

COUNTY OF OTTAWA

2020 BUDGET SUMMARY

Where You Belong



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Ottawa County
Administrator's Office

Alan G. Vanderberg
County Administrator

John E. Shay
Deputy County Administrator

September 25, 2018

Chair DeJong and Board of Commissioners:

Please accept the Fiscal Year 2020 Annual Budget for your consideration and approval. This budget was prepared in accordance with the State of Michigan Public Act of 1968 – The Uniform Budgeting and Accounting Act, as amended along with the County of Ottawa's (County) adopted financial policies. This working document is intended to provide a comprehensive framework for decision making on revenues, expenses, and fund balances. The 2020 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 remain constant with little or no impact on the level of services provided to the citizens.

The total recommend budget appropriations for 2020 is \$196,582,884 and is categorized in the following funds. The General Fund has budgeted an appropriation in the amount of \$88,781,782. The twenty-one Special Revenue Funds have a combined budget appropriation of \$99,553,755. The remaining budget is compiled of the Debt Service Fund and Capital Project Fund(s) that have appropriations of \$4,375,655 and \$3,871,692 respectively. The County previously maintained a Cemetery Fund that was designated as a Permanent Fund, but the reserves were distributed to the cemeteries in 2018 and the fund is no longer budgeted. More details about the changes in the budget for the revenues and expenditures from 2019 to 2020 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 2020 budget year. A few of these include a continued increase in the property tax value and reasonable increases in health care expenditures. Another change that will assist in future budget years is the Board of Commissioners approval of an increase to the County operating tax millage of 0.30 mills. This additional 0.30 mills is committed to the future payment increases to MERS that fund the unfunded liability, required as a result of closing the Defined Benefit (DB) plan.

The 2020 budget is balanced, with a planned use of reserves to offset department underspend, and with the proposed county operating millage at 3.9 mills, changed by 0.30 mills as explained above. 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 match operating expenditures. To keep a conservative approach to estimating revenues without eliminating programs, the 2020 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 \$4.2 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 09/30/18, this fund has a 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 in recent years to supplement the General Fund.
3. A \$1.6 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 2020 budgeted amount for this benefit rate to the 2018 rate.

FUTURE BUDGET CHALLENGES & ISSUES

Retirement Plan Funding

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 prepared in 2020. Although the 12/31/19 actuarial report will not impact the County contribution rate until Fiscal Year 2022, the early announcement was timely and we were able to include the estimated annual impact during the Board Pension Work Session in on 4-23-2019.

As of the 12/31/18 actuary report, the defined benefit retirement plan is 81.2% funded with a \$55 million unfunded liability and the total retirement (defined benefit, pension bond debt service, and defined contribution) 2019 budget was \$11 million. Based on the assumption changes expected in 2019, combined with the actual plan results the total retirement cost is estimated to peak in fiscal year 2028 at \$20m, requiring .5 mil increase in the current tax rate.

During the Board work session multiple options were considered, including slowing the amortization of the unfunded by 5 years. By extending the amortization period, estimates of total retirement cost peak at \$15m in 2033, requiring .25 mil increase in the current tax rate.

During discussions with the Board, another option emerged to proactively plan for the possibility of the investment earning rate to be reduced from 7.35% to 7% in the future; a hybrid plan. The Board slowed the amortization of the unfunded liability and increased taxes by .3 mil, committing the revenue to pay the increased cost of retirement. The taxes will be applied to increase cost and pay the unfunded liability off sooner or, if MERS moves to a 7% rate of return, be prepared to proactively pay the increase in the annual cost.

Capital Infrastructure

When possible, the County of Ottawa has dedicated excess General Fund revenues to one-time expenditures such as capital infrastructure. The most recent was in 2013 when the Board of Commissioners authorized \$1.5 million to be reserved for capital infrastructure.

In 2014, the County prepared a formal Capital Improvement Plan and created a Capital Project Fund to account for projects. In total, \$7.5 million was transferred to the Capital Improvement Fund from the General Fund and Public Improvement Fund to fund projects. In 2018 and 2019 the County continued to fund capital projects with one-time resources.

As the County transitions from building new structures, to maintaining existing infrastructure; consistent, ongoing contributions will be necessary. With the 2020 budget, the County was able to dedicate \$600,000 of projected tax growth to the Capital Improvement Fund. This is largely due to another year of extremely favorable health insurance cost projections.

2020 BUDGET SUMMARY

Revenue Summary

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

	2019	2020		%
	Adopted	Recommended	Increase/	Increase/
	Budget	Budget	(Decrease)	(Decrease)
Taxes	59,691,259	66,948,912	7,257,653	12.16%
Intergovernmental Revenue	74,314,409	78,229,739	3,915,330	5.27%
Charges for Services	18,153,994	18,944,955	790,961	4.36%
Fines & Forfeits	120,675	108,575	(12,100)	-10.03%
Interest on Investments	459,082	581,400	122,318	26.64%
Rent	2,498,352	2,592,614	94,262	3.77%
Licenses & Permits	1,695,330	1,536,740	(158,590)	-9.35%
Other Revenue	2,360,300	2,922,979	562,680	23.84%
Operating Transfers In	21,041,464	21,483,028	441,564	2.10%
Total Revenues	180,334,864	193,348,942	12,572,514	

The overall projected revenues – excluding transfers are \$171,910,914. This increase is just over a 7.9% increase in revenue. Below are further explanations for these changes.

Taxes

Taxes are based on an estimate of taxable value at the current millage rate. Also included in the tax budget estimate is the Local Community Stabilization Authority payment (estimated) authorized by the August 2014 ballot that approved phasing out all industrial and a portion of commercial personal property tax.

For tax year 2020, the County is estimating taxable value of \$12.5 billion, a 5.3% increase from the 2019 \$11.9 billion value and the 8th year of consecutive growth for the County since the great recession. Additionally, the County is projecting that the Local Community Stabilization Authority payment will be made in full.

The County collects taxes for County general operating millage and 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, approved by the voters and billed in December. The 2020 budget is for the year October 1, 2019 through September 30, 2020, therefore 2020 operating revenue for Parks and Mental Health is based on the December 2019 tax bill. Whereas County operating millage is billed in July and based on 2020 taxable values.

Intergovernmental Revenue

Intergovernmental revenue is money that is obtained from other governmental entities (Federal, State, Local, etc...) to fund various programs throughout the County. There is a budgeted increase for 2020 in this category spread among five funds totaling \$3.9 million. One of these funds is the Mental Health Fund that is budgeting an increase of \$1.5 million. This budgeted increase assumes an increase of funding in 2020 from various governmental agencies for program services.

Public Health is another fund that shows an increase of \$1.9 million in this category. This is based on two funding changes made by the State for 2020. Approximately \$1 million of this is a permanent increase in funding by the State for ongoing programs. \$971,000 of this increase is a one-time payment by the State to settle the reimbursement to Public Health for expenditures incurred in previous years for programs that the State is required to fund.

There are a few other funds that are budgeting minor increases. The General Fund is budgeting an increase of approximately \$400,000 from the increase in the State county Incentive payments. Lastly, the Public Defender Fund is budgeted to receive 68% of its funding from the State of Michigan, which constitutes a \$400,000 increase in funding from 2019 to 2020.

One fund that actually has a decrease in funding from the State of Michigan is the Child Care Fund. The State is implementing a State pay first program for expenditures related to various programs in the Child Care Fund. In the past the County would pay these expenses and the State would reimburse the County for its portion. Now the State is paying these directly, which results in less reimbursement funding by the State. There is a decrease in expenditures to offset this decrease in revenue.

Charges for Services

The largest increase in this revenue category is in the General Fund (\$900,000 of the \$800,00). This increase is related to the revenue received from charging departments for County provided services (H/R, Facilities, Fiscal Services, Administration) through the Cost Allocation Plan. The \$100,000 decrease in this revenue category is budgeted throughout multiple funds and is not designated to one specific change.

Other Revenue

This category is budgeting an anticipated \$500,000 increase for 2020 mainly in two funds. The first fund is the Capital Project Fund, budgeting for donations related to funding for the Spoonville Trial Project and the LakeShore Pathway Project. Lastly, the Child Care Fund increased their budget in this category to reflect the trending increase from outside entities for bed rentals and treatment programs.

Transfers In

The total change in the budget for Transfers In is \$441,000, which is accumulated in increases in some funds and decreases in other funds. The changes are explained in more detail below.

The first is an increase of \$840,000 to the General Fund from the Internal Service DB/DC Fund for the increase retirement cost as explained in the current budget topic section above. The Capital Project Fund's increase of \$300,000 is from the General Fund. The General Fund is budgeting to transfer additional funding to the Capital Projects Fund from a one-time revenue source to cover specific projects. The Debt Fund has budgeted an increase of \$250,000 to fund the anticipated increase in the debt payments in 2020. The last increase of \$150,000 is in the Friend of the Court Fund from the General Fund to cover their typical increase in costs as well as a slight decrease in revenue for areas that they are no longer able to bill for.

The Health Fund budgeted a decrease of \$600,000 in transfers from the General Fund based on the increase program funding that it will receive from the State. The State has adjusted the amount of funding to be more inline with the actual amount required by the State to fund various programs in Public Health. One last budgeted decrease (\$600,000) in transfers was in the Child Care Fund's transfer from the General Fund. Since the State pays first on some expenses the County does not have to transfer funds related to these costs. There is a decrease in expenses to offset this revenue decrease.

Lastly, in 2020 the Park Fund has a new transfer from the General Fund in the amount of \$175,000. To show true cost of services provided by the County as allocated through the Cost Allocation Plan, Parks is budgeting this cost for the first time in the 2020 budget. As a part of adding this additional expenditure in the Parks Fund, the General Fund has agreed to transfer funds to Parks to cover this cost.

Fund Balance

The budgeted use of Fund Balance for the 2020 budget is reflected in four funds: General Fund, Health Fund, Child Care Fund and Capital Project Fund. This use is explained below.

The General Fund is budgeting to use \$1.3 million of fund balance. The General Fund may budget to use \$1 million annually and is an allowable use of prior year excess fund balance that is over and above the minimum of 10% and maximum of 15% required per the fund balance policy. The budgeted use of fund balance accommodates for annual appropriations to cover the departments underspending. The additional \$300,000 is being allocated as a use based on funding various projects anticipated for 2020.

The other funds that are using fund balance are the Child Care Fund (\$400,000), the Health Fund (\$700,000) and the Capital Project Fund (\$1 million). These funds have built up reserves in the past and are allocating to use these reserves this year, which lowers the amount of funding that they need to receive from the General Fund. The one notable increase in fund balance is in the Parks Fund that is budgeting to add \$600,000 to fund balance in 2020 as a reserve for future year projects.

Expense Summary

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

	2019	2020		%
	Adopted	Recommended	Increase/	Increase/
	Budget	Budget	(Decrease)	(Decrease)
Salaries & Wages	53,675,544	55,860,401	2,184,857	4.07%
Benefits	29,585,008	35,220,045	5,635,137	19.05%
Supplies	5,819,975	5,887,820	67,845	1.17%
Contracted Services	40,643,000	42,268,132	1,625,131	4.00%
Operating Expenses	7,520,991	7,711,189	190,197	2.53%
Maintenance & Repair	1,325,766	1,300,324	(25,442)	-1.92%
Utilities	2,100,445	1,996,248	(104,197)	-4.96%
Insurance	1,826,365	1,815,244	(11,121)	-0.61%
Indirect Expense	9,498,139	11,009,268	1,511,129	15.91%
Contribution to Component Units	9,883,951	10,500,361	616,410	6.24%
Capital Outlay	2,216,799	3,519,892	1,303,093	58.78%
Contingency	400,000	500,000	100,000	25.00%
Debt Service	4,134,877	4,375,655	240,778	5.82%
Operating Transfers Out	14,587,234	14,618,306	31,072	0.21%
Total Expenditures	<u>183,218,095</u>	<u>196,582,884</u>	<u>13,333,817</u>	

Salaries and Wages

Approximately 4.07% of the 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

The increase in benefits is from an increase to health insurance as well as in retirement. The increase in health insurance is a budgeted 3% increase. The health insurance increase is slightly larger in the General Fund based on the new positions added since the adoption of the 2019 budget. The second increase is a twofold increase to the retirement benefit expense line. The first increase is to the benefit rate charged to funds to cover the required payment to MERS for the unfunded liability of the closed DB plan. This rate was changed to reflect the annual payment increase for 2020. The second increase in the retirement expenditure line is budgeted in the General Fund DB/DC fund. This reflects the 0.30 mills change in taxes levied to offset the future (beyond 2020) payment increases to MERS for the unfunded liability. There is an revenue increase in taxes in the General Fund DB/DC Fund that offsets this expenditure.

Contracted Services

This expenditure category in the General Fund budgeted an increase of \$400,000 that was mainly from two different expenditures. The first was the change in the medical services made at the Jail. In 2019 the Jail went out for an RFP to increase medical services provided to inmates to 24-7 as well as adding some much necessary mental health coordination treatment for the inmates at a cost of \$225,000. The other change is an increase for costs related to indigent defense attorneys contracted to cover court appointed counsel fees in civil cases, appeals and paternity cases not under the Public Defender's Office.

CMH has been actively searching for a Psychiatrist for the past year. Without being able to fill the position(s), contracted providers are being utilized to fill the gap that cost two to three times more than if we had an internal prescriber. Service costs have also increased due to a direct care worker increase and negotiated contractual rates. A two percent increase in Medicaid and a twenty four percent increase in State General Fund were utilized to offset the increasing costs.

The Child Care Fund is budgeting a decrease of \$800,000 in contracted services. This decrease is from the State paying first for these expenditures starting in 2020. As previously noted, there is an offsetting revenue decrease in both intergovernmental revenue and transfers from other funds.

Indirect Expense

The increase in indirect expenditures is all related to the cost increase from both the 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).

Capital Outlay

The changes in the Capital Outlay expenditure category is based on the increase in the number of requested projects for 2020 in the amount of a \$1.6 million increase. To cover this increase the Capital Project Fund has budgeted a \$1 million use of fund balance as well as an additional \$600,000 from other funding sources designated for these projects (donations, grants, and OCIA). Capital Projects are compiled and can be reviewed in the Capital Improvement Plan 2020-2024 that has been approved through a separate Board of Commissioners agenda item.

CONCLUSION

Ottawa County remains committed to achieving its Vision Statement of being the place *where you belong*. The 2020 Annual Budget represents a fiscally responsible spending plan that balances the Board's direction of providing citizens and business exemplary levels of service at reasonable expense, while continuing to address regulatory compliance.

The preparation of the 2020 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 2020 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 2020 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 24, 2019, 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 2020 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 31, 2019, and a public hearing on the proposed budget was held on September 10, 2019; and

WHEREAS, the Ottawa County voters authorized .3261 mills for Park development, expansion, and maintenance;

WHEREAS, the Ottawa County voters authorized .2948 mills for Community Mental Health Services; and

WHEREAS, the Board of Commissioners will be requested to authorize, in May 2020, 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:

Primary Government Budgeted Fund:

Fund	Revenue Sources	Reserve Sources	Appropriations
General Fund	87,402,946	1,378,836	88,781,782
Special Revenue Funds	98,766,516	787,239	99,553,755
Debt Service Funds	4,375,655	-	4,375,655
Capital Project Funds	2,803,825	1,067,867	3,871,692
Permanent Funds	-	-	-
Total	193,348,942	3,233,942	196,582,884

NOW, THEREFORE, BE IT RESOLVED that the Ottawa County Board of Commissioners hereby adopts the FY2020 Appropriations Act as the official budget for FY2020; 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 FY2020 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, Greg DeJong

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 24, 2019, 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
24th day of September, A.D., 2019.

County Clerk/Register, Justin Roebuck

**COUNTY OF OTTAWA
2020 Appropriation Act**

General Fund

Revenues:	
Taxes	55,924,029
Intergovernmental	8,708,526
Charges for services	16,087,697
Fines and forfeits	90,500
Interest on investments	556,250
Rental income	2,117,220
Licenses and permits	396,105
Other Revenue	658,962
Transfers In from Other Funds	2,863,657
Total Estimated Revenues	<u>87,402,946</u>
Appropriations:	
Legislative (Commissioners)	572,512
Judicial:	
Circuit Court	3,348,552
District Court	8,081,861
Probate Court	920,183
Juvenile Services Division	1,137,936
Circuit Court Adult Probation	90,124
All Other Judicial	15,002
General Government:	
Administrator	1,126,983
Fiscal Services	1,909,953
County Clerk	2,625,581
Prosecuting Attorney	4,653,903
County Treasurer	1,044,317
Equalization	1,529,083
Geographic Information Systems	556,636
MSU Extension	374,383
Facilities Maintenance	4,575,529
Corporate Counsel	267,935
Register of Deeds	728,208
Human Resources	1,211,322
Water Resources Commissioner	1,024,792
All Other General Government	133,104
Public Safety:	
Sheriff	19,631,245
Jail	11,509,875
Public Works (drain assessments)	5,722,284
Health & Welfare:	
Substance Abuse	549,249
All Other Health & Welfare	574,046
Culture & Recreation	
Community & Economic Development	1,391,834
Other Expenditures:	
Insurance	142,644
Contingency	500,000
Transfers Out to Other Funds	<u>12,832,706</u>
Total Appropriations	<u>88,781,782</u>
Fund Balance (Usage)/Contribution	<u>(1,378,836)</u>

**COUNTY OF OTTAWA
2020 Appropriation Act**

Special Revenue Funds

Revenues:	
Taxes	11,024,883
Intergovernmental	69,308,757
Charges for services	2,857,258
Fines and forfeits	18,075
Interest on investments	25,150
Rental income	107,945
Licenses and permits	1,140,635
Other	2,093,009
Transfers In from Other Funds	12,190,804
Total Estimated Revenues	98,766,516
Appropriations:	
General Fund DB/DC	3,602,947
General Fund Infrastructure	125,000
General Fund Solid Waste Clean-Up	240,000
General Fund Stabilization	-
Parks & Recreation	4,436,449
Child Care	9,424,511
Concealed Pistol License	87,193
Department of Health & Human Services	44,046
Farmland Preservation	319,607
Federal Forfeiture	-
Friend of the Court	5,225,121
Health	12,595,671
Homestead Property Tax	1,667
Landfill Tipping Fees	614,586
Mental Health	41,015,763
Mental Health Millage	3,153,103
Mental Health Substance Use Disorder	2,995,121
Other Governmental Grants	3,039,626
Public Defender's Office	3,247,101
Register of Deeds Technology	259,062
Sheriffs Grants & Contracts	9,127,181
Total Appropriations	99,553,755
Fund Balance (Usage)/Contribution	(787,239)

**COUNTY OF OTTAWA
2020 Appropriation Act**

Debt Service

Revenues:	
Intergovernmental	110,849
Transfers In from Other Funds	4,264,806
Total Estimated Revenues	4,375,655
Appropriations:	
Debt Service	4,375,655
Total Appropriations	4,375,655
Fund Balance (Usage)/Contribution	\$ -

Capital Projects

Revenues:	
Intergovernmental	101,607
Rental income	367,449
Other	171,008
Transfers In from Other Funds	2,163,761
Total Estimated Revenues	2,803,825
Appropriations:	
Capital Improvement Plan	3,871,692
Total Appropriations	3,871,692
Fund Balance (Usage)/Contribution	\$ (1,067,867)

Permanent Fund

Revenues:	
Interest on investments	-
Total Estimated Revenues	-
Appropriations:	
Total Appropriations	-
Fund Balance (Usage)/Contribution	\$ -

**County of Ottawa
General Fund (1010)
Budget Summary
Budget Year Ending September 30, 2020**

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	48,993,050	52,739,150	53,334,150	55,924,029	3,184,879
Intergovernmental Revenue	8,425,246	8,308,468	8,353,551	8,708,526	400,058
Charges for Services	14,181,207	15,159,234	15,229,734	16,087,697	928,463
Fines & Forfeits	92,635	102,600	102,600	90,500	(12,100)
Interest on Investments	666,096	403,932	403,932	556,250	152,318
Rent	1,911,381	2,253,872	2,253,872	2,117,220	(136,652)
Licenses & Permits	381,433	385,670	385,670	396,105	10,435
Other Revenue	801,149	711,089	887,014	658,962	(52,127)
Operating Transfers In	776,865	2,025,540	2,488,478	2,863,657	838,117
Total Revenues	<u>76,229,063</u>	<u>82,089,554</u>	<u>83,439,001</u>	<u>87,402,946</u>	<u>5,313,392</u>
Expenditures					
Salaries & Wages	24,482,448	25,762,096	25,785,386	27,575,324	1,813,229
Benefits	13,488,649	14,608,328	14,797,453	15,807,483	1,199,155
Supplies	2,473,800	2,990,909	3,210,160	3,034,506	43,597
Contracted Services	5,988,642	4,426,928	4,732,475	4,870,332	443,404
Operating Expenses	3,873,965	4,113,822	4,119,789	4,245,046	131,224
Maintenance & Repair	549,025	797,509	802,209	715,766	(81,743)
Utilities	1,421,674	1,592,780	1,588,430	1,535,140	(57,640)
Insurance	905,673	908,718	908,718	915,808	7,090
Indirect Expense	5,652,145	5,430,844	5,430,844	6,249,310	818,466
Contribution to Component Units	9,790,602	9,883,951	10,450,625	10,500,361	616,410
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Contingency	-	400,000	208,574	500,000	100,000
Operating Transfers Out	10,154,629	12,966,279	12,680,435	12,832,706	(133,573)
Total Expenditures	<u>78,781,254</u>	<u>83,882,163</u>	<u>84,715,097</u>	<u>88,781,782</u>	<u>4,899,619</u>
Revenues Over (Under) Expenditures	(2,552,191)	(1,792,609)	(1,276,097)	(1,378,836)	
Fund Balance, Beginning of Year		23,909,484	23,909,484	22,633,387	
Projected Fund Balance, End of Year		<u>22,116,875</u>	<u>22,633,387</u>	<u>21,254,551</u>	
Estimated Underspend		985,393	95,420	1,000,000	
Planned/One Time		807,216	1,180,676	378,836	
Revenues Over (Under)		<u>1,792,609</u>	<u>1,276,097</u>	<u>1,378,836</u>	

County of Ottawa
General Fund DB/DC Fund (2970)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	3,602,947	3,602,947
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	3,602,947	3,602,947
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	3,602,947	3,602,947
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	3,602,947	3,602,947
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year		-	-	-	
Projected Fund Balance, End of Year		-	-	-	

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

Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	16,864	10,000	10,000	10,000	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>16,864</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</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	125,000	125,000	625,000	125,000	-
Total Expenditures	<u>125,000</u>	<u>125,000</u>	<u>625,000</u>	<u>125,000</u>	<u>-</u>
Revenues Over (Under) Expenditures	(108,136)	(115,000)	(615,000)	(115,000)	
Fund Balance, Beginning of Year		<u>1,355,744</u>	<u>1,355,744</u>	<u>740,744</u>	
Projected Fund Balance, End of Year		<u>1,240,744</u>	<u>740,744</u>	<u>625,744</u>	

County of Ottawa
General Fund Solid Waste Clean-Up (2271)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	41,148	10,000	10,000	10,000	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>41,148</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	299,044	321,272	321,272	240,000	(81,272)
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>299,044</u>	<u>321,272</u>	<u>321,272</u>	<u>240,000</u>	<u>(81,272)</u>
Revenues Over (Under) Expenditures	(257,896)	(311,272)	(311,272)	(230,000)	
Fund Balance, Beginning of Year		<u>3,255,366</u>	<u>3,255,366</u>	<u>2,944,094</u>	
Projected Fund Balance, End of Year		<u>2,944,094</u>	<u>2,944,094</u>	<u>2,714,094</u>	

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

Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 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
Parks & Recreation (2081)
Special Revenue Fund
Budget Summary**

Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	3,548,322	3,738,500	3,738,500	3,989,970	251,470
Intergovernmental Revenue	5,006,961	-	7,284,829	30,000	30,000
Charges for Services	714,210	758,300	758,300	691,300	(67,000)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	55,253	30,000	30,000	-	(30,000)
Rent	18,946	-	-	107,945	107,945
Licenses & Permits	-	-	-	-	-
Other Revenue	1,525,874	25,800	2,952,562	48,100	22,300
Operating Transfers In	6,000	-	-	174,209	174,209
Total Revenues	<u>10,875,566</u>	<u>4,552,600</u>	<u>14,764,191</u>	<u>5,041,524</u>	<u>488,924</u>
Expenditures					
Salaries & Wages	1,752,956	2,016,282	2,016,282	2,031,450	15,168
Benefits	711,292	709,361	709,361	824,269	114,908
Supplies	299,465	328,960	353,844	365,193	36,233
Contracted Services	77,464	55,269	84,294	110,819	55,550
Operating Expenses	208,126	256,798	256,798	274,369	17,571
Maintenance & Repair	351,252	271,400	565,951	356,650	85,250
Utilities	110,742	98,256	98,256	136,127	37,871
Insurance	56,355	61,447	61,447	63,228	1,781
Indirect Expense	74,066	87,875	87,875	274,344	186,469
Contribution to Component Units	-	-	-	-	-
Capital Outlay	7,877,275	321,000	11,127,287	-	(321,000)
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>11,518,993</u>	<u>4,206,648</u>	<u>15,361,395</u>	<u>4,436,449</u>	<u>229,801</u>
Revenues Over (Under) Expenditures	(643,428)	345,952	(597,204)	605,075	
Fund Balance, Beginning of Year		<u>2,843,400</u>	<u>2,843,400</u>	<u>2,246,196</u>	
Projected Fund Balance, End of Year		<u>3,189,352</u>	<u>2,246,196</u>	<u>2,851,271</u>	

County of Ottawa
Child Care - Circuit Court (2920)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,376,625	3,644,980	3,826,978	3,366,796	(278,184)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	1,589,131	1,511,250	1,511,250	1,782,800	271,550
Operating Transfers In	3,792,422	4,460,479	3,979,295	3,850,506	(609,973)
Total Revenues	<u>8,758,178</u>	<u>9,616,709</u>	<u>9,317,523</u>	<u>9,000,102</u>	<u>(616,607)</u>
Expenditures					
Salaries & Wages	3,190,501	3,598,162	3,592,662	3,484,524	(113,638)
Benefits	1,625,408	1,806,724	1,812,224	1,954,526	147,802
Supplies	272,876	301,348	309,048	325,819	24,471
Contracted Services	2,571,881	3,129,893	2,830,706	2,298,566	(831,327)
Operating Expenses	362,317	452,623	450,948	433,533	(19,090)
Maintenance & Repair	1,561	2,000	4,000	2,000	-
Utilities	34,773	53,078	45,053	52,389	(689)
Insurance	56,265	56,714	56,714	55,952	(762)
Indirect Expense	682,068	640,576	640,576	817,202	176,626
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>8,797,649</u>	<u>10,041,118</u>	<u>9,741,931</u>	<u>9,424,511</u>	<u>(616,607)</u>
Revenues Over (Under) Expenditures	(39,471.00)	(424,409)	(424,408)	(424,409)	
Fund Balance, Beginning of Year		924,999	924,999	500,591	
Projected Fund Balance, End of Year		<u>500,590</u>	<u>500,591</u>	<u>76,182</u>	

County of Ottawa
Concealed Pistol Licenses (2631)
Special Revenue Fund
Budget Summary

Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	112,684	120,000	120,000	120,000	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	112,684	120,000	120,000	120,000	-
Expenditures					
Salaries & Wages	32,184	34,156	34,156	36,590	2,434
Benefits	24,457	29,340	29,340	30,749	1,409
Supplies	9,037	7,000	7,000	7,000	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	302	302	-	(302)
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	11,070	12,187	12,187	12,854	667
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	76,749	82,985	82,985	87,193	4,208
Revenues Over (Under) Expenditures	35,935	37,015	37,015	32,807	
Fund Balance, Beginning of Year		156,869	156,869	193,884	
Projected Fund Balance, End of Year		193,884	193,884	226,691	

County of Ottawa
Department of Health & Human Services (2901)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 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	42,780	44,765	45,435	44,046	(719)
Total Revenues	<u>42,780</u>	<u>44,765</u>	<u>45,435</u>	<u>44,046</u>	<u>(719)</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	395	395	-	(395)
Contracted Services	33,500	33,500	33,500	33,500	-
Operating Expenses	9,901	11,540	11,540	10,600	(940)
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	50	-	-	(54)	(54)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>43,450</u>	<u>45,435</u>	<u>45,435</u>	<u>44,046</u>	<u>(1,389)</u>
Revenues Over (Under) Expenditures	(670)	(670)	-	-	
Fund Balance, Beginning of Year		-	-	-	
Projected Fund Balance, End of Year		<u>(670)</u>	-	-	

County of Ottawa
Farmland Preservation (2340)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	100,800	-	200,000	99,200
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	34,130	66,276	10,276	119,607	53,331
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>34,130</u>	<u>167,076</u>	<u>10,276</u>	<u>319,607</u>	<u>152,531</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	2,175	3,070	3,070	2,401	(669)
Contracted Services	32,841	164,006	7,206	317,206	153,200
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>35,016</u>	<u>167,076</u>	<u>10,276</u>	<u>319,607</u>	<u>152,531</u>
Revenues Over (Under) Expenditures	(886)	-	-	-	
Fund Balance, Beginning of Year		<u>450</u>	<u>450</u>	<u>450</u>	
Projected Fund Balance, End of Year		<u>450</u>	<u>450</u>	<u>450</u>	

County of Ottawa
Federal Forfeiture (2620)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	180	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	51,273	-	-	-	-
Total Revenues	51,453	-	-	-	-
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	5,000	-	40,000	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	5,000	-	40,000	-	-
Revenues Over (Under) Expenditures	46,453	-	(40,000)	-	-
Fund Balance, Beginning of Year		46,453	46,453	6,453	
Projected Fund Balance, End of Year		46,453	6,453	6,453	

County of Ottawa
Friend of the Court (2160)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

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.

	2018	2019	2019	2020	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,306,058	3,665,716	3,688,773	3,544,596	(121,120)
Charges for Services	433,267	468,650	468,650	376,600	(92,050)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	1,062,625	1,152,051	1,163,929	1,303,925	151,874
Total Revenues	<u>4,801,950</u>	<u>5,286,417</u>	<u>5,321,352</u>	<u>5,225,121</u>	<u>(61,296)</u>
Expenditures					
Salaries & Wages	2,508,275	2,662,386	2,662,386	2,575,326	(87,060)
Benefits	1,387,820	1,514,532	1,514,532	1,562,099	47,567
Supplies	67,492	84,659	119,594	63,389	(21,270)
Contracted Services	37,737	44,578	44,578	53,990	9,412
Operating Expenses	100,884	111,602	111,602	105,866	(5,736)
Maintenance & Repair	4,503	5,000	5,000	5,000	-
Utilities	25,776	35,567	35,567	26,432	(9,135)
Insurance	39,141	44,881	44,881	43,005	(1,876)
Indirect Expense	630,322	783,212	783,212	790,014	6,802
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>4,801,950</u>	<u>5,286,417</u>	<u>5,321,352</u>	<u>5,225,121</u>	<u>(61,296)</u>
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, 2020**

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	4,365,073	4,118,177	5,593,149	6,042,448	1,924,271
Charges for Services	639,260	878,555	875,555	779,105	(99,450)
Fines & Forfeits	11,262	18,075	18,075	18,075	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	1,027,568	1,189,660	1,189,660	1,020,635	(169,025)
Other Revenue	81,320	11,510	112,582	10,800	(710)
Operating Transfers In	3,582,994	4,610,714	4,610,936	3,988,408	(622,306)
Total Revenues	<u>9,707,477</u>	<u>10,826,691</u>	<u>12,399,957</u>	<u>11,859,471</u>	<u>1,032,780</u>
Expenditures					
Salaries & Wages	4,811,771	5,296,070	5,323,560	5,860,964	564,893
Benefits	2,626,796	2,994,222	3,017,373	3,249,764	255,542
Supplies	820,365	880,267	1,109,149	821,524	(58,743)
Contracted Services	374,099	364,319	400,062	388,986	24,667
Operating Expenses	491,566	518,249	608,141	750,614	232,364
Maintenance & Repair	17,772	23,750	23,750	17,390	(6,360)
Utilities	101,868	147,746	147,696	121,418	(26,328)
Insurance	185,263	181,639	181,639	209,290	27,651
Indirect Expense	836,214	971,291	971,291	1,175,722	204,431
Contribution to Component Units	-	-	-	-	-
Capital Outlay	11,313	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>10,277,027</u>	<u>11,377,553</u>	<u>11,782,660</u>	<u>12,595,671</u>	<u>1,218,118</u>
Revenues Over (Under) Expenditures	(569,550)	(550,862)	617,297	(736,200)	
Fund Balance, Beginning of Year		<u>885,613</u>	<u>885,613</u>	<u>1,502,910</u>	
Projected Fund Balance, End of Year		<u>334,751</u>	<u>1,502,910</u>	<u>766,710</u>	

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

Budget Year Ending September 30, 2020

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).

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	2,488	12,000	12,000	5,000	(7,000)
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	410	150	150	150	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>2,897</u>	<u>12,150</u>	<u>12,150</u>	<u>5,150</u>	<u>(7,000)</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	100	100	100	-
Contracted Services	1,493	1,521	1,521	1,567	46
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>1,493</u>	<u>1,621</u>	<u>1,621</u>	<u>1,667</u>	<u>46</u>
Revenues Over (Under) Expenditures	1,404	10,529	10,529	3,483	
Fund Balance, Beginning of Year		<u>36,928</u>	<u>36,928</u>	<u>47,457</u>	
Projected Fund Balance, End of Year		<u>47,457</u>	<u>47,457</u>	<u>50,940</u>	

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

Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	8,528	28,000	54,977	28,000	-
Charges for Services	509,012	495,000	503,992	539,500	44,500
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>517,540</u>	<u>523,000</u>	<u>558,969</u>	<u>567,500</u>	<u>44,500</u>
Expenditures					
Salaries & Wages	164,607	192,995	192,995	219,921	26,926
Benefits	88,522	123,383	123,383	126,393	3,010
Supplies	9,799	15,926	37,095	15,601	(325)
Contracted Services	83,188	116,254	130,254	167,554	51,300
Operating Expenses	16,203	19,105	19,105	16,592	(2,513)
Maintenance & Repair	15,117	16,250	17,050	16,250	-
Utilities	6,914	9,339	9,339	9,332	(7)
Insurance	312	358	358	334	(24)
Indirect Expense	33,142	35,482	35,482	42,609	7,127
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>417,805</u>	<u>529,092</u>	<u>565,061</u>	<u>614,586</u>	<u>85,494</u>
Revenues Over (Under) Expenditures	99,735	(6,092)	(6,092)	(47,086)	
Fund Balance, Beginning of Year		<u>1,298,926</u>	<u>1,298,926</u>	<u>1,292,834</u>	
Projected Fund Balance, End of Year		<u>1,292,834</u>	<u>1,292,834</u>	<u>1,245,748</u>	

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

Budget Year Ending September 30, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	35,767,561	36,973,647	37,087,796	38,473,755	1,500,108
Charges for Services	220,573	71,155	71,155	190,953	119,798
Fines & Forfeits	-	-	-	-	-
Interest on Investments	(10,941)	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	125,565	-	-	46,452	46,452
Operating Transfers In	1,423,649	1,405,642	1,405,642	1,426,500	20,858
Total Revenues	<u>37,526,407</u>	<u>38,450,444</u>	<u>38,564,593</u>	<u>40,137,660</u>	<u>1,687,216</u>
Expenditures					
Salaries & Wages	5,915,791	6,075,033	6,019,908	6,241,586	166,553
Benefits	3,286,531	3,388,701	3,385,304	3,643,935	255,234
Supplies	133,891	140,375	147,633	172,241	31,866
Contracted Services	26,134,530	26,527,838	26,664,968	27,925,282	1,397,444
Operating Expenses	1,033,599	1,021,414	1,038,755	941,269	(80,145)
Maintenance & Repair	22,746	25,585	28,585	25,286	(299)
Utilities	77,877	109,707	111,291	80,464	(29,243)
Insurance	271,021	303,082	306,082	270,974	(32,108)
Indirect Expense	631,808	858,709	858,709	836,623	(22,086)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	21,524	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>37,529,318</u>	<u>38,450,444</u>	<u>38,561,235</u>	<u>40,137,660</u>	<u>1,687,216</u>
Revenues Over (Under) Expenditures	(2,910)	-	3,358	-	
Fund Balance, Beginning of Year		643,537	643,537	646,895	
Projected Fund Balance, End of Year		<u>643,537</u>	<u>646,895</u>	<u>646,895</u>	

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

Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	3,064,031	3,201,609	3,201,609	3,426,966	225,357
Intergovernmental Revenue	552,643	704,215	704,215	743,393	39,178
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	31,242	5,000	5,000	5,000	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>3,647,916</u>	<u>3,910,824</u>	<u>3,910,824</u>	<u>4,175,359</u>	<u>264,535</u>
Expenditures					
Salaries & Wages	159,027	189,607	189,607	199,575	9,968
Benefits	82,654	117,711	117,711	132,799	15,088
Supplies	2,878	19,171	19,171	6,357	(12,814)
Contracted Services	1,779,763	2,199,481	2,199,481	2,220,539	21,058
Operating Expenses	8,691	6,350	6,350	7,625	1,275
Maintenance & Repair	189	600	600	600	-
Utilities	2,274	600	600	-	(600)
Insurance	475	1,445	1,445	-	(1,445)
Indirect Expense	92,923	149,711	149,711	149,711	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	1,197,149	1,179,142	1,179,142	1,275,000	95,858
Total Expenditures	<u>3,326,022</u>	<u>3,863,818</u>	<u>3,863,818</u>	<u>3,992,206</u>	<u>128,388</u>
Revenues Over (Under) Expenditures	321,894	47,006	47,006	183,153	
Fund Balance, Beginning of Year		1,705,186	1,705,186	1,752,192	
Projected Fund Balance, End of Year		<u>1,752,192</u>	<u>1,752,192</u>	<u>1,935,345</u>	

County of Ottawa
Mental Health Substance Use Disorder (2225)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	2,844,944	3,271,443	3,567,378	3,034,121	(237,322)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	31,219	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	3,079	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>2,879,242</u>	<u>3,271,443</u>	<u>3,567,378</u>	<u>3,034,121</u>	<u>(237,322)</u>
Expenditures					
Salaries & Wages	186,681	177,178	177,178	157,160	(20,018)
Benefits	110,104	101,819	101,819	94,810	(7,009)
Supplies	1,718	3,617	3,617	4,507	890
Contracted Services	2,353,984	2,587,096	2,810,213	2,492,475	(94,621)
Operating Expenses	49,976	166,697	239,515	62,864	(103,833)
Maintenance & Repair	20	700	700	700	-
Utilities	482	350	350	350	-
Insurance	36	700	700	500	(200)
Indirect Expense	148,365	233,286	233,286	220,755	(12,531)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>2,851,366</u>	<u>3,271,443</u>	<u>3,567,378</u>	<u>3,034,121</u>	<u>(237,322)</u>
Revenues Over (Under) Expenditures	27,876	-	-	-	-
Fund Balance, Beginning of Year		49,595	49,595	49,595	
Projected Fund Balance, End of Year		<u>49,595</u>	<u>49,595</u>	<u>49,595</u>	

County of Ottawa
Other Governmental Grants (2180)
Special Revenue Fund
Budget Summary

Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	2,650,804	2,851,801	2,761,578	2,857,916	6,115
Charges for Services	74,249	78,100	74,600	79,800	1,700
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	183,547	34,375	53,662	85,250	50,875
Operating Transfers In	22,961	37,147	17,352	16,660	(20,487)
Total Revenues	<u>2,931,560</u>	<u>3,001,423</u>	<u>2,907,192</u>	<u>3,039,626</u>	<u>58,690</u>
Expenditures					
Salaries & Wages	723,776	741,073	793,111	771,787	30,714
Benefits	344,608	375,003	356,950	374,416	(587)
Supplies	469,800	603,781	593,408	706,747	102,966
Contracted Services	908,648	849,574	878,108	882,146	32,572
Operating Expenses	272,097	324,011	183,755	186,916	(137,095)
Maintenance & Repair	69,251	65,572	35,872	33,682	(31,890)
Utilities	6,800	11,075	11,447	7,846	(3,229)
Insurance	6,262	7,075	7,075	6,874	(201)
Indirect Expense	70,627	47,366	47,366	69,212	21,846
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>2,871,867</u>	<u>3,024,530</u>	<u>2,907,092</u>	<u>3,039,626</u>	<u>165,665</u>
Revenues Over (Under) Expenditures	59,692	(23,107)	100	-	
Fund Balance, Beginning of Year		<u>392,471</u>	<u>392,471</u>	<u>392,571</u>	
Projected Fund Balance, End of Year		<u>369,364</u>	<u>392,571</u>	<u>392,571</u>	

County of Ottawa
Public Defender's Office (2600)
Special Revenue Fund
Budget Summary
Budget Year Ending September 30, 2020

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	1,954,737	1,944,219	2,303,706	348,969
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	923,087	923,087	943,395	20,308
Total Revenues	-	2,877,824	2,867,306	3,247,101	348,969
Expenditures					
Salaries & Wages	-	2,258,022	958,516	1,499,801	(758,221)
Benefits	-	-	490,363	765,001	765,001
Supplies	-	173,348	242,370	127,216	(46,132)
Contracted Services	-	119,138	818,563	298,324	179,186
Operating Expenses	-	77,380	153,554	188,378	110,998
Maintenance & Repair	-	-	-	-	-
Utilities	-	28,547	7,700	11,021	(17,526)
Insurance	-	16,000	16,296	17,580	1,580
Indirect Expense	-	205,389	179,944	339,780	134,391
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	2,877,824	2,867,306	3,247,101	139,834
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, 2020

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.

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	236,140	245,000	245,000	200,000	(45,000)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	9,227	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>245,367</u>	<u>245,000</u>	<u>245,000</u>	<u>200,000</u>	<u>(45,000)</u>
Expenditures					
Salaries & Wages	37,501	15,138	15,138	15,500	362
Benefits	28,875	12,316	12,316	12,868	552
Supplies	10,081	40,752	40,752	4,090	(36,662)
Contracted Services	127,893	110,300	110,300	143,700	33,400
Operating Expenses	10,442	19,178	19,178	14,718	(4,460)
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	25,555	28,084	28,084	31,186	3,102
Contribution to Component Units	-	-	-	-	-
Capital Outlay	169	41,400	41,400	37,000	(4,400)
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>240,516</u>	<u>267,168</u>	<u>267,168</u>	<u>259,062</u>	<u>(8,106)</u>
Revenues Over (Under) Expenditures	4,851	(22,168)	(22,168)	(59,062)	
Fund Balance, Beginning of Year		<u>808,739</u>	<u>808,739</u>	<u>786,571</u>	
Projected Fund Balance, End of Year		<u>786,571</u>	<u>786,571</u>	<u>727,509</u>	

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

Budget Year Ending September 30, 2020

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

	2018	2019	2019	2020	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	7,717,497	8,569,333	8,449,329	8,684,026	114,693
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	398,275	520,965	528,490	443,155	(77,810)
Total Revenues	<u>8,115,772</u>	<u>9,090,298</u>	<u>8,977,819</u>	<u>9,127,181</u>	<u>36,883</u>
Expenditures					
Salaries & Wages	4,946,185	5,422,347	5,158,363	5,190,893	(231,454)
Benefits	2,756,174	3,038,467	2,949,180	3,037,986	(481)
Supplies	117,173	226,297	239,217	231,129	4,832
Contracted Services	(471,743)	(407,966)	(179,580)	(176,854)	231,112
Operating Expenses	377,020	421,920	421,412	469,599	47,679
Maintenance & Repair	114,543	117,400	118,400	127,000	9,600
Utilities	13,012	13,400	12,900	15,729	2,329
Insurance	249,643	244,306	243,800	231,699	(12,607)
Indirect Expense	13,766	14,127	14,127	-	(14,127)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>8,115,772</u>	<u>9,090,298</u>	<u>8,977,819</u>	<u>9,127,181</u>	<u>36,883</u>
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

County of Ottawa
Debt Service Fund (3010)
Debt Service
Budget Summary
Budget Year Ending September 30, 2020

This Fund is to account for all County debt payments

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	135,816	123,092	123,092	110,849	(12,243)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	4,984,190	4,011,785	4,011,085	4,264,806	253,021
Total Revenues	<u>5,120,006</u>	<u>4,134,877</u>	<u>4,134,177</u>	<u>4,375,655</u>	<u>240,778</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	5,120,006	4,134,877	4,134,877	4,375,655	240,778
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>5,120,006</u>	<u>4,134,877</u>	<u>4,134,877</u>	<u>4,375,655</u>	<u>240,778</u>
Revenues Over (Under) Expenditures	-	-	(700)	-	
Fund Balance, Beginning of Year		<u>700</u>	<u>700</u>	-	
Projected Fund Balance, End of Year		<u>700</u>	-	-	

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

Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	1,446,005	101,607	101,607
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	45,449	-	-	-	-
Rent	628,527	244,480	244,480	367,449	122,969
Licenses & Permits	-	-	-	-	-
Other Revenue	49,772	-	318,754	171,008	171,008
Operating Transfers In	1,568,323	1,849,289	4,538,553	2,163,761	314,472
Total Revenues	<u>2,292,071</u>	<u>2,093,769</u>	<u>6,547,791</u>	<u>2,803,825</u>	<u>710,056</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	2,999	-	-	3,200	3,200
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	1,644,010	1,854,399	9,064,569	3,482,892	1,628,493
Debt Service	-	-	-	-	-
Operating Transfers Out	380,974	316,813	514,879	385,600	68,787
Total Expenditures	<u>2,027,982</u>	<u>2,171,212</u>	<u>9,579,448</u>	<u>3,871,692</u>	<u>1,700,480</u>
Revenues Over (Under) Expenditures	264,088	(77,443)	(3,031,656)	(1,067,867)	
Fund Balance, Beginning of Year		<u>4,259,555</u>	<u>4,259,555</u>	<u>1,227,899</u>	
Projected Fund Balance, End of Year		<u>4,182,112</u>	<u>1,227,899</u>	<u>160,032</u>	

**County of Ottawa
Cemetery Trust (1500)
Permanent Fund
Budget Summary**

Budget Year Ending September 30, 2020

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

	2018 Actuals	2019 Adopted Budget	2019 Amended Budget	2020 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	71	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	71	-	-	-	-
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	5,888	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	5,888	-	-	-	-
Revenues Over (Under) Expenditures	(5,817)	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

Corrected 9/30/19

**COUNTY OF OTTAWA
2020 Budget Summary
Internal Service Funds**

FUND NUMBER	FUND NAME	2019 PROJECTED NET POSITION	2020 REVENUE/ OPERATING TRANSFERS	2020 EXPENSES/ OPERATING TRANSFERS	2020 PROJECTED NET POSITION	CHANGE IN EQUITY
5160	Delinquent Tax Revolving Fund	19,685,252	\$1,332,143	1,558,700	\$19,458,695	(226,557)
6360	Innovation & Technology	1,008,927	5,356,540	4,817,326	1,548,141	539,214
6450	Duplicating	717,395	36,334	33,806	719,923	2,528
6550	Telecommunications	1,705,813	668,444	818,444	1,555,813	(150,000)
6641	Equipment Pool	4,600,360	1,802,719	3,290,024	3,113,055	(1,487,305)
6770	General Liability/Work Comp Insurance Programs	3,060,777	401,995	444,438	3,018,334	(42,443)
6771	Employee Benefits	2,577,411	13,003,612	12,823,416	2,757,607	180,196
6772	Unemployment Insurance	932,423	336,584	292,059	976,948	44,525
6775	Long Term Disability Insurance	322,555	127,731	117,811	332,475	9,920
6800	Compensated Abscenses	3,053,694	80,000	26,025	3,107,669	53,975
6810	DB/DC Conversion	2,401,723	2,420,000	4,234,116	587,607	(1,814,116)
6780	Ottawa County, Michigan Insurance Authority Fund	27,828,007	3,600,000	2,822,836	28,605,171	777,164
TOTAL OTHER FUNDS		<u>\$67,894,338</u>	<u>\$29,166,102</u>	<u>31,279,001</u>	<u>\$65,781,439</u>	(\$2,112,899)

Ottawa County

2020 Personnel Requests (Recommended)

Depart	Position Title	FTE	Personnel Cost Increase	Cost for Equipment	Net Position Cost
Permanent (Benefited) Positions					
Fiscal Services	Buyer	1.00	70,469	3,000	73,469
Sheriff	Executive Road Patrol	1.00	127,879	37,115	164,994
Sheriff	Executive Road Patrol	1.00	127,879	37,115	164,994
Jail	Executive Jail	1.00	127,879	2,079	129,958
Position Reorganization					
Administrators Office	Innovation Specialist Position .70 FTE to .80 FTE	0.80	10,083	-	10,083
Circuit Court - Trial Division	Circuit Court Clerk upgrade from .75 FTE to 1 FTE	1.00	16,313	-	16,313
District Court	Bailiff hours from 2100 to 2516	-	7,272	-	7,272
Elections	Election Per Diem increase pay \$70 to \$105	-	11,000	-	11,000
Fiscal Services	Upgrade AP Clerk position to Buyer	1.00	250	-	250
Medical Examiner	Medical Examiner Investigator \$150 to \$175 per case	-	6,000	-	6,000
Sheriff	Moving positions to 84 hours not 80 (16 positions)	-	77,124	-	77,124
TOTAL GENERAL FUND		6.80	582,149	79,309	661,458
Permanent (Benefited) Positions					
Public Health	CSHCS Clerk	1.00	27,637	-	27,637
Public Health	Community Health Nurse (CSHCS) 0.50 FTE	0.50	44,241	-	44,241
Public Health	Community Health Worker Pathways	1.00	62,537	-	62,537
Public Health	Community Health Nurse Comm Diseases	1.00	103,792	-	103,792
Public Defender's Office	Legal Assistant I	1.00	67,491	-	67,491
Public Defender's Office	Legal Assistant I	1.00	67,491	-	67,491
Public Defender's Office	Defense Investigator	1.00	88,843	-	88,843
Public Defender's Office	Licensed Social Worker (LSW)	1.00	84,868	-	84,868
Position Reorganization					
Public Health	Health Promotion Supervisor .80 FTE to 1 FTE	1.00	20,867	-	20,867
Public Health	Health Promotion Supervisor .60 FTE to .80 FTE	0.80	20,841	-	20,841
Public Health	Hearing & Vision Tech .40 FTE to .80 FTE	0.80	32,723	-	32,723
Public Health	Hearing & Vision Tech .80 FTE to 1 FTE	1.00	13,714	-	13,714
Public Health	Hearing & Vision Tech .80 FTE to 1 FTE	1.00	12,233	-	12,233
Public Health	Env Health Specialist (Food) 0.80 FTE to 1 FTE	1.00	29,657	-	29,657
Temporary Positions					
Public Health	New PT Temp 1,000 annually 0.48 FTE	-	27,642	-	27,642
TOTAL OTHER FUNDS		13.10	704,576	-	704,576
TOTAL ALL FUNDS		19.90	1,286,725	79,309	1,366,034
TOTAL GENERAL FUND					723,995

Ottawa County
2020 Personnel Requests (Not Recommended)

Department	Position Title	FTE	Personnel Cost Increase	Cost for Equipment
Permanent (Benefited) Positions				
Circuit Court - Trial Division	Recovery Court Coordinator	1.00	100,846	-
Circuit Court - Trial Division	Recovery Court Caseworker	1.00	64,648	-
Facilities	Custodial Supervisor (Jail)	1.00	78,580	2,000
Facilities	Maintenance Worker (Jail)	1.00	70,364	
Facilities	Maintenance Worker (Fillmore)	1.00	70,364	
Planning	Land Use Planning Specialist	1.00	87,693	-
Probate Court	Deputy Probate Register	1.00	68,355	-
Position Reorganization				
Circuit Court - Trial Division	Senior Law Clerk to Research Attorney	1.00	-	-
Circuit Court - Trial Division	Law Clerk Bailiff to Research Attorney	1.00	7,319	-
District Court	Transcripts per diem	-	7,700	-
District Court	DC Clerk I to DC Clerk II D-3 to D-4	1.00	4,561	-
District Court	Attorney/Non Attorney On-Call Per Diem	-	6,600	-
District Court	Court Recorder upgrade from DC-5 to CU-7	1.00	19,954	-
District Court	Attorney Magistrate to Attorney Referee	1.00	12,279	-
Probate Court	Bailiff \$15 hours for possible jury trials	-	825	-
Probate Court	Temporary help for 6 weeks 40 hrs @ \$15	-	3,960	-
Probate Court	OT hours for New Deputy Probate Register	-	2,200	-
TOTAL GENERAL FUND		12	606,248	2,000
Permanent (Benefited) Positions				
Friend of the Court	FOC Account Specialist	1.00	82,000	-
Position Reorganization				
Friend of the Court	FOC Tech Supp to FOC Analyst	-	8,070	-
Friend of the Court	FOC Field Service Mid Level Manger	-	5,238	-
Friend of the Court	FOC Operations Mid Level Manager	-	6,931	-
Innovation & Technology	Tech Service Center Supervisor	-	13,009	-
Innovation & Technology	Business Analyst III	-	4,743	-
TOTAL OTHER FUNDS		1.00	119,991	-
TOTAL ALL FUNDS		13.00	726,239	2,000

**County of Ottawa
Capital Improvement Plan Fiscal
Years 2020-2024**

Project Description	Funding Source	Current Approved	2020	2021	2022	2023	2024	2025 & Beyond	Estimated Cost
Facilities									
Standardize IT equipment in Conference Spaces	4020	80,000							80,000
Facilities Condition Assessment	4020	100,000							100,000
Roofs/Windows									
Roof Replacement-Jail/Detention Center -Region 1	4020	306,500							306,500
Roof Replacement-Jail/Detention Center -Region 4	4020		326,400						326,400
Fulton ST., Grand Haven CMH	4020						55,000		55,000
Fulton ST., Grand Haven CMH - Windows	4020								
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			225,000					225,000
Carpet/Flooring									
Replace carpet in Admin thru Fiscal Services	4020	85,000							85,000
Replace carpet lower level Fillmore, original bldg	4020			56,000					56,000
James St - Building C	4020	170,000							170,000
Hudsonville	4020						100,000		100,000
Holland DC - 1st floor	4020	95,000							95,000
Holland DC - 2nd Floor	4020		110,000						110,000
Grand Haven Courthouse Lobby Carpet	4020				35,000	35,000			70,000
Painting/Wall Coverings									
Jail cell painting - Region 4	4020		110,000						110,000
Fillmore Admin Bldg	4020	95,000		100,000					195,000
Furniture									
Replace Fiscal Services workstations	4020	253,102							253,102
Replace IT workstations - Fillmore	4020	142,500							142,500
Replace workstations James St. - Bldg A	4020			385,000					385,000
Replace workstations James St. - Bldg C	4020	360,000							360,000
Pavement									
Pavement Upgrades - James St.	4020	128,286		330,000			703,000		1,161,286
Pavement Upgrades - Fillmore	4020	208,000			313,000				521,000
Pavement Upgrades - DHHS	4020		128,000				247,000		375,000
Pavement Upgrades - Hudsonville	4020	165,054	131,200						296,254
Pavement Upgrade - Grand Haven Courthouse	4020						460,000		460,000
Systems									
Cooling Tower Bldg B replacement	4020			50,000					50,000
Air Handling Roof Unit Fillmore Emergency Operation Center (EOC)	4020		137,500						137,500
Air Handling and Roof Units Fillmore Admin Bldg replacement	4020	779,129							779,129
Make-Up Air Unit replacement - Jail kitchen	4020		71,500						71,500
Card Access Readers/System - upgrade	OCIA	95,000							95,000
Card Access Readers/System - placeholder							TBD		-
HVAC & Roof Replacement - Hudsonville	4020	10,000	1,095,000						1,105,000

**County of Ottawa
Capital Improvement Plan Fiscal
Years 2020-2024**

Project Description	Funding Source	Current Approved	2020	2021	2022	2023	2024	2025 & Beyond	Estimated Cost
Systems									
Cooling Tower Replacement James st. - Bldg A	4020			71,000					71,000
Holland DC HVAC - 14 units	4020					100,000			100,000
Jail HVAC units 19 (only using 11, 8 turned off)	4020	100,500		68,000	50,000				218,500
Fulton St HVAC systems	4020			72,600					72,600
Generators/Transfer Switches - Countywide	4020	100,500							100,500
LED/Lighting Replacement	4020			1,500,000					1,500,000
Building Projects									
Fillmore Admin Bldg									
Range Upgrade	4020	60,000							60,000
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
Jail & Related									
Jail Sally Port	4020			600,000					600,000
Build EOC Wing at Central Dispatch	4020						TBD		-
Juvenile Services/Probate Court									
Plan Phase for New Facility - Fillmore	Building Auth	50,000							50,000
Bid Phase for New Facility - Fillmore	Building Auth	80,000							80,000
Build Phase for New Facility - Fillmore	Building Auth		10,000,000						10,000,000
Temporary Location for Juvenile Courts during const	4020				10,000				10,000
Renovate Juvenile Services Space - Fillmore	4020				150,000				150,000
Teaching Kitchen	4020	150,000							150,000
Courthouse - Grand Haven									
First Refusal Right - 115 S. 5th St.	4020						250,000		250,000
Maintenance Building	4020						100,000		100,000
Plan Phase-New Facility/20th Circ Ct	4020			60,000					60,000
Renovate & Move in Probate, Prosecutor's, Circuit & District	4020				1,250,000				1,250,000
Hudsonville									
Rest Room Renovations/showers -Hudsonville	4020	75,500							75,500
Probation area rework/drug testing/health space	4020	150,500							150,500
Storage Garage	4020				52,000				52,000
Holland District Court									
Locker Room-Holland District Court	4020		147,500						147,500
James St. Campus									
Building C Rework Public Health Clinic Flow	4020				75,000				75,000
Building C Rework Public Service Center	4020	100,000							100,000
DHHS Bldg Exterior access to lower level conference space	4020			50,000					50,000
Subtotal		4,170,508	12,387,100	3,567,600	1,935,000	289,000	2,135,000	-	\$ 24,484,208

County of Ottawa
DRAFT Capital Improvement Plan
Fiscal Years 2020-2024

Project Description	Funding Source	Current Approved	2020	2021	2022	2023	2024	2025 & Beyond	Estimated Cost
CPTED									
Lock upgrades	OCIA	50,000							50,000
Card Access	OCIA		73,000						73,000
Security DVR System	OCIA	1,000,000							1,000,000
Install window tinting	OCIA		34,000						34,000
Landscaping	OCIA	43500							43,500
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		1,500						1,500
Cubicle Replacement	OCIA				179,000				179,000
Maglock Installation	OCIA			11,600					11,600
Construction Projects	OCIA				119,250				119,250
Subtotal		1,093,500	129,500	45,600	298,250	-	-	-	1,566,850
Information Technology									
Justice System (MICA)	6360	5,694,338							5,694,338
Justice Suite (MICA) Future Enhancements	6360	120,000							120,000
MICA Historical Data Access	6360	211,000							211,000
MICA Justice Integration Financials	6360	85,000							85,000
CourtStream MICA Project Juvenile Justice Data Sharing	4020	236,860							236,860
OCCDA-LEIN-MICA Interface	4020	50,000							50,000
Court X-ray Machines replacement	4020	90,000							90,000
Touch Print fingerprint machines replacement	4020	70,000							70,000
	Aerial								
GIS Oblique & Orthophoto Imagery/LIDAR Update	Reserve	364,217		130,025	98,677	98,677	133,926	681,683	1,507,205
Phone System Replacement	6550	1,000,000							1,000,000
Courtroom Tools	4020	192,512							192,512
Server/Storage Infrastructure Refresh	6641	1,300,000							1,300,000
MUNIS payroll	4020		200,000						200,000
Wireless Infrastructure Refresh	4020		80,000	143,850					223,850
Building Cabling/Recabling	6550				440,000				440,000
WAN Refresh	6550				220,000				220,000
EHR Patagonia Implementation	4020	360,000							360,000
Public Safety Digital Media	OCIA	950,000	95,000						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			137,500					137,500
Secondary WAN Connection	4020			137,500					137,500
Subtotal		10,723,927	595,000	636,875	758,677	98,677	133,926	681,683	13,628,765

**County of Ottawa
Capital Improvement Plan Fiscal
Years 2020-2024**

Project Description	Funding Source	Current Approved	2020	2021	2022	2023	2024	2025 & Beyond	Estimated Cost
Planning & Performance Improvement									
Cell Tower Construction	4020			200,000					200,000
Spoonville Trail - Phase II	Multiple	2,117,038	212,604						2,329,642
LakeShore Dr. Paved Shoulders	Multiple	76,931	60,011	74,174					211,116
SW Landfill construction plan	Bond			3,000,000					3,000,000
Subtotal		2,193,969	272,615	3,274,174	-	-	-	-	5,740,758
Parks & Recreation									
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
Ottawa Sand Acquisition	2081	5,674,000							5,674,000
Grand River Greenway Phase 2	2081	3,237,500							3,237,500
Grand River Paving Reconstruction	2081	150,000							150,000
Riverside Paving Reconstruction	2081	171,000							171,000
Bend Area Connector West (55 acres)	2081	380,000							380,000
Bend Expansion (GR Gravel)	2081			395,000					395,000
UMNA 84th Ave Restroom	2081			175,000					175,000
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
Riverside Renovations	2081				64,000				64,000
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
Kirk Park Dune Stairs and Overlook	2081							140,000	140,000
Grose Park Playground Renovation	2081							107,000	107,000
Subtotal		15,550,188	-	1,150,000	4,063,500	3,462,500	339,000	247,000	24,812,188
Grand Total		33,732,092	13,384,215	8,674,249	7,055,427	3,850,177	2,607,926	928,683	70,232,769

**County of Ottawa
Capital Improvement Plan Fiscal
Years 2020-2024**

Project Description	Funding Source	Current Approved	2020	2021	2022	2023	2024	2025 & Beyond	Estimated Cost
Summary of Funding Source:									
MDOT Grant Spoonville II		1,446,005	101,607						1,547,612
Donations for Spoonville II		347,316	110,997						458,313
(4020) Capital Project Fund Planning Spoonville II		323,717							323,717
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		931	6,011	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	-	130,025	98,677	98,677	133,926	681,683	1,507,205
(6360) Innovation and Technology Fund		6,110,338	-	-	-	-	-	-	6,110,338
(6641) Equipment Pool Fund		1,300,000	-	-	-	-	-	-	1,300,000
(6550) Telecommunications Fund		1,000,000	-	-	660,000	-	-	-	1,660,000
(2081) Parks & Recreation Fund		15,550,188	-	1,150,000	4,063,500	3,462,500	339,000	247,000	24,812,188
(4020) Capital Project Fund I/T		999,372	280,000	506,850	-	-	-	-	1,786,222
(4020) Capital Project Fund Facilities		3,945,508	2,387,100	3,567,600	1,935,000	289,000	2,135,000	-	14,259,208
(4020) Capital Project Fund Planning		-	-	200,000	-	-	-	-	200,000
Family Court - Building Authority		130,000	10,000,000						10,130,000
SW Landfill - Bond issue		-	-	3,000,000	-	-	-	-	3,000,000
(OCIA) Insurance Authority		2,138,500	444,500	45,600	298,250	-	-	-	2,926,850
Total Funding		33,732,092	13,384,215	8,674,249	7,055,427	3,850,177	2,607,926	928,683	70,232,769
Cost to 4020		5,322,597	2,667,100	4,274,450	1,935,000	289,000	2,135,000	-	16,623,147