agreement by the parties, by a unilateral determination by the County of the costs attributable to the events or situations under such clauses with adjustment of profit or fee as computed by the County, as accounted for in accordance with generally accepted accounting principles and subject to the provisions of Article VI (Appeals and Remedies).
3. Standard Clauses and Their Modification. Pursuant to the Ottawa County contracting policy, the Fiscal Services Director may establish standard contract clauses for use in County contracts. If the Fiscal Services Director establishes any standard clauses addressing the subjects set forth in Subsection (1) of this Section, such clauses may be varied provided that the circumstances justify such variations.

M. Contract Administration

1. The assigned County oversight agency shall provide assessments to the Purchasing Division and shall oversee contract administration to ensure that a contractor is performing in accordance with the solicitation and proposal under which the contract was awarded, and according to the terms and conditions of the contract.

N. Right to Inspect Place of Business, etc.

1. The County may inspect the place of business or work site of a contractor or subcontractor at any time, if such inspection *is* pertinent to the performance of any contract awarded or to be awarded by the County.

O. Right to Audit Records

1. Audit of Cost or Pricing Data

- a. The County may audit the books and records of any contractor that has submitted cost or pricing data as a part of its bid or proposal, for three (3) years from the date of final payment under the contract.

2. Contract Records to Be Maintained

- a. The County shall be entitled to audit the books and records of a contractor or a subcontractor at any time under any contract or subcontract, other than a firm fixed-price contract, to the extent that such books, documents, papers,



County of Ottawa

and records are pertinent to the performance of such contract or subcontract. Such books and records shall be maintained by the contractor for a period of three (3) years from the date of final payment under the prime contract and by the subcontractor for a period of three (3) years, or longer if required, from the date of final payment under the subcontract.

P. Reporting of Anti-competitive Practices

1. When for any reason collusion or other anti-competitive practices are suspected among any bidders or offerors, the Fiscal Services Director shall give notice of the relevant facts to the Ottawa County Corporation Counsel.

Q. County Procurement Records

1. Bid File

- a. All determinations and other written records pertaining to solicitation and award of a contract done by Purchasing shall be maintained by the Purchasing Division in a bid file.

2. Retention of Procurement Records

- a. All procurement records shall be retained and disposed of by the County in accordance with the appropriate Records Retention Schedules.

R. Specifications

1. Maximum Practicable Competition

- a. Specifications shall be written so as to promote overall economy for the purposes intended and to encourage competition in satisfying the County's needs, while still providing a fair opportunity to all qualified vendors. The policy enunciated in this Section applies to all specifications prepared by County staff or prepared by others on the County's behalf.

S. "Brand Name or Equal" Specification

1. "Brand name or equal" specifications may be used when the Purchasing Division determines that use of a "brand name or equal" specifications is in the County's best interest.
2. The Purchasing Division shall seek to identify sources from which the designated brand name item or items may be obtained and shall solicit such sources to achieve whatever degree of price competition is practicable. If only one source can supply the requirement, the procurement shall be made under Section 2.5 (Sole Source Procurement).



County of Ottawa

T. Nondiscrimination

1. Every contract or purchase order issued by the County shall be entered into under provisions which require the contractor, subcontractor or vendor not to discriminate against any employee or applicant for employment because of his/her race, religion, sex, color, national origin, height, weight, handicap or marital status.

U. Procurement of Construction Services

1. Responsibility for Selection of Methods of Construction Contracting Management

- a. The Fiscal Services Director shall have discretion to select the method of construction contracting management for a particular project. In determining which method to use, the Fiscal Services Director shall consult with the appropriate County officials; consider the County's requirements, its resources, the project type and scope, and the potential contractor's capabilities.

2. Bid Security

a. Requirement for Bid Security

- 1). Bid security may be required for competitive sealed bidding, for construction contracts when the price is estimated to exceed \$50,000. Bid security shall be a bond provided by a surety company authorized to do business in the State of Michigan, or the equivalent in cash, or otherwise supplied in a form satisfactory to the County. Nothing herein shall prevent the requirement of such bonds on construction contracts under \$50,000 when the circumstances warrant.
- 2). Amount of Bid Security. Bid security shall be in an amount equal to at least 5% of the amount of the bid.
- 3). Rejection of Bids for Noncompliance with Bid Security Requirements. When the invitation for bids requires security, the bid may be rejected for non-compliance.
- 4). Withdrawal of Bids. If the bidder is permitted to withdraw the bid before award as provided in Section 2.2(6) (Competitive Sealed Bidding; Correction or Withdrawal of Bids, Cancellation of Awards), no action shall be taken against the bidder or the bid security.

3. Contract Performance and Payment Bonds.

a. Bond Amounts: When Required



County of Ottawa

- 1). When a construction contract is awarded the following bonds or security may be required and shall become binding on the parties upon the execution of the contract:
- 2). A performance bond satisfactory to the County, executed by a surety company authorized to do business in the State of Michigan, or otherwise secured in a manner satisfactory to the County, in an amount equal to 100% of the price specified in the contract; and
- 3). A payment bond satisfactory to the County, executed by a surety company authorized to do business in the State of Michigan, or otherwise secured in a manner satisfactory to the County, for the protection of all persons supplying labor and material to the contractor or its subcontractors for the performance of the work provided for in the contract. The bonds shall be an amount equal to 100% of the price specified in the contract.

b. Authority to Require Additional Bonds

- 1). Nothing in this Section shall be construed to limit the authority of the County to require a performance bond or other security in addition to those bonds, or in circumstances other than specified in Subsection (1) of this Section.

c. Actions on Payment Bonds

- 1). Where and When Brought. Unless otherwise required by law, every action instituted upon a payment bond shall be brought in a court of competent jurisdiction within Ottawa County.

4. Fiscal Responsibility

- a. Every contract modification, change order, or contract price adjustment which exceeds the authorized contract amount, plus contingency of the total contract amount under a construction contract with the County, shall be subject to the applicable County policies.

V. Suspensions

1. Authority to Suspend

- a. The Fiscal Services Director, upon consultation with Corporation Counsel, is authorized *to suspend vendors whose performance of County contracts and purchase orders has been materially deficient. Suspension shall include non-consideration of bids or quotes submitted and cancellation of awards, and other procedures to prevent the suspended vendor from receiving County*



County of Ottawa

business. The suspension shall be for a period of not more than three years. The guidelines for making a suspension include, but are not limited to any one or more of the following:

- 1). conviction of a person for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract, or pending, unresolved charges thereof;
- 2). conviction of a person under state or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which seriously and directly affects responsibility as a County contractor, or pending, unresolved charges thereof;
- 3). conviction of a person under state or federal statutes arising out of the submission of bids or proposals, or pending, unresolved charges thereof;
- 4). A vendor may be removed from bidding by the Purchasing Division if the vendor has failed to provide goods or services satisfactory in accordance with bid specifications and/or terms of the contract. It shall be the joint responsibility of the Purchasing Division and the user department to document any acts of noncompliance or unsatisfactory performance on the part of the vendor. A vendor may be removed from bidding for a maximum of two (2) years
- 5). any other cause the Fiscal Services Director determines to be so serious and compelling as to affect responsibility as a County contractor, including suspension or termination by another governmental entity for any cause substantially similar to those listed in this Section; and
- 6). violation of the standards set forth in Article VII (Ethics in Public Purchasing/Contracting).

2. Notice to Suspend

- a. The Fiscal Services Director shall issue a written notice to suspend.

3. Finality of Decision

- a. A notice under Section 5.2 (Notice to Suspend) shall be final and conclusive.

W. Appeals and Remedies

1. Bid Protests



County of Ottawa

- a. Any actual or prospective bidder, offeror, or contractor who is aggrieved in connection with the solicitation or award of a contract may protest may submit a request in writing to the Purchasing Division that the proposal receive a second review within seven (7) day of an award. Aggrieved persons are urged to seek resolution of their complaints initially with the appropriate Department Head and/or the Purchasing Division. A protest with respect to an invitation for bids or request for proposals shall be submitted in writing within seven (7) calendar days of the date the contract is awarded. The County Administrator and the Chairperson of the Board shall make a determination on the merits of the protest, and, if appropriate, determine a remedy, and that determination shall be final and conclusive.

2. Contract Claims

a. Claims By a Contractor

- 1). All claims by a contractor against the County relating to a contract, except bid protests, shall be submitted in writing to the Purchasing Division. The contractor may request a conference with the Fiscal Services Director on the claim. Claims may include, without limitation, disputes arising under a contract, and those based upon breach of contract, mistake, misrepresentation, or other cause for contract modification or rescission.

b. Notice of Decision

- 2). The decision of the Fiscal Services Director shall be issued in writing, and shall be mailed or otherwise furnished to the contractor.

c. Contractor's Right to Appeal

- 3). The Fiscal Services Director's decision shall be final and conclusive unless, within seven (7) calendar days from the date of receipt of the decision, a written appeal is received by the County Administrator. The County Administrator and the Chairperson of the Board shall make a determination on the merits of the appeal, and, if appropriate, determine a remedy, and those determinations shall be final and conclusive.

d. Failure to Render Timely Decision

- 4). If the Fiscal Services Director does not issue a written decision regarding any contract controversy within seven (7) calendar days after written request for a final decision or within such longer period as may be agreed upon between the parties, then the contractor shall file an appeal with the County Administrator.

3. Authority of the Purchasing Division to Settle Bid Protests and Contract Claims



County of Ottawa

- a. The Fiscal Services Director is authorized to settle any protest regarding the solicitation or award of a County contract, or any claim arising out of the performance of a County contract, prior to an appeal to the County Administrator.
4. Remedies for Solicitations or Awards in Violation of Law
 - a. Prior to Bid Opening or Closing Date for Receipt of Proposals. If prior to the bid opening or the closing date for receipt of proposals, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid or RFP is in violation of applicable law, it shall be canceled or revised to comply with applicable law.
 - b. Prior to Award
 - 1). If, after bid opening or the closing date for receipt of proposals, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid or RFP, or a proposed award of a contract is in violation of applicable law, then the invitation to bid, RFP, or proposed award shall be canceled.
 - c. After Award
 - 1). If, after an award, the Fiscal Services Director, after consultation with the Office of Corporation Counsel, determines that an invitation to bid, RFP, or award of a contract was in violation of applicable law, then the contract shall be modified to be consistent with the law, or shall be terminated.
 - d. Reservation of Right to Sue for Damages; Equitable Relief
 - 1). Nothing herein shall prohibit, impair or bar the County's right, to sue for damages or equitable relief, in addition to the remedies set forth herein.
 - e. Venue
 - 1). Any action filed by any party for relief on a determination under the terms of this Policy shall be filed in a court of competent jurisdiction within Ottawa County.
- X. Ethics in Public Purchasing/Contracting
 1. Criminal Penalties
 - a. To the extent that violations of the ethical standards of conduct set forth in this Policy constitute violations of federal statutes or Michigan law, they shall



County of Ottawa

be punishable as those statutes provide therein. Such penalties shall be in addition to the civil and administrative sanctions set forth in this Policy.

2. Employee's Duty to Abide by County Policies

- a. County employees shall abide by existing County policies including, but not limited to, policies regarding conflict of interest, gratuities or "kickbacks" and confidential information.

Y. Equipment Disposition/Disposal

1. Equipment Disposition

- a. Equipment, supplies or other County property which have been determined by the Department Head or the Fiscal Services Director to be obsolete, worn out or no longer needed, shall be disposed of in the following manner:
 - 1). For Items \$5,000 or greater (Original Cost).
- b. Disposal shall be by auction, sealed bid, public offering or any other method the Fiscal Services Director deems to be in the County's best interest.
- c. A file shall be maintained by the Purchasing Division containing the following information on each item disposed of:
 - 1). Item Description
 - 2). Tag number
 - 3). Original Cost and Date of Purchase if available
 - 4). Date of Transfer or Sale
 - 5). Dollar Amount Received at Sale
 - 6). Method of Transfer - Auction, Sealed Bid, Public Offering, Other.
- d. For Items Under \$5,000 (Original Cost) or Lost, Stolen, Unclaimed and Other Property.
 - 1). the Purchasing Division shall dispose of these items in a manner which encourages competition and/or as appropriate for the situation.
 - 2). a file shall be maintained by the Purchasing Division indicating the date, amount of sale, and a description of the item sold, according to an applicable records retention schedule.



County of Ottawa

Z. Definitions

1. Whenever applicable, this Policy shall utilize the following definitions:

a. "Brand Name or Equal" Specification

1). A specification limited to one or more items by manufacturers' names or catalogue numbers to describe the standard of quality, performance, and other salient characteristics needed to meet County requirements and which provides for the submission of equivalent products.

b. Brand Name Specification

1). A specification limited to one or more items by manufacturers' names or catalogue numbers.

c. Business

1). Any corporation, partnership, individual, sole proprietorship, joint stock company, joint venture, or any other private legal entity.

d. Competitive Sealed Bids

1). As determined by the Purchasing Division, the process of receiving two or more sealed bids, responses, or proposals submitted by responsive vendors.

e. Confidential Information

1). Any information which is available to an employee only because of the employee's status as an employee of the County and is not a matter of public knowledge or available to the public on request.

f. Construction

1). The process of building, altering, repairing, improving, or demolishing any public structure or building, or other public improvements of any kind to any public real property. It does not include the routine operation, routine repair, or routine maintenance of existing structures, buildings, or real property.

g. Contract

1). All types of County agreements, regardless of what they may be called, for the procurement of supplies, equipment, services, or construction.



County of Ottawa

- h. Contractor
 - 1). Any person having a contract with the County or any agency thereof.
- i. Cooperative Purchasing
 - 1). The combination of procurement requirements of two or more public agencies in order to obtain the benefits of volume purchases and/or reduction in administration expenses.
- j. Cost-Reimbursement Contract
 - 1). A contract under which a contractor is reimbursed for costs which are allowable and allocable in accordance with the contract terms and the provisions of this Policy, and a fee or profit, if any.
- k. Employee
 - 1). An individual drawing a salary or wages from the County, whether elected or not; any non-compensated individual performing personal services for the County or any department, agency, commission, council, board, or any other entity established by the executive or legislative branch of the County.
- l. Encumbrances
 - 1). Setting aside funds; funds previously committed.
- m. Gratuity
 - 1). A payment, loan, subscription, advance, deposit of money, service, or anything of more than nominal value, present or promised, unless consideration of substantially equal or greater value is received.
- n. Invitation for Bids
 - 1). All documents, whether attached or incorporated by reference, utilized for soliciting sealed bids.
- o. Person
 - 1). Any individual, business (including the partners, officers, directors, agents, employees and individual members of the business, or any combination thereof), union, committee, club, other organization, or group of individuals.



County of Ottawa

p. Procurement

- 1). The buying, purchasing, renting, leasing, or otherwise acquiring of any supplies, equipment, services, or construction. It also includes all functions that pertain to the obtaining of any supply, service, or construction including description of requirements, selection, and solicitation of sources, preparation and award of contract, and all phases of contract administration.

q. Professional Services

- 1). Services rendered by members of a recognized profession which involve extended analysis, exercise of discretion, and independent judgment in their performance, and an advanced, specialized type of knowledge, expertise or training customarily acquired either by a prolonged course of study or equivalent experience in the field, and thus are unique and not subject to price competition in the usual senses.

r. Request for Proposals (RFP)

- 1). A method for acquiring goods, services and construction for public use in which other factors will be considered in the selection of a vendor in addition to the price, or when there is not sufficient information to prepare a specification suitable for competitive sealed bidding, or when it is expected that negotiations with one or more vendors may be required with respect to any aspect of the requirements.

s. Request for Qualifications (RFQ)

- 1). As determined by the Purchasing Division, the process of receiving proposals, documents, specifications, recommendations, samples, records, brochures, or personnel information, to establish that an offeror is fully qualified to provide a particular good or service in accordance with anticipated contract standards, requirements, and specifications.

t. Responsible Bidder or Offeror

- 1). A person who has the capability in all respects to perform fully the contract requirements, and the tenacity, perseverance, experience, integrity, reliability, capacity, facilities, equipment, and credit which will assure good faith performance.

u. Responsive Bidder

- 1). A person who has submitted a bid which conforms in all material respects to the requirements set forth in the invitation for bids.



County of Ottawa

v. Reverse Auction

- 1). A reverse auction (also called procurement auction, e-auction) is a real-time auction where sellers compete to sell goods or services for progressively lower prices.

w. Services

- 1). The furnishing of labor, time, or effort by a contractor, not involving the delivery of a specific end product other than reports which are merely incidental to the required performance. This term shall not include employment agreements or collective bargaining agreements.

x. Specification

- 1). Any description of the physical or functional characteristics or of the nature of supplies, services, or construction items. It may include a description of any requirement for inspecting, testing, or preparing a supplies, equipment, services, or construction items for delivery.

y. Subcontractor

- 1). A person providing supplies, services, or construction items to or for the benefit of the County, pursuant to a contract with a person who has a direct contract with the County.

z. Equipment

- 1). All fungible, non-consumable personal property.

aa. Supplies

- 1). All consumable goods purchased by Ottawa County, materials, printing, insurance, and leases of personal property, excluding land or a permanent interest in land.

V. REVIEW PERIOD

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



County of Ottawa

ACCOUNTS PAYABLE AUDIT POLICY

I. POLICY

Accounts Payable will be reviewed and certified by the responsible elected and administrative officials prior to payment approval by the Board of Commissioners, to assure the prompt payment of invoices and the financial integrity of Ottawa County government. The Fiscal Services Department may pay accounts payable prior to approval by the Board to avoid finance or late charges and to pay appreciated amounts and payroll (including related payroll taxes and withholdings).

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on February 11, 1992.

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Prior to a meeting of the Board of Commissioners, the Administrator, County Treasurer, and Fiscal Services Director, or their designees, will review the Accounts Payable Paid Invoices Report and any supporting invoices.
2. The Administrator and the County Treasurer, or in their absence, their designees, will prepare a certification in the form attached, with a copy to be attached to the archived copy of the Accounts Payable Paid Invoices Report, attesting to their review of the Accounts Payable listing and to the appropriateness of the accounts submitted for payment. The Report will indicate any invoices paid prior to Board approval. The certification will identify any accounts which, in the opinion of the Administrator or the Treasurer, merit detailed inquiry and review by the Board.
3. The Board, at all times, retains the right to review the Accounts Payable printout and supporting invoices in complete detail, and to question and investigate the merits of any claim submitted for payment.

V. REVIEW PERIOD

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

CERTIFICATION OF ACCOUNTS PAYABLE

We hereby certify that we have received the Accounts Payable printout dated: _____
and found it to be in good order and appropriate for confirmation by the Board of Commissioners.

We believe the following accounts and requests for payment merit further discussion and inquiry:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____
11. _____
12. _____
13. _____
14. _____
15. _____

Respectfully submitted,

Bradley Slagh
Ottawa County Treasurer

Alan G. Vanderberg
Ottawa County Administrator



County of Ottawa

AUTOMATIC CLEARING HOUSE (ACH) AND ELECTRONIC TRANSACTIONS OF PUBLIC FUNDS POLICY

I. POLICY

The County of Ottawa may engage in Automatic Clearing House (ACH) transactions under the terms of this Policy and the procedures and protocols established by the Ottawa County Treasurer, according to the terms of Act 738 of the Public Acts of 2002, MCLA 124.301 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); Act 156 of the Public Acts of 1851, as amended. The County of Ottawa may engage in Automatic Clearing House Transactions according to the terms of MCLA 124.301 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on December 9, 2003.

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

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

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

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Authority to Enter Into ACH Agreements and Electronic Transfer of Public Funds:

1. The County Treasurer may enter into ACH agreements and engage in the electronic transfer of public funds as provided for by Act 738. All ACH Agreements entered into by the County Treasurer shall be reviewed and approved according to the standard Ottawa County policies and procedures for the approval of contracts.

B. Responsibility for ACH Agreements:

2. The County Fiscal Services Director shall be responsible for all ACH agreements, including payment approval, reporting, and general oversight of compliance with this Policy. For all ACH transactions, the Fiscal Services Director shall submit to the Ottawa County Board of Commissioners documentation detailing the good or services purchased, the cost of goods or services, the date of the payment, and the department levels serviced by payment. This report may be contained in the electronic general ledger software system or in a separate report to the Ottawa County Board of Commissioners.

C. Internal Accounting Controls to Monitor Use of ACH Transactions:

1. The County Treasurer, County Administrator, or his/her designee and the Fiscal Services Director shall jointly determine those invoices to be paid by ACH or electronic transfers.
2. Upon receipt of an invoice of payment for accounts payable by ACH or electronic transfer, the Fiscal Services Director or his/her designee shall approve payment and notify the County Treasurer of the date of debit to Ottawa County's bank accounts. Invoices paid by this method may include utility and recurring lease payments. These payments shall be included on the report of payments to the Ottawa County Board of Commissioners. All invoices approved by the Fiscal Services Director or his/her designee and payable by ACH or electronic transfer may be paid in that manner through the County Treasurer's Office if approved by the County Administrator and deemed in the best interest of the County.
3. For payment of State and Federal payroll taxes, the County Treasurer shall initiate payment to the proper authority upon receipt of the information from the Accounting Director or his/her designee using the established EFTPS and state program.
4. For deposits, including deposits from state, county, and/or federal authorities, and from third-party payment processors, (e.g., banks, vendors), the County Treasurer shall obtain the amount of the deposit and send an advice to the Fiscal Services Director or his/her designee, as may be necessary.



County of Ottawa

5. All invoices shall be held by the Fiscal Services Director or is/her designee along with copies of payment advices, according the standard Ottawa County policies therefore. Internal controls are subject to ongoing review for appropriateness and compliance and during the annual audit process.
6. This Policy shall not govern ACH and electronic transfers of surplus funds by the Treasurer's Office for investment purposes, which shall be governed by separate investment policies, procedures, and protocols.

V. REVIEW PERIOD

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



County of Ottawa

Use of Credit Cards to Pay Bills and Purchase Goods and Services from Ottawa County and the Ottawa County Courts Policy

I. POLICY

For the convenience of the public, the use of nationally recognized credit cards (MasterCard, Visa, Discover, American Express) shall be permitted to pay bills with Ottawa County and the Ottawa County Courts and to purchase goods and services from Ottawa County and the Ottawa County Courts, in instances where a sufficient number of transactions are likely to occur to justify the administrative, equipment, and software costs of providing for credit card usage and/or where the cost of providing for the use of credit cards by the public can be recovered by the County. Adoption of this Policy is authorized by Act 280 of the Public Acts of 1995, MCLA 129.221 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements at MCL 129.221 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. A proposal to authorize the use of credit cards may be initiated by a department head, a court administrator, or by the County Administrator. All proposals shall be presented to the County Administrator or his/her designee, and to the County Treasurer, in writing.
2. The use of credit cards by the public to pay bills with the County and the Ottawa County Courts and to purchase goods and services from the County and the Ottawa County Courts shall be approved in instances where it is determined that a sufficient number of transactions will occur to cover the contract, administrative, equipment and/or software costs of accepting payment by credit cards for those transaction, or where an alternative method of recovering the cost of providing this service is established by the County. The approval shall be in writing, and shall specify the bills, goods, or services for which payment by credit cards is permitted.
3. The County may contract with third-party service providers to provide the public with goods and services from Ottawa County and the Ottawa County Courts utilizing nationally recognized credit cards. In appropriate instances, credit card transactions may be handled by the service provider, not by Ottawa County.
4. All contracts with credit card companies and other service providers under this Policy shall be reviewed and approved according to the standard Ottawa County policies and procedures for the approval of contracts.
5. The County will be responsible for the security of credit card information provided.
6. The County Treasurer, will develop forms, procedures, and protocols necessary to implement this Policy.

V. REVIEW PERIOD

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



County of Ottawa

INVESTMENT POLICY

I. POLICY

It is the policy of the County of Ottawa to manage public funds in a manner which will provide the highest investment return with maximum security, while meeting the daily cash flow demands of the County and conforming to all State statutes and local resolutions governing the investment of public funds.

The intent of the Investment Policy of the County of Ottawa is to define the parameters within which the County's funds are to be managed. The County recognizes its responsibilities with respect to the use and custody of public funds.

As a result of changes in the market or State statute, current holdings could exceed the guidelines of this policy. Whenever that occurs, notice will immediately be provided by the Ottawa County Treasurer to the Administration and Finance Committee and appropriate action taken.

The comprehensive policy will define the following:

- Scope of policy
- Investment objectives
- Prudence
- Authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions
- Authorized and suitable investments
- Maturities and diversification
- Safekeeping of investments
- Cash management
- Accounting
- Internal controls
- Investment performance and reporting
- Investment Policy adoption

Questions regarding this policy should be directed to

County of Ottawa
Office of the County Treasurer
(616) 846-8230

II. STATUTORY REFERENCES

Act 20 of the Public Acts of 1943, as amended, MCL 129.91 et seq.



County of Ottawa

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES:

Board of Commissioners Policy Adoption Date and Resolution Number: November 23, 2010; B/C 10-274

Board of Commissioners Review Date and Resolution Number: October 26, 2010; B/C 10-245

Name and Date of Last Committee Review: Finance and Administration Committee, October 19, 2010

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

Ottawa County Michigan INVESTMENT POLICY

TABLE OF CONTENTS

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

EXHIBIT

- A Glossary of Terms

RESOLUTIONS ON FILE

- Resolution to Authorize Investment of County Funds
- Resolution to Authorize the Deposit and Investment of County Road Commission Funds
- Resolution to Authorize the Deposit and Investment of County Drain Commission Funds



County of Ottawa

INTRODUCTION

The intent of the Investment Policy of the County of Ottawa is to define the parameters within which the County's funds are to be managed. The County recognizes its responsibilities with respect to the use and custody of public funds. It is the policy of the County to manage public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the County and conforming to all State statutes and local resolutions governing the investment of public funds. As a result of changes in the market or State statute, current holdings could exceed the guidelines of this policy. Whenever that occurs, notice will immediately be provided by the County Treasurer to the Finance Committee and appropriate action taken. This Policy is approved by the Ottawa County Board of Commissioners.

The comprehensive policy will define the following

- Scope of policy
- Investment objectives
- Prudence
- Authority
- Ethics and conflicts of interest
- Authorized financial dealers and institutions
- Authorized and suitable investments
- Maturities and diversification
- Safekeeping of investments
- Cash management
- Accounting
- Internal controls
- Investment performance and reporting
- Investment Policy adoption

Questions regarding this policy should be directed to

County of Ottawa
Office of the County Treasurer
Bradley Slagh, County Treasurer
Cheryl Clark, Chief Deputy Treasurer
(616) 994-4501



County of Ottawa

SECTION I. SCOPE

The Investment Policy applies to all County funds held by the County other than pension funds; deferred compensation funds; the Ottawa County Michigan Insurance Authority; the Ottawa County Building Authority; the Ottawa County Central Dispatch Authority; and certain funds of the District Court, Friend of the Court, Mental Health, and Social Services; and Other Post Employee Benefits trust. These assets are accounted for in the County's annual financial report and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Enterprise Funds
- Internal Service Funds
- Trust and Agency Funds

SECTION II. INVESTMENT OBJECTIVES

The following investment objectives, in priority order, will be applied in the management of the County's funds:

Safety. The primary objective of the County's investment activities is the preservation of capital in the overall portfolio and the protection of investment principal. The County Treasurer will establish investment procedures and strategies to control risks and diversify investments regarding specific security types and individual financial institutions.

Liquidity. The investment portfolio will remain sufficiently liquid to enable the County to meet future operating, capital expenditure, and debt needs which might be reasonably anticipated, and to meet unanticipated needs.

Management of Risk. To control risks regarding specific security types, or individual financial institutions, or specific maturity, the county will diversify its investments.

Return on Investment. It is the intent of the County to maximize its return on surplus funds by actively investing all available and prudent balances within the guidelines established by State statutes and this Policy. The County recognizes that interest earnings are an important revenue source; however, the priority is safety, liquidity to meet County obligations and then interest earnings.

Competitive Environment. An objective of the Investment Policy is to provide for a competitive environment while providing flexibility to the County Treasurer. Competitive concepts include taking bids on investments placed and bank services purchased.



County of Ottawa

SECTION III. PRUDENCE

The standard of prudence to be applied by the investment officials shall be the "prudent person rule" and shall be applied in the context of managing an overall portfolio. Under the "prudent person rule", investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable revenue to be derived.

SECTION IV. AUTHORITY

The County Treasurer is the custodian of all County funds. By resolution, and in accordance with Act No. 40, Public Acts of Michigan, 1932, as amended, the County Board of Commissioners designates a depository or depositories for County funds.

By resolution of the Board of Commissioners, the County Treasurer is authorized to invest surplus County funds in the various forms of investments that are permitted by State statutes and that follow the guidelines of this Policy.

Additional resolutions of the Board of Commissioners authorize depositing and investing funds for the County Road Commission and the County Drain Commissioner. Copies of the resolutions are on file with the County Clerk.

The County Treasurer shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of the staff of the Treasurer's Office.

SECTION V. ETHICS AND CONFLICTS OF INTEREST

The Treasurer and employees of the Treasurer's Office, involved in investment activities, shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair (or create the appearance of an impairment on) their ability to make impartial investment decisions. These persons shall disclose to the County Board of Commissioners any material financial interests in financial institutions that conduct business with Ottawa County, and they shall further disclose any large personal financial investment positions that could be related to the performance of the County's portfolio. The Treasurer and the above mentioned employees shall subordinate their personal financial transactions to those of the County, particularly with regard to the time of purchases and sales.

SECTION VI. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

Depositories. Deposits made by the County with financial institutions consist of checking accounts, savings accounts, and certificates of deposit. It is understood by the County that for FDIC deposit insurance purposes, all funds in deposit form with one financial institution are added together and insured up to a maximum of \$250,000 in demand



County of Ottawa

deposits and \$250,000 in time deposits regardless of the number of accounts involved. It is the policy of the County to manage the risk by establishing procedures to evaluate the creditworthiness of the financial institutions and to diversify by setting concentration limits for each financial institution where funds are placed in deposit form. The County does not expect to manage this risk by limiting deposits with each financial institution to \$250,000.

Depositories shall be selected through the County's banking services procurement process, which shall include a two (2) year solicitation and review of current vendor pricing and market comparisons, and issued every four (4) years a formal request for proposals. The banking services procurement process shall be managed by the County Treasurer in a manner consistent with the County's Purchasing Policy and the requirements of Michigan law. The County Treasurer will recommend financial institutions to provide depository services to the County Commission for approval. In selecting depositories, the creditworthiness of institutions shall be considered. The evaluation of the financial institution will be based upon information provided by a service such as the Sheshunoff Information Services Inc.

The evaluation will include the following recommended financial ratios and other relevant data (financial institutions that do not meet all of the criteria will still be considered on an individual basis for some Certificate of Deposit investments):

Net income ratio/Net income to earning assets	minimum	0.6%
Net loan charge off to average loans	maximum	1.0%
Cash and Treasuries to total deposits	minimum	10.0%
Net purchased money to earning assets	maximum	110.0%
Capital to total assets	minimum	5.0%
Net loans to deposits	maximum	80.0%
Municipal time deposits to total deposits	maximum	20.0%

In addition to a ratio analysis, the institution will have been profitable for the past five years. However, if a loss is reported in no more than one year of the past five years, and if the institution remains profitable in the aggregate, the County Treasurer may review the circumstances and approve the institution for the bid list if appropriate.

Broker/Dealers. The County Treasurer will maintain a list of approved security broker/dealers selected by creditworthiness, who maintain an office in the State of Michigan or who are "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the County Treasurer with the following: audited financial statements for the most recent fiscal year and then annually, within 6 months of the year end; certification of having read the County's Investment Policy and the pertinent State statutes; proof of National Association of Security Dealers certification; and proof of State registration, where applicable.



County of Ottawa

SECTION VII. AUTHORIZED AND SUITABLE INVESTMENTS

The County is empowered by Public Act 20 of 1943 (as amended through June 30, 1997) to invest public funds. In its Investment Policy, the County Board of Commissioners limits the investment authority to the following:

- A. Bonds, securities or other obligations of the United States or an agency or instrumentality of the United States.
- B. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a financial institution. The financial institution must be:
 - a. a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank or credit union
 - b. whose deposits are insured by an agency of the United States government, and
 - c. that maintains a principal office located in the State of Michigan under the laws of this State or the United States
- C. Commercial paper rated at the time of purchase within the highest classification by at least two rating services and that mature not more than 270 days after the date of purchase. Not more than 20% of any fund may be invested in commercial paper at any time.
- D. Repurchase agreements consisting of bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- E. Banker's acceptances of United States banks.
- F. Obligations of this state or any of its political subdivisions that at the time of purchase are rated at an A or M-1/SP-1 or better by not less than 1 standard rating service.
- G. Mutual funds registered under the Federal Investment Company Act of 1940, composed of the investment vehicles described above. The policy includes securities whose net asset value per share may fluctuate on a periodic basis.
- H. Obligations described above if purchased through an inter-local agreement under the Urban Cooperation Act of 1967 (for example, the MBIA program).
- I. Investment pools organized under the Surplus Funds Investment Pool Act (Public Act 367 of 1982), e.g. bank pools.

SECTION VIII. MATURITIES AND DIVERSIFICATION

Liquidity shall be assured through practices ensuring that disbursement, payroll, and bond payable dates are covered through maturing investments or marketable US Treasury issues.

It is the policy of the County to diversify its investment portfolio. Assets held in the pooled funds and other investment funds shall be diversified to eliminate the risk of loss resulting from the over concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. In establishing diversification strategies, and within the statutory restrictions, the following guidelines and constraints shall apply:



County of Ottawa

PERCENT OF PORTFOLIO

<u>INSTRUMENT</u>	<u>PORTFOLIO MIN/MAX</u>	<u>ISSUER MAXIMUM</u>	<u>MATURITY/DURATION MAXIMUM</u>
US Treasuries	15% min	N/A	10 years
US Agencies	50% max.	20%	7 years
Certificates of Deposit	50% max.	5% net worth \$10 million	1 year 10% to 2 years
Commercial Paper	20% max.	5% net worth	A-1 270 days
Repurchase Agreements	50% max.	10%	60 days
Bankers Acceptances	50% max.	10%	184 days
Mutual Funds	25% max.	10%	N/A
Money Market Mutual Funds	50% max.	N/A	N/A
State and Local Bonds	25% max	N/A	5 years

Portfolio Maturity and Limitation Percentages. The average maturity of the portfolio as a whole may not exceed three years. This calculation excludes the maturities of the underlying securities of a repurchase agreement. Limitation percentages of the portfolio are measured from the date the securities are acquired.

Government Securities (Treasuries). The County Treasurer may invest in negotiable direct obligations of the US Government. Such securities will include, but not limited to the following: Treasury cash management bills, notes, bonds, and zero strips. At least 15% of the portfolio must be in direct government securities or repurchase agreements. The maximum length to maturity of any direct investment in government obligations is ten years, except for the underlying securities of the repurchase agreements (see Repurchase Agreements).

Federal Agencies (Agencies). The County Treasurer may invest in Federal Agencies. Such securities may include but not limited to the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), and Federal Farm Credit Bank (FFCB). No more than 50% of the portfolio may be in Federal Agency securities or repurchase agreements involving Federal Agency securities. There shall be a maximum of 20% of the portfolio in any one agency security. The maximum stated maturity for an investment in Federal Agency securities is seven years from the date of purchase.

Certificates of Deposit. Certificates of deposit (CD) may be purchased only from financial institutions which qualify under Michigan law and are consistent with Opinion No. 6168, Opinions of the Attorney General (1982). Purchases of certificates of deposit are



County of Ottawa

further restricted to financial institutions which have been evaluated for creditworthiness and meet the ratios stated in Section VI of this Policy. As a general guideline, certificates of deposit in any one financial institution are to be combined with all funds in deposit form with the financial institution to meet a maximum test of 5% of net worth with an overall maximum of \$10 million in any one financial institution. A maximum of 10% of the portfolio may be invested in negotiable certificates of deposit with a maturity date range of 366 to 730 days and with interest paid semiannually. All other CD investments must not exceed a maximum maturity of 365 days.

Commercial Paper. Investments in commercial paper are restricted to those which have, at the time of purchase, the top investment rating (A-1/P-1) by either Standard and Poor's and/or Moody's or like ratings established by not less than two standard rating services. Commercial paper held in the portfolio which subsequently receives a reduced rating shall be closely monitored and sold immediately if the principal invested may otherwise be jeopardized. No more than 20% of the portfolio or 20% of any one fund may be in commercial paper. The maximum per issuer is 5% of the net worth of the issuer. The maximum maturity for A-1/P-1 paper is 270 days.

Repurchase Agreements. The County Treasurer may invest in repurchase agreements comprised only of those investment instruments as authorized with Sections VII and VIII of this Policy. All firms with whom the County enters into repurchase agreements will have in place and executed a Master Repurchase Agreement with the County (to include guidelines for safety). No more than 50% of the portfolio may be in repurchase agreements with a maximum of 10% per issuer. The maximum length to maturity is 60 days from the date of the agreement.

Bankers Acceptances. The County Treasurer may invest in bankers acceptances (BA's) or United States banks which are eligible as defined by the Federal Reserve; from institutions whose long-term debt is rated at least A or equivalent by Moody's or Standard and Poor's. A maximum of 50% of the portfolio may be directly invested in BA's. A maximum of 10% of the portfolio may be invested with any one issuer. The maximum length to maturity of any BA's investment is 180 days.

Mutual Funds. The County Treasurer may invest in fixed income mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan and are consistent with Opinion No. 6776, Opinions of the Attorney General (1993) and are within the limitations of this Policy. The securities underlying the mutual fund must be rated at least A or better by either Moody's or Standard and Poor's or be from institutions whose long-term debt rating is AAA or better. A maximum of 25% of the portfolio may be invested in fixed-income mutual funds. A maximum of 10% of the portfolio may be invested with any one fund.

Money Market Mutual Funds. Permitted investments include money market mutual funds or pooled funds organized under State statute such as the Surplus Funds Investment Pool Act and the Intergovernmental Corporation Act which are composed of investment



County of Ottawa

vehicles which are legal for direct investment by local governments in Michigan. A maximum of 50% of the portfolio may be invested in money market mutual funds.

State and Local Bonds. The County Treasurer may invest in investment rated obligations of the State of Michigan and its political subdivisions, provided the government unit is rated an A or M-1/SP-1 or better by at least one (1) rating service at the date of purchase. A maximum of 25% of the portfolio may be invested in state or local unit obligations.. The maximum stated maturity for an investment in a state or local unit obligation is five years from the date of purchase.

SECTION IX. SAFEKEEPING OF INVESTMENTS

Investment securities purchased by the County shall be held in third-party safekeeping by an institution designated as primary agent. The County Treasurer, with the approval of the Board of Commissioners, will execute a third-party safekeeping agreement with the primary agent. Such agreement will include details as to responsibilities of each party; provision for delivery vs. payment; notification of transactions; safekeeping and transactions costs; and procedures in case of wire failure or other unforeseen mishaps including liability of each party. Safekeeping procedures and agreements should follow the Governmental Accounting Standards Board (GASB) guidelines for risk categories I or II.

Investment securities not included in the third-party safekeeping procedure include certificates of deposit, mutual funds, direct purchases of commercial paper, and banker's acceptances.

SECTION X. CASH MANAGEMENT

The County's policy regarding cash management is based upon the realization that there is a time-value to money. Temporarily idle cash should be invested in accordance with the County's Investment Policy. Accordingly, the County's financial team consisting of the County Administrator, County Treasurer, Finance Director, and Accounting Director shall cause to be prepared written cash management procedures which shall include, but not limited to, the following:

Receipts. All moneys due the County shall be collected as promptly as possible. Moneys that are received shall be deposited in an approved financial institution no later than the next business day after receipt by County departments or as may be deposited by written policy. Amounts that remain uncollected after a reasonable length of time shall be subject to any available legal means of collection.

Disbursements. Any disbursements to suppliers of goods or services or to employees for salaries and wages shall be contingent upon an available budget appropriation and the required prior approvals as stated in the County's general policies. The payment of County funds should be through controlled disbursements to maximize investment opportunities, however, payment should be made timely.



County of Ottawa

Cash forecast. At least annually, cash forecast shall be prepared using expected revenue sources and items of expenditure to project cash requirements over the fiscal year. The forecast shall be updated from time to time to identify the probable inevitable balances that will be available.

Pooling of cash. Except for cash in certain restricted and special accounts, the County Treasurer shall pool cash of various funds to maximize investment earnings.

Distribution of interest. Investment interest shall follow principal. Interest on the pooled funds shall be distributed based upon the average monthly balance of the specific General Ledger fund and the average interest yield of the pool. Certain General Ledger funds that receive funding from the General Fund are exempt from the interest distribution and the interest is given to the General Fund.

SECTION XI. ACCOUNTING

The County maintains its records on the basis of funds and account groups, each of which is considered a separate accounting entity. All investment transactions shall be recorded in the various funds of the County in accordance with generally accepted accounting principles as promulgated in Statement No. 31 of the Government Accounting Standards Board (GASB). Accounting treatment will include:

- Investments will be carried at fair value in the balance sheet or other statements of financial position.
- Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties.
- The method used to determine fair value will be quoted market prices.
- The calculation of realized gains and losses is independent of a calculation of the net change in the fair value of investments.
- Realized gains and losses on investments that had been held in more than one fiscal year and sold in the current year are included as a change in the fair value of investments reported in the prior year(s) and the current year.
- All investment income, including changes in the fair value of investments shall be recognized as revenue in the operating statement.

SECTION XII. INTERNAL CONTROLS

The County Treasurer shall abide by a system of established internal controls, documented in writing, which is designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by investment officers of the County. Internal control procedures are subject to review with regard to appropriateness and compliance during the annual independent audit process.



County of Ottawa

SECTION XIII. INVESTMENT PERFORMANCE AND REPORTING

The County Treasurer shall submit to the Board of Commissioners through the Finance Committee of the Board by January 31 of each year, an annual report which summarizes the County's investment of surplus funds for the preceding year, describes the County's existing investment holdings, examines the County's future fiscal needs, and proposes investment strategy for the coming year. The annual report should also examine the performance of the portfolio for the previous year. Also, a performance report will be given to the Finance Committee quarterly, showing the current status of the County's holdings and an evaluation of the activities during the quarter.

SECTION XIV. INVESTMENT POLICY ADOPTION

The County's Investment Policy is a comprehensive policy covering the statutory responsibilities of the County Treasurer and the County Board of Commissioners. The Policy shall be adopted by the County Board of Commissioners. The Policy shall be reviewed on an annual basis by the Finance Committee of the Board. Modifications made at that time or when necessitated by State statutory revision must be approved by the County Board of Commissioners.

IV. REVIEW PERIOD

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



County of Ottawa

REIMBURSEMENT FOR LIVESTOCK LOSSES DUE TO STRAY DOGS POLICY

I. POLICY

The Ottawa County Board of Commissioners is obligated, pursuant to MCL 287.280 et seq., to evaluate and pay valid and justifiable claims for losses to livestock and poultry caused by unidentified stray dogs. All such claims must be filed in compliance with the statute, and must show, on their face, that a proper investigation has been made by the township supervisor or appointed trustee of the township within which the loss occurred, in accordance with the requirements of MCL 287.280 et seq.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended. See also the specific statutory requirements at MCL 287.280 et seq.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. After such claims are submitted to the county by the township supervisor or the appointed trustee, it is the policy of the Ottawa County Board of Commissioners to make an independent determination of the amount of damages sustained by the claimant. This determination is made by checking the wholesale, per pound meat price of the livestock or poultry injured or destroyed, as of the point in time when the claim is evaluated by the Finance and Administration Committee of the Ottawa County Board of Commissioners. If no wholesale, agricultural market price for the specific type of livestock or poultry can be readily determined, a wholesale, agricultural market price will be selected for livestock or poultry of the same general type.
2. Claims based upon replacement cost, appraisals, the unique value of the animal injured or lost, sentimental value, breeding value, or any other such standards will not be paid.
3. The payment of such claims on this basis is consistent with the Board's authority to determine the amount, if any, to be allowed for the payment of such claims, and to make its award accordingly. See: MCL 287.283.

V. REVIEW PERIOD

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



County of Ottawa

PAYMENT OF ACCOUNTS PAYABLE PRIOR TO BOARD AUTHORIZATION

I. POLICY

Due to holidays and seasonal demands on the Board of Commissioners, it may be necessary to authorize the processing and payment of accounts payable, including appropriated amounts, payroll, payroll taxes and withholdings, prior to approval by the full Board of Commissioners. The purpose of this Policy is to establish a procedure to allow for such processing and payments, and to provide for review and approval by the Board.

II. STATUTORY REFERENCES

This Policy is authorized by MCLA 46.11, MCLA 141.421 et seq., and the Michigan Department of Treasury's interpretive statements regarding the requirements of the Uniform Budgeting and Accounting Act.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. In any instance where the Board of Commissioners will not meet due to year-end holidays (Christmas, New Year's, etc.), or where a regularly scheduled meeting of the Board of Commissioners is cancelled for any reason, the Chairperson of the Board may authorize the use of this Policy to provide for the payment of Accounts Payable which are within the categories of the "scheduled accounts" set forth in Exhibit "A" attached. Upon the direction of the Chairperson, the Administrator, the Fiscal Services Director and the County Treasurer, or in their absence, their designees, may provide for payment of those scheduled accounts which they determine to be necessary or advantageous to authorize for payment prior to review and approval by the Board and/or the Finance Committee.
2. The Administrator, Fiscal Services Director, and County Treasurer, or their designees, shall, at the designated body's next meeting, notify the Board and/or the Finance Committee of the accounts which have been paid and of the amounts paid as specified under the Ottawa County Board of Commissioners Accounts Payable Audit Policy. The Board and/or the Finance Committee shall then act to review and approve the accounts paid, in accordance with the terms of the Accounts Payable Audit Policy.
3. The Ottawa County Administrator may amend the list of scheduled accounts set forth in Exhibit "A" as may be necessary to provide for the effective administration of this Policy.

V. REVIEW PERIOD

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



County of Ottawa

EXHIBIT "A"

SCHEDULED ACCOUNTS

The following categories of accounts are authorized for payment under the terms of the Payment of Accounts Payable Prior to Board Authorization Policy.

1. Supplies
2. Other Services and Charges
3. Capital Outlays
4. Scheduled Principal and Interest Payments
5. Payments due to federal, state, or local government
6. Pass-through payments held in trust

Date Reviewed and Recommended by:

Administrator: 03/12/03

Board of Commissioners adopted date: 04/08/03



County of Ottawa

TRAVEL AND MEAL POLICY

I. POLICY

This policy shall apply to all County employees, elected and appointed officials, and any other person who submits a travel or expense voucher to the County for reimbursement.

The responsibility for ensuring compliance with this policy rests with each traveler's department head. The Administrator and/or the Administrator's designee reserves the right to question travel vouchers which appear to violate the intent of this policy or to waive, where special circumstances warrant, any regulation/requirement herein.

All officers, employees and persons traveling on official business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. The person authorized to approve reimbursement of expenses is the traveler's department head.

The County Administrator and/or the Administrator's designee is responsible for interpretation and enforcement of this policy as they apply to all County employees, elected officials, and non-County personnel but excluding the County Administrator. The Finance and Administration Committee of the Board of Commissioners is responsible for interpretation and enforcement of this policy as they apply to the County Administrator, and may hear appeals of the Administrator's interpretation of this policy.

II. STATUTORY REFERENCES

Internal Revenue Service Code

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted in January 28, 1992, Resolution Number: BC 92-58

Board of Commissioner Review Date and Resolution Number: BC 04-172, July 2004

Board of Commissioners Revised Adopted Date: BC 04-185, August 2004

Name and Date of Last Committee Review: Planning and Policy – April 18, 2001/Personnel Committee June 14, 2004

Board of Commissioners Revised Adopted Date: BC 10-092, April 2010

Last Review by the Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURES

A. General Information

1. All expenses must be annotated. A person must substantiate an expenditure for travel by adequate records or by sufficient evidence corroborating his/her own statement as to: (a) amount, (b) time and place, (c) business purpose, and (d) business relationship to taxpayers (IRS Code Section 954A). Also, an arrangement is not a reimbursement or an express expense allowance arrangement if it (a) does not require the employee to substantiate the covered expenses to the employer or (b) allows an employee to retain amounts in excess of substantiated covered expenses (IRS Code Section 941A).
2. Use of credit cards will be accepted as evidence of payment if supported by a detailed receipt, appropriately annotated to support cash payments.
3. Actual travel expenses of persons, other than County employees, who are called upon to contribute time and services as consultants, advisers or volunteers, must be authorized by the appropriate department head. Documentation must be furnished as required by these regulations. Complete explanation and justification must be shown on the vouchers. This type of expense should be submitted on the Expense Voucher.
4. Authority for Travel: All travel other than normally assigned in-County travel and travel of less than one day (not overnight), shall be duly authorized and approved by the department head. Sufficient budgeted funds must be available for such travel except that the Board of Commissioners may authorize travel and provide non-budgeted funds upon special request.
5. Advances for Travel: Normally, all travelers on official business for the County are expected to provide themselves with funds to cover their expenses. (Reimbursements will be processed in weekly check runs).
 - a. The county will pay direct the following expenses:
 - 1). Registration costs for conferences and seminars.
 - 2). Public transportation costs (i.e., air, boat, bus or rail).
 - 3). Lodging charges.
 - b. In unusual cases, an actual advance can be requested. The advance will be determined by using the per diem guidelines established in this policy and the following are met:



County of Ottawa

1). The travel advance is authorized by the Administrator and/or the Administrator's designee who is to ensure that the advance is reasonable and complies with these regulations.

2). Upon the traveler's return, a final accounting of the actual expenses incurred plus required receipts will be submitted to the Fiscal Services Department within fifteen (15) days on an Expense Voucher.

B. Expense Vouchers

1. The Expense Voucher form is to be used for reimbursement of expenses
2. The expenses of only one person shall be included on a single expense voucher, except when an employee in a custodial capacity is responsible for and pays expenses of other who accompany him or her. Names of others must be recorded on the expense voucher.
3. Itemized receipts must be attached for all items of expenses. Any receipt not submitted where required by this policy may cause the expense for same to be denied or reimbursed at rates determined by the Administrator or Administrator's designee.
4. Conference and seminar agendas shall be submitted.
5. Expense vouchers shall be submitted within fifteen (15) days after incurring the expenditures.

C. Transportation

1. All travel must be by "usually" traveled route. In case a person travels by an indirect route for his or her own convenience, or uses a slower or more expensive mode of transportation, any extra costs shall be borne by the traveler and reimbursement for expenses will be based on only such charges as would have been incurred by a usually traveled route as determined by the Administrator and/or the Administrator's designee, i.e. Person has a conference in Denver, Colorado, scheduled to start Monday at 8:30 a.m. and concludes Friday at 11:00 a.m. The airlines schedule would allow the traveler to depart Sunday and allow them to return Friday. If for whatever reason the individual elected to drive there and back leaving Saturday and returning Sunday, expenses incurred for lodging and meals on Saturday and the following Saturday and Sunday would not be reimbursed by the County.
2. Public Carrier: The expense of traveling by public carrier (rail, airplane, boat) will be allowed on the basis of actual cost. All travelers are expected to travel by the most economical mode of transportation. Transportation expense in excess of the cost of coach-class air fare will not be allowed unless justification therefore is given and the approval of the Administrator and/or the Administrator's designee is obtained before leaving on the proposed trip. The cost for luggage on the public carrier will be reimbursed.



County of Ottawa

3. Private Automobile: If travel is by privately owned automobile, the traveler will be reimbursed at the rate established by the Board of Commissioners. (See Mileage Policy) If the travel is by private automobile, the maximum allowance will be the established mileage rate or coach-class air fare (round trip), whichever is the lesser amount.

4. Any transportation arrangements other than what is covered above will require specific approval by the Administrator and/or the Administrator's designee, prior to commencing travel.

D. Lodging

1. The actual paid lodging receipt is required for lodging reimbursement. Any change in hotel charges during continuous occupancy by an employee must be explained on the voucher. Documentation must show lowest available single occupancy rate as certified by the hotel or other lodging. IRS Tax Code Section 954A: A taxpayer must have documentary evidence for any lodging expense while traveling away from home.
2. When a traveler in County travel status shares hotel or other lodging with non-county travelers (family members, friends, etc.), reimbursement to the traveler will be as follows:
 - a. If hotel or other lodging is shared with one or more non-County travelers who receive no travel reimbursement from another source, reimbursement to the traveler will be at the rate of single occupancy as certified by the hotel or other lodging (the rate of single occupancy must be on the receipt) regardless of the number of persons and/or rooms occupied. At no time will reimbursement be allowed for an additional room, or for non-County travelers.
 - b. If hotel or other lodging is shared with a County or non-County traveler on County business who is receiving reimbursement for travel, reimbursement will be reduced by a proportionate amount of the bill, based on the number of persons occupying the room.
3. Only out-of-county lodging will be reimbursed.

E. Miscellaneous Expenses

1. Miscellaneous expenses incidental to official County travel shall be held to the minimum amount required for essential and efficient conduct of County business. The department head or his/her authorized representative approving the travel voucher will be held responsible for their certification for all items of expense as being necessary and correct and cannot be in direct conflict with the travel policy. The following miscellaneous items are reimbursable with appropriate receipts:



County of Ottawa

- a. Registration Fees: Enrollment or registration fees for conventions and meetings, associations or organizations are allowable for individuals attending as official representatives of the County. Receipts must be attached to the voucher. Registration literature must be attached indicating if meals are included in the fee. If meals are included in the registration fee, corresponding meals are not reimbursable.
- b. Parking Fees: Reimbursement for parking fees is allowable, with receipts.
- c. Taxi Cab: Necessary taxi cab fares will be allowed with receipts. If receipts are not available, a full explanation is required.
- d. Car Rental: Allowable only if: (a) approved in advance of travel by the Administrator or the Administrator's designee, (b) it is more advantageous for County business and (c) more economical than some other mode of transportation. Explanation and receipt are required.
- e. Fax: Charges are allowable when necessary for official business. A full explanation is required to include date, place person faxed and the nature of the business.
- f. Personal Expenses: The County will not reimburse for the following: fees and tips for valets¹, flight insurance, housekeeping/maid service, alcoholic beverages, cleaning and pressing clothing, renting movies, snacks and similar personal expenses.
- g. Personal Phone Calls: An employee is allowed one phone call home (duration not to exceed 5 minutes) for each day away.
- h. Health Club Costs: Reimbursement for reasonable costs not to exceed \$10.00 per day for use of health club facilities during travel greater than one day. Receipts are required for reimbursement.
- i. Baggage Handling: Charges for handling and checking baggage at hotels, depots, and terminals are allowable, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler. The allowable rate shall not exceed \$2.00 at each point of handling.
- j. Toll Bridge, Toll Road, and Ferry Boat Expenses: Toll bridge, toll road and ferry boat expenses are allowed with receipts.

F. Meals

1. A traveler is entitled to a full day's meal reimbursement when travel commences before 7:00 a.m. and extends beyond 8:00 p.m. or they are out of town at a multi-day conference, seminar or training session. Whenever meals are included in

¹ Fees and tips for valet charges will be reimbursed, when accompanied with receipts, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler.



County of Ottawa

the registration fee, provided by public transportation or paid by others, the traveler shall not be entitled to any allowance for those particular meals.

2. Meals will not be reimbursed for non-County travelers (spouses, members of a family, friends, etc.)
3. In-county meals will be reimbursed for Associations or Organization meetings with a receipt.
4. Guest Meals: The cost of guest meals is reimbursed only if it can be shown that such cost is necessary to conduct official County business and has prior approval of the Administrator. In no case will the amount allowed be in excess of the maximum established in this policy. Full explanation must be given on the voucher, including the name, position, and employer of the guest, nature of business discussed and how it relates to the County as required by the IRS Code. Alcoholic beverages are not reimbursable by the County. The total cost of the meals for guests cannot exceed the amount permitted an employee. A detailed receipt is required for a guest meal.
5. Food Services/Tips: The maximum allowable tip for meals is 20% of the actual meal cost, excluding alcoholic drinks.
6. The following are the maximum rates established for meal reimbursement with receipts:

		In-State	Select Cities ²	Out-of-State	Select Cities ³
Breakfast	Travel must commence prior to 7:00 a.m. and extend beyond 8:30 a.m.	\$8.00	\$9.00	\$10.00	\$12.00
Lunch	Travel must commence prior to 11:30 a.m. and extend beyond 2:00 p.m.	\$12.00	\$13.00	\$15.00	\$18.00
Dinner	Travel must commence prior to 6:30 p.m. and extend beyond 8:00 p.m.	\$26.00	\$29.00	\$31.00	\$36.00
Total Reimbursement ⁴		\$46.00	\$51.00	\$56.00	\$66.00

² Select Cities in-state: Charlevoix, Mackinaw Island, Ann Arbor, Detroit, Pontiac and South Haven.

³ Select Cities out-of-state: Los Angeles, San Francisco, San Diego, Washington D.C., Chicago, New Orleans, Baltimore, Boston, Las Vegas, New York, Austin Texas, Dallas, Houston.

⁴ Total excludes a maximum 20% tip.



County of Ottawa

7. Days Defined: In computing the meal allowance for continuous travel of more than 24 hours, the hour of departure shall be considered as the beginning of the day, and for each full 24 hour period thereafter, the employee shall be entitled to the authorized maximum meal reimbursement with proper documentation, examples:

- a. Departure – June 1, 9:00 a.m.
Return – June 5, 4:30 p.m.
Allowable – June 1, lunch and dinner; June 2 through June 4, three (3) full day meals; June 5, breakfast and lunch plus four (4) days lodging.
- b. Departure – June 1, 3:00 p.m.
Return – June 2, 10:30 a.m.
Allowable – June 1, dinner and lodging, June 2 - breakfast.

G. Travel Outside the Contiguous 48 States

1. Reimbursement for all expenses related to conferences or travel outside the contiguous 48 states must be approved in advance of the travel by the Finance and Administration Committee.

V. REVIEW PERIOD

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



County of Ottawa

PARTICIPATING IN CONFERENCES AND CONVENTIONS POLICY

I. POLICY

It is the policy of the Ottawa County Board of Commissioners to encourage members of the Board to participate in conferences and conventions sponsored by associations in which the Board has membership or that promote Ottawa County goals, member skills development, and/or recognition of Ottawa County. Members of the Board are particularly encouraged to attend the annual Michigan Association of Counties (MAC) and the annual National Association of Counties (NACo) conventions, and to participate in the committee work of those organizations to the extent that the committee work is relevant to the health, safety, and welfare of the residents of Ottawa County. Board members who so participate will be expected to take an active role and promote the County's interests.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. The Ottawa County Finance and Administration Committee shall annually recommend to the Ottawa County Board of Commissioners a budget sufficient for the purposes of this policy.
2. For travel pursuant to this Policy within the contiguous 48 states, the County will pay or reimburse the conference fees (if any) and the reasonable and necessary transportation expenses of a Board member to attend the conferences, conventions and meetings of approved organizations and their committees. The County will also reimburse the reasonable and necessary food, lodging, and associated expenses of a Board member for attendance.
3. For travel pursuant to this Policy outside of the contiguous 48 states, the County will pay or reimburse the conference fees (if any) and will reimburse the reasonable and necessary food, lodging, and associated expenses of a Board member to attend the conferences, conventions, and meetings of approved organizations and their committees. The County will also pay the reasonable and necessary transportation expenses and the reasonable and necessary lodging expenses of a Board member to attend the conventions and meetings of approved organizations and their committees, up to the average cost of a Board member's air far transportation cost, as based upon a three (3) year history of such costs [i.e., the total air fare cost and lodging cost incurred by Board members over the previous three (3) calendar years divided by the total number of Board attendees = average reimbursement of air fare cost and average reimbursement of lodging cost]. Lodging costs will be calculated based upon cost per night of stay. Any excess air fare cost and similar excess costs for transportation expenses and any excess lodging costs incurred outside the contiguous 48 states must be paid by the attending Board member.
4. Board members will, orally or in writing, share information gathered through attendance at conferences and conventions.

V. REVIEW PERIOD

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



County of Ottawa

MILEAGE POLICY

I. POLICY

County employees who are required to use their personal vehicles in the conduct of County business shall be reimbursed in accordance with this policy and at the IRS prevailing mileage reimbursement rate.

II. STATUTORY REFERENCES

IRS Regulations

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Mileage Policy adopted by the Board of Commissioners July 23, 1979

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

1. Employees who are required to drive their personal vehicles in connection with their work, shall be reimbursed mileage for miles driven from their first official work station of the day to subsequent assignments.
2. An official work station shall be defined as any location in Ottawa County where an employee has been assigned to begin work on any given day. An employee is expected to be at the first official (assigned) work station of the day, and to drive home from the last assigned work station at the end of the day, anywhere in the County, without reimbursement for mileage.
3. Reimbursement is only paid for miles driven from that first assigned work station to subsequent assignments. It is not acceptable for an employee to drive from home to the nearest office and begin the day there if that office is not the assigned work station. There is no paid time allowed for travel to and from work. (See Travel Policy for rules governing travel time.)
4. Reimbursement for mileage to out of County locations, in the course of employment, will be paid for miles driven from the employee's assigned work station or home (whichever is less) and return to the assigned work station or home (whichever is less).
5. In accordance with IRS Regulations, it is important to distinguish expenses for "transportation" from "commuting". Commuting refers to travel between an employee's personal residence and main or regular place of work. Reimbursements for transportation expenses for getting from one workplace to another in the course of the employer's business within the general area of the place of work may be excludable from wages, whereas reimbursements for commuting are not excludable. [IRS Reg. 1.162-2(e)]
6. For weekend meetings, evening meetings or activities outside of an employee's normally scheduled work hours that requires travel from their home, the employee may submit mileage reimbursement requests from home to the meeting/activity and back home if the meeting/activities are pre-approved. In this circumstance, the mileage would be taxable.

V. REVIEW PERIOD

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



County of Ottawa

RISK MANAGEMENT POLICY

I. POLICY

As stewards of public funds, the County has an obligation to protect the government against the financial consequences of accidental or intentional losses which may be catastrophic in nature and to preserve County assets and public service capabilities from destruction or depletion.

The intent of this policy is to communicate the objectives, assign the authority, and provide for the implementation of the County's risk management program.

II. STATUTORY REFERENCES

Intergovernmental Contracts between Municipalities Act, MCL 124.1
Uniform Reporting Format and Uniform Accounting System for Self Insurance Pools, MCL 124.8

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Objectives:

1. Protect the assets of the County against any loss which might significantly effect operations.
2. Take practical measures to eliminate or prevent personal injuries and minimize property loss.
3. Provide risk management services in an efficient and economical way.

B. Responsibilities:

1. The County Board in cooperation with the Ottawa County Building Authority, has established the Ottawa County, Michigan Insurance Authority (the "Authority") to execute its risk management program with regard to general liability, vehicle liability and property liability. Specifically, the Authority has been assigned the responsibility to:
 - a. Determine self insurance and reinsurance amounts.
 - b. Select an insurance broker and purchase insurance policies in accordance with County purchasing policies.
 - c. Determine appropriate types and the mix of the investments of the Authority and select an investment firm if necessary.
 - d. Contract with a risk management consultant.
 - e. Contract for outside legal counsel for general assistance as well as claims and litigation defense.

C. Implementation:

1. Under the direction of the Authority, the Fiscal Services Department is responsible for claim processing and reporting
2. The Fiscal Services Department is responsible for obtaining liability insurance certificates from contractors the County uses
3. The Fiscal Services Department will coordinate with an outside actuary to obtain an annual actuary study for the Authority



County of Ottawa

4. The Fiscal Services Department will coordinate with the external auditors the completion of the annual financial report and file the appropriate documents with the State of Michigan and the Michigan Insurance Bureau

V. REVIEW PERIOD

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



County of Ottawa

COUNTY EQUIPMENT – PERSONAL USE POLICY

I. POLICY

The County strives to provide employees with the equipment necessary to perform their job functions in a prompt and efficient manner. Equipment may include but is not limited to computers, copy machines, communications equipment and communication connections. County equipment is intended for use pursuant to County business. Documented personal use of County equipment will be reported as a taxable fringe benefit following IRS guidelines on the employee's W-2.

This policy applies to all employees of the County.

II. STATUTORY REFERENCES

IRS Code

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

1. Employees who use County equipment for personal use must complete a "County Equipment – Personal Use Report Form" at least annually.
2. The Fiscal Services Department must receive the report form no later than December 1 of each year.
3. The Fiscal Services Department will include the related cost of the personal use of the equipment on the employee's paycheck as a taxable fringe benefit.

V. REVIEW PERIOD

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



County of Ottawa

DEBT MANAGEMENT POLICY

I. POLICY

Debt financing is an important tool for municipalities in meeting their service obligations to the public. However, used inappropriately, debt financing can cause serious, long-term problems that significantly affect on-going operations. It is important for municipalities to have appropriate guidelines in place to avoid the potential pitfalls of debt financing.

The intent of this policy is to establish parameters and guidance for the issuance, management, monitoring, assessment and evaluation of all debt obligations of the County.

II. STATUTORY REFERENCES

State of Michigan Constitution of 1963, Article VII, Section 11
Public Act 34 of 2001, the Revised Municipal Finance Act
Public Act 470 of 2002, the Agency Reporting Act

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Conditions for Debt Issuance

1. In order to maintain a high credit rating and provide accountability to the taxpayers, debt issuance is subject to current conditions. Specifically, debt issuance is limited to the following conditions:
 - a. Debt financing may be used to finance the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.
 - b. Debt (short-term or long-term) will not be issued to finance current, on-going operations of the County except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast.
 - c. The County may issue debt to refund outstanding debt when indicated by market conditions or to remove a restrictive covenant imposed by the bonds to be refinanced.
 - d. The County may guarantee debt issued by the County's component units for the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.
 - e. Every proposed bond issue to be financed by County funds will be accompanied by an analysis to ensure that the new issue combined with current debt does not negatively impact the County's debt capacity and conformance with County debt policies.
 - f. An internal feasibility analysis will be prepared for each debt proposal to be financed by County funds which analyzes the impact on current and future budgets to ensure that the County's operating budget can absorb the additional costs.

B. Limitations on Debt Issuance

1. The County faces both legal restrictions on debt issuance as well as self-imposed limitations.
 - a. The County will comply with the State of Michigan Constitution of 1963, Article VII, Section 11, which states "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation."
 - b. The County will comply with the provisions of the State of Michigan Public Act 34 of 2001, the Revised Municipal Finance Act.



County of Ottawa

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

C. Debt Issuance Process and Maintenance

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

V. REVIEW PERIOD

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



County of Ottawa

INFRASTRUCTURE PROGRAM FUND POLICY

I. POLICY

The Ottawa County Infrastructure Program Fund is established by the Ottawa County Board of Commissioners. The Infrastructure Program Fund will be used for the following purposes: (1) as a Revolving Loan Fund for local units of government that are implementing water or sewer construction projects; (2) for projects authorized for County funding by Act 246 of the Public Acts of 1931, as amended; and (3) for County Board Initiatives that are selected for funding by the Ottawa County Board of Commissioners. The approval and administration of projects will be governed by the terms of this policy.

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

A. Revolving Loans:

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

B. Eligible Projects:

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

C. Eligible Applicants:

1. Townships
2. Cities
3. Villages

D. Eligibility Requirements:

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



County of Ottawa

6. The interest rate on loans shall be based upon the General Obligation AAA rate report in the weekly "Current Municipal Bond Rates" Report published by Wachovia, or any other similar publication approved by the Ottawa County Administrator. The interest rate shall be up to two percentage points less than that rate; but at no time shall the interest rate on loan be less than 3%.

7. Approved project funding must be drawn down to reimburse project costs in full by the local unit of government within one (1) calendar year of approval of the project by the Board of Commissioners. If the funding is not fully drawn down, the approval shall lapse as to any undrawn funds.

E. Other Provisions:

1. The application process will consist of submitting a formal application. Applications will be accepted at any time. Applicant(s) will be notified of funding status after a determination has been made by the County Board of Commissioners. The County reserves the right to reject any and all applications that are submitted.
2. Local units of government will be required to pledge their full faith and credit on the loan.
3. Formal contractual and/or loan documents agreements must be signed by the County and the loan recipient prior to any project costs being incurred.
4. If approved for funding, the project applicant must provide the County with quarterly update reports regarding the project.
5. Any cost overruns associated with an approved loan project will not be eligible for additional County funding.
6. At the County's discretion, an arbitrage calculation will be performed on the loan at the end of the construction period. The local unit of government (lender) shall reimburse the County for the costs of the arbitrage calculation and any rebatable arbitrage.
7. The County will not be responsible for any operational or maintenance costs after the project is completed.
8. The establishment and maintenance of the Infrastructure Program fund does not and shall not be construed to commit Ottawa County and the Ottawa County Board of Commissioners to fund any projects whatsoever. Funds may be transferred into and out of the Infrastructure Program Fund by the Ottawa County Board of Commissioners at any time and at its absolute discretion, consistent with the requirements of law and the Policies of the Ottawa County Board of Commissioners. The decisions to commit or not to



County of Ottawa

commit money from the Infrastructure Program Fund to any project, and the decisions to transfer money into and out of that Fund, are legislative in nature. These decisions are absolutely discretionary with the Ottawa County Board of Commissioners and are not subject to appeal.

9. Any statement made by an employee of Ottawa County regarding specific funding requests or specific projects will not be binding upon the County.

F. Applications must be submitted to:

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

The County Administrator will advise the Board of Commissioners of the applications received.

G. Questions or comments regarding this program should be directed to:

Planning and Grants Department
12220 Fillmore Street, Room 170
West Olive, Michigan 49460
Phone: (616) 738-4852

H. County Board Initiatives

1. The Infrastructure Fund may also be used to fund capital improvement projects initiated by the Board of Commissioners which, in the opinion of the Board, provide maximum social and economic benefit to the citizens of Ottawa County.

V. REVIEW PERIOD

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



County of Ottawa

MILLAGE REQUEST POLICY

I. POLICY

The Ottawa County Board of Commissioners is, by law, responsible for determining whether a county wide property tax millage will be placed on the ballot for consideration by the voters of Ottawa County. To assist in its review and consideration of such requests, the Ottawa County Board of Commissioners has adopted this "Millage Request Policy." Persons or entities seeking to have a new county-wide property tax millage placed on the ballot by the Board are expected to comply with its terms.

All proposals for a county-wide millage must be for programs and activities which are consistent with the Strategic Plan of the Board.

The Board may, by majority vote, require that the procedural steps set forth herein be followed for renewals of county millages.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of the Public Acts of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. At a minimum, county-wide property tax millage requests must include, in writing:
1. The name, address, and telephone number(s) of the entity, person, or persons seeking the county-wide property tax millage.
 2. The amount of mills sought, the proposed duration of the millage, and a calculation stating and clearly explaining the amount of tax dollars anticipated to be generated in each year the millage is to be in effect.
 3. A written narrative description of the purpose, project, or projects for which the millage is sought. The narrative should explain why it is necessary to adopt a county-wide property tax millage to accomplish the purpose, explain what alternative efforts have been made to obtain funding, and state why it is necessary to fund the purpose through the mechanism of a county-wide property tax millage.
 4. A statement of how anticipated revenues from the millage will be spent in each year it is in effect.
 5. A statement as to how funding for the project is to be accomplished (if at all) at the conclusion of the duration of the requested millage.
 6. The date upon which the vote is sought must be supplied. In the general course, a county-wide property tax millage request, in the form set forth herein, must be submitted to the Ottawa County Board of Commissioners not less than ninety (90) days prior to the date for the final determination of ballot language.
 7. Proposed ballot language must be supplied.
 8. Any letters, petitions, and/or resolutions supporting the proposed millage.
 9. Any other information the proponents of the county-wide property tax millage believe is important for the Board of Commissioners to consider in evaluating the request.
- B. Millage requests under this policy should be submitted in one (1) original form and (16) sets of copies, to the Office of the Ottawa County Clerk.
- C. Following receipt of the written materials required herein, the Ottawa County Board of Commissioners shall, as part of a regularly scheduled meeting, notice and hold at least one public hearing on the millage vote request.
- D. As part of its consideration of such a request, the Ottawa County Board of Commissioners may:



County of Ottawa

1. Poll local units of government and/or school districts to determine their position on the proposed property tax millage.
2. At a regularly scheduled meeting following the date of the public hearing, adopt ballot language to place the county-wide property tax millage on the ballot and schedule an election therefore.
3. Take such other action as it deems appropriate.

V. REVIEW PERIOD

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



County of Ottawa

PERFORMANCE MEASUREMENT POLICY

I. POLICY

As stewards of public funds, the Ottawa County Board of Commissioners must be accountable for their use. Providing a thorough accounting for the dollars provided and used is important but true accountability also requires the Board to evaluate whether these dollars were used effectively. Performance measures that include output, efficiency, and outcome measures are critical tools in evaluating the effectiveness of County programs.

The intent of this Policy is to provide for the use of performance measures in County operations.

To facilitate the County budget process, all programs and activities funded by County dollars and/or accounted for through the County budget must submit performance measurements as part of the budget process. Performance measures will be used so that Administrator can make budget recommendations to the Board of Commissioners, to allow the Board to make informed allocations of fiscal resources, and to provide for the continued improvement of resource allocations.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Related Policies:



County of Ottawa

IV. PROCEDURE

- A. The Board of Commissioners will support the use of performance measures.
 - 1. The Board will require annual reports from all departments under the control of the Administrator, and request annual reports from the courts and from offices and departments managed by elected officials. These annual reports will include performance measures that reflect the functions performed by each reporting entity.
 - 2. As part of the annual budget reporting process, the Administration will incorporate performance measures that support the Ottawa County Strategic Plan as well as tie departmental goals and objectives to the annual budget.
- B. The Board will emphasize the development of *outcome* measures.
 - 1. In measuring performance, there are three types of indicators most often used. Output measures (e.g., number of tickets written) address the workload of departments, but do not indicate if the department is performing well. Efficiency measures (e.g., percent of payroll checks issued without error) address whether workloads/caseloads are being processed timely and efficiently. Outcome measures (e.g., recidivism) reflect effectiveness and indicate whether we have achieved the goals we set out to accomplish.
 - a. As part of their strategic planning process, the Board will include outcome performance measures that link County goals and objectives to results.
- C. The Board will utilize performance measures in the decision-making process.
 - 1. Once appropriate performance measures are developed, their true potential may be realized. The measures may be used to enhance service delivery, evaluate program performance and results, support new initiatives, communicate program goals and, ultimately, improve program effectiveness.
 - a. The Board will utilize performance measures in analyzing personnel requests, technology initiatives, program funding, and other budget decisions.

V. REVIEW PERIOD

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



County of Ottawa

PURCHASING CARD POLICY

I. POLICY

A policy to define, authorize and regulate the use of purchasing cards, and to establish procedures for utilizing purchasing cards for appropriate expenses in the conduct of official County of Ottawa business and empowering selected employees with the responsibility for protection, custody and proper usage of purchasing cards.

II. STATUTORY REFERENCES

MCL 4.11 (I)

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on April 12, 2011

Board of Commissioners Resolution Number and Policy Adoption Date: April 12, 2011 B/C 11-082

Board of Commissioner Review Date and Resolution Number: March 22, 2011 B/C 11-075

Name and Date of Last Committee Review: Planning and Policy Committee, March 10, 2011

Last Review by Internal Policy Review Team: April 12, 2011



County of Ottawa

IV. PROCEDURE

- A. The Fiscal Services Director or Program Administrator designated by the Fiscal Services Director, is responsible for the issuance of purchasing cards for use by selected County employees; the accounting, monitoring, retrieval and general overview of this Purchasing Card Policy; and the establishment of Purchasing Card Program Procedures consistent with this Policy and applicable laws and ordinances (referred to below as the “Purchasing Card Program Procedures”).
- B. Purchasing cards may be used only by an employee for the purchase of goods or services for official County of Ottawa business in accordance with the provisions of the Purchasing Card Program Procedures and within spending limitations authorized for each employee. Purchasing cards may not be used for cash advances or personal use. Purchases may not be divided into several transactions in order to avoid compliance with this Policy or the Purchasing Card Program Procedures.
- C. The employee using the purchasing card is responsible for its protection, custody and proper usage, and for compliance with this Policy and the Purchasing Card Program Procedures. The employee shall enter into an agreement with the County of Ottawa, for the use and care of the purchasing card, before such purchasing card shall be placed in the employee’s custody for use. The agreement shall, among other things, hold the employee responsible for immediately notifying the Fiscal Services Director if the card is lost or stolen.
- D. The employee using the purchasing card must submit documentation detailing the goods or services purchased, cost, date of the purchase and the description of the official business transacted as outlined in the Purchasing Card Program Procedures.
- E. Employees to whom purchasing cards are issued will, upon request of their Supervisor, Department Director, or the Fiscal Services Director cooperate and furnish information documenting the use of the card.
- F. Department Directors are responsible for all activities relating to purchasing cards in their department including, but not limited to the following:
 1. Selection of employees authorized to use County purchasing cards.
 2. Execution of the Agreement between the County of Ottawa and the employee for the use and care of the purchasing card, before such purchasing card is placed in the employee’s custody for use.
 3. Review of and proper implementation of this Policy and the provisions of the Purchasing Card Program Procedures.



County of Ottawa

4. Determination of the specific official County business for which purchasing cards may be used by departmental employees.
 5. Determination of the type of categories of goods or services within the department for which the purchasing cards may be used to purchase.
 6. Determination of spending authorization limits for each employee receiving a purchasing card in compliance with the Purchasing Card Program Procedures.
 7. Review and authorize all documentation necessary submitted by the employee using a County purchasing card including, but not limited to: (1) documentation of the goods or services purchased (2) the cost of the goods or services (3) date of purchase (4) the official County business for which purchased. All documentation must be submitted by the employee with the monthly statement to the Department Director for approval within the timeframe outlined in the Purchasing Card Program Procedures.
 8. Monitor the system, policies and procedures within the department to ensure employee's responsibility for the purchasing cards within the department and immediately notify the Fiscal Services Director or designated Program Administrator of any fraudulent or irresponsible use of a purchasing card. Department Directors may implement special procedures as the department may require for card delivery, usage and storage. The Fiscal Services Director or designated Program Administrator may terminate a purchasing card without notice to the Department Director should any purchasing card policy or procedure be abused.
- G. An employee who engages in an unauthorized or improper use of a County purchasing card will be subject to disciplinary measures, up to and including termination, and may be subject to civil/criminal prosecution consistent with applicable laws. The employee found to have inappropriately used the purchasing card will be required to reimburse the County of Ottawa for all costs associated with such improper use.
- H. Each holder of a purchasing card is responsible for safeguarding the account number and improperly disclosing any purchasing card information is strictly prohibited.
- I. An employee issued a purchasing card shall immediately cease the use of and return the purchasing card to the Fiscal Services Director effective upon the employee's separation from Ottawa County, upon the employee's reassignment to another department within the County, or upon de-authorization by the Fiscal Services Director.
- J. Approval of purchasing card invoices and accounting controls to monitor the use of County purchasing cards shall be in accordance with the Purchasing Card Program Procedures.



County of Ottawa

V. REVIEW PERIOD

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



County of Ottawa

SALE OR DISPOSAL OF USED COUNTY EQUIPMENT AND PERSONAL PROPERTY

I. POLICY

Equipment, supplies and other County-owned personal property which has been determined to be obsolete, worn out, or no longer needed by the County shall be sold or otherwise disposed of in a manner which promotes public confidence in the fiscal integrity and good stewardship of the County.

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted on: BC 10-092, April 27, 2010.

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURES

1. Equipment, supplies or other County personal property which has been determined by a Department Head or the Fiscal Services Director to be obsolete, worn out or no longer needed by the County shall be disposed of in the following manner:
 - a. For Items Over \$5,000 (Original Cost):
 - 1). Disposal shall be by auction, sealed bid, public offering, or any other method the Fiscal Services Director deems to be in the County's best interest.
 - 2). A file shall be maintained by the Fiscal Services Director containing the following information on each item disposed of:
 - i. Item Description
 - ii. Tag Number
 - iii. Original Cost and Date of Purchase if available
 - iv. Date of Transfer or Sale
 - v. Dollar Amount Received at Sale
 - vi. Method of Transfer-Auction, Sealed Bid, Public Offering, Other
 - b. For Items under \$5,000 (Original Cost) or Lost, Stolen, Unclaimed and Other Property:
 - i. The Fiscal Services Director shall sell or otherwise dispose of these items in a manner which encourages fairness and price competition and/or as appropriate for the situation.
 - ii. A file shall be maintained by the Fiscal Services Director indicating the date, method of disposition, amount of sale, and a description of the item sold.
 - c. Whenever fiscally prudent to do so, equipment, supplies or other County personal property which has no resale value shall be disposed of in an environmentally responsible manner, which, whenever possible, provides for the recovery, recycling, and safe disposal of such materials and their constituent parts. The County will not donate County equipment or personal property. Employees may purchase surplus equipment per (1)(a) above. The County may establish programmatic exceptions to this rule that benefit County purposes.



County of Ottawa

V. REVIEW PERIOD

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



County of Ottawa

PER DIEM EXPENSE AND MILEAGE POLICY

I. POLICY

It is the policy of the Ottawa County Board of Commissioners to compensate members of the Board and to reimburse Board member expenses related to County business pursuant to a fixed and predetermined schedule. The list of committees, boards and other public bodies for which Board members will be compensated will be approved on an annual basis by the Board of Commissioners. The Board may, by resolution, add to or subtract from the list at any time.

II. STATUTORY REFERENCES

The Board of Commissioners may establish such rules and regulations regarding the business concerns of the County as the Board considers necessary and proper. See: MCL 46.11(m); 46.71, Act 156 of 1851, as amended.

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Last Review by the Internal Policy Review Team: April 25, 2011

Related Policies:



County of Ottawa

IV. PROCEDURES

A. Annual Salaries of Board Members

1. The annual salaries of the Chairperson, vice-Chairperson, and members of the Board of Commissioners will be determined by the Ottawa County Compensation Commission.

B. Board and Committee Meetings

1. To assure the presence of a quorum, if members of the Board of Commissioners are unable to attend a Board of Commissioner's meeting, or a meeting of a Board Committee, they should notify the Administrator's Office.

C. Per Diem

1. The maximum per diem payable per day shall be \$70, calculated as follows: \$40.00 per half day, where the start of the first meeting until completion of the last meeting is 4 ½ or less consecutive hours elapsed time, regardless of the number of assignments. \$70.00 per full day maximum, where assignments involve more than 4 ½ consecutive hours elapsed time, regardless of the number of assignments.

D. Mileage

1. Mileage is payable for any travel determined by the Board of Commissioners to be "county business." Mileage is payable at the current rate allowed by Internal Revenue Service regulations and may be taxable. Mileage should be electronically transmitted to the Fiscal Services Department, on the monthly Per Diem and Mileage Voucher maintained on the County computer system. Records of attendance at meetings of the Board of Commissioners will be submitted to the Accounting Department by the Clerk's Office, on forms to be developed by the Fiscal Services Department.

E. Telephone and Communication Costs

1. Long distance telephone costs pertaining to County business, including the cost of maintaining a County approved second telephone line for access to the County computer system, are reimbursable. The date the call was made, who was called, the cost, and a copy of the telephone bill or Internet cable service bill must be submitted to the Fiscal Services Department on the reimbursement voucher, either electronically or by hard copy.



County of Ottawa

F. Franking Privileges

1. County stationary for correspondence and mailing pertaining to County business is available at the County Clerk's Office. Commissioners may be reimbursed for postal costs pertaining to county business. Receipts for those costs must be submitted on the reimbursement voucher.

G. Newspaper and Magazine Subscriptions

1. Commissioners are entitled to subscriptions to any one of the following newspapers: The Grand Haven Tribune, the Grand Rapids Press, the Muskegon Chronicle, the Holland Sentinel, or the Zeeland Record.
2. Commissioners may subscribe to any governmental magazine up to \$75.00 value per year.

V. REVIEW PERIOD

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



County of Ottawa

FUND BALANCE POLICY

I. POLICY

To define the components of fund balance in accordance with Governmental Accounting Standards Board Statement #54 – Fund Balance Reporting and Governmental Fund Type Definitions, direct officials and staff in the process followed to commit and assign fund balance and to define the balances first utilized when applicable expenditures are incurred.

II. STATUTORY REFERENCES

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Resolution Number and Policy Adoption Date: B/C 11-250, 11/8/2011

Board of Commissioner Review Date and Resolution Number:

Name and Date of Last Committee Review: Finance and Administration Committee 8/16/2011

Last Review by Internal Policy Review Team: April 25, 2011



County of Ottawa

IV. PROCEDURE

- A. Fund balance is only reported in governmental funds and is created from revenues in excess of expenditures. It is the balance of assets in excess of liabilities, unless otherwise restricted, available for spending. Following are the five components of fund balance:
1. **Nonspendable Fund Balance** - This portion of fund balance is *nonspendable* because of the related asset's form. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Examples of nonspendable fund balance include inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
 2. **Restricted Fund Balance** - This portion of fund balance is *restricted* due to limitations placed on the use of the related assets. Restrictions have been placed on the use of the related assets either (a) externally by creditors (debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) internally through enabling legislation or constitutional provisions. The limitations on the use of the related assets in this component of fund balance are legally enforceable.
 3. **Committed Fund Balance** - This portion of fund balance is *committed* due to limitations placed on the use of related assets by formal action of the County Board (legislation, resolution, ordinance). The limitations remain binding until the governing body takes formal action to remove applicable limitations. This balance also incorporates contractual obligations to the extent that existing assets have been specifically committed for use in satisfying contractual requirements.

Budget Stabilization – the County will commit fund balance in the General Fund in an amount not to exceed the lesser of 1) 15% of the most recently adopted General Fund budget or 2) 15% of the average of the most recent five years of General Fund budgets, as amended. Uses of these funds include:

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



County of Ottawa

4. Assigned Fund Balance - This portion of fund balance is *assigned* to reflect the intended use of the related assets. Such assignments cannot exceed the available (spendable, unrestricted, or uncommitted) fund balance in any particular fund. Less formality is needed to impose, remove, or modify a constraint reflected in *assigned fund balance*. The County Board delegates authority to assign fund balances to the (County Administrator). No governmental funds other than the General Fund may have unassigned fund balance, therefore any amounts remaining in excess of nonspendable, restricted, or committed fund balance in a governmental fund other than the General Fund will automatically be reported as *assigned fund balance*. If any portion of existing fund balance will be used to eliminate a projected deficit in the subsequent year's budget, this amount will also be categorized as *assigned fund balance*.
5. Unassigned Fund Balance - The General Fund, and no other governmental fund, may have resources that cannot be classified in one of the four categories described above. Only the General Fund can report a surplus, an *unassigned fund balance*.

B. Order of Spending Fund Balance

1. When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it shall be the policy of the County of Ottawa to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of the County of Ottawa that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

C. Minimum Fund Balance

1. It is the County of Ottawa's policy to maintain a fund balance in the General Fund of not less than 10% and not more than 15% of the most recently audited General Fund expenditures and transfers out for cash flow and flexibility purposes.

Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

V. REVIEW PERIOD

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

GLOSSARY OF ACRONYMS

ACA: American Corrections Association

ACT: Assertive Community Treatment

ADA: Americans with Disabilities Act

ADR: Alternative Dispute Resolution

AED: Automatic Electronic Defibrillator

AHA: American Heart Association

AICP: American Institute of Certified Planners

AICPA: American Institute of Certified Public Accountants

APA: American Payroll Association

APA: American Planning Association

ARM: Alcohol Risk Management (See Health Department, Special Revenue fund 2210)

ASTD: American Society for Training and Development

BBP: Blood Borne Pathogen

BMI: Body Mass Index Screening; widely used diagnostic tool to identify weigh problems within a population. The screening uses body weight and height to determine the measure.

BOC: Board of Commissioners

BPITWM: Business Process Improvement Team of West Michigan

BRFS: Behavioral Risk Factors Survey; survey performed periodically by the Health Department to assist in program evaluation and development

BS&A: The Software company that handles tax, property and utility look-up system

CAA: Community Action Agency

CARF: Commission on Rehabilitation Facilities

CASA: Court Appointed Special Advocate

CAT: Curriculum Adaptation & Training Grant

GLOSSARY OF ACRONYMS

CATS: Child Abuse Training Services (Prosecutor)

CBS: Community Based Services (Mental Health)

CCF: Child Care Fund (Special Revenue fund 2920)

CCW: Carrying Concealed Weapons

CD: Communicable Disease (see Health Department, Special Revenue fund 2210)

CDBG: Community Development Block Grant; predominately federal funding for a variety of public assistance programs

CERC: Crisis Emergency Risk Communication Plan; Crisis and emergency risk communication is the attempt by science or public health professionals to provide information that allows an individual, stakeholders, or an entire community to make the best possible decisions for their well being during a crisis

CEU: Continuing Education Units

CFSP: Commodity Supplemental Food Program

CHOOSE: Communities Helping Ottawa Obtain a Safe Environment

CHP: Community Health Plan (See Health Department, Special Revenue fund 2210)

CIP: Capital Improvement Program; a program which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

CIG: Court Incentive Group (Juvenile)

CIL: Center for Independent Living

CMH: Community Mental Health

CMHOC: Community Mental Health of Ottawa County

CMP: Court Management Program

COAM: Command Officers Association of Michigan

COBRA: Consolidated Omnibus Budget Reconciliation Act (Continued Health Insurance)

COOP: Continuity of Operations Plan; a plan that ensures the entity is prepared to respond to emergencies, recover from them, and mitigate against their impacts and is prepared to provide critical services in an environment that is threatened, diminished, or incapacitated

GLOSSARY OF ACRONYMS

COPS: Community Oriented Policing Services; Collaborative partnerships between the law enforcement agency and the individuals and organizations they serve to develop solutions to problems and increase trust in police.

CQI: Continuous Quality Improvement

CSFP: Commodity Supplemental Food Program

CSHCS: Children's Special Health Care Services; CSHCS helps persons with chronic health problems by providing: coverage and referral for specialty services based on the person's health problems; family centered services to support the primary caretaker of the child; community based services to help care for the child at home and maintain normal routines; culturally competent services which demonstrate awareness of cultural differences, and coordinated services to pull together the services of many different providers who work within different agencies. (See Health Department, Special Revenue fund 2210)

CWT: Center for Women in Transition

CYFC: Children, Youth, Families and Community

DBA: Doing Business As

DD: Developmentally Disabled

DHS: Department of Human Services

DLEG: Department of Labor and Economic Development

DOL: Department of Labor

DTC: Drug Treatment Center

EAC: Employee Assistance Center

EDP: Employee Development Plan

EH: Environmental Health

EM: Emergency Management

EOC: Emergency Operations Center (See General Fund, department 4260)

EPSDT: Early and Periodic Screening and Diagnostic Testing; Medicaid program that provides comprehensive health and developmental assessments and vision, dental and hearing services to children and youth up to age 21 in order to identify conditions that can impede

GLOSSARY OF ACRONYMS

children's natural growth and development (avoiding the health and financial costs of long-term disability). (See Health Department, Special Revenue fund 2210)

ERP: Emergency Response Plan; a basic guide for providing a response system to major crises or emergencies occurring in the County.

ESRI: Environmental Systems Research Institute (GIS Computer company)

ESWT: Employee Survey Work Team

FCE: Family and Community Education

FEMA: Federal Emergency Management Association

FHLB: Federal Home Loan Bank.

FHLMC: Federal Home Loan Mortgage Company (Freddie Mac).

FIA: Family Independent Agency (old name of DHS)

FLSA: Fair Labor Standards Act

FMLA: Family and Medical Leave Act

FNMA: Federal National Mortgage Association (Fannie Mae).

FNP: Family Nutrition Program

FOC: Friend of the Court

FSS: Family Self-Sufficiency

FTE: Full time equivalent – Number of hours worked per year divided by 2,080.

GAAP: Generally Accepted Accounting Principals - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GAAS: Generally Accepted Auditing Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These

GLOSSARY OF ACRONYMS

SAS, together with the 10 basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

GAGAS: Generally Accepted Government Auditing Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("yellow book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

GAO: General Accounting Office; is an independent, nonpartisan agency that works for Congress. Often called the "congressional watchdog," GAO investigates how the federal government spends taxpayer dollars.

GASB: Governmental Accounting Standards Board is the authoritative accounting and financial reporting standard-setting body for government entities.

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

GOLD: Growth Opportunities in Learning and Development (Employee Training)

HARP: Homeless Assistance and Recovery Program

HD: Health Department

HDHP: High Deductible Health Plan

HDI: Help Desk Institute

HHW: Household Hazardous Waste; The County offers a HHW program to protect the public and the environment from the improper disposal of household hazardous materials.

HIPAA: Health Insurance Portability and Accountability Act

HOG: Habitual Offenders Group

HPR: Home Purchase with Rehab

HSA: Health Savings Account

IAAO: International Association of Assessing Officers

ICLE: Institute for Continuing Legal Education

GLOSSARY OF ACRONYMS

ICM: Institute for Court Management

ICMA: International City/County Management Association

IDA: Individual Development Accounts

IEP: Individual Education Plan

IHP: Infant Health Program (See MIHP)

ISP: Intensive Supervision Program

IT: Information Technology

JADE: Juvenile Alternative to Detention Experience

JAN: Job Accommodation Network

JAWS: Jail Alternative Work System

JCEA: Juvenile Court Employees Association

JCJ: Juvenile Community Justice

JET: Jobs, Education and Training

JJI: Juvenile Justice Institute

LCC: Lakeshore Coordinating Council

LEDA: Lakeshore Ethnic Diversity Alliance

LEIN: Law Enforcement Information Network

LEPC: Local Emergency Planning Commission; committee established by the County to ensure that appropriate plans are in place help prevent chemical accidents from happening and to develop community plans for responding to chemical emergencies.

LHRG: Lakeshore Human Resources Group

LMCC: Labor Management Cooperation Committee

MAA: Michigan Assessors Association

MAC: Michigan Association of Counties

GLOSSARY OF ACRONYMS

MADCP: Michigan Association of Drug Court Professionals

MCOLES: Michigan Commission on Law Enforcement Standards

MCSES: Michigan Child Support Enforcement System

MDCDRS: Michigan Department of Career Development and Rehabilitation Services

MDCH: Michigan Department of Community Health

MDCPOA: Michigan District Court Probation Officers Association

MDEQ: Michigan Department of Environmental Quality

MDRC: Michigan Disability Rights Coalition

MDOT: Michigan Department of Transportation

MDSS: Michigan Disease Surveillance System; A web based communicable disease reporting system developed for the State of Michigan

MEDC: Michigan Economic Development Corporation (Michigan Advantage)

MERS: Michigan Employees Retirement System

MESC: Michigan Employment Security Commission (former name)

MGFOA: Michigan Government Finance Officers Association

MGMIS: Michigan Governmental Managers of Information Systems Groups

MI: Mentally Impaired

MI Child: State of Michigan health and dental insurance program for children under the age of 19 who do not have insurance and whose families qualify based on income. The program charges \$10 month for the coverage.

MIHP: Maternal and Infant Health Program; a program for all Michigan women with Medicaid health insurance who are pregnant and all infants with Medicaid. MIHP provides support to promote healthy pregnancies, good birth outcomes, and healthy infants.

MHP: Maternal Health Program (See MIHP)

MIS: Management Information Systems (former name of IT)

GLOSSARY OF ACRONYMS

MISDU: Michigan State Disbursement Unit; centralized collection of child support payments for families in the State of Michigan

MJC: Michigan Jobs Commission (former name)

MJI: Michigan Judicial Institute

MNA: Michigan Nurses Association

MNRTEF: Michigan National Resource Trust Fund

MOKA: Michigan Ottawa Kent Allegan

MOS: Miles of Smiles program; The Miles of Smiles mobile unit provides on-site dental services for qualifying low-income, uninsured; Medicaid insured; and MI Child participating children at schools, Head Start Centers, Health Department clinics, migrant camps and sites for dentally underserved children

MPRI: Michigan Prisoner Re-entry Initiative (CAA)

MRPA: Michigan Recreation and Parks Association

MRS: Michigan Rehabilitation Services

MSA: Michigan Sheriffs Association

MSC: Michigan Supreme Court

MSCA: Michigan State Court Administration

MSHDA: Michigan State Housing Development Authority; a State agency which provides funding for various housing programs

MSP: Michigan State Police

MSUE: Michigan State University Extension

MTA: Michigan Townships Association

NACM: National Association for Court Management

NAPPI: Non-abusive psychological and physical intervention

NAPSACC: Nutrition and Physical Activity Self Assessment for Child Care; tool used by the Health department for program evaluation and development

GLOSSARY OF ACRONYMS

NCSC: National Center for State Courts

NIST: National Institute of Standards and Technology

NJDA: National Juvenile Detention Association

NMSN: National Medical Support Notices; the standardized form to notify an employer to withhold premiums from an employee's income when a parent is ordered to provide health care coverage for his or her child(ren).

NOCCOA: North Ottawa County Council on Aging

NPDES: National Pollutant Discharge Elimination System

NRPA: National Recreation and Parks Association

NWLB: No Worker Left Behind

OAISD: Ottawa Area Intermediate School District

OCBOC: Ottawa County Board of Commissioners

OCCDA: Ottawa County Central Dispatch Authority

OCHSCC: Ottawa County Human Services Coordinating Council

OCMC: Ottawa County Mentoring Collaborative

OCRC: Ottawa County Road Commission

OCYSHC: Ottawa County Youth Sexual Health Coalition; Collaboration of several community groups to reduce the consequences of youth sexual activity by promoting healthy sexuality.

OCWC: Ottawa County Wellness Coalition; coalition that seeks to implement policy and environmental changes in the areas of physical activity, healthy eating, and tobacco-free living in Ottawa County.

OPHP: Office of Public Health Preparedness (See Health Department, Special Revenue fund 2210)

OSHA: Occupational Safety and Health Administration

OUIL: Operating Under the Influence of Liquor.

OWI: Operating While Intoxicated

GLOSSARY OF ACRONYMS

PACC: Prosecuting Attorneys Coordinating Council

PAAM: Prosecuting Attorneys Association of Michigan

PDM: Property Description and Mapping

PERT: Public Employees Retirement Trust

PH: Public Health

PHP: Public Health Preparedness (See Health Department, Special Revenue fund 2210)

PIP: Property Improvement Program

PNC: Pre-natal care

POAM: Police Officers Association of Michigan

POLC: Police Officers Labor Council

PPO: Personal Protection Order

PRE: Principal Residence Exemption - exempts a residence from the tax levied by a local school district for school operating purposes up to 18 mills.

RAM: Referees Association of Michigan

RBC: Robert Brown Center

RFP: Request for Proposal

RMS: Records Management System

ROD: Register of Deeds

RR: Recipient Rights

RRSC: Resource Recovery Service Center (See Landfill Tipping Fees, Special Revenue fund 2272)

RTC: Residential Treatment Centers

SAVE: Substance Abuse and Violence Education

SCAO: State Court Administrative Office

GLOSSARY OF ACRONYMS

S.E.V.: In Michigan means "State Equalized Value" which is approximately one half the value of the property.

SHRM: Society for Human Resources Management

SJI: State Justice Institute

SNS: Strategic National Stockpile Plan (mass prophylaxis) ; Federal initiative to maintain an inventory of antibiotics, antivirals, chemical antidotes, antitoxins, life support pharmaceuticals, vaccines, and other medical supplies for use in the event of an incident anywhere in the United States using a weapon of mass destruction (chemical, biological, radiological or explosive) or a major natural or technological disaster.

SPF: Senior Project Fresh

SPOT: Strategic Planning Oversight Team

STD: Sexually Transmitted Disease or Short Term Disability

STI: Sexually Transmitted Infection

STOPPED: Sheriff's Telling Our Parents and Promoting Educated Drivers

SWAP: Sentence Work Abatement Program

SWOT: Strengths, Weaknesses, Opportunities, Threats analysis

TAA: Trade Adjustment Assistance

TANF: Temporary Assistance for Needy Families

TEFAP: The Emergency Food Assistance Program

THAW: The Heat and Warmth Fund

TRA: Trade Readjustment Assistance

TQI: Total Quality Improvement

TSTP: Traffic Safety Training Program

VAWA: Violence Against Women Act

VFC: Vaccines for Children program (See Health Department, Special Revenue fund 2210)

VR: Victim's Rights

GLOSSARY OF ACRONYMS

VSP: The County's Vision Insurance Service Provider

WDB: Workforce Development Board

WEMET: West Michigan Enforcement Team; a joint venture with participants from Ottawa, Muskegon, and Allegan Counties and the Michigan Department of State Police. This legally separate entity was formed in 2002 under the Urban Cooperation Act of 1967 and is governed by a board made up of member-designated representatives. The purpose of the WEMET is to establish a cooperative law enforcement force assembled for the purpose of enforcing narcotics and other controlled substances laws.

WIC: Women and Infant Children

WIA: Workforce Investment Act (Special Revenue Funds)

WMSA: West Michigan Strategic Alliance

WMTUG: West Michigan Telecommunications Users Group

WMUG: West Michigan AS 400 Users Group

WMCJTC: West Michigan Criminal Justice Training Consortium

WRAP: Wellness Recovery Action Planning

YAS: Youth Assessment Survey; survey performed periodically by the Health Department to assist in program evaluation and development.

GLOSSARY OF BUDGET AND FINANCE TERMS

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a glossary has been included in the document.

Accounting System: The total set of records and procedures which are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis: A basis of accounting in which debits and credits are recorded at the time they are incurred as opposed to when cash is actually received or spent. For example, in accrual accounting, revenue which was earned between October 1 and December 31, but for which payment was not received until January 10, is recorded as being received on December 31 rather than on January 10.

Activity: A specific unit of work or service performed.

Ad Valorem Tax: A tax based on value. Property taxes.

Advance Refunding Bonds: Bonds issued to refinance an outstanding bond issue before the date the outstanding bonds become due or callable. Proceeds of the advance refunding bonds are deposited in escrow with a fiduciary, invested in U.S. Treasury Bonds, or other authorized securities and used to redeem the underlying bonds at their maturity or call date, to pay interest on the bonds being refunded, or to pay interest on the advance refunding bonds.

Amortization: The reduction of the value of an asset by prorating its cost over a period of years.

Appropriation: A legal authorization granted by the County Board of Commissioners which permits the County to incur obligations and to make expenditures of resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Ordinance: The official enactment by the County Board of Commissioners to establish legal authority for County officials to obligate and expend resources.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the local townships and city assessors).

Assets: Property owned by a government which has a monetary value.

Assignment of Mortgage: To record the sale of the mortgage in the secondary market.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal accounting controls and is intended to:

- ascertain whether financial statements fairly present financial positions and results of operations;
- test whether transactions have been legally performed;

GLOSSARY OF BUDGET AND FINANCE TERMS

- identify areas for possible improvements in accounting practices and procedures;
- ascertain whether transactions have been recorded accurately and consistently; and
- ascertain the stewardship of officials responsible for governmental resources.

Balanced Budget: A budget in which estimated revenues and fund balance equals or exceeds estimated expenditures.

Balance Sheet: A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

Bond: A written promise to pay (debt) a specified sum of money (called principal or face value) on a specific future date (called the maturity date(s)). The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, and water and sewage systems.

Budget: A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

Budget Adjustment: A legal procedure utilized by the County staff and County Board to revise a budget appropriation. The County of Ottawa requires the Finance Committee of the Board of Commissioners to approve through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and/or the appropriate expenditure account) for any appropriation between funds or any appropriation over \$50,000. The County Administrator and Finance Director can approve adjustments for \$50,000 or less within a fund.

Budget Calendar: The schedule of key dates or milestones which the County departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the County Board of Commissioners.

Budgeted Funds: Funds that are planned for certain uses that have been formally or legally appropriated by the legislative body. The budget document that is submitted for the County Board of Commissioners approval included all the required information. Public Act 621 of 1978, known as the Uniform Budgeting and Accounting Act, requires a formal budget be adopted for all governmental fund types. Informational summary of projected revenues and expenditures is required for proprietary fund types and capital construction projects.

Budget Message: The opening section of the budget which provides the County Board of Commissioners and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations of the County Administrator and Finance Director.

GLOSSARY OF BUDGET AND FINANCE TERMS

Budgetary Control: The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Construction Projects: A plan of approved capital expenditures and the means of financing them. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility. The capital budget is enacted as part of the County's consolidated budget which includes both operating and capital outlays. The capital budget normally is based on a capital improvement program (CIP).

Capital Improvement Program (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Expenditures/Outlays: Expenditures greater than \$5,000 for the acquisition of capital assets. The assets are of significant value and have a useful life of more than one year. Capital assets are also called fixed assets.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capitalization Policy: The criteria used by a government to determine which outlays should be reported as fixed assets.

Cash Accounting: A basis of accounting in which transactions are recorded when cash is either received or expended for goods and services.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Certificate of Deposit: A negotiable or non-negotiable receipt for monies deposited in a bank or financial institution for a specified period for a specified rate of interest.

Commercial Paper: A very short-term unsecured promissory note, supported by a bank line or letter of credit, which has a maturity from one to 270 days.

Commodities: Items of expenditure (in the operating budget) which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and are characterized by rapid depreciation. Office supplies and gas and oil are examples of commodities.

Component Unit: A separate government unit, agency, or non-profit corporation that is combined with other component units to constitute the reporting entity in conformity with

GLOSSARY OF BUDGET AND FINANCE TERMS

GAAP. The elected officials of the primary government are financially accountable for the component unit.

Contingency Account: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

Contractual Services: Services rendered to County departments and agencies by private firms, individuals, or other government agencies. Examples include utilities, insurance, and professional services.

Debt Service Fund: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Services: The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Deficit: (1) The excess of an entity's liabilities over its assets (See Fund Balance).
(2) The excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for non-payment is attached.

Department: A major administrative division of the County which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Department Function Statement: The primary reason for the existence of a specific department is explained through the department function statement.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

Designated: An account used to indicate a portion of a fund's balance to reflect tentative plans for future spending related to specific projects or purposes. These amounts are formally designated by the Board of Commissioners. Although these amounts are not legally restricted, they represent current intentions of the Board.

Disbursement: Payment for goods and services in cash or by check.

Discharge of Mortgage: To record the pay off of the mortgage.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures. Funds cease to be encumbered when paid or when an actual liability is set up.

GLOSSARY OF BUDGET AND FINANCE TERMS

Enterprise Fund: A proprietary fund type in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to insure that revenues are adequate to meet all necessary expenditures.

Equalized Value: Locally assessed value multiplied by County and/or state factors to provide a uniform tax base. Equalized values are multiplied by tax rates to yield a tax amount in dollars.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by County Board of Commissioners.

Expenditure: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. This term applies to all governmental funds and expendable trust funds. (Note: An encumbrance is not an expenditure. An encumbrance reserves funds to be expended.)

Expenses: Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest, and other charges. This term applies to proprietary funds and non-expendable trust funds.

Family Court: A newly created division of the Circuit Court that administers domestic relations and juvenile neglect and abuse cases.

Finance Committee: A five-member committee made up of Board of Commissioners who have original jurisdiction over matters of County business in the areas of purchasing, financial control, insurance, audit of claims, auditing, equalization and apportionment bonding, human resources, and other related matters. The committee members are appointed by the Chairperson of the Board and serve for a one-year term.

Financing Tools: Financial mechanisms established by the Board of Commissioners to address long-term financial needs of the County. (See Users Guide for more detail.)

Fiscal Year: A twelve-month period designated as the operating year for an entity. The County of Ottawa has specified January 1 to December 31 as its fiscal year. However, certain grant funds carry fiscal year-ends to coincide with the grants reporting period.

Fixed Assets: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit: A pledge of the general taxing power of a government to repay debt obligations (typically used in reference to bonds).

Function: A major class or grouping of tasks directed toward a common goal, such as improvements to the public safety, improvement of the physical environment, etc. For the purposes utilized in budgetary analysis, the categories of functions have been established by the

GLOSSARY OF BUDGET AND FINANCE TERMS

State of Michigan and financial reports must be grouped according to those established functions.

Fund: An accounting entity with a set of self-balancing accounts that records all financial transactions for the purpose of carrying on specific activities or government functions. Seven commonly used fund types in governmental accounting are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

Fund Balance: Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds. This term applies to governmental funds. A negative fund balance is sometimes called a deficit.

Fund Balance, Designated, Unreserved: The portion of fund balance that is available for appropriation but has been earmarked for a specific purpose.

Fund Balance, Reserved: The portion of fund balance that is not available for appropriation. Generally, these funds are legally restricted for a specific use.

Fund Balance, Undesignated, Unreserved: The portion of fund balance available for appropriation.

Fund Equity: Fund Equity is the excess of assets over liabilities and is also known as surplus funds. This term applies to proprietary fund types.

General Fund: The General Fund accounts for all current financial resources not required by law or administrative action to be accounted for in another fund and serves as the primary reporting vehicle for current government operations.

General Ledger: A set of records which records all transactions necessary to reflect the financial position of the government.

General Obligation Bonds: When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Generally Accepted Accounting Principals (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

GLOSSARY OF BUDGET AND FINANCE TERMS

Generally Accepted Auditing Standards (GAAS): Standards established by the AICPA for the conduct and reporting of financial audits. There are 10 basic GAAS, classed into three broad categories: general standards, standards of fieldwork, and standards of reporting. The Auditing Standards Board of the AICPA publishes SAS to comment and expand upon these basic standards. These SAS, together with the 10 basic standards, constitute GAAS. These GAAS set forth the objectives of the audit and establish measures that can be applied to judge the quality of its performance.

Generally Accepted Government Auditing Standards (GAGAS): Standards established by the GAO in its publication Standards for Audit of Governmental Organizations, Programs, Activities and Functions ("yellow book") for the conduct and reporting of both financial and performance audits. GAGAS set forth general standards applicable to both types of audits and separate standards of fieldwork and reporting for financial and performance audits. The GAGAS standards of fieldwork and reporting for financial audits incorporate and build upon GAAS.

Goal: The long range plans necessary to meet the visions of the strategic plan.

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

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

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

Grant: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Headlee Rollback (also called Tax Limitation Amendment): (Article IX, Sec. 31 of the Michigan Constitution). If the total value of existing taxable property in a local taxing unit increases faster than the U.S. Consumer Price Index (CPI) from one year to

GLOSSARY OF BUDGET AND FINANCE TERMS

the next, the maximum authorized tax rate in that jurisdiction must be "rolled back" (reduced). The rollback may be reversed by a vote of the electors.

Indirect Costs: Costs associated with, but not directly attributable to, the providing of a product or services. These costs are usually incurred by other departments in the support of operating departments.

Interfund Expenditures: Services rendered to County departments and agencies by other County departments. Examples include data processing services, telecommunications, duplicating, insurance services, etc.

Interfund Transfer: Payment from one fund to another fund primarily for work or services provided.

Intergovernmental Revenue: A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

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

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

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

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

Invoice: A bill requesting payment for goods or services by a vendor or other governmental unit.

Legal Investment: Investments that governments are permitted to make by law.

Levy: To impose taxes, special assessments, or service charges for the support of County activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. (Note: The term does not include encumbrances.)

Line-item Budget: A budget that lists each revenue and expenditure category (taxes, charges for services, salary, telephone, mileage, etc.) separately, along with the dollar amount budgeted for each specified category.

Long-term Debt: Debt with a maturity of more than one year after the date of Issuance.

GLOSSARY OF BUDGET AND FINANCE TERMS

Mandate: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order or that is required as a condition of aid.

Maturities: The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

Mill: One one-thousandth of a dollar of assessed value.

Millage: Rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property, expressed in mills per dollar of property value.

Modified Accrual Basis: Used in governmental fund types. Revenues should be recognized in the accounting period in which they become available and measurable (similar to cash basis). Expenditures should be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which should be recognized when due.

Non Violent Crimes: Non violent crimes are non-index crimes including Assault, Forgery, Fraud, Embezzlement, Stolen Property, Vandalism, Weapons (carry/possession), Sex Offenses, Drug/Narcotic Violations, Family Offenses, OUIL, Liquor Laws. Disorderly Conduct, Vagrancy, and Runaways (non inclusive).

Object of Expenditure: Expenditure classifications based upon the types or categories of goods and services purchased. Typical objects of expenditures include:

- personnel services (salaries and fringes);
- supplies;
- other services and charges (utilities, maintenance contracts, travel); and,
- capital outlays.

Objective: The means to achieve the established goals; an implementation plan.

Operating Budget: A annual plan of financial operation embodying an estimate of proposed expenditures for the calendar year and the proposed means of financing them (revenue estimates). The plan specifies the type and level of municipal services to be provided, while limiting, through the appropriation process, the amount of money which can be spent.

Operating Transfer: Routine and/or recurring transfers of assets between funds.

Other Financing Sources: Governmental fund general long-term debt proceeds, amounts equal to the present value of minimum lease payments arising from capital leases, proceeds from the sale of general fixed assets, and operating transfers in. Such amounts are classified separately from revenues on the governmental operating statement.

GLOSSARY OF BUDGET AND FINANCE TERMS

Other Financing Uses: Governmental fund operating transfers out and the amount of refunding bond proceeds deposited with the escrow agent. Such amounts are classified separately from expenditures on the governmental operating statement.

P.A. 621: See Uniform Budget and Accounting Act.

Performance Measures: Specific quantitative and qualitative measures of work performed as an objective of the department.

Personnel Services: Items of expenditures in the operating budget for salaries and wages paid for services performed by County employees, as well as the incidental fringe benefit costs associated with County employment.

Primary Government: Any state government or general-purpose local government (Municipality or County) which meets the following criteria: 1) has a separately elected governing body, 2) is legally separate, and 3) is fiscally independent of other state and local governments.

Proprietary Fund Types: Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (i.e., enterprise and internal service funds). All assets liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position, and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate. Also known as "ad valorem taxes".

Purchase Order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Rating: In the context of bonds, normally an evaluation of credit worthiness performed by an independent rating service.

Requisition: A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Residual Equity Transfer: Non-recurring or non-routine transfers of assets between funds.

GLOSSARY OF BUDGET AND FINANCE TERMS

Resolution: A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources: Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings: An equity account reflecting the accumulated earnings of the County's Enterprise and Internal Service Funds.

Revenue: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, and interest income.

Revenue Bonds: Bonds usually sold for construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical method.

Rollback Legislation: See Headlee Rollback.

Self-Insurance: A term often used to describe the retention by an entity of a risk of loss arising out of ownership.

Source of Revenue: Revenues are classified according to their source or point of origin (i.e.: taxes, charges for services, interest on investments).

Special Assessment: A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Assessment Roll: The official list showing the amount of special assessments levied against each property presumed to be benefited by an improvement or service.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes, GAAP only require the use of special revenue funds when legally mandated.

State Equalized Value: In Michigan means "State Equalized Value" which is approximately one half the value of the property.

Strategic Plan: Plan developed by the Board of Commissioners to establish County objectives, goals, and action plans.

GLOSSARY OF BUDGET AND FINANCE TERMS

Surplus: Revenue over expenditures for any given year. The cumulative revenue over expenditures is called fund balance.

Tax-Exempt Bonds: State and local government securities whose interest is exempt from taxation by the federal government or within the jurisdiction issued.

Tax Levy: The total amount to be raised by general property taxes for the purposes stated in the resolution approved by the County Board of Commissioners.

Tax Rate: The amount of taxes (mills) levied for each \$1,000 of assessed valuation.

Tax Rate Limit: The maximum legal property tax rate at which a County may levy a tax. The limit may apply to taxes raised for a particular purpose or for general purposes. The County's legal limit is 4.44 mills voted on by County residents in 1988 for 6 years. This millage will expire in 1994 at which time the Tax Allocation Committee will meet.

Tax Roll: The certification of assessed/taxable values prepared by the assessor of each local governmental unit presented to the taxing authority in October of each year.

Tax Year: The calendar year in which ad valorem property taxes are levied to finance the ensuing calendar year budget. For example, taxes levied in 1993 will finance the 1994 budget.

Taxable Value: The dollar figure for each parcel of property against which tax rates are levied. This may or may not be an arbitrary calculation depending upon the market value, how that value has changed over time, whether it has been subject to statutory caps" and when it was last "uncapped" because of "transfer of ownership".

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments.

Truth in Taxation (Act No. 5, PA of 1982): Any increase in the total value of existing taxable property in a local taxing unit must be offset by a corresponding decrease in the tax rate actually levied so that the yield does not increase from one year to the next. The rollback may be reversed by a special vote of the legislative body of the local unit provided that the action is preceded by a public advertisement and hearing.

Unencumbered Balance: The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

Uniform Budget and Accounting Act (P.A. 621): This act was passed by the Michigan Legislature in 1978 to provide for a system of uniform procedures for the preparation and execution of budgets in local government. The Act addresses responsible parties in the budget

GLOSSARY OF BUDGET AND FINANCE TERMS

process, required information in the budget document, and policies regarding deficits and budget amendments.

Unqualified Opinion: An auditor's opinion stating that the financial statements present fairly the financial position, results of operations and (when applicable) changes in financial position in conformity with GAAP (which include adequate disclosure). This conclusion may be expressed only when the auditor has formed such an opinion on the basis of an examination made in accordance with GAAS or GAGAS.

User Charges (also known as User Fees): The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Violent Crimes: Violent crimes are index crimes including Murder/Manslaughter, Negligent Homicide, Kidnapping, Criminal Sexual Conduct, Robbery, Aggravated Assault, Burglary, Motor Vehicle Theft, Arson, and Larceny.

Yield: The rate earned on an investment based on the price paid for the investment.

INDEX

<u>Description</u>	<u>Section</u>	<u>Page(s)</u>
Accounting (Fiscal Services department)	General Fund	169
Administrator	General Fund	177
Adult Probation	General Fund, Special Revenue Fund	152, 162, 314
Amending the Budget	User's Reference Guide	39
Animal Control	General Fund	225
Auditing (Fiscal Services department)	General Fund	169
Board of Commissioners	General Fund	145
Brownfield Redevelopment Authority	Special Revenue Funds	291
Budget (Fiscal Services department)	General Fund	169
Budget Adjustments	User's Reference Guide	39
Budget Basis	User's Reference Guide	35
Budget Issues/Priorities	Introductory Section	(See Transmittal Letter)
Budget Policies (operating)	User's Reference Guide, Appendix	42, 390, 396, 399
Budget Process	User's Reference Guide	39
Budget Projections (future years)	User's Reference Guide	47
Building and Grounds	General Fund	202
Building Authority - Administration	General Fund	201
Building Authority - Construction	Debt Service, Capital Projects, and Permanent Fund	334
Building Authority - Debt	Debt Service, Capital Projects, and Permanent Fund	328
Canvassing Board	General Fund	168
Capital Construction Projects	Debt Service, Capital Projects, and Permanent Fund	335
Capital Equipment Approvals	Debt Service, Capital Projects, and Permanent Fund	339
Capital Projects Fund (description)	Debt Service, Capital Projects, and Permanent Fund	334
Cemetery Trust	Debt Service, Capital Projects, and Permanent Fund	342
Central Dispatch (operations)	Summary Information	126
Central Dispatch (rent payments)	General Fund	216
Chapter 6 Drain	Summary Information	126
Chapter 20 Drain	Summary Information	126
Chapter 21 Drain	Summary Information	126
Child Care – Circuit Court	Special Revenue Funds	320
Child Care - Social Services	Special Revenue Funds	323
Circuit Court	General Fund	149
Circuit Court Probation	General Fund	162
City of Coopersville	General Fund	214
City of Hudsonville	General Fund	214
Commissioners	General Fund	145
Community Action Agency	Special Revenue Funds	317
Community Corrections	Special Revenue Funds	314
Community Policing Service Contracts	General Fund, Special Revenue Funds	214, 300
Compensated Absences	Special Revenue Funds	327
Component Units	Summary Information	126
Contingency	General Fund, Appendix	243, 400
Co-operative Extension	General Fund	196
Corporate Counsel	General Fund	172
County Clerk	General Fund	174
Crime Victims Rights	Special Revenue Funds	297

INDEX

<u>Description</u>	<u>Section</u>	<u>Page(s)</u>
DB/DC Conversion	Transmittal Letter, Special Revenue Funds	15, 326
Debt Information	Debt Service, Capital Projects, and Permanent Fund	329
Debt Management Policy	Appendix	480
Debt Service Funds (descriptions)	Debt Service, Capital Projects, and Permanent Fund	328
Debt Service Payments	Debt Service, Capital Projects, and Permanent Fund	333
Delinquent Taxes/Delinquent Tax Revolving Fund	Summary Information, Appendix	125, 366
Demographic Information	Appendix	374
Department of Human Services	Special Revenue Funds	319
Department of Veteran's Affairs	General Fund	233
District Court	General Fund	152
Dog Catcher	General Fund	225
Drain Assessments (County Share)	General Fund	228
Drain Commission	General Fund	204
Drains Capital Projects	Summary Information	126
Drains Debt Service	Summary Information	126
Drug Court	Special Revenue Funds	259
Drug Enforcement	General Fund	212
E-911	Summary Information	126
Elections	General Fund	166
Emergency Feeding	Special Revenue Funds	312
Emergency Management Services	General Fund	221
Energy Efficiency and Conservation Block Grant	Special Revenue Funds	311
Equalization	General Fund	180
Equipment Pool	Summary Information, General Fund, Appendix	125, 243, 368
Equipment Requests – Approved	Debt Service, Capital Projects, and Permanent Fund	340
Excelling in the Correctional Environment	General Fund	219
Facilities Maintenance	General Fund	202
Family Counseling Services	General Fund	163
Family Court – Treatment/Diversionary Services	Special Revenue Funds	320
Farmland Preservation	Special Revenue Funds	289
Federal Emergency Management Agency	Special Revenue Funds	313
Financial Policies	Appendix	389
Financing Tools	User's Reference Guide, Appendix	60, 358
Fiscal Services	General Fund	169
Friend of the Court	Special Revenue Funds	256
Fund Types	User's Reference Guide	35
General Fund Description	General Fund	138
General Fund Summary	General Fund	140
General Government	General Fund	165
Geographic Information System	General Fund	199
Grant Programs - Pass Thru	Special Revenue Funds	311
Hazardous Materials	General Fund	223

INDEX

<u>Description</u>	<u>Section</u>	<u>Page(s)</u>
Health	Special Revenue Funds	260
Administration Division	Special Revenue Funds	261
Clinic Services	Special Revenue Funds	268
Community Services	Special Revenue Funds	271
Environmental Health Division	Special Revenue Funds	265
Health Promotion Division	Special Revenue Funds	274
Public Health Preparedness	Special Revenue Funds	263
Homestead Property Tax	Special Revenue Funds	294
Household Hazardous Waste	Special Revenue Funds	286
Human Resources	General Fund	183
Information Technology	Summary Information	125
Infrastructure	Special Revenue Funds, Appendix	292, 360
Insurance	Summary Information, General Fund	125, 242
Insurance Authority	Summary Information	125
Internal Service Funds	Summary Information	125
Investment Policy	Appendix	446
Jail	General Fund	219
Jail Alternative Programs	Special Revenue Funds	314
Jury Board	General Fund	164
Juvenile Court	General Fund	159
Juvenile Detention	Special Revenue Funds	320
Land bank Authority	Summary Information	125
Landfill	Special Revenue Funds, Appendix	285, 358
Landfill Tipping Fees	Special Revenue Funds	286
Law Library	Special Revenue Funds	302
Legal Level of Control	User's Reference Guide	34
Local Corrections Academy Grant	General Fund	219
Marine Safety	General Fund	217
Medical Examiners	General Fund	232
Mental Health	Special Revenue Funds	277
Administration Division	Special Revenue Funds	283
Developmentally Disabled Division	Special Revenue Funds	279
Mentally Ill Adult Division	Special Revenue Funds	281
Mentally Ill Child Division	Special Revenue Funds	282
Other Populations	Special Revenue Funds	280
Michigan State University Extension	General Fund	196
Millage Levy	User's Reference Guide	43
Operating Transfers Out - Internal	General Fund	245
Organizational Chart	Introductory Section	31
Ottawa County Public Utilities	Summary Information	126
Ottawa Soil & Water Conservation District	General Fund	206
Ottawa County Road Commission	Summary Information	126

INDEX

<u>Description</u>	<u>Section</u>	<u>Page(s)</u>
Parks and Recreation	Special Revenue Funds	252
Pension	Transmittal Letter, Special Revenue Funds	15, 326
Permanent Funds	Debt Service, Capital Projects, and Permanent Fund	342
Personnel Summary	User's Reference Guide, Appendix	46, 370
Planning and Performance Improvement	General Fund	237
Planning Commission	Special Revenue Funds	290
Plat Board	General Fund	192
Probate Court	General Fund	156
Population Density	Appendix	386
Property Description & Mapping	General Fund	180, 199
Property Tax	User's Reference Guide, Revenue Sources	43, 127
Property Tax Base	Revenue Sources, Appendix	127, 378
Prosecuting Attorney	General Fund	187
Prosecuting Attorney Grants	Special Revenue Funds	297
Public Improvement Fund	Special Revenue Funds, Appendix	293, 362
Purchasing Policy	Appendix	415
Rainy Day Fund	Special Revenue Funds, Appendix	296, 364
Reapportionment	General Fund	147
Recycling	Special Revenue Funds	286
Register of Deeds	General Fund	190
Register of Deeds Automation Fund	Special Revenue Funds	295
Resolutions - Operating Budget	Appendix	343
Retirement	Transmittal Letter, Special Revenue Funds	15, 326
Revenue Sharing Reserve Fund	Special Revenue Funds	316
Road Commission	Summary Information	126
Road Salt Management	General Fund	240
Sheriff	General Fund	208
Sheriff Contracts	Special Revenue Funds	300
Sheriff Grant Programs	Special Revenue Funds	299
Sheriff Road Patrol (416 Grant)	Special Revenue Funds	301
Sheriff's Training	General Fund	215
Special Revenue Fund Descriptions	Special Revenue Funds	247
Soldiers & Sailors Relief	General Fund	233
Soldiers & Sailors Relief (Special Revenue Fund)	Special Revenue Funds	324
Solid Waste Clean-Up	Special Revenue Funds, Appendix	285, 358
Stabilization	Special Revenue Funds, Appendix	296, 364
Strategic Planning	User's Reference Guide	53
Substance Abuse	General Fund	231
Survey & Remonumentation	General Fund	192
Transfers In Control	General Fund	244
Transfers Out	General Fund	245
Transportation System	Special Revenue Funds	288
Treasurer	Summary Information, General Fund	125, 193, 366
Veterans Burial	General Fund	233

INDEX

<u>Description</u>	<u>Section</u>	<u>Page(s)</u>
Veterans Trust	Special Revenue Funds	325
Weatherization	Special Revenue Funds	318
WEMET (County program)	General Fund	212
Workforce Investment Act - 3/31 Grant Programs	Special Revenue Funds	310
Workforce Investment Act - 9/30 Grant Programs	Special Revenue Funds	309
Workforce Investment Act - 12/31 Grant Programs	Special Revenue Funds	308
Workforce Investment Act - Administration	Special Revenue Funds	303
Workforce Investment Act - Adult	Special Revenue Funds	306
Workforce Investment Act - Youth	Special Revenue Funds	305