

# COUNTY OF OTTAWA

## 2021 BUDGET SUMMARY

Where You Belong



# **TABLE OF CONTENTS**

Transmittal Letter.....	2-9
Resolution to Approve the 2021 Operating Budget.....	10-11
2021 Appropriation Act.....	12-14
Budget Summaries by Fund.....	15-39
New Position Recommendations.....	40-41
Capital Improvement Plan.....	42-46



**Ottawa County**  
Administrator's Office

Alan G. Vanderberg  
County Administrator

---

John E. Shay  
Deputy County Administrator

September 8, 2020

Chair Bergman and Board of Commissioners:

Please accept the Fiscal Year 2021 Annual Budget for your consideration. This budget was prepared in accordance with the State of Michigan Public Act of 1968 – The Uniform Budgeting and Accounting Act, as amended and County of Ottawa (County) financial policies. The proposed 2021 Budget is financially sound, balanced and responsible; which positions the County to meet both its short and long-term strategic goals.

The budget provides a road map of the County's efforts toward meeting its vision statement of being the place *Where You Belong*. The budget development aligns with the County Board of Commissioners Strategic Plan, keeping in mind the goals and objectives set in the plan. The budget document is a communication tool to assist the County in being accountable and financially transparent to the citizens and stakeholders. Lastly, the County budget process sets to maintain a consistent the level of services provided to the citizens.

The total recommended budget appropriations for 2021 is \$205,805,327 and is categorized in the following funds. The General Fund has budgeted an appropriation in the amount of \$92,959,748. The twenty-one Special Revenue Funds have a combined budget appropriation of \$105,541,950. The remaining budget is compiled of the Debt Service Fund and Capital Project Fund(s) that have appropriations of \$4,706,728 and \$2,596,901 respectively. More details about the changes in the budget for the revenues and expenditures from 2020 to 2021 are addressed later in this letter.

### **CURRENT BUDGET TOPICS**

Several budget considerations have continued in the County's favor in the past couple of years as well as in the planning for the 2021 budget year. A few of these include a continued increase in the property tax value and favorable increases in health care expenditures.

The 2021 budget is balanced, with a planned use of reserves to offset department underspend, and with the proposed county operating millage at 3.9 mills, committing 0.30 mills to paying the unfunded liability of the Municipal Employees Retirement System (MERS) defined benefit plan. County programs

are funded at the same service level, all debt service payments are included, capital improvement plan, retirement plan and other benefit programs are fully funded.

The County's Financial Policies stress the importance of having a balanced budget, which means at the end of the fiscal year operating revenues plus planned use of fund balance match operating expenditures. To keep a conservative approach to estimating revenues without eliminating programs, the 2021 budget includes the following steps to balance the budget.

#### Annual Budgeted Transfers

1. A \$500,000 transfer from the Ottawa County Insurance Authority (OCIA). The County contributed money to start the Authority in 1990, which has been fully refunded to the County. The interest earned through investing of this contribution is valued at \$5.9 million and is available to transfer to the County's General Fund, if needed. The last time this transfer was utilized by the County was 2005.
2. A \$625,000 transfer from the Delinquent Tax Fund. As of completion of the last audit 09/30/19, this fund has unrestricted net position of \$18.9 million, which provides the capacity to transfer funds to the General Fund. This, like the transfer from the OCIA, has been budgeted in the past, but has not been needed in recent years to supplement the General Fund.
3. A \$2.4 million transfer from the Internal Service DB/DC Fund. This fund was established by the Board to assist in the cost of closing the DB Plan with MERS. The budgeted transfer is to reduce the cost to the General Fund generated by the increase in the benefit rate charged to cover the payment to MERS for the unfunded portion of the DB plan liability. The amount of this transfer is calculated from the comparison in the General Fund (as well as the funds that receive funding from the General Fund) of the 2021 budgeted amount for this benefit rate to the 2018 rate.

Additionally, the Board of Commissioners has appropriated \$1m of committed fund balance to offset department underspend. This, and other use of reserves are planned use of Board committed or legally restricted funds. No use of unassigned fund balance is proposed.

### **FUTURE BUDGET CHALLENGES & ISSUES**

#### **Capital Infrastructure**

When possible, the County of Ottawa has dedicated excess General Fund revenues to one-time expenditures such as capital infrastructure. In 2020, the Board of Commissioners authorized \$1.2 million transfer to the Capital Improvement Fund from General Fund fund balance in excess of the policy limit.

In addition, the 2021 proposed budget includes a \$600,000 contribution to the Capital Improvement Fund for current operating revenues; an amount equal to the amount in 2020. As the County transitions from building new structures, to maintaining existing infrastructure; consistent, ongoing contributions will be necessary. In recent years, funding for projects requires \$2.5-\$4.0 million annually.

## Retirement Plan Funding

Closing and fully funding the defined benefit plan is a complex, multi-year challenge that the County continues to manage. A high-level summary of the actions to date is outlined below:

Year	Unfunded Liability (in millions)	Percent Funded	Actions
2010	\$32.0	83%	
			Board resolution establish intent to close DB plan and move new hires to DC plan
2011	\$36.7	81%	
			Establish DB Financing tool with \$4.6m
2012	\$43.8	79%	
			First new hire moved to DC retirement plan.
2013	\$48.3	79%	
			All new hires move to DC retirement plan
2014	\$23.9	90%	
			Issued \$29.6 million in pension bonds
2015	\$44.7	83%	
			MERS reduced interest rate assumption from 8.0% to 7.75%
2019	\$77.2	77%	
			MERS reduced interest rate assumption from 7.75% to 7.35%
			Board extended the amortization of the unfunded liability by 5 years
			Board committed .3 mil to the unfunded liability

Early 2019, Municipal Employees Retirement System (MERS) announced that the investment earning rate will be decreased from 7.75% to 7.35% when the 12/31/19 actuary report is completed; this will impact the County's contribution rate in Fiscal Year 2022.

In response to changes MERS made in 2015 and in anticipation of the 2019 interest rate assumption changes, the Board of Commissioners committed .3 mils to the closed defined benefit plan and extended the amortization of the unfunded liability by five years.

As we wait for the impact of the 2019 changes to be fully realized, we are monitoring MERS 2020 market performance. The current expected rate of return is 7.35% and any deviation (gain or loss) is spread or smoothed over five years. As of June 30, 2020 MERS Chief Investment Officer reported the portfolio performance of negative 2.93% net of fees. The MERS year-end is December 31st and any underperformance will negatively impact the County's budget for five years (FY2023-FY2028).

## 2021 BUDGET SUMMARY

### Revenue Summary

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

	2020 Adopted Budget	2021 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Taxes	66,948,912	68,731,535	1,782,623	2.66%
Intergovernmental Revenue	78,229,739	83,903,233	5,673,494	7.25%
Charges for Services	18,944,955	18,442,601	(502,354)	-2.65%
Fines & Forfeits	108,575	89,175	(19,400)	-17.87%
Interest on Investments	581,400	729,177	147,777	25.42%
Rent	2,592,614	2,868,793	276,179	10.65%
Licenses & Permits	1,536,740	1,411,923	(124,817)	-8.12%
Other Revenue	2,922,979	3,192,230	269,251	9.21%
Operating Transfers In	21,483,028	22,820,753	1,337,725	6.23%
<b>Total Revenues</b>	<b>193,348,942</b>	<b>202,189,420</b>	<b>8,840,478</b>	

The overall projected revenues, excluding transfers, are projected to increase 4.37% or \$7,502,753. Below are further explanations for these changes.

Taxes

Taxes are based on an estimate of taxable value multiplied by the millage rate, but with the County’s fiscal year ending on September 30<sup>th</sup>, special millages are collected in one tax year and county operating in the next.

County Operating millage are due September 2021; the 2021 tax year. The fiscal year 2021 budget includes a 3.5% increase in taxable values, basing revenue estimates on \$12.9 billion while the County operating millage remained 3.9 mills. The Board of Commissioners will officially take action to set the millage rate in June 2021.

Additionally, the County collects taxes for four special millages; Parks, Mental Health, E-911, and Roads. Dispatch and Roads, both component units, taxes received are immediately disbursed to the separate organizations.

Parks and Mental Health are special millages collected in December. The 2021 budget is for the year October 1, 2020 through September 30, 2021, therefore fiscal year 2021 operating revenue for Parks and Mental Health is based on the December 2020 tax bill. With 2020 taxable values established, tax revenue will increase 5.02% in fiscal year 2021.

Intergovernmental Revenue

Intergovernmental revenue is money that is obtained from other governmental entities (Federal, State, Local, etc...) to fund various programs throughout the County. This year the State of Michigan updated

the Uniform Chart of Accounts and included Local Community Stabilization Authority payment of \$1.5 million in this category, whereas in prior years it was budgeted and reported as tax revenue. The remaining increase of \$4.2 million is mostly Community Mental Health Fund, Substance Use Disorder Fund, and the General Fund.

In 2021, Community Mental Health (CMH) is expected to receive the second increase in Medicaid funding in an effort to more evenly distribute Medicaid funding throughout the state. Additionally, Medicaid enrollment is increasing and expected to increase through FY21, which will in turn increase the amount provided to CMH. All increases in this area were based off of conservative Lakeshore Regional Entity (LRE) projections.

CMH also received a System of Care grant and \$500,000 is budgeted in 2021. The focus of the grant is to connect providers of services for children and families with the intention of increasing effective family supports. This grant directs funds to staff and programs that strive to connect DHHS, Juvenile Court, CMH, Schools, and other areas servicing children.

In the General Fund, Planning and Performance Improvement is seeking grant funding to support two ground water initiatives. A monitoring network (\$750,000) to establish a network of groundwater monitoring sensors across a large portion of the County, in order to evaluate the critical conditions of our bedrock aquifer supply in real-time. Funds will be used for equipment, well-drilling, consulting services, and minor associated miscellany. The second, groundwater / surfacewater modeling project (\$140,000) to analyze existing and future groundwater datasets to build a 2D/3D conceptual model that will allow for broad collaboration across industry professionals and user-friendly interpretation of groundwater issues for local stakeholders and policy makers. Funds will be used for consultant work of data analysis and modeling.

#### Charges for Services

The decrease of \$502,354 in Charges for Services is in the General Fund and the majority of that is two main areas. Based on trends, District Court's revenue estimate was reduced by \$277,000. Additionally, with the elimination of the SWAP program in the Jail, the revenue budget was reduced by \$300,000, but this is offset by a greater reduction in expenses.

#### Transfers In

The total change in the budget for Transfers In is \$1.3 m, which is accumulated in increases in some funds and decreases in other funds. The changes are explained in more detail below.

The General Fund transfer in increased by \$840,000 and \$210,000 from the Internal Service DB/DC Fund for the increase retirement cost and the Other Post Employee Benefit Trust to offset the cost of health insurance respectively.

Park and Recreation Fund transfer from the General Fund increased by \$179,000 to fund the increase in the Administrative Cost Allocation Plan. This was budgeted for the first time in 2020 to show true cost of services provided by the County and, both transfer and administrative charge increased in 2021.

With the increased bed rental revenue and changes in the State payment model for the Child Care Fund, the transfer from the General Fund was reduced by \$900,000 in fiscal year 2021.

In 2020, the Health Fund received one-time revenues in the amount of \$1m as settlement for cost based reimbursement program and the General Fund contribution was decreased. Therefore, in 2021, the General Fund contribution of \$1m had to be reinstated, as well as an additional \$700,000 contribution to cover the increased costs of the operation, for a total increase of \$1.7million.

The Debt Fund has budgeted an increase of \$350,000 to fund the anticipated increase in the debt payments in 2021, including approximately \$60,000 for the marina bonds issued during 2020.

The Capital Project Fund’s transfer decreased by \$1.2 m because the Board of Commissioners transferred General Fund fund balance in excess of policy requirements during Fiscal Year 2020.

**Expense Summary**

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

	2020 Adopted Budget	2021 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Salaries & Wages	55,860,401	57,879,685	2,019,284	3.61%
Benefits	35,220,045	36,040,925	820,880	2.33%
Supplies	5,887,820	6,492,986	605,166	10.28%
Contracted Services	42,268,132	46,259,566	3,991,435	9.44%
Operating Expenses	7,711,189	7,715,303	4,115	0.05%
Maintenance & Repair	1,300,324	1,443,378	143,054	11.00%
Utilities	1,996,248	2,222,278	226,030	11.32%
Insurance	1,815,244	1,979,165	163,921	9.03%
Indirect Expense	11,009,268	10,123,848	(885,420)	-8.04%
Contribution to Component Units	10,500,361	11,816,491	1,316,130	12.53%
Capital Outlay	3,519,892	3,508,354	(11,538)	-0.33%
Contingency	500,000	952,484	452,484	90.50%
Debt Service	4,375,655	4,706,728	331,073	7.57%
Operating Transfers Out	14,618,306	14,664,136	45,830	0.31%
<b>Total Expenditures</b>	<b>196,582,884</b>	<b>205,805,327</b>	<b>9,222,443</b>	

**Salaries and Wages**

The 3.61% increase reflects a budgeted 2% COLA increase for the bargaining groups and other employee classifications as well as the anticipated step increases for employees.



### Benefits

Compared to the 2020 adopted budget, benefits increased by a relatively low amount; \$820,880 or 2.33%. The positive trend for 2021 is due to health insurance and retirement contributions.

Health Insurance: Although the 2020 budget was adopted with an estimated 3% increase in health insurance the premiums only increased by 1%. In 2021, starting with the lower premium, health insurance was increased by 3% again this year, but the savings experienced in 2020 will lower the percent increase when comparing the 2020 adopted budget to 2021 budget estimates.

Retirement: In 2019 the Board of Commissioners extended the amortization of the unfunded defined benefit liability from 10 to 15 years. MERS updated the County's contribution rate and the impact, which slowed the rate of growth, is reflected for the first time in fiscal year 2021. The 2021 payroll percentage dedicated to the unfunded liability is 17.16%, up from 15.47% in 2020.

### Contracted Services.

The increase in contract services is the expenditure side of increased Intergovernmental revenue. CMH increases in Medicaid will be budgeted for client care in contractual services. The same is true for the Planning and Performance Improvement groundwater initiative.

### Indirect Expense

The decrease in indirect expenditures is all related to the reduction in both the Administrative Cost Allocation Plan as well as the I/T Cost Plan that are charged back to departments for services provided by various departments throughout the County (I/T, H/R, Fiscal, Facilities, Administration). As costs fluctuate, the amount allocated will too. For example, the County partnered with the City of Zeeland and Port Sheldon to pay legal expenses related to Consumer Energy appeals. With the expense decline, the allocation will also decline.

### Contribution to Component Units

As the authorizing authority, the Board of Commissioners establishes the County millage rate, including the Ottawa County Dispatch Authority and Road Commission. Taxes collected are immediately disbursed to the separate organizations. As a pass-thru, all increases in this category have a corresponding increase in revenue.

### Contingency

To validate market and maintain equity in the County's pay structure, the Board approved a contract in fiscal year 2020 to prepare a wage and classification study. The increase in contingency is a placeholder to fund the final recommendations as a result of the study.

## **CONCLUSION**

Ottawa County remains committed to achieving its Vision Statement of being the place *where you belong*. The 2021 Proposed Annual Budget represents a fiscally responsible spending plan that

balances the Board's direction of providing citizens and businesses exemplary levels of service at reasonable expense, while continuing to address regulatory compliance.

The preparation of the 2021 County of Ottawa Budget was made possible through the collaboration efforts of the various County employee's, Elected Officials and Judges, Department Heads, Agency Directors, Fiscal Service staff and all others involved in the budget preparation process. With their input, the successful 2021 budget process has been achieved.

Sincerely,



Alan G. Vanderberg  
County Administrator



Karen Karasinski, CPA  
Fiscal Services Director

The Ottawa County Board of Commissioners

West Olive, Michigan

RESOLUTION TO APPROVE 2021 OPERATING BUDGET

At a meeting of the Board of Commissioners of the County of Ottawa, Ottawa County, Michigan, held at the Ottawa County Administrative Annex, Olive Township, Michigan, in said County on September 22, 2020, at 1:30 p.m. local time.

PRESENT: Members –

ABSENT: Member –

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

WHEREAS, this resolution is known as the FY 2021 General Appropriations Act; and

WHEREAS, pursuant to State law, notice of a public hearing on the proposed budget was published in a newspaper on general circulation August 29, 2020, and a public hearing on the proposed budget was held on September 8, 2020; and

WHEREAS, the Ottawa County voters authorized .3233 mills for Park development, expansion, and maintenance;

WHEREAS, the Ottawa County voters authorized .2923 mills for Community Mental Health Services; and

WHEREAS, the Board of Commissioners will be requested to authorize, in May 2021, a general property tax levy on all real and personal property within the County upon the tax roll for County general operations; and

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

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

Fund	Revenue Sources	Reserve Sources	Appropriations
General Fund	91,663,029	1,296,719	92,959,748
Special Revenue Funds	104,220,869	1,321,081	105,541,950
Debt Service Funds	4,706,728	-	4,706,728
Capital Project Funds	1,598,794	998,107	2,596,901
Total	202,189,420	3,615,907	205,805,327

NOW, THEREFORE, BE IT RESOLVED that the Ottawa County Board of Commissioners hereby adopts the FY2021 Appropriations Act as the official budget for FY2021; and

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

BE IT FURTHER RESOLVED, except for the Capital Project Fund, the Ottawa County Board adopts the FY2021 budgets by department per the attached schedule;

BE IT FURTHER RESOLVED, the Capital Project Fund is adopted by project; and

BE IT FURTHER RESOLVED, the Capital Improvement projects are appropriated for the life of the project and will carryforward to future years until complete; and

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

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

YEAS: Members -

NAYS: Members -

ABSTAIN: Members -

RESOLUTION DECLARED ADOPTED.

\_\_\_\_\_  
Chairperson, Roger Bergman

\_\_\_\_\_  
County Clerk/Register, Justin Roebuck

Certification

I, the undersigned, duly qualified Clerk of the County of Ottawa, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Commissioners of the County of Ottawa, Michigan, at a meeting held on September 22, 2020, 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 22<sup>nd</sup> day of September, A.D., 2020.

\_\_\_\_\_  
County Clerk/Register, Justin Roebuck

**COUNTY OF OTTAWA  
2021 Appropriation Act**

**General Fund**

<b>Revenues:</b>	
Taxes	57,124,665
Intergovernmental	11,063,519
Charges for services	15,624,236
Fines and forfeits	71,100
Interest on investments	606,447
Rental income	2,198,027
Licenses and permits	393,538
Other Revenue	716,683
Transfers In from Other Funds	3,864,814
<b>Total Estimated Revenues</b>	<b>91,663,029</b>
<b>Appropriations:</b>	
<b>Legislative (Commissioners)</b>	591,981
<b>Judicial:</b>	
Circuit Court	3,372,861
District Court	8,068,140
Probate Court	998,844
Juvenile Services Division	1,275,110
Circuit Court Adult Probation	102,885
All Other Judicial	19,377
<b>General Government:</b>	
Administrator	1,365,893
Fiscal Services	1,942,604
County Clerk	2,682,736
Prosecuting Attorney	5,064,945
County Treasurer	984,562
Equalization	1,595,933
Geographic Information Systems	554,870
MSU Extension	375,025
Facilities Maintenance	4,697,690
Corporate Counsel	306,866
Register of Deeds	750,616
Human Resources	1,098,214
Water Resources Commissioner	980,219
All Other General Government	156,121
<b>Public Safety:</b>	
Sheriff	20,774,663
Jail	11,420,815
<b>Public Works (drain assessments)</b>	6,478,624
<b>Health &amp; Welfare:</b>	
Substance Abuse	569,984
All Other Health & Welfare	619,118
<b>Culture &amp; Recreation</b>	
<b>Community &amp; Economic Development</b>	2,089,907
<b>Other Expenditures:</b>	
Insurance	158,233
Contingency	952,484
<b>Transfers Out to Other Funds</b>	12,910,428
<b>Total Appropriations</b>	<b>92,959,748</b>
<b>Fund Balance (Usage)/Contribution</b>	<b>(1,296,719)</b>

**COUNTY OF OTTAWA  
2021 Appropriation Act**

**Special Revenue Funds**

<b>Revenues:</b>	
Taxes	11,606,870
Intergovernmental	72,740,347
Charges for services	2,818,365
Fines and forfeits	18,075
Interest on investments	122,730
Rental income	107,905
Licenses and permits	1,018,385
Other	2,401,373
Transfers In from Other Funds	13,386,819
<b>Total Estimated Revenues</b>	<b><u>104,220,869</u></b>
<b>Appropriations:</b>	
General Fund DB/DC	3,870,697
General Fund Infrastructure	125,000
General Fund Solid Waste Clean-Up	317,000
General Fund Stabilization	-
Parks & Recreation	6,233,056
Child Care	8,677,455
Concealed Pistol License	82,044
Department of Health & Human Services	44,100
Farmland Preservation	247,749
Federal Forfeiture	4,000
Friend of the Court	5,197,927
Health	12,885,857
Homestead Property Tax	1,707
Landfill Tipping Fees	615,360
Mental Health	44,020,033
Mental Health Millage	3,483,150
Mental Health Substance Use Disorder	3,666,822
Other Governmental Grants	3,141,788
Public Defender's Office	3,279,235
Register of Deeds Technology	260,477
Sheriffs Grants & Contracts	9,388,493
<b>Total Appropriations</b>	<b><u>105,541,950</u></b>
<b>Fund Balance (Usage)/Contribution</b>	<b><u>(1,321,081)</u></b>

**COUNTY OF OTTAWA  
2021 Appropriation Act**

**Debt Service**

<b>Revenues:</b>	
Intergovernmental	99,367
Transfers In from Other Funds	4,607,361
<b>Total Estimated Revenues</b>	<b>4,706,728</b>
<b>Appropriations:</b>	
Debt Service	4,706,728
<b>Total Appropriations</b>	<b>4,706,728</b>
<b>Fund Balance (Usage)/Contribution</b>	<b>\$ -</b>

**Capital Projects**

<b>Revenues:</b>	
Intergovernmental	-
Rental income	562,861
Other	74,174
Transfers In from Other Funds	961,759
<b>Total Estimated Revenues</b>	<b>1,598,794</b>
<b>Appropriations:</b>	
Capital Improvement Plan	2,596,901
<b>Total Appropriations</b>	<b>2,596,901</b>
<b>Fund Balance (Usage)/Contribution</b>	<b>\$ (998,107)</b>

**County of Ottawa  
General Fund (1010)  
Budget Summary  
Budget Year Ending September 30, 2021**

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

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	52,482,025	55,924,029	54,624,029	57,124,665	1,200,636
Intergovernmental Revenue	10,956,292	8,708,526	10,119,376	11,063,519	2,354,993
Charges for Services	15,112,606	16,087,697	16,132,330	15,624,236	(463,461)
Fines & Forfeits	72,221	90,500	90,500	71,100	(19,400)
Interest on Investments	726,307	556,250	556,250	606,447	50,197
Rent	2,166,069	2,117,220	2,117,220	2,198,027	80,807
Licenses & Permits	376,231	396,105	396,105	393,538	(2,567)
Other Revenue	875,058	658,962	628,803	716,683	57,721
Operating Transfers In	709,196	2,863,657	2,810,205	3,864,814	1,001,157
Total Revenues	<u>83,476,005</u>	<u>87,402,946</u>	<u>87,474,818</u>	<u>91,663,029</u>	<u>4,260,083</u>
<b>Expenditures</b>					
Salaries & Wages	25,735,192	27,575,324	27,797,962	28,146,138	570,814
Benefits	14,330,432	15,807,483	15,440,613	15,897,299	89,816
Supplies	2,962,224	3,034,506	3,143,778	3,304,915	270,409
Contracted Services	4,313,663	4,870,332	4,921,511	6,052,908	1,182,576
Operating Expenses	3,692,029	4,245,046	4,260,741	4,340,515	95,469
Maintenance & Repair	770,109	715,766	744,764	784,641	68,875
Utilities	1,570,496	1,535,140	1,535,784	1,637,209	102,069
Insurance	925,187	915,808	917,340	1,021,775	105,967
Indirect Expense	5,444,970	6,249,310	6,249,310	6,094,945	(154,365)
Contribution to Component Units	10,726,842	10,500,361	10,500,361	11,816,491	1,316,130
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Contingency	-	500,000	268,874	952,484	452,484
Operating Transfers Out	12,721,685	12,832,706	14,514,491	12,910,428	77,722
Total Expenditures	<u>83,192,827</u>	<u>88,781,782</u>	<u>90,295,529</u>	<u>92,959,748</u>	<u>4,177,966</u>
Revenues Over (Under) Expenditures	283,177	(1,378,836)	(2,820,711)	(1,296,719)	
Fund Balance, Beginning of Year		24,192,659	24,192,659	21,371,948	
Projected Fund Balance, End of Year		<u>22,813,823</u>	<u>21,371,948</u>	<u>20,075,229</u>	
Estimated Underspend Planned/One Time		1,000,000 378,836	976,695 1,844,016	947,343 349,376	
Revenues Over (Under)		<u>1,378,836</u>	<u>2,820,711</u>	<u>1,296,719</u>	



**County of Ottawa**  
**General Fund Infrastructure (2444)**  
**Special Revenue Fund**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

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

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	17,232	10,000	10,000	10,000	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	17,232	10,000	10,000	10,000	-
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	625,000	125,000	125,000	125,000	-
Total Expenditures	625,000	125,000	125,000	125,000	-
Revenues Over (Under) Expenditures	(607,768)	(115,000)	(115,000)	(115,000)	
Fund Balance, Beginning of Year		747,975	747,975	632,975	
Projected Fund Balance, End of Year		632,975	632,975	517,975	

**County of Ottawa**  
**General Fund Solid Waste Clean-Up (2271)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

This fund was established to account for monies received from settlement of a claim. The monies are mainly used for the clean-up and on-going costs of the Southwest Ottawa Landfill

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	41,145	10,000	10,000	10,000	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	41,145	10,000	10,000	10,000	-
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	371,598	240,000	318,000	317,000	77,000
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	371,598	240,000	318,000	317,000	77,000
Revenues Over (Under) Expenditures	(330,453)	(230,000)	(308,000)	(307,000)	
Fund Balance, Beginning of Year		2,924,914	2,924,914	2,616,914	
Projected Fund Balance, End of Year		2,694,914	2,616,914	2,309,914	

**County of Ottawa  
General Fund Stabilization (2570)  
Special Revenue Fund  
Budget Summary**

**Budget Year Ending September 30, 2021**

This fund was established to assure the continued solid financial condition of the County in case of an emergency.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year		9,255,217	9,255,217	9,255,217	
Projected Fund Balance, End of Year		9,255,217	9,255,217	9,255,217	

**County of Ottawa**  
**General Fund DB/DC Fund (2970)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	3,343,559	3,602,947	3,602,947	3,870,697	267,750
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>3,343,559</u>	<u>3,602,947</u>	<u>3,602,947</u>	<u>3,870,697</u>	<u>267,750</u>
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	3,602,947	3,602,947	3,870,697	267,750
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>3,602,947</u>	<u>3,602,947</u>	<u>3,870,697</u>	<u>267,750</u>
Revenues Over (Under) Expenditures	3,343,559	-	-	-	
Fund Balance, Beginning of Year		<u>3,343,559</u>	<u>3,343,559</u>	<u>3,343,559</u>	
Projected Fund Balance, End of Year		<u>3,343,559</u>	<u>3,343,559</u>	<u>3,343,559</u>	

**County of Ottawa**  
**Child Care - Circuit Court (2920)**  
**Special Revenue Fund**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This fund is used to account for foster child care in the County. This encompasses the Ottawa County Detention Center, which is a facility that house juveniles on a short-term basis. The primary funding comes from the State and County appropriation which is used to aid children who require placement outside of their home.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	4,074,131	3,366,796	3,380,680	3,364,369	(2,427)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	1,742,319	1,782,800	1,782,800	1,768,250	(14,550)
Operating Transfers In	3,979,295	3,850,506	3,864,390	2,944,836	(905,670)
Total Revenues	<u>9,795,745</u>	<u>9,000,102</u>	<u>9,027,870</u>	<u>8,077,455</u>	<u>(922,647)</u>
<b>Expenditures</b>					
Salaries & Wages	3,273,715	3,484,524	3,525,289	3,547,770	63,246
Benefits	1,685,160	1,954,526	1,926,529	1,869,646	(84,880)
Supplies	242,894	325,819	325,764	282,347	(43,472)
Contracted Services	2,399,027	2,298,566	2,313,621	1,905,508	(393,058)
Operating Expenses	394,632	433,533	433,533	444,822	11,289
Maintenance & Repair	3,356	2,000	2,000	5,000	3,000
Utilities	37,333	52,389	52,389	53,323	934
Insurance	52,737	55,952	55,952	56,817	865
Indirect Expense	640,576	817,202	817,202	512,222	(304,980)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>8,729,430</u>	<u>9,424,511</u>	<u>9,452,279</u>	<u>8,677,455</u>	<u>(747,056)</u>
Revenues Over (Under) Expenditures	1,066,315	(424,409)	(424,409)	(600,000)	
Fund Balance, Beginning of Year		<u>1,991,315</u>	<u>1,991,315</u>	<u>1,566,906</u>	
Projected Fund Balance, End of Year		<u>1,566,906</u>	<u>1,566,906</u>	<u>966,906</u>	

**County of Ottawa**  
**Concealed Pistol Licenses (2631)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

This fund is used to comply with Public Act 3 of 2015 to account for the deposit of fees and expense of costs, of administering the act.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	29,160	-	-	66,000	66,000
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	78,600	120,000	120,000	75,000	(45,000)
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	107,760	120,000	120,000	141,000	21,000
<b>Expenditures</b>					
Salaries & Wages	26,589	36,590	36,590	34,649	(1,941)
Benefits	22,388	30,749	30,749	30,639	(110)
Supplies	6,022	7,000	7,000	7,243	243
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	12,187	12,854	12,854	9,513	(3,341)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	67,186	87,193	87,193	82,044	(5,149)
Revenues Over (Under) Expenditures	40,574	32,807	32,807	58,956	
Fund Balance, Beginning of Year		197,443	197,443	230,250	
Projected Fund Balance, End of Year		230,250	230,250	289,206	

**County of Ottawa**  
**Farmland Preservation (2340)**  
**Special Revenue Fund**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This fund is used to account for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the proper which restricts future development.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	200,000	200,000	157,500	(42,500)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	8,217	119,607	121,119	90,249	(29,358)
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>8,217</u>	<u>319,607</u>	<u>321,119</u>	<u>247,749</u>	<u>(71,858)</u>
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	2,320	2,401	3,913	4,293	1,892
Contracted Services	5,850	317,206	317,206	243,456	(73,750)
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>8,170</u>	<u>319,607</u>	<u>321,119</u>	<u>247,749</u>	<u>(71,858)</u>
Revenues Over (Under) Expenditures	47	-	-	-	
Fund Balance, Beginning of Year		<u>497</u>	<u>497</u>	<u>497</u>	
Projected Fund Balance, End of Year		<u>497</u>	<u>497</u>	<u>497</u>	

**County of Ottawa  
Federal Forfeiture (2620)  
Special Revenue Fund  
Budget Summary  
Budget Year Ending September 30, 2021**

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	-	-
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	8,729	-	3,710	4,000	4,000
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	8,729	-	3,710	4,000	4,000
Revenues Over (Under) Expenditures	(8,729)	-	(3,710)	(4,000)	
Fund Balance, Beginning of Year		37,724	37,724	34,014	
Projected Fund Balance, End of Year		37,724	34,014	30,014	



**County of Ottawa  
Friend of the Court (2160)  
Special Revenue Fund  
Budget Summary  
Budget Year Ending September 30, 2021**

This fund accounts for operations of the Friend of the Court including Co-Op Reimbursement Grant, the Medical Support Enforcement Grant, and the 3% Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,479,437	3,544,596	3,536,343	3,550,390	5,794
Charges for Services	389,537	376,600	376,600	333,100	(43,500)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	1,181,756	1,303,925	1,299,381	1,314,437	10,512
Total Revenues	5,050,730	5,225,121	5,212,324	5,197,927	(27,194)
<b>Expenditures</b>					
Salaries & Wages	2,538,381	2,575,326	2,597,434	2,691,869	116,543
Benefits	1,416,203	1,562,099	1,521,194	1,542,701	(19,398)
Supplies	108,538	63,389	63,389	113,590	50,201
Contracted Services	42,379	53,990	53,990	54,882	892
Operating Expenses	85,774	105,866	110,622	90,097	(15,769)
Maintenance & Repair	3,570	5,000	5,000	5,000	-
Utilities	27,793	26,432	26,432	34,885	8,453
Insurance	44,881	43,005	44,249	44,344	1,339
Indirect Expense	783,212	790,014	790,014	620,559	(169,455)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	5,050,730	5,225,121	5,212,324	5,197,927	(27,194)
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

**County of Ottawa  
Health (2210)  
Special Revenue Fund  
Budget Summary  
Budget Year Ending September 30, 2021**

This fund is used to account for monies received from Federal, State, and local grants and County appropriations. These monies are utilized in providing a variety of health-related services to County residents.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	5,946,987	6,042,448	5,239,279	5,126,043	(916,405)
Charges for Services	699,304	779,105	779,105	741,155	(37,950)
Fines & Forfeits	6,525	18,075	18,075	18,075	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	1,052,854	1,020,635	1,020,635	943,385	(77,250)
Other Revenue	135,976	10,800	492,233	208,706	197,906
Operating Transfers In	4,610,714	3,988,408	4,209,987	5,701,159	1,712,751
Total Revenues	12,452,361	11,859,471	11,759,314	12,738,523	879,052
<b>Expenditures</b>					
Salaries & Wages	5,109,351	5,860,964	6,092,834	5,970,626	109,662
Benefits	2,788,799	3,249,764	3,206,037	3,439,949	190,185
Supplies	1,072,516	821,524	1,042,770	1,126,181	304,657
Contracted Services	342,902	388,986	595,118	370,118	(18,868)
Operating Expenses	580,111	750,614	756,565	536,430	(214,184)
Maintenance & Repair	18,557	17,390	19,890	12,400	(4,990)
Utilities	127,011	121,418	121,418	160,095	38,677
Insurance	181,639	209,290	209,290	224,765	15,475
Indirect Expense	944,201	1,175,722	1,175,722	1,045,293	(130,429)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	11,165,089	12,595,671	13,219,643	12,885,857	290,186
Revenues Over (Under) Expenditures	1,287,272	(736,200)	(1,460,329)	(147,334)	
Fund Balance, Beginning of Year		2,172,882	2,172,882	712,553	
Projected Fund Balance, End of Year		1,436,682	712,553	565,219	

**County of Ottawa**  
**Department of Health & Human Services (2901)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

This fund is used primarily to account for monies from State and local funding sources to assist with the welfare programs which offers aid to disadvantaged individuals of Ottawa County.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	43,116	44,046	44,046	44,100	54
Total Revenues	43,116	44,046	44,046	44,100	54
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	33,501	33,500	33,500	33,500	-
Operating Expenses	9,615	10,600	10,600	10,600	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	(54)	(54)	-	54
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	43,116	44,046	44,046	44,100	54
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

**County of Ottawa**  
**Homestead Property Tax (2550)**  
**Special Revenue Fund**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties, and/or the State of Michigan. The County's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years may be transferred to the County's general fund (MCL 211.7cc, as amended).

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	7,301	5,000	5,000	5,000	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	541	150	150	452	302
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	7,842	5,150	5,150	5,452	302
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	100	100	100	-
Contracted Services	1,529	1,567	1,567	1,607	40
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	1,529	1,667	1,667	1,707	40
Revenues Over (Under) Expenditures	6,313	3,483	3,483	3,745	
Fund Balance, Beginning of Year		43,242	43,242	46,725	
Projected Fund Balance, End of Year		46,725	46,725	50,470	

**County of Ottawa  
Landfill Tipping Fees (2272)  
Special Revenue Fund  
Budget Summary**

**Budget Year Ending September 30, 2021**

This fund was established to account for the County's share of the tipping fee surcharge of the Ottawa County Farms landfill starting in 1991 in accordance with an agreement between Ottawa County, Sunset Waste Systems, Inc. and Polkton Township. The monies are to be used for implementation of the Solid Waste Management Plan.

	<b>2019 Actuals</b>	<b>2020 Adopted Budget</b>	<b>2020 Amended Budget</b>	<b>2021 Recommended Budget</b>	<b>Adopted Increase/ (Decrease)</b>
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	13,315	28,000	42,500	28,000	-
Charges for Services	526,241	539,500	539,500	522,000	(17,500)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	119	119
Total Revenues	<u>539,557</u>	<u>567,500</u>	<u>582,000</u>	<u>550,119</u>	<u>(17,500)</u>
<b>Expenditures</b>					
Salaries & Wages	192,636	219,921	252,811	226,102	6,181
Benefits	103,787	126,393	125,289	117,010	(9,383)
Supplies	32,696	15,601	15,601	18,752	3,151
Contracted Services	109,324	167,554	174,354	156,380	(11,174)
Operating Expenses	24,191	16,592	247,636	26,385	9,793
Maintenance & Repair	16,451	16,250	16,250	15,250	(1,000)
Utilities	7,692	9,332	9,332	10,461	1,129
Insurance	358	334	334	423	89
Indirect Expense	35,482	42,609	42,609	44,597	1,988
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>522,616</u>	<u>614,586</u>	<u>884,216</u>	<u>615,360</u>	<u>774</u>
Revenues Over (Under) Expenditures	16,941	(47,086)	(302,216)	(65,241)	
Fund Balance, Beginning of Year		<u>1,315,867</u>	<u>1,315,867</u>	<u>1,013,651</u>	
Projected Fund Balance, End of Year		<u>1,268,781</u>	<u>1,013,651</u>	<u>948,410</u>	

**County of Ottawa  
Mental Health (2220)  
Special Revenue Fund  
Budget Summary**

**Budget Year Ending September 30, 2021**

This fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal, State, and County appropriations, contributions and charges for services.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	36,618,922	38,473,755	37,936,027	40,938,596	2,464,841
Charges for Services	246,246	190,953	190,953	202,900	11,947
Fines & Forfeits	-	-	-	-	-
Interest on Investments	(27,889)	-	-	20,000	20,000
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	102,690	46,452	46,667	46,407	(45)
Operating Transfers In	1,818,167	1,426,500	1,426,500	1,475,618	49,118
Total Revenues	<u>38,758,136</u>	<u>40,137,660</u>	<u>39,600,147</u>	<u>42,683,521</u>	<u>2,545,861</u>
<b>Expenditures</b>					
Salaries & Wages	5,790,633	6,241,586	6,503,731	6,850,992	609,406
Benefits	3,231,919	3,643,935	3,615,614	3,760,115	116,180
Supplies	120,415	172,241	211,037	168,360	(3,881)
Contracted Services	27,593,863	27,925,282	27,098,849	29,777,733	1,852,451
Operating Expenses	934,463	941,269	875,399	902,121	(39,148)
Maintenance & Repair	21,819	25,286	25,236	20,925	(4,361)
Utilities	80,070	80,464	79,514	130,362	49,898
Insurance	247,755	270,974	269,374	277,115	6,141
Indirect Expense	737,199	836,623	836,623	795,798	(40,825)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>38,758,136</u>	<u>40,137,660</u>	<u>39,515,377</u>	<u>42,683,521</u>	<u>2,545,861</u>
Revenues Over (Under) Expenditures	-	-	84,770	-	-
Fund Balance, Beginning of Year		643,537	643,537	728,307	
Projected Fund Balance, End of Year		<u>643,537</u>	<u>728,307</u>	<u>728,307</u>	

**County of Ottawa**  
**Mental Health Milage (2221)**  
**Special Revenue Fund**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal,

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	3,431,219	3,426,966	3,426,966	3,577,114	150,148
Intergovernmental Revenue	641,507	743,393	800,717	1,209,520	466,127
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	39,984	5,000	5,000	32,278	27,278
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>4,112,711</u>	<u>4,175,359</u>	<u>4,232,683</u>	<u>4,818,912</u>	<u>643,553</u>
<b>Expenditures</b>					
Salaries & Wages	167,398	199,575	306,072	357,782	158,207
Benefits	89,306	132,799	252,088	234,997	102,198
Supplies	3,023	6,357	57,037	4,104	(2,253)
Contracted Services	2,090,000	2,220,539	2,311,539	2,909,466	688,927
Operating Expenses	10,727	7,625	15,184	14,434	6,809
Maintenance & Repair	524	600	600	1,400	800
Utilities	1,439	-	1,942	2,492	2,492
Insurance	1,586	-	1,600	2,700	2,700
Indirect Expense	375,552	149,711	157,201	91,537	(58,174)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	1,591,667	1,275,000	1,275,000	1,200,000	(75,000)
Total Expenditures	<u>4,331,222</u>	<u>3,992,206</u>	<u>4,378,263</u>	<u>4,818,912</u>	<u>826,706</u>
Revenues Over (Under) Expenditures	(218,511)	183,153	(145,580)	-	
Fund Balance, Beginning of Year		<u>1,486,677</u>	<u>1,486,677</u>	<u>1,341,097</u>	
Projected Fund Balance, End of Year		<u>1,669,830</u>	<u>1,341,097</u>	<u>1,341,097</u>	

**County of Ottawa**  
**Mental Health Substance Use Disorder (2225)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

This fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal,

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	2,927,256	3,034,121	3,498,251	3,657,572	623,451
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	39,137	-	-	10,000	10,000
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	2,015	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>2,968,408</u>	<u>3,034,121</u>	<u>3,498,251</u>	<u>3,667,572</u>	<u>633,451</u>
<b>Expenditures</b>					
Salaries & Wages	209,169	157,160	223,110	319,176	162,016
Benefits	126,620	94,810	123,089	181,481	86,671
Supplies	4,494	4,507	117,617	9,345	4,838
Contracted Services	2,412,039	2,492,475	2,676,030	3,098,585	606,110
Operating Expenses	125,365	62,864	129,360	8,931	(53,933)
Maintenance & Repair	129	700	700	500	(200)
Utilities	682	350	830	1,150	800
Insurance	248	500	500	500	-
Indirect Expense	128,954	220,755	227,015	47,904	(172,851)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>3,007,702</u>	<u>3,034,121</u>	<u>3,498,251</u>	<u>3,667,572</u>	<u>633,451</u>
Revenues Over (Under) Expenditures	(39,294)	-	-	-	-
Fund Balance, Beginning of Year		<u>10,300</u>	<u>10,300</u>	<u>10,300</u>	
Projected Fund Balance, End of Year		<u>10,300</u>	<u>10,300</u>	<u>10,300</u>	



**County of Ottawa**  
**Other Governmental Grants (2180)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

This fund was established in 2012 and accounts for various grants, primarily judicial.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	2,574,957	2,857,916	3,265,960	2,947,154	89,238
Charges for Services	78,064	79,800	78,100	77,100	(2,700)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	(3,041)	85,250	90,295	77,811	(7,439)
Operating Transfers In	2,159	16,660	-	30,579	13,919
Total Revenues	<u>2,652,139</u>	<u>3,039,626</u>	<u>3,434,355</u>	<u>3,132,644</u>	<u>79,099</u>
<b>Expenditures</b>					
Salaries & Wages	760,932	771,787	754,005	762,844	(8,943)
Benefits	346,419	374,416	370,293	422,417	48,001
Supplies	615,458	706,747	720,521	666,780	(39,967)
Contracted Services	814,778	882,146	935,961	897,048	14,902
Operating Expenses	136,817	186,916	550,103	182,107	(4,809)
Maintenance & Repair	23,309	33,682	33,682	45,872	12,190
Utilities	7,500	7,846	10,364	11,347	3,501
Insurance	7,075	6,874	6,874	7,071	197
Indirect Expense	47,366	69,212	69,212	146,302	77,090
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>2,759,653</u>	<u>3,039,626</u>	<u>3,451,015</u>	<u>3,141,788</u>	<u>13,993</u>
Revenues Over (Under) Expenditures	(107,514)	-	(16,660)	(9,144)	
Fund Balance, Beginning of Year		284,957	284,957	268,297	
Projected Fund Balance, End of Year		<u>284,957</u>	<u>268,297</u>	<u>259,153</u>	

**County of Ottawa  
Parks & Recreation (2081)  
Special Revenue Fund  
Budget Summary**

**Budget Year Ending September 30, 2021**

This fund was established for the development, maintenance and operation of the Ottawa County Parks. Funding is provided from Federal, State grants and charges for services throughout the Parks such as entrance fees and rental fees. A Millage of .33 mills was re-approved by the County electorate during 2016 for ten years and expires in 2026

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	3,849,323	3,989,970	3,989,970	4,154,059	164,089
Intergovernmental Revenue	6,071,495	30,000	2,012,684	622,700	592,700
Charges for Services	808,535	691,300	691,300	692,110	810
Fines & Forfeits	-	-	-	-	-
Interest on Investments	34,204	-	40,000	40,000	40,000
Rent	29,461	107,945	107,945	107,905	(40)
Licenses & Permits	-	-	-	-	-
Other Revenue	2,101,698	48,100	361,755	209,950	161,850
Operating Transfers In	-	174,209	1,779,209	353,174	178,965
Total Revenues	<u>12,894,716</u>	<u>5,041,524</u>	<u>8,982,863</u>	<u>6,179,898</u>	<u>1,138,374</u>
<b>Expenditures</b>					
Salaries & Wages	1,861,781	2,031,450	2,045,608	2,073,665	42,215
Benefits	769,481	824,269	804,253	821,772	(2,497)
Supplies	291,919	365,193	424,076	398,487	33,294
Contracted Services	54,991	110,819	110,819	54,090	(56,729)
Operating Expenses	219,803	274,369	274,369	317,949	43,580
Maintenance & Repair	324,051	356,650	571,563	422,390	65,740
Utilities	123,442	136,127	136,127	146,688	10,561
Insurance	61,447	63,228	63,228	66,233	3,005
Indirect Expense	87,875	274,344	274,344	447,677	173,333
Contribution to Component Units	-	-	-	-	-
Capital Outlay	9,916,587	-	3,723,026	1,433,000	1,433,000
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	3,340	51,105	51,105
Total Expenditures	<u>13,711,376</u>	<u>4,436,449</u>	<u>8,430,753</u>	<u>6,233,056</u>	<u>1,796,607</u>
Revenues Over (Under) Expenditures	(816,660)	605,075	552,110	(53,158)	
Fund Balance, Beginning of Year		<u>2,026,739</u>	<u>2,026,739</u>	<u>2,578,849</u>	
Projected Fund Balance, End of Year		<u>2,631,814</u>	<u>2,578,849</u>	<u>2,525,691</u>	

**County of Ottawa**  
**Public Defender's Office (2600)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	1,817,942	2,303,706	2,344,089	2,316,905	13,199
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	923,087	943,395	942,945	962,330	18,935
Total Revenues	<u>2,741,029</u>	<u>3,247,101</u>	<u>3,287,034</u>	<u>3,279,235</u>	<u>13,199</u>
<b>Expenditures</b>					
Salaries & Wages	1,011,195	1,499,801	1,555,404	1,657,871	158,070
Benefits	460,366	765,001	784,321	848,498	83,497
Supplies	167,343	127,216	105,490	37,680	(89,536)
Contracted Services	786,019	298,324	228,279	255,651	(42,673)
Operating Expenses	111,490	188,378	236,009	193,933	5,555
Maintenance & Repair	-	-	-	-	-
Utilities	9,733	11,021	11,021	17,626	6,605
Insurance	14,938	17,580	26,730	31,406	13,826
Indirect Expense	179,944	339,780	339,780	236,570	(103,210)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>2,741,029</u>	<u>3,247,101</u>	<u>3,287,034</u>	<u>3,279,235</u>	<u>109,358</u>
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

**County of Ottawa**  
**Register of Deeds Technology (2560)**  
**Special Revenue Fund**  
**Budget Summary**  
**Budget Year Ending September 30, 2021**

This fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2013. The revenue collected is to be spent on technology upgrades.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	231,940	200,000	200,000	250,000	50,000
Fines & Forfeits	-	-	-	-	-
Interest on Investments	11,023	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	411	411
Total Revenues	242,963	200,000	200,000	250,411	50,411
<b>Expenditures</b>					
Salaries & Wages	15,686	15,500	15,815	16,099	599
Benefits	12,478	12,868	12,553	12,529	(339)
Supplies	33,455	4,090	4,585	14,250	10,160
Contracted Services	92,969	143,700	143,700	130,100	(13,600)
Operating Expenses	5,258	14,718	14,718	16,568	1,850
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	28,084	31,186	31,186	30,931	(255)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	232	37,000	36,505	40,000	3,000
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	188,163	259,062	259,062	260,477	1,415
Revenues Over (Under) Expenditures	54,800	(59,062)	(59,062)	(10,066)	
Fund Balance, Beginning of Year		863,538	863,538	804,476	
Projected Fund Balance, End of Year		804,476	804,476	794,410	

**County of Ottawa**  
**Sheriff Grants & Contracts (2630)**  
**Special Revenue Fund**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This fund accounts for various public safety grants and contracts for policing services with County municipalities.

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	8,004,050	8,684,026	8,808,711	8,755,598	71,572
Charges for Services	47,606	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	441,539	443,155	443,155	560,056	116,901
Total Revenues	<u>8,493,195</u>	<u>9,127,181</u>	<u>9,251,866</u>	<u>9,315,654</u>	<u>188,473</u>
<b>Expenditures</b>					
Salaries & Wages	4,946,848	5,190,893	5,163,054	5,224,102	33,209
Benefits	2,759,733	3,037,986	2,906,556	2,991,175	(46,811)
Supplies	157,924	231,129	204,564	332,559	101,430
Contracted Services	(104,755)	(176,854)	200	1,534	178,388
Operating Expenses	364,562	469,599	408,349	446,467	(23,132)
Maintenance & Repair	115,660	127,000	125,500	130,000	3,000
Utilities	17,301	15,729	15,729	16,640	911
Insurance	235,921	231,699	227,914	246,016	14,317
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>8,493,195</u>	<u>9,127,181</u>	<u>9,051,866</u>	<u>9,388,493</u>	<u>261,312</u>
Revenues Over (Under) Expenditures	-	-	200,000	(72,839)	
Fund Balance, Beginning of Year		-	-	200,000	
Projected Fund Balance, End of Year		<u>-</u>	<u>200,000</u>	<u>127,161</u>	

**County of Ottawa**  
**Debt Service Fund (3010)**  
**Debt Service**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This Fund is to account for all County debt payments

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	122,655	110,849	110,849	99,367	(11,482)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	4,010,972	4,264,806	4,268,146	4,607,361	342,555
Total Revenues	<u>4,133,627</u>	<u>4,375,655</u>	<u>4,378,995</u>	<u>4,706,728</u>	<u>331,073</u>
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	4,134,327	4,375,655	4,375,655	4,706,728	331,073
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>4,134,327</u>	<u>4,375,655</u>	<u>4,375,655</u>	<u>4,706,728</u>	<u>331,073</u>
Revenues Over (Under) Expenditures	(700)	-	3,340	-	
Fund Balance, Beginning of Year		-	-	3,340	
Projected Fund Balance, End of Year		<u>-</u>	<u>3,340</u>	<u>3,340</u>	

**County of Ottawa**  
**Capital Improvement (4020 & 4690)**  
**Capital Projects**  
**Budget Summary**

**Budget Year Ending September 30, 2021**

This fund was established to account for the receipt of funds under Act 136, Public Acts of 1956 (Sections 14.261-141.263,

	2019 Actuals	2020 Adopted Budget	2020 Amended Budget	2021 Recommended Budget	Adopted Increase/ (Decrease)
<b>Revenues</b>					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	101,607	1,972,427	-	(101,607)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	36,888	-	-	-	-
Rent	256,944	367,449	367,449	562,861	195,412
Licenses & Permits	-	-	-	-	-
Other Revenue	23,797	171,008	1,010,892	74,174	(96,834)
Operating Transfers In	2,653,631	2,163,761	6,308,660	961,759	(1,202,002)
Total Revenues	<u>2,971,259</u>	<u>2,803,825</u>	<u>9,659,428</u>	<u>1,598,794</u>	<u>(1,205,031)</u>
<b>Expenditures</b>					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	3,059	3,200	3,200	183,944	180,744
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	3,057,423	3,482,892	11,319,356	2,035,354	(1,447,538)
Debt Service	-	-	-	-	-
Operating Transfers Out	514,879	385,600	385,600	377,603	(7,997)
Total Expenditures	<u>3,575,360</u>	<u>3,871,692</u>	<u>11,708,156</u>	<u>2,596,901</u>	<u>(1,274,791)</u>
Revenues Over (Under) Expenditures	(604,102)	(1,067,867)	(2,048,728)	(998,107)	
Fund Balance, Beginning of Year		<u>3,655,453</u>	<u>3,655,453</u>	<u>1,606,725</u>	
Projected Fund Balance, End of Year		<u>2,587,586</u>	<u>1,606,725</u>	<u>608,618</u>	

**COUNTY OF OTTAWA  
2021 Budget Summary  
Internal Service Funds**

<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>2020 PROJECTED NET POSITION</b>	<b>2021 REVENUE/ OPERATING TRANSFERS</b>	<b>2021 EXPENSES/ OPERATING TRANSFERS</b>	<b>2021 PROJECTED NET POSITION</b>	<b>CHANGE IN EQUITY</b>
5160	Delinquent Tax Revolving Fund	20,576,073	\$1,449,552	1,595,394	\$20,430,231	(145,842)
6360	Innovation & Technology	1,694,575	5,066,522	5,500,993	1,260,104	(434,471)
6450	Duplicating	738,460	46,127	57,829	726,758	(11,702)
6550	Telecommunications	2,134,789	1,009,512	1,468,542	1,675,759	(459,030)
6641	Equipment Pool	3,787,326	1,653,532	1,497,927	3,942,931	155,605
6770	General Liability/Work Comp Insurance Programs	3,006,173	399,500	415,661	2,990,012	(16,161)
6771	Employee Benefits	3,243,642	12,783,783	13,313,054	2,714,371	(529,271)
6772	Unemployment Insurance	1,242,019	335,571	298,054	1,279,536	37,517
6775	Long Term Disability Insurance	208,846	65,281	120,273	153,854	(54,992)
6800	Compensated Abscenses	141,064	0	-	141,064	0
6810	DB/DC Conversion	2,131,655	45,000	5,372,067	(3,195,412)	(5,327,067)
6780	Ottawa County, Michigan Insurance Authority Fund	26,155,246	3,753,052	2,756,262	27,152,036	996,790
<b>TOTAL OTHER FUNDS</b>		<u><u>\$65,059,868</u></u>	<u><u>\$26,607,432</u></u>	<u><u>32,396,056</u></u>	<u><u>\$59,271,244</u></u>	<u><u>(\$5,788,624)</u></u>



Ottawa County  
2021 Personnel Requests (Recommended)

Depart	Position Title	FTE	Personnel Cost Increase	Cost for Equipment	Net Position Cost
<b>Permanent (Benefited) Positions</b>					
Probate Court	Deputy Probate Register	1.00	67,468	3,000	70,468
Prosecuting Attorney	APA I	1.00	118,780	2,810	121,590
Sheriff	Detective Sergeant	1.00	121,792	5,955	127,747
Jail	Sergeant	1.00	114,566	4,555	119,121
Jail	Deputy (SWAP)	(4.00)	(213,818)		(144,457)
<b>Position Reorganization</b>					
Sheriff	Records Processing Clerk II (EOC) .50 to .75	0.25	13,890	-	13,890
<b>Temporary Positions</b>					
Sheriff	Clerk Typist I - 3 temp positions	-	10,868	-	10,868
Jail	Clerk Typist I - 1 temp position	-	3,623	-	3,623
<b>TOTAL GENERAL FUND</b>		0.25	237,169	16,320	322,850
<b>Permanent (Benefited) Positions</b>					
Public Health	Epidemiologist	1.00	98,762	-	98,762
<b>Temporary Positions</b>					
Public Health	CSHCS Parent Liason PH to fund \$7,500 addtl	-	7,500		7,500
<b>TOTAL OTHER FUNDS</b>		1.00	106,262	-	106,262
<b>TOTAL ALL FUNDS</b>		1.25	343,431	16,320	429,112

**Ottawa County**  
**2020 Personnel Requests (Not Recommended)**

<u>Department</u>	<u>Position Title</u>	<u>FTE</u>	<u>Personnel Cost Increase</u>	<u>Cost for Equipment</u>
<b><u>Permanent (Benefited) Positions</u></b>				
Circuit Court	Recovery Court Coordinator 1 FTE	1.00	101,811	-
Circuit Court	Recovery Court Caseworker 0.69 FTE	1.00	64,728	-
Facilities	Project Manager	1.00	99,436	2,500
Planning	Land Use Planner/Groundwater Coordinator	1.00	99,436	5,576
<b><u>Position Reorganization</u></b>				
Circuit Court - Trial Division	Senior Law Clerk to Research Attorney	-	-	-
Circuit Court - Trial Division	Law Clerk Bailiff to Research Attorney	-	7,999	-
Facilities	Custodial Supervisor to Custodial Manager	-	7,298	-
Facilities	Maintenance Supervisor to Asst Fac Director	-	8,000	-
Planning	Project Support Specialist, Temp to U-4	1.00	68,288	-
Sheriff	Regional Planner, partial GF funding from grant fund	-	25,000	-
<b><u>Temporary Positions</u></b>				
Facilities	Jail Premium increase	-	13,193	-
Facilities	On Call Premium	-	18,905	-
Planning	Economical & Agricultural Resrouce Assistant	-	17,931	2,845
<b>TOTAL GENERAL FUND</b>		<b>5</b>	<b>532,025</b>	<b>10,921</b>
<b><u>Permanent (Benefited) Positions</u></b>				
Friend of the Court	FOC Deputy	1.00	92,478	-
<b><u>Position Reorganization</u></b>				
Friend of the Court	FOC Tech Supp to FOC Analyst	-	2,867	-
Friend of the Court	FOC Field Service Mid Level Manger	-	2,538	-
Friend of the Court	FOC Operations Mid Level Manager	-	2,826	-
<b>TOTAL OTHER FUNDS</b>		<b>1.00</b>	<b>100,709</b>	<b>-</b>
<b>TOTAL ALL FUNDS</b>		<b>6.00</b>	<b>632,734</b>	<b>10,921</b>

**County of Ottawa  
Capital Improvement Plan  
Fiscal Years 2021-2026**

<b>Project Description</b>	<b>Funding Source</b>	<b>Current Approved</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 &amp; Beyond</b>	<b>Estimated Cost</b>
<b>Facilities</b>									
Standardize IT equipment in Conference Spaces	4020	61,125							61,125
Facilities Condition Assessment	4020	100,000							100,000
<b>Roofs/Windows</b>									
Roof Replacement-Jail/Detention Center -Region 4	4020	326,400							326,400
Fulton ST., Grand Haven CMH	4020					55,000			55,000
James Street - Bldg A	4020				154,000				154,000
James Street - Bldg C	4020					160,000			160,000
James Street - DHHS Bldg	4020					60,000			60,000
Fillmore Admin Bldg	4020								-
<b>Carpet/Flooring</b>									
James St - Building C	4020	65,000							65,000
Hudsonville	4020					100,000			100,000
Holland DC - 2nd Floor	4020	110,000							110,000
Grand Haven Courthouse Lobby Carpet	4020			35,000	35,000				70,000
Fillmore Carpet Replacement	4020			66,000					66,000
Grand Haven Courthouse Flooring Replacement	4020			140,859					140,859
<b>Painting/Wall Coverings</b>									
Jail cell painting - Region 4	4020	110,000							110,000
Fillmore Admin Bldg	4020	95,000		100,000					195,000
Grand Haven Courthouse Wall Coverings	4020						217,444		217,444
<b>Furniture</b>									
Replace workstations James St. - Bldg C	4020	410,000							410,000
<b>Pavement</b>									
Pavement Upgrades - James St.	4020		330,000				703,000		1,033,000
Pavement Upgrades - Fillmore	4020	195,550		313,000					508,550
Pavement Upgrades - DHHS	4020	80,650					247,000		327,650
Pavement Upgrades - Hudsonville Phase II	4020	102,600							102,600
Pavement Upgrade - Grand Haven Courthouse	4020				605,000				605,000
<b>Systems</b>									
Air Handling Roof Unit Fillmore Emergency Operation Center (EOC)	4020	137,500							137,500
Make-Up Air Unit replacement - Jail kitchen	4020			71,500					71,500
Jail Makeup Air Units	4020			151,900					151,900
Card Access Readers/System - upgrade	OCIA	95,000							95,000
Card Access Readers/System - placeholder						TBD			-
HVAC & Roof Replacement - Hudsonville	4020	1,105,500							1,105,500
Cooling Tower Replacement James st. - Bldg A	4020					71,000			71,000
Cooling Tower Replacement James st. - Bldg B	4020					50,000			50,000
Holland DC HVAC - 14 units	4020				100,000				100,000
Holland DC HVAC - 10 units	4020			153,500					153,500
Holland DC HVAC - 4 units	4020						61,400		61,400
Jail HVAC units 19 (only using 11, 8 turned off)	4020	194,850	49,500						244,350
Fulton St HVAC systems	4020		76,230						76,230
Generators/Transfer Switches - Countywide	4020	105,000							105,000

**County of Ottawa**  
**Capital Improvement Plan**  
**Fiscal Years 2021-2026**

<b>Project Description</b>	<b>Funding Source</b>	<b>Current Approved</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 &amp; Beyond</b>	<b>Estimated Cost</b>
<b>Systems</b>									
LED/Lighting Replacement	4020		100,000	1,500,000					1,600,000
Building Automation System Replacement	4020			1,200,000					1,200,000
Power Distribution Replacement - Hudsonville	4020			68,250					68,250
Electrical Panels - Holland DC	4020			56,550					56,550
Holland Court Elevator Replacement	4020			252,925					252,925
Holland Court Humidifier Replacement	4020			51,000					51,000
Jail Emergency Generator Replacement	4020			69,000					69,000
Jail Pump Replacement	4020					113,200			113,200
Jail Water Heater Replacement	4020					52,100			52,100
Jail Booster Pump Replacement	4020				66,550				66,550
Jail Exhaust Hood Replacement	4020					60,000			60,000
DHHS Air Handling Units Replacement	4020			76,950					76,950
DHHS Supply Fan Replacement	4020			54,000					54,000
Fillmore VAV Box Replacement	4020			55,500					55,500
Fillmore VAV Box Replacement	4020				55,500				55,500
Fillmore VAV Box Replacement	4020					55,500			55,500
Fillmore Electrical Panel Replacement	4020			93,300					93,300
Fillmore Emergency Generator Replacement	4020			71,800					71,800
Fillmore UPS Replacement	4020				113,250				113,250
<b>Building Projects</b>									
Courtroom Door Openers	OCIA		79,400						79,400
<b>Fillmore Admin Bldg</b>									
Transitional / Innovation Space	4020	72,000							72,000
Renovate H/R	4020	158,937							158,937
Administrator's Office Upgrade Phase 2	4020	64,000							64,000
IT Office Remodel Phase II	4020	66,000							66,000
Equalization Remodel	4020					100,000			100,000
Main Conference Room Update (Wall)	4020			100,000					100,000
<b>Jail &amp; Related</b>									
Jail Sally Port	4020			800,000					800,000
Epoxy Floors	4020		6,000						6,000
Build EOC Wing at Central Dispatch	4020					TBD			-
<b>Juvenile Services/Probate Court</b>									
Plan Phase for New Facility - Fillmore	Building Auth	500,000							500,000
Build Phase for New Facility - Fillmore	Building Auth	10,000,000							10,000,000
Renovate Juvenile Services Space - Fillmore	4020			150,000					150,000
Teaching Kitchen	4020	150,000							150,000
<b>Courthouse - Grand Haven</b>									
First Refusal Right - 115 S. 5th St.	4020					250,000			250,000
Maintenance Building	4020					100,000			100,000
Renovate & Move in Probate, Prosecutor's, Circuit & District	Building Auth			1,250,000					1,250,000
Exterior Wall Maintenance	4020						71,180		71,180
Exterior Door Replacement	4020					188,612			188,612

**County of Ottawa  
Capital Improvement Plan  
Fiscal Years 2021-2026**

<b>Project Description</b>	<b>Funding Source</b>	<b>Current Approved</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 &amp; Beyond</b>	<b>Estimated Cost</b>
<b>Hudsonville</b>									
Rest Room Renovations/showers -Hudsonville	4020	155,500							155,500
Hudsonville Restroom Renovations	4020			55,000					55,000
Storage Garage	4020			52,000					52,000
<b>Holland District Court</b>									
Locker Room Holland District Court	4020	147,500							147,500
<b>James St. Campus</b>									
Building C Rework Public Health Clinic Flow	4020			75,000					75,000
Building Façade Repair PH - James Street	4020	99,152							99,152
Building C Rework Public Service Center	4020	155,000							155,000
Building C Clinic Remodel	4020			421,143					421,143
Building A CMH Office Renovation	4020			363,500					363,500
Building C Structural Repairs	OCIA	550,000							550,000
<b>Subtotal</b>		<b>15,412,264</b>	<b>641,130</b>	<b>7,847,677</b>	<b>1,129,300</b>	<b>2,365,412</b>	<b>350,024</b>	<b>-</b>	<b>\$ 27,745,808</b>
<b>CPTED</b>									
Lock upgrades	OCIA	50,000							50,000
Card Access	OCIA	97,000							97,000
Security DVR System	OCIA	1,035,000							1,035,000
Install window tinting	OCIA	34,000							34,000
Landscaping	OCIA	66,550							66,550
Lighting Upgrades	OCIA		34,000						34,000
Safety Film	OCIA	11,000							11,000
Remodel - Holland District Court Clerk Office	OCIA	10,000							10,000
Signage	OCIA	1,900							1,900
Courthouse Security Lockdown	OCIA	37,000							37,000
Cubicle Replacement	OCIA			179,000					179,000
Maglock Installation	OCIA		11,600						11,600
Construction Projects	OCIA			119,250					119,250
<b>Subtotal</b>		<b>1,342,450</b>	<b>45,600</b>	<b>298,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,686,300</b>
<b>Information Technology</b>									
Touch Print fingerprint machines replacement	4020	70,000							70,000
GIS Oblique & Orthophoto Imagery/LIDAR Update	Aerial Reserve	364,217	126,163	126,163	126,163	133,926	101,635	580,050	1,558,318
Courtroom Tools	4020	250,000							250,000
MUNIS payroll	4020	200,000							200,000
Wireless Infrastructure Refresh	4020	80,000	190,618	190,618					461,235
Case Management System									-
Building Cabling/Recabling	6550						440,000		440,000
Network Switch Refresh (was named WAN Refresh previously)	6550		553,360				488,057		1,041,417
EHR Patagonia Implementation	4020	310,000							310,000
Public Safety Digital Media	OCIA	1,045,000							1,045,000
Border Security Replacements	OCIA	220,000							220,000
County Wide eFax Solution	4020			88,000					88,000
Network Core Switching Routing Replacement	4020		148,607						148,607
Courtroom Management System (CMS)	4020		700,000						700,000
Disaster Recovery Air Gap	OCIA		60,595						60,595
Jail Wireless	4020		48,466				11,940		60,406
<b>Subtotal</b>		<b>2,539,217</b>	<b>1,827,809</b>	<b>404,781</b>	<b>126,163</b>	<b>133,926</b>	<b>1,041,632</b>	<b>580,050</b>	<b>6,653,578</b>

**County of Ottawa  
Capital Improvement Plan  
Fiscal Years 2021-2026**

<b>Project Description</b>	<b>Funding Source</b>	<b>Current Approved</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026 &amp; Beyond</b>	<b>Estimated Cost</b>
<b>Planning &amp; Performance Improvement</b>									
Spoonville Trail - Phase II	Multiple	3,191,153							3,191,153
LakeShore Dr. Paved Shoulders	Multiple	136,942	74,174						211,116
Sustainable Water Landscaping & Education	4020			95,000					95,000
Cell Tower Construction	4020			200,000					200,000
<b>Subtotal</b>		<b>3,328,095</b>	<b>74,174</b>	<b>295,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,697,269</b>
<b>Parks &amp; Recreation</b>									
Paw Paw Park Renovations	2081	108,499							108,499
Bend Area Acquisitions (345 Acres)	2081	1,264,850							1,264,850
Riverside East Access Road Rising	2081	100,000							100,000
Macatawa Greenway Acquisition	2081	67,500							67,500
Eastmanville Farms Operations Garage	2081	279,000							279,000
Greenway West Land Acquisition	2081	340,000							340,000
Greenway East Land Acquisition	2081	40,000							40,000
Hager Paving Reconstruction/Improvements	2081	147,000							147,000
Hob Marina Development	2081	2,435,839							2,435,839
Stearns Creek Acquisition Project	2081	1,155,000							1,155,000
Bend Area Connector West (55 acres)	2081	380,000							380,000
Ottawa Sand Master Plan	2081	60,000							60,000
Stearns Creek Acquisition Phase II	2081		30,000						30,000
Bend Expansion (GR Gravel)	2081		1,030,000						1,030,000
Kirk Park Deck Reconstruction	2081			140,000					140,000
Kirk Park Play Improvements	2081			122,000					122,000
Kirk Park Restroom Reconstruction	2081			245,000					245,000
Pigeon Creek Lodge Renovations	2081		73,000						73,000
Crockery Creek Day Use	2081			500,000					500,000
Grand River Greenway Phase 4	2081			3,237,500					3,237,500
Grand River Park Greenway Support Facilities	2081			150,000					150,000
Tunnel Deck & Stairway Reconstruction	2081			112,000					112,000
Adams Street Landing Linkage (40 Acres)	2081				225,000				225,000
Grand River Greenway Phase 5	2081				3,237,500				3,237,500
HOB Cottage Area Improvements	2081					339,000			339,000
Bend Area Phase I	2081						600,000		600,000
Paw Paw Macatawa Greenway Trail	2081						1,000,000		1,000,000
Kirk Park Dune Stairs and Overlook	2081						140,000		140,000
Grose Park Playground Renovation	2081						107,000		107,000
Kirk Park Pavement Reconstruction	2081							490,000	490,000
Sheldon Landing Development	2081							300,000	300,000
<b>Subtotal</b>		<b>6,377,688</b>	<b>1,133,000</b>	<b>4,506,500</b>	<b>3,462,500</b>	<b>339,000</b>	<b>1,847,000</b>	<b>790,000</b>	<b>18,455,688</b>
<b>Grand Total</b>		<b>28,999,714</b>	<b>3,721,713</b>	<b>13,352,208</b>	<b>4,717,963</b>	<b>2,838,338</b>	<b>3,238,656</b>	<b>1,370,050</b>	<b>58,238,643</b>

County of Ottawa  
Capital Improvement Plan  
Fiscal Years 2021-2026

Project Description	Funding Source	Current Approved	2021	2022	2023	2024	2025	2026 & Beyond	Estimated Cost
MDOT Grant Spoonville II		1,972,427							1,972,427
Donations for Spoonville II		641,009							641,009
(4020) Capital Project Fund Planning Spoonville II		577,717							577,717
Holland Zeeland Community Foundation - LakeShore Dr. Paved Shoulders		15,000							15,000
Parks & Rec. - LakeShore Dr. Paved Shoulders		18,000	36,000						54,000
Private Donations - LakeShore Dr. Paved Shoulders		6,942	20,174						27,116
Park Township - LakeShore Dr. Paved Shoulders		36,000	18,000						54,000
Reserve from Donations - LakeShore Dr. Paved Shoulders		7,000							7,000
(4020) Capital Project Fund Planning LakeShore Shoulders		54,000							54,000
Aerial Reserve		364,217	126,163	126,163	126,163	133,926	101,635	580,050	1,558,318
(6550) Telecommunications Fund		-	553,360	-	-	-	928,057	-	1,481,417
(2081) Parks & Recreation Fund		6,377,688	1,133,000	4,506,500	3,462,500	339,000	1,847,000	790,000	18,455,688
(4020) Capital Project Fund I/T		910,000	1,087,691	278,618	-	-	11,940	-	2,288,248
(4020) Capital Project Fund Facilities		4,267,264	561,730	6,597,677	1,129,300	2,365,412	350,024	-	15,271,408
(4020) Capital Project Fund Planning		-	-	295,000	-	-	-	-	295,000
Family Court - Building Authority		10,500,000	-	1,250,000	-	-	-	-	11,750,000
(OCIA) Insurance Authority		3,252,450	185,595	298,250	-	-	-	-	3,736,295
<b>Total Funding</b>		<b>28,999,714</b>	<b>3,721,713</b>	<b>13,352,208</b>	<b>4,717,963</b>	<b>2,838,338</b>	<b>3,238,656</b>	<b>1,370,050</b>	<b>58,238,643</b>