

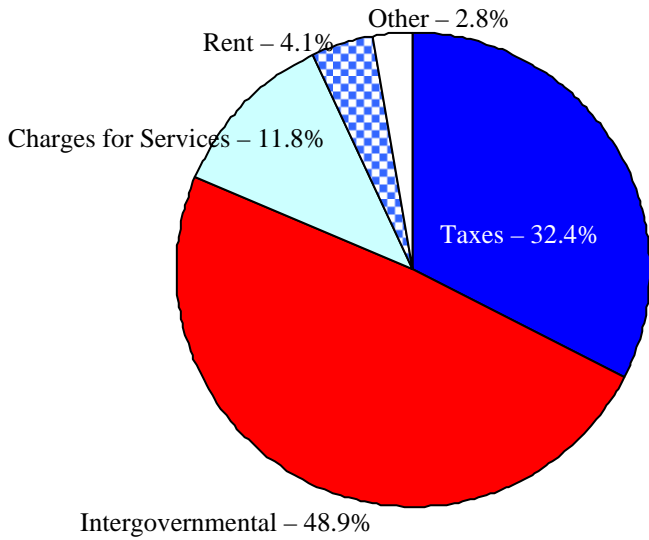
Summary Information



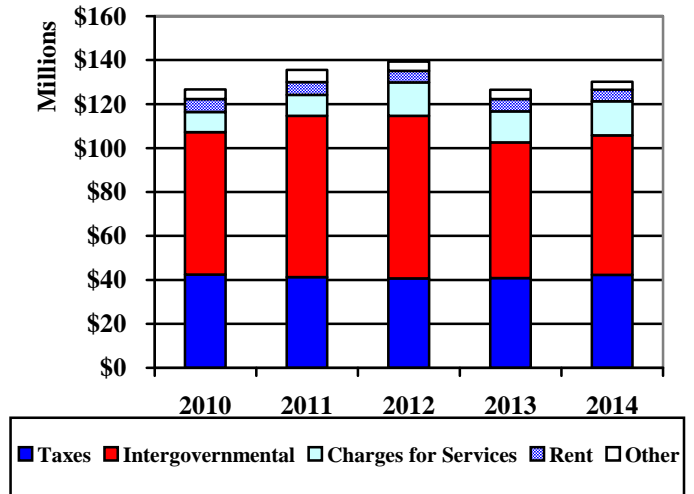
County of Ottawa Summary Information

County of Ottawa Governmental Funds – Revenue Primary Government

2014 Budget

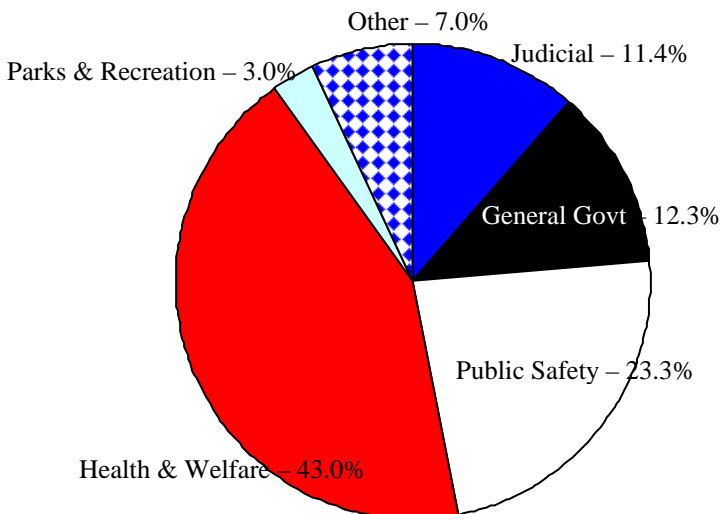


2010 – 2012 Actual, 2013 Estimated, 2014 Budgeted

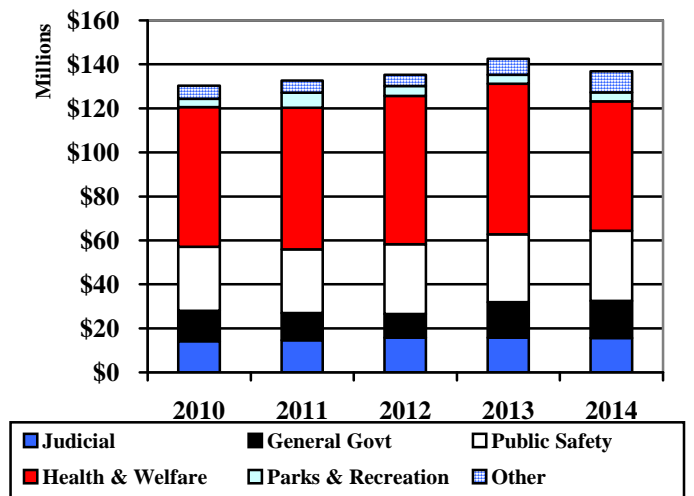


County of Ottawa Governmental Funds – Expenditures Primary Government

2014 Budget

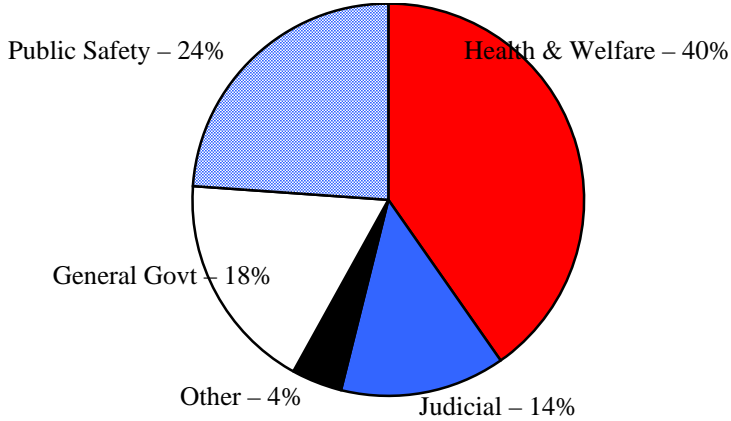


2010 – 2012 Actual, 2013 Estimated, 2014 Budgeted

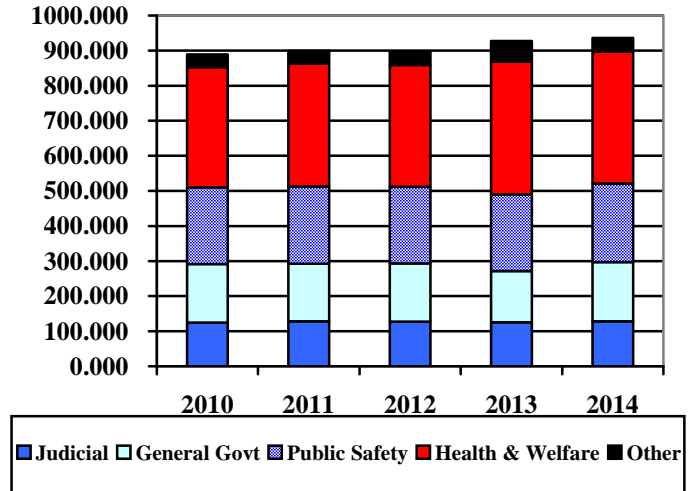


County of Ottawa Personnel by Function - All Funds Primary Government

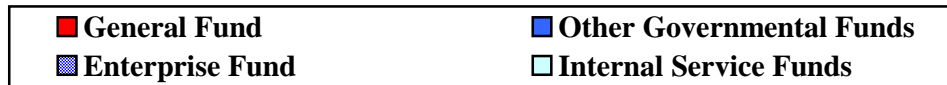
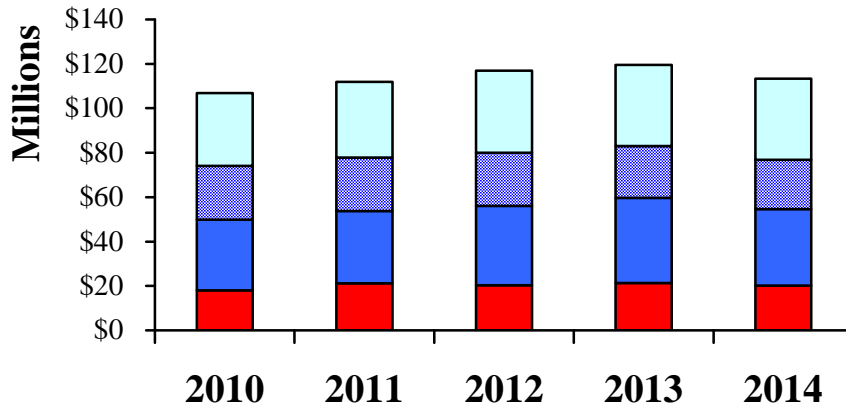
2014 Budget – Full Time Equivalents



2010 – 2014 Adopted Budget Full Time Equivalents



County of Ottawa Equity by Fund Type Primary Government



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

COUNTY OF OTTAWA
SUMMARY OF 2014 BUDGET AND ESTIMATED FUND BALANCE
ALL BUDGETED FUNDS

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

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

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

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

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

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

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

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

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

Changes in fund balance in this fund can vary substantially from year to year depending on the land acquisition and capital improvement projects planned for the year. 2013 and 2014 both reflect significant fund balance use for this reason.

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

Special Revenue	Prior Year	Current Year	Adopted
<u>Friend of the Court (2160)</u>	Actual	Estimated	Budget
	<u>9/30/2012</u>	<u>9/30/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue	\$2,036,615	\$2,074,549	\$2,416,867
Charges for Services	453,139	282,977	274,625
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>2,489,754</u>	<u>2,357,526</u>	<u>2,691,492</u>
Expenditures:			
Judicial	3,185,296	3,232,611	3,527,498
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	<u>3,185,296</u>	<u>3,232,611</u>	<u>3,527,498</u>
Revenue Over (Under) Expenditures	(695,542)	(875,085)	(836,006)
Operating Transfers In (Out)	<u>695,542</u>	<u>875,085</u>	<u>836,006</u>
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u> </u>	<u> </u>	<u> </u>
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>None</u>	<u>None</u>

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

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

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

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

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

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

Revenues and expenditures are difficult to predict for this fund due to Medicaid cost settlement dollars, vacancies, and one time grants. Based on historical activity, the County is budgeting to reduce fund balance by \$200,000 but does not expect to utilize fund balance in 2014.

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

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

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

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

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

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

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

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

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

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

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

	Prior Year	Current Year	Adopted
Special Revenue	Actual	Estimated	Budget
<u>Farmland Preservation (2340)</u>	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Taxes			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Legislative			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Community and Economic Development		\$224	\$224
Culture & Recreation			
Other			
Total Expenditures		224	224
Revenue Over (Under) Expenditures		(224)	(224)
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			(224)
Current Estimated Revenues Over (Under) Expenditures		(224)	
Fund Balance, Beginning of Year		1,000	776
Projected Fund Balance, End of Year		<u>\$776</u>	<u>\$552</u>

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

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

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

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

The purpose of this fund is to loan money to municipalities within Ottawa County for infrastructure projects which are recorded as assets. In addition, the fund contributes to debt service payments on the Fillmore Street/Grand Haven project.

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

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

The fund balance usage will vary depending on the capital construction projects underway and/or planned (see also the capital construction schedule). Fund balance is expected to increase in 2013 because there are no capital projects. There are three capital projects planned for 2014.

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

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

The fund balance is decreasing in 2013 to reflect the payment for the BS & A software upgrade and a transfer of equity to the General Fund as required by law.

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

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

In 2013 and 2014, the fund will again accumulate fund balance to pay for technology upgrades in the future (pursuant to Public Act 698 of 2002).

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

Special Revenue	Prior Year	Current Year	Adopted
<u>Stabilization (2570)</u>	Actual	Estimated	Budget
	<u>12/31/2012</u>	<u>12/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue			
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues			
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures			
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)	<u>\$886,165</u>		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u>\$886,165</u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year		<u>9,155,838</u>	<u>9,155,838</u>
Projected Fund Balance, End of Year		<u>\$9,155,838</u>	<u>\$9,155,838</u>

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

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

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

Special Revenue	Prior Year	Current Year	Adopted
<u>Sheriff Grant Programs (2609)</u>	Actual	Estimated	Budget
	9/30/2012	9/30/2013	2014
Revenues:			
Intergovernmental Revenue	\$716,787		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	716,787		
Expenditures:			
Judicial			
General Government			
Public Safety	715,893		
Public Works			
Health & Welfare			
Culture & Recreation			
Other			
Total Expenditures	715,893		
Revenue Over (Under) Expenditures	894		
Operating Transfers In (Out)	(1,973)		
Revenue & Other Sources Over (Under) Expenditures & Other Uses	(\$1,079)		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

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

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

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

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

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

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

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

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

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

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>Youth (2741)</u>	<u>6/30/2012</u>	<u>6/30/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$927,276		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	<u>927,276</u>		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	927,276		
Culture & Recreation			
Other			
Total Expenditures	<u>927,276</u>		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under) Expenditures & Other Uses	<u><u> </u></u>		
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		<u>Closed</u>	<u>Closed</u>

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

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

County of Ottawa

Budget Summary

Budget Year Ending June 30, 2014

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

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

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

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

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

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

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

The budgets for all Workforce Investment Act funds are budgeted upon grant notification. There are no County funds involved in these programs, and funding varies significantly from year to year.

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

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

County of Ottawa

Budget Summary

Budget Year Ending March 31, 2014

Special Revenue	Prior Year	Current Year	Adopted
Workforce Investment Act -	Actual	Estimated	Budget
<u>3/31 Grant Programs (2749)</u>	<u>3/31/2012</u>	<u>3/31/2013</u>	<u>2014</u>
Revenues:			
Intergovernmental Revenue	\$5,878		
Charges for Services			
Fines and Forfeits			
Interest on Investments			
Rental			
Licenses and Permits			
Other Revenue			
Total Revenues	5,878		
Expenditures:			
Judicial			
General Government			
Public Safety			
Public Works			
Health & Welfare	5,878		
Culture & Recreation			
Other			
Total Expenditures	5,878		
Revenue Over (Under) Expenditures			
Operating Transfers In (Out)			
Revenue & Other Sources Over (Under)			
Expenditures & Other Uses			
Budgeted Net Revenues (Expenditures)			
Current Estimated Revenues Over (Under) Expenditures			
Fund Balance, Beginning of Year			
Projected Fund Balance, End of Year		Closed	Closed

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

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

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

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

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

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

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

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

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

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

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

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

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2014

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

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

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

Revenues and expenditures are difficult to project in this fund since child placements in residential facilities is costly. Based on historical activity, the County is budgeting to use \$200,000 of fund balance. However, the County does not anticipate actually having to use the \$200,000.

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

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

County of Ottawa

Budget Summary

Budget Year Ending September 30, 2014

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

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

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

This fund was established in 2011 to accumulate the funds necessary to implement a change in the retirement plan from defined benefit to defined contribution for new employees. As sources for the change are identified, the money is transferred to this fund where it will remain until the change is implemented. The funds will be used to cover the temporary increase in retirement costs the County will experience for approximately the first ten years.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

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

Fund Balance use/increase depends on the number of employees that retire and have a sick bank balance.

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

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

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

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

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

County of Ottawa

Budget Summary

Budget Year Ending December 31, 2014

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

COUNTY OF OTTAWA
2014 BUDGET SUMMARY
OTHER FUNDS

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

COUNTY OF OTTAWA
COMPONENT UNITS BUDGET SUMMARY

FOR THE YEAR ENDED DECEMBER 31, 2014 ¹

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

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