

Ottawa County West Olive, Michigan 2023 Budget Summary

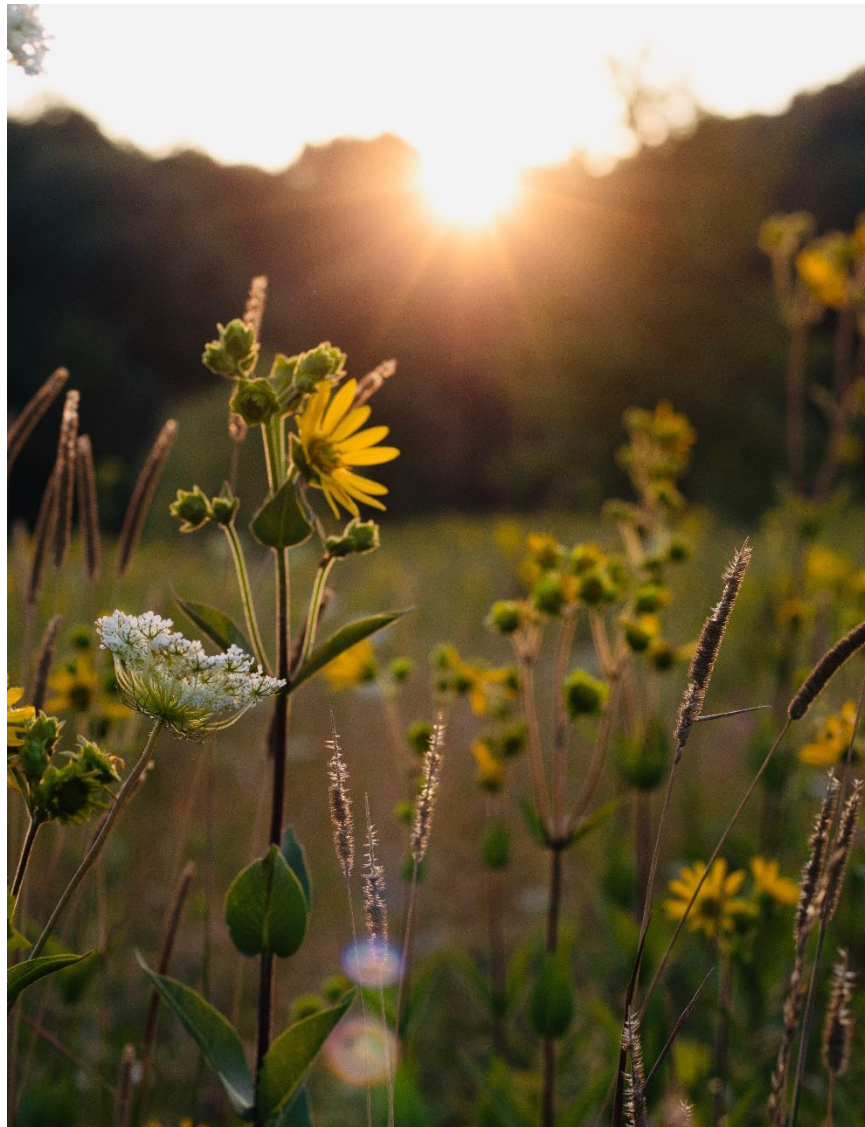


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Ottawa County

Administrator's Office

September 13, 2022

Chair Fenske and Board of Commissioners:

Please accept the Fiscal Year 2023 Proposed 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 2023 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 consistent the level of services provided to the citizens.

Total recommended budget appropriations for 2023 are \$254,649,309 and categorized in the following funds:

- \$105,480,893 General Fund
- \$128,504,602 Special Revenue Funds
- \$ 7,447,083 Debt Service Funds
- \$ 13,216,731 Capital Project Funds

The 2023 budget is balanced with a planned use of reserves knowing that departments and elected officials historically underspend appropriations. No use of unassigned fund balance is proposed. Additionally, the proposed county operating millage is unchanged at 3.9 mils, with 0.30 mils committed 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.

2023 BUDGET SUMMARY

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

Revenue

	2022 Adopted Budget	2023 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Taxes	72,590,576	79,023,226	6,432,650	8.86%
Intergovernmental Revenue	96,352,946	104,184,540	7,831,594	8.13%
Charges for Services	19,230,314	19,368,713	138,399	.72%
Fines & Forfeits	91,175	96,700	5,525	2.24%
Interest on Investments	530,970	414,961	(116,009)	-27.18%
Rent	2,911,631	4,587,289	1,675,658	1.49%
Licenses & Permits	1,432,870	1,492,061	59,191	1.48%
Other Revenue	5,063,803	5,439,277	375,474	58.63%
Operating Transfers In	26,531,583	31,742,241	5,210,658	16.26%
Use of Fund Balance	5,654,857	8,300,301	2,645,444	46.78%
Total Revenues	230,390,725	254,649,309	24,258,584	

Appropriations

	2022 Adopted Budget	2023 Proposed Budget	Increase/ (Decrease)	% Increase/ (Decrease)
Salaries & Wages	62,427,567	68,852,680	6,425,113	10.29%
Benefits	37,820,079	39,640,575	1,820,496	4.81%
Supplies	6,347,857	6,815,100	467,243	7.36%
Contracted Services	51,017,455	51,169,065	151,610	.30%
Operating Expenses	8,395,763	9,074,893	679,130	8.01%
Maintenance & Repair	1,363,254	1,201,833	(161,421)	-11.84%
Utilities	2,350,583	2,323,203	(27,380)	-1.16%
Insurance	2,328,917	2,706,631	377,714	16.22%
Indirect Expense	9,955,510	10,831,595	876,085	8.80%
Contribution to Comp. Units	12,267,629	12,900,299	632,670	5.16%
Capital Outlay	9,873,574	15,538,731	5,665,157	57.38%
Contingency	1,055,000	805,000	(250,000)	-23.70%
Debt Service	5,061,668	7,447,083	2,385,415	47.13%
Total Excluding Transfers & Duplicating Charges	210,264,856	229,306,688	19,041,832	
Transfers & Duplicating Charges	20,125,869	25,342,621	5,216,752	25.92%
Total Appropriations	230,390,725	254,649,309	24,258,584	

Revenue Summary

- *Taxes – budgeted based on an estimate of taxable value multiplied by the millage rate*
 - *The County operating millage remains unchanged at 3.9 mils*
 - *The fiscal year 2023 budget includes an 8.5% increase which represents an estimated total of \$15.1 billion in taxable values*
 - *The County collects taxes for four special millages; Parks, Mental Health, E-911, and Roads*
- *Intergovernmental Revenue – money that is obtained from other governmental entities, Federal, State, local, etc., to fund various programs. The following funds are projecting an increase in intergovernmental revenue (approx.)*
 - *Mental Health \$4.0m*
 - *When comparing FY23 proposed budget to FY22 Adopted budget for Medicaid and Grants it is reflecting a \$4.0m increase. However, comparing FY23 proposed budget to FY22 actual received, the projected increase is \$2.7m which is attributed to increase Medicaid funding*
 - *Other Governmental Grants \$1.8m*
 - *\$1,200,000 General Fund Community Stabilization & State Rev Share*
 - *\$ 659,000 Office of the Public Defender*
 - *Capital Improvement Fund \$1.8m*
 - *Parks grants for Rosy Mound, Bass River, Ottawa Sands projects*
- *Rent*
 - *Increase in rent revenue is primarily due to the Family Justice Center. The Building Authority, a component unit of the County, is building a new Family Justice Center and the lease agreement is for the County to pay rent equal to the debt service payment.*
- *Operating Transfers In – increased as noted below*
 - *General Fund transfer - \$557,000 from the DB/DC Fund to fund the increased retirement cost to the General Fund*
 - *Public Health Fund transfer - \$564,634 from the General Fund*
 - *Landfill Fund transfer - \$1.6m from the Solid Waste Fund, transfer to cover expenses for the landfill, including a \$1.4m investment in capital infrastructure*
 - *Child Care Fund - \$316,000 from the General Fund*
 - *Debt Service Fund - \$556,000 from the DB/DC for pension bond debt service*
 - *Capital Projects Fund - \$797,000 from the General Fund and Insurance Auth Fund*
 - *Parks CIP Fund - \$882,000 from the Parks Fund*
- *Use of Fund Balance – this amount represents those funds that are utilizing reserves to balance the budget. Increase primarily due to the following funds:*
 - *General Fund Solid Waste Clean-Up; this is a new transfer to Landfill Tipping Fees to fund capital expenses at the closed southwest Ottawa Landfill*
 - *Public Health Fund; as a result of COVID their Medicaid Reimbursement revenue has decreased and due to the normal two year lag in the receipt of this revenue it will take a couple of years before it's back to its normal revenue amount*
- *Annual Budgeted Transfers*
 - *Transfer of \$618,568 from Ottawa County Insurance Authority (OCIA); a return of contributed capital*

- *Transfer of \$625,000 from the Delinquent Tax Fund. As a completion of the last audit 09/30/21, this fund has unrestricted net position of \$21 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 to supplement the General Fund in recent years*
- *Transfer of \$4.4 million from the DB/DC Fund. The budgeted transfer is the .3mil levied by the Board to fund the defined benefit unfunded liability*

Expense Summary

- *Salaries and Wages – in addition to the 2% cost of living adjustment and normal step increases of 2023, it reflects a full year of the wage study increase implemented January 2022 and 2% cost-of-living adjustment provided in April 2022. The budget also proposes the addition of 15.8 new full-time equivalents (FTE). Departments and agencies with proposed new positions are as follows:*
 - *2.00 – Circuit Court*
 - *1.00 – Clerk and Register of Deeds*
 - *1.00 – Fiscal Services*
 - *1.00 – Human Resources*
 - *3.00 – Prosecuting Attorney*
 - *2.00 – Public Defender*
 - *0.08 – Public Health Department*
 - *4.00 – Sheriff’s Office*
 - *1.00 – Water Resources*
 - *In addition, 6 existing FTE’s were increased/reclassed; 8 new Temps FTE’s were added; 1 existing FTE and 4 existing non-benefited positions were eliminated.*
- *Benefits – the majority of the increases are related to the new positions including 30 new positions added after the FY22 budget was adopted.*
- *Insurance – increase is due to market conditions causing higher insurance premiums.*
- *Indirect Expense – this expense is the cost allocation for central service departments and for IT charged back to the departments that utilize the central services. As the expenses for the central service and IT departments increase so will this expense. Costs naturally increase for cost-of-living adjustments, new positions and inflation on cost of supplies.*
- *Contributions to Component Units – this represents property taxes collected for the Ottawa County Dispatch Authority and Road Commission. As taxes are collected it is paid out directly to them. As the property taxes increase this amount will increase.*
- *Capital Outlay – this is comprised of projects from the Capital Improvement Plan (CIP) and include the following projects:*
 - *16 Facilities; increase of \$1,181,185 includes roof & pavement projects*
 - *05 IT; Includes Case Mgmt. system for Courts and Prosecutor’s Office*
 - *02 DSI*
 - *07 Parks; increase of \$2,675,226 Includes the Rosy Mound Park expansion and several connectors to Idema Explorers Trail*
 - *Also includes new capital request for Landfill Tipping, of \$1,365,000*
- *Debt Service – increase is primarily attributable to the payment for the bonds for the new Family Justice Center*

- *Operating Transfers Out – increased to support capital or operating expenses in another fund noted below:*
 - *General Fund transfer to Public Health - \$564,634*
 - *General Fund transfer to Capital Improvement Plan - \$717,131*
 - *Parks Fund transfer to Parks Capital Improvement Plan - \$882,000*
 - *Solid Waste Fund transfer to Landfill - \$1,600,000*
 - *Defined Benefit/Defined Contribution Conv transfer to General Fund - \$557,087*
 - *Defined Benefit/Defined Contribution Conv transfer to Debt Service - \$556,000*

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 2022, the Board of Commissioners authorized a \$2.4 million transfer to the Capital Improvement Fund from General Fund fund balance in excess of the policy limit.

In addition, with the 8.5% projected growth in taxable values, the 2023 budget increased the General Fund operating transfer to the Capital Improvement Fund by \$700k for a total of \$2.4 million. Ongoing funding for capital projects requires \$2.5 - \$4.0 million per year so the additional General Fund transfer committed to capital projects in 2023 aligns with the Board of Commissioners’ goal to fund capital needs with an annual operating transfer.

Retirement Plan Funding

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

Year	Unfunded Liability (in millions)	Percent Funded	Actions
2010	\$32.0	83%	<i>County resolution establish intent to close DB plan and move new hires to DC plan</i>
2011	\$36.7	81%	<i>County established DB Financing tool with \$4.6m</i>
2012	\$43.8	79%	<i>First new hire moved to DC retirement plan.</i>
2013	\$48.3	79%	<i>All new hires move to DC retirement plan</i>
2014	\$23.9	90%	<i>County issued \$29.6 million in pension bonds</i>
2015	\$44.7	83%	<i>MERS reduced interest rate assumption from 8.0% to 7.75%</i>
2018	\$60.9	80%	

2019	\$75.2	77%	<i>MERS reduced interest rate assumption from 7.75% to 7.35% County extended the amortization of the unfunded liability by 5 years. County committed .3 mil of operation millage to the unfunded liability</i>
2020	\$89.3	75%	<i>MERS Board updated demographic assumptions</i>
2021	\$74.9	80.4%	<i>MERS reduced interest rate assumptions from 7.35% to 7.00%</i>

CONCLUSION

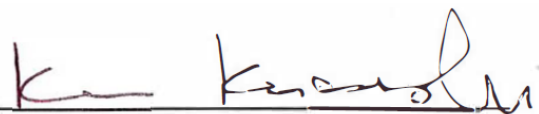
Ottawa County remains committed to achieving its Vision Statement of being the place where you belong. The 2023 Proposed Annual Budget represents a fiscally responsible spending plan that balances the Board’s direction of providing citizens and businesses exemplary levels of service at reasonable expense, while continuing to address regulatory compliance.

The preparation of the 2023 County of Ottawa Budget was made possible through the collaboration efforts of the various County employees, 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 2023 budget process has been achieved.

Sincerely,



 John Shay
 Interim County Administrator



 Karen Karasinski, CPA
 Fiscal Services Director

The Ottawa County Board of Commissioners

West Olive, Michigan

RESOLUTION TO APPROVE 2023 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 27, 2022, 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 2023 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 26, 27, 30 & 31, 2022, and a public hearing on the proposed budget was held on September 13, 2022; and

WHEREAS, the Ottawa County voters authorized .3163 mils for Park development, expansion, and maintenance;

WHEREAS, the Ottawa County voters authorized .2859 mils for Community Mental Health Services; and

WHEREAS, the Board of Commissioners will be requested to authorize, in May 2023, 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	104,651,190	1,209,703	105,860,893
Special Revenue Funds	123,033,185	5,471,417	128,504,603
Debt Service Funds	7,447,083	-	7,447,083
Capital Project Funds	11,597,549	1,619,182	13,216,731
Total	246,729,007	8,300,302	255,029,310

NOW, THEREFORE, BE IT RESOLVED that the Ottawa County Board of Commissioners hereby adopts the FY2023 Appropriations Act as the official budget for FY2023; 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 FY2023 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, Matt Fenske

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 27, 2022, 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 27th day of September, A.D., 2022.

County Clerk/Register, Justin Roebuck

**COUNTY OF OTTAWA
2023 Appropriation Act**

General Fund

Revenues:	
Taxes	66,050,870
Intergovernmental	12,342,135
Charges for services	16,285,405
Fines and forfeits	82,100
Interest on investments	213,875
Rental income	2,525,774
Licenses and permits	372,191
Other Revenue	562,422
Transfers In from Other Funds	6,216,418
Total Estimated Revenues	<u>104,651,190</u>
Appropriations:	
Legislative (Commissioners)	720,866
Judicial:	
Circuit Court	3,672,834
District Court	8,842,654
Probate Court	1,074,694
Juvenile Services Division	1,783,831
Circuit Court Adult Probation	159,670
All Other Judicial	19,633
General Government:	
Administrator	956,498
Diversity, Equity, and Inclusion	286,886
Fiscal Services	2,217,583
County Clerk	2,880,500
Prosecuting Attorney	5,552,567
County Treasurer	1,009,120
Equalization	1,855,710
Geographic Information Systems	615,303
MSU Extension	420,278
Facilities Maintenance	5,321,962
Corporate Counsel	479,775
Register of Deeds	828,373
Human Resources	1,427,508
Water Resources Commissioner	1,238,544
All Other General Government	162,433
Public Safety:	
Sheriff	24,459,191
Jail	12,186,363
Public Works (drain assessments)	7,271,842
Health & Welfare:	
Substance Abuse	548,475
All Other Health & Welfare	778,198
Culture & Recreation	
Community & Economic Development	1,677,075
Other Expenditures:	
Insurance	262,726
Contingency	805,000
Transfers Out to Other Funds	<u>16,344,803</u>
Total Appropriations	<u>105,860,893</u>
Fund Balance (Usage)/Contribution	<u>(1,209,703)</u>

**COUNTY OF OTTAWA
2023 Appropriation Act**

Special Revenue Funds

Revenues:	
Taxes	12,972,356
Intergovernmental	87,253,105
Charges for services	3,163,308
Fines and forfeits	14,600
Interest on investments	178,416
Rental income	220,088
Licenses and permits	1,119,870
Other	2,356,728
Transfers In from Other Funds	15,754,715
Total Estimated Revenues	123,033,185
Appropriations:	
General Fund DB/DC	4,446,816
General Fund Infrastructure	125,000
General Fund Solid Waste Clean-Up	1,600,000
General Fund Stabilization	-
General Fund Towers	16,150
Parks & Recreation	7,012,269
Child Care	8,292,718
Concealed Pistol License	101,026
Department of Health & Human Services	61,440
Farmland Preservation	687,567
Federal Forfeiture	4,000
Friend of the Court	5,618,403
Health	15,258,827
Homestead Property Tax	1,760
Landfill Tipping Fees	2,457,230
Mental Health	49,458,994
Mental Health Millage	8,526,560
Mental Health Substance Use Disorder	5,099,885
Other Governmental Grants	4,207,480
Public Defender's Office	4,525,525
Register of Deeds Technology	327,429
Sheriffs Grants & Contracts	10,675,523
Total Appropriations	128,504,603
Fund Balance (Usage)/Contribution	(5,471,417)

**COUNTY OF OTTAWA
2023 Appropriation Act**

Debt Service

Revenues:	
Intergovernmental	70,000
Rent	1,841,427
Transfers In from Other Funds	5,535,656
Total Estimated Revenues	<u>7,447,083</u>
Appropriations:	
Debt Service	7,447,083
Total Appropriations	<u>7,447,083</u>
Fund Balance (Usage)/Contribution	<u>\$ -</u>

Capital Projects

Revenues:	
Intergovernmental	4,519,300
Interest on Investments	22,671
Rental income	-
Other	2,520,127
Transfers In from Other Funds	4,535,451
Total Estimated Revenues	<u>11,597,549</u>
Appropriations:	
Capital Improvement Plan	13,216,731
Total Appropriations	<u>13,216,731</u>
Fund Balance (Usage)/Contribution	<u>\$ (1,619,182)</u>

**County of Ottawa
General Fund (1010)
Budget Summary
Budget Year Ending September 30, 2023**

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

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	57,089,982	60,334,104	60,447,011	66,050,870	5,716,766
Intergovernmental Revenue	11,601,748	11,106,356	12,224,639	12,342,135	1,235,779
Charges for Services	15,845,000	16,245,904	16,405,671	16,285,405	39,501
Fines & Forfeits	83,598	73,100	73,100	82,100	9,000
Interest on Investments	213,876	339,411	339,411	213,875	(125,537)
Rent	1,999,087	2,124,818	2,418,601	2,525,774	400,956
Licenses & Permits	370,604	374,485	374,485	372,191	(2,294)
Other Revenue	734,862	603,554	616,328	562,422	(41,132)
Operating Transfers In	3,408,353	5,310,596	5,850,176	6,216,418	905,822
Total Revenues	<u>91,347,110</u>	<u>96,512,328</u>	<u>98,749,422</u>	<u>104,651,190</u>	<u>8,138,862</u>
Expenditures					
Salaries & Wages	22,337,318	29,965,222	30,461,982	32,748,043	2,782,821
Benefits	12,369,344	17,732,650	18,299,182	19,233,599	1,500,949
Supplies	2,586,248	3,204,974	3,591,938	3,061,645	(143,329)
Contracted Services	4,727,464	5,185,028	5,788,913	5,568,563	383,535
Operating Expenses	4,442,956	4,580,046	4,861,314	5,634,218	1,054,172
Maintenance & Repair	611,647	773,805	795,135	723,631	(50,174)
Utilities	1,499,237	1,703,338	1,703,828	1,664,925	(38,413)
Insurance	1,030,772	1,195,776	1,201,176	1,297,964	102,188
Indirect Expense	6,094,945	5,741,401	5,753,112	5,730,204	(11,197)
Contribution to Component Units	11,812,345	12,267,629	12,277,579	12,900,299	632,670
Capital Outlay	31,170	106,000	1,081,910	148,000	42,000
Debt Service	-	-	-	-	-
Contingency	63,127	1,055,000	73,879	805,000	(250,000)
Operating Transfers Out	15,779,709	14,196,061	25,270,393	16,344,803	2,148,742
Total Expenditures	<u>83,386,282</u>	<u>97,706,929</u>	<u>111,160,340</u>	<u>105,860,893</u>	<u>8,153,964</u>
Revenues Over (Under) Expenditures	7,960,828	(1,194,601)	(12,410,919)	(1,209,703)	
Fund Balance, Beginning of Year		<u>34,466,694</u>	<u>34,466,694</u>	<u>22,055,775</u>	
Projected Fund Balance, End of Year		<u>33,272,093</u>	<u>22,055,775</u>	<u>20,846,072</u>	
Estimated Underspend		973,787	8,143,616	1,000,000	
Planned/One Time		<u>220,814</u>	<u>4,267,302</u>	<u>209,703</u>	
Revenues Over (Under)		<u>1,194,601</u>	<u>12,410,919</u>	<u>1,209,703</u>	

County of Ottawa
General Fund Cell Towers (1060)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This Fund was established to account for all revenues and expenditures applicable to the Cell Towers. Revenues are derived primarily from rental income.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	180,596	180,596	214,288	33,692
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	180,596	180,596	214,288	33,692
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	8,150	8,150	2,150	(6,000)
Operating Expenses	-	4,000	13,000	13,000	9,000
Maintenance & Repair	-	500	1,000	1,000	500
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	12,650	22,150	16,150	3,500
Revenues Over (Under) Expenditures	-	167,946	158,446	198,138	
Fund Balance, Beginning of Year			-	158,446	
Projected Fund Balance, End of Year		167,946	158,446	356,584	

County of Ottawa
General Fund Board Initiatives (1070)
Special Revenue Fund
Budget Summary
County of Ottawa

This Fund was established to account for the projects that will be funded by the budgetary savings from the use of ARPA funds that the Board has committed.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	7,650,482	-	-
Total Revenues	-	-	7,650,482	-	-
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	213,688	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	392,340	-	-
Total Expenditures	-	-	606,028	-	-
Revenues Over (Under) Expenditures	-	-	7,044,454	-	-
Fund Balance, Beginning of Year			-	7,044,454	
Projected Fund Balance, End of Year			7,044,454	7,044,454	

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

Budget Year Ending September 30, 2023

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.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	5,490	8,892	8,892	5,490	(3,402)
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	5,490	8,892	8,892	5,490	(3,402)
Expenditures					
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	125,000	125,000	125,000	125,000	-
Total Expenditures	125,000	125,000	125,000	125,000	-
Revenues Over (Under) Expenditures	(119,510)	(116,108)	(116,108)	(119,510)	
Fund Balance, Beginning of Year		514,156	514,156	398,048	
Projected Fund Balance, End of Year		398,048	398,048	278,538	

County of Ottawa
General Fund Solid Waste Clean-Up (2271)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	22,718	37,315	37,315	22,718	(14,597)
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>22,718</u>	<u>37,315</u>	<u>37,315</u>	<u>22,718</u>	<u>(14,597)</u>
Expenditures					
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	1,050,000	-	-	1,600,000	1,600,000
Total Expenditures	<u>1,050,000</u>	<u>-</u>	<u>-</u>	<u>1,600,000</u>	<u>1,600,000</u>
Revenues Over (Under) Expenditures	(1,027,282)	37,315	37,315	(1,577,282)	1,614,597
Fund Balance, Beginning of Year		<u>1,609,816</u>	<u>1,609,816</u>	<u>1,647,131</u>	
Projected Fund Balance, End of Year		<u>1,647,131</u>	<u>1,647,131</u>	<u>69,849</u>	

County of Ottawa
General Fund Stabilization (2570)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
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, 2023

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	3,840,216	4,158,620	4,158,620	4,470,380	311,760
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>3,840,216</u>	<u>4,158,620</u>	<u>4,158,620</u>	<u>4,470,380</u>	<u>311,760</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	3,870,000	1,462,133	1,462,133	-	(1,462,133)
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	2,417,564	3,889,729	3,889,729	4,446,816	557,087
Total Expenditures	<u>6,287,564</u>	<u>5,351,862</u>	<u>5,351,862</u>	<u>4,446,816</u>	<u>(905,046)</u>
Revenues Over (Under) Expenditures	(2,447,348)	(1,193,242)	(1,193,242)	23,564	
Fund Balance, Beginning of Year		1,536,233	1,536,233	342,991	
Projected Fund Balance, End of Year		<u>342,991</u>	<u>342,991</u>	<u>366,555</u>	

**County of Ottawa
Parks & Recreation (2081)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023**

This fund is used to account for monies received from Federal, State, and local grants, County appropriations, and property taxes levied to provide parks and recreation services to County residents.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	3,943,996	4,113,220	4,113,220	4,329,330	216,110
Intergovernmental Revenue	1,012,831	200,000	200,000	225,866	25,866
Charges for Services	909,152	736,415	736,415	915,056	178,641
Fines & Forfeits	-	-	-	-	-
Interest on Investments	32,664	32,464	32,464	40,000	7,536
Rent	-	-	-	5,800	5,800
Licenses & Permits	-	-	-	-	-
Other Revenue	753,852	147,450	163,059	104,928	(42,522)
Operating Transfers In	353,174	355,065	415,695	382,724	27,659
Total Revenues	<u>7,005,669</u>	<u>5,584,614</u>	<u>5,660,853</u>	<u>6,003,704</u>	<u>419,090</u>
Expenditures					
Salaries & Wages	1,907,732	2,124,437	2,233,372	2,398,744	274,307
Benefits	791,403	904,390	905,068	970,612	66,222
Supplies	314,960	399,436	402,695	375,530	(23,906)
Contracted Services	75,895	178,690	178,690	203,186	24,496
Operating Expenses	235,652	319,742	322,529	358,247	38,505
Maintenance & Repair	317,175	239,840	239,840	217,785	(22,055)
Utilities	137,849	144,377	148,327	164,613	20,236
Insurance	66,232	70,224	70,224	74,929	4,705
Indirect Expense	447,677	441,549	441,549	355,830	(85,719)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	1,801,598	-	72,980	105,000	105,000
Debt Service	-	-	-	-	-
Operating Transfers Out	47,765	906,170	1,979,746	1,787,793	881,623
Total Expenditures	<u>6,143,938</u>	<u>5,728,855</u>	<u>6,995,020</u>	<u>7,012,269</u>	<u>1,283,414</u>
Revenues Over (Under) Expenditures	861,731	(144,241)	(1,334,167)	(1,008,565)	
Fund Balance, Beginning of Year		<u>3,140,293</u>	<u>3,140,293</u>	<u>1,806,126</u>	
Projected Fund Balance, End of Year		<u>2,996,052</u>	<u>1,806,126</u>	<u>797,561</u>	

County of Ottawa
Child Care - Circuit Court (2920)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund is used to account for foster child care in the County, including the operating costs of the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis and is funded by both the State and a County appropriation.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,282,700	3,496,801	3,472,892	3,881,050	384,249
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	1,075,347	1,355,100	1,355,100	1,492,875	137,775
Operating Transfers In	2,896,448	2,628,162	2,604,253	2,918,793	290,631
Total Revenues	<u>7,254,495</u>	<u>7,480,063</u>	<u>7,432,245</u>	<u>8,292,718</u>	<u>812,655</u>
Expenditures					
Salaries & Wages	3,165,182	3,466,716	3,416,648	3,627,866	161,150
Benefits	1,692,129	1,976,563	1,962,813	2,058,961	82,398
Supplies	215,819	288,142	286,942	289,803	1,661
Contracted Services	1,138,329	1,347,430	1,365,180	1,285,516	(61,914)
Operating Expenses	337,547	426,356	425,806	444,944	18,588
Maintenance & Repair	2,361	3,500	3,500	3,500	-
Utilities	35,787	49,075	49,075	42,545	(6,530)
Insurance	56,818	73,296	73,296	76,790	3,494
Indirect Expense	512,222	448,985	448,985	462,793	13,808
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>7,156,195</u>	<u>8,080,063</u>	<u>8,032,245</u>	<u>8,292,718</u>	<u>212,655</u>
Revenues Over (Under) Expenditures	98,299	(600,000)	(600,000)	-	
Fund Balance, Beginning of Year		<u>1,386,109</u>	<u>1,386,109</u>	<u>786,109</u>	
Projected Fund Balance, End of Year		<u>786,109</u>	<u>786,109</u>	<u>786,109</u>	

County of Ottawa
Concealed Pistol Licenses (2631)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund was established under Public Act 3 of 2015 to account for the deposit of fees, and expense of costs, of administering the act.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	111,348	144,000	144,000	66,000	(78,000)
Charges for Services	17,585	54,000	54,000	19,500	(34,500)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	81,370	100,000	100,000	75,000	(25,000)
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>210,303</u>	<u>298,000</u>	<u>298,000</u>	<u>160,500</u>	<u>(137,500)</u>
Expenditures					
Salaries & Wages	35,636	37,418	40,355	41,324	3,906
Benefits	30,247	33,338	34,248	34,609	1,271
Supplies	10,125	10,743	10,743	10,500	(243)
Contracted Services	-	-	-	775	775
Operating Expenses	10,223	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	9,513	10,022	10,022	13,818	3,796
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>95,743</u>	<u>91,521</u>	<u>95,368</u>	<u>101,026</u>	<u>9,505</u>
Revenues Over (Under) Expenditures	114,560	206,479	202,632	59,474	
Fund Balance, Beginning of Year		<u>345,801</u>	<u>345,801</u>	<u>548,433</u>	
Projected Fund Balance, End of Year		<u>552,280</u>	<u>548,433</u>	<u>607,907</u>	

County of Ottawa
Department of Health & Human Services (2901)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund accounts for County appropriations to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	44,100	61,040	61,040	61,440	400
Total Revenues	<u>44,100</u>	<u>61,040</u>	<u>61,040</u>	<u>61,440</u>	<u>400</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	33,501	50,000	50,000	50,000	-
Operating Expenses	8,965	11,040	11,040	11,440	400
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>42,466</u>	<u>61,040</u>	<u>61,040</u>	<u>61,440</u>	<u>400</u>
Revenues Over (Under) Expenditures	1,634	-	-	-	
Fund Balance, Beginning of Year		<u>1,634</u>	<u>1,634</u>	<u>1,634</u>	
Projected Fund Balance, End of Year		<u>1,634</u>	<u>1,634</u>	<u>1,634</u>	

County of Ottawa
Farmland Preservation (2340)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	599,186	163,800	163,800	413,190	249,390
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	326,203	165,084	165,084	274,377	109,293
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>925,389</u>	<u>328,884</u>	<u>328,884</u>	<u>687,567</u>	<u>358,683</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	1,580	4,293	4,293	2,976	(1,317)
Contracted Services	8,238	9,591	9,591	9,591	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	904,264	315,000	315,000	675,000	360,000
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>914,082</u>	<u>328,884</u>	<u>328,884</u>	<u>687,567</u>	<u>358,683</u>
Revenues Over (Under) Expenditures	11,307	-	-	-	-
Fund Balance, Beginning of Year		<u>13,389</u>	<u>13,389</u>	<u>13,389</u>	
Projected Fund Balance, End of Year		<u>13,389</u>	<u>13,389</u>	<u>13,389</u>	

County of Ottawa
Federal Forfeiture (2620)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund was established under Public Act 20 of 1943 to account for deposit of fees and expenses of costs for those local units participating in the Justice Department Equitable Sharing Program.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	4,000	4,000	4,000	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	8,750	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	8,750	4,000	4,000	4,000	-
Revenues Over (Under) Expenditures	(8,750)	(4,000)	(4,000)	(4,000)	
Fund Balance, Beginning of Year		9,634	9,634	5,634	
Projected Fund Balance, End of Year		5,634	5,634	1,634	

County of Ottawa
Friend of the Court (2160)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund accounts for the operations of the Friend of the Court including the Cooperative Reimbursement Grant, the Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,413,838	3,666,960	3,773,532	3,747,774	80,814
Charges for Services	325,785	313,100	313,100	291,854	(21,246)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	1,333,444	1,387,366	1,458,414	1,578,775	191,409
Total Revenues	<u>5,073,067</u>	<u>5,367,426</u>	<u>5,545,046</u>	<u>5,618,403</u>	<u>250,977</u>
Expenditures					
Salaries & Wages	2,648,054	2,783,921	2,920,018	2,930,187	146,266
Benefits	1,517,383	1,690,954	1,732,477	1,754,981	64,027
Supplies	96,890	101,052	101,052	67,897	(33,155)
Contracted Services	67,930	72,374	74,374	67,293	(5,081)
Operating Expenses	32,103	88,869	86,869	91,675	2,806
Maintenance & Repair	4,368	5,000	5,000	5,000	-
Utilities	39,442	42,623	42,623	55,247	12,624
Insurance	44,344	56,244	56,244	61,659	5,415
Indirect Expense	620,559	526,389	526,389	584,464	58,075
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>5,071,073</u>	<u>5,367,426</u>	<u>5,545,046</u>	<u>5,618,403</u>	<u>250,977</u>
Revenues Over (Under) Expenditures	1,995	-	-	-	
Fund Balance, Beginning of Year		<u>1,995</u>	<u>1,995</u>	<u>1,995</u>	
Projected Fund Balance, End of Year		<u>1,995</u>	<u>1,995</u>	<u>1,995</u>	

**County of Ottawa
Public Health (2210)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023**

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.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	7,127,943	5,102,300	9,512,731	4,125,562	(976,738)
Charges for Services	568,760	749,195	749,195	736,890	(12,305)
Fines & Forfeits	8,615	18,075	18,075	14,600	(3,475)
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	977,520	958,385	958,385	1,044,870	86,485
Other Revenue	223,183	305,848	361,919	364,776	58,928
Operating Transfers In	5,201,159	6,156,663	6,156,663	6,678,063	521,400
Total Revenues	<u>14,107,180</u>	<u>13,290,466</u>	<u>17,756,968</u>	<u>12,964,761</u>	<u>(325,705)</u>
Expenditures					
Salaries & Wages	6,419,984	6,429,015	7,727,139	6,690,182	261,167
Benefits	3,386,138	3,985,616	5,172,328	4,007,144	21,528
Supplies	1,023,904	975,803	1,293,958	975,401	(402)
Contracted Services	534,571	430,070	1,863,314	524,242	94,172
Operating Expenses	623,070	645,625	897,579	663,284	17,659
Maintenance & Repair	7,571	14,300	18,900	21,465	7,165
Utilities	122,047	165,121	164,119	156,360	(8,761)
Insurance	224,761	251,520	251,520	343,730	92,210
Indirect Expense	1,045,293	1,299,064	1,303,385	1,868,019	568,955
Contribution to Component Units	-	-	-	-	-
Capital Outlay	6,566	-	21,000	9,000	9,000
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>13,393,905</u>	<u>14,196,134</u>	<u>18,713,243</u>	<u>15,258,827</u>	<u>1,062,693</u>
Revenues Over (Under) Expenditures	713,275	(905,668)	(956,275)	(2,294,066)	1,388,398
Fund Balance, Beginning of Year		<u>3,721,019</u>	<u>3,721,019</u>	<u>2,764,744</u>	
Projected Fund Balance, End of Year		<u>2,815,351</u>	<u>2,764,744</u>	<u>470,679</u>	

County of Ottawa
Homestead Property Tax (2550)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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).

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	4,090	5,000	5,000	5,000	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	410	586	586	410	(176)
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>4,500</u>	<u>5,586</u>	<u>5,586</u>	<u>5,410</u>	<u>(176)</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	100	100	100	-
Contracted Services	1,580	1,637	1,637	1,660	23
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>1,580</u>	<u>1,737</u>	<u>1,737</u>	<u>1,760</u>	<u>23</u>
Revenues Over (Under) Expenditures	2,920	3,849	3,849	3,650	
Fund Balance, Beginning of Year		<u>47,774</u>	<u>47,774</u>	<u>51,623</u>	
Projected Fund Balance, End of Year		<u>51,623</u>	<u>51,623</u>	<u>55,273</u>	

County of Ottawa
Landfill Tipping Fees (2272)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms and Autumn Hills landfills. The monies are to be used for implementation of the Solid Waste Management Plan.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	36,049	36,000	54,000	36,000	-
Charges for Services	539,673	535,100	535,100	540,100	5,000
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	119	1,902	1,902	1,600,000	1,598,098
Total Revenues	<u>575,841</u>	<u>573,002</u>	<u>591,002</u>	<u>2,176,100</u>	<u>5,000</u>
Expenditures					
Salaries & Wages	216,941	233,118	233,118	240,178	7,060
Benefits	117,585	134,875	134,875	147,750	12,875
Supplies	19,696	22,826	22,826	20,145	(2,681)
Contracted Services	409,063	542,983	534,983	568,071	25,088
Operating Expenses	82,750	25,629	35,629	24,831	(798)
Maintenance & Repair	3,039	20,250	36,250	17,250	(3,000)
Utilities	8,594	11,230	11,230	9,798	(1,432)
Insurance	423	468	468	463	(5)
Indirect Expense	44,597	58,086	58,086	63,744	5,658
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	1,365,000	1,365,000
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>902,689</u>	<u>1,049,465</u>	<u>1,067,465</u>	<u>2,457,230</u>	<u>1,407,766</u>
Revenues Over (Under) Expenditures	(326,848)	(476,463)	(476,463)	(281,130)	
Fund Balance, Beginning of Year		<u>964,834</u>	<u>964,834</u>	<u>488,372</u>	
Projected Fund Balance, End of Year		<u>488,372</u>	<u>488,372</u>	<u>207,242</u>	

**County of Ottawa
Mental Health (2220)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023**

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.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	41,831,960	45,401,940	46,493,318	48,311,644	2,909,704
Charges for Services	173,154	204,000	204,000	242,400	38,400
Fines & Forfeits	-	-	-	-	-
Interest on Investments	61,852	22,293	22,293	61,852	39,559
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	38,627	49,000	49,000	49,000	-
Operating Transfers In	525,618	826,192	832,086	794,098	(32,094)
Total Revenues	<u>42,631,211</u>	<u>46,503,425</u>	<u>47,600,697</u>	<u>49,458,994</u>	<u>2,955,569</u>
Expenditures					
Salaries & Wages	6,809,898	7,641,048	8,372,828	8,795,332	1,154,284
Benefits	3,668,503	4,501,699	4,904,392	4,959,094	457,395
Supplies	153,722	268,422	303,638	273,975	5,553
Contracted Services	30,049,354	31,275,471	31,247,617	32,553,200	1,277,729
Operating Expenses	790,722	1,169,471	1,129,149	999,968	(169,503)
Maintenance & Repair	13,108	25,935	26,655	31,255	5,320
Utilities	113,749	176,452	164,847	168,400	(8,052)
Insurance	274,077	360,486	361,236	466,552	106,066
Indirect Expense	795,798	1,084,441	1,084,441	1,211,218	126,777
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	968,283	-	-	-	-
Total Expenditures	<u>43,637,215</u>	<u>46,503,425</u>	<u>47,594,803</u>	<u>49,458,994</u>	<u>2,955,569</u>
Revenues Over (Under) Expenditures	(1,006,004)	-	5,894	-	
Fund Balance, Beginning of Year		<u>29,011</u>	<u>29,011</u>	<u>34,905</u>	
Projected Fund Balance, End of Year		<u>29,011</u>	<u>34,905</u>	<u>34,905</u>	

County of Ottawa
Mental Health Millage (2221)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund was established to account for a 10 year special millage approved by the voters for the purpose of providing a fund to supplement (but not supplant) Michigan Medicaid funding, Michigan general fund dollars, and Ottawa County general fund dollars and to support additional programming and services for Ottawa County residents who are clients of the Ottawa County Community Mental Health Agency who receive programming and services therefrom pursuant to the terms of the Michigan Mental Health Code, Act 258 of the Public Acts of 1974, as amended.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	3,560,990	3,979,632	3,979,632	4,167,646	188,014
Intergovernmental Revenue	1,231,975	3,367,826	4,009,627	3,787,850	420,024
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	28,696	37,654	37,654	28,696	(8,958)
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	968,283	-	-	-	-
Total Revenues	<u>5,789,944</u>	<u>7,385,112</u>	<u>8,026,913</u>	<u>7,984,192</u>	<u>599,080</u>
Expenditures					
Salaries & Wages	723,762	863,348	1,591,901	1,945,461	1,082,113
Benefits	374,621	501,038	1,030,236	1,151,987	650,949
Supplies	63,528	11,288	86,943	30,062	18,774
Contracted Services	3,305,091	5,653,806	5,641,029	4,539,370	(1,114,436)
Operating Expenses	13,407	16,407	113,226	93,827	77,420
Maintenance & Repair	1,821	1,800	3,230	2,900	1,100
Utilities	2,939	3,589	14,883	14,347	10,758
Insurance	5,737	6,600	10,430	9,200	2,600
Indirect Expense	84,047	92,212	92,212	101,197	8,985
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	329,921	638,209	638,209	638,209	-
Total Expenditures	<u>4,904,873</u>	<u>7,788,297</u>	<u>9,222,299</u>	<u>8,526,560</u>	<u>738,263</u>
Revenues Over (Under) Expenditures	885,071	(403,185)	(1,195,386)	(542,368)	
Fund Balance, Beginning of Year		<u>3,715,946</u>	<u>3,715,946</u>	<u>2,520,560</u>	
Projected Fund Balance, End of Year		<u>3,312,761</u>	<u>2,520,560</u>	<u>1,978,192</u>	

County of Ottawa
Mental Health Substance Use Disorder (2225)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,176,195	4,329,982	5,163,507	5,001,505	671,523
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	10,171	7,551	7,551	10,171	2,620
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	79,921	88,209	88,209	88,209	-
Total Revenues	<u>3,266,287</u>	<u>4,425,742</u>	<u>5,259,267</u>	<u>5,099,885</u>	<u>674,143</u>
Expenditures					
Salaries & Wages	291,532	341,756	434,675	414,938	73,182
Benefits	160,356	219,716	336,283	261,896	42,180
Supplies	35,666	19,009	75,595	38,647	19,638
Contracted Services	2,595,534	3,739,143	4,294,336	4,223,741	484,598
Operating Expenses	16,061	36,646	46,276	51,908	15,262
Maintenance & Repair	-	100	295	300	200
Utilities	1,617	580	2,715	2,251	1,671
Insurance	-	500	800	560	60
Indirect Expense	41,644	68,292	68,292	105,644	37,352
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>3,142,410</u>	<u>4,425,742</u>	<u>5,259,267</u>	<u>5,099,885</u>	<u>674,143</u>
Revenues Over (Under) Expenditures	123,877	0	0	-	
Fund Balance, Beginning of Year		<u>224,989</u>	<u>224,989</u>	<u>224,989</u>	
Projected Fund Balance, End of Year		<u>224,989</u>	<u>224,989</u>	<u>224,989</u>	

County of Ottawa
Other Governmental Grants (2180)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund was opened in 2012 and accounts for various grants, including judicial, public safety, and Community Action Agency grants.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	5,000,128	4,312,026	5,239,224	3,966,551	(345,475)
Charges for Services	80,366	77,600	85,450	147,508	69,908
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	83,178	79,744	106,516	70,772	(8,972)
Operating Transfers In	2,350	34,621	34,621	22,649	(11,972)
Total Revenues	<u>5,166,022</u>	<u>4,503,991</u>	<u>5,465,811</u>	<u>4,207,480</u>	<u>(284,539)</u>
Expenditures					
Salaries & Wages	703,553	828,659	790,853	872,520	43,861
Benefits	368,261	464,381	460,485	502,722	38,341
Supplies	798,372	676,223	1,459,330	1,142,073	465,850
Contracted Services	2,644,753	1,998,494	1,779,244	959,298	(1,039,196)
Operating Expenses	282,823	317,219	743,057	532,886	215,667
Maintenance & Repair	53,181	39,124	84,645	47,747	8,623
Utilities	5,111	10,257	10,257	6,867	(3,390)
Insurance	7,071	9,036	11,841	13,311	4,275
Indirect Expense	146,302	120,598	133,398	130,056	9,458
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	40,000	48,776	-	(40,000)
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>5,009,427</u>	<u>4,503,991</u>	<u>5,521,886</u>	<u>4,207,480</u>	<u>(491,144)</u>
Revenues Over (Under) Expenditures	156,595	-	(56,075)	-	
Fund Balance, Beginning of Year		<u>228,718</u>	<u>228,718</u>	<u>172,643</u>	
Projected Fund Balance, End of Year		<u>228,718</u>	<u>172,643</u>	<u>172,643</u>	

County of Ottawa
Public Defender's Office (2600)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

This fund was established to undertake, perform and complete the services described in the approved compliance plan and in accordance with the Michigan Indigent Defense Act, created by Public Act 93 of 2013.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	2,258,886	2,915,257	2,915,257	3,574,746	659,488
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	942,472	934,164	934,164	950,780	16,616
Total Revenues	<u>3,201,358</u>	<u>3,849,422</u>	<u>3,849,422</u>	<u>4,525,525</u>	<u>659,488</u>
Expenditures					
Salaries & Wages	1,640,381	2,240,644	2,240,644	2,359,530	118,886
Benefits	817,811	941,929	941,929	1,191,959	250,030
Supplies	36,762	61,046	69,626	115,885	54,839
Contracted Services	288,799	316,872	308,292	365,808	48,936
Operating Expenses	134,461	195,876	195,876	252,140	56,264
Maintenance & Repair	-	-	-	-	-
Utilities	15,168	20,083	20,083	21,989	1,906
Insurance	31,406	30,543	30,543	44,084	13,541
Indirect Expense	236,570	42,429	42,429	174,130	131,701
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>3,201,358</u>	<u>3,849,422</u>	<u>3,849,422</u>	<u>4,525,525</u>	<u>472,691</u>
Revenues Over (Under) Expenditures	-	(0)	(0)	-	
Fund Balance, Beginning of Year		-	-	(0)	
Projected Fund Balance, End of Year		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	

County of Ottawa
Register of Deeds Technology (2560)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	330,742	315,000	315,000	270,000	(45,000)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	9,078	11,892	11,892	9,078	(2,814)
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	411	153	153	-	(153)
Total Revenues	<u>340,231</u>	<u>327,045</u>	<u>327,045</u>	<u>279,078</u>	<u>(47,967)</u>
Expenditures					
Salaries & Wages	15,997	16,904	17,875	17,694	790
Benefits	12,305	12,889	13,427	13,729	840
Supplies	9,584	3,762	4,601	44,173	40,411
Contracted Services	128,035	155,900	155,900	186,485	30,585
Operating Expenses	4,398	14,568	14,568	14,870	302
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	30,931	22,042	22,042	30,478	8,436
Contribution to Component Units	-	-	-	-	-
Capital Outlay	13,738	32,000	75,372	20,000	(12,000)
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>214,988</u>	<u>258,065</u>	<u>303,784</u>	<u>327,429</u>	<u>69,364</u>
Revenues Over (Under) Expenditures	125,243	68,980	23,261	(48,351)	
Fund Balance, Beginning of Year		<u>1,096,490</u>	<u>1,096,490</u>	<u>1,119,751</u>	
Projected Fund Balance, End of Year		<u>1,165,470</u>	<u>1,119,751</u>	<u>1,071,400</u>	

County of Ottawa
Sheriff Contracts (2630)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2023

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

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	8,470,822	9,387,541	9,396,929	10,115,368	727,827
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	2,195	-	-
Operating Transfers In	560,056	591,870	723,367	679,185	87,315
Total Revenues	<u>9,030,878</u>	<u>9,979,411</u>	<u>10,122,491</u>	<u>10,794,553</u>	<u>815,142</u>
Expenditures					
Salaries & Wages	5,092,949	5,455,361	5,467,422	5,770,681	315,320
Benefits	2,858,363	3,257,908	3,295,073	3,351,533	93,625
Supplies	281,628	296,738	343,693	362,289	65,551
Contracted Services	492	51,816	51,816	60,116	8,300
Operating Expenses	398,527	544,270	635,817	567,655	23,385
Maintenance & Repair	140,824	130,000	130,000	130,000	-
Utilities	14,869	23,858	23,858	15,861	(7,997)
Insurance	246,016	274,224	274,224	317,389	43,165
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	28,352	-	7,193	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	100,000	100,000
Total Expenditures	<u>9,062,020</u>	<u>10,034,175</u>	<u>10,229,096</u>	<u>10,675,523</u>	<u>641,348</u>
Revenues Over (Under) Expenditures	(31,142)	(54,764)	(106,605)	119,030	
Fund Balance, Beginning of Year		265,335	265,335	158,730	
Projected Fund Balance, End of Year		<u>210,571</u>	<u>158,730</u>	<u>277,759</u>	

County of Ottawa
Debt Service Fund (3010)
Debt Service
Budget Summary
Budget Year Ending September 30, 2023

These funds were established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	99,791	92,400	92,400	70,000	(22,400)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	4,603,597	4,969,268	4,969,268	5,535,656	566,388
Total Revenues	<u>4,703,388</u>	<u>5,061,668</u>	<u>5,061,668</u>	<u>5,605,656</u>	<u>543,988</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	4,706,728	5,061,668	5,061,668	5,605,656	543,988
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>4,706,728</u>	<u>5,061,668</u>	<u>5,061,668</u>	<u>5,605,656</u>	<u>543,988</u>
Revenues Over (Under) Expenditures	(3,340)	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

County of Ottawa
OCBA Debt Service Fund (3690)
Debt Service
Budget Summary
Budget Year Ending September 30, 2023

These funds were established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	1,841,427	1,841,427
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	1,841,427	1,841,427
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	1,841,427	1,841,427
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	1,841,427	1,841,427
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

County of Ottawa
Capital Improvement (4020, 4080, & 4690)
Capital Projects
Budget Summary
Budget Year Ending September 30, 2023

Capital Improvement (4020, 4080) - This fund was established to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, building and building improvement, equipment, and infrastructure.

Building Authority Capital Improvement (4690) – This fund was established to record receipts and expenditures for capital projects financed by the Building Authority.

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	205,500	2,629,757	5,521,884	4,519,300	1,889,543
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	22,671	32,912	32,912	22,671	(10,241)
Rent	424,741	606,217	-	-	(606,217)
Licenses & Permits	-	-	-	-	-
Other Revenue	101,342	2,384,236	7,216,792	2,600,127	215,891
Operating Transfers In	6,875,932	3,186,312	43,710,349	4,455,451	1,269,139
Total Revenues	<u>7,630,186</u>	<u>8,839,434</u>	<u>56,481,937</u>	<u>11,597,549</u>	<u>2,758,115</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	3,811,084	-	-
Operating Expenses	422	-	-	-	-
Maintenance & Repair	-	109,100	212,100	-	(109,100)
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	5,416,023	9,380,574	51,280,120	13,216,731	3,836,157
Debt Service	-	-	-	-	-
Operating Transfers Out	377,179	370,700	1,550,000	-	(370,700)
Total Expenditures	<u>5,793,625</u>	<u>9,860,374</u>	<u>56,853,304</u>	<u>13,216,731</u>	<u>3,356,357</u>
Revenues Over (Under) Expenditures	1,836,561	(1,020,940)	(371,367)	(1,619,182)	
Fund Balance, Beginning of Year		<u>5,995,345</u>	<u>5,995,345</u>	<u>5,623,978</u>	
Projected Fund Balance, End of Year		<u>4,974,405</u>	<u>5,623,978</u>	<u>4,004,796</u>	

COUNTY OF OTTAWA
2023 Budget Summary
Internal Service Funds

FUND NUMBER	FUND NAME	2022 PROJECTED NET POSITION	2023 REVENUE/ OPERATING TRANSFERS	2023 EXPENSES/ OPERATING TRANSFERS	2023 PROJECTED NET POSITION	CHANGE IN EQUITY
5160	Delinquent Tax Revolving Fund	22,052,207	679,753.30	2,825,313	\$19,906,647	(2,145,560)
6360	Innovation & Technology	3,335,448	5,332,276	6,276,861	2,390,862	(944,586)
6450	Duplicating	761,593	101,988	80,013	783,568	21,975
6550	Telecommunications	2,157,544	923,768	1,073,768	2,007,544	(150,000)
6641	Equipment Pool	6,523,723	2,062,680	2,774,950	5,811,453	(712,270)
6770	General Liability/Work Comp Insurance Programs	3,188,257	429,401	446,921	3,170,736	(17,521)
6771	Employee Benefits	2,915,240	13,980,003	14,344,636	2,550,608	(364,632)
6772	Unemployment Insurance	1,392,656	423,632	278,401	1,537,887	145,231
6775	Long Term Disability Insurance	66,707	76,585	119,324	23,968	(42,739)
6800	Compensated Abscenses	126,069	35,329	-	161,398	35,329
6810	DB/DC Conversion	3,151,438	21,911,025	21,850,774	3,211,689	60,250
6780	Ottawa County, Michigan Insurance Authority Fund	35,781,097	4,599,300	5,910,700	34,469,697	(1,311,400)
TOTAL OTHER FUNDS		<u><u>\$81,451,979</u></u>	<u><u>\$50,555,740</u></u>	<u><u>55,981,661</u></u>	<u><u>\$76,026,057</u></u>	(\$5,425,922)

DEPARTMENT NAME	POSITION TITLE	TYPE OF REQUEST	Net FTE	Total	Position Savings	Net Total	Recommend Yes/No
Circuit Court	Circuit Court Clerk	New Position	1	74,206		74,206	Yes
Circuit Court	Court Recorder-Technology Specialist	New Position	1	86,009		86,009	Yes
Circuit Court	Recovery Court Case Manager	New Position	0.72	67,751		67,751	No
Circuit Court	Recovery Court Coordinator	New Position	1	99,421		99,421	No
				-		-	
Clerk - ROD	Case Records Technician I	New Position starting 1/1/23	1	53,642		53,642	Yes
				-		-	
District Court	Probation Specialist	Upgrade Position from .65 to 1 (eliminate 2 temp)	0.35	34,404	30,460	3,945	Yes
District Court	District Court Clerk II	Upgrade District Court Clerk I to a II	1	4,533		4,533	Yes
District Court	Probation Specialist	Add new .8 FTE (eliminate 2 temp)	0.31	64,236	30,460	33,777	Yes
				-		-	
	Diversity, Equity and IDE&I Specialist	New Position	1	28,527		28,527	No
				-		-	
Facilities	Facilities Lead Technician	New Position	1	20,327		20,327	No
Facilities	Facilities Specialist	New Position	1	90,985		90,985	No
				-		-	
Fiscal Services	Budget Audit Analyst	New Position	1	106,087		106,087	Yes
Fiscal Services	Procurement Specialist	Reclassify Buyer to Procurement Specialist (3 qty)	1	44,795		44,795	Yes
				-		-	
Friend of the Court	FOC Analyst/Operations Coordinator	Reclassify FOC TECHNICAL SUPPORT SPECIALIST	1	20,327		20,327	No
Friend of the Court	FOC Manager (1 of 2 positions)	New Position	1	20,327		20,327	No
Friend of the Court	FOC Manager (2 of 2 positions)	New Position	1	20,327		20,327	No
				-		-	
Human Resources	Employment Analyst	New Position	1	107,075		107,075	Yes
Human Resources	Student Intern (qty 4) to be used countywide	New Position	temp	43,292		43,292	Yes
				-		-	
Juvenile Court	Juvenile Services Director	Change in funding (increase General Fund portion)	1	193,446		193,446	No
				-		-	
Legal Self Help Center	Legal Self Help Center Specialist	New Position	1	21,827		21,827	No
				-		-	
Prosecutor	Assistant Prosecuting Attorney I	New Position starting 1/1/23	1	102,244		102,244	Yes
Prosecutor	Assistant Prosecuting Attorney I (request 2 of 3)	New Position starting 1/1/23	1	102,244		102,244	Yes
Prosecutor	Assistant Prosecuting Attorney 1 (request 3 of 3)	New Position starting 1/1/23	1	102,244		102,244	No
Prosecutor	Legal Assistant III	New Position starting 1/1/23	1	69,643		69,643	Yes
				-		-	

DEPARTMENT NAME	POSITION TITLE	TYPE OF REQUEST	Net FTE	Total	Position Savings	Net Total	Recommend Yes/No
Public Defender	Social Worker	New Position	1	107,421		107,421	No
Public Defender	Social Worker	New Position	1	107,421		107,421	Yes
Public Defender	Legal Investigator	New Position	1	107,621		107,621	Yes
Public Health	Hearing and Vision Technician (not a new position)	Upgrade Position from 0.8 to 1 FTE	0.20	17,218		17,218	No
Public Health	n/a- expanding current MIHP Nutritionist Position	Upgrade Position from 0.4 to 0.6 FTE	0.10	11,279		11,279	No
Public Health	Hazardous Waste (ES) Maintenance Worker	New Position	1	76,818		76,818	No
Public Health	Health Educator (approval contingent upon grant award in October)	Upgrade Position from 0.67 to 1.0 FTE	0.33	31,727		31,727	Yes
Public Health	Assistant Health Communications Specialist	New Position	1	20,327		20,327	No
Public Health	Public Health Emergency Preparedness Educator	New Position	1	94,262		94,262	No
Public Health	Dental Health Coordinator	New Position	0.80	71,187		71,187	Yes
Public Health	Epidemiologist	Eliminate Position (FY22 Fellowship Position)	-1	(110,070)		(110,070)	Yes
				-		-	
Sheriff	Sheriff's Specialist - Training	New Position	1	97,184		97,184	Yes
Sheriff	Sheriff's Specialist - Community Services	New Position	1	97,184		97,184	Yes
Sheriff	Homeland Security Planner	New Position	1	122,712		122,712	Yes
Sheriff	Deputy Investigator	New Position	1	131,958		131,958	Yes
Sheriff	Student Intern (qty 4)	New Position	temp	43,292		43,292	Yes
				-		-	
Strategic Impact	Research & Data Analyst	New Position	1	107,657		107,657	No
Strategic Impact	Economic & Agricultural Resources Assistant	New Position (Temp-1,000 hours)	1	19,510		19,510	No
				-		-	
Water Resources	MS4 Compliance Analyst	New Position	1	105,506		105,506	Yes
				-		-	
Treasurer	Public Service Center Clerk	Reclassify Warranty DD Clerk position to Public Service Center Clerk	1	3,429		3,429	Yes

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2023-2028**

Project Description	Funding Source	Current Approved	Actuals Spent as of 08/01/22	Encumbrances as of 08/01/22	Unencumbered Balance as of 08/01/22	2023	2024	2025	2026	2027	2028 & Beyond
Facilities											
Roofs/Windows											
James Street - Bldg A Roof	4020					560,000					
Fulton ST., Grand Haven CMH Roof	4020					200,000					
Fillmore Admin Bldg Roof - Original Building	4020						100,000				
James Street - DHHS Bldg Roof	4020								174,000.00		
Holland District Court Roof	4020									1,160,000.00	
James Street - Bldg C Roof Replacement	4020										580,000.00
Fillmore Admin Bldg Roof - C Wing	4020										486,000.00
Carpet/Flooring											
Fillmore Carpet Replacement	4020					150,000					
Hudsonville	4020						100,000				
Grand Haven Courthouse Flooring Replacement	4020						140,859				
Painting/Wall Coverings											
Grand Haven Courthouse Wall Coverings	4020							217,444			
Pavement											
Pavement Upgrade - Grand Haven Courthouse	4020					726,000					
Pavement Upgrade - Fillmore Jail Phase 2	4020	200,000	-	-	200,000						
Systems											
HVAC & Roof Replacement - Hudsonville	4020	1,105,500	1,105,500	-	-						
HVAC & Roof Replacement - Hudsonville	OCIA	1,000,000	737,893	90,039	172,068						
Boiler Stack Replacement - GHCH	4020	170,000	59,455	101,970	8,575						
Building Automation System Replacement	4020	364,800	-	-	364,800	160,200	300,000	300,000	300,000.00		
Fillmore UPS Replacement	4020					200,000					
Holland Air Handling Units	4020					60,000	60,000	60,000			
Jail Air Handling Units	4020					300,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
Jail Makeup Air Units	4020						151,900				
Cooling Tower Replacement James st. - Bldg A	4020						71,000				
Cooling Tower Replacement James st. - Bldg B	4020						50,000				
Jail Pump Replacement	4020						113,200				
Jail Exhaust Hood Replacement	4020						60,000				
Holland Court Elevator Replacement	4020								252,925.00		
Jail Emergency Generator Replacement	4020										69,000.00
DHHS Air Handling Units Replacement	4020										76,950.00
DHHS Supply Fan Replacement	4020										54,000.00

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2023-2028**

Project Description	Funding Source	Current Approved	Actuals Spent as of 08/01/22	Encumbrances as of 08/01/22	Unencumbered Balance as of 08/01/22	2023	2024	2025	2026	2027	2028 & Beyond
Building Projects											
Workstation Replacement - PA Office	4020					162,000					
Exterior Signage Update	4020						150,000				
Fillmore Admin Bldg											
Sheriff's Record Area Remodel	4020					170,000					
Outdoor Space	4020							100,000			
Facilities Office Remodel	4020								120,000		
Equalization Remodel	4020						100,000				
Facilities Workshop	4020								775,000.00		
Sheriff's Shooting Range	4020									900,000.00	
Jail & Related											
Booking Area Floor & Shower Tile Replacement	4020	111,000	-	104,097	6,903						
Mental Health Pod	4020					100,000	800,000				
Juvenile Services/Probate Court											
	Building										
Family Justice Center	Auth	32,000,000	1,399,012	22,249,694	8,351,295						
Renovate Juvenile Services Space - Fillmore	4020							150,000			
Courthouse - Grand Haven											
Renovate Existing After Move to New Courthouse	4020							1,250,000			
Exterior Wall Maintenance	4020								71,180		
Hudsonville											
Hudsonville Restroom Renovations	4020					79,000					
Storage Garage	4020							52,000			
Holland District Court											
Water Infiltration	OCIA					80,000					
James St. Campus											
Building C Clinic Remodel	4020	496,143	-	-	496,143						
Building A CMH Office Renovation	4020	363,500	4,288	314,130	45,082						
Building B Reclad	OCIA	1,600,000	64,506	1,510,199	25,295						
James St DHHS Exterior Paint	4020					75,000					
Building A Façade	4020					85,000					
Subtotal		37,410,943	3,370,653	24,370,130	9,670,161	3,107,200	2,596,959	2,600,624	2,021,925	2,460,000	1,665,950
CPTED											
Avigilon NVR Card Access System	OCIA	1,017,500	538,236	384,856	94,409						
CPTED Committee Project Funding	OCIA	304,679	-	-	304,679	170,000					
Camera Project 2022	OCIA	185,321	46,181	122,325	16,815						
Radio Projects 2022	OCIA	10,000	2,530	250	7,220						
Subtotal		1,517,500	586,947	507,431	423,122	170,000	-	-	-	-	-

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2023-2028**

Project Description	Funding Source	Current Approved	Actuals Spent as of 08/01/22	Encumbrances as of 08/01/22	Unencumbered	2023	2024	2025	2026	2027	2028 & Beyond
					Balance as of 08/01/22						
Information Technology											
GIS Oblique & Orthophoto Imagery/LIDAR Update	Aerial Reserves	624,689	622,212	-	2,477	78,389					
GIS Oblique & Orthophoto Imagery/LIDAR Update	4020				-	50,965	150,000.00	150,000.00	150,000.00	150,000.00	450,000.00
Courtroom Tools	4020	250,000	227,475	4,297	18,228						
MUNIS payroll	4020	200,000	71,214	39,382	89,404						
Network Switch Refresh	6550	553,360	415,950	-	137,410			488,057			
EHR Patagonia Implementation	4020	310,000	238,009	21,125	50,866						
Public Safety Digital Media	OCIA	1,045,000	-	-	1,045,000						
Jail Tracker JMS (CMS)	4020	464,835	330,314	-	134,521						
DC Probation AS400 Replacement (CMS)	4020	535,500	64,210	470,625	665						
DC Probation Smartbench Integration (CMS)	4020	50,000	-	-	50,000						
District Court Integration (CMS)	4020	396,000	-	-	396,000						
Probate Court PSC to TCS integrations (CMS)	4020	55,000	-	-	55,000						
Courtroom Presentation Software - Wolfvision (CMS)	4020	100,322	82,837	-	17,485						
Prosecuter's Office Webtechs Scheduling Calendar	4020	85,800	-	-	85,800						
Circuit Court AS400 replacement (CMS)	4020	217,304	-	148,920	68,384	400,000					
AV - Fillmore Conference Rooms	Tech Reserves					75,000					
Prosecuter's office AS400 Replacement (CMS)	4020					494,000					
Production Storage and Server	4020						1,680,963				
DC Courtroom Technology	4020								300,000.00	200,000.00	200,000.00
Disaster Recovery & Offsite Storage Refresh	4020								62,170.00		
Internet Edge Refresh	4020									155,300.00	
Wireless Controller Refresh	4020									30,000.00	
Network Edge Switch Refresh	4020										703,700.00
Subtotal		4,887,810	2,052,221	684,349	2,151,240	1,098,354	1,830,963	638,057	512,170	535,300	1,353,700
Department of Strategic Impact											
Spoonville Trail - Phase II	Multiple	3,380,534	1,077,679	195,340	2,107,515						
Sustainable Water Landscaping & Education	4020					95,000					
Cell Tower Construction	4020					200,000					
Subtotal		3,380,534	1,077,679	195,340	2,107,515	295,000	-	-	-	-	-

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2023-2028**

Project Description	Funding Source	Current Approved	Actuals Spent as of 08/01/22	Encumbrances as of 08/01/22	Unencumbered	2023	2024	2025	2026	2027	2028 & Beyond
					Balance as of 08/01/22						
Parks & Recreation											
Paw Paw Park Renovations	4080	54,501	535	-	53,966						
Bend Expansion Pase 3 Acquisition (GR Gravel)	Multiple	1,030,000	350	356,238	673,412						
Grand River Paving Reconstruction	4080	110,000	-	-	110,000						
Idema Explorers Trail - Jenison Mill Segment	Multiple	1,489,188	752,686	567,084	169,417						
Pigeon Creek Lodge Renovations	4080	38,023	15,986	-	22,037						
Kirk Park Reconstruction	Multiple	524,000	9,259	29,769	484,972						
Tunnel Deck & Stairway Reconstruction	Multiple	112,000	-	-	112,000						
Riverside Renovations	4080	64,000	-	-	64,000						
Idema Explorers Trail - GH Segment	Multiple	200,000	-	-	200,000						
Idema Explorers Trail - Ravines Connector	Multiple	1,194,600	521,330	569,906	103,364	260,000					
Idema Explorers Trail - Stearns Connector	Multiple	3,717,251	125,974	240,840	3,350,437						
Grant Ravines Treehouse	Donations	286,275	670	8,480	277,125						
Grose Park Maintenance Building Rebuild	Insurance	110,000	8,200	88,300	13,500						
Ottawa Sands Phase 1 Improvements	Donations	3,480,000	75,909	175,691	3,228,400						
Idema Explorers Trail - Eastmanville Connector	Multiple	50,000	6,974	20,352	22,675		1,463,198				
Idema Explorers Trail - Bass River West Ph 2	4080	75,000	5,594	3,400	66,006		955,931				
Idema Explorers Trail - Allendale Segment	Multiple	50,000	-	-	50,000		1,967,052				
Ottawa Sands Restroom	Multiple					485,000					
Ottawa Sands Lake Loop	Multiple					991,844					
Rosy Mound Expansion	Multiple					4,702,700					
Adams Street Landing Linkage (40 Acres)	4080					100,000					
Idema Explorers Trail - Bass River West Phase 1	4080					1,729,883					
Idema Explorers Trail - Bend Phase 1	Multiple						484,932				
Bend Area Phase 4 Acquisition (Huizenga)	Multiple						597,800				
HOB Cottage Area Improvements	4080						339,000				
Bend Area Phase I	Multiple							600,000			
Paw Paw Macatawa Greenway Trail	Multiple							1,000,000			
Kirk Park Dune Stairs and Overlook	Multiple							140,000			
Grose Park Playground Renovation	4080							107,000			
Idema Explorers Trail - Bend Phase 2	Multiple							822,188			
Idema Explorers Trail - Bass River Central	Multiple							2,202,092			
Kirk Park Pavement Reconstruction	4080								490,000.00		
Sheldon Landing Development	Multiple								300,000.00		
Idema Explorers Trail - Amenities	Multiple									310,000.00	
Idema Explorers Trail - Bend Phase 3	Multiple									596,730.00	
Idema Explorers Trail - Bass River East	Multiple									1,193,942.00	
Parks Maintenance Projects	4080	212,100	8,657	27,074	176,370	276,750					
Subtotal		12,796,938	1,532,124	2,087,134	9,177,680	8,546,177	5,807,913	4,871,280	790,000	2,100,672	-
Grand Total		59,993,725	8,619,624	27,844,383	23,529,718	13,216,731	10,235,835	8,109,961	3,324,095	5,095,972	3,019,650

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2023-2028**

Project Description	Funding Source	Current Approved	Actuals Spent as of 08/01/22	Encumbrances as of 08/01/22	Unencumbered	2023	2024	2025	2026	2027	2028 & Beyond
					Balance as of 08/01/22						
Aerial Reserve						78,389	-	-	-	-	-
Tech Reserve						75,000	-	-	-	-	-
(6550) Telecommunications Fund						-	-	488,057	-	-	-
Parks Millage						1,506,750	5,807,913	4,871,280	790,000	2,100,672	-
Parks Capital Project Donations						2,520,127	-	-	-	-	-
Parks Capital Project Federal Grants						-	-	-	-	-	-
Parks Capital Project State Grants						4,519,300	-	-	-	-	-
Parks Insurance Recovery											
(4020) Capital Project Fund						4,267,165	4,427,922	2,750,624	2,534,095	2,995,300	3,019,650
Family Court - Building Authority						-	-	-	-	-	-
(OCIA) Insurance Authority						250,000	-	-	-	-	-
Total Funding						13,216,731	10,235,835	8,109,961	3,324,095	5,095,972	3,019,650