

Ottawa County West Olive, Michigan Adopted 2023 Budget



Photo Credit: Joe Zywicki



Ottawa County Board of Commissioners

I. Back Row (Left to Right): Doug R. Zylstra - District 3; Joseph S. Baumann - District 2 ;
Allen Dannenberg - District 4; Randall J. Meppelink - District 5 Francisco C. Garcia - District
1; Kyle J. Terpstra - District 6; Matthew R. Fenske - District 11

Front Row (Left to Right): Philip D. Kuyers - District 9; Roger A. Bergman - District 10;
Gregory J. DeJong - District 8; James H. Holtvluwer - District 7



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ottawa County
Michigan**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

TABLE OF CONTENTS

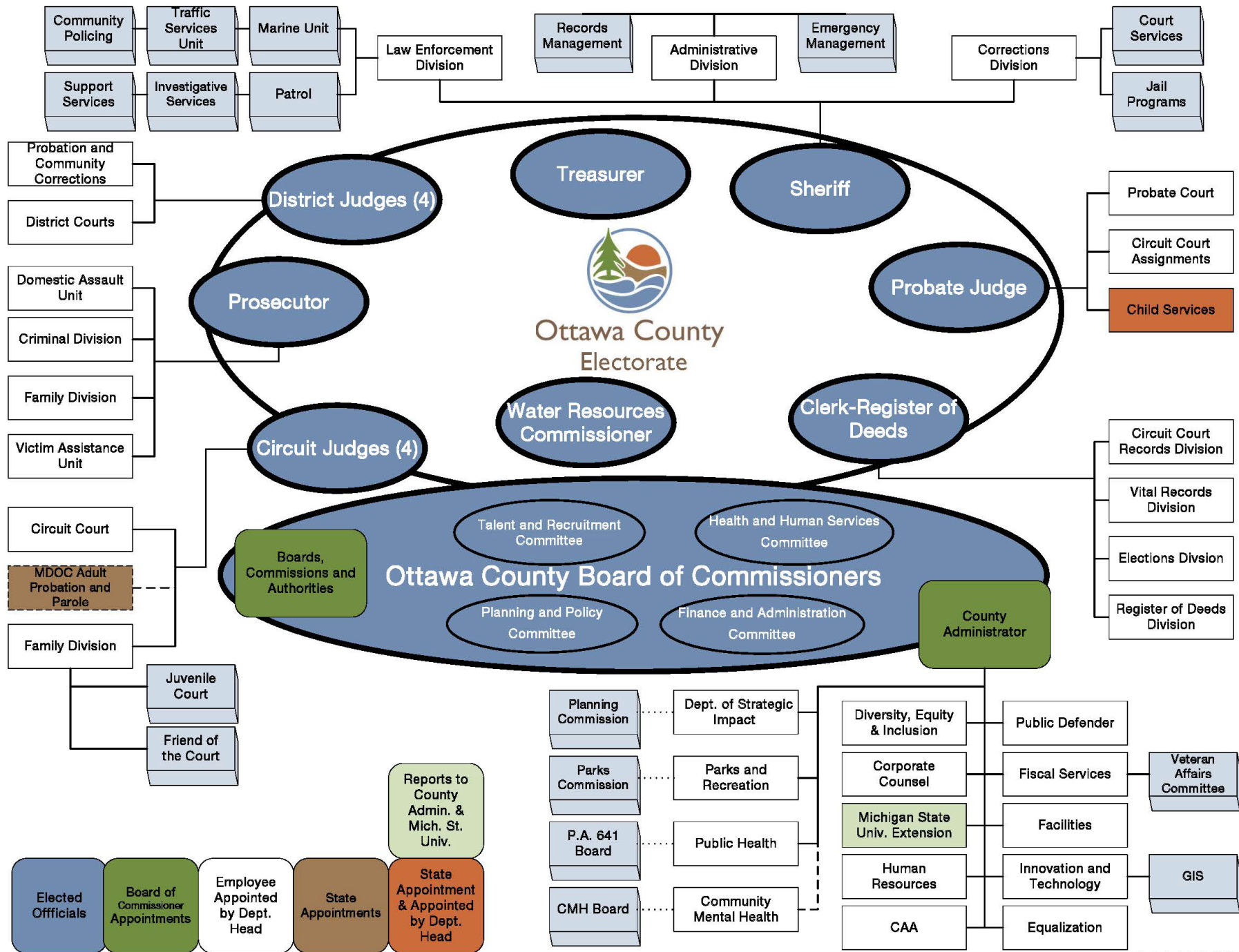
<u>INTRODUCTORY SECTION</u>	<u>Page Number</u>
Distinguished Budget Presentation Award.....	3
Organizational Chart.....	7
<u>BUDGET MESSAGE</u>	
Letter of Transmittal.....	8
<u>SUMMARY INFORMATION</u>	
County Profile.....	14
County Strategic Plan.....	20
Budget Overview.....	35
Budget Summary.....	39
Revenues by Source.....	41
Expenditures by Source.....	46
<u>BUDGET BY FUND</u>	
<u>General Fund (Fund 1010)</u>	51
<u>Special Revenue Funds</u>	
General Fund: Board Initiatives - Fund 1070.....	53
General Fund: Cell Towers - Fund 1060.....	54
General Fund: DB/DC - Fund 2970.....	55
General Fund: Infrastructure – Fund 2444.....	56
General Fund: Solid Waste Clean-Up – Fund 2271.....	57
General Fund: Stabilization – Fund 2570.....	58
Child Care - Fund 2920.....	59
Concealed Pistol Licenses – Fund 2631.....	61
Department of Health and Human Services – Fund 2901.....	62
Farmland Preservation – Fund 2340.....	63
Federal Forfeiture – Fund 2620.....	64
Friend of the Court – Fund 2160.....	65
Health – Fund 2210.....	67
Homestead Property Tax – Fund 2550.....	76
Landfill Tipping Fees – Fund 2272.....	77
Mental Health – Fund 2220.....	79
Mental Health: Millage – Fund 2221.....	82
Mental Health: Substance Use Disorder – Fund 2225.....	84
Other Governmental Grants – Fund 2180.....	86
Parks & Recreation – Fund 2081.....	88
Public Defender’s Office – Fund 2600.....	90
Register of Deeds Technology – Fund 2560.....	93
Sheriff Grants & Contracts – Fund 2630.....	94
<u>Debt Service Funds</u>	
Debt Service – Fund 3010.....	96
OCBA Debt Service – Fund 3690.....	97
<u>Capital Improvement Fund</u>	
Capital Improvement - Fund 4020, 4080, 4690.....	98

TABLE OF CONTENTS, continued

<u>BUDGET BY DEPARTMENT</u>	<u>Page Number</u>
<u>General Fund (1010) – in alphabetical order</u>	100
Administrator’s Office	101
Canvassing Board	103
Central Dispatch	104
Circuit Court Adult Probation	105
Circuit Court Trial Division	106
Circuit Court Family Counseling	108
Commissioners	109
Contingency	110
Corporate Counsel	111
County Clerk	112
Crime Victim’s Rights	114
District Court	116
District Court Community Corrections	119
Diversity, Equity & Inclusion	121
Drain Assessments	123
Elections	124
Emergency Management	126
Equalization	128
Blendon Township Assessing – Equalization	130
Coopersville Assessing – Equalization	131
Crockery Township Assessing – Equalization	132
Grand Haven Assessing – Equalization	133
Hudsonville Assessing – Equalization	134
Facilities	135
Fiscal Services	137
Geographic Information Systems	140
Human Resources	142
Innovation Initiatives	144
Insurance	145
Jury Board	146
Juvenile Services – Family Court	147
Legal Self Help Center	149
Medical Examiner	151
MSU Extension	152
Other Health & Welfare	154
Ottawa County Building Authority	155
Ottawa Soil/Water Conversation	156
Plat Board	157
Probate Court	158
Prosecuting Attorney	160
Public Defender	162
Reapportion/Tax Allocation	163
Register of Deeds	164
Road Commission	166
Sheriff	167

TABLE OF CONTENTS, concluded

<u>General Fund (1010) – in alphabetical order (continued)</u>	<u>Page Number</u>
Sheriff Jail.....	170
Sheriff Animal Control.....	172
Sheriff Haz-Mat Response Team.....	174
Sheriff CIT Grant.....	175
Sheriff Marine Safety.....	176
Sheriff Road Patrol.....	178
Sheriff Training.....	179
Sheriff WEMET.....	180
Strategic Impact.....	181
Ground Water Grant - Strategic Impact.....	183
Strategic Initiatives.....	184
Substance Abuse.....	185
Survey & Remonumentation.....	186
Tech Forum I/T.....	188
Treasurer.....	189
Veteran Affairs.....	191
Water Resources Commissioner.....	193
Transfers In/Transfers Out.....	195
<u>COUNTY DEBT</u>	
County Debt Information.....	197
Schedule of Debt Service Requirements.....	199
<u>CAPITAL PROJECTS</u>	
2023-2028 Capital Improvement Plan (schedule).....	201
2023 Capital Improvement (narrative).....	206
<u>APPENDIX</u>	
Resolution to approve 2023 Operating Budget.....	210
2023 Appropriation Act.....	213
History of Positions by Fund.....	216
2023 Personnel Requests.....	221
County of Ottawa Budget Related Financial Policies.....	223
Glossary of Budget and Finance Terms.....	251
Glossary of Acronyms.....	257



Revised: July 18, 2022



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/reclassified; 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

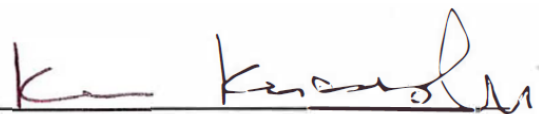
Ottawa County remains committed to achieving its Vision Statement of being the place where you belong. The 2023 Proposed Annual Budget represents a fiscally responsible spending plan that balances the Board’s direction of providing citizens and businesses exemplary levels of service at reasonable expense,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

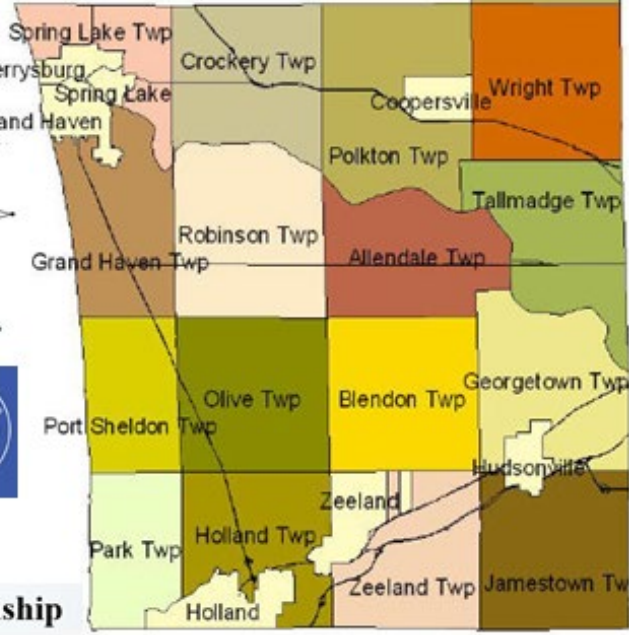
County Profile



Ottawa County
Where You Belong



Ottawa County



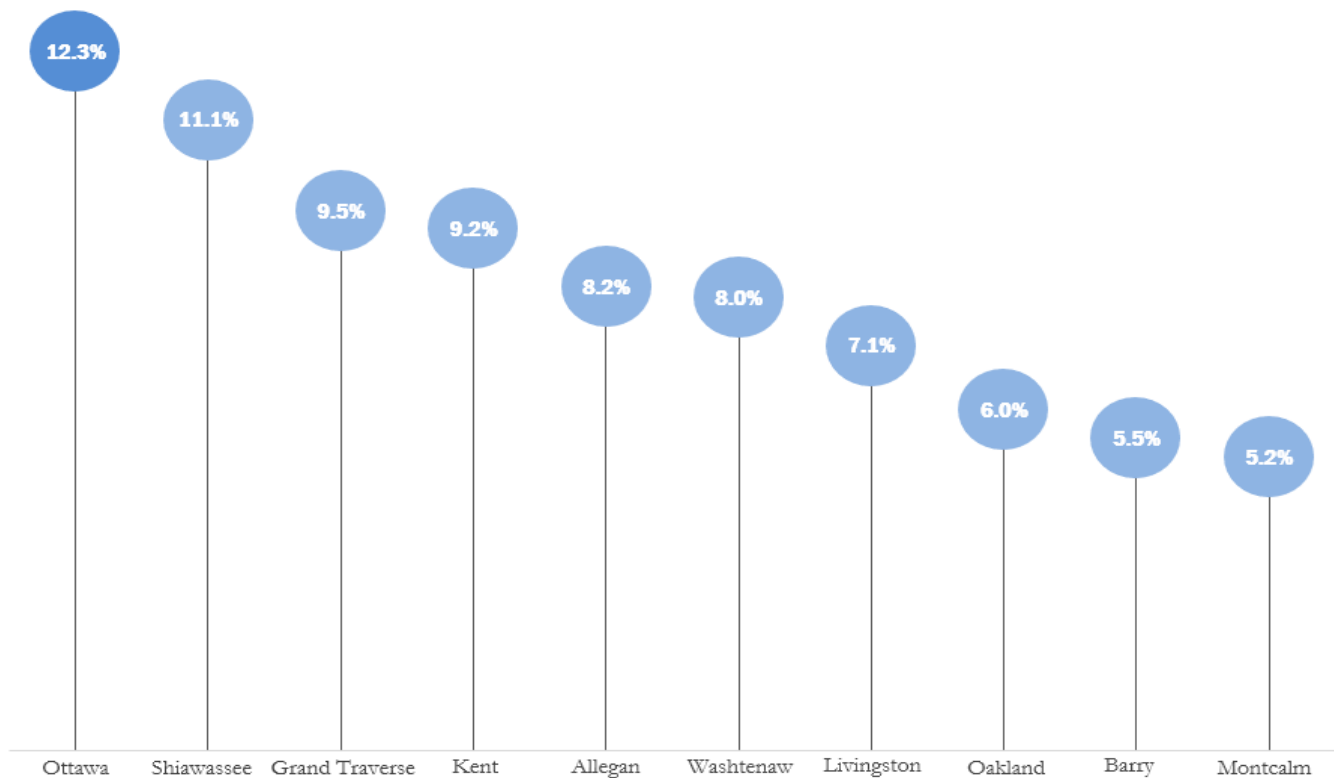
Port Sheldon Township



Tallmadge Charter Township



2010 - 2020 population growth rates for Michigan's 10 fastest growing counties



Recreation & Tourism

Ottawa County continuously strives towards being a destination to live, work, and play and features many forms of recreation. Ottawa County has 30 miles of Lake Michigan shoreline, with Holland named one of the Best Beach Towns to Live In in 2019. Ottawa County also has 36 miles of inland lake shorelines and 285 miles of tributaries. There are 40 County parks and natural areas with over 150 miles of trails and two State parks located in the County. Both state parks are located along the Lake Michigan shoreline and attract more visitors than any other parks in the State's system. Located on the western edge of Lake Macatawa, near the Holland State Park, the County's new Ottawa Beach Marina welcomes those traveling by water with nearly 30 transient slips.

Each year the County welcomes millions of visitors to its vacation playground. Ottawa County has many different local attractions to offer, not to mention all the other communities and events Ottawa County has to offer, including two nationally known festivals – Tulip Time in Holland and the Coast Guard festival in Grand Haven.



Education

Ottawa County has nine public school districts, six public school academies, 15 private schools within the Ottawa Area Intermediate School District (OAISD) jurisdiction. In addition, the OAISD operated a career and technical center for secondary students, a special education center, an alternative high school and, in cooperation with Grand Rapids Community College, an adult technical training center. The four-year high school graduation rate in the county measured 91.8% for 2020-2021 compared to the state average of 80.5%.

There are two institutions of higher education based in Ottawa County: Grand Valley State University (GVSU) and Hope College. GVSU is the third largest employer in the County. There are four other institutions of higher education that have satellite campuses in the County: Baker College, Davenport University, Grand Rapids Community College, and Muskegon Community College.



Industrial

Durable goods manufacturing is one of the three sectors that comprise the economic base in Ottawa County. There are 400+ manufacturing companies in electronics, furniture, machinery metal, and transportation. The size of firms ranges from one & two-person shops to nationally known Fortune 500 corporations. The primary employer in Ottawa County is Manufacturing with a 2020 total gross regional product of \$5.9 billion. This is 43% of the Gross Regional Product (GRP). Manufacturing jobs in Ottawa county pay 28% higher wages than the average job, which helps decrease the unemployment rate, but also increase the Ottawa County economy.

Agriculture & Food Processing

Agriculture is one of the three sectors that comprise the economic base in Ottawa County's economy. A total of 1,130 farms with 171,883 acres of land in Ottawa County are dedicated to agriculture. Notably, Ottawa County ranks third in the State (among 83 counties) in the market value of all agricultural products sold. The County leads all other Michigan counties in the production of turkeys, nursery and floriculture crops, and blueberries.

There are 60+ food and beverage manufacturing establishments in Ottawa County. The largest Ottawa County food processors by total employment are Tyson Foods, Request Foods, Inc., and Boar's Head. There are also multiple world class food companies in Ottawa County including Leprino Foods, Continental Dairy Facilities, Fairlife, Kraft Heinz Company, and Kent Quality Foods.



Health Care

Ottawa County has gained national recognition among the healthiest in the State of Michigan since the Robert Wood Johnson Foundation began its annual “County Health Rankings” a decade ago. The study shows overall West Michigan residents have better access to quality programs that promote good health, are less likely to die before age 82, and are more likely to engage in healthy behaviors leading to lower obesity rates. Of the eleven years this study has been completed, Ottawa County has ranked as the healthiest in the state for six of these years and in the top five for five years.

Transportation

Ottawa County is accessed by several Interstate and State Highways, including I-96, I-196, US-31, M-45, M-6, M-104, and M-231. US-31, which parallels the Lake Michigan shoreline, and is a heavily traveled route, especially by tourists during the summer months.

Public transportation in Ottawa County includes the Macatawa Area Express (MAX) serving the Holland/Zeeland area and providing fixed-route bus and demand-response transit service to the City of Holland and Holland Charter Township and the City of Zeeland. Harbor Transit serves the City of Grand Haven, Grand Haven Township, Spring Lake Village, Spring Lake Township, and the City of Ferrysburg. Services provided by Harbor Transit include demand-response public bus transit, contractual services, and trolley transportation. There are also two nonprofit carriers, Pioneer Resources and Georgetown Seniors which provide services primarily to disabled citizens and the elderly.

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





Ottawa County

Where You Belong[®]

Strategic Plan and 2022- 2023 Business Plan

Process Summary

Ottawa County, the seventh-largest county in Michigan, is a beautiful community of 296,200 people located along the Lake Michigan shoreline. The government that serves the community is comprised of approximately 1,200 employees and elected officials with occupations as diverse as nursing, parks, corrections, administration, and law enforcement.

An 11-member Board of Commissioners, each elected to a two-year term, governs the County. The Board of Commissioners establishes the general direction of government and provides oversight of administrative functions of the County. The Board appoints a County Administrator who manages the budget, provides leadership and management of Board initiatives, and oversees general County operations. The remaining operations are managed by either elected officers (Clerk/Register of Deeds, Water Resources Commissioner, Prosecutor, Sheriff, and Treasurer), statutory boards (Community Mental Health), or the judiciary.

While the Board of Commissioners had conducted strategic planning activities in the past, the County had not had an active strategic plan, mission, or organizational values in place for several years, so in 2004 the Board began collecting information needed to develop a plan. This included the employee and resident surveys, a study of mandated services, employee input on the mission statement, evaluations of several departments, a wage and classification study, the United Way Community Needs Assessment, and definitions of the County's financing tools.

After collecting and considering this information, the Board met on March 23 and 24, 2006, to begin work on its strategic plan. That initial plan was adopted and implemented over the next two years. The Board now meets annually to review the strategic plan and develop an accompanying business plan comprised of objectives that serve as action steps toward achieving the strategic plan.

The Board of Commissioners met on June 24, 2022, to review the current Strategic plan and create the Business Plan for fiscal year 2023. This involved a review of the strengths, weaknesses, opportunities, and threats (SWOT) facing the County, a confirmation of major goals, and the development and ranking of objectives. After the Board established draft objectives, Administration assigned resources to each objective and developed outcome measures which will indicate success in completing the plan's goals. The results of the process follow.

Components

A *Vision* statement indicates how an organization views its ideal, or ultimate, goal. The Board of Commissioners has established the following vision statement:

Where you belong.

A *Mission* statement assists an organization in easily communicating to a variety of constituencies what it does, who it serves, and why it does so. The Board of Commissioners has established the following mission statement:

Ottawa County is committed to excellence and the delivery of cost-effective public services.

Goals focus the direction of an organization's work, under the guidance from the vision and mission statement. Goals are relatively static in nature and will not often change.

The four goals of the Board of Commissioners are:

1. To maintain and improve the strong financial position of the County.
2. To contribute to the long-term economic, social, and environmental health of the County.
3. To maintain and enhance communication with citizens, employees, and other stakeholders.
4. To continually improve the County's organization and services.

A formal statement of organizational values was developed to clearly identify not only the principles upon which the organization is based, but the way in which it treats its employees and residents.

We recognize the importance of the *Democratic Process* in the accomplishment of our mission, and hold it as a basic value to respect the rule of the majority and the voted choices of the people; to support the decisions of duly elected officials; and to refrain from interference with the elective process.

We recognize the importance of the *Rule of Law* in the accomplishment of our mission and hold it as a basic value to work within, uphold, support and impartially enforce the law.

We recognize the importance of *Ethics* in the accomplishment of our mission and hold it as a basic value to always act truthfully, honestly, honorably and without deception; to seek no favor and to receive no extraordinary personal gain from the performance of our official duties.

We recognize the importance of *Service* to others over self in the accomplishment of our mission and hold it as a basic value to treat each resident as a customer; to do all we can, within the bounds of the County's laws, regulations, policies and budget, to meet requests for service.

We recognize the importance of *Employees* in the accomplishment of our mission and hold it as a basic value to treat each employee with professional respect, recognizing that each person using his or her trade or vocation makes a valuable contribution; to treat each employee impartially, fairly and consistently and to listen to the recommendations and concerns of each.

We recognize the importance of *Diversity, Equity and Inclusion* in the accomplishment of our mission and hold it as a basic value to proactively engage and understand a variety of perspectives across all human differences. We seek to ensure respectful treatment and fair access to opportunities and resources so all may thrive and achieve their full potential. We believe every person's voice adds value and contributes to the wellbeing and stability of our growing community.

We recognize the importance of *Professionalism* in the accomplishment of our mission and hold it as a basic value that each employee will perform to the highest professional standards and to his or her highest personal capabilities.

We recognize the importance of *Stewardship* of public money in the accomplishment of our mission and hold it as a basic value to discharge our stewardship in a responsible, cost-effective manner, always remembering and respecting the source of the County's funding.

Business Plan 2022-2023

Objectives, Deliverables, Outputs, and Outcomes

While goals are relatively static in nature, the objectives that assist in accomplishing the goals are likely to change annually. Deliverables are items that give further meaning and substance to an objective. Outputs are specific items of action and outcome indicators are a measure of success, demonstrating the impact of actions conducted to achieve goals and objectives.

Assigned Resources and Deadlines

Once objectives, deliverables and outputs have been established, it is important to assign deadlines and resources to ensure that the plan activities are completed.

What do we want to do?

Goals

1. **To maintain and improve the strong financial position of the County**
2. **To contribute to the long-term economic, social, and environmental health of the County**
3. **To maintain and enhance communication with citizens, employees, and other stakeholders**
4. **To continually improve the County's organization and services**



Goal 1: To maintain and improve the strong financial position of the County

Objective 1: Maintain and improve current processes and implement new strategies to retain a balance budget.

Budget timeline is on pace to meet established deadlines.	<ul style="list-style-type: none"> Provide information to the Board necessary to make key decisions in order to adopt the budget by the end of September. Annually adopt the Capital Improvement Plan, identifying and prioritizing projects and the funding to pay for it. Annually review millage rates during the budget process. 	<ul style="list-style-type: none"> Administrator Facilities Fiscal Services 	9/30/2023
Adopt strategies to address remaining pension and retiree health liabilities.	<ul style="list-style-type: none"> Continuing to evaluate 	<ul style="list-style-type: none"> Administrator Fiscal Services Human Resources 	ongoing
Maintain zero percent health insurance increase	<ul style="list-style-type: none"> Identify strategies to contain the cost of health benefits, including health plan design, and bidding out our health plan to the market. 	<ul style="list-style-type: none"> Administrator Fiscal Services Human Resources 	ongoing
Identify financial threats and approve strategies to mitigate those threats.	<ul style="list-style-type: none"> Review department fees on a rotating 2-to-3-year schedule 	<ul style="list-style-type: none"> Administrator Fiscal Services 	ongoing
Maintain the health of the Insurance Authority while investing funds for projects that lower County liabilities.	<ul style="list-style-type: none"> OCIA balance at healthy levels Significant investment made to lower liability 	<ul style="list-style-type: none"> Administrator Fiscal Services 	ongoing

Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

Maintain legislative positions with associated talking points that can be used with legislators, the public and other stakeholders.	<ul style="list-style-type: none"> Continue quarterly GCSI reports at Board meetings 	<ul style="list-style-type: none"> Administrator 	ongoing
Coordinate legislative actions with our lobbyist and the Michigan Association of Counties (MAC).	<ul style="list-style-type: none"> Maintain communication with legislators, GCSI and MAC Legislation action plan and reporting are maintained monthly and reported to Planning and Policy Committee 	<ul style="list-style-type: none"> Administrator 	ongoing
Meet with legislators to continue and enhance relationships and County influence in State decisions.	<ul style="list-style-type: none"> Continue hosting biannual Legislative Forum 	<ul style="list-style-type: none"> Administrator 	ongoing

Objective 3: Maintain or improve bond credit ratings.

Maintain a balanced budget with pro-active strategies.	<ul style="list-style-type: none"> FY2024 Budget will be balanced in September 2023 	<ul style="list-style-type: none"> Administrator Fiscal Services 	9/30/2023
Sustain Aaa bond rating.	<ul style="list-style-type: none"> Present high-quality information to bond rating agencies Continue communication with bond rating agencies to maintain top ratings Financing for Family Justice Center was successful 	<ul style="list-style-type: none"> Administrator Fiscal Services 	ongoing

Goal 2: To contribute to long-term economic, social and environmental health of the County

Objective 1: Consider initiatives that contribute to the economic health and sustainability of the County and its residents.			
Collaborate with community partners to address the shortage of affordable workforce housing.	<ul style="list-style-type: none"> Continue with support of Housing Next in collaboration with County Housing Commission Evaluate using ARPA funds for affordable housing projects 	<ul style="list-style-type: none"> Administrator Dept. of Strategic Impact 	ongoing
Facilitate work with stakeholders to plan for completion of M-231.	<ul style="list-style-type: none"> Continue work on M-231 terminus point with one of two parcels purchased Discussion with MDOT continues 	<ul style="list-style-type: none"> Administrator Dept. of Strategic Impact 	ongoing
Maintain regular communication and the relationship with the Ottawa County Road Commission.	<ul style="list-style-type: none"> Continue scheduling quarterly meetings with OCRC 	<ul style="list-style-type: none"> Administrator Dept. of Strategic Impact 	ongoing
Continue work to facilitate and support a countywide approach and contribute to economic development in the County.	<ul style="list-style-type: none"> Continue full participation with Lakeshore Advantage Countywide public transportation continues to be studied Continue to improve countywide broadband access 	<ul style="list-style-type: none"> Administrator Dept. of Strategic Impact 	ongoing
Recognize and support the role of agriculture in our economy.	<ul style="list-style-type: none"> Continue with comprehensive farmland preservation strategy based on countywide survey 	<ul style="list-style-type: none"> Administrator Dept. of Strategic Impact 	ongoing

Goal 2: To contribute to long-term economic, social and environmental health of the County

Objective 2: Consider initiatives that contribute to the social health and sustainability of the County and its residents.

<p>Address current issues, including the opioid epidemic, suicide rates, and funding/provisions of mental health services.</p>	<ul style="list-style-type: none"> Continue to link mental health services to social, criminal justice, law enforcement and education systems through CCBHC award Evaluate best uses for opioid settlement funds 	<ul style="list-style-type: none"> Administrator Community Mental Health Courts Prosecutor's Office Public Health Sheriff's Office 	<p>ongoing</p>
<p>Provide for the public safety and health of residents in the County through the Department of Public Health and Community Mental Health.</p>	<ul style="list-style-type: none"> Ottawa remains 2nd healthiest county in the State Increasing demand for CMH services continues Expanding Crisis Intervention Team (CIT) to allow CMH/Sheriff's Office personnel to respond to mental health calls Continue to provide for public safety in the County through the work of the Sheriff, Prosecutor, and Courts Hire new health officer 	<ul style="list-style-type: none"> Community Mental Health Public Health Sheriff's Office 	<p>ongoing</p>
<p>Walk the talk of our vision "Where You Belong" by continuing the work of ensuring that the County is a welcoming place to support a globally diverse workforce in our community.</p>	<ul style="list-style-type: none"> Learning Community of Practice (LCoP) with local municipalities is completing final phase of internal surveys and beginning their action plans Diversity Forum is scheduled for October 27 Implementation of DE&I equity toolkits on hold due to staff shortage in DEI Dept Partnering with Family Justice Center and CMH/CIT program on accessibility and cultural sensitivity in service delivery 	<ul style="list-style-type: none"> Administrator DEI Office Dept. of Strategic Impact 	<p>ongoing</p>

Goal 2: To contribute to long-term economic, social and environmental health of the County

Objective 3: Consider initiatives that contribute to the environmental health and sustainability of the County and its residents.

Implement the Comprehensive Groundwater Management Strategies Plan.	<ul style="list-style-type: none"> Implementing state-funded groundwater monitoring network Collaborating with community stakeholders to enhance new development practices/ordinances and to embrace water conservation techniques Retain OC Groundwater Board. 	<ul style="list-style-type: none"> Dept. of Strategic Impact 	ongoing
Pursue deployment of coordinated countywide future land use vision.	<ul style="list-style-type: none"> Pursuing coordinated land-use growth strategy for County in collaboration with local units 	<ul style="list-style-type: none"> Dept. of Strategic Impact 	12/31/2022
Support the work of the Parks and Recreation Commission and the Parks Foundation.	<ul style="list-style-type: none"> Establishing partnerships with stakeholders to promote the Ottawa County Parks Developing comprehensive strategic planning process to update the Parks, Recreation, and Open Space Plan to prepare for 2026 millage renewal campaign Support the Parks Foundation campaign goals once established by feasibility study 	<ul style="list-style-type: none"> Parks and Recreation 	ongoing
Support the Agricultural Preservation Board by discussing options to more aggressively pursue farmland preservation.	<ul style="list-style-type: none"> Pursuing and implementing new pragmatic tools for farmland preservation 	<ul style="list-style-type: none"> Dept. of Strategic Impact 	ongoing

Goal 3: To maintain and enhance communication with citizens, employees, and other stakeholders

Objective 1: Regularly review and update communication strategies that guide the work of the County.

Provide regular updates to the Board regarding communication strategies.	<ul style="list-style-type: none"> Continue annual updates on GovDelivery and social media citizen communication metrics 	<ul style="list-style-type: none"> Administrator 	ongoing
Consider and evaluate new opportunities and methods of communications with stakeholders.	<ul style="list-style-type: none"> Commissioners continue to attend local meetings Continue bi-annual distribution of The Ottawa Way countywide newsletter 	<ul style="list-style-type: none"> Administrator 	ongoing

Objective 2: Maximize communication with citizens.

Provide education on County's role.	<ul style="list-style-type: none"> Supply talking points for Commissioners on various topics for use when interacting with the public and other stakeholders Continue to provide timely updates on key issues and projects with bi-weekly Administrator's Digest 	<ul style="list-style-type: none"> Administrator 	ongoing
Enhance engagement with citizens.	<ul style="list-style-type: none"> Continue application of GovDelivery through additional departmental topics Maintain exchange of information through Facebook, YouTube and Instagram 	<ul style="list-style-type: none"> Administrator 	ongoing
Continue to improve miOttawa.org	<ul style="list-style-type: none"> Continue seeking opportunities for virtual access Preserve public comment portal with biweekly report to commissioners 	<ul style="list-style-type: none"> Administrator 	ongoing
Strengthen trust in government.	<ul style="list-style-type: none"> Continue to stream and record Board of Commissioner, Finance & Administration, Planning & Policy, Health & Human Services and Talent & Recruitment meetings for public viewing Maintain and enhance elections transparency with programs such as Step into Elections and other communications 	<ul style="list-style-type: none"> Administrator Clerk's Office 	Ongoing

Goal 3: To maintain and enhance communication with citizens, employees, and other stakeholders

Objective 3: Continue to develop and implement methods of communicating with employees.

Continue to develop and use effective methods for communications with employees, including newsletters, employee portal, GovDelivery and all-staff emails.	<ul style="list-style-type: none"> Regular employee surveys will continue via emailed Qualtrics survey Continue support for departments to utilize SharePoint/Office 365 to continually share project activities and statuses 	<ul style="list-style-type: none"> Administrator Human Resources 	ongoing
Continue brown bag lunches and other information sessions.	<ul style="list-style-type: none"> Sustain in-person brown bag lunches at each campus Continue the Labor-Management Cooperation Committee 	<ul style="list-style-type: none"> Administrator 	ongoing

Objective 4: Evaluate communication with other key stakeholders.

Meet with community leaders on a regular basis, increasing the involvement of Commissioners within the community.	<ul style="list-style-type: none"> Continue with participation in chamber functions, LAUP, LEDA, Model Communities, Minority Business Awards, etc. 	<ul style="list-style-type: none"> Administrator DEI Office 	ongoing
Continue communications with local units of government.	<ul style="list-style-type: none"> Carry on use of GovDelivery to communicate with local units on key points and projects 	<ul style="list-style-type: none"> Administrator 	Ongoing

Goal 4: To continually improve the County's organization and services

Objective 1: Conduct activities and maintain systems to continually improve to gain efficiencies and improve effectiveness.			
Develop and incorporate systems of creativity (continuous improvement and innovation) for all employees.	<ul style="list-style-type: none"> Continue Kata and Design Thinking workshops for staff Sustain Creativity Playbook webpage as resource on Employee Portal 	<ul style="list-style-type: none"> Administrator 	ongoing
Explore possible uses of artificial intelligence (AI) in County operation and service provision.	<ul style="list-style-type: none"> Maintain lobby kiosk at Fillmore Administration Building and self-service kiosks at the Fillmore Clerk's Office Installing court kiosks at various locations throughout County IT has deployed the Microsoft AI Suite and is working with Chatbot and Natural Language processes 	<ul style="list-style-type: none"> Administrator Circuit Court Innovation and Technology 	ongoing
Objective 2: Continue to perform program evaluations and implement outcome-based performance measurement systems.			
Conduct organizational efficiency/structure reviews and program evaluations.	<ul style="list-style-type: none"> Continue program evaluation with internal departments, and external entities on a fee-for-service basis, to provide evaluations and recommendations for enhanced, cost-effective service delivery to citizens 	<ul style="list-style-type: none"> Dept. of Strategic Impact 	ongoing
Improve performance measurement systems and benchmarks relative to budgeted resources.	<ul style="list-style-type: none"> Review outcome-based updates from each department to include in Performance Outlines for use in the Budget Book 	<ul style="list-style-type: none"> Dept. of Strategic Impact 	ongoing
Maintain and improve dashboards and other reports to increase transparency and demonstrate outcomes.	<ul style="list-style-type: none"> Maintain performance dashboard by annually updating 19 datasets Continue to collect residential, commercial and construction activity from local units Maintain annual population estimates Maintain monthly unemployment statistics 	<ul style="list-style-type: none"> Dept. of Strategic Impact 	ongoing

Goal 4: To continually improve the County's organization and services

Objective 3: Maintain and expand investments in the human resources and talent of the organization.

<p>Develop approaches to attract and retain talent, including elements such as competitive wages, benefits packages, and flexible work environments.</p>	<ul style="list-style-type: none"> • Topyx will continue to be utilized for employee training • Continue to review wage and benefit levels to maximize attraction and retention of talent • Preserve employee tuition reimbursement • Identify succession planning method • Coordinate with OAISD to provide work-based learning positions 	<ul style="list-style-type: none"> • Administrator • Human Resources 	<p>ongoing</p>
<p>Continue to develop approaches to expand and retain a diverse workforce.</p>	<ul style="list-style-type: none"> • Continue to provide Cultural Intelligence training for staff 	<ul style="list-style-type: none"> • DEI Office • Human Resources 	<p>ongoing</p>

Objective 4: Examine opportunities for increased cooperation and collaboration with local government and other partners.

<p>Evaluate possibilities for service collaboration and make cost-effective services available to units of government.</p>	<ul style="list-style-type: none"> • Continue to extend land-use data and evaluation services to local units and non-profits • Assessing services will continue to be provided to 5 local units and offered to others • Continue to provide public safety services through 26 contracts with townships, cities, village and schools within Ottawa County. • Continue community-oriented policing through collaboration with local elected officials. 	<ul style="list-style-type: none"> • Administrator • Dept. of Strategic Impact • Equalization Department • Sheriff's Office 	<p>ongoing</p>
<p>Continue to improve culture of collaboration and teamwork among County departments/offices/agencies/courts.</p>	<ul style="list-style-type: none"> • Interdepartmental work team emphasis continues 	<ul style="list-style-type: none"> • Administrator 	<p>ongoing</p>

Budget Overview



Ottawa County
Where You Belong[®]

About the Budget

Defining the Budget

The development of the budget for Ottawa County is the annual financial plan. It defines what programs and services that the County is funding for the budget year beginning October 1. It determines what revenues are available to fund the various services and programs of the County as well as how the money will be spent. The consolidated budget is comprised of the annual budget for all operating funds and the budget for the debt and capital funds. The current fund structure is as follows: 1 General Operation fund (General Fund), 23 Special Revenue funds, 2 Debt Service funds and 3 Capital funds.

The County currently follows the modified accrual accounting basis to develop its annual budget. In this accounting method revenue is recorded in the year when it is earned and expenditures are recorded in the year when the goods are received or services are performed.

Components of the Budget

The development of the budget can be divided into three areas of focus – operations, internal transactions, and Fixed Asset & capital projects.

The operating budget expenditures are related to day to day activities of the County. It includes everything from employee salaries and benefits, contracted services, utilities, office and IT supplies and any other products or services needed to conduct business on a day to day basis.

Internal transactions constitute any service that is provided by one County department in support of any other County department such as IT, accounting, Human Resources, Facility management, and Risk Management. Funds that are transferred between funds are also included in the internal transaction classification.

The capital budget is either funded through the equipment pool fund, which is an internal service fund or the Capital Projects Fund (4020), which are projects that have a cost \$50,000 or great.

Factors that Impact the Budget

There are four major factors that influence decisions when developing the County's annual budget: 1.) inflation, 2) citizens demand for services, 3) statutory or regulatory changes, and 4) revenue growth

Inflation is defined as the rate at which the general level of prices for goods and services rises and the resulting decline in what can be purchased with the same amount of money from year to year. The Consumer Price Inflation (CPI) rate affects the County two-fold. The first is the negative effect that a rising CPI rate has on the operating costs that the County will incur during the year. This means that the County could pay an increase in the amount for the same goods and services than what it paid last year. The second main effect of a rising CPI on the County potentially could be a positive effect. With a rising CPI rate, the value of property also rises which means that the County will collect more from its taxes from the increase property value.

A second factor that has a direct impact on the budget development is the change in the demand for services. This level in services can be brought upon by a variety of factors, whether it being an expanding population in the area or in those that need certain services, and enhanced expectation for services. The demand for faster and more convenient access or delivery of services has continuously been changing and innovating and the County understands the requirement to meet these expectations.

A third factor that the County is constantly watching are the regulatory changes as well as any statutory mandates that may result in additional new services or programs or revisions on how services are to be provided, a change in current fee structures or changes in the amount of funding that programs and services are to received based on current changes in legislative funding.

Lastly, a fourth factor that directly impacts the budget is the rate of revenue growth. During the years that the County experiences a slowdown in revenue, adjustments to the budget must be made accordingly.

Legal Development of the Budget

The basis for the budget process is built around a framework of statutory deadlines established by the State of Michigan and are subject to the Uniform Budgeting and Accounting Act of the State of Michigan.

Legal requirements include:

- The budget must be balanced
- Information must be classified by fund and spending agency.
- All expenditures and sources of revenue must be displayed.
- Revenue and expenditure data must be shown for the prior year, current year and budget year.
- Beginning and ending fund balances must be reflected.
- Expenditures must be appropriated to provide legal spending authority.
- Prior to the budget adoption by the County Board of Commissioners, the total numbers of mills of ad valorem property taxes to be levied shall be set as cited in the “truth in budgeting act”
- A proposed budget must be submitted to the County Board of Commissioners with adequate time for review and adoption before commencement of the budget year.
- A notice must be published notifying the public that the budget is available for inspection and a public hearing to consider objections to the budget must be held by the County Board of Commissioners.

County of Ottawa 2023 Budget Calendar

February 15, 2022	Budget Calendar presented to the Finance Committee
February 22, 2022	Budget Calendar presented to the Board of Commissioners for approval
April 1, 2022	Departments/Agencies submit Capital Improvement Project requests
April 11, 2022	2023 Operating Budget Kick-off week
TBD	Board Strategic Planning Session
May 6, 2022	Departments/Agencies finalize 2023 Operating Budget Requests & 2023 New Personnel Request due
July 15, 2022	Fiscal Services and Administration budget review complete
July 25, 2022	Community Mental Health Board holds the Public Hearing and adopts the 2023 Community Mental Health Budget
August 3, 2022	Parks and Recreation Board reviews and adopts the 2023 Parks Budget
August 16, 2022	Planning and Policy Committee review the 2023 CIP
August 16, 2022	Finance Committee 1 st review of the 2023 County Budget; approve 2023 CIP; approve resolution for the distribution of Convention Facility Tax and sets the Public Hearing for the 2023 County Budget
August 23, 2022	Board sets the Public Hearing for the 2023 County Budget; Board of Commissioners approve the 2023 CIP and the resolution regarding the distribution of the Convention Facility Tax
September 6, 2022	Deadline for publication of the 2023 County Budget Public Hearing notice
September 13, 2022	Public Hearing for the 2023 County Budget
September 20, 2022	Finance Committee approve the 2023 County Budget
September 27, 2022	Board of Commissioners adopts the 2023 County Budget

Budget Summary



Ottawa County
Where You Belong

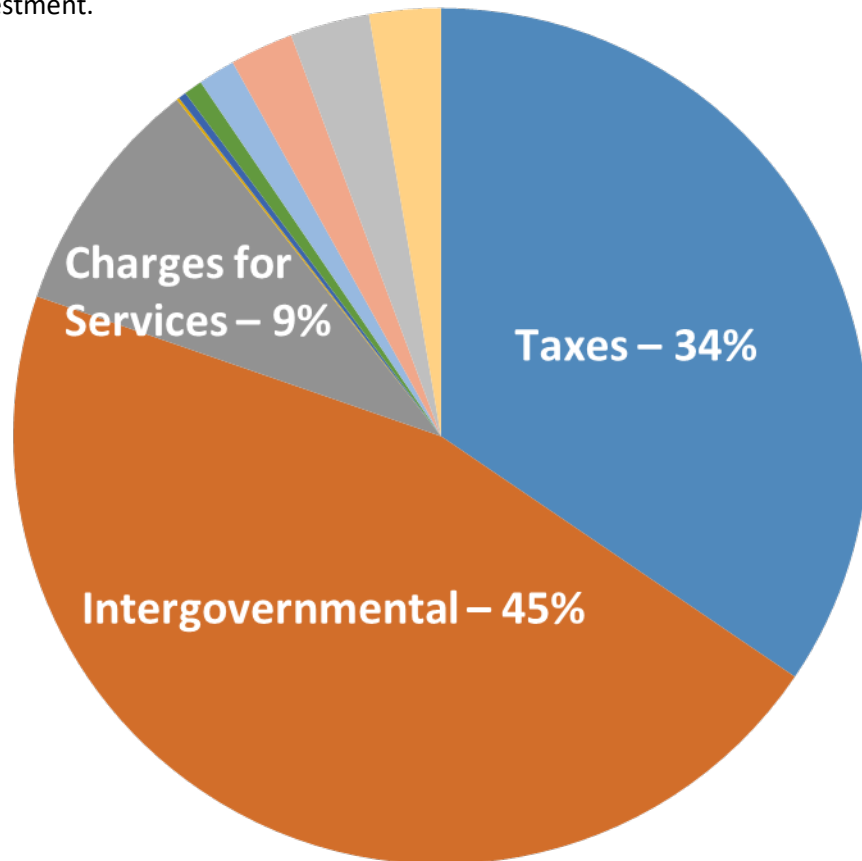
COUNTY OF OTTAWA
Summary of 2023 Budgeted and Estimated Fund Balance
Consolidated - All Budgeted Funds

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Total Primary Government
Revenues					
Taxes	66,050,870	12,972,356	-	-	79,023,226
Intergovernmental Revenue	12,342,135	87,253,105	70,000	4,519,300	104,184,540
Charges for Services	16,285,405	3,163,308	-	-	19,448,713
Fines & Forfeits	82,100	14,600	-	-	96,700
Interest on Investments	213,875	178,416	-	22,671	414,962
Rent	2,525,774	220,088	1,841,427	-	4,587,289
Licenses & Permits	372,191	1,119,870	-	-	1,492,061
Other Revenue	562,422	2,356,728	-	2,520,127	5,439,277
Operating Transfers In	6,216,418	15,754,715	5,535,656	4,535,451	32,042,240
Total Revenue	104,651,190	123,033,185	7,447,083	11,597,549	246,729,007
Expenditures					
Legislative	720,866	-	-	-	720,866
Judicial	15,580,602	11,071,031	-	-	26,651,633
General Government	25,225,753	4,877,031	-	-	30,102,784
Public Safety	36,645,554	10,918,071	-	-	47,563,625
Public Works	7,271,842	4,366,695	-	-	11,638,537
Health and Welfare	1,326,673	89,555,787	-	-	90,882,460
Culture & Recreation	-	7,012,269	-	-	7,012,269
Community & Economic Development	1,677,075	703,717	-	-	2,380,792
Other Government Functions	1,067,726	-	-	-	1,067,726
Capital Projects	-	-	-	13,216,731	13,216,731
Debt Service	-	-	7,447,083	-	7,447,083
Operating Transfers Out	16,344,803	-	-	-	16,344,803
Total Appropriations	105,860,893	128,504,603	7,447,083	13,216,731	255,029,309
Revenues Over (Under) Expenditures	(1,209,703)	(5,471,417)	-	(1,619,182)	(8,300,302)
Fund Balance (Usage)/Contribution					
Projected Fund Balance, Beginning of Year	22,055,775	22,501,470	-	5,623,978	50,181,223
Projected Fund Balance, End of Year	20,846,072	17,030,054	-	4,004,796	41,880,922

Revenue and Expenditure by Category

REVENUES

Revenues is the money that is received by the County mainly from external sources to fund the County's various programs and initiatives. Some examples of revenues include property taxes, federal and state funding, federal and state grants, licenses and permits, fines and forfeits, charges for services, rent, and interest on investment.



Property Taxes

Property Taxes is the second largest source of revenue for the County and the main source of revenue for the General Fund. Property taxes are calculated based on the estimated value of the various parcels of residential, commercial, and agricultural property located within the County. There are three elements used in calculating the dollar amount of property tax assessed: 1) the market value of the property, 2) the assessment rate, and 3) the officially adopted tax levy rate.

Property Taxes are levied against the assessed taxable valuation of real and personal property in the County. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. The estimated 2022 tax levy is broken down as follows: General Operations 3.9000 mills, Parks & Recreation 0.3163 mills, E-911 0.4195 mills, Road Commission 0.4767 mills and Community Mental Health 0.2859 mills. The 10-year history of the Property Tax Levy for the County is summarized on the next page:

Tax Levy History

Levy Year	County Operation	E-911	Parks	Road Commission	CMH	Total
2007	3.6000	0.4407	0.3165			4.3572
2008	3.6000	0.4407	0.3165			4.3572
2009	3.6000	0.4407	0.3165			4.3572
2010	3.6000	0.4400	0.3165			4.3565
2011	3.6000	0.4400	0.3165			4.3565
2012	3.6000	0.4400	0.3165			4.3565
2013	3.6000	0.4400	0.3165			4.3565
2014	3.6000	0.4400	0.3165			4.3565
2015	3.6000	0.4400	0.3165			4.3565
2016	3.6000	0.4377	0.3148	0.4974	0.2984	5.1483
2017	3.6000	0.4346	0.3277	0.4939	0.2963	5.1525
2018	3.6000	0.4346	0.3277	0.4939	0.2963	5.1525
2019	3.9000	0.4325	0.3261	0.4915	0.2948	5.4449
2020	3.9000	0.4288	0.3233	0.4873	0.2923	5.4317
2021	3.9000	0.4243	0.3199	0.4822	0.2892	5.4156
2022	3.9000	0.4195	0.3163	0.4767	0.2859	5.3984

In addition to the operating levy, in 2009 Ottawa County residents renewed the 20-year millage at the rate of .4400 mill to fund the equipment lease obligation and the cost of operating the E-911 Central Dispatch system. In March of 2016, the Park levy was renewed for 10 years by the voters. The County residents also voted for in 2014 the addition of a .5000 mill to fund the operations of the Road Commission as well as in March of 2016 a tax levy of .3000 mills to fund waterfall operations for CMH. The property tax levies conform to the Headlee constitutional tax limitation amendment as well as P.A. 5 of 1982, Truth in Taxation requirements.

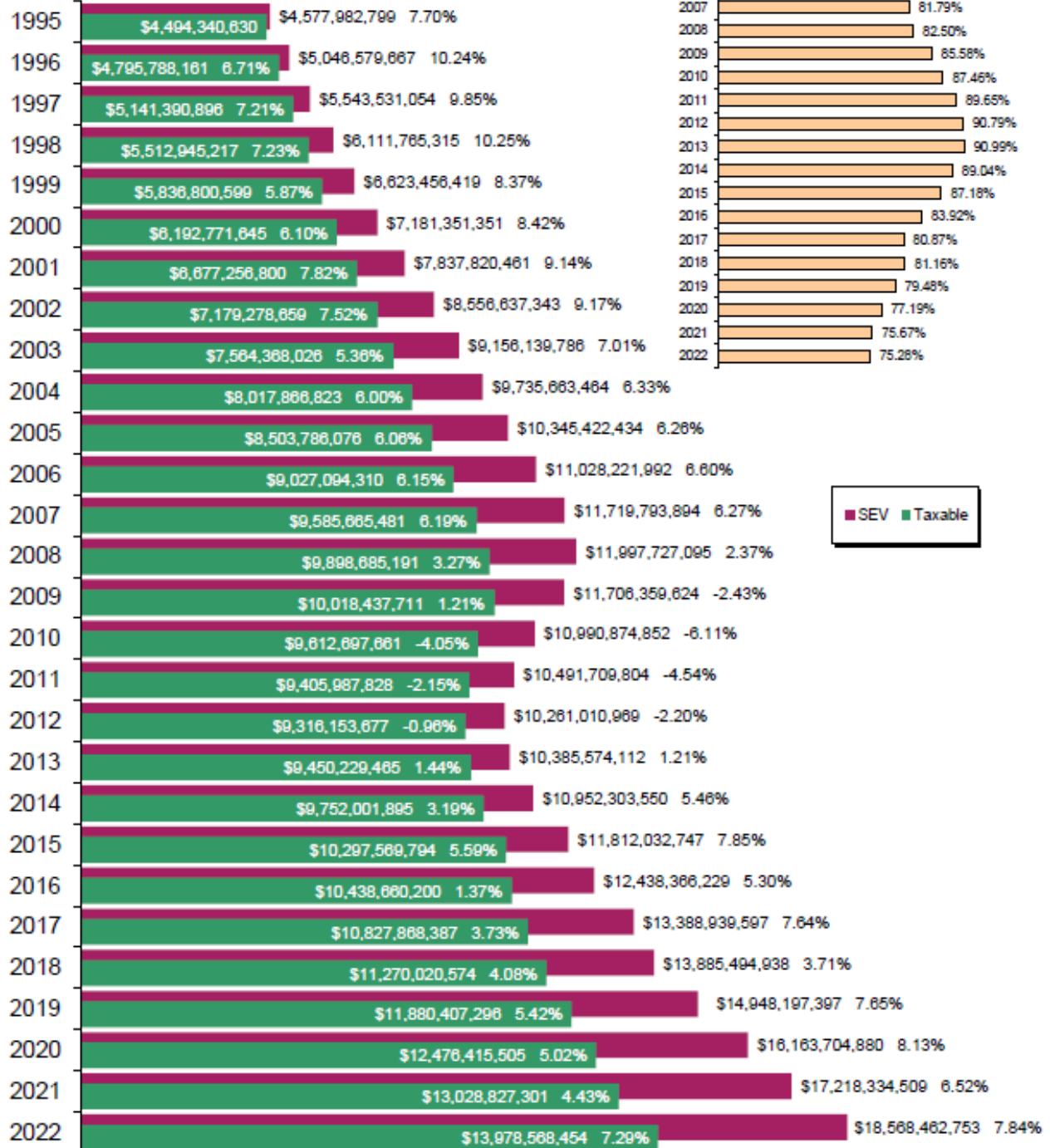
Proposal A of 1994 limits the increase in taxable value of property to the lower of the consumer price index or 5%. As shown in the chart on the next page, this equates to approximately a \$3.7 billion in decreased taxable value for the County and a total of approximately \$10 million in lost tax revenue annually. This chart also illustrates the difference between the actual property values and the taxable property values.

Ottawa County County Equalized and Taxable Values By Year

Dollars as Equalized (County)

Percentages are percent change
from the previous year

Taxable Value as a Percent of Assessed Value
from 2007 to present



Intergovernmental Revenue

The County receives funding from various Federal, State, and Local agencies that is to be used to finance designated programs and services provided by various County departments. Intergovernmental revenue is approximately 45% of the total revenue received. This is mainly distributed within the Mental Health Fund (Community Mental Health), Health Fund (Public Health Department), Child Care Fund, Friend of the Court Fund & Sheriff Contracts Fund.

In the General Fund there are three main components of intergovernmental revenue:

1. State Court Distribution: This is a reimbursement for allowable costs of court operations and is based on the cost structure provided to the County by the State of Michigan.
2. Convention Facility Liquor Tax: Public Act 106 and 107 distributed this tax that is collected by the State. The County receives 1% of this distribution. The Public Act mandates that the County allocate 50% of this revenue for costs associated with substance abuse programs.
3. State County Incentive Program (CIP): This is a State appropriation to the County which is allocated as part of the State Revenue Sharing program and is distributed upon meeting information submission requirements set by the State. The County anticipates this revenue source to be steady over the next few years.

In the Special Revenue Funds intergovernmental revenue is mainly from the sources listed below:

1. Mental Health Fund Medicaid program and Mental Health Funds Grants.
2. Health Fund consists of a variety of Federal and State grants as well as State cost sharing.
3. Friend of the Court Fund receives revenue from the State for title IV-D child support enforcement, which is a Federal, State, and County cooperative effort to collect child support from parents that are legally obligated to pay.
4. Sheriff Grants and Contracts receives reimbursement from the local municipalities and schools for the cost of providing public safety services to these entities. This cost of service is based on the average for of a personnel and expenses related to each position
5. Child Care Fund revenue represents the State subsidy for net child care costs.
6. Public Defender's Office is funded approximately 2/3 by the State of Michigan for indigent defense in the County's court system.

Charges for Services

Many County departments charge a fee for various services that are offered to the citizens. Some of these fees are set by statutes, while others are established by County policy.

In the General Fund there are three main sources of revenue for charges for services

1. The revenue received by the various courts for fees assessed associated with criminal and civil cases. This revenue fluctuates based on case load as well as regulations on fee assessment.
2. Indirect Cost Allocation represents reimbursements from other departments in the County for indirect costs incurred by the County and is billed based on the annual cost allocation plan (CAP).
3. Register of Deeds collects fees for recording real property documents and transfer real estate tax fees.
4. The jail has fees that it charges for various items for and to inmates; SWAP, inmate housing, commissary, phone, and diverted felons.

In the Special Revenue Funds the charges for services are as follows

1. Parks and Recreation Fund included charges for reservations for the use of County park facilities and entrance fees to the County parks.
2. Health Fund charges represent fees collected from private insurance as well as fees collected from the clients for the services provided through its programs.
3. Landfill Tipping Fund are fees that represent the County's portion of the surcharge collected for landfills from local waste haulers companies.
4. In the Child Care Fund, fees are assessed to other County's that use the Ottawa County's services for juveniles such as programs and available placement within the County's facilities.

Licenses and Permits

This revenue is from the collection for various license and permits. These include dog licenses, food licenses, sewer permits, CPL license, and private water supply permits.

Interest on Investments

This is revenue received from the funds the County invests that are not currently committed or not currently needed for general operating costs. Allowable investments are regulated by State statutes. The County invests these funds to keep up with their commitment of being financially responsible.

Rent

Most of the rent revenue is related to the expenses incurred by the Facilities Maintenance department for the upkeep of County space. These expenses are billed back through rent and is allocated back to various departments based on the percentage (%) of space that is occupied. The Parks and Recreation Fund also receives some of its revenue from the rental of its facilities to the public.

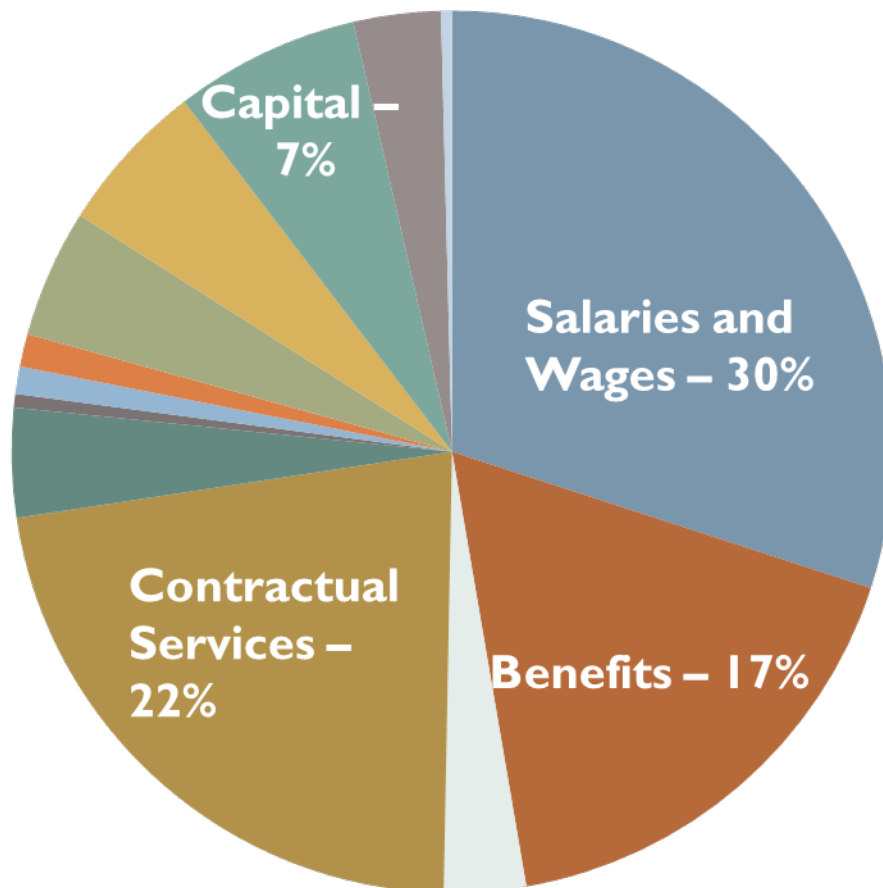
Other Revenue

This is to account for revenue that is received in by the County for such things as lease payments on the cell towers that the County owns, donations, or reimbursements to the County for costs that the County incurred.

EXPENDITURES

Expenditures are defined as the costs incurred by the County for goods received and services rendered to keep the County functioning at the level to meet citizens expectation while still remaining financially sound and responsible. Expenditures are broken down into three main categories: Operating, Debt and Capital. Operating expenditures include the following subcategories of Salaries & Wages, Benefits, Supplies, Contracted Services, Maintenance & Repair, Utilities, and Insurance.

The County continues to maintain a conservative approach to expenditures. However, in 2022 there is a preplanned use of fund balance in some of the funds that is needed to sustain the continued level of services within these funds and sustain the current level of operations. As per the Fund Balance policy the County continues to sustain a desirable fund balance level for emergency purposes.



Salaries & Wages and Benefits

This category of expenditures constitutes that greatest percentage of the total expenditures for the County as a whole. Increases for salaries were based on negotiated increases for the group of employees that are under contracts and as well as a 2% increase across the board for all the employees that are not under contracts. Benefits were budgeted on a 3% increase for health insurance and a 17 percent increase to the unfunded portion of the MERS Defined Benefit plan, which are the two largest benefited expense.

Supplies

The expenditures that are budgeted in this category are items that are necessary by the various departments to run their day-to-day operations. It includes general office supplies, printing supplies, various operating costs, and computer costs that are under \$5,000.

Contracted Services

These expenditures are related to contracts that the County has extended to various vendors to provide services throughout the County. The largest appropriations in contracted services are in the Mental Health Fund. These appropriations are related to the contracts for the services provided to the clients for programs that are administered by CMH. There is only a slight increase in these expenses and can be contributed to the normal annual increase in services provided.

Operating Expenses

The expenses that are designated under this classification do not fall into the supplies category, but are for items needed for a department to carry out day to day business. Expenses that may be classified here are fuel, conferences & travel, training costs, juror fees, membership and dues, licensing fees, and equipment rental.

Maintenance & Repair (included with operating expenses total)

This budget is for costs of maintenance and repairs for the County's buildings, vehicles, and equipment. Most of the costs related to the expenditures in this category are those that cannot be capitalized towards the building. It is the day-to-day costs of keeping the facilities and equipment up and running.

Utilities (included with operating expenses total)

This includes the costs for electricity, natural gas, water & sewer, and telephone. These costs are anticipated to hold steady through 2023.

Insurance (included with operating expenses total)

This expenditure is for the purchase of general liability, automobile, and property insurance. It also includes insurance that is purchased on behalf of personnel employed in law enforcement and the health care providers. This insurance protects the County from any potential liability and exposure that may incur stemming from the above-mentioned personnel. There was an increase in rates this year due to market conditions causing higher premiums.

Indirect Expense

This category was created to accurately track the expenses that are charged back to the departments associated with the Indirect Cost Allocation Plan and the I/T Cost Allocation Plan. These plans are developed by an outside firm and are based on actual costs of various internal departments. The increase that is budgeted is based on 2021 actuals and can be supported by the increase in operating costs by the internal departments allocated through the cost allocation plans.

Contribution to Component Units

This expense is related to the pass through of tax revenue that is collected by the County on behalf of Ottawa County Central Dispatch and Ottawa County Road Commission.

Capital Outlay

This outflow is directly associated with the costs of projects that are approved during the budget process by the Board of Commissioners as a part of the Capital Improvement Plan (CIP).

Debt Service

This is the cost to the County for its current payments of its outstanding debt. Debt Service payments are made from the Debt Service Fund. All money funding the Debt Service Fund is transferred to the Debt Service Fund from the fund that has been designated as the funding source.

FUND BALANCE

Budget Stabilization – the County will commit fund balance in the General Fund in an amount not to exceed the lesser of 1) 20% of the most recently adopted General Fund budget or 2) 20% of the average of the most recent five years of General Fund budgets, as amended. Uses of these funds include: cover a general fund deficit, when the County's annual audit reveals such a deficit, prevent a reduction in the level of public services or in the number of employees at any time in a fiscal year when the County's budgeted revenue is not being collected in an amount sufficient to cover budgeted expenditures, prevent a reduction in the level of public services or in the number of employees when in preparing the budget for the next fiscal year the County's estimated revenue does not appear sufficient to cover estimated expenses and cover expenses arising because of natural disaster, including a flood, fire, or tornado.

Budget By Fund



Ottawa County

Where You Belong

General Fund



Ottawa County

Where You Belong

General Fund (1010)

Budget Year Ending September 30, 2023

Financial Summary

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	91,347,110	96,512,328	98,749,422	104,651,190	8,138,862
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	83,386,282	97,706,929	111,160,340	105,860,893	8,153,964
Revenues Over (Under) Expenditures	7,960,828	(1,194,601)	(12,410,919)	(1,209,703)	
Fund Balance, Beginning of Year		34,466,694	34,466,694	22,055,775	
Projected Fund Balance, End of Year		33,272,093	22,055,775	20,846,072	
Estimated Underspend		973,787	8,143,616	1,000,000	
Planned/One Time		220,814	4,267,302	209,703	
Revenues Over (Under)		1,194,601	12,410,919	1,209,703	

Special Revenue Funds



Ottawa County
Where You Belong

General Fund – Board Initiatives (1070) Budget Year Ending September 30, 2023

Financial Summary

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	

Personnel

No personnel have been allocated to this fund.

General Fund – Cell Towers (1060) Budget Year Ending September 30, 2023

Financial Summary

This fund was established to account for cell tower activities. Rent in excess of expenses is committed to technology improvements.

	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	

Personnel

No personnel have been allocated to this fund.

General Fund - DB/DC Fund (2970) Budget Year Ending September 30, 2023

Financial Summary

This fund is used to account for the .3 operating mills the Board of Commissioner's committed to paying down the defined benefit unfunded pension liability. The activity is budgeted separately, but in the comprehensive annual financial report consolidated with the General Fund.

	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		<u>1,536,233</u>	<u>1,536,233</u>	342,991	
Projected Fund Balance, End of Year		<u>342,991</u>	<u>342,991</u>	366,555	

Personnel

No personnel have been allocated to this fund.

General Fund - Infrastructure (2444) Budget Year Ending September 30, 2023

Financial Summary

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	

Personnel

No personnel have been allocated to this fund.

General Fund - Solid Waste Clean-Up (2271)
Budget Year Ending September 30, 2023

Financial Summary

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	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	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>	

Personnel

No personnel have been allocated to this fund.

General Fund - Stabilization (2570) Budget Year Ending September 30, 2023

Financial Summary

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	

Personnel

No personnel allocated to this fund.

Child Care - Circuit Court (2920)

Budget Year Ending September 30, 2023

Financial Summary

This fund is used to account for foster childcare 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.

	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>	

Child Care - Circuit Court (2920), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Administrative Aide	1.00	1.00	1.00
Assistant Director of Juvenile Services	1.85	1.85	1.85
Assistant Juvenile Register	1.00	-	-
Assistant Superintendent of Dention	1.00	1.00	1.00
Circuit Court Administrator	0.34	0.34	0.34
Court Officer	8.00	8.00	8.00
Director of Juvenile Services	0.85	0.85	0.85
Group Leader	6.00	6.00	6.00
In Home Care Mgr - Program Analyst	1.00	-	-
In-Home Care Manager-Community Probation	1.00	1.00	1.00
Juvenile Court Clerk II	1.00	-	-
Senior Court Officer	2.00	1.00	1.00
Shift Supervisor	5.75	6.00	6.00
Superintendent of Detention	1.00	1.00	1.00
Treatment Services Manager	-	1.00	1.00
Treatment Services Supervisor	1.00	1.00	1.00
Treatment Specialist	5.00	5.00	5.00
Youth Specialist	19.65	19.65	19.65
Total for Fund	57.44	54.69	54.69

Concealed Pistol Licenses (2631)

Budget Year Ending September 30, 2023

Financial Summary

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.

	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)
Licenses & Permits	81,370	100,000	100,000	75,000	(25,000)
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	-	-	-	-
Indirect Expense	9,513	10,022	10,022	13,818	3,796
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>	

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Clerk/Register Technician	1.00	1.00	1.00
Total for Fund	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Department of Health & Human Services (2901)

Budget Year Ending September 30, 2023

Financial Summary

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.

	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	44,100	61,040	61,040	61,440	400
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	42,466	61,040	61,040	61,440	400
Revenues Over (Under) Expenditures	1,634	-	-	-	
Fund Balance, Beginning of Year		1,634	1,634	1,634	
Projected Fund Balance, End of Year		1,634	1,634	1,634	

Personnel

No personnel have been allocated to this fund.

Farmland Preservation (2340)

Budget Year Ending September 30, 2023

Financial Summary

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 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted 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	925,389	328,884	328,884	687,567	358,683
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	914,082	328,884	328,884	687,567	358,683
Revenues Over (Under) Expenditures	11,307	-	-	-	-
Fund Balance, Beginning of Year		13,389	13,389	13,389	
Projected Fund Balance, End of Year		13,389	13,389	13,389	

Personnel

No personnel have been allocated to this fund.

Federal Forfeiture (2620)
Budget Year Ending September 30, 2023

Financial Summary

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	

Personnel

No personnel have been allocated to this fund.

Friend of the Court (2160)

Budget Year Ending September 30, 2023

Mission Statement

The Friend of the Court provides paternity establishment, child support, parenting time and custody establishment, enforcement and monitoring for children and parents/custodians who have domestic relations cases filed with the 20th Circuit Court to ensure that children receive care, have opportunities to develop relationships with both parents, and to make families self-sustaining.

Department Description

The Friend of the Court has four broad statutory duties: 1) to establish paternity and support in cases where parents are unmarried and an application for IV-D services has been requested; 2) to investigate, report and make recommendations to the 20th Circuit regarding child custody, parenting time and child support issues; 3) to monitor and manage collections and disbursement of payments by the Michigan State Disbursement Unit (MiSDU); 4) to enforce child custody, parenting time and child support orders entered by the court.

Financial Summary

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.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted 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)
Operating Transfers In	1,333,444	1,387,366	1,458,414	1,578,775	191,409
Total Revenues	5,073,067	5,367,426	5,545,046	5,618,403	250,977
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
Total Expenditures	5,071,073	5,367,426	5,545,046	5,618,403	250,977
Revenues Over (Under) Expenditures	1,995	-	-	-	
Fund Balance, Beginning of Year		1,995	1,995	1,995	
Projected Fund Balance, End of Year		1,995	1,995	1,995	

Friend of the Court (2160), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Account Specialist	4.00	3.00	3.00
Assistant FOC - Field Services	1.00	1.00	1.00
Assistant FOC - Operations	1.00	1.00	1.00
Attorney/Referee	2.75	3.00	3.50
FOC Clerk I	4.00	4.00	4.00
FOC Clerk II	4.00	4.00	3.00
FOC Data Processing Specialist	3.00	4.00	3.00
FOC Family Services Coord/Custody Investigator	4.00	4.00	4.00
FOC Investigators	15.00	15.00	15.00
FOC Operations Specialist	-	-	2.00
FOC Tech Specialist	-	1.00	1.00
FOC Analyst/Operations Cord	1.00	-	-
Friend of the Court	1.00	1.00	1.00
Road Patrol Deputy	2.00	2.00	2.00
Total for fund	42.75	43.00	43.50

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social, and environmental health of the County

Court Goal 1: Ensure that support is provided for the care and maintenance of children

Objective 1) Establish paternity and support in initial orders

Objective 2) Enforce orders of support and manage the collection and disbursement of payments

Court Goal 2: Ensure children have opportunities to develop relationships with both parents when appropriate

Objective 1) Conduct parenting time and custody assessments

Objective 2) Enforce orders regarding parenting time and custody

Court Goal 3: Strive to make families self-sustaining

Objective 1) Effectively utilize enforcement tools including civil warrants and felony non-support charges

Objective 2) Comply with all state and federal regulations regarding child support, parenting time and custody

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Court Goal 1: Ensure that support is provided for the care and maintenance of children			
Current child support collections rate	79%	80%	80%
Court Goal 2: Ensure children have opportunities to develop relationships with both parents when appropriate			
Percentage of parenting time complaints that are investigated	100%	100%	100%
Court Goal 3: Strive to make families self-sustaining			
Paternity establishment rate	99%	99%	99%

Health (2210)

Budget Year Ending September 30, 2023

Financial Summary

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>	

Health (2210), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Account Clerk	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Business Analyst	1.00	1.00	1.00
Clinic Health Manager	1.00	1.00	1.00
Clinic Support	0.00	3.00	4.00
Clinic Support	8.00	8.00	7.00
Community Health Clerk	1.00	1.00	1.00
Community Health Nurse	5.10	7.20	9.10
Community Health Nurse	11.43	11.20	11.40
Community Health Worker	10.00	10.00	8.00
Community Services Manager	1.00	1.00	1.00
CSHCS Clerk	1.00	1.00	1.00
CSHCS Representative	1.00	1.00	1.00
CSHCS/HV Clerk	0.50	0.80	1.00
Custodian	0.10	0.10	0.10
Dental Assistant Clinic Manager	0.80	0.80	0.80
Dental Hygienist Manager	0.80	0.80	0.80
Deputy Health Administrator	1.00	1.00	1.00
EH Clerk	1.80	1.80	1.80
EH Manager	0.90	0.90	0.90
EH Specialist	3.80	5.80	6.80
EH Supervisor - Environmental Sustainability	1.00	1.00	1.00
EH Team Supervisor	1.00	1.00	1.00
EH Technical Support Clerk	1.00	1.00	1.00
EH Technician	3.00	4.00	4.00
Epidemiologist	0.00	1.00	1.00
Epidemiologist	2.00	3.00	3.00
Health Administrative Specialist	0.20	0.20	0.20
Health Educator	0.00	7.66	7.80
Health Educator	2.65	1.79	2.46
Health Promotion Clerk	0.60	1.00	1.00
Health Promotion Manager	1.00	1.00	1.00
Health Promotion Team Supervisor	1.00	1.00	1.00
Health Technician	0.00	1.00	1.00
Health Technician	2.80	2.80	2.80
Hearing & Vision Tech	4.60	4.60	5.00
Maternal and Infant Health Clerk	1.00	1.00	1.00
Medical Director	1.00	1.00	1.00
Nurse Practioner Supervisor	-	-	1.00
Nurse Practitioner	1.30	1.30	1.30
Nurse Supervisor	1.00	1.00	1.00
Nutritionist	0.50	0.50	0.50
Office Supervisor/Clinical Support	1.00	1.00	1.00
Oral Health Team Supervisor	1.00	1.00	1.00
Public Health Communications Specialist	1.00	2.00	2.00
Public Health Finance Manager	0.00	1.00	1.00
Public Health Officer	1.00	1.00	1.00
Public Health Preparedness Coordinator	1.00	1.00	1.00
Public Health Social Worker	2.00	2.00	2.00
Public Health Team Supervisor	5.00	6.00	5.00
Senior Environmental Health Specialist	8.00	8.00	8.00
Senior Epidemiologist	1.00	1.00	1.00
Total for Fund	98.88	120.25	122.76

Health (2210), Continued

Mission Statement – Clinical Services

Clinic Health will provide family planning, communicable disease and immunization services to the under-served or at-risk populations to prevent the occurrence and spread of communicable disease, improve access to health and reduce unplanned pregnancy within Ottawa County.

Department Description – Clinical Services

Clinic services are provided in clinics, homes, schools, and community facilities. Programs provided include the following: Family Planning Program (medical exams, pregnancy testing/counseling, prescription birth control, and education); Sexually Transmitted Infection (STI) Clinics (confidential testing, treatment and education on STDs and anonymous counseling and testing for HIV/AIDS); Communicable Disease including Tuberculosis (investigation and follow-up); and Immunization Services (vaccine administration, monitoring, distribution, and Travel Clinic).

Primary Goals and Objectives – Clinical Services

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Increase access to reproductive healthcare for family planning/STI services

- Objective 1)* Conduct reproductive physical health exams
- Objective 2)* Provide family planning counseling, education and contraceptive methods to clients
- Objective 3)* Provide STI prevention education, testing, treatment and counseling

Division Goal 2: Minimize the spread of communicable disease

- Objective 1)* Monitor and investigate reported cases of communicable disease
- Objective 2)* Provide education about the signs, symptoms and transmission of disease
- Objective 3)* Provide treatment if applicable to reduce the spread of communicable disease

Division Goal 3: Protect the public against vaccine preventable disease

- Objective 1)* Provide vaccinations to eligible children and adults
- Objective 2)* Provide immunizations to travelers to high risk areas
- Objective 3)* Provide education about vaccinations and vaccine preventable disease
- Objective 4)* Provide quality assurance education to vaccine providers in the county

Primary Outcome Measures – Clinical Services

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Increase access to reproductive healthcare for family planning/STI services			
% of clients who had an unintended pregnancy while receiving family planning services	<1%	<1%	<1%
Positive Chlamydia reoccurrence rate of those who received STI treatment and education services	14%	9%	9%
Division Goal 2: Minimize the spread of communicable disease			
Ottawa County communicable disease rate (per 100,000 residents)	15,576	5,200	650
Division Goal 3: Protect the public against vaccine preventable disease			
Ottawa County vaccine preventable disease rate (per 100,000 residents)	15.4	25.0	25.0

Health (2210), Continued

Mission Statement – Community Health

Community health services provides support, education and prevention programs to families, children and pregnant women to ensure successful births and early childhood development, and ongoing assistance for children with special health care needs.

Department Description – Community Health

Community Health Services provides support, education and prevention programs to families, children and pregnant women throughout Ottawa County. Services are provided at office locations, in clinic settings, in homes, in schools and in community locations. Services within this department include Hearing and Vision, Children's Special Health Care Services (CSHCS), and the Maternal and Infant Health Program (MIHP).

Primary Goals and Objectives – Community Health

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Reduce infant mortality for MIHP clients

- Objective 1)* Provide education and referrals to ensure MIHP clients receive prenatal care
- Objective 2)* Provide education and referrals to ensure MIHP infants receive pediatric care
- Objective 3)* Refer clients to domestic violence, substance abuse or mental health counseling as appropriate
- Objective 4)* Complete case management services, review dietary and medical needs, and foster positive interactions with children

Division Goal 2: Improve health care status of children age 0-21 with special health care needs enrolled in the CSHCS program

- Objective 1)* Refer children with special health care needs to medical services
- Objective 2)* Provide financial assistance to reduce financial burden on parents obtaining special health care services
- Objective 3)* Provide support services to parents of children with chronic health problems
- Objective 4)* Conduct service contacts with clients to ensure services are being obtained

Division Goal 3: Improve hearing and vision in children age 0 to 9th grade who have hearing loss or visual impairment

- Objective 1)* Screen children for hearing loss and/or visual impairment
- Objective 2)* Refer children with failed screens for medical services
- Objective 3)* Follow-up with referred children to encourage evaluation and treatment

Primary Outcome Measures – Community Health

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Reduce infant mortality for MIHP clients			
Infant mortality rate of MIHP clients	0	0	0
Division Goal 2: Improve health care status of children age 0-21 with special health care needs enrolled in the CSHCS program			
% of CSHCS enrollees in Ottawa County who receive direct assistance from OCDPH to access specialty care	29%	30%	31%
Division Goal 3: Improve hearing and vision in children age 0 to 9th grade who have hearing loss or visual impairment			
% of children screened with potential hearing loss who has had confirmed medical diagnosis and/or received treatment	19%	22%	25%
% of children screened with potential vision loss who has had confirmed medical diagnosis and/or received treatment	13%	15%	20%

Health (2210), Continued

Mission Statement – Environmental Health

The Environmental Health Division (EH) protects resident and visitor health by controlling and preventing environmental conditions that may endanger human health and safety.

Department Description – Environmental Health

Environmental Health licenses and inspects food service establishments for compliance with state and federal regulations to protect the public from foodborne illnesses. Public and private water supplies and onsite sewage disposal systems are evaluated for compliance with local and state regulations to protect the public from illness and resources from contamination. Water quality concerns and safety concerns are evaluated at public swimming pools, spas, and bathing beaches. The real estate evaluation program allows the department to evaluate the function and risk of existing private water supplies and sewage disposal systems. Environmental Health inspects and evaluates body art facilities, campgrounds, child care centers, adult and child foster homes, housing developments with onsite water and/or sewage disposal systems, as well as response to complaints. Educational and consultative services for a variety of programs are provided to owners, operators, installers, and the public.

Primary Goals and Objectives – Environmental Health

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Reduce the risk of contamination or illness due to improperly functioning groundwater wells

Objective 1) Evaluate new, existing, and non-community wells to ensure compliance with standards

Objective 2) Educate homeowners and well drillers about groundwater wells and requirements

Division Goal 2: Reduce the risk of contamination or illness due to improper disposal of sewage

Objective 1) Evaluate sewage disposal systems, septage haulers, and new housing developments to ensure compliance with standard

Objective 2) Educate homeowners and installers about sewage disposal systems and requirements

Division Goal 3: Reduce the risk of illness or injury due to environmental factors

Objective 1) Evaluate recreational waters and public swimming pools to ensure compliance with water safety standards

Objective 2) Educate recreational water operators and users about safe practices to reduce risk

Division Goal 4: Reduce the risk of foodborne illness from food service establishments

Objective 1) Evaluate food service establishments to ensure compliance with all food safety standards

Objective 2) Investigate incidents of foodborne illnesses and consumer complaints

Objective 3) Educate owners, operators, and consumers regarding safe food practices

Division Goal 5: Reduce the risks at regulated facilities

Objective 1) Evaluate other regulated facilities to ensure compliance with applicable rules and regulations

Health (2210), Continued

Primary Outcome Measures – Environmental Health

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Reduce the risk of contamination or illness due to improperly functioning groundwater wells			
% of assessed wells that were improperly functioning and corrected	20%	17%	17%
% of new wells installed that received final inspections	65%	75%	75%
Division Goal 2: Reduce the risk of contamination or illness due to improper disposal of sewage			
% of assessed septic systems that were improperly functioning and corrected	7%	7%	7%
Division Goal 3: Reduce the risk of illness or injury due to environmental factors			
% of water quality samples collected at area beaches outside of acceptable parameters	0.5%	0.5%	0.5%
Average number of priority violations found at public pools per 100 inspected	9	8	8
Division Goal 4: Reduce the risk of foodborne illness from food service establishments			
% of licensed food service facilities inspected within required evaluation frequency	85%	90%	92%
% of food service establishments that qualified for enforcement	3%	7%	5%
% of food service establishments that qualified for enforcement that proceeded to next step	22%	9%	9%
Division Goal 5: Reduce the risks at regulated facilities			
Median number of calendar days for Real Estate Transfer Evaluations to be completed	10	14	14
Median number of calendar days for Onsite Services (wells, sewage disposal, non-estate) to be completed	10	14	14
% of licensed Type 2 suppliers with sanitary survey completed within required frequency	98%	100%	100%

Health (2210), Continued

Mission Statement – Epidemiology

To control the emergence and spread of disease in Ottawa County by monitoring, analyzing, and documenting health risk data.

Department Description – Epidemiology

The Epidemiology division of the Ottawa County Department of Public Health collects information about health issues. The information is collected to monitor the general health and well-being of our citizens, and is useful for program development and evaluation. The information can also identify emerging health issues and trends.

Primary Goals and Objectives – Epidemiology

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Control the emergence and spread of disease in Ottawa County

Objective 1) Monitor and document population health status to identify health threats

Objective 2) Advise Department staff and health system partners on emerging public health threats

Objective 3) Collect, analyze and disseminate accurate and credible public health and environmental health data through standardized reporting (YAS, BRFSS, BMI, morbidity/mortality, general health statistics)

Primary Outcome Measures – Epidemiology

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Control the emergence and spread of disease in Ottawa County			
% school systems participating in the Youth Assessment Survey (YAS)	63%	NA	60%
% of Public Health Surveillance meetings resulting in process improvements	84%	25%	25%
Ottawa County communicable disease rate (per 100,000 residents)	15,576	5,200	650
County's Health Ranking for Health Outcomes Overall	4	1	1
County's Health Ranking for Health Factors Overall	2	1	1

Health (2210), Continued

Mission Statement – Preparedness

The Public Health Preparedness program ensures that the Ottawa County public health system has planned for and trained to respond in a public health emergency to protect the health and safety of Ottawa County residents.

Department Description – Preparedness

The Public Health Emergency Preparedness Program (PHEP) focuses on strengthening the public health infrastructure to increase the ability to identify, respond to, and prevent acute threats to public health by collaborating and coordinating response strategies with local, regional, and state partners. PHEP ensures the availability and accessibility to health care for Ottawa County residents, and the integration of public health and public and private medical capabilities with first responder systems during a public health emergency.

Primary Goals and Objectives – Preparedness

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Perform effective public health response during a public health emergency

- Objective 1)* Develop and maintain State required response plans
- Objective 2)* Assist community partners in developing their public health emergency preparedness plans
- Objective 3)* Conduct emergency response training and exercises
- Objective 4)* Coordinate efforts with community partners during public health emergencies

Primary Outcome Measures – Preparedness

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Perform effective public health response during a public health emergency			
% State of Michigan required response plans complete	100%	100%	100%
% of federal capabilities for planning at Established or Advanced Stage	90%	90%	95%
% of staff knowledgeable in health preparedness based on the workforce developmental assessment	80%	80%	95%
% of corrective actions implemented from emergency response trainings and exercises	80%	80%	90%
% of outreach initiatives accomplished	80%	80%	100%

1. The Public Health Emergency Preparedness standard goals and outcomes have been temporarily suspended due to COVID 19 planning and response.
 2. The Public Health workforce has expanded and changed over the past two years due to COVID-19; education on planning, response, and workforce development will align in the recovery period.

Health (2210), Continued

Mission Statement – Promotions

The Health Promotion Division provides education and programs to empower Ottawa County residents to make healthy life choices.

Department Description – Promotions

The Health Promotion Division of the Ottawa County Department of Public Health strives to promote positive health behaviors that enable people to increase control over and improve their health. Health Promotion Services provides comprehensive prevention education programs, collaborative community project leadership, reproductive health education, substance abuse prevention, chronic disease prevention programs and oral health services.

Primary Goals and Objectives – Promotions

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Increase the physical health status of Ottawa County residents

Objective 1) Collaborate with community partners to increase access to healthy food and physical activity

Objective 2) Educate residents about healthy eating and physical activity

Objective 3) Provide leadership and administrative support for Ottawa Food

Division Goal 2: Prevent underage access to alcohol/tobacco products

Objective 1) Educate retailers on how to decrease alcohol/tobacco sales to underage youth

Objective 2) Monitor tobacco and alcohol sales to underage youth

Division Goal 3: Reduce dental disease in low-income, uninsured, and Medicaid eligible children and adults

Objective 1) Provide preventative, diagnostic, and restorative dental services through the "Miles of Smiles" dental unit

Objective 2) Provide exams, fluoride varnish and sealant treatments in schools and Headstart centers

Division Goal 4: Reduce Chlamydia rates among those 24 and under

Objective 1) Collaborate with community partners to increase access to condoms

Objective 2) Educate community about sexual health services at the OCDPH

Objective 3) Provide community-based STI testing

Primary Outcome Measures – Promotions

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Increase the physical health status of Ottawa County residents			
% of Senior Project Fresh participants who increased their fruit and vegetable consumption (pre- to post-program)	50%	50%	55%
% of Step It Up participants who report that their health improved as a result of the program	65%	65%	65%
Division Goal 2: Prevent underage access to alcohol/tobacco products			
Alcohol compliance rates	Not done due to Covid	100%	100%
Tobacco compliance rates	Not done due to Covid	100%	100%
Division Goal 3: Reduce dental disease in low-income, uninsured, and Medicaid eligible children and adults			
% reduction in dental disease within "Miles of Smiles" clients (children only)	25%	20%	20%
Division Goal 4: Reduce Chlamydia rates among those 24 and under			
Chlamydia rates among those 24 and under (per 100,000 people)	336	350	340

Homestead Property Tax (2550)

Budget Year Ending September 30, 2023

Financial Summary

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>	

Personnel

No personnel have been allocated to this fund.

Landfill Tipping Fees (2272)

Budget Year Ending September 30, 2023

Mission Statement

Administer the Ottawa County Solid Waste Management Plan to ensure adequate and safe waste disposal options are available to County residents and businesses.

Division Description

Environmental Health Services protects public health by ensuring risks from exposure to environmental hazards are minimized through prevention, identification, and response. Hazards such as contaminated groundwater, hazardous materials, and polluted surface water seriously threaten the health of Ottawa County residents and visitors. The Environmental Health Sustainability Program addresses those threats by providing household hazardous waste and pesticide disposal, mercury recovery, and recycling programs.

Financial Summary

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.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
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
Interest on Investments	-	-	-	-	-
Operating Transfers In	119	1,902	1,902	1,600,000	1,598,098
Total Revenues	575,841	573,002	591,002	2,176,100	5,000
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
Capital Outlay	-	-	-	1,365,000	1,365,000
Total Expenditures	902,689	1,049,465	1,067,465	2,457,230	1,407,766
Revenues Over (Under) Expenditures	(326,848)	(476,463)	(476,463)	(281,130)	
Fund Balance, Beginning of Year		964,834	964,834	488,372	
Projected Fund Balance, End of Year		488,372	488,372	207,242	

Landfill Tipping Fees (2272), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
EH Clerk	0.20	0.20	0.20
EH Manager	0.10	0.10	0.10
EH Supervisor - Env Sustain	1.00	1.00	1.00
EH Technician	-	-	-
Hazardous Waste Maintenance Worker	1.00	1.00	1.00
Recycle Center Attendant	2.05	2.05	2.05
Total for Fund	4.35	4.35	4.35

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Division Goal 1: Protect the public and environment from household hazardous waste

Objective 1) Provide disposal options for residents to dispose of household hazardous material

Objective 2) Educate residents on the proper disposal of household hazardous waste products

Division Goal 2: Promote sustainable practices and prolong the useful life of County waste disposal facilities

Objective 1) Provide recycling options for services not met by other programs within the community

Objective 2) Educate residents on the importance of recycling and waste reduction

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Division Goal 1: Protect the public and environment from household hazardous waste			
Pounds of household hazardous waste properly disposed of via OC sites	109,272	115,000	125,000
Pounds of other hazardous materials properly disposed (tires, oil, etc.)	90,669	105,000	105,000
Total pounds of hazardous material properly disposed via OC Centers	199,941	220,000	230,000
Number of customers who properly dispose/recycle hazardous materials at OC Centers	6,994	7,500	8,000
Division Goal 2: Promote sustainable practices and prolong the useful life of County waste disposal facilities			
Pounds of hard to recycle materials collected at OC Centers (electronics, TVs, etc.)	119,881	125,000	125,000
Pounds of other recyclable materials collected (household, compost, etc.)	247,820	250,000	252,000
Total pounds of recyclable materials collected at OC Centers	367,701	375,000	380,000
Number of customers who recycled materials at OC Centers	12,746	13,000	13,500

Mental Health (2220)

Budget Year Ending September 30, 2023

Mission Statement

Community Mental Health (CMH) of Ottawa County partners with people with mental illness, developmental disabilities and substance use disorders and the broader community to improve lives and be a premier mental health agency in Michigan.

Department Description

CMH is a public provider of services for people with developmental disabilities and/or serious mental illness. Our programs and activities are governed by a Board of Directors. Our services are available to residents of Ottawa County who have Medicaid or are uninsured, and who are eligible for services as defined by the Michigan Mental Health Code. We are Commission on Accreditation of Rehabilitation Facilities (CARF) accredited for 12 programs.

Financial Summary

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
Interest on Investments	61,852	22,293	22,293	61,852	39,559
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	42,631,211	46,503,425	47,600,697	49,458,994	2,955,569
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	43,637,215	46,503,425	47,594,803	49,458,994	2,955,569
Revenues Over (Under) Expenditures	(1,006,004)	-	5,894	-	
Fund Balance, Beginning of Year		29,011	29,011	34,905	
Projected Fund Balance, End of Year		29,011	34,905	34,905	

Mental Health (2220), Continued

<u>Personnel</u>	2021 # of Positions	2022 # of Positions	2023 # of Positions
Position Title			
Access Center Clerk	1.00	1.00	1.00
Account Clerk	4.00	4.00	4.00
Accountant II	2.00	1.00	-
Administrative Assistant	1.00	1.00	1.00
Assess Level Care Specialist	1.00	1.00	1.00
Budget/Audit Analyst	-	1.00	1.00
Business Analyst	1.00	1.00	1.00
Care Coordinator	1.00	1.00	1.00
Claims/Billing Analyst	-	1.00	1.00
Clerk-Autism Services	1.00	1.00	1.00
Compliance Assistant	1.00	1.00	1.00
Compliance Manager	1.00	1.00	1.00
Contract Manager	1.00	1.00	1.00
Contract Serv and Housing Ast	1.00	1.00	1.00
Deputy Director	1.00	1.00	1.00
Director	1.00	1.00	1.00
Director of Recipient Rights	1.00	1.00	1.00
EMR Systems Technician	-	1.00	1.00
Medical Assistant	2.00	2.00	2.00
Mental Health Aide	-	6.00	6.00
Mental Health Clerk	7.00	8.60	9.50
Mental Health Clinician	19.05	22.00	24.50
Mental Health Finance Manager	1.00	1.00	1.00
Mental Health Nurse	4.50	4.75	4.75
Mental Health Prescriber	2.00	2.00	2.00
Mental Health Program Coordinator	11.00	11.00	14.00
Mental Health Program Supervisor	2.96	2.96	2.96
Mental Health Specialist	14.00	15.00	18.00
Mental Health Trainer	1.00	1.00	1.00
Occupational Therapist	0.50	0.50	0.50
Peer Recovery Coach COSSAP	-	0.50	0.50
Peer Specialist	1.00	1.00	2.00
Peer Support Specialist	2.00	1.00	-
Program Coordinator Autism/COSSAP	-	1.50	1.50
Program Evaluator	1.00	1.00	1.00
Provider Compliance and Claims	-	-	2.00
QI Data Technician	1.00	1.00	1.00
Quality Improvement Clerk	1.00	1.00	1.00
Recovery Coach	1.00	1.00	1.10
Senior Reach Care Manager	0.50	0.75	0.75
Senior Reach Provider	1.00	1.00	1.00
Staff Psychiatrist	1.00	1.00	1.00
Support Coordinator Aide	6.50	6.60	6.60
Supports Coordinator	-	1.00	1.00
Team Supervisor - M Health	2.00	2.00	2.00
UM/EDI Technician	1.00	1.00	1.00
Total for Fund	103.01	119.16	129.66

Mental Health (2220), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social, and environmental health of the County

Department Goal 1: Improve quality of life of persons with significant developmental disabilities and/or serious persistent mental illness

Objective 1) Screen, assess and provide services in a timely manner

Objective 2) Provide timely follow-up services to inpatient and detox clients

Objective 3) Provide consumer follow up after inpatient psychiatric unit discharge to prevent rapid readmission within 30 days

Department Goal 2: Implement the integrated health care initiatives, which aim to provide treatment for consumers as a whole by coordinating care between physical and mental health

Objective 1) Increase coordination of care efforts between physical and mental health and treatment of consumers as a whole

Department Goal 3: Improve consumer satisfaction for services received from CMHOC

Objective 1) Improve consumer satisfaction for all consumer population served

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Improve quality of life of persons with significant developmental disabilities and/or serious persistent mental illness			
Timeliness measures: % of new consumers screened, assessed, and provided with CMH services within target timeframe	66.65%	NA	NA
Follow-up measures: % of detox and inpatient consumers seen within 7 days of discharge	99.60%	≥95%	≥95%
Recidivism rates measures: Recidivism rate for inpatient psychiatric unit consumers readmitted within 30 days	3.45%	≤15%	≤15%
Department Goal 2: Integrated health care initiatives; coordination of care between physical and mental health and treatment of consumers as a whole			
% of adult (consumers) seen by PCP or health care professional	81.62%	83.80%	83.80%
% of children (consumers) seen by PCP or health care professional	92.02%	92.60%	92.60%
% of identified consumers with Care Plan in CC360	100.00%	100.00%	100.00%
Department Goal 3: Improve consumer satisfaction for services received from CMHOC			
Average consumer (MI, DD, Family Services, and SUD) satisfaction using the Lakeshore Regional Entity (LRE) survey (on a 1 to 5 scale with 5 being the best)	5.11	5.22	5.22

Mental Health Millage (2221)

Budget Year Ending September 30, 2023

Financial Summary

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	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>	

Mental Health Millage (2221), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Account Clerk	-	1.00	1.00
Community Health Worker	-	3.00	3.00
Community Health Worker -MH	-	-	2.00
Community Navigator Aide	1.00	1.00	1.00
Grant Writer	1.00	1.00	1.00
Health Educator	-	1.00	1.00
Medical Assistant	-	4.00	4.00
Mental Health Clerk	-	2.00	2.00
Mental Health Clinician	1.60	7.00	6.00
Mental Health Program Supervisor	0.04	0.04	1.04
Mental Health Specialist	1.00	1.00	2.00
Peer Support	-	3.75	4.00
Program Comm Dev Coordinator		-	1.00
Program Coordinator	1.00	3.00	2.00
QI Data Technician	-	1.00	1.00
Quality Improvement Clerk	-	1.00	1.00
Recovery Coach - Jail	-	-	1.00
Support Coor Aide	1.00	1.00	1.00
Total for Fund	6.64	30.79	35.04

Mental Health Substance Use Disorder (2225)

Budget Year Ending September 30, 2023

Financial Summary

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	-	-	-	
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>	

Mental Health Substance Use Disorder (2225), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Access Center Clerk	-	-	-
Contract Serv and Housing Ast	-	-	-
Mental Health Clinician	2.00	2.50	3.00
Mental Health Program Coordinator	-	0.50	0.50
Prevention Specialist	-	0.60	0.90
Recovery Coach	1.00	1.50	1.50
SUD Clinician-Access	1.00	1.00	1.00
Total for Fund	4.00	6.10	6.90

Other Governmental Grants (2180)
Budget Year Ending September 30, 2022

Financial Summary

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

	2021	2022	2022	2023	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
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>	

Other Governmental Grants (2180), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Assessment & Eligibility Specialist	2.60	2.60	2.75
CAA Program Manager	1.00	1.00	-
Program Director/CAA	-	-	1.00
Case Work Surveillance Officer	0.69	0.69	-
Deputy Director Probation & Comm Corr	0.50	-	-
Drug Court Coordinator	1.00	1.00	1.00
Homeland Security Regional Planner	1.00	1.00	1.00
Probation Officer/SSA	-	-	1.00
Probation Specialist	1.67	1.67	2.33
Recovery Court Case Manager	-	-	1.00
Road Patrol Deputy	-	-	1.00
Weatherization Inspectors	1.60	1.60	1.60
Weatherization Program Coordinator	1.00	1.00	1.00
Total for fund	11.05	10.56	13.68

Parks & Recreation (2081)

Budget Year Ending September 30, 2022

Mission Statement

The Ottawa County Parks and Recreation Commission enhances quality of life for residents and visitors by preserving parks and open spaces and providing natural resource-based recreation and education opportunities.

Department Description

The Parks and Recreation Commission acquires land, develops recreation facilities, and operates and maintains facilities for the county park and open space system which includes 38 sites encompassing over 6,500 acres. The Commission also provides extensive nature education and outdoor recreation programming for all age groups to enhance the public's appreciation of the high-quality natural lands within the system.

Financial Summary

This fund was established for the development, maintenance, and operation of the Ottawa County Parks. Funding is provided from Federal and 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.

	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	7,005,669	5,584,614	5,660,853	6,003,704	419,090
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	6,143,938	5,728,855	6,995,020	7,012,269	1,283,414
Revenues Over (Under) Expenditures	861,731	(144,241)	(1,334,167)	(1,008,565)	
Fund Balance, Beginning of Year		3,140,293	3,140,293	1,806,126	
Projected Fund Balance, End of Year		2,996,052	1,806,126	797,561	

Parks & Recreation (2018), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Administrative Assistant	1.00	1.00	1.00
Communication Specialist	1.00	1.00	-
Coordinator of Interpretive & Information Services	1.00	1.00	1.00
Coordinator of Park Maintenance & Operations	1.00	1.00	1.00
Coordinator of Park Planning & Development	1.00	1.00	1.00
Director of Parks & Recreation	1.00	1.00	1.00
Head Naturalist	-	-	1.00
Natural Resources Management Supervisor	1.00	1.00	1.00
Naturalist	1.00	1.00	1.00
NEC Secretary	1.00	1.00	1.00
Park Equipment Specialist	1.00	1.00	1.00
Park Maintenance Worker	3.00	3.00	3.00
Park Operations Manager	1.00	1.00	1.00
Park Supervisor	4.00	4.00	4.00
Parks Planner	1.00	1.00	1.00
Secretary Parks	0.63	1.00	1.00
Senior Secretary	0.75	0.75	0.75
Stewardship Supervisor	1.00	1.00	1.00
Total for fund	21.38	21.75	21.75

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Enhance the quality of life for residents and visitors

Objective 1) Provide natural resource-based recreational opportunities to all people

Objective 2) Acquire land with significant natural features, that connects to or between existing properties, or in areas not adequately served by County Parks as identified in the long-range parks and open space plan

Objective 3) Protect and restore high-quality natural resource features

Objective 4) Maintain diversified sources of funding and partnerships that provide for maintenance and expansion of the park system

Objective 5) Engage and connect County residents and visitors with the County Parks and Open Space System

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Enhance the quality of life for residents and visitors			
% of park lands developed for accessible recreation	60%	60%	60%
Total acreage of land acquired (cumulative)	7,259	7,506	7,580
% of properties that are functionally invasive species free	18%	18%	21%
% of acreage that is actively managed for biodiversity	48%	46%	48%
Total non-millage funding received	\$2,830,173	\$1,584,365	\$1,105,657
% of operating costs covered by non-millage sources	26%	22%	25%
Volunteer hours as a % of total Parks & Recreation hours	7%	6%	7%
# of people served through park facility reservations in the county park system	48,837	70,000	72,000

Public Defender's Office (2600)

Budget Year Ending September 30, 2023

Mission Statement

The mission of the Ottawa County Office of the Public Defender is to provide exceptional legal representation to indigent adults who are charged with crimes in Ottawa County, thereby fulfilling the promise made in the 6th Amendment to the U.S. Constitution and guaranteed by the United States Supreme Court in Gideon v Wainwright, 372 U.S. 335 (1963).

Department Description

Ottawa County launched the Office of the Public Defender (OPD) in October 2018 after the Michigan legislature created the Michigan Indigent Defense Commission (MIDC). The MIDC was created after an independent advisory commission recommended improvements to the state's legal system. This guarantees that all individuals in Ottawa County will receive effective legal representation in the criminal justice system regardless of their financial resources. The MIDC requires county governments and local court systems to file compliance plans each year describing how they will meet approved minimum standards for providing legal defense services to indigent adults charged with crimes. Moreover, the OPD files quarterly program reports to the MIDC regarding its activities and spending.

The OPD is appointed on 100% of the adult criminal cases that require appointed counsel in Ottawa County. The OPD employs 18 full-time attorneys, a full time investigator, and a full time MSW social worker plus six full-time administrative staff. At times, the department utilizes interns to assist with attorney and social work duties. OPD has offices in Grand Haven and Holland. Additionally, the OPD utilizes the services of private attorneys to handle cases when conflicts of interest arise. These conflict attorneys must meet the same MIDC standards as the OPD attorneys.

Financial Summary

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 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Intergovernmental Revenue	2,258,886	2,915,257	2,915,257	3,574,746	659,488
Operating Transfers In	942,472	934,164	934,164	950,780	16,616
Total Revenues	3,201,358	3,849,422	3,849,422	4,525,525	659,488
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	3,201,358	3,849,422	3,849,422	4,525,525	472,691
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

Public Defender's Office (2600), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Assistant Public Defender I	7.00	9.00	9.00
Assistant Public Defender II	3.00	3.00	3.00
Assistant Public Defender III	3.00	3.00	3.00
First Assistant Public Defender	2.00	2.00	2.00
Legal Assistant I	-	2.00	2.00
Legal Assistant II	-	2.00	2.00
Legal Clerk	-	1.00	1.00
Legal Investigator	1.00	1.00	1.00
Legal Secretary	3.00	-	-
MSW Social Worker	-	1.00	1.00
Office Coordinator	1.00	1.00	1.00
Public Defender	1.00	1.00	1.00
Total for fund	21.00	26.00	26.00

Primary Goals and Objectives

County Goal: To contribute to the long-term economic, social and environmental health of the County

Department Goal 1: To provide exceptional, client centered legal services to indigent adults by implementing standards enacted by the MIDC

Objective 1) To require each attorney to participate in a minimum of 12 CLEs yearly

Objective 2) To provide initial client interviews within 3 business days of appointment for incarcerated clients and as soon as practicable for clients on bond in private and confidential meeting spaces at all physical locations

Objective 3) To conduct an independent investigation of client's case, utilizing expert witnesses, professional investigators and social workers when needed

Objective 4) To provide Counsel at First Appearance for any citizen and Other Critical Stages, utilizing vertical representation as a goal once appointed

Objective 5) To maintain independence from the judiciary to guarantee the integrity of the relationship between lawyer and client

County Goal: Continually improve the County's organization and services

Department Goal 2: To provide a predictable and concrete amount of funding required by Ottawa County to support indigent defenses services

Objective 1) To provide predictability for Ottawa County regarding its financial contribution for indigent defense services

Public Defender's Office (2600), Continued

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: To provide exceptional, client centered legal services to indigent adults by implementing standards enacted by the MIDC			
% of OPD attorneys who completed 12 CLEs minimum per year	100%	100%	100%
% of incarcerated clients receiving first interview within three business days of appointment	100%	100%	100%
# of client's cases where an expert witness was used	22	40	40
# of client's cases where an investigator was used	195	250	500
# of client's cases where a social worker was used	0	1,000	2,000
# of defendants provided counsel before arraignment	3,753	4,000	4,000
Department Goal 2: To provide a predictable and concrete amount of funding required by Ottawa County to support indigent defenses services			
Amount Ottawa County paid for indigent defense services ¹	\$962,330.00	\$934,164.04	\$950,779.61

Register of Deeds Technology (2560)

Budget Year Ending September 30, 2022

Financial Summary

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 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Charges for Services	330,742	315,000	315,000	270,000	(45,000)
Interest on Investments	9,078	11,892	11,892	9,078	(2,814)
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
Indirect Expense	30,931	22,042	22,042	30,478	8,436
Capital Outlay	13,738	32,000	75,372	20,000	(12,000)
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>	

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Public Service Center Clerk	0.35	0.35	0.35
Total for Fund	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>

Sheriff Grants & Contracts (2630)

Budget Year Ending September 30, 2023

Financial Summary

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					
Intergovernmental Revenue	8,470,822	9,387,541	9,396,929	10,115,368	727,827
Other Revenue	-	-	2,195	-	-
Operating Transfers In	560,056	591,870	723,367	679,185	87,315
Total Revenues	9,030,878	9,979,411	10,122,491	10,794,553	815,142
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
Capital Outlay	28,352	-	7,193	-	-
Operating Transfers Out	-	-	-	100,000	100,000
Total Expenditures	9,062,020	10,034,175	10,229,096	10,675,523	641,348
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		210,571	158,730	277,759	

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Captain	-	-	-
Road Patrol Deputy	64.00	64.00	64.00
Sergeant	7.00	7.00	7.00
Total for Fund	71.00	71.00	71.00

Debt Service Fund

Capital Improvement Fund



Ottawa County

Where You Belong

Debt Service Fund (3010)
Budget Year Ending September 30, 2023

Financial Summary

This Fund is to account for all County debt payments.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted 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		<u>-</u>	<u>-</u>	<u>-</u>	
Projected Fund Balance, End of Year		<u>-</u>	<u>-</u>	<u>-</u>	

Personnel

No personnel have been allocated to this fund.

OCBA Debt Service Fund (3690)
Budget Year Ending September 30, 2023

Financial Summary

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

-

Personnel

No personnel have been allocated to this fund.

Capital Improvement (4020, 4080, & 4690)

Budget Year Ending September 30, 2023

Financial Summary

This fund was established to account for the receipt of funds under Act 136, Public Acts of 1956 (Sections 14.261-141.263, Compiled Laws of 1979), which are restricted for statutory Public Improvement.

	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2023 Recommended Budget	Adopted Increase/ (Decrease)
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>	

Personnel

No personnel have been allocated to this fund.

Budget by Department (General Fund only)



Ottawa County
Where You Belong

General Fund (1010)

Budget Year Ending September 30, 2023

Financial Summary

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	91,347,110	96,512,328	98,749,422	104,651,190	8,138,862
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	83,386,282	97,706,929	111,160,340	105,860,893	8,153,964
Revenues Over (Under) Expenditures	7,960,828	(1,194,601)	(12,410,919)	(1,209,703)	
Fund Balance, Beginning of Year		34,466,694	34,466,694	22,055,775	
Projected Fund Balance, End of Year		33,272,093	22,055,775	20,846,072	
Estimated Underspend		973,787	8,143,616	1,000,000	
Planned/One Time		220,814	4,267,302	209,703	
Revenues Over (Under)		1,194,601	12,410,919	1,209,703	

Administrator's Office (10101720)

Mission Statement

Provide services to the County Board, County Departments and Courts, County employees, local elected officials, citizens, and businesses to maintain and improve Ottawa County's organizational operations in order to successfully achieve the vision and mission, goals, and objectives which are defined in the County Strategic Plan and Business Plan.

Department Description

The Administrator is responsible for the execution of policies and procedures as directed by the Board of Commissioners and the supervision of all non-elected Department Heads. The Administrator is also responsible for the day-to-day administration of the County, and the appointment and removal of all heads of departments other than elected officials and certain positions with approval of the Board of Commissioners. In addition, the Administrator coordinates the various activities of the County and unifies the management of its affairs, attends and/or has Department Heads attend all regularly scheduled Board of Commissioners meetings, supervises the preparation and filing of all reports required of the County by law. Lastly, the Administrator is responsible for the future direction of the County by developing a continuing strategic plan for the County and presenting it to the Board of Commissioners for approval.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Other Revenue	(1,521)	-	-
Total Revenues	(1,521)	-	-
Expenditures			
Salaries	502,643	495,148	501,745
Fringe Benefits	268,302	278,559	266,585
Supplies	13,821	14,201	13,200
Contracted Services	23,156	180,000	-
Operating Expenses	24,201	32,415	29,050
Utilities	3,491	5,232	3,890
Indirect Expenses	24,956	22,297	29,545
Total Expenditures	860,570	1,027,852	844,015

Personnel

Position Title	2023 # of Positions
Administrative Assistant	-
Administrator	0.84
Assistant County Administrator	1.00
Communication Manager	1.00
Executive Assistant	1.00
Management Analyst	0.80
Secretary	0.50
Total for Department	5.14

Administrator's Office (10101720), Continued

Primary Goals and Objectives

County Goal: Maintain and improve the strong financial position of the County

Department Goal 1: Strive for "triple-triple" bond ratings

Objective 1) Recommend a balanced budget to the Board of Commissioners

Objective 2) Develop strategies to reduce the negative impact of rising employee benefit costs

Objective 3) Lobby to ensure that proposed legislation that would negatively impact the County is defeated or, conversely, lobby to ensure that proposed legislation that would positively impact the County is passed

County Goal: Maintain and enhance communication with citizens, employees, and other stakeholders

Department Goal 2: Promote a culture of engagement with stakeholders

Objective 1) Obtain and respond to citizen and employee input

Objective 2) Enhance communication with the public, local officials, outside agencies, and state and federal legislators

County Goal: Continually improve the County's organization and services

Department Goal 3: Promote a culture of continuous improvement of County programs and services

Objective 1) Encourage innovative programs that produce results

Objective 2) Recommend policies that promote continuous quality improvement

Department Goal 4: Promote a culture that strives to provide excellent customer service

Objective 1) Ensure that the Ottawa Way Customer Service training is provided to all County employees

Objective 2) Recognize the quarterly Customer Service Award nominees and winner

Objective 3) Ensure that the Cultural Intelligence (Racial Equity) training course is provided to all County employees

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Strive for "triple-triple" bond ratings			
County Bond Rating - <i>Moody's</i>	Aaa	Aaa	Aaa
County Bond Rating - <i>Standard & Poor's</i>	n/a	n/a	n/a
County Bond Rating - <i>Fitch</i>	AAA	AAA	AAA
Department Goal 2: Promote a culture of engagement with stakeholders			
% of citizens satisfied with County Government services	76.0%	n/a	78.0%
% of employees completely to fairly well satisfied with communication from Administration (<i>Employee Survey</i>)	60.0%	n/a	62.0%
# of subscribers receiving communication through GovDelivery	135,833	136,000	136,000
% of subscribers accessing communications received through GovDelivery	69.8%	70.0%	70.0%
Department Goal 3: Promote a culture of continuous improvement of County programs and services			
Return-on-investment from projects funded through the Innovation Fund	\$0.00	\$0.00	\$0.00
Department Goal 4: Promote a culture that strives to provide excellent customer service			
% of citizens receiving excellent customer service	88.0%	n/a	89.0%

Canvassing Board (10101920)

Department Description

The Canvassing Board is a statutory board charged with the review of all elections to determine the final certifications of elections results.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Other Revenue	-	(4,511)	(3,192)
Total Revenue	-	(4,511)	(3,192)
Expenditures			
Salaries	4,095	10,500	11,340
Fringe Benefits	278	-	-
Operating Expenses	927	1,960	3,024
Total Expenditures	5,300	12,460	14,364

Personnel

No personnel have been allocated to this Department.

Central Dispatch (10103250)

Department Description

This department records the tax revenue collected for the Ottawa County Central Dispatch Authority (OCCDA), a component unit of the County and passes through this funding directly to the OCCDA.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenue			
Taxes	(5,229,296)	(5,460,369)	(5,737,390)
Intergovernmental	(293,665)	(300,000)	(299,539)
Total Revenue	<u>(5,522,961)</u>	<u>(5,760,369)</u>	<u>(6,036,929)</u>
Expenditures			
Contribution to Component Units	5,523,043	5,760,369	6,036,929
Total Expenditures	<u>5,523,043</u>	<u>5,760,369</u>	<u>6,036,929</u>

Personnel

No personnel have been allocated to this Department.

Circuit Court – Adult Probation (10101520)

Mission Statement

To create a safer Michigan through effective offender management and supervision in our facilities and communities while holding offenders accountable and promoting their rehabilitation.

Department Description

The Adult Probation and Parole Department has two primary functions. First, the department completes pre-sentence investigations for the 20th Circuit Court to assist the court in shaping an effective sentencing for offender success. Second, the department manages offenders who have been ordered to community supervision either by the Court or Parole Board.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Expenditures			
Supplies	7,464	11,000	12,100
Contracted Services	570	-	480
Operating Expenses	1,741	1,742	3,870
Utilities	18,160	24,382	24,534
Indirect Expenses	75,961	126,749	118,686
Total Expenditures	103,896	163,873	159,670

Personnel

No personnel have been allocated to this Department.

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Rehabilitate offenders by equipping them with enriching life skills

- Objective 1)* Reduce substance abuse by utilizing cognitive behavioral treatment programs
- Objective 2)* Encourage offender education and employment

County Goal: Maintain and improve the strong financial position of the County

Department Goal 2: Reduce cost of jail and prison

- Objective 1)* Divert offenders from jail and/or prison

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Rehabilitate offenders by equipping them with enriching life skills			
CBT referral rate	67%	75%	90%
Department Goal 2: Reduce cost of jail and prison			
Prison commitment rate	19%	15%	12%

Circuit Court – Trial Division (10101310)

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust.

Department Description

The Circuit Court has original jurisdiction to hear criminal cases (wherein the maximum penalty is in excess of one year), divorce and equitable claims, and civil damage claims (wherein the request for relief exceeds \$25,000) for the 20th Judicial Circuit of Michigan (Ottawa County). The Circuit Court also serves as the court of appellate review for decisions of the District Courts, as well as some matters from the Probate Court. The Circuit Court also administers the Family Division.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(899)	(158,060)	(1,400)
Charges For Services	(230,593)	(305,000)	(305,000)
Fines & Forfeits	(15,215)	(23,500)	(18,500)
Other Revenue	(7,625)	(26,541)	(27,500)
Total Revenues	(254,332)	(513,101)	(352,400)
Expenditures			
Salaries	921,679	1,032,825	1,114,698
Fringe Benefits	507,328	606,274	669,233
Supplies	113,540	139,977	133,920
Contracted Services	151,592	158,500	210,500
Operating Expenses	89,559	190,705	184,719
Utilities	38,363	41,711	55,271
Insurance	15,158	20,208	23,589
Indirect Expenses	1,143,075	1,070,155	985,925
Total Expenditures	2,980,293	3,260,355	3,377,855

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Judge - Circuit Court	4.00	4.00	4.00
Trial Division Director	1.00	1.00	1.00
Research Attorney	2.00	-	-
Senior Law Clerk	-	1.00	1.00
Chief Circuit Court Clerk	1.00	1.00	1.00
Circuit Court Clerk	4.80	4.80	4.80
Felony Collection Clerks	2.00	2.00	2.00
Court Reporter/Tech Specialist	2.00	2.00	2.00
Law Clerk/Bailiff	-	2.00	2.00
Total for Department	16.80	17.80	17.80

Circuit Court – Trial Division (10101310), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Court Goal 1: Provide the highest quality of justice and court services to the people of Ottawa County*

Objective 1) Effectively manage the juror process and maximize the rate at which they are selected to serve on a jury panel

Objective 2) Administer justice with fairness, equality and respect

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Court Goal 1: Provide the highest quality of justice and court services to the people of Ottawa County*			
Juror yield (% who were sent qualification questionnaires, qualified for duty, and available to s	40%		43%
Juror utilization (% of qualified and available jurors used at least once in trial or during voir dir	38%		40%
% agreed they were able to get their court business done in a reasonable amount of time that day (according to Public Satisfaction Survey conducted even years)	88%		90%
% agreed they were treated with courtesy and respect by court staff (according to Public Satisfaction Survey conducted even years)	95%		96%
% agreed the way their case was handled was fair (according to Public Satisfaction Survey conducted even years)	86%		88%
% agreed the outcome in their case was favorable to them (according to Public Satisfaction Survey conducted even years)	71%		74%

*Court performance measures are based on state (<http://courts.mi.gov/education/stats/performance-measures/pages/Ottawa.aspx>) and national (www.courtools.org/Trial-Court-Performance-Measures.aspx) requirements. Due to COVID-19, the public satisfaction surveys were not conducted. Also, the Michigan Supreme Court did not require juror utilization data submissions for the same reason. Data collection will resume for 2022.

Circuit Court - Family (10101660)

Department Description

This department is a result of Public Act 155 of 1964 (as amended by Public Act 16 of 1980) which established that a portion of the fees charged for marriage licenses be allocated to the Circuit Court for family counseling services such as domestic violence and child abuse. Funds not expended by year end are required to be reserved for future counseling services.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Licenses & Permits	(25,380)	(25,500)	(27,000)
Total Revenues	<u>(25,380)</u>	<u>(25,500)</u>	<u>(27,000)</u>
Expenditures			
Contracted Services	15,603	15,000	15,000
Indirect Expenses	1,782	3,857	3,193
Total Expenditures	<u>17,385</u>	<u>18,857</u>	<u>18,193</u>

Personnel

No personnel have been allocated to this Department.

Commissioners (10101010)

Mission Statement

To provide effective leadership which ensures that Ottawa County is the location of choice for living, working, and recreating, and which ensures the delivery of cost-effective public services.

Department Description

The Ottawa County Board of Commissioners is comprised of 11 elected representatives of the citizens of Ottawa County and provides leadership and policy direction for all County activities. The Board appoints and directs the activities of the County Administrator. The Board uses committee system to discuss and direct County policies.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Other Revenue	(1,260)	-	-
Total Revenues	(1,260)	-	-
Expenditures			
Salaries	214,248	219,690	230,840
Fringe Benefits	65,338	79,402	80,975
Supplies	6,908	107,973	127,600
Contracted Services	109,195	91,496	111,000
Operating Expenses	101,621	128,947	128,000
Utilities	3,828	4,007	3,458
Indirect Expenses	43,599	41,930	38,993
Total Expenditures	544,738	673,445	720,866

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Commissioners	11.00	11.00	11.00
Total for Department	11.00	11.00	11.00

Contingency (10108900)

Department Description

The Contingency budget was established to allow flexibility in the County's budget by providing a source of funds for unanticipated expenditures and/or revenue shortfalls. In order to draw funds from Contingency, approval must be granted from both the Finance and Administration Committee and the Board of Commissioners.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Debt Service	-	73,879	805,000
Total Expenditures	-	73,879	805,000

Personnel

No personnel have been allocated to this Department.

Corporate Counsel (10102660)

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges for Services	-	-	-
Total Revenue	-	-	-
Expenditures			
Salaries	43,712	47,585	217,181
Fringe Benefits	22,261	28,300	126,611
Supplies	1,394	3,986	3,200
Contracted Services	248,552	242,000	121,000
Operating Expenses	350	225	350
Utilities	1,309	1,962	1,459
Indirect Expenses	7,855	7,929	9,974
Capital Outlay	-	708,910	-
Total Expenditures	325,434	1,040,897	479,775

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Administrative Secretary	0.75	0.75	0.75
Corporate Counsel	0.95	0.95	0.95
Paralegal	-	-	1.00
Total for Department	1.70	1.70	2.70

County Clerk (10102150)

Mission Statement

To provide excellence in the preservation of our public records and superior customer service to the citizens of Ottawa County.

Department Description

The office of the County Clerk is responsible for maintaining vital records such as birth certificates, death certificates, marriage licenses, business licenses, and concealed weapons permits for county residents. We also provide access to these records for the general public. Convenient services to the public are provided by maintaining satellite offices in Holland and Hudsonville, in addition to our main offices in Grand Haven and at the Fillmore Street Complex.

In addition to maintaining all vital records, the County Clerk also maintains records of the proceedings of the Board of Commissioners and its committees, the Plat Board, Tax Allocation Board, Elections Commission, Board of County Canvassers, and many other County committees.

The Circuit Court Records division of the County Clerk's Office receives and maintains all files for the Circuit Court. Our staff records all hearings and pleadings, attests to and certifies court orders, and prepares commitments to jail and prison. Other duties include: preparing annual statistical reports for submission to the State Court Administrative Office; abstracting all criminal convictions involving automobiles to the Secretary of State; judicial disposition reporting of criminal convictions to the Michigan State Police; preparation of juror list, notifications, excuses and payroll; and assisting in the preparation of Personal Protection Orders.

Financial Summary

	2021	2022	2023
	2021 Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Licenses & Permits	(16,462)	(18,250)	(18,525)
Charges For Services	(522,557)	(591,000)	(568,500)
Other Revenue	(949)	(1,318)	(1,355)
Total Revenue	(539,967)	(610,568)	(588,380)
Expenditures			
Salaries	1,088,462	1,192,456	1,250,685
Fringe Benefits	688,170	802,687	774,453
Supplies	70,078	112,623	86,490
Contracted Services	42,790	30,072	31,180
Operating Expenses	24,695	44,616	46,943
Maintenance & Repair	-	500	500
Utilities	24,372	29,223	30,949
Indirect Expenses	176,437	103,098	162,806
Total Expenditures	2,115,004	2,315,275	2,384,006

County Clerk (10102150), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Case Records Technician	15.00	15.00	12.00
Case Records Technician II	-	-	3.00
Chief Deputy County Clerk	1.00	1.00	1.00
Clerk/Register of Deeds	0.50	0.50	0.50
Clerk/Register Specialist	1.00	1.00	1.00
Clerk/Register Supervisor	0.50	0.50	0.50
Clerk/Register Technician	3.00	4.00	4.00
Court Records Data Technician	1.00	-	-
Court Records Supervisor	1.00	1.00	1.00
Senior Case Records Technician	1.00	1.00	1.00
Total for Department	24.00	24.00	24.00

Primary Goals and Objectives

County Goal: Maintain and enhance communication with citizens, employees, and other stakeholders

Department Goal 1: Grow communication and allow ease of access to public records for customers

Objective 1) Utilize technology and social media

Objective 2) Offer many services online

County Goal: Continually improve the County's organization and services

Department Goal 2: Ensure accuracy, protection, and confidentiality (where applicable) of records

Objective 1) Process all records efficiently and accurately

Objective 2) Protect and prevent, to the greatest extent, records from damage/loss (e.g. floods, fire, tornado) and the unauthorized access of record information

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Grow communication and allow ease of access to public records for customers			
% of jurors using online system	85%	90%	90%
% of court documents e-filed	40%	40%	40%
Department Goal 2: Ensure accuracy, protection, and confidentiality (where applicable) of records			
% of people cross trained for handling deeds and vital records	90%	95%	100%
% of systems converted fully to MICA system	0%	0%	0%
% of business registrations and notaries processed electronically	50%	75%	100%
% of sensitive documents at highest level of security	80%	80%	100%

Crime Victim's Rights (10102320)

Mission Statement

The mission of the Ottawa County Prosecutor's Office is to preserve and improve the quality of life for Ottawa County residents by promoting lawful conduct and enhancing safety and security through diligent efforts to detect, investigate, and prosecute criminal offenses in Ottawa County. As a subdivision of this department, the Victim Assistance Unit is focused on providing crime victim's rights to individuals who have been victimized by crime in Ottawa County to ensure that their needs are met.

Department Description

The Victim's Assistance Program is a subdivision of the Prosecuting Attorney. The main function is to provide crime victim's rights pursuant to the Crime Victim's Rights Act, P.A. 87 of 1985 and the Constitution of the State of Michigan. Crime victim's rights are provided to victims of felony and serious misdemeanor offenses committed by adults and juveniles. Services include: notification of victim's rights and services, notification of scheduled court proceedings, assistance with victim impact statements, crime victim's compensation applications, restitutions calculation and collection assistance, notification of final case dispositions, and post-conviction rights and appeals. Services also include assistance by telephone, personal office visits, and courtroom assistance for concerns related to prosecution. When applicable, referrals are made to other service agencies within Ottawa County.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(250,753)	(250,415)	(267,976)
Other Revenue	-	-	-
Total Revenue	<u>(250,753)</u>	<u>(250,415)</u>	<u>(267,976)</u>
Expenditures			
Salaries	178,036	193,984	201,663
Fringe Benefits	93,619	112,413	107,266
Supplies	26,375	21,992	21,899
Operating Expenses	4,004	8,305	8,434
Utilities	2,092	2,312	3,046
Indirect Expenses	12,341	15,055	15,054
Total Expenditures	<u>316,468</u>	<u>354,061</u>	<u>357,362</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Victim Advocate	2.00	2.00	3.00
Victim Advocate Assistant	1.00	1.00	1.00
Victims Rights Coordinator	1.00	1.00	-
Total for Department	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>

Crime Victim's Rights (10102320), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Ensure crime victims' needs are met

Objective 1) Notify victims of their rights

Objective 2) Provide case status updates and final disposition information to victims

Objective 3) Provide victim support as needed (by phone or in person)

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Ensure crime victims' needs are met			
% of known crime victims receiving services	100.0%	100.0%	100.0%
Total funds raised for the Crime Victim Foundation through the Katty Shack Race (cumulative)	race canceled	race canceled	\$10,000

District Court (10101360)

Mission Statement

The mission of the 58th District Court is to interpret and apply the law with fairness, equality, and integrity, and promote public accountability for improved quality of life in Ottawa County.

Department Description

The District Court handles all civil cases with claims up to \$25,000, landlord-tenant matters, civil infractions, all misdemeanor criminal cases and small claims cases. Additionally, all felonies begin in the District Court and if the District Court Judge determines there is sufficient evidence then the case will be bound over and transferred to the Circuit Court for further proceedings. The District Court also performs many weddings each year.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Intergovernmental	(30,825)	(35,000)	(35,000)
Charges For Services	(2,490,228)	(2,930,000)	(2,728,500)
Fines & Forfeits	(51,511)	(43,500)	(53,500)
Other Revenue	(1,756)	(25,000)	(20,000)
Revenue	<u>(2,574,320)</u>	<u>(3,033,500)</u>	<u>(2,837,000)</u>
Expenditures			
Salaries	2,873,896	3,159,187	3,299,726
Fringe Benefits	1,663,820	1,880,322	1,984,875
Supplies	284,270	312,176	257,230
Contracted Services	94,826	82,570	282,990
Operating Expenses	127,251	193,792	191,750
Maintenance & Repair	950	2,500	2,500
Utilities	69,392	87,733	97,892
Insurance	61,568	79,380	77,997
Indirect Expenses	1,419,708	1,363,230	1,434,180
Capital Outlay	-	30,000	33,000
Total Expenditures	<u>6,595,679</u>	<u>7,190,890</u>	<u>7,662,140</u>

District Court (10101360), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Assignment Clerk	3.00	3.00	3.00
Bailiff	0.70	0.70	0.70
Case Specialist	1.00	-	-
Chief Deputy Court Clerk	3.00	3.00	4.00
Court Administrator	1.00	1.00	1.00
Court Recorder Judicial Secretary	4.00	4.00	4.00
Court Services Officer	0.55	0.55	0.55
Dep Director of Prob & CM	0.65	1.15	1.15
Director of Probation Services	0.50	0.50	0.50
District Court Clerk I	10.25	12.25	12.25
District Court Clerk II	11.00	10.00	10.00
District Court Officer	0.80	0.80	0.80
Judge - District Court	4.00	4.00	4.00
Magistrate	1.00	1.00	1.00
Probation / Community Corrections Secretary	3.34	3.34	3.40
Probation Officer Substance Abuse	-	-	8.65
Probation-Treatment Specialist	9.05	9.75	-
Trial Court Specialist	1.00	1.00	1.00
Total for Department	54.84	56.04	56.00

Primary Goals and Objectives

County Goal: To contribute to the long-term economic, social and environmental health of the County

Court Goal 1: Effectively and appropriately manage caseload

Objective 1) Dispose of cases in a timely manner that is within recommended and established timeframes

Court Goal 2: Properly enforce court ordered financial obligations

Objective 1) Communicate with defendants and monitor, invoice and perform other various collection methods to ensure court imposed fines, costs and fees on criminal cases are collected

Court Goal 3: Interpret and apply the law with fairness, equality and integrity

Objective 1) Resolve traffic cases brought before the court

Objective 2) Resolve criminal cases brought before the court

Objective 3) Resolve civil cases brought before the court

District Court (10101360), Continued

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Court Goal 1: Effectively and appropriately manage caseload			
Overall Caseload Clearance Rate	97%	98%	99%
Percent of cases that are disposed of within recommended and established timeframes	91%	95%	98%
Court Goal 2: Properly enforce court ordered financial obligations			
Collection Rate	70%	75%	80%
Court Goal 3: Interpret and apply the law with fairness, equality and integrity			
% of Court users surveyed who indicated they were treated with courtesy and respect by Court staff	93%	95%	97%
% of Court users surveyed who indicated the judge/magistrate treated them with courtesy and respect	88%	90%	92%
% of Court users surveyed who indicated they left the Court with an understanding of what happened in their case	82%	85%	87%

District Court Community Corrections (10101362)

Mission Statement

To provide programming to the County's offender population to enhance community safety and reduce incarceration admissions.

Department Description

Community Corrections focuses on improving rehabilitative services and strengthening offender accountability. Community Corrections does this by developing and providing alternative sentencing programs appropriate to the County's offender population, thereby reducing admissions to prison and improving jail utilization.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(257,648)	(265,705)	(265,705)
Charges For Services	(78,802)	(134,450)	(119,450)
Other Revenue	-	-	-
Total Revenues	(336,450)	(400,155)	(385,155)
Expenditures			
Salaries	397,140	464,774	486,609
Fringe Benefits	206,654	241,504	283,074
Supplies	35,358	44,599	37,415
Contracted Services	58,086	66,946	62,470
Operating Expenses	18,551	16,968	15,684
Maintenance & Repair	2,773	3,400	2,600
Utilities	14,861	16,257	20,520
Insurance	13,716	14,244	15,308
Indirect Expenses	282,947	233,725	256,835
Total Expenditures	1,030,086	1,102,417	1,180,515

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Assistant Director of Probation Services	0.15	0.15	-
Court Services Coordinator	0.70	0.70	-
Court Services Officer	0.45	0.45	0.45
Deputy Director of Probate	-	-	0.85
Director of Probation & CC	0.50	0.50	0.50
Probation Specialist	0.44	0.44	0.67
Probation / Community Corrections Secretary	0.32	0.32	0.35
Probation Officer/SSA	2.95	2.25	2.35
Total for Department	5.50	4.80	5.17

District Court Community Corrections (10101362), Continued

Primary Goals and Objectives

County Goal: Maintain and improve the strong financial position of the County

Department Goal 1: Reduce the cost of jail and prison operations

Objective 1) Divert offenders from jail or prison

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 2: Ensure that offenders successfully complete programs

Objective 1) Rehabilitate offenders through alternative sentencing programs

Objective 2) Ensure compliance of court order through monitoring

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Reduce the cost of jail and prison operations			
Group 2 straddle cell prison commitment rate	26.2%	28.4%	28.4%
Prison commitment rate for technical probation violators	1.0%	2.9%	2.9%
Overall prison commitment rate	18.9%	16.1%	18.1%
Department Goal 2: Ensure that offenders successfully complete programs			
Programs successful completion rate	87.0%	90.0%	90.0%

Diversity, Equity, & Inclusion (10101725)

Mission Statement

To ensure that the County is a welcoming place to support a globally diverse workforce in our community by defining and measuring diversity, equity, and inclusion. This is done by creating resources and tools that build capacity in Ottawa County; which includes but is not limited to; townships, cities, Ottawa County departments, processes, policies, and programs.

Department Description

The County began its Cultural Intelligence initiative in 2013 with the formation of an internal committee tasked with educating employees, hosting an annual forum, and getting more involved in community diversity initiatives. After five years, Ottawa County leaders knew it was time to do more. The DEI Office will lead to the development of an equity plan for County and should consider the entire range of human differences. A key initiative will be identifying implicit bias in internal policies, procedures, practices, and in external service delivery. In addition, the County intends to extend assistance to local units of government that desire to tackle similar objectives.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges for Services	(2,530)	-	-
Other Revenue	(80,015)	(500)	-
Total Revenues	(82,545)	(500)	-
Expenditures			
Salaries	145,843	164,306	166,861
Fringe Benefits	69,607	84,244	85,025
Supplies	7,800	12,386	11,000
Operating Expenses	6,762	16,400	14,242
Contracted Services	64	-	-
Utilities	873	1,308	973
Indirect Expenses	7,246	7,752	8,785
Total Expenditures	238,196	286,396	286,886

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Director of DEI	1.00	1.00	1.00
Senior Secretary	1.00	1.00	1.00
Total for Department	2.00	2.00	2.00

Diversity, Equity, & Inclusion (10101725), Continued

Primary Goals and Objectives

County Goal: To contribute to the long-term economic, social, and environmental health of the County.

Department Goal 1: Consider initiatives that contribute to the social health and sustainability of the county and its residents.

Objective 1) To provide an annual Diversity Forum which contributes to the sustainability of overall social health a.k.a. safety

Objective 2) Creation of Racial Equity Toolkits and the implementation of the tool within County departments.

County Goal: Maintain and enhance communication with citizens, employees, and other stakeholders.

Department Goal 2: Continue to develop and implement methods of communicating with citizens, employees and stakeholders

Objective 1) Quantifying the impact of GovDelivery materials which include information on the work of CIC and advocacy

Department Goal 3: Provide knowledge and guidance to local municipalities participating in Learning Community of Practice (LCoP)

Objective 1) Quantifying the participation of municipalities in LCoP

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Consider initiatives that contribute to the social health and sustainability of the county and its residents.			
% of Diversity Forum attendees who reported their DEI knowledge increased after attending	90%	90%	90%
# of racial equity toolkits completed <i>and</i> used within departments	0	0	2 departments
Department Goal 2: Continue to develop and implement methods of communicating with citizens, employees and stakeholders			
# of subscribers receiving communications through GovDelivery	1350	1400	1500
% of subscribers accessing communications through GovDelivery	49%	52%	60%
Department Goal 3: Measure the involvement of local municipalities in Learning Community of Practice			
% of modules completed by participating municipalities in LCoP	60%	100%	100%

Drain Assessments (10104450)

Department Description

This department records the County's share of drain assessments as determined by the Water Resources Commissioner's office.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Operating Expenses	243,941	370,050	414,700
Total Expenditures	<u>243,941</u>	<u>370,050</u>	<u>414,700</u>

Personnel

No personnel have been allocated to this Department.

Elections (10102620)

Mission Statement

The Elections Division of the Clerk / Register of Deeds Office is entrusted with the responsibility to provide free and fair elections for the citizens of Ottawa County.

Department Description

In accordance with Michigan and Federal election law, our office coordinates elections administration services among twenty-three local jurisdictions and serves as the filing official for political candidates and campaign finance committees.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	-	-	-
Charges For Services	(35,026)	-	-
Other Revenue	(201,218)	(110,563)	(151,510)
Total Revenue	(236,244)	(110,563)	(151,510)
Expenditures			
Salaries	61,135	104,202	112,049
Fringe Benefits	34,394	71,772	51,895
Supplies	143,491	189,085	126,800
Contracted Services	-	35,132	74,516
Operating Expenses	42,631	40,803	39,124
Utilities	6,736	10,105	5,628
Indirect Expenses	3,644	4,902	4,832
Capital Outlay	-	52,000	40,000
Total Expenditures	292,030	508,001	454,844

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Elections Assistant	-	1.00	1.00
Elections Coordinator	1.00	1.00	1.00
Total for Department	1.00	2.00	2.00

Elections (10102620), Continued

Primary Goals and Objectives

County Goal: To contribute to the long-term economic, social and environmental health of the County

Department Goal 1: To provide free and fair elections for the citizens of Ottawa County

Objective 1) Provide all election equipment and ballots for all jurisdictions in Ottawa County

Objective 2) Make election results available to the public quickly and accurately

Objective 3) Train election workers

Objective 4) Provide outreach and communication with new voters and political candidates

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: To provide free and fair elections for the citizens of Ottawa County			
% of machines replaced during elections	10%	8%	5%
% of political candidates who submitted their campaign finances documents on time	95%	100%	100%
Average amount of time it takes for absentee results to be reported after polls close (minutes)	120	300	90

Emergency Management (10104260)

Mission Statement

To adequately mitigate, prepare for, respond appropriately to and quickly recover from natural, technological, and terrorist-related emergencies through a comprehensive emergency management program.

Department Description

The Emergency Services Department is the designated agency to coordinate disaster preparedness/response actions and recovery assistance on behalf of Ottawa County. The department performs hazards analysis, makes assessments of the response capabilities available locally and maintains an emergency operations plan to document the organization and functions of key county/local agencies in such situations (these agencies take an active role in updating these plans). Emergency Services, by the authority of the Board of Commissioners, performs the tasks required in making disaster declaration/assistance requests to state and federal government. The department also routinely seeks ways and means to enhance local capabilities including financial assistance, performs public information/education activities, and recruits citizens for volunteer disaster response groups performing specific tasks (i.e. alternate radio liaison via amateur radio, weather spotting, and more).

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(65,344)	(41,671)	(41,671)
Other Revenue	(1,020)	-	-
Total Revenues	(66,364)	(41,671)	(41,671)
Expenditures			
Salaries	136,466	154,347	197,390
Fringe Benefits	90,266	106,826	134,065
Supplies	22,529	24,229	71,560
Contracted Services	21,045	15,687	10,378
Operating Expenses	5,595	132,156	131,627
Maintenance & Repair	3,932	3,000	3,000
Utilities	11,201	20,412	11,905
Insurance	2,250	2,988	9,787
Indirect Expenses	137,309	154,475	156,510
Capital Outlay	10,205	-	-
Total Expenditures	440,798	614,120	726,221

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Coordinator	0.60	0.60	0.60
Director of Emergency Management	1.00	1.00	1.00
Records Processing Clerk II	0.75	0.75	0.75
Total for Department	2.35	2.35	2.35

Emergency Management (10104260), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Mitigate property damage and loss of life that may result from natural, technological or terrorist-related disasters

- Objective 1)* Develop emergency response plans for each type of emergency
- Objective 2)* Conduct emergency response training exercises with local communities
- Objective 3)* Coordinate effective emergency response to actual disaster events
- Objective 4)* Respond to hazardous material calls and technical rescue calls

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Mitigate property damage and loss of life that may result from natural, technological or terrorist-related disasters			
Amount of property damage from natural, technological, or terrorist-related disasters for declared state of emergency instances only	\$0	\$0	\$0
% of corrective actions implemented in the emergency response plans as a result of the emergency response trainings and exercises	100%	100%	100%

Equalization (10102570)

Mission Statement

Assist the County Board of Commissioners with the administration of their equalization and apportionment duties to ensure all properties in Ottawa County are being valued equally and fairly, and all millages are valid. To administer a property description and mapping program and to see that the assessment roles are accurate and complete.

Department Description

The Equalization Department is statutorily mandated to assist the County Board of Commissioners with the preparation of their annual Equalization Report and annual Apportionment Report. The department also maintains the parcel-related layers in the County GIS (including changes in property-splits, combinations, plats), tax descriptions, owner names, addresses, current values, and local unit assessment roll data for 23 local units. The department also provides assessment roll preparation for local units as a shared service.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(2,411)	(6,750)	(6,750)
Total Revenue	<u>(2,411)</u>	<u>(6,750)</u>	<u>(6,750)</u>
Expenditures			
Salaries	725,088	614,689	623,619
Fringe Benefits	420,280	593,755	609,070
Supplies	21,767	33,500	23,506
Contracted Services	25,830	34,600	41,975
Operating Expenses	9,807	26,544	28,778
Utilities	7,854	11,771	8,752
Indirect Expenses	70,620	65,681	75,515
Total Expenditures	<u>1,281,248</u>	<u>1,380,540</u>	<u>1,411,214</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Abstracting/Indexing Clerk	2.75	2.75	2.80
Administrative Assistant	1.00	1.00	1.00
Appraiser I	2.00	2.00	2.00
Appraiser II	-	-	-
Appraiser III	4.00	3.00	3.00
Assessing Div Assistant Manager	-	1.00	-
Assessing Division Manager	-	-	1.00
Assistant Assesor	1.00	1.00	1.00
Deputy Equalization Director	1.00	1.00	1.00
Equalization Director	1.00	1.00	1.00
Property Description Technician	2.00	2.00	2.00
Senior Abstracting Clerk	1.00	1.00	1.00
Total for Department	<u>15.75</u>	<u>15.75</u>	<u>15.80</u>

Equalization (10102570), Continued

Primary Goals and Objectives

County Goal: To contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Ensure each local unit of government contributes uniformly and equitably to any taxing authority

Objective 1) Determine market value of all classes of real property in all local units

Objective 2) Audit local unit assessment rolls to verify consistency with calculated market values

Objective 3) Present Equalization report to County Board recommending, where indicated, that the County Board adjust classes of property by adding or deducting appropriate amounts from the total valuation

Department Goal 2: Ensure the millages of each taxing authority are valid

Objective 1) Audit millages requested by each taxing authority

Objective 2) Prepare and present Apportionment report to County Board for their review and approval

Department Goal 3: Ensure the assessment rolls are accurate and complete

Objective 1) Assign new parcel numbers, create new property descriptions and revise GIS base layer for all splits, combinations and other requested changes

Objective 2) Revise property descriptions and GIS base layer with information obtained by reviewing all new property transfer documents and information provided by title companies, surveyors and other sources

County Goal: Maintain and improve the strong financial position of the County

Department Goal 4: Maintain and/or minimize cost to taxpayers

Objective 1) Provide shared assessment services to local units of government

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Ensure each local unit of government contributes uniformly and equitably to any taxing authority			
# of classes where County Equalized Value was appealed	0	0	0
% of County General Fund budget from property taxes	62%	62%	62%
Department Goal 2: Ensure the millages of each taxing authority are valid			
% of time a requested millage is incorrectly audited	0%	0%	0%
Department Goal 3: Ensure the assessment rolls are accurate and complete			
% of new or changed property descriptions processed	100%	100%	100%
Department Goal 4: Maintain and/or minimize cost to taxpayers			
# of local units contracting with the County for Assessment Administration services	4	5	5

Equalization Blendon Township (10102573)

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
<hr/>			
Revenues			
Charges For Services	(83,707)	(84,250)	(91,750)
Total Revenue	(83,707)	(84,250)	(91,750)
<hr/>			
Expenditures			
Salaries	60,991	71,371	85,181
Fringe Benefits	35,351	7,975	-
Supplies	22	100	100
Contracted Services	-	-	1,941
Operating Expenses	1,964	2,150	2,268
Total Expenditures	98,328	81,596	89,490
<hr/>			

Personnel

No personnel have been allocated to this Department.

Equalization Coopersville (10102575)

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Charges For Services	-	(10,350)	(41,800)
Total Revenue	-	(10,350)	(41,800)
Expenditures			
Salaries	-	6,475	38,767
Fringe Benefits	-	-	1,111
Supplies	-	-	100
Contracted Services	-	-	464
Operating Expenses	-	-	2,150
Total Expenditures	-	6,475	42,592

Personnel

No personnel have been allocated to this Department.

Equalization Crockery Township (10102572)

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(64,197)	(65,325)	(68,573)
Total Revenue	(64,197)	(65,325)	(68,573)
Expenditures			
Salaries	38,139	46,812	62,785
Fringe Benefits	20,503	3,001	-
Supplies	63	100	100
Operating Expenses	1,157	2,325	2,243
Total Expenditures	59,862	52,238	65,127

Personnel

No personnel have been allocated to this Department.

Equalization Grand Haven Township (10102571)

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(165,253)	(159,630)	(173,800)
Total Revenue	(165,253)	(159,630)	(173,800)
Expenditures			
Salaries	66,986	123,231	161,107
Fringe Benefits	35,206	10,110	-
Supplies	135	460	460
Operating Expenses	1,789	2,320	2,255
Total Expenditures	104,117	136,121	163,822

Personnel

No personnel have been allocated to this Department.

Equalization Hudsonville (10102574)

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Charges For Services	(77,371)	(78,200)	(83,775)
Total Revenue	<u>(77,371)</u>	<u>(78,200)</u>	<u>(83,775)</u>
Expenditures			
Salaries	40,707	65,647	77,424
Fringe Benefits	22,671	4,989	-
Supplies	-	100	100
Contracted Services	-	-	929
Operating Expenses	1,707	2,150	2,167
Total Expenditures	<u>65,086</u>	<u>72,886</u>	<u>80,620</u>

Personnel

No personnel have been allocated to this Department.

Facilities Maintenance (2650)

Mission Statement

To manage County facilities and preserve County assets in a fiscally responsible manner in order to provide a safe environment for employees and visitors.

Department Description

The Facilities Maintenance Department renovates, repairs, maintains, and operates County properties as well as manages major capital improvement projects. The department is also involved in the purchase and sale of County facilities and real estate. The department has budgetary control over the operation and maintenance of multiple County properties, including the County Administration building, all County Courthouses, Health and Mental health buildings, the County jail and numerous other County facilities and properties. Approximately 669,000 square feet of County facilities are included in the responsibilities of the department.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Rent	(1,936,197)	(2,124,818)	(2,295,564)
Other Revenue	(2,476)	-	-
Operating Transfers In	-	-	-
Total Revenue	(1,938,673)	(2,124,818)	(2,295,564)
Expenditures			
Salaries	908,745	1,078,189	1,116,695
Fringe Benefits	563,023	712,665	700,504
Supplies	307,112	338,289	271,019
Contracted Services	427,278	355,100	435,487
Operating Expenses	108,170	128,528	730,585
Maintenance & Repair	436,749	594,535	501,165
Utilities	1,090,295	1,166,983	1,166,687
Insurance	145,142	161,340	204,221
Indirect Expenses	80,888	92,034	120,599
Capital Outlay	15	40,000	75,000
Debt Service	63,127	-	-
Total Expenditures	4,130,546	4,667,663	5,321,962

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Building & Grounds Supervisor	1.00	1.00	-
Custodial/Maintenance Supervisor	1.00	1.00	1.00
Custodian	4.90	4.90	4.90
Facilities Clerk	0.60	0.60	-
Facilities Maintenance Director	1.00	1.00	1.00
Facilities Project And Compliance Manager	-	-	1.00
Facilities Specialist	-	-	1.00
Maintenance Technician	2.00	2.00	2.00
Maintenance Worker	9.00	9.00	9.00
Senior Secretary	1.00	1.00	-
Total for Department	20.50	20.50	19.90

Facilities Maintenance (2650), Continued

Primary Goals and Objectives

County Goal: Continually improve the County's organizations and services

Department Goal 1: Provide safe, quality, value-based Facilities Management services to the County

Objective 1) Manage routine and preventive maintenance programs tracked by a CMMS program at assigned facilities

Objective 2) Ensure a safe and productive working environment for Facilities Maintenance employees

County Goal: Maintain and Improve the strong financial position of the County

Department Goal 2: Manage County facilities energy consumption to minimize cost

Objective 1) Identify and apply cost saving measures to equipment and facilities to minimize operating costs to the County

Objective 2) Work with utility providers to minimize expenses related to utility consumption

Objective 3) Research and locate alternate means of funding or sourcing for energy upgrades

Department Goal 3: Plan, organize, and administer building projects to maximize value, minimize cost, and preserve assets

Objective 1) Use the County's procurement process to ensure fair competition for awarding of contracts

Objective 2) Search out technologies and procedures to organize and track projects to attain a high level of accountability with vendors

Objective 3) Align operational, tactical and strategic plannings to reduce time and costs associated with County facilities

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Provide safe, quality, value-based Facilities Management services to the County			
% of Facilities work orders completed	99%	95%	95%
# of lost-time safety incidents for Facilities Maintenance employees	1	0	0
Department Goal 2: Manage County facilities energy consumption to minimize cost			
Utility cost of County properties per square foot of interior space	1.6	1.42	1.45
Department Goal 3: Plan, organize, and administer building projects to maximize value, minimize cost, and preserve assets			
% of planned building projects completed	60%	75%	90%

Fiscal Services (10101910)

Mission Statement

To enhance the experience of residents and visitors by providing all-encompassing financial support through partnerships and collaboration with those that deliver direct services.

Department Description

The Ottawa County Fiscal Services Department supports and strives for an environment of customer service, team support and creative efficiency. The Department delivers all-encompassing financial management through partnership and collaboration. Fiscal Services staff are aligned to provide direct support to departments and offices throughout the County, allowing greater operational understanding and full engagement in financial planning, organizing, and budgeting. Purchasing is a division of Fiscal Services with the primary responsibility to maximize the value of funds expended and to provide safeguards for maintaining a procurement system of quality and integrity. The Accounts Payable division manages the centralized disbursement of vendor payments and is responsible to review and verify compliance with the Michigan Uniform Budget and Accounting Act (Act 2 of 1968) and County policies.

Fiscal Services demonstrates financial leadership by 1) ensuring the County's financial obligations are met in a timely and cost-efficient manner, 2) preserving and enhancing a stable financial base to meet both current and long-term objectives and 3) reporting the financial position and economic condition of the County. Preparation of the Comprehensive Annual Financial Report (CAFR), the Schedule of Federal Financial Assistance (single audit), and Annual Budget as well as General Ledger, Capital Assets, and Financial Grant Reporting are managed by Fiscal Services in compliance with the standards set by the Governmental Accounting Standards Board (GASB) and all State (P.A.621) and Federal laws. The Department provides information to citizens and shareholders in an easily understood format to help facilitate their understanding of the decision-making process.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(5,955,119)	(6,406,497)	(6,742,351)
Rent	(62,890)	-	-
Other Revenue	(23,674)	(34,999)	(20,000)
Other Planned Projects	-	(4,267,302)	(209,703)
Total Revenue	(6,041,683)	(10,708,799)	(6,972,054)
Expenditures			
Salaries	851,575	1,015,401	1,152,780
Fringe Benefits	473,226	616,212	667,994
Supplies	35,809	65,724	82,100
Contracted Services	165,112	172,750	173,150
Operating Expenses	76,586	85,229	64,813
Maintenance & Repair	593	500	500
Utilities	9,049	13,675	9,724
Indirect Expenses	72,239	67,670	66,522
Total Expenditures	1,684,188	2,037,161	2,217,583

Fiscal Services (10101910), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Account Clerk II	2.00	2.00	-
Account Clerk	-	-	2.00
Accountant I	-	1.00	1.00
Accountant II	0.50	-	-
Accounting Manager	0.60	0.60	0.60
Accounts Payable Supervisor	0.50	1.00	1.00
Administrative Assistant	1.00	-	-
Administrative Assistant/Buyer	3.00	3.00	-
Assistant Fiscal Services Director	0.80	0.80	0.80
Buyer/Procurement Specialist	-	-	3.00
Budget Analyst	4.80	4.35	4.35
Fiscal Services Director	0.50	0.50	0.50
Local Unit Financial Liaison	1.00	1.00	1.00
Purchasing Manager	1.00	1.00	1.00
Total for Department	15.70	15.25	15.25

Primary Goals and Objectives

County Goal: Maintain and improve the strong financial position of the County

Department Goal 1: Provide superior financial management and reporting services to the County

- Objective 1)* Compile and distribute the County's annual Budget Book
- Objective 2)* Compile and distribute the County's Comprehensive Annual Financial Report
- Objective 3)* Ensure secured grants are used to their fullest potential for the County
- Objective 4)* Utilize the rebate rewards of the County's P-Card

County Goal: Continually improve the County's organization and services

Department Goal 2: Continually improve the efficiency of the Department's organization and services

- Objective 1)* Train department on the lean (Kata) mindset and practices
- Objective 2)* Implement lean (Kata) projects

Fiscal Services (10101910), Continued

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Provide superior financial management and reporting services to the County			
# of audit adjustments on Comprehensive Annual Financial Report (CAFR)	0	0	0
# of RFPs completed for contracts that have not been competitively bid in 36 months	32	30	30
# of years GFOA Distinguished Budget award has been consecutively received	28	29	30
# of years GFOA Excellence in Financial Reporting award has been consecutively received	37	38	39
County pension (% funded)	80.00%	84.00%	85.00%
Other Post-Employment Benefits (OPEB) (% funded)	217.60%	100.00%	100.00%
Bond rating - Moody's	AAA	AAA	AAA
Bond rating - Fitch	AAA	AAA	AAA
P-Card rebate (\$)	\$16,124	\$15,000	\$15,000
Department Goal 2: Continually improve the efficiency of the Department's organization and services			
% of Fiscal staff trained in lean methodologies	76%	85%	100%
# of lean projects completed in 12 months	0	0	2

Geographic Information Systems (10102590)

Mission Statement

Enhance the efficiency, decision-making capabilities, and business practices of the County's public and private sectors by providing efficient management of Geographic Information System (GIS) data, seamless integration of GIS services with county and local government services, and timely, economical, and user-friendly access to GIS data and services.

Department Description

The GIS Department manages the County's computer-based mapping system which relates various types of tabular database information with real-world locations. The GIS Department creates and maintains a state-of-the-art GIS which accurately and comprehensively represents all relevant and useful geographic data and information about the County. The GIS Department is also responsible for providing consulting, training, and application development services.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(83,013)	(90,000)	(91,000)
Total Revenue	(83,013)	(90,000)	(91,000)
Expenditures			
Salaries	294,621	316,853	327,017
Fringe Benefits	163,581	192,159	194,926
Supplies	3,623	30,215	13,450
Contracted Services	49,247	42,164	52,447
Operating Expenses	2,945	10,370	9,711
Utilities	2,175	3,061	2,377
Indirect Expenses	14,582	13,060	15,375
Total Expenditures	530,773	607,882	615,303

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
GIS Programmer/Technician	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
GIS Technician	1.00	1.00	1.00
GIS Programmer/System Analyst	-	-	1.00
Programmer/Analyst	1.00	1.00	-
Total for Department	4.00	4.00	4.00

Geographic Information Systems (10102590), Continued

Primary Goals and Objectives

County Goal: Continually improve the County's organization and services

Department Goal 1: Enhance the decision-making capabilities of County employees, partner agencies, citizens, and other stakeholders through the utilization of GIS technology

Objective 1) Create and maintain GIS services, public mapping applications, and specialized mapping applications

Objective 2) Promote the availability and capabilities of GIS services and applications

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Enhance the decision-making capabilities of County employees, partner agencies, citizens, and other stakeholders through the utilization of GIS technology			
# of GIS GeoCortex applications and specialized mapping applications created	0	0	0
# of GIS GeoCortex applications and specialized mapping applications supported	15	13	12
# of unique page views for GIS GeoCortex applications and specialized mapping applications	452,701	457,000	460,000
# of ArcGIS for Portal/ArcGIS Online content created	390	400	500
# of ArcGIS for Portal/ArcGIS Online content supported	1,224	1,624	2,124
# of unique downloads/views for ArcGIS for Portal/ArcGIS Online application and maps	314,512	321,000	350,000
# of unique users for ArcGIS for Portal/ArcGIS Online Supported	201	255	275
# of GIS users supported for login-based applications across all platforms (County employees) ¹	280	305	325
# of GIS users supported for login-in based applications across all platforms (Partner Agency employees) ²	275	280	275

1. The number of County supported GIS users is based on known users, but a number of County users access the publicly accessible applications.

2. The number of Local Unit supported GIS users is based on known users, but a number of Local Unit users access the publicly accessible applications.

Human Resources (10102700)

Mission Statement

To provide policies, programs, and expertise that ensure the successful recruitment, employment, and retention of a diverse, qualified workforce to serve Ottawa County residents.

Department Description

The Human Resources Department is broken into two categories: Talent Management and Operational and Core Services. Talent Management focuses on marketing, recruiting, hiring, onboarding, employee development, performance improvement, employee recognition, succession planning, off boarding, and reassessment of department and County needs. Operational and Core Services focuses on labor relations, benefits, payroll, unemployment, safety and compliance, discipline, wage classification, and legal matters.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenue			
Charges For Services	(390)	-	-
Other Revenue	-	-	-
Total Revenue	(390)	-	-
Expenditures			
Salaries	508,018	585,605	714,543
Fringe Benefits	293,245	374,177	376,805
Supplies	24,519	34,387	42,300
Contracted Services	125,541	158,500	166,100
Operating Expenses	110,935	47,300	73,875
Utilities	4,364	6,539	4,862
Indirect Expenses	50,659	38,309	49,023
Capital Outlay	-	15,000	-
Total Expenditures	1,117,281	1,259,817	1,427,508

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Assistant Human Resources Director	-	-	0.90
Human Resources Benefit Analyst	0.08	0.08	0.08
Human Resources Director	0.60	0.60	0.60
Human Resources Employment Analyst	1.00	2.00	1.00
Human Resources Manager	1.00	1.00	1.00
Human Resources Specialist	2.90	2.90	2.90
Payroll Compliance Supervisor	0.95	0.95	0.95
Payroll Coordinator	1.00	1.00	1.00
Total for Department	7.53	8.53	8.43

Human Resources (10102700), Continued

Primary Goals and Objectives

County Goal: Continually improve the County's organization and services

Department Goal 1: Recruit and hire a qualified, diverse workforce

Objective 1) Obtain an ideal pool of qualified candidates by targeting recruitment efforts

Objective 2) Ensure the utilization of interview techniques, testing, and questions that maximize the interviewers' ability to select qualified applicants

Department Goal 2: Retain qualified employees through appropriate compensation and growth opportunities

Objective 1) Provide a competitive compensation and benefits package

Objective 2) Improve proficiency and performance of County employees by providing effective leadership and general skills training

Objective 3) Conduct payroll

Department Goal 3: Provide professional and legal labor relations services to the County Board of Commissioners, departments, and employees

Objective 1) Negotiate fair and timely collective bargaining agreements with all labor unions

Objective 2) Enforce and adhere to collective bargaining agreements, personnel-related policies and employee benefit manuals

Objective 3) Provide counsel to department managers on employee discipline, performance issues, and labor relations

Objective 4) Ensure compliance with state and federal employment laws and recordkeeping

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 2: Retain qualified employees through appropriate compensation and growth opportunities			
County employee turnover ratio (excluding retirements)	17%	12%	12%
% of employees who leave during their first year (excluding temporary/seasonal employment)	10%	5%	5%
County net promoter score (from County Employee Engagement Survey)	28.00	30.00	30.00
Employee benefit cost to County as a percent of labor cost	38%	38%	38%
% of payrolls processed on-time (within 2 days after all payroll data received)	100%	100%	100%
Department Goal 3: Provide professional and legal labor relations services to the County Board of Commissioners, departments, and employees			
% of contested unemployment claims settled in the County's favor	n/a	100%	100%
% of discrimination claims filed that were settled in the County's favor	n/a	100%	100%
% of wrongful termination cases filed that were settled in the County's favor	n/a	100%	100%
% of contested W/C claims settled in the County's favor	n/a	100%	100%

Innovation Initiatives (10101721)

Department Description

This department records the expenditures dedicated for innovative projects as designated by the 4C's.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Salaries	-	-	-
Fringe Benefits	-	-	-
Supplies	-	-	-
Contracted Services	-	-	-
Indirect Expenses	(2,804)	-	37,483
Total Expenditures	(2,804)	-	37,483

Personnel

No personnel have been allocated to this Department.

Insurance (10108650)

Department Description

This department records the estimated costs for insurance (mainly general liability) on departments in the General Fund not charged directly.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Insurance	158,233	220,476	262,726
Total Expenditures	<u>158,233</u>	<u>220,476</u>	<u>262,726</u>

Personnel

No personnel have been allocated to this Department.

Jury Board (10101670)

Department Description

The Jury Board is a statutory board appointed by the Governor for the purpose of selecting a pool of jurors for the County Court System.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Supplies	13,470	38,200	19,200
Contracted Services	7,031	7,918	7,866
Operating Expenses	11,532	4,096	220
Total Expenditures	32,033	50,214	27,286

Personnel

No personnel have been allocated to this Department.

Juvenile Court (10101490)

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust.

Department Description

The function of the 20th Circuit Court, Family Division, Juvenile Court is to process cases and resolve legal disputes involving delinquency and neglect/abuse cases, and other legal matters mandated by statute. The target population includes vulnerable children who are neglected and/or abused and delinquent minors referred to the Juvenile Court.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(105,509)	(251,560)	(311,811)
Charges For Services	(46,687)	(52,500)	(50,000)
Other Revenue	-	-	-
Total Revenues	(152,196)	(304,060)	(361,811)
Expenditures			
Salaries	458,740	703,890	637,428
Fringe Benefits	246,642	434,470	385,442
Supplies	20,458	46,888	37,408
Contracted Services	296,253	371,230	348,804
Operating Expenses	64,865	81,619	83,564
Utilities	14,006	18,789	13,576
Insurance	4,398	7,128	11,745
Indirect Expenses	98,047	226,855	265,864
Total Expenditures	1,203,409	1,890,869	1,783,831

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Administrative Assistant	-	-	1.00
Administrative Aide	1.00	1.00	-
Assistant Director of Juvenile Services	0.15	0.15	0.15
Assistant Juvenile Register	-	1.00	2.00
Attorney Referee	-	-	0.50
Circuit Court Administrator	0.66	0.66	0.66
In Home Care Mgr - Program Analyst	-	1.00	1.00
Juvenile Caseworker	2.00	2.00	-
Juvenile Court Officer	-	-	2.00
Juvenile Court Clerk II	-	1.00	2.00
Juvenile Register	1.00	1.00	-
Juvenile Services Director	0.15	0.15	0.15
Reimbursement Specialist	1.00	1.00	-
Total for Department	5.96	8.96	9.46

Juvenile Court (10101490), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social, and environmental health of the County

Court Goal 1: Ensure fair and efficient processing and resolutions for vulnerable children and delinquent minors

Objective 1) Process cases in compliance with National Center for State Courts (NCSC) established time frames

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Court Goal 1: Ensure fair and efficient processing and resolutions for vulnerable children and delinquent minors			
Disposition rate of delinquency juvenile detained cases within 98 days	100%	90%	90%
Disposition rate of delinquency juvenile not detained cases within 210 days	97%	98%	98%
Clearance rate of delinquency proceedings	80%	100%	100%

Legal Self Help (10101370)

Mission Statement

The Legal Self-Help Center is a hub for legal information, court forms, and information about the Ottawa County Court system. The Legal Self-Help Center was established to facilitate access to justice for low income and underserved self-represented litigants.

Department Description

The Legal Self-Help Center is a hub for legal information, court forms, and information about the Ottawa County court system. Highly trained volunteers assist patrons who wish to resolve a variety of non-criminal legal matters without the assistance of an attorney. Assistance is available in person, by phone or online. Volunteers answer general legal questions but are prohibited by law from providing legal advice.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(6,749)	(11,446)	(4,702)
Interest	(2)	-	-
Other Revenue	-	-	-
Total Revenues	<u>(6,751)</u>	<u>(11,446)</u>	<u>(4,702)</u>
Expenditures			
Salaries	128,894	142,011	143,551
Fringe Benefits	84,417	98,003	99,205
Supplies	5,521	8,535	10,750
Contracted Services	49	1,500	500
Operating Expenses	3,724	7,537	6,998
Utilities	4,326	4,739	6,272
Indirect Expenses	23,438	25,429	27,703
Total Expenditures	<u>250,368</u>	<u>287,754</u>	<u>294,979</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Legal Self-Help Center Director	1.00	1.00	1.00
LSH Admin Assistant	1.00	1.00	1.00
Total for Department	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Legal Self Help (10101370), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Court Goal 1: Facilitate access to justice for non-criminal, self-represented litigants

Objective 1) Assist patrons with obtaining the relief they seek

Objective 2) Maintain public resources on a variety of legal topics

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Court Goal 1: Facilitate access to justice for non-criminal, self-represented litigants			
% of LSHC divorce cases whose final case disposition is anything other than "dismissed by co	74%	84%	84%
% of overall satisfaction with LSHC services (according to LSHC Patron Satisfaction Survey)	N/A	80%	80%

Medical Examiner (10106480)

Department Description

The Medical Examiners program is responsible to investigate and attempt to establish the cause of all sudden and unexpected deaths within the County. The program in Ottawa County is staffed by a Chief Medical Examiner, ten Deputy Medical Examiners and a clerical support person (part-time). All of the examiner positions are paid on a retainer/per call basis. The Health Officer provides overall supervision and administrative support for the program.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(67,433)	(60,000)	(72,000)
Total Revenues	<u>(67,433)</u>	<u>(60,000)</u>	<u>(72,000)</u>
Expenditures			
Salaries	100,348	88,760	89,391
Fringe Benefits	35,599	34,282	41,935
Supplies	4,784	3,565	5,250
Contracted Services	340,630	323,648	337,000
Operating Expenses	138,065	122,853	139,097
Indirect Expenses	4,101	461	2,419
Total Expenditures	<u>623,527</u>	<u>573,569</u>	<u>615,092</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Health Admin Specialist	0.80	0.80	0.80
Total for Department	<u>0.80</u>	<u>0.80</u>	<u>0.80</u>

Michigan State University Extension (10102610)

Mission Statement

Helping people improve their lives through an educational process that applies knowledge to critical needs, issues, and opportunities.

Department Description

Ottawa County MSU Extension staff disseminate and encourage the application of research-generated knowledge and leadership techniques to individuals, families, youth, and communities. Extension responds to local needs through a unique partnership of county, state, and federal resources. Information is extended to all Ottawa County residents through MSU's non-formal education systems, which assist people to make better decisions about issues that affect their lives. Agriculture is one of the fastest growing sectors of the Michigan economy. MSU Extension works to increase farmers' success while protecting the environment, ensuring food safety, reaching new markets, and advancing agriculture through applied research.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Other Revenue	-	-	-
Total Revenues	-	-	-
Expenditures			
Salaries	57,455	71,269	72,584
Fringe Benefits	26,401	29,470	42,102
Supplies	2,536	2,786	3,491
Contracted Services	250,136	256,924	264,632
Operating Expenses	1,717	1,100	2,450
Maintenance & Repair	-	200	200
Utilities	9,600	14,386	10,696
Indirect Expenses	7,417	20,380	24,123
Total Expenditures	355,263	396,515	420,278

Personnel

	2021 # of Positions	2022 # of Positions	2023 # of Positions
Senior Extension Clerk	1.00	1.00	1.00
Total for Department	1.00	1.00	1.00

Michigan State University Extension (10102610), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Manage production risk and improve production efficiency for agriculture

Objective 1) Provide research-based education on production risk management to agricultural producers

Objective 2) Work with local producers to implement new, improved processes related to agricultural production efficiency

Department Goal 2: Expand avenues of income for local agriculture producers

Objective 1) Identify and educate farms on reducing electricity charges

Objective 2) Work with local agricultural operators to diversify farm commodities

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Manage production risk and improve production efficiency for agriculture			
# of small fruit production farms protected through management of insects, diseases, weeds or vertebrate pests by producers using Integrated Pest Management information provided	79	85	85
# of farms in the County that minimize crop damage caused by invasive pests and diseases	72	80	80
Department Goal 2: Expand avenues of income for local agriculture producers			
# of farms that participate in consultation on value-added agriculture method	5	10	10
# of participants that receive education on menu of value-added agricultural methods	6	25	25
% of consulted farms that indicate interest in implementing a value-added agricultural method	100%	100%	100%

Other Health & Welfare (10106039)

Department Description

Currently this Department supports local area agencies that provide services to the local aging community.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Contracted Services	29,000	29,000	29,000
Total Expenditures	<u>29,000</u>	<u>29,000</u>	<u>29,000</u>

Personnel

No personnel have been allocated to this Department.

Ottawa County Building Authority (10102790)

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Operating Expenses	552	1,500	-
Total Expenditures	552	1,500	-

Personnel

No personnel have been allocated to this Department.

Ottawa Soil/Water Conservation (10102800)

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Operating Expenses	80,000	80,000	80,000
Total Expenditures	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>

Personnel

No personnel have been allocated to this Department.

Plat Board (10102470)

Department Description

The Plat Board is a statutory board charged with the review of all plats proposed within the County to determine some extent of validity and accuracy before being sent on to a state agency.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Salaries	1,640	2,000	2,000
Fringe Benefits	172	65	-
Total Expenditures	1,812	2,065	2,000

Personnel

No personnel have been allocated to this Department.

Probate Court (10101480)

Mission Statement

To administer justice and restore wholeness in a manner that inspires public trust.

Department Description

The function of the Ottawa County Probate Court is to hear and decide cases brought by parties within the County that fall within its statutory jurisdiction. These cases include estates and trusts, guardianships, conservatorships, and mental commitments. The Judge of Probate also serves in the Circuit Court/Family Division and handles the Adult Drug Treatment Court docket.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(78,973)	(70,000)	(80,000)
Fines & Forfeits	-	(100)	(100)
Other Revenue	(128,198)	(130,000)	(132,000)
Total Revenues	(207,171)	(200,100)	(212,100)
Expenditures			
Salaries	346,435	408,935	440,588
Fringe Benefits	153,874	210,514	207,076
Supplies	22,394	30,884	25,728
Contracted Services	128,545	150,024	157,024
Operating Expenses	59,404	70,269	75,137
Utilities	5,265	7,638	5,780
Insurance	5,350	8,364	9,180
Indirect Expenses	108,544	138,704	154,181
Total Expenditures	829,810	1,025,332	1,074,694

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Chief Deputy Probate Register	1.00	1.00	1.00
Deputy Probate Register	2.00	2.00	2.00
Judge - Probate Court	1.00	1.00	1.00
Probate Clerk	2.00	2.00	2.00
Probate Register	1.00	1.00	1.00
Total for Department	7.00	7.00	7.00

Probate Court (10101480), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Court Goal 1: Establish formal record of the legal status of estates of the deceased

Objective 1) Efficiently and fairly resolve estate proceedings

Objective 2) Efficiently and fairly interpret wills of the deceased

Court Goal 2: Ensure the health and well-being of minors, individuals with developmental disabilities, and incapacitated seniors

Objective 1) Establish legal guardianship and/or conservatorship in an efficient and fair manner

Objective 2) Ensure the appropriateness of commitments for hospitalization of persons with mental illness

Objective 3) Ensure effective, proper treatment of individuals afflicted with mental health issues

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Court Goal 1: Establish formal record of the legal status of estates of the deceased			
Clearance rate of total estate cases	96%	100%	100%
Court Goal 2: Ensure the health and well-being of minors, individuals with developmental disabilities, and incapacitated seniors			
Clearance rate of total guardianships/conservatorship cases	104%	100%	100%
Clearance rate of mental illness cases	100%	100%	100%

Prosecuting Attorney (10102670)

Mission Statement

The mission of the Ottawa County Prosecutor's Office is to preserve and improve the quality of life for Ottawa County residents by promoting lawful conduct and enhancing safety and security through diligent efforts to detect, investigate, and prosecute criminal offenses in Ottawa County.

Department Description

The Prosecuting Attorney is the chief law enforcement officer of the County, charged with the duty to see that the laws are faithfully executed and enforced to maintain the rule of law. The Prosecuting Attorney is an elected constitutional officer whose duties and powers are prescribed by the legislature. The Prosecutor is responsible for the authorization of criminal warrants and the prosecution of criminal cases on behalf of the People of the State of Michigan. The Prosecutor also provides legal advice to the various police agencies in the County concerning criminal matters. While the principal office is located in the Grand Haven Courthouse, the Prosecuting Attorney staffs a satellite office in the Holland District Court Building.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Intergovernmental	(76,404)	(78,000)	(78,000)
Charges For Services	(30,750)	(33,000)	(33,000)
Other Revenue	(10,058)	(8,000)	(10,000)
Total Revenues	<u>(117,212)</u>	<u>(119,000)</u>	<u>(121,000)</u>
Expenditures			
Salaries	2,129,828	2,476,515	2,713,904
Fringe Benefits	1,062,525	1,353,259	1,483,686
Supplies	65,747	64,647	78,700
Contracted Services	49,275	230,848	63,433
Operating Expenses	34,303	108,084	105,969
Maintenance & Repair	803	800	800
Utilities	24,894	28,095	35,873
Insurance	26,390	35,952	40,764
Indirect Expenses	921,036	881,399	672,076
Total Expenditures	<u>4,314,801</u>	<u>5,179,599</u>	<u>5,195,205</u>

Prosecuting Attorney (10102670), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Assistant Prosecuting Attorney I	4.00	5.00	4.00
Assistant Prosecuting Attorney II	8.00	7.00	8.00
Chief Assistant Prosecuting Attorney	1.00	1.00	1.00
Division Chief	3.00	3.00	3.00
Legal Assistant I	0.81	0.81	1.81
Legal Assistant II	5.00	5.00	5.00
Legal Assistant III	2.00	2.00	2.00
Legal Assistant Technical Specialist	-	1.00	1.00
Legal Clerk	1.00	1.00	-
Office Manager	2.00	2.00	2.00
Prosecuting Attorney	1.00	1.00	1.00
Violence Intervention Officer	1.00	1.00	1.00
Total for Department	28.81	29.81	29.81

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Preserve or improve the quality of life for Ottawa County residents

Objective 1) Process warrant requests

Objective 2) Prosecute misdemeanants and felons

Objective 3) Provide timely responses to requests for service (e.g. warrant review)

Objective 4) Contact and provide support services to victims of domestic violence in a timely manner

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Preserve or improve the quality of life for Ottawa County residents			
% of warrants processed within 48 hours (electronically submitted via OnBase)	55.0%	60.0%	65.0%
% of juvenile petitions processed within 48 hours	54.0%	60.0%	65.0%
% of First Domestic Violence victims contacted within 48 hours after bond screen received	45.0%	60.0%	65.0%

Public Defender (10102990)

Mission Statement

The mission of the Ottawa County Office of the Public Defender is to provide exceptional legal representation to indigent adults who are charged with crimes in Ottawa County, thereby fulfilling the promise made in the 6th Amendment to the U.S. Constitution and guaranteed by the United States Supreme Court in Gideon v Wainwright, 372 U.S. 335 (1963).

Department Description

Ottawa County launched the Office of the Public Defender (OPD) in October 2018 after the Michigan legislature created the Michigan Indigent Defense Commission (MIDC). The MIDC was created after an independent advisory commission recommended improvements to the state's legal system. This guarantees that all individuals in Ottawa County will receive effective legal representation in the criminal justice system regardless of their financial resources. The MIDC requires county governments and local court systems to file compliance plans each year describing how they will meet approved minimum standards for providing legal defense services to indigent adults charged with crimes. Moreover, the OPD files quarterly program reports to the MIDC regarding its activities and spending.

The OPD is appointed on 100% of the adult criminal cases that require appointed counsel in Ottawa County. The OPD employs 18 full-time attorneys, a full time investigator, and a full time MSW social worker plus six full-time administrative staff. At times, the department utilizes interns to assist with attorney and social work duties. OPD has offices in Grand Haven and Holland. Additionally, the OPD utilizes the services of private attorneys to handle cases when conflicts of interest arise. These conflict attorneys must meet the same MIDC standards as the OPD attorneys.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Expenditures			
Operating Expenses	2,980	3,575	1,440
Total Expenditures	<u>2,980</u>	<u>3,575</u>	<u>1,440</u>

Personnel

No personnel have been allocated to this Department.

Reappropriation/Tax Allocation (10101290)

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Expenditures			
Salaries	-	720	-
Fringe Benefits	-	-	-
Supplies	-	5,500	-
Operating Expenses	-	2,480	-
Total Expenditures	-	8,700	-

Personnel

No personnel have been allocated to this Department.

Register of Deeds (10102680)

Mission Statement

To provide excellence in the preservation of our public records and superior customer service to the citizens of Ottawa County.

Department Description

The Register of Deeds Office records, maintains, and makes public land records for all real estate located in Ottawa County. Creditors, purchasers, and others with an interest in the property can locate these instruments and notices concerning ownership of, and encumbrances against, real property. Recorded information is retrievable on computer terminals in the Register of Deeds office and via the internet by referencing the grantor, grantee, property description, or any partial entry combinations thereof. The Register of Deeds Office also issues a number of passports every year.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Charges For Services	(4,355,331)	(3,862,080)	(3,772,540)
Other Revenue	-	-	-
Total Revenues	<u>(4,355,331)</u>	<u>(3,862,080)</u>	<u>(3,772,540)</u>
Expenditures			
Salaries	377,540	426,482	436,837
Fringe Benefits	241,993	286,188	292,346
Supplies	29,100	31,001	30,650
Contracted Services	24,668	36,756	34,460
Operating Expenses	7,447	11,170	14,582
Maintenance & Repair	-	500	500
Utilities	5,131	7,195	5,936
Indirect Expenses	13,256	9,447	13,062
Total Expenditures	<u>699,135</u>	<u>808,739</u>	<u>828,373</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Chief Deputy Register of Deeds	1.00	1.00	1.00
Clerk Register Technician	4.00	4.00	4.00
Clerk/Register of Deeds	0.50	0.50	0.50
Clerk/Register Supervisor	0.50	0.50	0.50
Public Service Center Clerk	0.65	0.65	0.65
Senior Abstracting/Indexing Clerk	1.00	1.00	1.00
Total for Department	<u>7.65</u>	<u>7.65</u>	<u>7.65</u>

Register of Deeds (10102680), Continued

Primary Goals and Objectives

County Goal: Maintain and enhance communication with citizens, employees and other stakeholders

Department Goal 1: Grow communication and allow ease of access to public records for customers

Objective 1) Utilize technology and social media

Objective 2) Offer many services online

County Goal: Continually improve the County's organization and services

Department Goal 2: Provide convenient access to documents

Objective 1) Convert all useable records into electronic formats

Objective 2) Maintain microfilm

Department Goal 3: Increase the utilization of electronic filing and reduce document errors

Objective 1) Promote e-filing and train third parties

Objective 2) Educate submitting agencies on sending acceptable documents

Objective 3) Provide an accurate index of recordable documents in searchable fields that allows for cross indexing

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Grow communication and allow ease of access to public records for customers			
% of documents received through e-recording	81%	85%	90%
Department Goal 2: Provide convenient access to documents			
% of people cross trained for handling deeds and vital records	90%	95%	100%
% of documents recorded and returned within 24 hours	100%	100%	100%
Department Goal 3: Increase the utilization of electronic filing and reduce document errors			
% of documents received that are rejected	14%	12%	10%
% of document recording done through Inspect software	100%	100%	100%
% of Passport appointments scheduled online	100%	100%	100%

Road Commission (10104490)

Department Description

This department is used to record the collection and pass thru payments of the Road Commission tax levy collected by the County.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Taxes	(5,938,992)	(6,201,500)	(6,516,655)
Intergovernmental	(333,811)	(300,000)	(340,487)
Total Revenues	<u>(6,272,803)</u>	<u>(6,501,500)</u>	<u>(6,857,142)</u>
Expenditures			
Contribution to Component Units	6,272,851	6,501,500	6,857,142
Total Expenditures	<u>6,272,851</u>	<u>6,501,500</u>	<u>6,857,142</u>

Personnel

No personnel have been allocated to this Department.

Sheriff (10103020)

Mission Statement

The mission of the Ottawa County Sheriff's Office is to protect and preserve the general safety and welfare of the county residents and visitors through effective law enforcement services.

Department Description

The Administrative Division sets objectives for the department, provides staffing, equipment, and training, maintains good public and official relations, reports on departmental activities and accomplishments, and carries out disciplinary actions. The Records Unit maintains and centralizes records, provides timely, accurate, and complete information for administration and operations in the department, documents all civil processes and subpoenas and expedites them, and provides maintenance warrants. The Investigative Unit apprehends, interrogates, and prosecutes offenders, recovers stolen property, and supplies necessary information for inter-divisional operations and other police agencies.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Licenses & Permits	(1,665)	(1,000)	(1,000)
Intergovernmental	-	-	-
Charges For Services	(284,743)	(358,917)	(294,617)
Other Revenue	(169,395)	(167,976)	(130,000)
Total Revenues	(455,803)	(527,893)	(425,617)
Expenditures			
Salaries	3,499,766	6,993,268	7,672,504
Fringe Benefits	2,131,580	4,312,043	4,697,475
Supplies	451,311	537,808	574,933
Contracted Services	278,590	356,790	455,874
Operating Expenses	578,481	844,482	849,539
Maintenance & Repair	119,562	124,000	136,000
Utilities	73,124	100,453	74,738
Insurance	310,037	343,968	313,692
Indirect Expenses	772,801	599,729	616,031
Capital Outlay	20,950	-	-
Total Expenditures	8,236,202	14,212,540	15,390,787

Sheriff (10103020), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Administrative Assistant	2.00	2.00	1.00
Body Cam Technical Specialist	-	1.00	-
Captain	4.00	4.00	3.00
Chief Deputy	-	1.00	1.00
Clerk Typist II	9.00	9.00	10.00
Clerk Typist III	4.00	4.00	4.00
Crime Data Analyst	1.00	1.00	1.00
Detective	13.00	13.00	13.00
Director of Records and Tech Services	1.00	1.00	1.00
Evidence Technician	1.00	1.00	1.00
Financial Specialist	-	-	1.00
Lieutenant	2.00	3.00	3.00
Non-Sworn Recruit	-	2.00	1.00
Office Supervisor	1.00	1.00	1.00
Road Patrol Deputy	33.00	33.00	36.00
Sergeant	12.00	12.00	12.00
Sheriff	1.00	1.00	1.00
Undersheriff	1.00	1.00	1.00
Total for Department	85.00	90.00	91.00

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Minimize crime in Ottawa County

- Objective 1) Patrol communities for criminal activity*
- Objective 2) Arrest persons who commit crime*
- Objective 3) Respond to calls regarding crime*

Department Goal 2: Maintain safe roadways in Ottawa County

- Objective 1) Patrol county roadways*
- Objective 2) Ticket and/or arrest persons who violate traffic laws*
- Objective 3) Provide public traffic safety education*

Department Goal 3: Maintain accurate records management system

- Objective 1) Transcribe deputies reports promptly and accurately*
- Objective 2) Enter all incident report data into data base accurately*
- Objective 3) Process public records, reports, and FOIA*

Sheriff (10103020), Continued

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Minimize crime in Ottawa County			
Violent index crimes per 1,000 residents	1.9	1.5	1.3
Non-violent index crimes per 1,000 residents	7.2	7.4	7.4
Non-index crimes per 1,000 residents	47.9	48.8	50.0
% of priority one calls responded to within 5 minutes	96%	95%	94%
Department Goal 2: Maintain safe roadways in Ottawa County			
Fatal traffic crashes per 100,000 residents	25.0	22.0	20.0
Alcohol-involved crashes per 100,000 residents	351.0	310.0	300.0
Department Goal 3: Maintain accurate records management system			
Average # of days to completion for FOIA requests	5.0	5.0	5.0

Sheriff – Jail (10103510)

Mission Statement

To rehabilitate offenders and protect the public from offenders who pose a danger by providing a safe, secure, and humane environment for individuals in custody, assist inmates in becoming law abiding and productive members of the community, and maintain the security of the County court houses.

Department Description

The function of the Ottawa County Sheriff's Office Correctional Facilities is to provide a safe, secure and clean environment and housing for all inmates within our facilities; to ensure adequate medical treatment, counseling, guidance, and educational programs; to provide rehabilitative programs that include: Alcoholics Anonymous, Drug Abuse Programs, Sentence Work Abatement Program and the Work Release Program; additionally, the safe and secure movement of inmates to any other facility as directed by the courts, and documenting all movements.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(36,521)	(35,000)	(28,000)
Charges For Services	(1,113,033)	(985,000)	(874,200)
Other Revenue	(4,949)	(20,300)	(20,300)
Total Revenues	<u>(1,154,504)</u>	<u>(1,040,300)</u>	<u>(922,500)</u>
Expenditures			
Salaries	2,800,301	5,077,547	5,384,619
Fringe Benefits	1,654,990	3,249,861	3,334,811
Supplies	665,085	914,104	759,077
Contracted Services	903,926	1,104,994	1,126,543
Operating Expenses	929,700	1,039,413	1,115,587
Maintenance & Repair	15,124	22,000	23,666
Utilities	28,079	40,954	31,513
Insurance	176,989	186,840	195,132
Indirect Expenses	355,280	278,138	215,414
Total Expenditures	<u>7,529,475</u>	<u>11,913,851</u>	<u>12,186,363</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Captain	1.00	1.00	1.00
Cadet	-	-	0.40
Clerk Typist II/Matron	3.00	3.00	2.00
Clerk Typist III/Matron	1.00	1.00	1.00
Corrections Officer/Deputy	47.00	49.00	49.00
Court Services Officer/Deputy	16.00	15.00	15.00
Lieutenant	1.00	1.00	1.00
Sergeant	7.00	7.00	7.00
Total for Department	<u>76.00</u>	<u>77.00</u>	<u>76.40</u>

Sheriff – Jail (10103510), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Rehabilitate offenders and protect the public from offenders who pose a danger

Objective 1) Maintain a secure, safe and healthy correctional facility in accordance with MDOC standards

Objective 2) Ensure volunteer based rehabilitative services are provided to inmates in accordance with MDOC standards

Objective 3) Maintain the security of the County court houses

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Rehabilitate offenders and protect the public from offenders who pose a danger			
Rate of compliance on MDOC inspections	100%	100%	100%
Number of contraband items confiscated by court security staff	182	200	200

Sheriff – Animal Control (10104300)

Mission Statement

To reduce incidences of animal cruelty and protect the public from stray animals by responding to calls about animal mistreatment and stray animals, and by enforcing dog licensing.

Department Description

The primary function of the Animal Control Program is to investigate, as necessary, all animal-related complaints and enforce all state laws in connection with animal control. This includes issuing summons where appropriate, picking up stray animals, conducting kennel inspections and providing education services related to animal control issues. In addition, the Department is responsible for enforcing dog licensing laws, which could entail canvassing a specific area for dog licenses, as well as coordinating the dog census in conjunction with the Ottawa County Treasurer's Office. The Department is also required to investigate all livestock loss complaints.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Licenses & Permits	(1,950)	(2,000)	(2,000)
Total Revenues	<u>(1,950)</u>	<u>(2,000)</u>	<u>(2,000)</u>
Expenditures			
Salaries	78,026	96,983	98,677
Fringe Benefits	52,999	71,909	72,090
Supplies	4,820	5,146	4,100
Contracted Services	226,465	251,440	251,635
Operating Expenses	31,399	43,101	20,462
Maintenance & Repair	4,324	4,500	4,500
Insurance	7,190	8,676	8,959
Total Expenditures	<u>405,222</u>	<u>481,755</u>	<u>460,423</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Animal Control Officer	2.00	2.00	2.00
Total for Department	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Reduce incidences of animal cruelty

Objective 1) Respond to and investigate calls regarding animal cruelty

Objective 2) Arrest persons that violate State animal control laws

Department Goal 2: Protect the public from stray animals

Objective 1) Ensure all dogs have rabies vaccination (through dog licensing)

Objective 2) Capture stray animals and transport to Harbor Shores Humane Society

Sheriff – Animal Control (10104300), Continued

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Reduce incidences of animal cruelty			
Cruelty cases per 100,000 residents	7.0	6.5	6.0
Department Goal 2: Protect the public from stray animals			
# of reported animal bites per 100,000 residents	21.1	20.9	20.1

Sheriff – HAZ-MAT Response Team (10104263)

Department Description

In January of 2004, Ottawa County and municipalities within the County formed the Ottawa County Hazardous Materials Response and Technical Rescue Team. The team was formed to jointly own equipment and establish training for HAZMAT operations. In addition, the HAZMAT team will respond as requested to all hazardous material and technical rescue incidents in the County.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(52,354)	(47,815)	(43,435)
Other Revenue	(3,162)	-	-
Total Revenues	<u>(55,517)</u>	<u>(47,815)</u>	<u>(43,435)</u>
Expenditures			
Salaries	20,251	22,127	23,000
Fringe Benefits	13,914	15,218	15,987
Supplies	17,233	24,716	18,815
Contracted Services	3,467	6,000	2,100
Operating Expenses	43,849	20,212	9,916
Maintenance & Repair	172	3,500	3,500
Utilities	2,380	707	1,937
Insurance	3,443	4,704	11,616
Total Expenditures	<u>104,709</u>	<u>97,184</u>	<u>86,871</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Coordinator	0.40	0.40	0.40
Total for Department	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>

Sheriff – CIT Grant (10103030)

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	-	(155,372)	(187,225)
Total Revenues	-	(155,372)	(187,225)
Expenditures			
Salaries	-	75,752	106,434
Fringe Benefits	-	78,154	51,576
Supplies	-	14,705	12,540
Contracted Services	-	1,500	-
Operating Expenses	-	3,550	3,600
Utilities	-	-	-
Indirect Expenses	-	11,711	18,044
Total Expenditures	-	185,372	192,194

Personnel

No personnel have been allocated to this Department.

Sheriff – Marine Safety & Academy (10103310/10103311)

Mission Statement

Protect life and property on Ottawa County waterways and assist as needed in waterway incidents/accidents.

Department Description

Marine Patrol enforces State/local ordinances; performs miscellaneous services related to public health and safety; receives and processes complaints; arrests offenders; prepares reports and testifies in court; investigates water accidents; maintains records and logs of activity; cooperates with the United States Coast Guard, Michigan Department of Natural Resources, and other law enforcement agencies as necessary for the preservation of law and order; furnishes assistance and provides control at special events; provides emergency medical aid; assists in the recovery of bodies; assists in the recovery of submerged property.

The School Safety Program provides instruction in marine laws and operation, snowmobile laws and operation, and other matters relating to public safety.

The Dive Team assists in the rescue and/or recovery of water accident victims, the recovery of underwater evidence, standby availability at special water events, and other details as determined by the Dive Team Coordinator and/or Marine Patrol Supervisor.

Financial Summary

	10103310	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues				
Intergovernmental		(97,100)	(100,600)	(100,600)
Charges For Services		(80)	-	-
Other Revenue		-	(5,510)	-
Total Revenues		(97,180)	(106,110)	(100,600)
Expenditures				
Salaries		140,503	151,804	163,416
Fringe Benefits		46,296	56,479	80,854
Supplies		25,324	21,774	23,980
Contracted Services		-	900	900
Operating Expenses		75,272	119,083	93,949
Maintenance & Repair		15,541	22,000	22,500
Utilities		565	1,003	485
Insurance		9,957	8,052	8,247
Indirect Expenses		17,848	13,546	11,229
Total Expenditures		331,306	394,641	405,560

Sheriff – Marine Safety & Academy (10103310/10103311), Continued

Financial Summary, continued

10103311	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(16,100)	(16,100)	(16,100)
Charges For Services	(7,200)	(9,450)	(9,600)
Total Revenues	(23,300)	(25,550)	(25,700)
Expenditures			
Salaries	4,835	8,200	6,090
Fringe Benefits	807	2,850	1,572
Supplies	13,368	16,700	22,000
Contracted Services	-	-	-
Total Expenditures	19,009	27,750	29,662

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Road Patrol Deputy	2.00	2.00	2.00
Total for Department	2.00	2.00	2.00

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Reduce marine accidents and drownings

Objective 1) Patrol local waterways, inland lakes, Lake Michigan and related waterways to enforce marine laws

Objective 2) Initiate contacts with boaters and/or conduct inspections of boats

Objective 3) Provide boater safety education classes to residents

Department Goal 2: Perform marine rescue and recovery operations

Objective 1) Maintain adequately trained Dive Team

Objective 2) Rescue persons who are in distress in waterways

Objective 3) Assist in recovery of bodies and submerged property

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Reduce marine accidents and drownings			
# of hours spent on boating accidents	24	22	20
Department Goal 2: Perform marine rescue and recovery operations			
# of search and rescue cases	19	15	10
# of bodies recovered	4	0	0

Sheriff – Road Patrol (10103150)

Department Description

Secondary Road Patrol is a State grant program for providing road patrol and reducing accidents on the county primary and local roads outside the corporate limits of villages and cities.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(148,365)	(273,491)	(273,491)
Total Revenues	(148,365)	(273,491)	(273,491)
Expenditures			
Salaries	127,731	152,867	157,102
Fringe Benefits	83,517	105,767	106,195
Supplies	2,873	9,404	5,135
Contracted Services	1,250	2,690	1,635
Operating Expenses	5,725	12,900	27,444
Maintenance & Repair	6,512	5,000	5,500
Utilities	201	312	301
Insurance	7,966	8,676	8,959
Indirect Expenses	5,293	5,143	18,154
Total Expenditures	241,067	302,759	330,425

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Road Patrol Deputy	2.00	2.00	2.00
Total for Department	2.00	2.00	2.00

Sheriff – Training (10103200)

Mission Statement

To deliver exceptional law enforcement training to both sworn and professional staff to prepare them for exemplary service to the communities we serve.

Department Description

The Training Division constantly strives to create an atmosphere conducive to the learning process to enhance professionalism in law enforcement. Ottawa County's officers go to various trainings in order to gain more expertise in areas related to their duties. The Sheriff's Office has one sergeant assigned to ensuring officers are enrolled and attend these valuable trainings. In addition, the sergeant prepares and conducts in-house training.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(15,612)	(52,587)	(26,000)
Total Revenues	<u>(15,612)</u>	<u>(52,587)</u>	<u>(26,000)</u>
Expenditures			
Operating Expenses	26,211	52,587	26,000
Total Expenditures	<u>26,211</u>	<u>52,587</u>	<u>26,000</u>

Personnel

No personnel have been allocated to this Department.

Primary Goals and Objectives

County Goal: Continually improve the County's organization and services

Department Goal 1: Improve the knowledge and skills of the Sheriff's Office employees to better serve the community

Objective 1) Ensure all required employees complete mandatory training

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Improve the knowledge and skills of the Sheriff's Office employees to better serve the community			
% of required employees who completed yearly mandatory training	100%	100%	100%

Sheriff – WEMET (10103100)

Mission Statement

To enhance drug enforcement in order to reduce drug related incidences in Ottawa County.

Department Description

West Michigan Enforcement Team (WEMET) is a multi-jurisdictional drug enforcement task force, which consists of five teams and an administrative unit. The jurisdictions serviced by WEMET are Muskegon, Ottawa, and Allegan Counties. The Sheriff's Office has five deputies and one sergeant assigned to WEMET.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(13,960)	(18,000)	(18,000)
Total Revenues	(13,960)	(18,000)	(18,000)
Expenditures			
Salaries	329,965	402,883	397,804
Fringe Benefits	177,266	259,595	233,475
Supplies	1,480	4,358	7,516
Operating Expenses	45,000	39,900	40,599
Maintenance & Repair	-	2,000	11,000
Insurance	12,311	17,040	22,369
Total Expenditures	566,023	725,776	712,763

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Road Patrol Deputy	5.00	5.00	4.00
Sergeant	1.00	1.00	1.00
Total for Department	6.00	6.00	5.00

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of Ottawa County

Department Goal 1: Reduce the use, manufacturing, and trafficking of illegal drugs

Objective 1) Identify illegal drug activity through undercover operations and investigations

Objective 2) Arrest persons who use, manufacture and/or traffic illegal drugs

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Reduce the use, manufacturing, and trafficking of illegal drugs			
Drug related incidents per 1,000 residents	0.4	0.5	0.6
% of investigations resulting in arrest	96%	97%	97%

Strategic Impact (10107211)

Mission Statement

Provide services to the County Board and Administration, County staff, local leaders and agencies, citizens, and community planners to increase economic development, maintain and improve quality of life, improve organizational performance, and maximize the use of financial resources.

Department Description

The Department of Strategic Impact initiates programs to strengthen businesses and increase jobs in the County as well as programs to improve quality-of-life for residents. The Department is also responsible for conducting outcome-based evaluations of County programs and services to improve organizational performance and to maximize the use of financial resources. The statistical data that is researched and compiled by the Department is used by County departments, local communities, and local agencies to bolster applications for grant funding, enhance bond ratings, recruit prospective businesses to the County, and enhance market opportunities for existing local businesses.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(97,765)	(3,000)	(3,000)
Charges for Services	-	(2,500)	(9,750)
Other Revenue	(35,387)	(13,540)	(6,400)
Total Revenues	<u>(133,152)</u>	<u>(19,040)</u>	<u>(19,150)</u>
Expenditures			
Salaries	546,755	731,032	760,649
Fringe Benefits	303,289	459,620	446,375
Supplies	14,296	23,760	23,559
Contracted Services	217,816	305,531	369,375
Operating Expenses	59,049	30,917	31,232
Utilities	6,109	9,395	6,807
Indirect Expenses	44,815	34,816	19,070
Contribution to Component Units	16,451	5,760	2,008
Total Expenditures	<u>1,208,580</u>	<u>1,600,831</u>	<u>1,659,075</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Asst Planning & Performance Impv. Director	1.00	1.00	1.00
Economic Development Coordinator	1.00	1.00	1.00
Farm Preservation Analyst	0.50	0.50	0.50
Land Use Planning Coordinator	-	1.00	1.00
Land Use Planning Specialist	1.99	1.99	1.99
Planning & Performance Impv. Director	0.99	0.99	-
Project Support Specialist	-	1.00	1.00
Research & Evaluation Analyst	1.00	1.00	1.00
Strategic Impact Director	-	-	0.99
Senior Secretary	1.00	1.00	1.00
Sr Business Development Manager	1.00	1.00	1.00
Total for Department	<u>8.48</u>	<u>10.48</u>	<u>10.48</u>

Strategic Impact (10107211), Continued

Primary Goals and Objectives

County Goal: Continually improve the County's organization and services

Department Goal 1: Strategically guide and measure the impact of County and local programs and services

Objective 1) Lead County departments, local units of government and nonprofit agencies through the strategic planning process

Objective 2) Evaluate programs and services to measure outcomes and identify learning and improvement opportunities

Objective 3) Conduct research and collect/compile data and statistics to inform strategic decisions

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 2: Strengthen the viability of local business sectors

Objective 1) Utilize State authorized programs to support economic growth

Objective 2) Implement and support agricultural industry support initiatives

Objective 3) Coordinate cross-disciplinary environmental and economic initiatives

Department Goal 3: Support, enhance and protect the County's built and natural environment

Objective 1) Facilitate coordinated/collaborative growth and development patterns

Objective 2) Develop and implement strategic measures to ensure long term groundwater sustainability

Objective 3) Lead local efforts towards achieving universal access to broadband

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Strategically guide and measure the impact of County and local programs and services			
% of strategic plan strategies implemented	46%	50%	54%
% of evaluation learning and improvement opportunities that are acted upon	88%	90%	92%
# of MOUs for strategic planning and evaluation services executed with local units and nonprofit agencies (cumulative)	6	8	10
Fees received for strategic planning and evaluation services provided to local units and nonprofit agencies (cumulative)	\$32,476	\$45,000	\$58,000
Department Goal 2: Strengthen the viability of local business sectors			
# of projects assisted by local and State authorized programs (annual)	31	5	20
Acres of farmland preserved (cumulative)	567	728	800
Total value of Development Rights on County balance sheet (cumulative)	\$2,229,389	\$3,438,889	\$4,050,889
Total number of farms/agribusinesses supported through programmatic activities (annual)	85	20	20
Department Goal 3: Support, enhance and protect the County's built and natural environment			
% buy-in/support from local townships to participate in coordinated planning strategy	50%	80%	100%
# of groundwater level data collection points installed (cumulative)	4	20	40
# of households without access to high-speed broadband internet	29,064	19,000	9,000

Strategic Impact – Ground Water Grant (10107230)

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	-	(570,750)	(18,000)
Other Revenue	-	-	-
Total Revenues	-	(570,750)	(18,000)
Expenditures			
Salaries	-	24,000	-
Fringe Benefits	-	-	-
Supplies	-	177,500	-
Contracted Services	-	251,000	12,000
Contribution to Component Units	-	9,950	4,220
Operating Expenses	-	18,500	-
Maintenance & Repair	-	1,000	-
Insurance	-	1,800	1,780
Indirect Expenses	-	-	-
Capital Outlay	-	87,000	-
Total Expenditures	-	570,750	18,000

Personnel

No personnel have been allocated to this Department.

Strategic Initiatives (10102230)

Department Description

The County as a part of its strategic initiatives have adopted the 4 C's concept: Communication, Cultural Intelligence, Customer Service, & Creativity. The County designates funding every year for various trainings that support this initiative.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Charges for Services	-	-	-
Other Revenue	(6,000)	-	-
Total Revenues	(6,000)	-	-
Expenditures			
Supplies	12	8,500	2,000
Contracted Services	60,616	56,000	45,000
Operating Expenses	4,550	10,500	28,000
Total Expenditures	65,178	75,000	75,000

Personnel

No personnel have been allocated to this Department.

Substance Abuse (10106300)

Department Description

Substance Abuse records the convention facility/liquor tax from the State of Michigan. 50% of these funds must be used for substance abuse under the enabling legislation.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Intergovernmental	(1,110,098)	(1,040,491)	(1,096,949)
Total Revenues	<u>(1,110,098)</u>	<u>(1,040,491)</u>	<u>(1,096,949)</u>
Expenditures			
Operating Expenses	1,119,854	520,246	548,475
Total Expenditures	<u>1,119,854</u>	<u>520,246</u>	<u>548,475</u>

Personnel

No personnel have been allocated to this Department.

Survey & Remonumentation (10102450)

Mission Statement

To compile and maintain an accurate inventory of historic survey corners (i.e. Public Land Survey Corner) in Ottawa County for property owners, surveyors, assessors, local officials, County departments, and the State of Michigan to use in GIS mapping, physical land surveys, property descriptions, and road projects.

Department Description

The Remonumentation Program is mandated by the State of Michigan via Public Act 345 of 1990. The Program is designed to identify and re-monument the original survey corners that were established by government surveyors in the early 1800's. When government surveyors originally defined township boundaries, wooden stakes were used to identify each survey corner. As part of the Remonumentation Program, each County is required to locate, re-monument, and establish Global Position System (GPS) coordinates for each historic corner. Once completed, a comprehensive, seamless inventory will exist of all survey corners in Michigan for use in GIS mapping, physical land surveys, property descriptions, and road projects.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Intergovernmental	(236,969)	(237,176)	(252,439)
Total Revenues	<u>(236,969)</u>	<u>(237,176)</u>	<u>(252,439)</u>
Expenditures			
Salaries	1,509	3,376	967
Fringe Benefits	739	915	1,209
Supplies	-	450	450
Contracted Services	48,684	58,500	73,763
Operating Expenses	-	800	800
Indirect Expenses	6,308	9,805	5,244
Total Expenditures	<u>57,240</u>	<u>73,846</u>	<u>82,433</u>

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Land Use Planning Specialist	0.01	0.01	0.02
Strategic Impact Director	-	-	0.01
Planning & Performance Improvemt. Director	0.01	0.01	-
	<u>0.02</u>	<u>0.02</u>	<u>0.03</u>

Survey & Remonumentation (10102450), Continued

Primary Goals and Objectives

County Goal: Continually improve the County's organization and services

Department Goal 1: To effectively administer the State-mandated Remonumentation Program

Objective 1) Monitor each physical monument and replace monuments as necessary

Objective 2) Ensure the County is reimbursed for the cost of expediting the Remonumentation Program

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: To effectively administer the State-mandated Remonumentation Program			
# of PLS corners replaced due to construction activities	115	221	TBD ¹
Total expedited funds reimbursed to the County (\$1,867,737 spent) (cumulative)	\$1,224,343	\$1,399,249	\$1,574,155

Tech Forum (10102281)

Department Description

This department is dedicated to the revenue and expenditures as related to the tech forum the Innovation and Technology department conducts annually.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Charges For Services	-	-	-
Other Revenue	-	-	-
Total Revenues	-	-	-
Expenditures			
Salaries	-	43,800	-
Supplies	-	-	-
Fringe Benefits	-	6,312	-
Contracted Services	-	-	-
Operating Expenses	-	-	-
Total Expenditures	-	6,312	-

Personnel

No personnel have been allocated to this Department.

Treasurer (10102530)

Mission Statement

The Office of the Ottawa County Treasurer will administer all roles and duties in a professional, effective, and responsive manner thereby assuring that both sound management and the best interest(s) of the public are of foremost importance.

Department Description

The primary functions of the County Treasurer's office are 1) revenue accounting; 2) custodian of all County funds; 3) collect delinquent property taxes and perform tax foreclosure; 4) custodian of all property tax rolls; 5) property tax certification; 6) public information center; and 7) dog licenses. The County Treasurer is a member of the County Elections Commission, Apportionment Committee, County Plat Board, County Tax Allocation Board, Ottawa County Economic Development Corporation, Ottawa County Michigan Insurance Authority, and Chair of Land Bank Authority.

Financial Summary

	2021	2022	2023
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Taxes	(45,921,695)	(48,785,142)	(53,796,825)
Licenses & Permits	(172,872)	(182,735)	(178,666)
Intergovernmental	(8,078,382)	(7,911,146)	(8,567,307)
Charges For Services	(62,563)	(56,826)	(63,747)
Fines & Forfeits	(16,872)	(6,000)	(10,000)
Interest	(213,875)	(339,411)	(213,875)
Other Revenue	(39,392)	(41,070)	(38,965)
Total Revenue	(54,505,649)	(57,322,330)	(62,869,385)
Expenditures			
Salaries	409,172	453,766	468,721
Fringe Benefits	233,401	291,594	283,997
Supplies	33,660	29,656	35,635
Contracted Services	40,584	43,788	37,016
Operating Expenses	54,190	45,291	77,600
Maintenance & Repair	-	200	200
Utilities	7,836	11,065	8,903
Insurance	62,960	63,060	63,000
Indirect Expenses	46,636	27,092	32,049
Total Expenditures	888,439	965,512	1,007,120

Treasurer (10102530), Continued

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Chief Deputy Treasurer	1.00	1.00	1.00
Clerk - Treasurer	1.00	2.00	2.00
County Treasurer	0.95	0.95	0.95
Delinquent Property Tax Specialist	0.30	0.30	0.30
Deputy Treasurer	0.67	0.67	0.67
Public Service Center Clerk	1.00	1.00	-
Revenue Accounting Supervisor	1.00	-	-
Revenue Accounting Technician	1.00	1.00	-
Revenue Accounting Specialist	-	-	2.00
Warranty Deed Clerk	0.30	0.30	0.30
Total for Department	7.22	7.22	7.22

Primary Goals and Objectives

County Goal: Maintain and improve the strong financial position of the County

Department Goal 1: Protect public funds and ensure liquidity to meet County needs

Objective 1) Diversify and Ladder investments to meet security & cash flow

Department Goal 2: Adhere to all state statutes regarding forfeiture and foreclosure to ensure fair treatment in all cases

Objective 1) Manage the annual forfeiture and foreclosure processes

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 3: Protect residents and their financial interests

Objective 1) Issue dog licenses per statute

Objective 2) Correctly apply property tax certifications to all warranty deeds

Objective 3) Maintain custodial role over delinquent tax rolls

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Protect public funds and ensure liquidity to meet County needs			
County Investment Portfolio rate of return	1.66%	1.60%	1.62%
Investment Portfolio weighted average maturity at year end	0.53	0.42	0.77
Department Goal 2: Adhere to all state statutes regarding forfeiture and foreclosure to ensure fair treatment in all cases			
% of delinquent properties forfeited	10%	10%	11%
% of properties foreclosed of those properties forfeited	0.02%	0.02%	0.03%
Department Goal 3: Protect residents and their financial interests			
% of dog license sales done closest to the customer (online, veterinarians, Humane Society)	82%	82%	85%
% of tax certifications completed and correct same day as presented	100%	100%	100%
Total dollar value of tax roll changes made from Michigan Tax Tribunal and Board of Review	\$726,879	N/A	N/A

Veteran's Affairs (10106890)

Mission Statement

Provide County veterans of foreign wars and military conflicts and their families with information on financial assistance services, burial allowances, and referrals for other services that are available to them.

Department Description

Ottawa County provides a general fund appropriation each year (per the County Department of Veterans' Affairs Act 192 of 1953) to support the work of the Ottawa County Veteran's Affairs Committee (OCVAC), which provides emergency financial assistance to indigent veterans with experience in foreign wars or military conflicts and their families.

Additionally, the County provides for state-mandated burial allowances for veterans that meet certain financial criteria. The County also acts as a point of contact for veterans to access or be referred for other services.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenue			
Intergovernmental	(50,000)	(50,000)	(70,000)
Other Revenue	(918)	-	-
Total Revenues	<u>(50,918)</u>	<u>(50,000)</u>	<u>(70,000)</u>
Expenditures			
Supplies	45	120	130
Contracted Services	37,969	77,600	98,950
Operating Expenses	18,774	33,353	30,595
Utilities	879	1,425	1,142
Indirect Expenses	622	899	3,289
Total Expenditures	<u>58,289</u>	<u>113,397</u>	<u>134,106</u>

Personnel

No personnel have been allocated to this Department.

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Maintain and improve the quality of life of Ottawa County veterans and their families

Objective 1) Increase the amount of federal benefits received by Ottawa County veterans (e.g. medical, pension, vocational)

Objective 2) Improve Ottawa County's ranking as it relates to the amount of federal benefits (direct allocations and grants) received per County veteran

Objective 3) Provide emergency financial assistance to impoverished veterans and their families

Objective 4) Provide state-mandated burial assistance to widows and families of veterans that demonstrate financial need

Veteran's Affairs (10106890), Continued

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Maintain and improve the quality of life of Ottawa County veterans and their families			
Number of veterans seen by a Veterans Service Office at the OCDVA	600	750	850
Total amount of County emergency financial assistance distributed to impoverished veterans and their families	\$10,000	\$15,000	\$17,500
Total amount of State emergency financial assistance distributed to impoverished veterans and their families	\$16,000	\$25,000	\$28,000
Total amount of County financial support for burials distributed to eligible widows and families of veterans	\$12,000	\$15,500	\$20,000

Water Resources (10102750)

Mission Statement

To enhance the health, safety, and welfare of residents and visitors through careful management of surface waters and drainage infrastructure and efficient stewardship of our natural and fiscal resources.

Department Description

The Water Resources Commissioner's Office provides direction and services to landowners and municipalities to ensure proper stormwater drainage and minimize flooding through organization of maintenance and petitioned projects and review of stormwater management plans for new development within the County. The office is also responsible for issuing permits for earth change activities to prevent erosion and control sedimentation and responding to illicit discharge complaints.

Financial Summary

	2021 Actual	2022 Current Year Amended Budget	2023 Board Approved Budget
Revenues			
Licenses & Permits	(152,275)	(145,000)	(145,000)
Charges For Services	(260)	-	-
Other Revenue	-	(1,500)	(1,200)
Total Revenues	(152,535)	(146,500)	(146,200)
Expenditures			
Salaries	495,878	564,197	628,305
Fringe Benefits	249,565	309,289	373,137
Supplies	17,555	26,137	24,950
Contracted Services	123,859	78,800	56,200
Operating Expenses	35,387	42,196	90,603
Maintenance & Repair	4,612	5,000	5,000
Utilities	8,428	10,999	9,039
Insurance	7,715	8,280	8,893
Indirect Expenses	45,012	37,650	42,417
Capital Outlay	-	9,000	-
Total Expenditures	988,011	1,091,548	1,238,544

Personnel

Position Title	2021 # of Positions	2022 # of Positions	2023 # of Positions
Chief Deputy Drain Commissioner	1.00	1.00	1.00
Civil Engineer	1.00	-	-
Development Project Coordinator	-	1.00	1.00
Drain Clerk	1.00	1.00	1.00
Drain Commissioner	1.00	1.00	1.00
Drain Inspector	1.00	1.00	1.00
Secretary	0.75	1.00	1.00
Soil Erosion Control Agent	1.00	1.00	1.00
Soil Erosion Control Inspector	1.00	1.00	1.00
Stormwater Technician	1.00	1.00	1.00
Total for Department	8.75	9.00	9.00

Water Resources (10102750), Continued

Primary Goals and Objectives

County Goal: Contribute to the long-term economic, social and environmental health of the County

Department Goal 1: Protect agricultural and improved land from flooding

Objective 1) Respond to drainage complaints and petition requests promptly

Objective 2) Coordinate with community partners during flooding emergencies

Objective 3) Timely review of drainage plans for all new development to ensure adequate stormwater control systems are constructed

Objective 4) Provide outreach and communication to property owners & municipalities

Department Goal 2: Protect surface water quality

Objective 1) Issue Soil Erosion Permits efficiently and provide regular inspection of permit sites under construction

Objective 2) Eliminate illicit stormwater connections

Objective 3) Promote water quality awareness

Primary Outcome Measures

Annual Measures	2021 Actual	2022 Target	2023 Target
Department Goal 1: Protect agricultural and improved land from flooding			
% of high priority drainage complaints responded to within 48 hours	100%	100%	100%
% of new development site plans reviewed & approved within 30 days as required by the published drainage standards	95%	95%	95%
Department Goal 2: Protect surface water quality			
% of soil erosion permits issued within 30 days of receipt as required by County Ordinance	100%	100%	100%
Average number of days for issuing soil erosion permits from time of receipt	7.0	7.0	7.0
% of illicit complaints responded to within 24 hours	100%	100%	100%

Transfers In/Out (10109300/10109650)

Financial Summary

		2021	2022	2023
		Actual	Current Year Amended Budget	Board Approved Budget
Transfers In	10109300			
Revenues				
Operating Transfers In		(3,408,353)	(5,850,176)	(6,216,418)
Total Revenues		<u>(3,408,353)</u>	<u>(5,850,176)</u>	<u>(6,216,418)</u>
Transfers Out	10109650			
Revenues				
Rent		-	(293,783)	(230,210)
Total Revenues		<u>-</u>	<u>(293,783)</u>	<u>(230,210)</u>
Expenditures				
Other Financing Sources		15,779,709	25,270,393	16,344,803
Total Expenditures		<u>15,779,709</u>	<u>25,270,393</u>	<u>16,344,803</u>

COUNTY DEBT



Ottawa County
Where You Belong

DEBT SERVICE

The issuance of debt by the County is controlled by various State of Michigan statutes, which limits amounts and times for capital and other projects. Ottawa County's 2022 assessed value of \$18,568,462,753 is limited to no more than \$1,856,846,275 of debt or 10% of the assessed value. The County's total debt on September 30, 2022 is \$170,931,968 or approximately 7.4% of the maximum allowable.

The majority of the general obligation bonds, \$116,761,968, were issued by the Ottawa County Public Utilities Department, a component unit of Ottawa County, for water and sewer projects. The County has entered into a lease agreement with Public Utilities representing the amount of the bonds sold by the County to finance the construction of water and sewer systems for Public Utilities. In compliance with Act 185, P.A. Michigan 1957, as amended, the County maintains ownership, and the local units of government and agencies operate, maintain, repair, insure and manage the systems. The principal and interest payments on these water and sewer project issues are repaid generally from funds received from local municipalities in the County.

The rest of the County debt in the amount of \$54,170,000 is general obligation debt owed by the County. The breakdown of this debt is included in the table on the adjoining page. Also included in the table, is the funding source for each bond payment. The County does not fund any of its debt payments from its general obligation levy.

Debt service on the Qualified Energy Conservation Bonds was issued in the amount of \$5,495,000 to finance improvements to the various County buildings. The improvements funded by this bond are anticipated to reduce utility costs throughout the County. These bonds are also subsidized through a credit from the Federal government that is reimbursed to the County as a portion of the bond payment received. The remainder of the funding for this bond will be from building rent that will be reassigned for debt service purposes as needed.

The County issued Pensions Bonds at the end of 2014 in the amount of \$29,285,000 to help alleviate its unfunded liability for its defined benefit plan managed by MERS. The issuance of the pension bonds allowed the County to become 90% funded in its defined benefit plan.

The County refunded a portion of its general obligation debt in November, 2015. This debt was previously funded through the Ottawa County Building Authority and is now listed as general obligation debt for the County. The refunding of the debt will save the County over the life of the debt.

In July of 2020 the County issued \$800,000 in debt to fund the construction of a marina. Although issued as general obligation, all debt service for this issue will be paid from revenue generated from marina operations.

In May of 2022 the Building Authority, a blended component unit of the County, issued General Obligation bonds in the amount of \$27,845,000 to finance the construction of a new Family Court.

The County has pledged its full faith and credit for payment on the above obligations. Ottawa County has obtained an AAA rating from Fitch on General Obligation Limited Tax Bonds. Moody's Bond Rating is Aaa for General Obligation Unlimited and Limited Tax Bonds. Standard and Poor's Bond Rating is AA for General Obligation Unlimited and Limited Tax Bonds.

County of Ottawa
Schedule of Annual Debt Services Requirements

Budget Year	Amount Outstanding Beginning of Year	Qualified Energy Conservation 2013 Bond Issue		Pension Obligation Bonds 2014 Bond Issuance		General Obligation Bond Refunding Bonds, Series 2015		General Obligation Limited Tax Bonds, Series 2020		General Obligation Bond Bldg Auth Bonds, Series 2022		Total Requirements
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2023	54,170,000	365,000	83,980	3,345,000	537,124	990,000	234,575	35,000	13,827	670,000	1,171,427	\$ 7,445,933
2024	48,765,000	365,000	70,110	2,810,000	446,605	1,035,000	183,950	35,000	13,439	625,000	1,221,600	\$ 6,805,704
2025	43,895,000	370,000	56,240	2,405,000	364,671	1,085,000	130,950	35,000	13,033	655,000	1,190,350	\$ 6,305,244
2026	39,345,000	370,000	42,180	2,355,000	285,555	1,135,000	75,450	35,000	12,599	690,000	1,157,600	\$ 6,158,384
2027	34,760,000	370,000	28,120	2,310,000	206,250	660,000	35,525	35,000	12,116	720,000	1,123,100	\$ 5,500,111
2028	30,665,000	370,000	14,060	2,295,000	125,670	685,000	11,988	35,000	11,594	760,000	1,087,100	\$ 5,395,412
2029	26,520,000			2,280,000	42,180			40,000	11,038	795,000	1,049,100	\$ 4,217,318
2030	23,405,000							40,000	10,374	835,000	1,009,350	\$ 1,894,724
2031	22,530,000							40,000	9,682	880,000	967,600	\$ 1,897,282
2032	21,610,000							40,000	8,950	920,000	923,600	\$ 1,892,550
2033	20,650,000							40,000	8,174	970,000	877,600	\$ 1,895,774
2034	19,640,000							40,000	7,350	1,015,000	829,100	\$ 1,891,450
2035	18,585,000							45,000	6,498	1,065,000	778,350	\$ 1,894,848
2036	17,475,000							45,000	5,503	1,120,000	725,100	\$ 1,895,603
2037	16,310,000							45,000	4,482	1,175,000	669,100	\$ 1,893,582
2038	15,090,000							45,000	3,433	1,235,000	610,350	\$ 1,893,783
2039	13,810,000							45,000	2,358	1,295,000	548,600	\$ 1,890,958
2040-2047	12,470,000							50,000	1,255	12,420,000	2,337,600	\$ 14,808,855
		<u>\$2,210,000</u>	<u>\$294,690</u>	<u>\$17,800,000</u>	<u>\$2,008,055</u>	<u>\$ 5,590,000</u>	<u>\$ 672,438</u>	<u>\$ 725,000</u>	<u>155,699</u>	<u>27,845,000</u>	<u>18,276,627</u>	<u>\$ 75,577,508</u>

All figures are as of 09/30/2022

Issue Date	Issue Amount	Project	Funding Source	% of Funding Source
10/2013	5,495,000	Quality Energy Conversation	General Fund (fund 1010)	100% of payment
12/2014	29,285,000	Pension Obligation Bonds	DB/DC Conversion Fund (fund 2970)	100% of payment
12/2015	11,955,000	Refunding Series 2007	Ottawa County, Michigan Insurance Authority (fund 6780)	20%, up to
			Telecommunications Fund (fund 6550)	20%, up to
			Delinquent Tax Revolving Fund (fund 5160)	20%, up to
			Infrastructure Fund (fund 2444)	17%, up to
			Capital Improvement Fund (fund 4020)	23%, remainder
07/2020	800,000	Marina Bonds	Marina operations	100% of payment
05/2022	27,845,000	Bldng Auth Bonds, Series 2022	General Fund (fund 1010)	16% of payment
			Delinquent Tax Revolving Fund (fund 5160)	84% of payment

CAPITAL IMPROVEMENT PLAN



Ottawa County
Where You Belong

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

Project Description	Funding Source	Current Approved	Actuals		Unencumbered Balance as of 08/01/22	2023	2024	2025	2026	2027	2028 & Beyond
			Spent as of 08/01/22	Encumbrances as of 08/01/22							
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		Unencumbered Balance as of 08/01/22	2023	2024	2025	2026	2027	2028 & Beyond
			Spent as of 08/01/22	as of 08/01/22							
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		Unencumbered Balance as of 08/01/22	2023	2024	2025	2026	2027	2028 & Beyond
			Spent as of 08/01/22	Encumbrances 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					
Tech											
AV - Fillmore Conference Rooms	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	Actuals			Unencumbered		2023	2024	2025	2026	2027	2028 & Beyond
		Current Approved	Spent as of 08/01/22	Encumbrances as of 08/01/22	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		Unencumbered Balance as of 08/01/22	2023	2024	2025	2026	2027	2028 & Beyond
			Spent as of 08/01/22	Encumbrances 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

2023 CAPITAL IMPROVEMENTS

Capital Improvements fall into two categories within the County. Capital Projects that have costs that generally exceed \$50,000 and have an estimated useful life of at least ten years or are part of an existing structure and has an estimated useful life of at least the remaining life of the original structure. The other type can be described as capital equipment outlays, which consist of equipment purchase with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years.

CAPITAL IMPROVEMENTS

The total amount for Capital Projects budgeted in 2023 is \$13,216,731. They are divided into four categories: Facilities, Crime Prevention Thru Environmental Design (CPTED), Information Technology (I/T), and Parks and Recreation. These projects are funded from various areas within the County based on the category that the project has been classified and availability of funding. The distribution of these projects for 2023 is as follows:

1. Facilities - \$3,107,200
2. Crime Prevention Thru Environmental Design (CPTED) - \$170,000
3. Information Technology - \$1,098,354
4. Dept of Strategic Impact - \$295,000
5. Parks and Recreation - \$8,546,177

Projects are submitted by the various departments throughout the County by March 31. These projects are then reviewed by a committee as part of the County's 5-year Capital Improvement Plan (CIP). The projects are approved based on necessity and funding and assigned to a year based on these factors. If a project is not approved in the current budget it is either moved to another year of the CIP for further evaluation or deemed unnecessary by the committee. The committee then submits their CIP as a part of the budget for approval by the Board of Commissioners.

Significant projects approved for 2023 are described below.

Facilities

1. Roof Repair – Bldg A James St; Total \$560,000 – This original roof is 22 years old. This project entails resurfacing of the existing roof. The process will extend the life of the existing roof and avoid replacement of it in its entirety.
Effects on budget – routine maintenance costs
2. Roof Repair – GH CMH Fulton St; Total \$200,000 – This original roof is 22 years old. This project entails resurfacing of the existing roof. The process will extend the life of the existing roof and avoid replacement of it in its entirety.
Effects on budget – routine maintenance costs

3. Pavement Upgrade – GHCH; Total \$726,000 – This project entails removing all the existing pavement and replacement of the parking lots at Franklin Street and Washington Street. The project includes restriping the parking lot.
Effects on budget – routine maintenance costs

4. Carpet Replacement – Fillmore; Total \$150,000 – This project entails replacement of the carpet in the lower level of the Admin building in the main area.
Effects on budget – routine maintenance costs

5. Building Automation Syst Replacement - Total \$160,200 – This project would replace the current Trend BAS system currently in place which will result in better efficiencies in the operation of the HVAC systems.
Effects on budget – improve efficiencies

6. UPS Replacement - Fillmore; Total \$200,000 – This project entails replacement of the UPS battery backup power system to the IT servers.
Effects on budget – routine maintenance costs

7. Air Handling Units - Jail; Total \$300,000 – This project entails replacement of the air handling units in the Probate area of the Jail. The original units were installed in 1994 and their usual life span is approximately 20-25 years.
Effects on budget – routine maintenance costs

Crime Prevention Through Environmental Design (CPTED)

A work group, consisting of staff trained in CPTED methodology, facilities & fiscal services management, evaluate processes, current office and ground layouts. This work group makes recommendations for changes to improve safety through environmental design. Current projects include, but are not limited to, card reader access, window tinting and lock down measures.

Information Technology

1. Circuit Court AS400 Replacement (CMS); Total \$400,000 – This is a project to purchase a court case management system to replace an AS400 system that is well beyond its useful life. The goal is to create a user-friendly solution that integrates the entire criminal justice system with limited duplication of effort.
Effects on budget – improve efficiencies

2. Prosecutor’s Office AS400 Replacement (CMS) Total \$494,000 – This is a project to purchase a court case management system to replace an AS400 system that is well beyond its useful life. The goal is to create a user-friendly solution that integrates the entire criminal justice system with limited duplication of effort.
Effects on budget – improve efficiencies

Parks and Recreation

1. Ottawa Sands Restroom; Total \$485,000 – Design and construction of a new modern restroom for day-use park visitors. The building would include men’s and women’s washrooms, a family/unisex restroom with changing table and storage.
2. Ottawa Sands Lake Loop; Total \$991,844 – Design and construction of a paved trail around the Ottawa Sands Lake. This 1.5-mile-long trail would replace a worn and very sandy existing trail surface with new paving to provide a fully accessible route for all park visitors.
3. Rosy Mound Expansion; Total \$4,702,700 – Acquisition of 127 acres of prime dune land adjacent to the existing Rosy Mound Natural Area providing additional protection to high quality natural areas and space for an expanded trail system.
4. Idema Explorers Trail – Bass River West Phase 1; Total \$1,729,883 - Construction of an approximately 2 mile long, 10’ wide paved segment of the Idema Explorers Trail connecting Riverside County Park to the center of the Bass River State Recreation Area.

APPENDIX



Ottawa County

Where You Belong

STATE OF MICHIGAN

COUNTY OF OTTAWA

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 Board of Commissioners' meeting room in the County Administration Building 12220 Fillmore, Olive Township, Michigan, in said County on September 27, 2022, at 1:30 p.m. local time.

PRESENT: Joseph Baumann, Francisco Garcia, Randall Meppelink, James Holtvluwer, Gregory DeJong, Douglas Zylstra, Kyle Terpstra, Allen Dannenberg, and Matthew Fenske.

ABSENT: Roger Bergman and Philip Kuyers.

The following preamble and resolution was offered by Commissioner: Joseph Baumann and supported by Commissioner: Allen Dannenberg:

WHEREAS, this Resolution and its incorporated Exhibit A are known as the "FY 2023 General Appropriations Act;"

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;

WHEREAS, the Ottawa County voters have authorized a millage that has been constitutionally reduced to .3163 mils for Park development, expansion, and maintenance;

WHEREAS, the Ottawa County voters have authorized a millage that has been constitutionally reduced to .2859 mils for Community Mental Health Services;

WHEREAS, the Board of Commissioners will be requested to authorize and will authorize, in May 2023, a general property tax levy as authorized in the Michigan Constitution on all real and personal property within the County upon the tax roll for County general operations consistent with the voted tax allocation;

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;

BE IT FURTHER RESOLVED that the County officials and other funding unit 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 provided that they otherwise comply with the County's expenditure and contracting policies and procedures;

BE IT FURTHER RESOLVED, except for the Capital Project Fund, the Ottawa County Board adopts the FY2023 budgets by department per the schedule in Exhibit A;

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

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

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

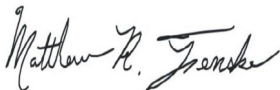
FURTHER BE IT RESOLVED THAT all resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are hereby rescinded.

YEAS: Joseph Baumann, Francisco Garcia, Randall Meppelink, James Holtvluwer, Gregory DeJong, Douglas Zylstra, Kyle Terpstra, Allen Dannenberg, and Matthew Fenske.

NAYS: None.

ABSTAIN: None.

RESOLUTION ADOPTED.



Chairperson, Matthew Fenske



Justin Roebuck, Ottawa County Clerk

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.



Justin Roebuck, Ottawa County Clerk

**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	(1,209,703)

**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	<u>15,754,715</u>
Total Estimated Revenues	<u>123,033,185</u>
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	<u>128,504,603</u>
Fund Balance (Usage)/Contribution	<u>(5,471,417)</u>

**COUNTY OF OTTAWA
2023 Appropriation Act
Debt Service**

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

Capital Projects

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

County of Ottawa History of Positions By Fund For the Years 2021-2023

Fund	Dept	Department Name	2021 Full-Time	2022 Full-Time	2023 Full-Time	Change	Change
GENERAL FUND							
1010	1010	Commissioners	11.00	11.00	11.00	-	
1010	1310	Circuit Court	16.80	17.80	17.80	-	
1010	1360	District Court	54.84	56.04	56.00	(0.04)	3
1010	1362	Community Corrections	5.50	4.80	5.17	0.37	3
1010	1370	Legal Self-Help Center	2.00	2.00	2.00	-	
1010	1480	Probate Court	7.00	7.00	7.00	-	
1010	1490	Family Court - Juvenile Services	5.96	8.96	9.46	0.50	3
1010	1720	Administrator	5.14	5.14	5.14	-	
1010	1725	Diversity, Equity & Inclusion	2.00	2.00	2.00	-	
1010	1910	Fiscal Services	15.70	15.25	15.25	-	
1010	2150	County Clerk	24.00	24.00	24.00	-	
1010	2320	Crime Victims Rights	4.00	4.00	4.00	-	
1010	2450	Survey & Remonumentation	0.02	0.02	0.03	0.01	3
1010	2530	County Treasurer	7.22	7.22	7.22	-	
1010	2570	Equalization	15.75	15.75	15.80	0.05	1
1010	2590	Geographic Information System	4.00	4.00	4.00	-	
1010	2610	Michigan State University Extension	1.00	1.00	1.00	-	
1010	2620	Elections	1.00	2.00	2.00	-	
1010	2650	Facilities Department	20.50	20.50	19.90	(0.60)	1
1010	2660	Corporate Counsel	1.70	1.70	2.70	1.00	1
1010	2670	Prosecuting Attorney	28.81	29.81	29.81	-	
1010	2680	Register of Deeds	7.65	7.65	7.65	-	
1010	2700	Human Resources	7.53	8.53	8.43	(0.10)	1
1010	2750	Drain Commission	8.75	9.00	9.00	-	
1010	3020	Sheriff	85.00	90.00	91.00	1.00	3
1010	3100	West Michigan Enforcement Team	6.00	6.00	5.00	(1.00)	3
1010	3150	Secondary Road Patrol	2.00	2.00	2.00	-	
1010	3310	Marine Safety	1.00	1.00	1.00	-	
1010	3510	Jail	76.00	77.00	76.40	(0.60)	3
1010	4260	Emergency Services	2.35	2.35	2.35	-	
1010	4263	HAZMAT Response Team	0.40	0.40	0.40	-	
1010	4300	Animal Control	2.00	2.00	2.00	-	
1010	6480	Medical Examiner	0.80	0.80	0.80	-	
1010	7211	Planner/Grants	8.48	10.48	10.48	-	
TOTAL GENERAL FUND			<u>441.90</u>	<u>457.20</u>	<u>457.79</u>	<u>0.59</u>	

County of Ottawa History of Positions By Fund For the Years 2021-2023

Fund	Dept	Department Name	2021 Full-Time	2022 Full-Time	2023 Full-Time	Change	Change
PARKS & RECREATION							
2081	7510	Parks Department	21.38	21.75	21.75	-	
FRIEND OF THE COURT							
2160	1410	Friend of the Court	40.75	41.00	41.50	0.50	3
2160	1440	FOC Warrant Officer	2.00	2.00	2.00	-	
TOTAL FRIEND OF THE COURT			<u>42.75</u>	<u>43.00</u>	<u>43.50</u>	<u>0.50</u>	
OTHER GOVERNMENTAL GRANTS							
2180	1361	Dist. Ct. Sobriety Treatment	1.53	1.03	2.25	1.22	3
2180	1371	Dist. Ct. SCAO Drug Ct. Grant	2.01	0.89	0.87	(0.02)	3
2180	1376	ADTC Discretionary Grant	0.32	0.32	0.76	0.44	3
2180	1377	DWI/Drug Court	-	0.87	0.63	(0.24)	3
2180	1382	SAMHSA OMT	-	0.25	-	(0.25)	3
2180	1383	BJA	-	-	0.33	0.33	3
2180	1384	SAMHSA Grant	-	-	0.50	0.50	3
2180	4265	Homeland Security	1.00	1.00	1.00	-	
2180	3061	Bureau of Justice Grant Funding	-	-	1.00	1.00	1
2180	6000	CAA Grants	6.20	6.20	6.35	0.15	3
2180	6005	DOE Energy Assistance Grant	-	-	-	-	
2180	6010	CSFP Grant	-	-	-	-	
2180	7000	ACSET	-	-	-	-	
TOTAL OTHER GOVERNMENTAL GRANTS			<u>11.06</u>	<u>10.56</u>	<u>13.69</u>	<u>3.13</u>	
HEALTH FUND							
2210	6010	Agency Support	10.30	12.30	12.30	-	
2210	6011	Preparedness October-June	1.00	1.00	1.00	-	
2210	6016	Pandemic Events	-	-	1.00	1.00	3
2210	6020	Environmental Health	20.50	22.50	23.50	1.00	1
2210	6030	Hearing/Vision	5.10	5.40	6.00	0.60	1
2210	6034	CMH Pathways Grant	2.00	2.00	-	(2.00)	3
2210	6035	Pathways to Better Health	9.00	9.00	8.00	(1.00)	3
2210	6041	Clinic Clerical	10.00	10.00	9.00	(1.00)	3

County of Ottawa History of Positions By Fund For the Years 2021-2023

Fund	Dept	Department Name	2021 Full-Time	2022 Full-Time	2023 Full-Time	Change	Change
2210	6042	Family Planning	8.33	8.10	8.30	0.20	
2210	6044	Immunization Clinic	5.20	5.20	5.20	-	
2210	6045	Healthy Children's Contract	2.60	2.60	2.60	-	
2210	6050	Children's Special Health Care Services	5.50	5.60	5.50	(0.10)	1,3
2210	6053	Maternal/Infant Support Services	9.10	9.10	11.10	2.00	1
2210	6055	AIDS/Sexually Transmitted Diseases (STD)	0.50	0.66	0.80	0.14	
2210	6059	Communicable Disease	5.00	5.00	5.00	-	
2210	6070	Functions & Infrastructure	-	-	-	-	
2210	6082	COVID Contact Tracing	-	11.50	12.00	0.50	3
2210	6083	COVID Infection Prevention	-	1.00	1.00	-	
2210	6091	COVID Immunization	-	4.50	5.00	0.50	3
2210	6310	Health Education	1.70	1.74	2.41	0.67	1
2210	6311	Nutrition/Wellness	3.05	3.05	3.05	-	
TOTAL HEALTH FUND			98.88	120.25	122.76	2.51	
MENTAL HEALTH FUND							
2220	6491	Developmentally Disabled	32.86	36.48	40.11	3.63	3
2220	6493	Mentally Impaired Adults	41.10	47.63	52.22	4.59	1
2220	6494	Mentally Impaired Child	10.62	14.02	12.39	(1.63)	3
2220	6495	Administration	18.43	21.03	24.93	3.90	3
TOTAL MENTAL HEALTH			103.01	119.16	129.65	10.49	
CMH MILLAGE FUND							
2221	6491	D.D. Treatment Programs	1.04	1.04	1.04	-	
2221	6494	Family Services Treatment Prg	1.60	2.50	1.50	(1.00)	3
2221	6495	CMH Millage Administration	2.00	2.00	3.00	1.00	3
2221	6496	Community Nav Program	2.00	25.25	29.50	4.25	1,3
TOTAL CMH MILLAGE			6.64	30.79	35.04	4.25	
SUBSTANCE USE DISORDER FUND							
2225	6493	SUD Services	3.00	3.00	-	(3.00)	3
2225	6495	SUD Services	1.00	3.10	6.90	3.80	1,3
TOTAL SUBSTANCE USE DISORDER			4.00	6.10	6.90	0.80	

County of Ottawa History of Positions By Fund For the Years 2021-2023

Fund	Dept	Department Name	2021 Full-Time	2022 Full-Time	2023 Full-Time	Change	Change
LANDFILL TIPPING FEES							
2272	5250	Laidlaw Surcharge	4.35	4.35	4.35	-	
REGISTER OF DEEDS							
2560	2680	Automation Fund	0.35	0.35	0.35	-	
PUBLIC DEFENDER'S OFFICE							
2600	2990	Public Defender's Office	21.00	26.00	26.00	-	
SHERIFF CONTRACTS							
2630	3114	Sheriff Contracts	71.00	71.00	71.00	-	
CONCEALED PISTOL LICENSE							
2631	2150	Concealed Pistol License	1.00	1.00	1.00	-	
CHILD CARE							
2920	6620	Family Court - Detention Services	35.44	36.69	34.70	(1.99)	3
2920	6622	Juvenile Intensive Supervision	-	-	-	-	
2920	6624	Juvenile In-Home Services	<u>22.00</u>	<u>18.00</u>	<u>19.99</u>	<u>1.99</u>	3
		TOTAL CHILD CARE	<u>57.44</u>	<u>54.69</u>	<u>54.69</u>	<u>-</u>	
DELINQUENT TAX REVOLVING FUND							
5160	8950	Taxes	1.73	1.73	1.73	-	
INNOVATION AND TECHNOLOGY							
6360	2280	Data Processing (I.T.)	22.90	22.90		-	
DUPLICATING							
6450	2890	General Services Administration	0.03	0.03	0.03	-	
TELECOMMUNICATIONS							
6550	2890	Telephones	1.13	1.13	1.13	-	

County of Ottawa History of Positions By Fund For the Years 2021-2023

Fund	Dept	Department Name	2021 Full-Time	2022 Full-Time	2023 Full-Time	Change	Change
EQUIPMENT POOL FUND							
6641	9010	Equipment Pool	0.20	0.20	0.20	-	
PROTECTED SELF-FUNDED PROGRAMS							
6770	8690	P.S.F. Liability Insurance	1.18	1.13	1.03	(0.10)	1
6770	8710	P.S.F. Worker's Compensation Insurance	0.27	0.27	0.27	-	
6771	8520	Employee Benefits	-	-	0.05	0.05	1
6771	8560	Insurance	1.54	1.54	1.54	-	
6772	8700	P.S.F. Unemployment Insurance	0.24	0.24	0.29	0.05	1
6775	8570	P.S.F. Long-Term Disability	-	-	0.05	0.05	3
6775	8580	P.S.F. Long-Term Disability	0.05	0.05	-	(0.05)	3
			<u>3.28</u>	<u>3.23</u>	<u>3.23</u>	-	
GRAND TOTAL OF ALL FUNDS			<u>914.02</u>	<u>995.41</u>	<u>1,017.69</u>	<u>22.28</u>	

Ottawa County

2023 Personnel Requests

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
				-		-	

Ottawa County 2023 Personnel Requests

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 Octobe	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 Cl	1	3,429		3,429	Yes

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

I. POLICY

As stewards of funds, the County must provide accountability for their use. The accounting, auditing, and financial reporting functions address accountability and provide critical information to the Board of Commissioners, administrative staff, and department managers that helps them assess their programs and aid in decision-making. The intent of this policy is to establish guidelines and standards for the County's accounting, auditing, and financial reporting process.

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110
Name and Date of Last Committee Review: Planning and Policy Committee, May 11, 2017

Last Review by Internal Policy Review Team: May 1, 2017

IV. PROCEDURE

A. The County will comply with generally accepted accounting principles as contained in the following publications:

1. Codification of Governmental Accounting and Financial Reporting Standards issued by the Governmental Accounting Standards Board (GASB) including all statements, interpretations, technical bulletins, and implementation guides.
2. Governmental Accounting, Auditing and Financial Reporting (GAAFR) issued by the Government Finance Officers Association (GFOA) of the United States and Canada
3. Audits of State and Local Government Units, an industry guide published by the American Institute of Certified Public Accountants (AICPA) including statements of position and practice bulletins.
4. Government Auditing Standards issued by the Controller General of the United States
5. Uniform Budgeting and Accounting Act, State of Michigan Public Act 2 of 1968
6. Uniform System of Accounting Act, State of Michigan Public Act 71 of 1919

7. Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards 2 CFR 200

8. Municipal Finance Act

B. The County will file all required financial reports by their established deadlines:

1. A comprehensive financial audit including an audit of federal grants according to the United States Office of Management and Budget will be performed annually by an independent public accounting firm. The firm will express an opinion on the County's financial statements.

2. The Comprehensive Annual Financial Report, including the Single Audit will be issued within six months of the County's fiscal year end.

3. The Comprehensive Annual Financial Report will be in compliance with the standards and guidelines established by the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting program.

4. The County will submit a qualifying statement to the State of Michigan in compliance with Public Act 34 of 2001, the Revised Municipal Finance Act.

5. The County will meet all continuing disclosure filings required by the Securities and Exchange Commission (SEC) including the guidelines established by SEC Rule 15c2-12.

6. The local unit annual fiscal report (F-65).

C. During the preparation of financial statements, certain assumptions are reasonable and necessary. More information can be found in Note 1 of the Comprehensive Annual Financial Report, but examples are as follows:

1. Capital Assets

a. Land, buildings, and equipment that meet the following criteria: i. An initial, individual cost of more than \$5,000 ii. An estimated useful life in excess of two years

b. The County will recognize an impairment when changes in conditions result in an unexpected and significant permanent decline in the service utility of a capital asset

c. Department Heads and Elected Officials shall confirm a list of assets biennially, at a minimum, and Fiscal Services will validate the process.

2. Inventory and prepaid expenditures a. Inventory is valued at cost in the first-in/first-out (FIFO) method and are expensed when consumed, not purchased b. Prepaid items are expensed when consumed, not purchased

D. A system of internal accounting controls will be maintained to adequately safeguard assets and provide reasonable assurances of proper recording of the County's financial transactions. The internal control practices of individual departments will be reviewed annually in connection with the annual audit.

E. The County will provide accurate and timely financial reports to departments and the Board of Commissioners to aid them in assessing the financial condition of the County and individual departments:

1. Electronic financial reports including a budget to actual comparison, transaction listing and budget exception report will be available to departments.

2. Fiscal Services Department will provide the Finance and Administration Committee of the Board with budget to actual comparisons for the General Fund, Mental Health Fund and Health Fund on a quarterly basis or as requested.

V. REVIEW PERIOD

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

CAPITAL PLANNING POLICY

I. POLICY

Capital assets have a significant impact on the ability of the County to deliver services, the economic vitality and overall quality of life for County of Ottawa residents. The Ottawa County Board of Commissioners support multi-year planning process to fund capital projects with a focus on preserving current systems and accounting for future needs. The results of planning or Capital Improvement Plan (CIP) will be incorporated into the strategic planning and annual budget processes.

II. STATUTORY REFERENCES

MCL 141.421 et seq

Governmental Accounting Standards Board Statement #51, Accounting and Financial Reporting for Intangible Assets (6/2007)

Governmental Accounting Standards Board Statement #42, Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries (11/2003)

III. COUNTY LEGISLATION OR HISTORICAL REFERENCES

The original Board policy on this subject matter was adopted 9/23/97 per BC 97-340.

Board of Commissioners Policy Adoption Date and Resolution Number: October 13, 2015; B/C 15-195

Board of Commissioners Review Date and Resolution Number: September 23, 2015; B/C 15-175

Name and Date of Last Committee Review: Planning and Policy Committee: December 14, 2017

Last Review by Internal Policy Review Team: December 1, 2017

IV. PROCEDURE

A. The County Board of Commissioners (the Board) must grant approval to all capital projects. To assist the Board in the capital improvement decision making, County administrative staff will:

1. Prepare a 5-10-year Capital Improvement Plan (CIP) for new and existing County assets.

- a. Capital projects are defined as the acquisition, expansion, or major rehabilitation of a County asset. Capital projects generally exceed \$50,000 and will be capitalized and depreciated based on the applicable useful life. As a part of the annual budget process, departments submit capital project requests to Fiscal Services to be forwarded to the CIP committee. These requests will include additional operating costs that will result from the project.

b. The CIP committee is comprised of the Assistant County Administrator, the Fiscal Services Director and Assistant Director, the Facilities Director, the I/T Director & the Planning and Performance Director.

c. The CIP committee will review and prioritize the department requests and make recommendations to the Administration and the Board of Commissioners through the Planning and Policy and Finance Committees.

B. Financial Planning and Budgeting for Capital Projects:

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

2. The CIP is incorporated into the annual budget process and funding is appropriated to the projects.

3. Each project will have a project sponsor and a project manager who are responsible for the monitoring of the project status for adherence to the project budget.

4. The Fiscal Services Department is responsible for supporting activities related to the capital projects and assist with the oversight of the financing for the approved projects.

5. No project will be added to the Capital Improvement Plan unless authorized by the Board of Commissioners after recommendation of the Planning and Policy Committee.

6. Pursuant to the Uniform and Budget Accounting Act and the Board approved budget resolution, the County Administrator can execute transfers between projects up to \$50,000 without prior approval of the Board. All other amendments must be approved by the Board.

7. Capital Project Closure Process: Periodically throughout the year, Fiscal Services will be requesting information from the project manager as to the status of the project. If the project is completed and fully paid, Fiscal Services will move this project to the closed status. The remaining balance of the project will be unappropriated and the funds made available for future projects.

V. REVIEW PERIOD

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

DEBT MANAGEMENT POLICY

I. POLICY

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

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

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: May 27, 2008; 08123

Board of Commissioners Review Date and Resolution Number: May 13, 2008; 08-110
Name and Date of Last Committee Review: Planning and Policy Committee, August 14, 2014

Last Review by Internal Policy Review Team: February 13, 2018

IV. PROCEDURE

A. Conditions for Debt Issuance

1. In order to maintain a high credit rating and provide accountability to the taxpayers, debt issuance is subject to current conditions. Specifically, debt issuance is limited to the following conditions:

a. Debt financing may be used to finance the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.

b. Debt (short-term or long-term) will not be issued to finance current, on-going operations of the County except in the case of an extreme financial emergency which is beyond its control or reasonable ability to forecast.

c. The County may issue debt to refund outstanding debt or to fund outstanding pension liabilities, when indicated by market conditions or to remove a restrictive covenant imposed by the bonds to be refinanced.

d. The County may guarantee debt issued by the County's component units for the construction or acquisition of infrastructure and other capital assets for the purpose of meeting its service obligations to the public.

e. Every proposed bond issue to be financed by County funds will be accompanied by an analysis to ensure that the new issue combined with current debt does not negatively impact the County's debt capacity and conformance with County debt policies.

f. An internal feasibility analysis will be prepared for each debt proposal to be financed by County funds which analyzes the impact on current and future budgets to ensure that the County's operating budget can absorb the additional costs.

B. Limitations on Debt Issuance

1. The County faces both legal restrictions on debt issuance as well as self-imposed limitations

a. The County will comply with the State of Michigan Constitution of 1963, Article VII, Section 11, which states "No County shall incur indebtedness which shall increase its total debt beyond 10% of its assessed valuation."

b. The County will comply with the provisions of the State of Michigan Public Act 34 of 2001, the Revised Municipal Finance Act.

c. The County will manage debt in a manner than ensures the long-term financial integrity of the County.

d. The maximum maturity of the issue will not exceed the expected useful life of the project.

e. Exclusive of the debt service payments for the Ottawa County Central Dispatch Authority (which has a separate funding source), direct debt will not be issued if it will cause the total annual debt service payments to exceed 10% of the revenue sources that cover them. These revenue sources include the general operating levy, the interest, penalties, and collection fees earned by the Delinquent Tax Revolving Fund, and other identified sources.

f. Additional debt will not be issued or guaranteed if doing so may jeopardize the County's current bond rating.

C. Debt Issuance Process and Maintenance

1. The County will issue debt in the manner providing the best financial benefit and maintain its obligation to the purchasers in an efficient and responsible manner.

a. The County may sell bonds with a competitive bid process or as a negotiated sale. Certain issue specific conditions or market conditions may exist that necessitate a negotiated sale.

b. Credit enhancements (e.g., insurance) may be considered if the projected benefits equal or exceed the additional cost.

c. The County will comply with all disclosure requirements of the Securities Exchange Commission.

d. The County will comply with State of Michigan Public Act 470 of 2002, the Agency Reporting Act.

e. The County will make every effort to maintain or improve its bond rating.

f. Debt Service payments will be made for all issues on or before the due date.

g. Debt Service payments will be made via electronic funds transfer in order to enhance the security and timeliness of payments and to maximize the investment return on County funds.

V. REVIEW PERIOD

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

FINANCIAL GOALS POLICY

I. POLICY

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

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

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

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

Review by Internal Policy Review Team: November 11, 2021

IV. PROCEDURE

1. Maintain an adequate financial base to sustain a prescribed level of services as determined by the State of Michigan and the County Board of Commissioners.
2. Adhere to the highest accounting and management practices as set by the Financial Accounting Standards Board, the Governmental Accounting Standards Board, the Government Finance Officers' Association standards for financial reporting and budgeting, and other applicable professional standards.
3. Assure the public that the County government is well managed by using prudent financial management practices and maintaining a sound fiscal condition.
4. Establish priorities and funding mechanisms which allow the County to respond to local and regional economic conditions, changes in service requirements, changes in State and Federal priorities and funding, as they affect the County's residents.

5. Preserve, maintain and plan for replacement of physical assets.
6. Promote fiscal conservation and strive to obtain the highest credit rating in the financial community, by ensuring that the County:
 - a. pays current bills in a timely fashion;
 - b. balances the budget;
 - c. provides for future costs, services and facilities;
 - d. maintains needed and desired services.

V. REVIEW PERIOD

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

FUND BALANCE POLICY

I. POLICY

The County of Ottawa believes that sound financial management principles requires that sufficient funds be retained by the County to provide stable financial base at all times. To retain this stable financial base, the organization needs to maintain a fund balance in the General Fund that is sufficient to provide cash flow to the organization, to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, and/or provide funds for existing encumbrances.

The purpose of this policy is to establish a key element of financial stability of the County of Ottawa by setting guidelines for fund balance. It is essential that the County of Ottawa maintain adequate levels of fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstance.

In addition, this policy addresses requirements under Government Accounting Standards Board (GASB) surrounding the composition of fund balance, including the establishment and use of the various components of fund balance.

II. STATUTORY REFERENCES

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Resolution Number and Policy Adoption Date: October 8, 2019

Board of Commissioner Review Date and Resolution Number: September 24, 2019

Date of Last Committee Review: Planning and Policy Committee September 17, 2019

Last Review by Internal Policy Review Team: April 19, 2022

IV. PROCEDURE

A. Fund balance is only reported in governmental funds and is the difference between assets, deferred outflows and its liabilities and deferred inflows. The five components of fund balance are as follows:

1. Non-spendable Fund Balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

2. Restricted Fund Balance – Amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants, dedicated millage, and budget stabilization fund established under State law.
3. Committed Fund Balance – Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
4. Assigned Fund Balance – Amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
5. Unassigned Fund Balance – is the residual classification of the general fund and includes all amounts not contained in other classification. Unassigned amounts are technically available for any purpose.

B. Minimum Fund Balance

The fund balance of the County of Ottawa's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The County of Ottawa's basic goal is to limit expenditures to anticipated revenue in order to maintain a balanced budget.

It is the goal of the County of Ottawa to achieve and maintain an unrestricted fund balance in the general fund equal to 20% - 25% of expenditures, including transfer to other funds, but excluding non-recurring expenditures and special millage tax revenue passed thru to component units. The use of unrestricted fund balance is appropriate for one-time expenditures.

For purposes of this policy, non-recurring expenditures are defined as an expenditure that has not occurred in the previous two years and is not expected to occur in the following year.

C. Budget Stabilization

Under State law, the maximum stabilization amount is the lower of 1) 20% of the most recently adopted General Fund budget; or 2) 20% of the average of the most recent five years of General Fund budgets, as amended.

Uses of stabilization fund will be in compliance with State law.

D. Assigned Fund Balance

Through the adoption of this policy, Ottawa County Board of Commissioners authorizes the County Administrator to assign fund balance to a specific purpose and in compliance with this policy.

E. Order of Spending Fund Balance

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

F. Measurement Date

The County will measure compliance with this policy as of September 30th each year, as soon as practical after year-end account information becomes available.

G. Funding the Reserve

Fund of General Fund reserve target will generally come from excess revenue over expenditures or one-time revenues.

H. Condition for Use of Reserve

It is the intent of the County to limit use of General Fund reserves to address unanticipated, non-recurring needs. Reserves may, however, be used to allow time for the County to restructure its operations in a deliberate manner (as might be required in an economic downturn), but such use will only take place in a context of an adopted long-term plan.

I. Replenishment of Reserve

In the event that fund balance falls below the established minimum balance requirements, the Board of Commissioners will adopt a plan during the budget process to replenish the reserve within a three-year time horizon.

J. Excess Reserves

In the event reserves exceed the minimum balance requirements, the excess may be used in the following ways:

1. Fund accrued liabilities, including but not limited to debt service and pension. Priority will be given to those items that relieve budget or financial operating pressure in future periods;
2. Fund the Stabilization Fund to the maximum allowable under State law;
3. Appropriated to lower the amount of bonds or contributions needed to fund capital projects in the Capital Improvement Plan; and
4. One-time expenditures that do not increase recurring costs that cannot be funded through current revenues. Emphasis will be placed on one-time use that reduce future operating costs.

V. REVIEW PERIOD

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

INVESTMENT POLICY

I. POLICY

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

The comprehensive policy will define the following

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

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

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

Board of Commissioners Review Date and Resolution Number: April 12, 2022; B/C 22-088

Date of Last Committee Review: Planning and Policy Committee, March 15, 2022

Last Reviewed by Internal Policy Review Team: March 3, 2022

SECTION I. SCOPE

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

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

SECTION II. INVESTMENT OBJECTIVES

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

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

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

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

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

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

SECTION III. PRUDENCE

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

SECTION IV. AUTHORITY

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

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

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

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

SECTION V. ETHICS AND CONFLICTS OF INTEREST

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

SECTION VI. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

Depositories. Deposits made by the County with financial institutions consist of checking accounts, savings accounts, and certificates of deposit. It is understood by the County that for FDIC deposit insurance purposes, all funds in deposit form with one financial institution are added together and insured up to a maximum of \$250,000 in demand deposits and \$250,000 in time deposits regardless of the number of accounts involved. It is the policy of the County to manage the risk by establishing procedures to evaluate the creditworthiness of the financial

SECTION VII. AUTHORIZED AND SUITABLE INVESTMENTS

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

- A. Bonds, securities or other obligations of the United States or an agency or instrumentality of the United States.
- B. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a financial institution. The financial institution must be:
 - a. a state or nationally chartered bank or a state or federally chartered savings and loan association, savings bank or credit union
 - b. whose deposits are insured by an agency of the United States government, and
 - c. which may be purchased only from financial institutions which qualify under Michigan law and are consistent with Opinion No. 6168, Opinions of the Attorney General (1982) and which comply with subsection (2), (5) or (6) of Public Act 20 of 1943 as amended. Purchases of certificates of deposit are further restricted to financial institutions which have been evaluated for creditworthiness and met the ratios stated in Section VI of this Policy.
- C. Commercial paper rated at the time of purchase within the A1/P1 classification by either Standard and Poor's and/or Moody's rating services and that mature not more than 270 days after the date of purchase. Not more than 20% of any fund may be invested in commercial paper at any time.
- D. Repurchase agreements consisting of bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- E. Banker's Acceptances of United States banks.
- F. Obligations of this state or any of its political subdivisions that at the time of purchase are rated at an A or M-1/SP-1 or better by not less than 1 standard rating service.
- G. Mutual funds registered under the Federal Investment Company Act of 1940, composed of the investment vehicles described above. The policy includes securities whose net asset value per share may fluctuate on a periodic basis.
- H. Obligations described above if purchased through an inter-local agreement under the Urban Cooperation Act of 1967 (for example, the MBIA program).
- I. Investment pools organized under the Surplus Funds Investment Pool Act (Public Act 367 of 1982), e.g. bank pools.

SECTION VIII. MATURITIES AND DIVERSIFICATION

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

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

<u>Instrument</u>	<u>Percent of Portfolio</u>		
	<u>Portfolio Min/Max</u>	<u>Issuer Maximum</u>	<u>Maturity/Duration Maximum</u>
US Treasuries	15% min	N/A	10 years
US Agencies	50% max.	20%	7 years
Certificates of Deposit	50% max.	5% net worth	1 year
Commercial Paper	20% max.	5% net worth	270 days
Repurchase Agreements	50% max.	10%	60 days
Bankers Acceptances	50% max.	10%	184 days
Mutual Funds	25% max.	10%	N/A
Money Market Mutual Funds	50% max.	N/A	N/A
State and Local Bonds	25% max.	N/A	5 year
Negotiated C/D	10% max.	5%	2 years (10% of CD 50%)

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

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

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

Certificates of Deposit. Certificates of deposit (CD), savings accounts, deposit accounts or depository receipts may be purchased only from financial institutions which qualify under Michigan law and are consistent with Opinion No. 6168, Opinions of the Attorney General (1982) and which comply with subsection (2), (5) or (6) of Public Act 20 of 1943 as amended. Purchases of certificates of deposit are further restricted to financial institutions which have

been evaluated for creditworthiness and meet the ratios stated in Section VI of this Policy. As a general guideline, certificates of deposit in any one financial institution are to be combined with all funds in deposit form with the financial institution to meet a maximum test of 5% of net worth with an overall maximum of \$10 million in any one financial institution. A maximum of 50% of the portfolio may be invested in Certificates of Deposit with a maturity date range not to exceed 365 days. A maximum of 10% of the portfolio may be invested in negotiable certificates of deposit with a maturity date range of 366 to 730 days and with interest paid semiannually. The 10% invested in negotiable CD's shall be included in the overall cap of 50% of the CD portfolio minimum or maximum.

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

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

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

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

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

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

State and Local Bonds. The County Treasurer may invest in investment rated obligations of the State of Michigan and its political subdivisions, provided the government unit is rated an A or M1/SP-1 or better by at least one (1) rating service at the date of purchase. A maximum of 25% of the portfolio may be invested in state or local unit obligations. The maximum stated maturity for an investment in a state or local unit obligation is five years from the date of purchase.

SECTION IX. SAFEKEEPING OF INVESTMENTS

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

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

SECTION X. CASH MANAGEMENT

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

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

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

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

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

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

SECTION XI. ACCOUNTING

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

Accounting treatment will include:

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

SECTION XII. INTERNAL CONTROLS

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

SECTION XIII. INVESTMENT PERFORMANCE AND REPORTING

The County Treasurer shall submit to the Board of Commissioners through the Finance Committee of the Board by March 15 of each year, an annual report which summarizes the County's investment of surplus funds for the preceding year, describes the County's existing investment holdings, examines the County's future fiscal needs, and proposes investment strategy for the coming year. The annual report should also examine the performance of the

portfolio for the previous year. Also, a performance report will be given to the Finance Committee quarterly, showing the current status of the County's holdings and an evaluation of the activities during the quarter.

SECTION XIV. INVESTMENT POLICY ADOPTION

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

REVIEW PERIOD

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

OPERATING BUDGET POLICY

I. POLICY

The Ottawa County Board of Commissioners supports principles of budgeting, management, and accounting which promote the fiscal integrity of the County. The goal of the budget is to provide financial plan for County operations that align to the Board of Commissioner Strategic Plan/Business Plan and communicate the same to Ottawa County residents.

II. STATUTORY REFERENCES

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

III. COUNTY LEGISLATIVE OR HISTORICAL REFERENCES

Board of Commissioners Policy Adoption Date and Resolution Number: June 13, 2017; B/C 17-118

Board of Commissioners Review Date and Resolution Number: May 23, 2017; B/C 17-101

Name and Date of Last Committee Review: Planning and Policy Committee, May 11, 2017

Last Review by Internal Policy Review Team: May 1, 2017

IV. PROCEDURE

A. County Budget Philosophy

1. Alignment with Strategic Plan: The Board of Commissioners reviews and updates the County's strategic plan annually which serves as a guide for County operations. Since the budget is the main tool for implementation of the Strategic Plan/Business Plan, the budget, to the extent possible, will be consistent with the goals and objectives of the Strategic Plan/Business Plan.

2. Prudence: As stewards of taxpayer dollars and to promote stability, the budget will be prepared using conservative, but realistic estimates. The County will also avoid budgetary procedures such as accruing future years' revenues or rolling over short-term debt to balance the current budget at the expense of future budgets.

The County will include a contingency amount in the budget for unforeseen and emergency type expenditures. The amount of contingency will not exceed 3% of the General Fund's actual expenditures for the most recently completed audit.

3. Balancing the Budget: In accordance with Public Act 621, no fund will be budgeted with a deficit (expenditures exceeding revenues and fund balance). Prudence requires that the ongoing operating budget be matched with ongoing, stable revenue sources to maintain consistent service levels.

B. Budget Formulation

1. Responsibility: The County Administrator is responsible for the preparation, presentation and control of the budget, and shall prepare an annual budget calendar and budget resolution packet for each fiscal year.

2. State law requires the County to adopt a budget for the General Fund and all Special Revenue Funds. In addition to what is required by law, the County will adopt a budget for all Debt Service Funds and Capital Projects Funds.

3. With the exception of the Capital Improvement Fund, the legal level of control, at a minimum, is the department in each fund for which a budget is adopted. The Capital Improvement Fund is appropriated by project and unexpended resources will carry over until complete. Fiscal Services may implement safeguards or guidelines for processing budget reallocations within a department to ensure sufficient resources are available.

4. Budget Basis: Except capital assets, the budget will be prepared on the same basis as the County's financial statements. Capital assets are budgeted on cash basis of accounting.

5. Required Budget Data: As part of the budget preparation process, Department Heads and Elected Officials will provide information and justification to the County Administrator as it pertains to any of their budget requests, including new/replacement equipment and positions.

6. Departments and Elected Officials are responsible for administering their respective programs within the budget, as adopted or amended.

7. Budget Document: The County will prepare the budget document in compliance with Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program and industry best practices.

V. REVIEW PERIOD

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

GLOSSARY OF TERMS

ACCRUAL BASIS: The basis of accounting under which generally accepted accounting principles are followed in recognizing revenues when earned and expenditures as soon as they result in liabilities for benefits received. This is in contrast to the cash basis of accounting where revenues and expenditures are only recognized when cash receipts or payments take place. The accrual basis is used by the County in accounting for its proprietary funds to maintain a capital maintenance focus.

AMORTIZATION: An accounting method used to periodically lower the book value of a loan or intangible asset over a set period of time.

APPROPRIATION: An authorization granted by the Board of Commissioners. County resources cannot be expended nor can County obligations be incurred without this formal authorization.

ASSESSED VALUE: The value placed on real and other property as a basis for levying taxes.

ASSET: Resources owned or held by a government, which have monetary value.

AUDIT: A comprehensive review of the financial operations of the County for that fiscal year. The purpose of an audit is to express an opinion on the presentation of the financial statements. In addition, the internal controls over the safekeeping of assets is tested and recommendations are made. The audit is performed by certified public accountants (CPA)

BALANCED BUDGET: By law the county must maintain a balanced budget in which revenues, plus fund balance (when the use of fund balance is budgeted) are equal to expenditures.

BASIS OF ACCOUNTING: Basis of accounting refers to when revenues and expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

BOARD OF COMMISSIONERS (BOC): The County's legislative and administrative body comprised of eleven commissioners who are elected by direct vote from single member districts.

BOND: A written promise to pay a specified sum of money, called the face value or principal, at specified dates, called maturity dates, together with periodic interest at a specified rate.

BUDGET: A financial operating plan embodying an estimate of proposed county expenditures for a given period and the proposed means of financing them.

BUDGET ADJUSTMENT: A legal procedure utilized by County staff and the Board of Commissioners to revise a budget appropriation.

GLOSSARY OF TERMS, continued

BUDGET CALENDAR: The schedule of key dates which a government follows in the preparation and adoption of the budget.

CAPITAL ASSETS: Long-term (with an expected life of more than one year) assets with a value in excess of \$5,000 dollars.

CAPITAL OUTLAY: The amount expended in acquiring capital assets. Also, an expenditure category including line items for the purchase of capital assets.

CAPITAL IMPROVEMENT PLAN: A detailed list of capital outlays to be incurred over the six years to meet the capital needs of the County. The lists include each contemplated project or outlay and specifies the resources or funding estimated to be available to finance them.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the spending of appropriations made or incurred in accordance with the Capital Improvement Plan.

COMPONENT UNIT: A separate government unit, agency, or non-profit corporation that is combined with other component units to constitute the reporting entity in conformity with GAAP. The elected officials of the primary government are financially accountable for the component unit.

CONSUMER PRICE INDEX (CPI): A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

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

COST ALLOCATION PLAN (CAP): Plan developed annually to allocate costs for support services. The plan must adhere to guidelines of the Federal Office of Management and Budget Circular A-87. The purpose of the plan is to show the full cost of programs and to ensure reimbursement under state and federally funded programs.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFICIT: The excess of an entity's liabilities over its assets, or the excess of expenditures/expenses over revenues during a single accounting period.

DEPARTMENT: The basic organizational unit of government which is functionally unique in its delivery of services.

GLOSSARY OF TERMS, continued

DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM: A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure. **NOTE:** an encumbrance is not an expenditure (nor an expense); to encumber a certain quantity of money means to reserve it for a future designated purpose. Encumbrances generally arise at the time goods or services are ordered from outside parties.

EXPENDITURE: Decreases in net financial resources (usually a decrease in cash).

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures. The concept of an expense is applicable to accrual basis accounting whereas expenditure is a modified accrual basis concept.

FISCAL YEAR: A twelve-month period to which the Operating Budget applies and at the end of which the County determines its financial position and results of operation.

FTE - FULL-TIME EQUIVALENT: The amount of time considered the normal or standard amount for working during a given period. The County considers a 100% position to be at least 37.5 hours worked per week. To be eligible for fringe benefits an individual must work at least 50% or 18.75 hours per week.

FUND: A fiscal and accounting entity containing a set of self-balancing accounts for recording all financial transactions for specified activities or government functions.

FUND BALANCE: The portion of Fund Equity that is available for appropriation (i.e. not already reserved).

FUND EQUITY: The excess of fund assets and resources over liabilities. A portion of the fund equity may be reserved or designated; any remaining amount is referred to as Fund Balance.

GAAP: Generally Accepted Accounting Principles are those accounting principles that are considered essential if a governmental entity is to report and fully disclose its financial condition and results of operations for a given period. The primary sources of these principles are the following: FASB - Financial Accounting Standards Board GASB - Governmental Accounting Standards Board AICPA - American Institute of Certified Public Accountants

GLOSSARY OF TERMS, continued

GENERAL FUND: The largest fund within the county, it accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges and other types of revenue. The General Fund includes most of the basic operating services such as administration, Sheriff, Trial Court, finance, data processing, public works, County Clerk, etc.

GRANT: A contribution by another governmental unit (e.g. State of Michigan, Federal Government) or private entity to the County. The contribution is usually made to aid in the support of a specified function but it is sometimes also for general purposes.

HEADLEE AMENDMENT: 1978 Amendment to Michigan State Constitution limiting property tax rate increases without voter approval. Headlee requires that tax rates be "rolled back" if the increase in a taxing unit's equalized valuation (excluding changes from new construction, improvements and losses) is greater than the rate of inflation. Headlee also requires the State to appropriate necessary funds to local units for any new state-required services and prohibits the State from reducing State share of existing required services.

INDIRECT COST: A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INTERFUND TRANSFERS: The movement of monies between funds of the same governmental entity.

INTERGOVERNMENTAL REVENUES: Those revenues received from another governmental entity, such as State grants or Federal Revenue sharing.

INFORMATION TECHNOLOGY: The County department working collaboratively with all County departments to identify, evaluate, plan, implement and support automated solutions in areas of computerization and telecommunication in accordance with County policies procedures and standards.

JOINT VENTURE: a combination of two or more parties that seek the development of a single enterprise or project, sharing the risks, returns, and governance over the enterprise or project.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issue.

MILLAGE: The millage rate is the amount of taxes to be paid per thousand dollars of taxable value. For example, a property with taxable value of \$100,000, taxed at 1.0 mills, would be taxed \$100.

GLOSSARY OF TERMS, continued

MODIFIED ACCRUAL BASIS: Used for governmental, agency, and expendable trust funds, this basis of accounting recognizes revenues at the time they become available and measurable; expenditures are recognized when a liability is incurred (debt service and special assessment funds modify this recognition criterion slightly), in accord with appropriation authority. The modified accrual basis has a spending measurement focus as contrasted to a full accrual basis which focuses on capital maintenance measurement.

OPERATING BUDGET: A budget which applies to all outlays other than capital outlays.

OTHER SERVICES & CHARGES: An expenditure category made up of line items for services (i.e. Consultants, etc.) necessary for departmental operations.

PERFORMANCE MEASUREMENTS: Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

PERSONNEL SERVICES: Expenditures for salaries, wages, and fringe benefits of a government's employees

PROGRAM: A group of related activities performed by one of more organizational units for the purpose of accomplishing a function of which the governmental unit is responsible.

PROPOSAL A: Proposal A was passed in 1994 and changed the way in which the taxable value of a parcel of property is calculated in Michigan. The net result of these changes was that the taxable value of each parcel adjusted for additions and losses will not increase more than the increase in the Consumer Price Index (CPI) or 5%, whichever is less, until ownership is transferred.

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

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

REVENUE: Funds that the County receives as income. Revenue includes such items as tax payments, fees from specific services, fines, grants, shared revenues, and interest income.

RISK MANAGEMENT: An organized attempt to protect a government's assets against accidental loss via the most economical method.

SEV - STATE EQUALIZED VALUE: The taxable value of a parcel of land. Prior to 1994 the taxable value of a parcel was equal to 50% of the current assessed value. Due to Proposal A, passed in 1994, the taxable values of each parcel adjusted for additions and losses will not increase more than the increase in the CPI (Consumer Price Index) or 5%, whichever is less, until ownership is transferred

GLOSSARY OF TERMS, continued

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for a specified purpose.

SUPPLIES: An expenditure category including expendable materials and operating supplies necessary to conduct departmental operations.

TAX RATE: The amount of taxes (in mills) levied for each \$1,000 of assessed valuation. Example: A commercial building with an assessed value of \$200,000, when the applicable tax rate is 5.0 mills, would be taxed for \$1,000 (= \$200,000 x .005).

TAXABLE VALUE: The amount of allowable taxes charged for a parcel of land. In Michigan, the taxable value is based on SEV (State Equalized Value).

TRANSFERS IN/OUT: Amounts transferred from one fund to another to finance services in the recipient fund.

UNIFORM BUDGETING AND ACCOUNTING ACT OF 1968: An act to provide for the formulation and establishment of uniform charts of accounts and reports in local units of government; to define local units of government; to provide for the examination of the books and accounts of local units of government; to provide for annual financial reports from local units of government; to provide for the administration of this act; to prescribe the powers and duties of the state treasurer, the attorney general, the library of Michigan and depository libraries, and other officers and entities; to provide penalties for violation of certain requirements of this act; to provide for meeting the expenses authorized by this act; to provide a uniform budgeting system for local units; and to prohibit deficit spending by a local unit of government.

USE OF FUND BALANCE: This is the use of fund equity that is available for appropriation to balance the budget.

GLOSSARY OF ACRONYMS

4C: Strategic Initiative involving Communication, Customer service, Continuous improvement, Cultural competency

AICPA: American Institute of Certified Public Accountants

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

BOC: Board of Commissioners

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

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

CAFR: Comprehensive Annual Financial Report

CCF: Child Care Fund (Special Revenue fund 2920)

CCW: Carrying Concealed Weapons

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

CMH: Community Mental Health

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

DB/DC: Defined Benefit/Defined Contribution

DHS: Department of Human Services

EH: Environmental Health

EM: Emergency Management

FIFO: First In/First Out; accounting method used when calculating cost of goods sold

GLOSSARY OF ACRONYMS, continued

FOC: Friend of the Court

FOIA: Freedom of Information Act

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

GAAP: Generally Accepted Accounting Principles - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures.

GAAP provide a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is the GASB.

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

GFOA: Government Finance Officers Association

GIS: Geographic Information Systems

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

IT: Information Technology

MDOC: Michigan Department of Corrections

MDOT: Michigan Department of Transportation

MERS: Michigan Employees Retirement System

MI: Mentally Impaired

MICA: Many Integrated Court Applications

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

OAISD: Ottawa Area Intermediate School District

OCCDA: Ottawa County Central Dispatch Authority

GLOSSARY OF ACRONYMS, continued

OCIA: Ottawa County Insurance Authority

OPEB: Other Post-Employment Benefits: Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Primarily, OPEB benefits include reductions in the amount an employee has to pay for continued health insurance upon retirement.

PH: Public Health

PNC: Pre-natal care

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

STD: Sexually Transmitted Disease or Short-Term Disability

STI: Sexually Transmitted Infection

SWOT: Strengths, Weaknesses, Opportunities, Threats; presented as a matrix for strategic planning

TV: Taxable Value

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

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