

Ottawa County

West Olive, Michigan

Adopted 2024 Budget



Photo Credit: Tyler Weavers



Ottawa County
Board of Commissioners

I. Back Row (Left to Right): Roger Bergman - 10; Doug R. Zylstra - District 3;
Allison Miedema - District 11; Lucy Ebel - District 2; Rebekah Curran - District 7
Kyle J. Terpstra - District 6; Gretchen Cosby - District 1

Front Row (Left to Right): Jacob Bonnema - District 4; Sylvia Rhodea - District
8; Joe Moss - District 5; Roger Belknap - District 9



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Ottawa County
Michigan**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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Ottawa County

Administrator's Office

September 26, 2023

Chair Moss and Board of Commissioners:

Please accept the Fiscal Year 2024 Adopted 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 2024 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 Freedom Rings. The budget process is the one-year plan for operational activities and long-term assessment of infrastructure and capital needs. The budget document is a communication tool to assist the County in being accountable and financially transparent to the citizens and stakeholders.

Total budget appropriations for 2024 are \$264,199,643 and categorized in the following funds:

- \$109,850,501 General Fund
- \$140,739,243 Special Revenue Funds
- \$ 6,807,014 Debt Service Funds
- \$ 6,802,885 Capital Project Funds

The 2024 budget is balanced with a planned use of fund balance in restricted or committed funds in special revenue funds. 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 so current operating costs are more manageable. County debt, retirement plans and other benefit programs are fully funded.

24 BUDGET SUMMARY

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

Revenue

	2023 Adopted Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)	% Increase/ (Decrease)
Taxes	79,023,226	83,845,438	4,822,212	6.10%
Licenses & Permits	1,558,061	1,538,181	(19,880)	-1.30%
Intergovernmental Revenue	104,118,540	115,377,892	11,259,352	10.80%
Charges for Services	20,911,213	20,295,052	(616,161)	-2.90%
Fines & Forfeits	96,700	131,100	34,400	35.60%
Interest on Investments	414,961	1,118,451	703,490	169.50%
Rent	4,587,289	4,803,641	216,352	4.70%
Other Revenue	3,976,777	2,770,111	(1,206,666)	-30.30%
Use of Fund Balance	8,300,302	3,931,079	(4,369,223)	-52.60%
Transfers In and Other Financing Sources	32,042,241	30,388,697	(1,653,543)	-5.20%
Total Revenues	255,029,310	264,199,643	9,170,333	

Appropriations

	2023 Adopted Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)	% Increase/ (Decrease)
Salaries & Wages	68,677,837	73,302,399	4,624,561	6.70%
Benefits	39,695,418	40,590,362	894,944	2.30%
Supplies	6,447,298	6,815,971	368,673	5.70%
Contracted Services	52,510,598	60,910,033	8,399,436	16.00%
Operating Expenses	9,041,325	9,707,353	666,029	7.40%
Maintenance & Repair	1,067,898	1,675,177	607,279	56.90%
Utilities	2,323,203	2,615,339	292,136	12.60%
Insurance	2,706,631	2,793,462	86,831	3.20%
Indirect Expense	10,831,595	10,856,686	25,091	0.20%
Contribution to Component Units	12,894,071	13,977,672	1,083,601	8.40%
Capital Outlay	15,538,731	8,944,195	(6,594,536)	-42.40%
Debt Service	7,447,083	6,807,014	(640,069)	-8.60%
Contingency	805,000	1,155,000	350,000	43.50%
Total Excluding Transfers Out & Duplicating Charges	229,986,688	240,150,662	10,163,974	
Transfers Out and Duplicating Charges	25,042,621	24,048,981	(993,640)	
Total Appropriations	255,029,309	264,199,643	9,170,334	

Funding Trends and Priorities

Revenues

Total revenue and other financing sources increased \$9,550,334 or 3.6% with the most significant growth in two areas, property taxes and intergovernmental revenue. Additionally, for the first time in many years, investment interest is expected to increase by more than \$700,000.

Countywide property taxes are estimated to increase \$4,822,212 or a 6.10% increase over the 2023 Fiscal Year adopted budget. This amount of increase is the result of an estimated 7% increase in taxable property values, a combination of inflation (5%) and new construction (2%). Property taxes represent 64% of General Fund revenues and approximately 32% of all funds. The County Operating Millage provides general revenue for many programs, whereas the four special millages (Parks, Mental Health, the Road Commission, and Dispatch Authority) are restricted to those operations.

Intergovernmental revenue is funding provided from other governmental entities such as federal agencies and the State of Michigan. Some state funds are general revenues for all county programs, but most are restricted to a specific purpose. Countywide, intergovernmental revenue increased \$11,259,352 or almost 11%.

This revenue increase supports the following priorities in the County:

General Fund

- State of Michigan raise the age initiative.
- State Court Administrators Office funding for additional Legal Self Help Center staffing.
- Increase public safety training through the Michigan Commission of Law Enforcement Standards (MCOLES)
- Continued support for public safety Crisis Intervention Team
- State groundwater grant
- Increased support to fund substance abuse prevention from the State

Other Funds:

- Farmland preservation grant funding for additional easements in the County.
- New weatherization grant to provide new and additional opportunities to secure improvements to housing.
- Community Mental Health Medicaid increases during fiscal year 2023 (approximately \$7 million) are expected to continue in 2024, plan an increase of \$1m.
- The State increased grant funding to essential Local Public Health Services, such as Environmental Health Food Services, Environmental Health Drinking Water and Wastewater, Vision, Hearing, Immunizations, Sexually Transmitted Disease, and Communicable Disease.
- With increased clinic activity to pre-COVID levels, the Medicaid cost base reimbursement revenue has returned to historical funding levels.
- The State increased support for the Juvenile Court treatment and programming from 50% to 75%.

Appropriations

As a customer service organization, almost 50% of appropriations are personnel costs. This year, labor contracts are expiring on 12/31/23, therefore the cost-of-living adjustment (2%) is an estimate, along with other benefit changes. A budget adjustment, if necessary, will be presented for the Board's consideration when negotiations are finalized.

Contracted Services represents 25% of the total budget and includes a 16% increase or \$8.4 million from Fiscal Year 2023 adopted budget. With the current inflation trend and tough hiring market, many programs have experienced annual contract increases for on-going contracts. For example, in Facilities Maintenance there has been an increase in the housekeeping contract. The largest portion of the increase is Community Mental Health client care services to be paid with Medicaid funding discussed under Intergovernmental revenue.

Additionally, there are smaller items funded in the Fiscal Year 2024 budget:

- New grant programs for the newly formed Veteran's Affairs department.
- New budget software is planned to improve transparency and ongoing budget-to-actual reporting.
- Increased cost related to opening the new Family Justice Center in Spring of 2024.
- Implementation of two-factor authentication in patrol cars.
- Parks strategic plan

Contributions to component units are special millage property tax revenue passed through to the Road Commission and Dispatch Authority and will increase as taxable values increase. Although the Board of Commissioner's levies property taxes, operationally, these are separate operations from the County.

Capital Outlay will fluctuate depending on the projects underway and the budget is for the life of the project. In Fiscal Year 2023, Parks budgeted from Rosy Mound expansion (\$4.7m) and Bass River West, phase 1 (\$1.7m) and the projects in Fiscal Year 2024 were less.

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 2024, the Board of Commissioners authorized a \$5 million transfer to the Capital Improvement Fund from the Board Initiative Fund. This is one-time budgetary savings that resulted from the American Rescue Plan Act revenue replacement funding.

The Capital Improvement Planning team will use the \$5m in one-time funding over multiple years, plus increasing operating transfers and grants to fund County infrastructure and technology. As the one-time funding is reduced over time, General Fund transfers will continue to be increased maintaining level funding. Parks will invest in capital as outlined in their master plan as the Parks millage allows.

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 actuarial unfunded liability and County actions is outlined below:

Year	Unfunded Liability (in millions)	Percent Funded	Actions
2010	\$32.0	83%	County resolution establish intent to close DB plan and move new hires to DC plan
2011	\$36.7	81%	County established DB Financing tool with \$4.6m
2012	\$43.8	79%	First new hire moved to DC retirement plan.
2013	\$48.3	79%	All new hires move to DC retirement plan
2014	\$23.9	90%	County issued \$29.6 million in pension bonds
2015	\$44.7	83%	MERS reduced interest rate assumption from 8.0% to 7.75%
2018	\$60.9	80%	
2019	\$75.2	77%	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
2020	\$89.3	75%	MERS Board updated demographic assumptions
2021	\$74.9	80%	MERS reduced interest rate assumptions from 7.35% to 7.00%
2022	\$88.3	78%	Ottawa County MERS investment income was a loss of \$31.8m in 2022.

Even after actuarial smoothing of market returns, the earnings can swing funding levels dramatically. Looking for new opportunities to improve the funding status will remain a priority until the plan is fully funded.

CONCLUSION

Ottawa County remains committed to maintaining 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 2024 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 2024 budget process has been achieved.

Sincerely,



John Gibbs
Administrator



Karen Karasinski
Fiscal Services Director

County Profile



Ottawa County

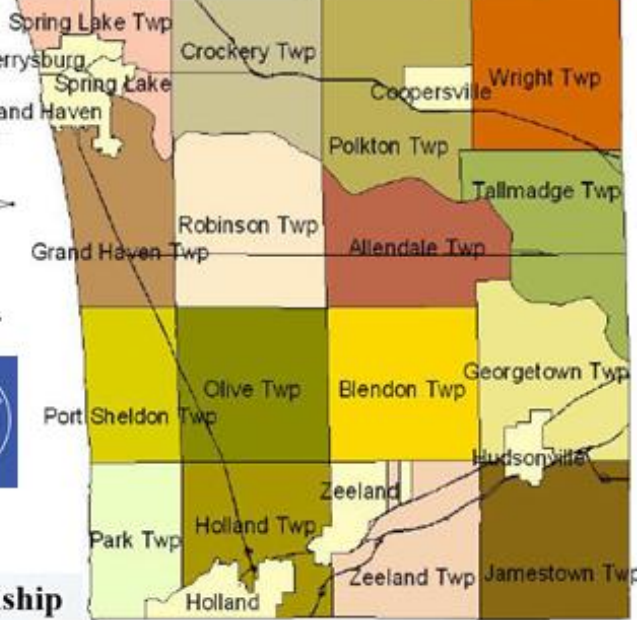
Where Freedom Rings



Ottawa County



Port Sheldon Township



Introduction

Beautiful Ottawa County is located in the southwestern section of Michigan's Lower Peninsula. Its western boundary is formed by Lake Michigan and its eastern boundary is approximately 30 miles inland. The County landmass consists of a total area of 565 square miles with over 300 miles of water frontage. The County is composed of 6 cities, 17 townships, and 1 village.

The County took its name from the Ottawa Indians who occupied this area in the middle of the 17th century. The Indian word Ottawa means trader. The Ottawa Indians were hunters and fishermen and harvested wild rice in the swamps along the Grand River. In 1754, a Frenchman named Charles Langlade came to this area to recruit Indians to fight against Braddock and Washington in the French and Indian War. For his part in the defeat of Braddock, Langlade was given the fur trader rights throughout the entire Grand River Valley. The lucrative fur trade flourished until the middle of the 19th century. One of the fur trade pioneers, Rix Robinson, helped found the city of Grand Haven. When fur trading declined, the lumber industry sprang up.

In 1831, Ottawa County was designated as a territorial County and in 1836 it was attached to Kent County for judicial purposes. Ottawa County was organized by an act of the Michigan legislature on December 29, 1837. At the time, the County included part of what is now Muskegon County. The County Board of 1838 ordered that court was to be held in Grand Haven until further notice. In 1839, the Michigan legislature enabled the appointment by the governor of three county commissioners. The commissioners were directed to impartially select a location for the County seat, considering the County's present and future population. In 1840, the County Commission selected Warren City in Robinson Township (a city on paper only) as the County seat. The County seat was never moved from Grand Haven even though there were votes by the Board of Commissioners in 1856, 1857, 1858 and 1864 to move it to places other than Grand Haven.

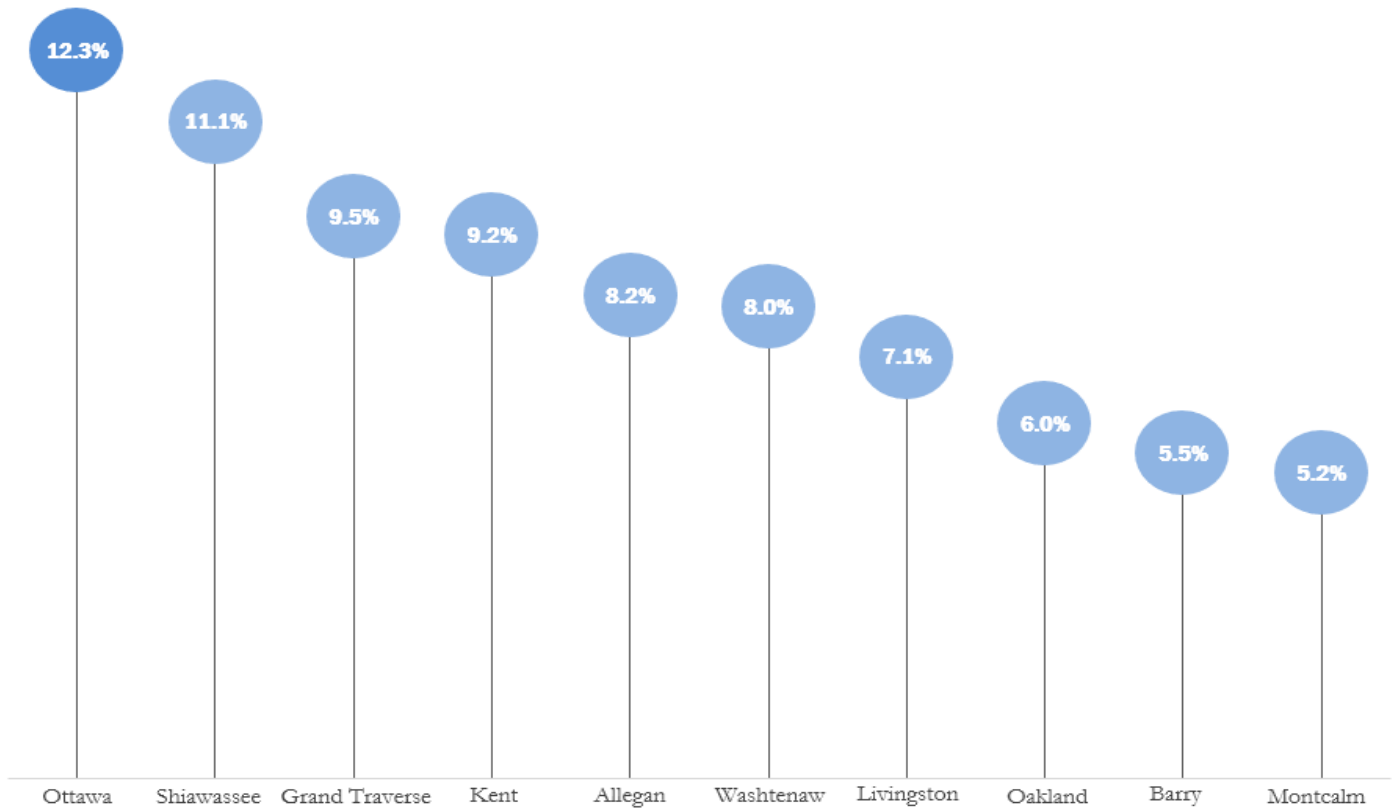
The County began full operations in April of 1838. The current County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board annually elects from within its ranks a Chairman and Vice-Chairman by majority vote.



Population

Ottawa County has been named the fastest growing population in the state. Between 2010 and 2020 there was a 12.3% increase in population in Ottawa County. The most recently published information by the United State Census Bureau estimates the population as of July 2022 at 300,873. This significant population growth is expected to continue in the years ahead.

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 92% for 2021-2022 compared to the state average of 81%.

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 thirteen 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 seven 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 Freedom Rings

**Strategic Plan and
2023-2024
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, this plan was updated to reflect changes approved by the Board of Commissioners early in 2023.

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 freedom rings.

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 *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 2023-2024

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 	9/30/2024
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"> FY2025 Budget will be balanced in September 24 	<ul style="list-style-type: none"> Administrator Fiscal Services 	9/30/2024
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 	<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.			
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"> Continue to provide for public safety in the County through the work of the Sheriff, Prosecutor, and Courts 	<ul style="list-style-type: none"> Community Mental Health Public Health Sheriff's Office 	<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 	12/31/2024
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 the 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 	<ul style="list-style-type: none"> Administrator 	ongoing

Objective 4: Evaluate communication with other key stakeholders.

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

Objective 1: 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

Objective 2: Maintain and expand investments in the human resources and talent of the organization.			
Develop approaches to attract and retain talent, including elements such as competitive wages, benefits packages, and flexible work environments.	<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 	ongoing

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

Objective 3: 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 Freedom Rings

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.

General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds account for revenue from specific revenue sources (other than fiduciary or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

The Debt Service Funds account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Capital Projects Funds accounts for construction projects performed on existing County facilities, the purchase of capital equipment and for the construction of County buildings.

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 (401), which are projects that have a cost \$50,000 or greater.

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 change in level of 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 developing 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 receive.

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 Budget Calendar

Fiscal Year 2024

February	Budget Calendar presented to the Finance Committee
February	Budget Calendar presented to the Board of Commissioners for approval
March	Departments/Elected Officials submit capital project requests to update the five-year capital improvement plan
April/May	Operational budget kick-off with training. Department/Elected Officials request 2024 operating budgets.
May	Departments/Agencies finalize 2024 Operating Budget Requests & 2024 New Personnel Request due
June/July	Fiscal Services and Administration review budget and prepare recommendation for Board of Commissioners
July	Community Mental Health Board holds the Public Hearing and adopts the 2024 Community Mental Health Budget
July	Parks and Recreation Board reviews and adopts the 2024 Parks Budget
August	Planning and Policy Committee review the Capital Improvement Plan (2 Committee meetings)
August	Finance Committee reviews the Recommended Budget and Capital Improvement Plan. The Finance Committee sets a date for the Budget Public Hearing (3 Committee meetings)
August	Board sets the Public Hearing for the 2024 County Budget; Board of Commissioners approve the 2024 CIP
September 1 st Board Meeting	Budget Presentation at Board meeting and Public Hearing
September Finance Meeting	Finance Committee approve the 2024 Budget Resolution
September 2 nd Board Meeting	Board of Commissioners adopts the 2024 Budget Resolution
October 1	Start of Fiscal Year

Budget Summary



Ottawa County
Where Freedom Rings

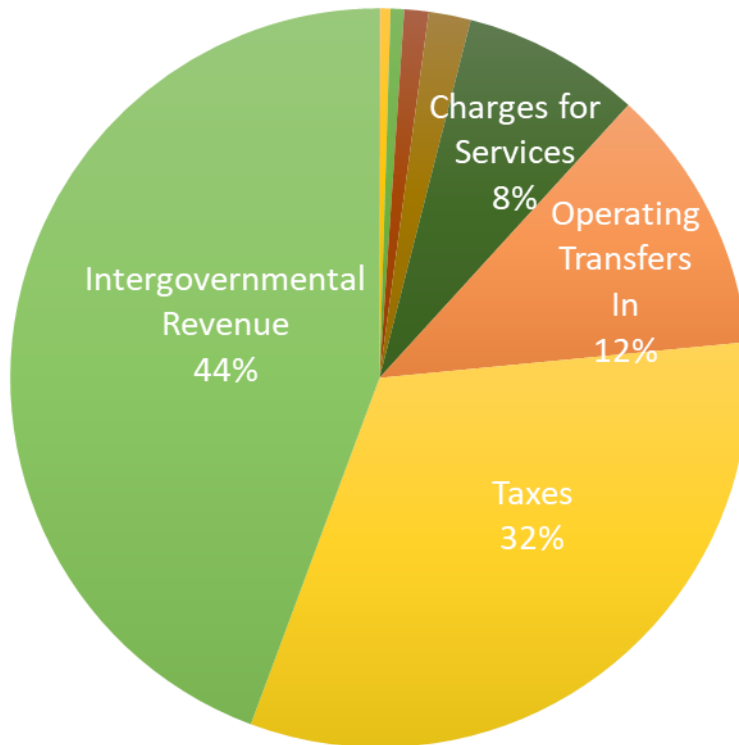
COUNTY OF OTTAWA
Summary of 2024 Budgeted and Estimated Fund Balance
Consolidated - All Budgeted Funds

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Total Primary Government
Revenues					
Taxes	70,323,785	13,521,653	-	-	83,845,438
Intergovernmental Revenue	14,485,837	100,479,056	63,000	350,000	115,377,892
Charges for Services	15,164,837	5,130,215	-	-	20,295,052
Fines & Forfeits	114,975	16,125	-	-	131,100
Interest on Investments	815,608	236,711	-	66,132	1,118,451
Rent	2,707,809	249,072	1,846,760	-	4,803,641
Licenses & Permits	366,300	1,171,881	-	-	1,538,181
Other Revenue	621,921	1,542,260	-	605,931	2,770,111
Operating Transfers In	5,703,191	11,139,974	4,897,254	8,648,278	30,388,697
Total Revenue	110,304,262	133,486,947	6,807,014	9,670,341	260,268,564
Expenditures					
Judicial	20,539,306	12,464,861	-	-	33,004,167
General Government	21,394,882	4,144,741	-	-	25,539,623
Public Safety	37,963,634	14,760,661	-	-	52,724,295
Public Works	9,367,994	2,073,630	-	-	11,441,624
Health & Welfare	3,787,281	99,203,017	-	-	102,990,298
Culture & Recreation	-	6,019,154	-	-	6,019,154
Community & Economic Development	2,996,192	2,073,179	-	-	5,069,371
Capital Projects	-	-	-	6,802,885	6,802,885
Debt Service	-	-	6,807,014	-	6,807,014
Operating Transfers Out	13,801,212	-	-	-	13,801,212
Total Appropriations	109,850,501	140,739,243	6,807,014	6,802,885	264,199,643
Revenues Over (Under) Expenditures	453,761	(7,252,296)	-	2,867,456	(3,931,079)
Fund Balance (Usage)/Contribution					
Projected Fund Balance, Beginning of Year	24,811,659	37,587,215	-	4,438,520	66,837,394
Projected Fund Balance, End of Year	25,265,420	30,334,919	-	7,305,976	62,906,315

Revenue and Expenditure by Category

REVENUES

Revenues are 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 are 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 2023 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
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
2023	3.9000	0.4195	0.3163	0.4767	0.2859	5.3984

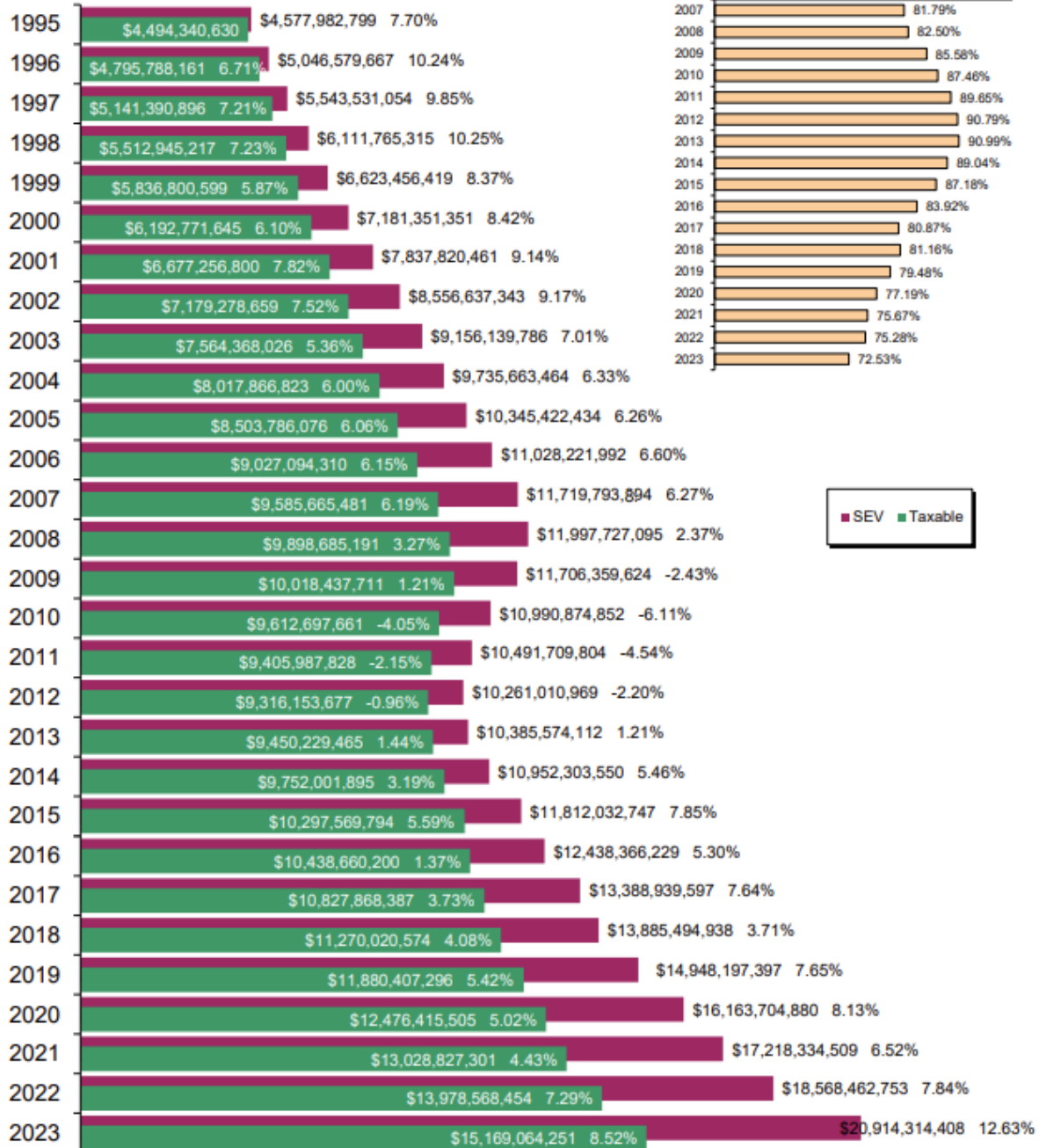
In addition to the operating levy, in 2009 Ottawa County residents renewed the 20-year millage at the rate of .4400 mill to fund the equipment lease obligation and the cost of operating the E-911 Central Dispatch system. In March of 2016, the Park levy was renewed for 10 years by the voters. The County 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 \$5.7 billion in decreased taxable value for the County in 2023 and a total of approximately \$ 15.4 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



■ SEV ■ Taxable

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 44% 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 of various licensing and permit fees. 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 to 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 are 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.

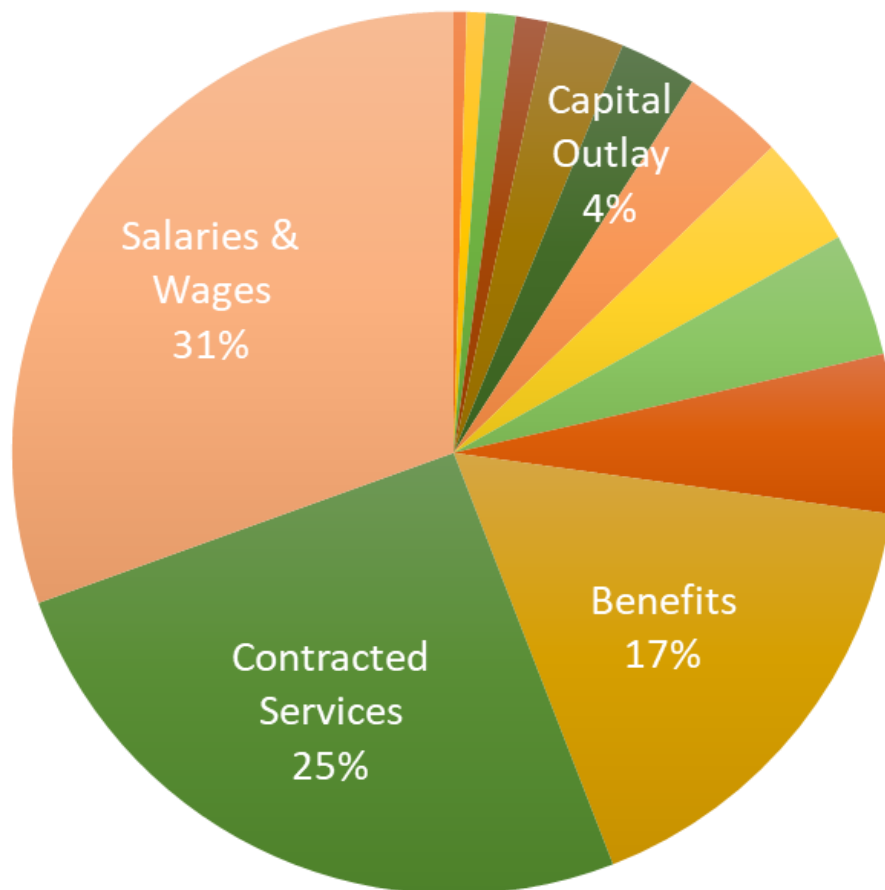
Other Revenue

This is to account for revenue that is received 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 a level to meet citizens' expectations while 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. 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 the greatest percentage of the total expenditures for the County as a whole. Increases in salaries included an estimated cost of living adjustment of 2% for all employees. Due to all union contracts expiring on 12/31/23, a budget adjustment will be necessary depending on the outcome of the negotiation process. Benefits were budgeted on a 3% increase for health insurance and the retirement rate fully funds all retirement benefits.

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 Freedom Rings

General Fund



Ottawa County
Where Freedom Rings

General Fund (101)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	60,487,158	66,050,870	66,094,520	70,323,785	4,272,915
Intergovernmental Revenue	11,906,139	12,342,135	13,028,779	14,485,837	2,143,701
Charges for Services	15,902,987	16,285,405	16,324,679	15,164,837	(1,120,568)
Fines & Forfeits	113,882	82,100	82,100	114,975	32,875
Interest on Investments	376,487	213,875	213,875	815,608	601,733
Rent	2,310,651	2,525,774	2,606,614	2,707,809	182,035
Licenses & Permits	357,984	372,191	372,191	366,300	(5,891)
Other Revenue	958,653	562,422	747,570	621,921	59,499
Operating Transfers In	4,703,061	6,216,418	6,330,408	5,703,191	(513,227)
Total Revenues	<u>97,117,002</u>	<u>104,651,190</u>	<u>105,800,735</u>	<u>110,304,262</u>	<u>5,653,072</u>
Expenditures					
Salaries & Wages	10,788,686	32,714,928	25,728,513	34,283,169	1,568,241
Benefits	5,742,969	19,264,214	14,692,666	19,383,080	118,866
Supplies	2,610,663	2,997,745	3,332,984	3,267,775	270,030
Contracted Services	5,301,546	6,184,354	6,907,025	7,552,922	1,368,568
Operating Expenses	4,335,415	5,091,055	5,197,657	5,832,055	741,000
Maintenance & Repair	706,182	723,631	738,341	1,070,731	347,100
Utilities	1,568,916	1,664,925	1,688,139	1,940,826	275,901
Insurance	1,205,381	1,297,964	1,297,964	1,283,152	(14,812)
Indirect Expense	5,749,769	5,730,204	5,746,052	6,102,908	372,704
Contribution to Component Units	12,190,673	12,894,071	12,894,071	13,977,672	1,083,601
Capital Outlay	837,664	148,000	380,610	200,000	52,000
Debt Service	-	-	-	-	-
Contingency	-	805,000	253,390	1,155,000	350,000
Operating Transfers Out	24,307,622	16,344,803	58,369,874	13,801,212	(2,543,591)
Total Expenditures	<u>75,345,487</u>	<u>105,860,893</u>	<u>137,227,285</u>	<u>109,850,501</u>	<u>3,989,608</u>
Revenues Over (Under) Expenditures	21,771,515	(1,209,703)	(31,426,550)	453,761	
Fund Balance, Beginning of Year		<u>56,238,209</u>	<u>56,238,209</u>	<u>24,811,659</u>	
Projected Fund Balance, End of Year		<u>55,028,506</u>	<u>24,811,659</u>	<u>25,265,420</u>	
Estimated Underspend		1,000,000	31,221,182	(623,534)	
Planned/One Time		209,703	205,369	169,773	
Revenues Over (Under)		<u>1,209,703</u>	<u>31,426,550</u>	<u>(453,761)</u>	

Special Revenue Funds



Ottawa County
Where Freedom Rings

Child Care - Circuit Court (292)

Budget Year Ending September 30, 2024

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 houses 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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,871,845	3,881,050	4,030,137	4,788,574	907,524
Charges for Services	462,890	1,462,500	1,462,500	1,461,000	(1,500)
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	46,293	30,375	30,375	28,500	(1,875)
Operating Transfers In	1,744,896	2,918,793	3,037,979	1,705,128	(1,213,665)
Total Revenues	<u>6,125,923</u>	<u>8,292,718</u>	<u>8,560,991</u>	<u>7,983,202</u>	<u>(309,516)</u>
Expenditures					
Salaries & Wages	3,166,700	3,626,914	3,902,364	3,837,224	210,310
Benefits	1,715,506	2,059,913	2,082,638	2,027,443	(32,470)
Supplies	176,396	289,803	289,278	312,555	22,752
Contracted Services	739,691	1,299,516	1,268,640	1,251,010	(48,506)
Operating Expenses	364,748	430,944	432,444	477,555	46,612
Maintenance & Repair	2,562	3,500	3,500	4,600	1,100
Utilities	38,039	42,545	42,545	44,906	2,361
Insurance	73,296	76,790	76,790	78,768	1,978
Indirect Expense	448,985	462,793	462,793	399,260	(63,533)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>6,725,923</u>	<u>8,292,718</u>	<u>8,560,991</u>	<u>8,433,321</u>	<u>140,604</u>
Revenues Over (Under) Expenditures	(600,000)	-	-	(450,119)	
Fund Balance, Beginning of Year		<u>786,108</u>	<u>786,108</u>	<u>786,108</u>	
Projected Fund Balance, End of Year		<u>786,108</u>	<u>786,108</u>	<u>335,989</u>	

Child Care - Circuit Court (292), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Administrative Aide	1.00	1.00	1.00
Assistant Director of Juvenile Services	1.85	1.85	1.85
Assistant Juvenile Register	-	-	-
Assistant Superintendent of Detention	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	-	-	0.50
In-Home Care Manager-Community Probation	1.00	1.00	1.00
Juvenile Court Clerk II	-	-	-
Senior Court Officer	1.00	1.00	1.00
Shift Supervisor	6.00	6.00	6.00
Superintendent of Detention	1.00	1.00	1.00
Treatment Services Manager	1.00	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
Captain	-	-	-
Deputy	-	-	-
Personnel Total	54.69	54.69	55.19

Concealed Pistol Licenses (263)
Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	21,010	19,500	19,500	22,800	3,300
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	4,745	4,745
Rent	-	-	-	-	-
Licenses & Permits	123,670	141,000	141,000	145,896	4,896
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>144,680</u>	<u>160,500</u>	<u>160,500</u>	<u>173,441</u>	<u>12,941</u>
Expenditures					
Salaries & Wages	30,894	41,324	41,324	38,717	(2,607)
Benefits	26,121	34,609	34,609	33,180	(1,429)
Supplies	8,933	10,500	10,500	10,500	-
Contracted Services	-	775	775	775	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	10,022	13,818	13,818	12,926	(892)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>75,970</u>	<u>101,026</u>	<u>101,026</u>	<u>96,098</u>	<u>(4,928)</u>
Revenues Over (Under) Expenditures	68,710	59,474	59,474	77,343	
Fund Balance, Beginning of Year		414,510	414,510	473,984	
Projected Fund Balance, End of Year		<u>473,984</u>	<u>473,984</u>	<u>551,327</u>	

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Clerk/Register Technician	1.00	1.00	1.00
Personnel Total	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

Department of Health & Human Services (290)

Budget Year Ending September 30, 2024

Financial Summary

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

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 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	57,957	61,440	61,440	61,640	200
Total Revenues	57,957	61,440	61,440	61,640	200
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	51,161	51,440	51,440	51,440	-
Operating Expenses	8,431	10,000	10,000	10,200	200
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	59,591	61,440	61,440	61,640	200
Revenues Over (Under) Expenditures	(1,634)	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

Personnel

No personnel have been allocated to this fund.

Farmland Preservation (234)
Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	413,190	1,459,771	1,052,881	639,691
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	223	223
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	87,781	274,377	824,409	632,146	357,769
Operating Transfers In	-	-	-	-	-
Total Revenues	<u>87,781</u>	<u>687,567</u>	<u>2,284,180</u>	<u>1,685,250</u>	<u>997,683</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	2,961	2,976	2,976	2,976	-
Contracted Services	1,129	9,591	9,591	20,241	10,650
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	675,000	2,339,613	1,661,810	986,810
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>4,089</u>	<u>687,567</u>	<u>2,352,180</u>	<u>1,685,027</u>	<u>997,460</u>
Revenues Over (Under) Expenditures	83,692	-	(68,000)	223	
Fund Balance, Beginning of Year		<u>97,081</u>	<u>97,081</u>	<u>29,081</u>	
Projected Fund Balance, End of Year		<u>97,081</u>	<u>29,081</u>	<u>29,304</u>	

Personnel

No personnel have been allocated to this fund.

Federal Forfeiture (262)
Budget Year Ending September 30, 2024

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.

	2022	2023	2023	2024	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	121	121
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	121	121
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	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	4,000	4,000	-	(4,000)
Revenues Over (Under) Expenditures	-	(4,000)	(4,000)	121	
Fund Balance, Beginning of Year		9,634	9,634	5,634	
Projected Fund Balance, End of Year		5,634	5,634	5,755	

Personnel

No personnel have been allocated to this fund.

Friend of the Court (215)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,462,613	3,747,774	3,930,446	3,916,655	168,881
Charges for Services	294,955	291,854	291,854	342,369	50,515
Operating Transfers In	1,423,868	1,578,775	1,685,976	1,552,986	(25,789)
Total Revenues	5,181,436	5,618,403	5,908,277	5,812,010	193,607
Expenditures					
Salaries & Wages	2,734,945	2,924,349	3,198,376	3,084,749	160,400
Benefits	1,644,246	1,760,819	1,776,666	1,755,068	(5,751)
Supplies	68,357	67,897	67,897	96,890	28,993
Contracted Services	58,418	70,793	70,793	65,700	(5,093)
Operating Expenses	52,906	88,175	88,175	89,815	1,640
Maintenance & Repair	3,720	5,000	5,000	5,000	-
Utilities	38,206	55,247	55,247	65,145	9,898
Insurance	56,244	61,659	61,659	62,592	933
Indirect Expense	526,389	584,464	584,464	587,051	2,587
Total Expenditures	5,183,431	5,618,403	5,908,277	5,812,010	193,607
Revenues Over (Under) Expenditures	(1,995)	-	-	-	
Fund Balance, Beginning of Year		-	-	-	
Projected Fund Balance, End of Year		-	-	-	

Friend of the Court (215), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Account Specialist	3.00	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	3.00	3.50	3.00
FOC Field Services/Operations Manager	-	-	1.00
FOC Clerk I	4.00	4.00	4.00
FOC Clerk II	4.00	3.00	3.00
FOC Data Processing Specialist	4.00	3.00	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	2.00
FOC Tech Specialist	1.00	1.00	-
FOC Analyst/Operations Coord	-	-	1.00
Friend of the Court	1.00	1.00	1.00
Road Patrol Deputy	2.00	2.00	2.00
Personnel Total	43.00	43.50	44.00

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	2022 Actual	2023 Target	2024 Target
Court Goal 1: Ensure that support is provided for the care and maintenance of children			
Current child support collections rate	76%	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	102.8%	90%	90%

General Fund – Board Initiatives (106)
Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 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	-	41,534,074	-	-
Total Revenues	7,650,482	-	41,534,074	-	-
Expenditures					
Salaries & Wages	-	-	4,007,257	-	-
Benefits	-	-	329,639	-	-
Supplies	-	-	-	-	-
Contracted Services	125,910	-	21,156,349	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	9,924,394	5,000,000	5,000,000
Total Expenditures	125,910	-	35,417,638	5,000,000	5,000,000
Revenues Over (Under) Expenditures	7,524,572	-	6,116,436	(5,000,000)	
Fund Balance, Beginning of Year		7,132,232	7,132,232	13,248,668	
Projected Fund Balance, End of Year		7,132,232	13,248,668	8,248,668	

Personnel

No personnel have been allocated to this fund.

General Fund – Cell Towers (103)
Budget Year Ending September 30, 2024

Financial Summary

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

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	184,032	214,288	226,888	243,272	28,984
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	4,000	-	-
Operating Transfers In	428,310	-	-	-	-
Total Revenues	<u>612,342</u>	<u>214,288</u>	<u>230,888</u>	<u>243,272</u>	<u>28,984</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	7,350	2,150	6,402	3,158	1,008
Operating Expenses	14,829	13,000	13,000	7,500	(5,500)
Maintenance & Repair	719	1,000	17,500	101,000	100,000
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>22,898</u>	<u>16,150</u>	<u>36,902</u>	<u>111,658</u>	<u>95,508</u>
Revenues Over (Under) Expenditures	589,445	198,138	193,986	131,614	
Fund Balance, Beginning of Year		589,445	589,445	783,431	
Projected Fund Balance, End of Year		<u>787,583</u>	<u>783,431</u>	<u>915,045</u>	

Personnel

No personnel have been allocated to this fund.

General Fund - DB/DC Fund (105)
Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	4,027,184	4,470,380	4,470,380	4,640,843	170,463
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	4,027,184	4,470,380	4,470,380	4,640,843	170,463
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	1,200,000	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	3,889,729	4,446,816	4,446,816	4,142,926	(303,890)
Total Expenditures	5,089,729	4,446,816	4,446,816	4,142,926	(303,890)
Revenues Over (Under) Expenditures	(1,062,545)	23,564	23,564	497,917	
Fund Balance, Beginning of Year		473,688	473,688	497,252	
Projected Fund Balance, End of Year		497,252	497,252	995,169	

Personnel

No personnel have been allocated to this fund.

General Fund - Infrastructure (107)

Budget Year Ending September 30, 2024

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. The remaining balance will be used to pay debt service.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	3,786	5,490	5,490	7,522	2,032
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	500,000	-	-	-	-
Total Revenues	503,786	5,490	5,490	7,522	2,032
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	378,786	(119,510)	(119,510)	(117,478)	
Fund Balance, Beginning of Year		892,942	892,942	773,432	
Projected Fund Balance, End of Year		773,432	773,432	655,954	

Personnel

No personnel have been allocated to this fund.

General Fund - Solid Waste Clean-Up (104)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	11,540	22,718	22,718	22,929	211
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	1,050,000	-	-	-	-
Total Revenues	<u>1,061,540</u>	<u>22,718</u>	<u>22,718</u>	<u>22,929</u>	<u>211</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	-	1,600,000	420,000	355,000	(1,245,000)
Total Expenditures	<u>-</u>	<u>1,600,000</u>	<u>420,000</u>	<u>355,000</u>	<u>(1,245,000)</u>
Revenues Over (Under) Expenditures	1,061,540	(1,577,282)	(397,282)	(332,071)	
Fund Balance, Beginning of Year		<u>2,671,355</u>	<u>2,671,355</u>	<u>2,274,073</u>	
Projected Fund Balance, End of Year		<u>1,094,073</u>	<u>2,274,073</u>	<u>1,942,002</u>	

Personnel

No personnel have been allocated to this fund.

General Fund - Stabilization (102) Budget Year Ending September 30, 2024

Financial Summary

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

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 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.

Homestead Property Tax (255)

Budget Year Ending September 30, 2024

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).

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	8,607	5,000	5,000	8,607	3,607
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	314	410	410	625	215
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	8,921	5,410	5,410	9,232	3,822
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	100	100	100	-
Contracted Services	1,632	1,660	1,660	1,715	55
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	1,632	1,760	1,760	1,815	55
Revenues Over (Under) Expenditures	7,289	3,650	3,650	7,417	
Fund Balance, Beginning of Year		55,063	55,063	58,713	
Projected Fund Balance, End of Year		58,713	58,713	66,130	

Personnel

No personnel have been allocated to this fund.

Landfill Tipping Fees (228)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Intergovernmental Revenue	25,066	36,000	36,000	22,000	(14,000)
Charges for Services	550,992	540,100	540,100	539,380	(720)
Interest on Investments	-	-	-	9,811	9,811
Operating Transfers In	1,902	1,600,000	420,000	355,000	(1,245,000)
Total Revenues	577,960	2,176,100	996,100	926,191	(1,249,909)
Expenditures					
Salaries & Wages	216,209	239,948	239,948	254,600	14,652
Benefits	123,930	147,980	147,980	138,219	(9,761)
Supplies	17,943	20,145	20,145	23,880	3,735
Contracted Services	470,408	568,071	568,071	539,440	(28,631)
Operating Expenses	21,109	24,831	24,831	18,238	(6,593)
Maintenance & Repair	26,409	17,250	17,250	19,700	2,450
Utilities	8,413	9,798	9,798	8,655	(1,143)
Insurance	468	463	463	456	(7)
Indirect Expense	58,086	63,744	63,744	50,977	(12,767)
Capital Outlay	-	1,365,000	-	355,000	(1,010,000)
Total Expenditures	942,975	2,457,230	1,092,230	1,409,165	(1,048,065)
Revenues Over (Under) Expenditures	(365,015)	(281,130)	(96,130)	(482,974)	
Fund Balance, Beginning of Year		599,819	599,819	503,689	
Projected Fund Balance, End of Year		318,689	503,689	20,715	

Landfill Tipping Fees (228), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # 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 Tech Support Clerk	-	-	0.20
ES Technician	-	-	1.00
Hazardous Waste Maintenance Worker	1.00	1.00	-
ES Center Attendant	2.05	2.05	1.05
ES Senior Site Attendant	-	-	1.00
Total Personnel	4.35	4.35	4.55

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	2022 Actual	2023 Target	2024 Target
Division Goal 1: Protect the public and environment from household hazardous waste			
Pounds of household hazardous waste properly disposed of via OC sites	121,120	123,000	124,000
Pounds of other hazardous materials properly disposed (tires, oil, etc.)	101,571	105,000	108,000
Total pounds of hazardous material properly disposed via OC Centers	222,691	228,000	232,000
Number of customers who properly dispose/recycle hazardous materials at OC Centers	8,012	8,500	9,000
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.)	127,465	130,000	135,000
Pounds of other recyclable materials collected (household, compost, etc.)	266,900	270,000	275,000
Total pounds of recyclable materials collected at OC Centers	394,365	400,000	410,000
Number of customers who recycled materials at OC Centers	15,043	15,500	15,800

Mental Health (222)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Intergovernmental Revenue	52,727,059	53,313,148	60,287,011	61,351,445	8,038,296
Charges for Services	64,424	242,400	242,400	198,000	(44,400)
Interest on Investments	36,397	72,024	72,024	72,320	296
Rent	4,550	-	-	-	-
Other Revenue	57,610	49,000	52,410	4,000	(45,000)
Operating Transfers In	620,295	882,307	889,569	588,823	(293,484)
Total Revenues	<u>53,510,334</u>	<u>54,558,879</u>	<u>61,543,414</u>	<u>62,214,588</u>	<u>7,655,709</u>
Expenditures					
Salaries & Wages	8,358,904	9,112,488	9,383,729	10,770,709	1,658,221
Benefits	4,790,045	5,224,772	5,698,569	5,912,238	687,466
Supplies	220,139	312,622	230,749	214,401	(98,221)
Contracted Services	37,729,023	36,892,821	43,401,161	42,238,916	5,346,095
Operating Expenses	740,970	1,029,996	853,975	697,559	(332,437)
Maintenance & Repair	21,125	31,555	34,575	38,550	6,995
Utilities	131,922	170,651	155,779	167,041	(3,610)
Insurance	325,110	467,112	447,571	492,430	25,318
Indirect Expense	1,152,732	1,316,862	1,330,044	1,460,984	144,122
Total Expenditures	<u>53,469,969</u>	<u>54,558,879</u>	<u>61,536,152</u>	<u>61,992,828</u>	<u>7,433,949</u>
Revenues Over (Under) Expenditures	40,366	-	7,262	221,760	
Fund Balance, Beginning of Year		<u>270,535</u>	<u>270,535</u>	<u>277,797</u>	
Projected Fund Balance, End of Year		<u>270,535</u>	<u>277,797</u>	<u>499,557</u>	

Mental Health (222), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Access Center Clerk	1.00	1.00	1.00
Account Clerk	4.00	4.00	1.00
Accountant II	1.00	-	-
Administrative Assistant	1.00	1.00	1.00
Assess Level Care Specialist	1.00	1.00	1.00
Assistant Financial Manager	-	-	1.00
Budget/Audit Analyst	1.00	1.00	1.00
Business Analyst	1.00	1.00	-
Care Coordinator	1.00	1.00	1.00
Claims/Billing Analyst	1.00	1.00	2.00
Claims/Billing Clerk	-	-	4.00
Clerk-Autism Services	1.00	1.00	1.00
Compliance Assistant	1.00	1.00	1.00
Compliance Program Coordinator	1.00	1.00	1.00
Contract Manager	1.00	1.00	1.00
Contract Serv and Housing Asst	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	1.00
Justice Program Technician	-	-	1.00
Medical Assistant	2.00	2.00	2.00
Mental Health Aide	6.00	6.00	6.00
Mental Health Clerk	8.60	9.50	9.50
Mental Health Clinician	24.50	27.50	29.00
SUD Clinician-Access	1.00	1.00	1.00
Mental Health Finance Manager	1.00	1.00	1.00
Mental Health Nurse	4.75	4.75	4.75
Mental Health Prescriber	2.00	2.00	3.00
Mental Health Program Coordinator	11.50	14.50	11.50
Mental Health Program Supervisor	2.96	2.96	3.00
Mental Health Specialist	15.00	18.00	20.00
SUD Mental Health Specialist	-	-	1.00
Mental Health Trainer	1.00	1.00	1.00
Occupational Therapist	0.50	0.50	0.80
Peer Recovery Coach COSSAP	0.50	0.50	0.50
Peer Specialist	1.00	2.00	2.00
Peer Support Specialist	1.00	-	-
Prevention Specialist	0.60	0.90	1.00
Program Coordinator Autism/COSSAP	1.50	1.50	2.00
Program Evaluator	1.00	1.00	1.00
Provider Compliance and Claims	-	2.00	2.00
QI Data Technician	1.00	1.00	1.00
Quality Improvement Clerk	1.00	1.00	1.00
Recovery Coach	2.50	2.60	1.50
Senior Reach Care Manager	0.75	0.75	1.75
Senior Reach Provider	1.00	1.00	-
Staff Psychiatrist	1.00	1.00	1.00
Support Coordinator Aide	6.60	6.60	7.60
Supports Coordinator	1.00	1.00	1.00
Team Supervisor - M Health	2.00	2.00	2.00
UM/EDI Technician	1.00	1.00	1.00
Personnel Total	125.26	136.56	142.90

Mental Health (222), 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	2022 Actual	2023 Target	2024 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	59.06%	NA	67.45%
Follow-up measures: % of detox and inpatient consumers seen within 7 days of discharge	93.98%	≥95%	≥95%
Recidivism rates measures: Recidivism rate for inpatient psychiatric unit consumers readmitted within 30 days	4.50%	≤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	81.65%	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)	5.05	5.22	5.22

Mental Health Millage (223)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	3,654,244	4,167,646	4,167,646	4,210,623	42,977
Intergovernmental Revenue	3,015,642	3,787,850	4,920,412	3,469,925	(317,925)
Charges for Services	-	-	-	500,000	500,000
Fines & Forfeits	-	-	-	-	-
Interest on Investments	25,867	28,696	28,696	51,398	22,702
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	636	-	-	-	-
Operating Transfers In	-	-	1,000,000	-	-
Total Revenues	<u>6,696,389</u>	<u>7,984,192</u>	<u>10,116,754</u>	<u>8,231,946</u>	<u>247,754</u>
Expenditures					
Salaries & Wages	1,383,847	1,944,855	2,010,393	1,919,849	(25,006)
Benefits	823,318	1,152,593	1,321,110	1,137,759	(14,834)
Supplies	68,239	30,062	106,474	154,290	124,228
Contracted Services	3,868,560	4,539,370	6,532,886	4,970,420	431,050
Operating Expenses	59,665	93,827	329,791	305,600	211,773
Maintenance & Repair	1,983	2,900	5,800	3,850	950
Utilities	13,565	14,347	20,676	31,405	17,058
Insurance	4,926	9,200	15,830	9,650	450
Indirect Expense	92,212	101,197	101,197	337,857	236,660
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	25,896	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	338,209	638,209	338,209	368,904	(269,305)
Total Expenditures	<u>6,654,525</u>	<u>8,526,560</u>	<u>10,808,262</u>	<u>9,239,584</u>	<u>713,024</u>
Revenues Over (Under) Expenditures	41,864	(542,368)	(691,508)	(1,007,638)	
Fund Balance, Beginning of Year		<u>3,781,890</u>	<u>3,781,890</u>	<u>3,090,382</u>	
Projected Fund Balance, End of Year		<u>3,239,522</u>	<u>3,090,382</u>	<u>2,082,744</u>	

Mental Health Millage (223), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Claims/Billing Clerk	1.00	1.00	-
Community Health Worker	3.00	5.00	5.00
Community Navigator Aide	1.00	1.00	-
Grant Writer	1.00	1.00	1.00
Health Educator	1.00	1.00	1.00
Medical Assistant	4.00	4.00	4.00
Mental Health Clerk	2.00	2.00	2.00
Mental Health Clinician	7.00	6.00	7.00
Mental Health Program Supervisor	0.04	1.04	3.00
Mental Health Specialist	1.00	2.00	10.00
Peer Support	3.75	4.00	2.00
Program Comm Dev Coordinator	-	1.00	-
Program Coordinator	3.00	2.00	4.00
QI Data Technician	1.00	1.00	1.00
Quality Improvement Clerk	1.00	1.00	1.00
Recovery Coach - Jail	-	1.00	2.00
Support Coor Aide	1.00	1.00	1.00
Personnel Total	30.79	35.04	44.00

General Fund – Opioid Settlement (284)
Budget Year Ending September 30, 2024

Financial Summary

This fund is used to record activities related to the opioid settlement.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	171,990	171,990
Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	171,990	171,990
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	171,990	171,990
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	171,990	171,990
Revenues Over (Under)					
Expenditures	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	
Projected Fund Balance, End of Year		-	-	-	

Personnel

No personnel have been allocated to this fund.

Other Governmental Grants (218)
Budget Year Ending September 30, 2024

Financial Summary

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

	2022	2023	2023	2024	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	3,505,081	3,966,551	5,527,445	4,975,382	1,008,831
Charges for Services	57,904	147,508	90,500	153,100	5,592
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	250,989	70,772	314,135	159,763	88,991
Operating Transfers In	34,621	22,649	22,649	56,393	33,744
Total Revenues	<u>3,848,595</u>	<u>4,207,480</u>	<u>5,954,729</u>	<u>5,344,638</u>	<u>1,137,158</u>
Expenditures					
Salaries & Wages	831,128	864,092	1,038,814	1,023,438	159,346
Benefits	414,006	504,150	502,688	511,505	7,355
Supplies	492,029	838,171	1,457,370	1,099,290	261,119
Contracted Services	1,560,309	1,271,200	2,452,153	2,021,161	749,961
Operating Expenses	316,050	531,886	360,501	438,899	(92,987)
Maintenance & Repair	49,806	47,747	33,863	54,051	6,304
Utilities	5,571	6,867	12,428	6,756	(111)
Insurance	9,036	13,311	17,569	19,406	6,095
Indirect Expense	120,598	130,056	130,056	170,133	40,077
Contribution to Component Units	-	-	-	-	-
Capital Outlay	44,890	-	-	-	-
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>3,843,422</u>	<u>4,207,480</u>	<u>6,005,442</u>	<u>5,344,638</u>	<u>1,137,158</u>
Revenues Over (Under) Expenditures	5,173	-	(50,713)	-	
Fund Balance, Beginning of Year		<u>233,843</u>	<u>233,843</u>	<u>183,130</u>	
Projected Fund Balance, End of Year		<u>233,843</u>	<u>183,130</u>	<u>183,130</u>	

Other Governmental Grants (2180), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Assessment & Eligibility Specialist	2.60	2.75	3.00
CAA Program Manager	1.00	-	-
Grant & Development Coordinator	-	-	1.00
Program Director/CAA	-	1.00	1.00
Weatherization Inspector	1.60	1.60	2.00
Weatherization Program Coordinator	1.00	1.00	1.00
Case Work Surveillance Officer	0.69	-	-
Deputy Director Probation & Comm Corr	-	-	-
Drug Court Coordinator	1.00	1.00	1.00
Probation Specialist	1.67	2.33	1.78
Recovery Court Case Manager	-	1.00	0.72
Probation Officer/SSA	-	1.00	1.00
Homeland Security Regional Planner	1.00	1.00	0.50
Road Patrol Deputy	-	1.00	-
Personnel Total	10.56	13.68	13.00

Parks & Recreation (208)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	4,047,127	4,329,330	4,329,330	4,661,580	332,250
Intergovernmental Revenue	319,461	225,866	231,866	270,713	44,847
Charges for Services	896,601	915,056	976,431	994,606	79,550
Interest on Investments	30,129	40,000	40,000	54,903	14,903
Rent	5,800	5,800	5,800	5,800	-
Other Revenue	520,910	104,928	212,413	149,925	44,997
Operating Transfers In	414,803	382,724	388,165	288,422	(94,302)
Total Revenues	<u>6,234,831</u>	<u>6,003,704</u>	<u>6,184,005</u>	<u>6,425,949</u>	<u>422,245</u>
Expenditures					
Salaries & Wages	2,040,757	2,392,326	2,512,137	2,704,512	312,186
Benefits	928,176	977,030	1,062,399	1,050,069	73,039
Supplies	353,663	375,530	419,530	375,460	(70)
Contracted Services	153,061	355,321	411,631	602,843	247,522
Operating Expenses	247,766	340,047	332,547	314,002	(26,045)
Maintenance & Repair	112,608	83,850	91,350	108,195	24,345
Utilities	144,289	164,613	168,903	177,815	13,202
Insurance	70,224	74,929	74,929	87,636	12,707
Indirect Expense	441,549	355,830	355,830	342,683	(13,147)
Capital Outlay	133,238	105,000	130,725	-	(105,000)
Operating Transfers Out	1,980,316	1,787,793	2,417,793	255,939	(1,531,854)
Total Expenditures	<u>6,605,646</u>	<u>7,012,269</u>	<u>7,977,775</u>	<u>6,019,154</u>	<u>(993,115)</u>
Revenues Over (Under) Expenditures	(370,815)	(1,008,565)	(1,793,769)	406,794	
Fund Balance, Beginning of Year		<u>2,769,477</u>	<u>2,769,477</u>	<u>975,708</u>	
Projected Fund Balance, End of Year		<u>1,760,912</u>	<u>975,708</u>	<u>1,382,502</u>	

Parks & Recreation (208), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # 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	-
Coordinator of Community Engagement	-	-	1.00
Coordinator of Park Maintenance & Operations	1.00	1.00	1.00
Coordinator of Park Planning & Development	1.00	1.00	1.00
Coordinator of Natural Resources and Stewardship	-	-	1.00
Coordinator of Fund Development and Major Gifts	-	-	1.00
Director of Parks & Recreation	1.00	1.00	1.00
Head Naturalist	-	1.00	-
Natural Resources Management Supervisor	1.00	1.00	-
Naturalist	1.00	1.00	-
NEC Secretary	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
Program Supervisor	-	-	2.00
Secretary Parks	1.00	1.00	2.00
Senior Secretary	0.75	0.75	0.75
Stewardship Supervisor	1.00	1.00	1.00
Personnel Total	21.75	21.75	23.75

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	2022 Actual	2023 Target	2024 Target
Department Goal 1: Enhance the quality of life for residents and visitors			
% of park lands developed for accessible recreation	64%	64%	66%
Total acreage of land acquired (cumulative)	7,349	7,353	7,610
% of properties that are functionally invasive species free	18%	20%	23%
% of acreage that is actively managed for biodiversity	48%	48%	50%
Total non-millage funding received	\$1,843,247	\$26,365,886	\$2,220,697
% of operating costs covered by non-millage sources	25%	24%	23%
Volunteer hours as a % of total Parks & Recreation hours	8%	7%	8%
# of people served through park facility reservations in the county park system	77,581	79,737	80,000

Public Defender's Office (260)

Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Intergovernmental Revenue	2,717,649	3,574,746	3,574,746	4,206,338	631,593
Operating Transfers In	934,164	950,780	950,780	950,780	-
Total Revenues	<u>3,651,813</u>	<u>4,525,525</u>	<u>4,525,525</u>	<u>5,157,118</u>	<u>631,593</u>
Expenditures					
Salaries & Wages	1,952,463	2,358,102	2,358,102	2,618,454	260,352
Benefits	1,040,915	1,193,387	1,193,387	1,301,039	107,651
Supplies	44,496	115,885	113,719	43,732	(72,153)
Contracted Services	400,843	457,808	459,944	664,258	206,450
Operating Expenses	115,952	160,140	160,170	184,834	24,694
Utilities	17,011	21,989	21,989	23,379	1,390
Insurance	37,704	44,084	44,084	47,352	3,268
Indirect Expense	42,429	174,130	174,130	274,071	99,941
Total Expenditures	<u>3,651,813</u>	<u>4,525,525</u>	<u>4,525,525</u>	<u>5,157,118</u>	<u>631,593</u>
Revenues Over (Under) Expenditures	-	-	-	-	
Fund Balance, Beginning of Year		-	-	-	
Projected Fund Balance, End of Year		<u>-</u>	<u>-</u>	<u>-</u>	

Public Defender's Office (260), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Assistant Public Defender I	9.00	9.00	8.00
Assistant Public Defender II	3.00	3.00	4.00
Assistant Public Defender III	3.00	3.00	4.00
Chief Assistant Public Defender	2.00	2.00	1.00
Legal Assistant I	2.00	2.00	2.00
Legal Assistant II	2.00	2.00	2.00
Legal Clerk	1.00	1.00	1.00
Legal Investigator	1.00	2.00	2.00
Legal Secretary	-	-	-
Social Worker	1.00	2.00	3.00
Office Coordinator	1.00	1.00	1.00
Public Defender	1.00	1.00	1.00
Personnel Total	26.00	28.00	29.00

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

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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	36	40	40
# of client's cases where an investigator was used	303	300	300
# of client's cases where a social worker was used	218	250	350
# of defendants provided counsel before arraignment	5,441	5,000	5,000
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	\$934,164.04	\$950,779.61	\$950,779.61

Public Health (221)
Budget Year Ending September 30, 2024

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.

	2022	2023	2023	2024	Adopted
	Actuals	Adopted	Amended	Recommended	Increase/ (Decrease)
		Budget	Budget	Budget	
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	7,084,253	4,125,562	7,506,833	5,610,627	1,485,065
Charges for Services	643,276	736,890	736,890	743,960	7,070
Fines & Forfeits	11,195	14,600	14,600	16,125	1,525
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	1,058,251	1,044,870	1,044,870	1,025,985	(18,885)
Other Revenue	380,771	364,776	616,733	395,936	31,160
Operating Transfers In	6,156,663	6,678,063	8,254,108	4,873,790	(1,804,273)
Total Revenues	<u>15,334,409</u>	<u>12,964,761</u>	<u>18,174,034</u>	<u>12,666,423</u>	<u>(298,338)</u>
Expenditures					
Salaries & Wages	7,034,473	6,670,136	7,571,685	6,709,557	39,421
Benefits	4,005,805	4,010,690	4,533,415	3,940,070	(70,620)
Supplies	959,042	975,401	1,611,256	911,489	(63,912)
Contracted Services	1,389,359	559,127	1,173,518	525,194	(33,933)
Operating Expenses	547,977	644,899	672,679	691,365	46,466
Maintenance & Repair	20,091	21,465	24,315	24,000	2,535
Utilities	135,048	156,360	156,874	135,196	(21,164)
Insurance	251,520	343,730	343,730	377,628	33,898
Indirect Expense	1,303,385	1,868,019	2,339,858	1,083,216	(784,803)
Contribution to Component Units	-	-	-	-	-
Capital Outlay	6,030	9,000	111,943	-	(9,000)
Debt Service	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>15,652,730</u>	<u>15,258,827</u>	<u>18,539,272</u>	<u>14,397,715</u>	<u>(861,112)</u>
Revenues Over (Under) Expenditures	(318,321)	(2,294,066)	(365,239)	(1,731,292)	(562,774)
Fund Balance, Beginning of Year		3,401,599	3,401,599	3,036,360	
Projected Fund Balance, End of Year		<u>1,107,533</u>	<u>3,036,360</u>	<u>1,305,068</u>	

Public Health (221), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Account Clerk	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00
Applications Specialist	-	-	1.00
Budget/Audit Analyst	-	-	1.00
Business Analyst	1.00	1.00	-
Claims and Billing Clerk	-	-	1.00
Clinic Health Manager	1.00	1.00	1.00
Clinic Support	11.00	11.00	7.00
Community Health Clerk	1.00	1.00	1.00
Community Health Manager	1.00	1.00	1.00
Community Health Nurse	18.40	20.50	17.10
Community Health Worker	10.00	8.00	8.00
CSHCS Clerk	1.00	1.00	1.00
CSHCS Representative	1.00	1.00	1.00
CSHCS/HV Clerk (renamed to HV Clerk)	0.80	1.00	0.50
Custodian	0.10	0.10	0.10
Dental Assistant Clinic Manager	0.80	0.80	0.80
Dental Health Coordinator	-	0.80	0.80
Dental Hygienist Manager	0.80	0.80	0.80
Deputy Health Officer	1.00	1.00	1.00
EH Clerk	1.80	1.80	1.80
EH Manager	0.90	0.90	0.90
EH Specialist	5.80	6.80	5.80
EH Supervisor - Environmental Sustainability	1.00	1.00	-
EH Team Supervisor	1.00	1.00	2.00
EH Technical Support Clerk	1.00	1.00	1.00
EH Technician	4.00	4.00	4.00
Emergency Preparedness Manager	1.00	1.00	1.00
Epidemiologist	4.00	3.00	2.00
Health Administrative Specialist	0.20	0.20	0.20
Health Educator	9.45	10.59	2.50
Health Promotion Clerk	1.00	1.00	1.00
Health Promotion Manager	1.00	1.00	1.00
Health Promotion Team Supervisor	1.00	1.00	0.70
Health Technician	3.80	3.80	1.00
Hearing & Vision Tech	4.60	5.00	5.00
Maternal and Infant Health Clerk	1.00	1.00	1.00
Medical Assistant	-	-	2.00
Medical Director	1.00	1.00	1.00
Nurse Practitioner Supervisor	-	1.00	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	2.00	2.00	1.00
Public Health Finance Manager	1.00	1.00	1.00
Public Health Officer	1.00	1.00	1.00
Public Health Social Worker	2.00	2.00	2.00
Public Health Team Supervisor	6.00	5.00	4.00
Senior Environmental Health Specialist	8.00	8.00	8.00
Senior Epidemiologist	1.00	1.00	1.00
Total Personnel	120.25	122.89	102.80

Public Health (221), 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	2022 Actual	2023 Target	2024 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	0.44%	<1%	<1%
Positive Chlamydia reoccurrence rate of those who received STI treatment and education services	10%	9%	9%
Division Goal 2: Minimize the spread of communicable disease			
Ottawa County communicable disease rate (per 100,000 residents)	12,420	1,000	1,000
Division Goal 3: Protect the public against vaccine preventable disease			
Ottawa County vaccine preventable disease rate (per 100,000 residents)	19.4	25.0	25.0

Public Health (221), 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	2022 Actual	2023 Target	2024 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%	35%
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	13%	15%	18%
% of children screened with potential vision loss who has had confirmed medical diagnosis and/or received treatment	29%	35%	40%

Public Health (221), 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, childcare 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 standards

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

Public Health (221), Continued

Primary Outcome Measures – Environmental Health

Annual Measures	2022 Actual	2023 Target	2024 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	57%	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	11%	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%	0.5%	0.5%
Average number of priority violations found at public pools per 100 inspected	10.0%	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	45%	90%	92%
% of food service establishments that qualified for enforcement	8%	7%	5%
% of food service establishments that qualified for enforcement that proceeded to next step	15%	9%	9%
Division Goal 5: Reduce the risks at regulated facilities			
Median number of calendar days for Real Estate Transfer Evaluations to be completed	12	14	14
Median number of calendar days for Onsite Services (wells, sewage disposal, non-estate) to be completed	14	14	14
% of licensed Type 2 supplies with sanitary survey completed within required frequency	94%	100%	100%

Public Health (221), 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	2022 Actual	2023 Target	2024 Target
Division Goal 1: Control the emergence and spread of disease in Ottawa County			
% school systems participating in the Youth Assessment Survey (YAS)	N/A	60%	N/A
% of Public Health Surveillance meetings resulting in process improvements	33%	25%	25%
Ottawa County communicable disease rate (per 100,000 residents)	12,420	1,000	1,000
County's Health Ranking for Health Outcomes Overall	3	1	1
County's Health Ranking for Health Factors Overall	2	1	1

Public Health (221), 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	2022 Actual	2023 Target	2024 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	93%	95%	95%
% of corrective actions implemented from emergency response trainings and exercises	n/a	85%	90%
% of outreach initiatives accomplished	n/a	80%	90%

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 years due to COVID-19; education on planning, response, and workforce development will align in the recovery period.

Public Health (221), 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	2022 Actual	2023 Target	2024 Target
Division Goal 1: Improve the physical health status of Ottawa County residents			
% of Senior Project Fresh participants who increased their fruit and vegetable consumption (pre- to post-program)	42%	50%	50%
% of Step It Up participants who report that their health improved as a result of the program	74%	65%	65%
Division Goal 2: Prevent underage access to alcohol/tobacco products			
Alcohol compliance rates	94%	90%	90%
Tobacco compliance rates	94%	90%	90%
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)	62%	61%	60%
Division Goal 4: Reduce Chlamydia cases among those 24 and under			
Chlamydia cases among those 24 and under	1,003	1,000	1,100

Register of Deeds Technology (256)
Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Charges for Services	245,005	270,000	270,000	175,000	(95,000)
Interest on Investments	6,936	9,078	9,078	13,782	4,704
Operating Transfers In	153	-	-	-	-
Total Revenues	252,094	279,078	279,078	188,782	(90,296)
Expenditures					
Salaries & Wages	18,017	17,694	17,694	18,861	1,167
Benefits	13,579	13,729	13,729	13,028	(701)
Supplies	9,703	44,173	44,173	8,780	(35,393)
Contracted Services	141,700	186,485	186,485	166,335	(20,150)
Operating Expenses	4,853	14,870	14,870	14,870	-
Indirect Expense	22,042	30,478	30,478	34,620	4,142
Capital Outlay	35,572	20,000	47,000	20,000	-
Total Expenditures	245,467	327,429	354,429	276,494	(50,935)
Revenues Over (Under) Expenditures	6,627	(48,351)	(75,351)	(87,712)	
Fund Balance, Beginning of Year		1,103,117	1,103,117	1,027,766	
Projected Fund Balance, End of Year		1,054,766	1,027,766	940,054	

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Public Service Center Clerk	0.35	0.35	0.35
Personnel Total	0.35	0.35	0.35

Sheriff Grants & Contracts (266)

Budget Year Ending September 30, 2024

Financial Summary

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

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Intergovernmental Revenue	8,968,504	10,115,368	10,115,368	10,814,516	699,148
Interest on Investments	(839)	-	-	(1,668)	(1,668)
Other Revenue	2,200	-	-	-	-
Operating Transfers In	723,367	679,185	716,042	707,013	27,828
Total Revenues	9,693,232	10,794,553	10,831,410	11,519,861	725,308
Expenditures					
Salaries & Wages	5,361,060	5,770,681	5,770,681	6,038,560	267,879
Benefits	3,113,600	3,351,533	3,351,533	3,387,665	36,132
Supplies	294,218	362,289	337,289	293,854	(68,435)
Contracted Services	52,624	60,116	60,116	62,516	2,400
Operating Expenses	552,580	567,655	567,655	624,861	57,206
Maintenance & Repair	136,787	130,000	155,000	150,000	20,000
Utilities	15,589	15,861	15,861	14,215	(1,646)
Insurance	274,224	317,389	317,389	334,392	17,003
Capital Outlay	6,980	-	-	-	-
Operating Transfers Out	-	100,000	100,000	-	(100,000)
Total Expenditures	9,807,662	10,675,523	10,675,523	10,906,063	230,539
Revenues Over (Under) Expenditures	(114,431)	119,030	155,886	613,798	
Fund Balance, Beginning of Year		150,904	150,904	306,790	
Projected Fund Balance, End of Year		269,934	306,790	920,588	

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Road Patrol Deputy	64.00	64.00	65.00
Sergeant	7.00	7.00	7.00
Personnel Total	71.00	71.00	72.00

Debt Service Fund

Capital Improvement Fund



Ottawa County
Where Freedom Rings

Debt Service Fund (301)
Budget Year Ending September 30, 2024

Financial Summary

This Fund is to account for all County debt payments.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	87,198	70,000	70,000	63,000	(7,000)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	4,975,171	5,535,656	5,535,656	4,897,254	(638,402)
Total Revenues	<u>5,062,368</u>	<u>5,605,656</u>	<u>5,605,656</u>	<u>4,960,254</u>	<u>(645,402)</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	5,062,368	5,605,656	5,605,656	4,960,254	(645,402)
Operating Transfers Out	-	-	-	-	-
Total Expenditures	<u>5,062,368</u>	<u>5,605,656</u>	<u>5,605,656</u>	<u>4,960,254</u>	<u>(645,402)</u>
Revenues Over (Under) Expenditures	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Projected Fund Balance, End of Year	-	-	-	-	-

Personnel

No personnel have been allocated to this fund.

OCBA Debt Service Fund (369)
Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Taxes	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Rent	-	1,841,427	1,841,427	1,846,760	5,333
Licenses & Permits	-	-	-	-	-
Other Revenue	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenues	-	1,841,427	1,841,427	1,846,760	5,333
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	-	-	-	-	-
Contracted Services	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	-	-	-	-	-
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	1,846,760	1,846,760
Operating Transfers Out	-	-	-	-	-
Total Expenditures	-	-	-	1,846,760	1,846,760
Revenues Over (Under) Expenditures	-	1,841,427	1,841,427	-	
Fund Balance, Beginning of Year		-	-	1,841,427	
Projected Fund Balance, End of Year		1,841,427	1,841,427	1,841,427	

Personnel

No personnel have been allocated to this fund.

Capital Improvement (401, 408, & 469) Budget Year Ending September 30, 2024

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.

	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2024 Recommended Budget	Adopted Increase/ (Decrease)
Revenues					
Intergovernmental Revenue	95,000	4,519,300	15,275,690	350,000	(4,169,300)
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Interest on Investments	42,009	22,671	22,671	66,132	43,461
Rent	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Other Revenue	118,154	2,520,127	5,052,231	605,931	(1,914,196)
Operating Transfers In	7,810,370	4,455,451	16,682,729	8,648,278	4,192,827
Other Financing Sources	30,234,185	80,000	1,555,581	-	(80,000)
Total Revenues	<u>38,299,717</u>	<u>11,597,549</u>	<u>38,588,903</u>	<u>9,670,341</u>	<u>(1,927,208)</u>
Expenditures					
Salaries & Wages	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies	69	-	-	-	-
Contracted Services	216,030	-	5,062,324	-	-
Operating Expenses	-	-	-	-	-
Maintenance & Repair	74,399	-	391,665	95,500	95,500
Utilities	-	-	-	-	-
Insurance	-	-	-	-	-
Indirect Expense	-	-	-	-	-
Contribution to Component Units	-	-	-	-	-
Capital Outlay	8,438,216	13,216,731	62,519,010	6,707,385	(6,509,346)
Debt Service	193,732	-	-	-	-
Operating Transfers Out	1,550,000	-	-	-	-
Total Expenditures	<u>10,472,447</u>	<u>13,216,731</u>	<u>67,972,998</u>	<u>6,802,885</u>	<u>(6,413,846)</u>
Revenues Over (Under) Expenditures	27,827,270	(1,619,182)	(29,384,095)	2,867,456	
Fund Balance, Beginning of Year		<u>33,822,616</u>	<u>33,822,616</u>	<u>4,438,520</u>	
Projected Fund Balance, End of Year		<u>32,203,434</u>	<u>4,438,520</u>	<u>7,305,976</u>	

Personnel

No personnel have been allocated to this fund.

Budget by Department

(General Fund only)



Ottawa County
Where Freedom Rings

Administrator's Office (12)

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

ADMINISTRATOR'S OFFICE - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	(10,836)	80,371	-
Charges for Services	13,804	-	-
Other Revenue	2,765	-	-
Total Revenues	<u>5,733</u>	<u>80,371</u>	<u>-</u>
Expenditures			
Salaries	402,988	762,991	690,830
Fringe Benefits	215,790	335,878	327,759
Supplies	22,953	15,330	20,080
Contracted Services	93,988	158,782	16,000
Operating Expenses	56,514	85,933	25,800
Utilities	4,400	5,032	5,787
Indirect Expenses	23,196	70,317	68,758
Total Expenditures	<u>819,829</u>	<u>1,434,263</u>	<u>1,155,014</u>
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	5.14	5.14	6.14

BUILDING AUTHORITY

Building Authority Admin	2022	2023	2024
Revenues	-	-	-
Expenditures	1,584	2,750	-
Personnel	-	-	-

Administrator's Office (12), Continued

EVENTS DIVISION

M231 Race	2022	2023	2024
Revenues	15,304	-	-
Expenditures	10,295	-	-
Personnel	-	-	-

OPERATING DIVISION

Administrator	2022	2023	2024
Revenues	40	-	-
Expenditures	672,424	1,174,554	1,115,213
Personnel	5.14	5.14	6.14

PROGRAM DIVISION

Innovation Initiatives	2022	2023	2024
Revenues	-	-	-
Expenditures	-	37,483	39,801
Personnel	-	-	-

Strategic Initiatives	2022	2023	2024
Revenues	-	-	-
Expenditures	58,364	75,000	-
Personnel	-	-	-

Personnel Summary

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
OPERATING DIVISION			
Administrator			
Administrative Assistant	1.00	-	-
Administrator	0.84	0.84	0.84
Deputy County Administrator	1.00	1.00	1.00
Communication Manager	1.00	1.00	-
Communications Director	-	-	1.00
Digital Communications Specialist	-	-	1.00
Executive Assistant	-	1.00	-
Senior Executive Aide	-	-	1.00
Management Analyst	0.80	0.80	-
Innovation/Improvement Specialist	-	-	0.80
Secretary	0.50	0.50	0.50
Personnel Total	5.14	5.14	6.14

Administrator's Office (12), 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	2022 Actual	2023 Target	2024 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	n/a	n/a	76.0%
% of employees completely to fairly well satisfied with communication from Administration (<i>Employee Survey</i>)	n/a	60.0%	61.0%
# of subscribers receiving communication through GovDelivery	131,050	130,000	131,000
% of subscribers accessing communications received through GovDelivery	67.8%	70.0%	71.0%
Department Goal 3: Promote a culture of continuous improvement of County programs and services			
Return-on-investment from projects funded through the Innovation Fund	n/a	n/a	n/a
Department Goal 4: Promote a culture that strives to provide excellent customer service			
% of citizens satisfied with County response	n/a	n/a	88.0%

Adult Probation – State Extension (35)

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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Expenditures			
Supplies	7,525	12,100	8,260
Contracted Services	586	480	1,000
Operating Expenses	1,741	3,870	3,066
Utilities	18,281	24,534	18,106
Indirect Expenses	126,749	118,686	110,181
Total Expenditures	154,882	159,670	140,613
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

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	2022 Actual	2023 Target	2024 Target
Department Goal 1: Rehabilitate offenders by equipping them with enriching life skills			
CBT referral rate	68%	75%	90%
Department Goal 2: Reduce cost of jail and prison			
Prison commitment rate	25%	20%	16%

Board of Commissioners (11)

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 a committee system to discuss and direct County policies.

Financial Summary

COMMISSIONERS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Other Revenue	1,085	-	-
Total Revenues	1,085	-	-
Expenditures			
Salaries	219,686	250,543	264,769
Fringe Benefits	76,961	82,762	79,095
Supplies	131,782	132,700	115,300
Contracted Services	90,656	106,500	126,000
Operating Expenses	106,176	127,400	128,000
Utilities	3,119	3,458	5,108
Indirect Expenses	41,930	38,993	45,076
Total Expenditures	670,310	742,356	763,348
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	11.00	11.00	11.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Commissioners	11.00	11.00	11.00
Personnel Total	11.00	11.00	11.00

Circuit Court (22)

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

CIRCUIT COURT - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	264,488	469,871	444,670
Charges For Services	269,316	359,702	296,764
Fines & Forfeits	18,373	18,500	18,500
Other Revenue	39,523	27,500	32,000
Total Revenues	591,698	875,573	791,934
Expenditures			
Salaries	652,021	1,916,827	2,004,491
Fringe Benefits	271,100	1,143,555	1,095,700
Supplies	65,588	133,714	186,767
Contracted Services	692,625	826,228	960,427
Operating Expenses	70,051	123,782	121,657
Utilities	53,158	75,119	83,596
Insurance	27,336	35,334	39,852
Indirect Expenses	1,322,439	1,279,492	1,224,433
Capital Outlay	16,870	140,000	-
Total Expenditures	3,171,187	5,674,051	5,716,923
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	28.76	31.23	33.26

FRIEND OF THE COURT DIVISION

IV-D Program Circuit Court	2022	2023	2024
Revenues	-	-	-
Expenditures	-	-	74,667
Personnel	-	-	1.00

Circuit Court (22), Continued

Legal Self Help	2022	2023	2024
Revenues	5,692	4,702	4,264
Expenditures	236,173	305,804	296,183
Personnel	2.00	2.00	2.00

Legal Self-Help Grant	2022	2023	2024
Revenues	-	-	65,000
Expenditures	-	-	65,000
Personnel	-	-	1.00

JUVENILE COURT DIVISION

Juvenile Court	2022	2023	2024
Revenues	291,584	361,811	417,170
Expenditures	973,384	1,833,732	1,766,798
Personnel	8.96	9.46	8.46

TRIAL DIVISION

Learning Center	2022	2023	2024
Revenues	-	-	-
Expenditures	1,457	-	-
Personnel	-	-	-

Trial Division Circuit Court	2022	2023	2024
Revenues	294,422	509,060	305,500
Expenditures	1,960,173	3,534,515	3,514,275
Personnel	17.80	19.80	20.80

Circuit Court (22), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
FRIEND OF THE COURT DIVISION			
IV-D Program Circuit Court			
Circuit Court Clerk	-	-	1.00
Legal Self-Help			
Legal Self-Help Center Director	1.00	1.00	1.00
LSH Admin Assistant	1.00	1.00	1.00
Legal Self-Help Grant			
Legal Self-Help Center Specialist	-	-	1.00
JUVENILE COURT DIVISION			
Juvenile Court			
Administrative Assistant	-	1.00	1.00
Administrative Aide	1.00	-	-
Assistant Director of Juvenile Services	0.15	0.15	0.15
Assistant Juvenile Register	1.00	2.00	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	0.50
Juvenile Caseworker	2.00	-	-
Juvenile Court Officer	-	2.00	2.00
Juvenile Court Clerk II	1.00	2.00	2.00
Juvenile Register	1.00	-	-
Juvenile Services Director	0.15	0.15	0.15
Reimbursement Specialist	1.00	-	-
TRIAL DIVISION			
Trial Division Circuit Court			
Judge - Circuit Court	4.00	4.00	5.00
Trial Division Director	1.00	1.00	1.00
Research Attorney	-	-	3.00
Senior Law Clerk	1.00	1.00	-
Chief Circuit Court Clerk	1.00	1.00	1.00
Circuit Court Clerk	4.80	5.80	5.80
Felony Collection Clerks	2.00	2.00	2.00
Court Reporter/Tech Specialist	2.00	3.00	3.00
Law Clerk/Bailiff	2.00	2.00	-
Personnel Total	28.76	31.26	33.26

Circuit Court (22), Continued

Trial Division 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

Trial Division Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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 serve)	30%	31%	31%
Juror utilization (% of qualified and available jurors used at least once in trial or during voir dire)	21%	21%	22%
% 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%	90%
% agreed they were treated with courtesy and respect by court staff (according to Public Satisfaction Survey conducted even years)	95%	96%	96%
% agreed the way their case was handled was fair (according to Public Satisfaction Survey conducted even years)	86%	87%	87%
% agreed the outcome in their case was favorable to them (according to Public Satisfaction Survey conducted even years)	71%	72%	72%

Legal Self-Help 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

Legal Self-Help Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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 court"	69%	85%	85%
% of overall satisfaction with LSHC services (according to LSHC Patron Satisfaction Survey)	N/A	N/A	N/A

Circuit Court (22), Continued

Juvenile Court 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

Juvenile Court Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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	100%	100%	100%

Contingency, Nondepartmental

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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Expenditures			
Debt Service	-	175,586	1,155,000
Total Expenditures	-	175,586	1,155,000
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Corporate Counsel (19)

Financial Summary

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Other Revenue	500	-	-
Total Revenue	500	-	-
Expenditures			
Salaries	46,380	79,343	69,840
Fringe Benefits	24,532	47,877	39,183
Supplies	3,294	6,220	5,650
Contracted Services	240,415	443,402	430,200
Operating Expenses	-	-	2,116
Utilities	1,286	2,959	2,783
Indirect Expenses	7,929	9,974	11,998
Capital Outlay	708,226	-	-
Total Expenditures	1,032,062	589,775	561,770
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	1.70	2.70	1.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Administrative Secretary	0.75	0.75	-
Corporate Counsel	0.95	0.95	-
Paralegal	-	1.00	1.00
Personnel Total	1.70	2.70	1.00

County Clerk (14)

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

COUNTY CLERK - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Licenses & Permits	43,309	45,525	43,300
Intergovernmental	-	-	180,000
Charges For Services	4,606,766	4,341,040	3,863,309
Other Revenue	114,049	182,393	177,671
Total Revenue	4,764,124	4,568,958	4,264,280
Expenditures			
Salaries	692,136	1,903,032	2,004,429
Fringe Benefits	404,062	1,114,694	1,221,611
Supplies	340,879	280,829	438,515
Contracted Services	96,817	269,071	207,260
Operating Expenses	56,347	85,973	106,672
Maintenance & Repair	-	1,000	1,000
Utilities	38,006	42,513	55,539
Indirect Expenses	121,303	183,893	238,832
Capital Outlay	5,500	40,000	200,000
Total Expenditures	1,755,051	3,921,006	4,473,858
Total Personnel (Full-Time Equivalent)	2022 FTE 33.65	2023 FTE 34.65	2024 FTE 36.65

County Clerk (14), Continued

COUNTY CLERK DIVISION

Clerk	2022	2023	2024
Revenues	536,230	598,816	576,667
Expenditures	482,831	2,394,442	2,375,364
Personnel	24.00	25.00	23.00

Family Counseling Services	2022	2023	2024
Revenues	26,295	27,000	25,500
Expenditures	18,757	25,193	20,341
Personnel	-	-	-

Iv-D Program Clerk	2022	2023	2024
Revenues	-	-	-
Expenditures	-	-	265,025
Personnel	-	-	3.00

Jury Board	2022	2023	2024
Revenues	-	-	-
Expenditures	23,097	27,286	23,677
Personnel	-	-	-

Plat Board	2022	2023	2024
Revenues	-	-	-
Expenditures	1,878	2,000	2,000
Personnel	-	-	-

ELECTIONS DIVISION

Canvassing Board	2022	2023	2024
Revenues	-	3,192	4,408
Expenditures	7,946	14,364	20,938
Personnel	-	-	-

Elections	2022	2023	2024
Revenues	124,906	167,410	349,925
Expenditures	433,568	623,332	951,709
Personnel	2.00	2.00	3.00

County Clerk (14), Continued

REGISTER OF DEEDS DIVISION

Register Of Deeds	2022	2023	2024
Revenues	4,076,693	3,772,540	3,307,780
Expenditures	786,974	828,373	814,804
Personnel	7.65	7.65	7.65

Rod Honor Rewards	2022	2023	2024
Revenues	-	-	-
Expenditures	-	6,015	-
Personnel	-	-	-

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
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COUNTY CLERK DIVISION

Clerk

Case Records Technician	15.00	13.00	11.00
Case Records Technician II	-	3.00	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	4.00	4.00	4.00
Court Records Data Technician	-	-	-
Court Records Supervisor	1.00	1.00	1.00
Senior Case Records Technician	1.00	1.00	1.00

IV-D Program Clerk

Case Records Technician IV-D Specialist	-	-	3.00
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ELECTIONS DIVISION

Elections

Elections Assistant	1.00	1.00	2.00
Elections Coordinator	1.00	1.00	-
Elections Supervisor	-	-	1.00

REGISTER OF DEEDS DIVISION

Register Of Deeds

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	-
Senior Clerk/Register Technician	-	-	1.00

Personnel Total	33.65	34.65	36.65
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County Clerk (14), Continued

County Clerk 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

County Clerk Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Grow communication and allow ease of access to public records for customers			
% of jurors using online system	65%	85%	90%
% of court documents e-filed	55%	55%	75%
Department Goal 2: Ensure accuracy, protection, and confidentiality (where applicable) of records			
% of people cross trained for handling deeds and vital records	90%	90%	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%

Elections 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

Elections Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: To provide free and fair elections for the citizens of Ottawa County			
% of machines replaced during elections	8%	5%	5%
% of political candidates who submitted their campaign finances documents on time	90%	100%	100%
Average amount of time it takes for absentee results to be reported after polls close (minutes)	300	240	360

County Clerk (14), Continued

Register of Deeds 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

Register of Deeds Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Grow communication and allow ease of access to public records for customers			
% of documents received through e-recording	77%	81%	85%
Department Goal 2: Provide convenient access to documents			
% of people cross trained for handling deeds and vital records	90%	90%	95%
% 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	15%	13%	11%
% of document recording done through Inspect software	100%	100%	100%
% of Passport appointments scheduled online	100%	100%	100%

District Court (23)

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

DISTRICT COURT - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	273,453	300,705	313,489
Charges For Services	2,733,145	2,847,950	3,154,950
Fines & Forfeits	66,635	53,500	67,500
Other Revenue	11,615	86,548	15,000
Total Revenues	3,084,848	3,288,703	3,550,939
Expenditures			
Salaries	885,143	2,405,724	3,887,971
Fringe Benefits	388,112	1,301,883	2,158,057
Supplies	273,705	331,294	308,235
Contracted Services	271,364	427,286	518,525
Operating Expenses	55,478	79,934	78,008
Maintenance & Repair	5,645	5,100	5,100
Utilities	86,776	118,412	95,343
Insurance	92,448	93,305	109,716
Indirect Expenses	1,596,955	1,691,015	1,753,930
Capital Outlay	-	33,000	-
Total Expenditures	3,655,626	6,486,954	8,914,885
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	60.84	60.87	60.87

COMMUNITY CORRECTIONS

Community Corrections	2022	2023	2024
Revenues	323,077	385,155	396,439
Expenditures	662,307	1,180,515	1,189,330
Personnel	4.80	5.94	6.44

OPERATING DIVISION

District Court	2022	2023	2024
Revenues	2,761,771	2,903,548	3,154,500
Expenditures	2,993,319	5,306,439	7,725,555
Personnel	56.04	54.93	54.43

District Court (23), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
COMMUNITY CORRECTIONS			
Community Corrections			
Assistant Director of Probation Services	0.15	-	-
Court Services Coordinator	0.70	-	-
Court Services Officer	0.45	0.45	0.45
Deputy Director of Probation	-	0.85	0.85
Director of Probation & CC	0.50	0.50	0.50
Probation Specialist	0.44	1.47	1.47
Probation / Community Corrections Secretary	0.32	0.32	0.32
Probation Officer/SSA	2.25	2.35	2.85
OPERATING DIVISION			
District Court			
Assignment Clerk	3.00	3.00	3.00
Bailiff	0.70	0.70	0.70
Case Specialist	-	-	-
Chief Deputy Court Clerk	3.00	3.00	-
Chief Clerk of the Court	-	-	3.00
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	1.15	1.15	1.15
Deputy Court Administrator	-	-	1.00
Director of Probation Services	0.50	0.50	0.50
District Court Clerk I	12.25	11.25	11.25
District Court Clerk II	10.00	11.00	11.00
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	3.33	3.33
Probation Officer Substance Abuse	-	8.65	8.15
Probation-Treatment Specialist	9.75	-	-
Trial Court Specialist	1.00	1.00	-
Personnel Total	60.84	60.87	60.87

District Court (23), Continued

District Court 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 Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Court Goal 1: Effectively and appropriately manage caseload			
Overall Caseload Clearance Rate	98%	98%	99%
Percent of cases that are disposed of within recommended and established timeframes	92%	95%	98%
Court Goal 2: Properly enforce court ordered financial obligations			
Collection Rate	73%	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%

Community Corrections 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

District Court (23), Continued

Community Corrections Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Reduce the cost of jail and prison operations			
Group 2 straddle cell prison commitment rate	35.7%	31.8%	31.8%
Prison commitment rate for technical probation violators	1.2%	2.9%	2.9%
Overall prison commitment rate	24.8%	21.2%	21.2%
Department Goal 2: Ensure that offenders successfully complete programs			
Programs successful completion rate	87.0%	90.0%	90.0%

Diversity, Equity, & Inclusion (21)

Financial Summary

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Charges for Services	5,406	-	-
Other Revenue	82,194	-	-
Total Revenues	87,600	-	-
Expenditures			
Salaries	156,029	76,636	-
Fringe Benefits	85,160	40,244	-
Supplies	10,081	10,186	-
Operating Expenses	9,838	57	-
Contracted Services	46,800	6,900	-
Utilities	857	747	-
Indirect Expenses	7,752	6,588	-
Total Expenditures	316,517	141,358	-
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	2.00	2.00	-

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Director of DEI	1.00	1.00	-
Senior Secretary	1.00	1.00	-
Personnel Total	2.00	2.00	-

Equalization (17)

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 rolls 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

EQUALIZATION - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Charges For Services	419,394	469,678	488,330
Total Revenue	419,394	469,678	488,330
Expenditures			
Salaries	991,836	1,053,683	1,067,473
Fringe Benefits	580,149	605,381	584,081
Supplies	29,760	28,070	27,582
Contracted Services	27,093	48,154	44,463
Operating Expenses	23,177	39,385	45,493
Utilities	7,714	8,752	9,463
Indirect Expenses	65,681	75,515	86,430
Total Expenditures	1,725,411	1,858,940	1,864,985
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	15.75	15.80	15.80

ASSESSING DIVISION

Assessing	2022	2023	2024
Revenues	415,886	462,928	481,580
Expenditures	308,636	447,726	450,996
Personnel	3.00	4.00	4.00

EQUALIZATION DIVISION

Equalization	2022	2023	2024
Revenues	3,508	6,750	6,750
Expenditures	1,416,775	1,411,214	1,413,989
Personnel	12.75	11.80	11.80

Equalization (17), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
ASSESSING DIVISION			
Assessing			
Assistant Assessor	1.00	1.00	1.00
Appraiser I	2.00	2.00	2.00
Assessing Division Manager	-	1.00	1.00
EQUALIZATION DIVISION			
Equalization			
Abstracting/Indexing Clerk	2.75	2.80	2.80
Administrative Assistant	1.00	1.00	1.00
Appraiser II	-	-	-
Appraiser III	3.00	3.00	3.00
Assessing Div Assistant Manager	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
Personnel Total	15.75	15.80	15.80

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

Equalization (17), Continued

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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	5	5	5

Facilities (18)

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

FACILITIES - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Rent	2,000,514	2,376,404	2,558,216
Other Revenue	4,443	-	-
Total Revenue	2,004,957	2,376,404	2,558,216
Expenditures			
Salaries	1,002,571	1,096,750	1,448,821
Fringe Benefits	610,722	720,449	917,115
Supplies	279,916	346,873	320,635
Contracted Services	304,217	562,278	760,190
Operating Expenses	84,866	697,375	731,634
Maintenance & Repair	493,433	576,308	817,731
Utilities	1,168,871	1,215,627	1,430,963
Insurance	162,516	204,221	212,412
Indirect Expenses	92,034	121,799	92,689
Total Expenditures	4,199,145	5,541,680	6,732,190
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	20.50	19.90	24.90

ADMINISTRATIVE DIVISION

Administration Office	2022	2023	2024
Revenues	2,296	-	-
Expenditures	505,770	672,511	1,014,231
Personnel	2.00	4.00	7.00

BUILDINGS DIVISION

Building Locations	2022	2023	2024
Revenues	2,002,660	2,376,404	2,558,216
Expenditures	3,693,375	4,869,169	5,717,959
Personnel	18.50	15.90	17.90

Facilities (18), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
ADMIN DIVISION			
FM Administration Office			
Assistant Facilities Director	-	-	1.00
Facilities Maintenance Director	1.00	1.00	1.00
Facilities Project and Compliance Manager	-	1.00	-
Facilities Project and Compliance Coordinator	-	-	1.00
Facilities Specialist	-	1.00	1.00
Custodial/Maintenance Supervisor	1.00	1.00	-
Operations Coordinator	-	-	1.00
Operations Supervisor	-	-	1.00
Project Assistant	-	-	1.00
BUILDING LOCATIONS DIVISION			
Building & Grounds Supervisor	1.00	-	-
Custodian	4.90	4.90	5.90
Lead Custodian	-	-	1.00
Facilities Clerk	0.60	-	-
Maintenance Technician I	-	-	8.00
Maintenance Technician II	2.00	2.00	2.00
Lead Asset Technician	-	-	1.00
Maintenance Worker	9.00	9.00	-
Senior Secretary	1.00	-	-
Personnel Total	20.50	19.90	24.90

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

Facilities (18), Continued

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Provide safe, quality, value-based Facilities Management services to the County			
% of Facilities work orders completed	97%	100%	100%
# of lost-time safety incidents for Facilities Maintenance employees	0	0	0
Department Goal 2: Manage County facilities energy consumption to minimize cost			
Utility cost of County properties per square foot of interior space	\$1.62	\$1.75	\$1.85
Department Goal 3: Plan, organize, and administer building projects to maximize value, minimize cost, and preserve assets			
% of planned building projects completed	80%	100%	100%

Fiscal Services (13)

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

FISCAL SERVICES	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Charges For Services	6,407,123	6,760,395	5,862,335
Rent	-	-	-
Other Revenue	24,575	20,000	17,600
Total Revenue	6,431,698	6,780,395	5,879,935
Expenditures			
Salaries	948,563	1,149,030	1,188,935
Fringe Benefits	549,618	667,994	634,114
Supplies	39,293	82,100	49,580
Contracted Services	135,717	173,150	289,849
Operating Expenses	807,520	480,513	513,591
Maintenance & Repair	1,196	500	500
Utilities	8,571	9,724	9,989
Indirect Expenses	67,670	66,522	75,419
Total Expenditures	2,558,148	2,629,533	2,761,977
Total Personnel (Full-Time Equivalent)	2022 FTE 15.25	2023 FTE 16.25	2024 FTE 17.25

Fiscal Services (13), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Account Clerk II	2.00	-	-
Account Clerk	-	2.00	2.00
Accountant I	1.00	1.00	1.00
Accountant II	-	-	-
Accounting Manager	0.60	0.60	0.60
Accountant III	-	-	-
Accounts Payable Supervisor	1.00	1.00	1.00
Administrative Assistant	-	-	-
Administrative Assistant/Buyer	3.00	-	-
Assistant Fiscal Services Director	0.80	0.80	0.80
Buyer/Procurement Specialist	-	3.00	3.00
Budget/Audit Analyst	4.35	5.35	4.35
Budget Manager	-	-	1.00
Financial Systems Coordinator	-	-	1.00
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
Personnel Total	15.25	16.25	17.25

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 (13), Continued

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Provide superior financial management and reporting services to the County			
# of audit adjustments on Comprehensive Annual Financial Report (CAFR)	2	0	0
# of RFPs completed for contracts that have not been competitively bid in 36 months	24	30	60
# of years GFOA Distinguished Budget award has been consecutively received	29	30	31
# of years GFOA Excellence in Financial Reporting award has been consecutively received	38	39	40
County pension (% funded)	83.00%	85.00%	86.00%
Other Post-Employment Benefits (OPEB) (% funded)	176.80%	100.00%	100.00%
Bond rating - Moody's	AAA	AAA	AAA
Bond rating - Fitch	AAA	AAA	AAA
P-Card rebate (\$)	\$16,124	\$15,000	\$16,124
Department Goal 2: Continually improve the efficiency of the Department's organization and services			
% of Fiscal staff trained in lean methodologies	78%	100%	100%
# of lean projects completed in 12 months	0	2	2

Geographic Information Systems, Innovation and Technology (15)

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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Charges for Services	97,941	91,000	91,000
Total Revenues	97,941	91,000	91,000
Expenditures			
Salaries	317,974	328,067	338,620
Fringe Benefits	187,319	193,876	188,344
Supplies	32,563	13,450	7,300
Contracted Services	37,415	52,447	67,109
Operating Expenses	5,374	9,711	9,471
Utilities	2,146	2,377	2,548
Indirect Expenses	13,060	15,375	15,633
Total Expenditures	595,851	615,303	629,025
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	4.00	4.00	4.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # 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	1.00
Programmer/Analyst	1.00	-	-
Personnel Total	4.00	4.00	4.00

Geographic Information Systems (15), 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	2022 Actual	2023 Target	2024 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	14	14
# of unique page views for GIS GeoCortex applications and specialized mapping applications	462,347	465,000	47,000
# of ArcGIS for Portal/ArcGIS Online content created	941	500	500
# of ArcGIS for Portal/ArcGIS Online content supported	2,165	2,665	3,165
# of unique downloads/views for ArcGIS for Portal/ArcGIS Online application and maps	580,194	600,000	700,000
# of unique users for ArcGIS for Portal/ArcGIS Online Supported	335	350	375
# of GIS users supported for login-based applications across all platforms (County employees) ¹	233	250	275
# of GIS users supported for login-in based applications across all platforms (Partner Agency employees) ²	159	165	185

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 (20), Continued

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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenue			
Charges For Services	130	-	-
Total Revenue	130	-	-
Expenditures			
Salaries	540,405	714,800	814,086
Fringe Benefits	328,347	376,725	433,039
Supplies	38,071	47,300	28,800
Contracted Services	124,346	161,100	192,252
Operating Expenses	36,346	73,875	75,675
Utilities	4,554	4,862	7,893
Indirect Expenses	38,309	49,023	40,467
Total Expenditures	1,110,377	1,427,685	1,592,212
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	8.53	9.43	11.13

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Assistant Human Resources Director	-	0.90	0.60
Human Resources Benefit Analyst	0.08	0.08	0.08
Human Resources Director	0.60	0.60	0.60
Human Resources Employment Analyst	2.00	2.00	2.00
Human Resources Manager	1.00	1.00	1.00
Human Resources Specialist	2.90	2.90	4.90
Payroll Compliance Supervisor	0.95	0.95	0.95
Payroll Coordinator	1.00	1.00	1.00
Personnel Total	8.53	9.43	11.13

Human Resources (20), 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	2022 Actual	2023 Target	2024 Target
Department Goal 2: Retain qualified employees through appropriate compensation and growth opportunities			
County employee turnover ratio (excluding retirements)	16%	15%	15%
% of employees who leave during their first year (excluding temporary/seasonal employment)	9%	5%	5%
County net promoter score (from County Employee Engagement Survey)	n/a	30.00	n/a
Employee benefit cost to County as a percent of labor cost	41%	42%	42%
% 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	n/a	n/a
% of wrongful termination cases filed that were settled in the County's favor	n/a	n/a	n/a
% of contested W/C claims settled in the County's favor	n/a	n/a	n/a

Insurance, Nondepartmental

Department Description

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

Financial Summary

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Expenditures			
Insurance	220,476	262,726	230,376
Total Expenditures	<u>220,476</u>	<u>262,726</u>	<u>230,376</u>
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Medical Examiner, Public Health (29)

Department Description

The Medical Examiners program is responsible for investigating and attempting 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 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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Charges For Services	65,665	72,000	65,000
Total Revenues	65,665	72,000	65,000
Expenditures			
Salaries	102,746	90,471	110,168
Fringe Benefits	33,045	40,855	35,150
Supplies	1,247	1,193	3,550
Contracted Services	351,504	381,700	403,525
Operating Expenses	100,496	98,454	111,082
Indirect Expenses	461	2,419	3,383
Total Expenditures	589,498	615,092	666,858
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	0.80	0.80	0.80

Michigan State University Extension (33)

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

MSU EXTENSION	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Other Revenue	-	-	-
Total Revenues	-	-	-
Expenditures			
Salaries	70,120	73,584	75,352
Fringe Benefits	36,978	41,102	38,527
Supplies	1,405	3,491	4,150
Contracted Services	256,925	264,632	272,571
Operating Expenses	588	2,450	2,850
Maintenance & Repair	-	200	200
Utilities	9,428	10,696	11,040
Indirect Expenses	20,380	24,123	16,428
Total Expenditures	395,823	420,278	421,118
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	1.00	1.00	1.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Senior Extension Clerk	1.00	1.00	1.00
Personnel Total	1.00	1.00	1.00

Michigan State University Extension (33), 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	2022 Actual	2023 Target	2024 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	109	90	90
# of farms in the County that minimize crop damage caused by invasive pests and diseases	36	40	40
Department Goal 2: Expand avenues of income for local agriculture producers			
# of farms that participate in consultation on value-added agriculture method	3	10	10
# of participants that receive education on menu of value-added agricultural methods	36	35	40
% of consulted farms that indicate interest in implementing a value-added agricultural method	66%	100%	100%

Older Americans Act, Community Action Agency (31)

Department Description

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

Financial Summary

	2022	2023	2024
	Actual	Current Year Amended Budget	Board Approved Budget
Revenues			
Charges For Services	-	-	-
Total Revenues	-	-	-
Expenditures			
Salaries	9,729	-	-
Fringe Benefits	744	-	-
Contracted Services	29,000	29,000	32,500
Total Expenditures	39,473	29,000	32,500
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Probate Court (24)

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

PROBATE COURT	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Charges For Services	87,003	80,000	85,000
Fines & Forfeits	-	100	100
Other Revenue	138,685	153,094	135,000
Total Revenues	225,688	233,194	220,100
Expenditures			
Salaries	153,366	443,677	472,443
Fringe Benefits	68,726	220,120	243,910
Supplies	20,552	25,478	78,960
Contracted Services	157,243	175,693	172,324
Operating Expenses	57,649	68,018	67,506
Utilities	5,146	5,780	5,702
Insurance	8,364	9,180	9,132
Indirect Expenses	138,704	154,181	119,981
Total Expenditures	609,750	1,102,126	1,169,958
Total Personnel (Full-Time Equivalent)	2022 FTE 7.00	2023 FTE 7.00	2024 FTE 7.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # 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
Personnel Total	7.00	7.00	7.00

Probate Court (24), 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	2022 Actual	2023 Target	2024 Target
Court Goal 1: Establish formal record of the legal status of estates of the deceased			
Clearance rate of total estate cases	104%	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	99%	100%	100%
Clearance rate of mental illness cases	100%	100%	100%

Prosecuting Attorney (25)

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

PROSECUTING ATTORNEY - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	299,920	345,976	341,176
Charges For Services	35,780	33,000	33,000
Other Revenue	13,706	10,000	15,000
Total Revenues	349,405	388,976	389,176
Expenditures			
Salaries	608,678	2,929,056	3,256,004
Fringe Benefits	286,608	1,584,052	1,717,529
Supplies	74,577	98,259	92,725
Contracted Services	290,774	104,233	96,965
Operating Expenses	34,889	75,153	78,281
Maintenance & Repair	849	1,590	1,600
Utilities	26,690	38,919	33,435
Insurance	35,952	40,764	44,844
Indirect Expenses	896,454	687,130	725,054
Total Expenditures	2,255,470	5,559,156	6,046,437
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	33.81	36.81	40.81

OPERATING DIVISION

Crime Victim Rights	2022	2023	2024
Revenues	250,415	267,976	263,176
Expenditures	320,496	357,362	351,212
Personnel	4.00	4.00	4.00

Prosecuting Attorney (25), Continued

Prosecuting Attorney	2022	2023	2024
Revenues	98,990	121,000	126,000
Expenditures	1,934,974	5,201,794	5,695,225
Personnel	29.81	32.81	36.81

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
OPERATING DIVISION			
Crime Victim Rights			
Victim Advocate	2.00	3.00	3.00
Victim Advocate Assistant	1.00	1.00	1.00
Victims Rights Coordinator	1.00	-	-
Prosecuting Attorney			
Assistant Prosecuting Attorney I	5.00	6.00	6.00
Assistant Prosecuting Attorney II	7.00	8.00	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	1.81	1.81
Legal Assistant II	5.00	5.00	4.00
Legal Assistant III	2.00	3.00	4.00
Legal Assistant Technical Specialist	1.00	1.00	1.00
Legal Clerk	1.00	-	-
Legal Assistant IT Specialist	-	-	4.00
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
Personnel Total	33.81	36.81	40.81

Crime Victims Rights 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)

Prosecuting Attorney (25), Continued

Crime Victims Rights Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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	race canceled

Prosecuting Attorney 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

Prosecuting Attorney Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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)	46.0%	55.0%	65.0%
% of juvenile petitions processed within 48 hours	60.0%	65.0%	70.0%
% of First Domestic Violence victims contacted within 48 hours after bond screen received	45.0%	55.0%	65.0%

Public Defender (26)

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, two full-time investigators, and two full-time MSW social workers 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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Expenditures			
Operating Expenses	2,570	3,980	8,245
Total Expenditures	2,570	3,980	8,245
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Sheriff (27)

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

Sheriff – All Divisions	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Taxes	-	126	-
Licenses & Permits	1,850	3,000	3,000
Intergovernmental	545,228	742,916	1,065,938
Charges For Services	1,101,761	1,196,417	1,146,300
Other Revenue	285,567	242,564	175,000
Total Revenues	1,934,406	2,185,023	2,390,238
Expenditures			
Salaries	1,354,490	8,388,390	14,623,097
Fringe Benefits	626,560	5,215,878	8,535,221
Supplies	1,156,169	1,487,463	1,496,923
Contracted Services	1,606,936	1,874,177	1,942,928
Operating Expenses	2,007,522	2,406,125	2,564,822
Maintenance & Repair	201,613	233,815	233,100
Utilities	107,810	125,148	134,520
Insurance	580,944	578,761	555,756
Indirect Expenses	1,056,359	1,053,426	1,333,963
Capital Outlay	29,378	83,300	-
Total Expenditures	8,727,780	21,446,483	31,420,330
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	180.75	184.15	192.25

ADMINISTRATIVE DIVISION

Festival Contracts	2022	2023	2024
Revenues	-	-	-
Expenditures	15,881	30,000	15,300
Personnel	-	-	-

Sheriff (27), Continued

Pandemic Events	2022	2023	2024
Revenues	23,550	-	-
Expenditures	17,591	-	-
Personnel	-	-	-

Sheriff Administration	2022	2023	2024
Revenues	512,901	518,007	486,700
Expenditures	2,814,035	10,067,187	15,760,935
Personnel	90.00	94.00	100.00

Sheriff Training	2022	2023	2024
Revenues	17,760	41,000	263,180
Expenditures	29,037	66,800	263,180
Personnel	-	-	-

CORRECTIONS DIVISION

Jail	2022	2023	2024
Revenues	808,977	918,500	832,000
Expenditures	3,217,468	8,182,559	12,177,770
Personnel	77.00	76.40	78.00

Training	2022	2023	2024
Revenues	22,718	22,000	22,000
Expenditures	91,960	22,000	22,000
Personnel	-	-	-

EMERGENCY SERVICES DIVISION

Emergency Services	2022	2023	2024
Revenues	71,971	41,671	41,671
Expenditures	581,030	837,124	737,687
Personnel	2.35	3.35	2.85

Hazmat Tech Rescue Response	2022	2023	2024
Revenues	50,698	43,435	113,183
Expenditures	93,754	86,871	227,167
Personnel	0.40	0.40	0.40

INVESTIGATIVE DIVISION

Sheriff (27), Continued

West MI Enforcement Team	2022	2023	2024
Revenues	16,493	18,000	18,000
Expenditures	624,097	712,763	757,200
Personnel	6.00	5.00	5.00
ROAD PATROL DIVISION			
Animal Control	2022	2023	2024
Revenues	1,820	2,000	2,000
Expenditures	508,301	498,429	462,120
Personnel	2.00	2.00	2.00
Critical Incident Team	2022	2023	2024
Revenues	58,605	187,225	207,203
Expenditures	58,605	192,194	207,203
Personnel	-	-	1.00
Marine Academy	2022	2023	2024
Revenues	25,700	25,700	25,700
Expenditures	18,810	29,662	25,700
Personnel	-	-	-
Marine Safety	2022	2023	2024
Revenues	106,186	100,600	108,600
Expenditures	359,227	405,560	424,979
Personnel	1.00	1.00	1.00
Secondary Road Patrol	2022	2023	2024
Revenues	217,027	266,885	270,000
Expenditures	297,983	315,334	339,089
Personnel	2.00	2.00	2.00

Sheriff (27), Continued

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
ADMINISTRATIVE DIVISION			
Sheriff Administration			
Administrative Assistant	2.00	1.00	1.00
Audio and Video Specialist	-	-	4.00
Body Cam Technical Specialist	1.00	-	1.00
Captain	4.00	3.00	3.00
Chief Deputy	1.00	1.00	1.00
Clerk Typist II	9.00	10.00	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	1.00
Investigative Support Specialist	-	-	1.00
Lieutenant	3.00	3.00	3.00
Non-Sworn Recruit	2.00	1.00	3.00
Office Supervisor	1.00	1.00	2.00
Road Patrol Deputy	33.00	36.00	33.00
Sergeant	12.00	12.00	12.00
Sheriff Specialist (community services)	-	1.00	1.00
Sheriff Specialist (training)	-	1.00	1.00
Deputy Investigator	-	1.00	1.00
Sheriff	1.00	1.00	1.00
Undersheriff	1.00	1.00	1.00
CORRECTIONS DIVISION			
Jail			
Captain	1.00	1.00	1.00
Cadet	-	0.40	-
Clerk Typist II/Matron	3.00	2.00	2.00
Clerk Typist III/Matron	1.00	1.00	1.00
Corrections Officer/Deputy	49.00	49.00	49.00
Court Services Officer/Deputy	15.00	15.00	17.00
Lieutenant	1.00	1.00	1.00
Sergeant	7.00	7.00	7.00
EMERGENCY SERVICES DIVISION			
Emergency Services			
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
Homeland Security Planner	-	1.00	0.50
Hazmat Tech Rescue Response			
Coordinator	0.40	0.40	0.40

Sheriff (27), Continued

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
INVESTIGATIVE DIVISION			
West MI Enforcement Team			
Road Patrol Deputy	5.00	4.00	4.00
Sergeant	1.00	1.00	1.00
ROAD PATROL DIVISION			
Animal Control			
Animal Control Officer	2.00	2.00	2.00
Critical Incident Team			
Road Patrol Deputy - Crisis Intervention Team	-	-	1.00
Marine Safety			
Sergeant	1.00	1.00	1.00
Secondary Road Patrol			
Road Patrol Deputy	2.00	2.00	2.00
Personnel Total	180.75	184.15	192.25

Administration 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 (27), Continued

Administration Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Minimize crime in Ottawa County			
Violent index crimes per 1,000 residents	1.7	1.5	1.5
Non-violent index crimes per 1,000 residents	7.4	7.0	6.8
Non-index crimes per 1,000 residents	45.9	46.0	47.0
% of priority one calls responded to within 5 minutes	94%	95%	96%
Department Goal 2: Maintain safe roadways in Ottawa County			
Fatal traffic crashes per 100,000 residents	6.6	6.4	6.2
Alcohol-involved crashes per 100,000 residents	102.7	101.0	100.0
Department Goal 3: Maintain accurate records management system			
Average # of days to completion for FOIA requests	5.0	5.0	5.0

Training 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

Training Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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%

WEMET 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

WEMET Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Reduce the use, manufacturing, and trafficking of illegal drugs			
Drug related incidents per 1,000 residents	0.3	0.5	0.5
% of investigations resulting in arrest	93%	96%	96%

Sheriff (27), Continued

Corrections 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

Corrections Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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	186	190	195

Marine Safety 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

Marine Safety Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Reduce marine accidents and drownings			
# of hours spent on boating accidents	18	10	10
Department Goal 2: Perform marine rescue and recovery operations			
# of search and rescue cases	14	10	8
# of bodies recovered	7	0	0

Sheriff (27), Continued

Emergency Management 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

Emergency Management Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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%

Animal Control 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

Animal Control Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Reduce incidences of animal cruelty			
Cruelty cases per 100,000 residents	6.0	5.5	5.5
Department Goal 2: Protect the public from stray animals			
# of reported animal bites per 100,000 residents	85.8	75.0	70.0

Strategic Impact (32)

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

STRATEGIC IMPACT – ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	555,168	784,658	438,999
Charges for Services	-	9,750	19,020
Other Revenue	206,295	6,400	14,770
Total Revenues	761,463	800,808	472,789
Expenditures			
Salaries	623,580	785,070	714,720
Fringe Benefits	377,294	446,666	409,593
Supplies	44,801	197,230	31,947
Contracted Services	321,982	794,943	655,840
Operating Expenses	222,477	103,542	76,711
Maintenance & Repair	-	1,000	6,000
Utilities	6,279	6,807	7,861
Insurance	1,186	1,780	2,640
Indirect Expenses	47,662	24,314	49,055
Capital Outlay	77,690	9,310	-
Total Expenditures	1,722,952	2,370,663	1,954,367
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	10.50	10.51	9.50

ECONOMIC DEVELOPMENT DIVISION

Economic Development Project	2022	2023	2024
Revenues	33,076	-	-
Expenditures	47,486	-	-
Personnel	-	-	-

Strategic Impact (32), Continued

LAND USE PLANNING DIVISION

Groundwater Mgt Grant	2022	2023	2024
Revenues	97,422	473,328	172,640
Expenditures	97,422	473,328	172,640
Personnel	-	-	-
Groundwater Mgt Plan	2022	2023	2024
Revenues	-	-	-
Expenditures	20,160	61,994	60,050
Personnel	-	-	-
Ottawa Conservation District	2022	2023	2024
Revenues	-	-	-
Expenditures	80,000	100,000	100,000
Personnel	-	-	-
Survey & Remonumentation	2022	2023	2024
Revenues	228,821	252,439	266,359
Expenditures	55,096	82,433	96,097
Personnel	0.02	0.03	0.03

OPERATING DIVISION

Strategic Impact	2022	2023	2024
Revenues	402,144	67,040	33,790
Expenditures	1,422,789	1,644,908	1,525,580
Personnel	10.48	10.48	9.47
Strategic Impact Training	2022	2023	2024
Revenues	-	8,000	-
Expenditures	-	8,000	-
Personnel	-	-	-

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
LAND USE PLANNING DIVISION			
Survey & Remonumentation			
Land Use Planning Specialist	0.01	0.02	0.02
Strategic Impact Director	-	0.01	0.01
Planning & Performance Improvement Director	0.01	-	-

Strategic Impact (32), Continued

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
OPERATING DIVISION			
Strategic Impact			
Asst Planning & Performance Impv. Director	1.00	1.00	-
Special Projects Coordinator	-	-	1.00
Economic Development Coordinator	1.00	1.00	-
Agriculture and Economic Resources Coordinator	-	-	1.00
Farm Preservation Analyst	0.50	0.50	0.50
Land Use Planning Coordinator	1.00	1.00	1.00
Administrative Assistant	-	-	1.00
Land Use Planning Specialist	1.99	1.99	1.98
Planning & Performance Impv. Director	0.99	-	-
Project Support Specialist	1.00	1.00	1.00
Research & Data Analyst	1.00	1.00	1.00
Strategic Impact Director	-	0.99	0.99
Senior Secretary	1.00	1.00	-
Sr Business Development Manager	1.00	1.00	-
Personnel Total	10.50	10.51	9.50

Remonumentation 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

Remonumentation Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: To effectively administer the State-mandated Remonumentation Program			
# of PLS corners replaced due to construction activities	110	251	TBD
Total expedited funds reimbursed to the County (\$1,867,737 spent) (cumulative)	\$1,399,249	\$1,574,155	\$1,749,061

Strategic Impact (32), Continued

Strategic Impact 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 local 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

Strategic Impact 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 evaluation and planning engagements with local units, departments, and community stakeholders (annual)	13	15	15
# of completed strategic plans and learning and improvement evaluations (cumulative)	105	115	128
Department Goal 2: Strengthen the viability of local business sectors			
# of projects assisted by local and State authorized programs (annual)	25	17	19
Acres of farmland preserved (cumulative)	567	733	809
Total value of Development Rights on County balance sheet (cumulative)	2.3M	3.9M	4.3M
Total number of farms/agribusinesses supported through programmatic activities (annual)	315	255	275
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

Substance Abuse, Nondepartmental

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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	1,096,949	1,696,949	1,742,250
Total Revenues	1,096,949	1,696,949	1,742,250
Expenditures			
Operating Expenses	548,475	848,475	871,125
Total Expenditures	548,475	848,475	871,125
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Transfers In, Nondepartmental

Financial Summary

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Operating Transfers In	4,703,061	6,330,408	5,703,191
Total Revenues	<u>4,703,061</u>	<u>6,330,408</u>	<u>5,703,191</u>
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Transfers Out, Nondepartmental

Financial Summary

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Rent	310,137	230,210	149,593
Total Revenues	310,137	230,210	149,593
Expenditures			
Other Financing Sources	24,307,619	58,424,543	13,801,212
Total Expenditures	24,307,619	58,424,543	13,801,212
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	-

Treasurer (16)

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

TREASURER - ALL DIVISIONS	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Taxes	60,487,158	66,094,394	70,323,785
Licenses & Permits	182,115	178,666	175,000
Intergovernmental	8,881,770	9,207,333	9,797,813
Charges For Services	59,563	63,747	59,829
Fines & Forfeits	28,874	10,000	28,875
Interest	376,487	213,875	815,608
Other Revenue	33,652	38,965	38,680
Total Revenue	70,049,618	75,806,980	81,239,590
Expenditures			
Salaries	449,922	450,029	474,147
Fringe Benefits	269,042	272,466	251,012
Supplies	24,090	58,125	26,045
Contracted Services	96,279	95,016	87,532
Operating Expenses	5,291	16,743	13,450
Maintenance & Repair	-	-	500
Utilities	7,424	8,903	9,502
Insurance	67,879	83,783	68,560
Indirect Expenses	27,092	32,049	44,402
Contribution to Component Units	12,190,673	12,894,071	13,977,672
Total Expenditures	13,137,693	13,911,184	14,952,822
Total Personnel (Full-Time Equivalent)	2022 FTE 7.22	2023 FTE 7.22	2024 FTE 6.92

Treasurer (16), Continued

OPERATING DIVISION

OC Dispatch Authority	2022	2023	2024
Revenues	5,707,030	6,036,929	6,543,304
Expenditures	5,708,138	6,036,929	6,543,304
Personnel	-	-	-
Road Commission Township	2022	2023	2024
Revenues	6,482,502	6,857,142	7,434,368
Expenditures	6,482,535	6,857,142	7,434,368
Personnel	-	-	-
Treasurer	2022	2023	2024
Revenues	57,860,087	62,912,909	67,261,918
Expenditures	947,019	1,017,113	975,150
Personnel	7.22	7.22	6.92

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
OPERATING DIVISION			
Treasurer			
Chief Deputy Treasurer	1.00	1.00	1.00
Clerk - Treasurer	2.00	2.00	1.00
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	0.30	-
Revenue Accounting Supervisor	-	-	-
Revenue Accounting Technician	1.00	-	-
Revenue Accounting Specialist	-	2.00	2.00
Warranty Deed Clerk	0.30	-	1.00
Personnel Total	7.22	7.22	6.92

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

Treasurer (16), Continued

Objective 3) Maintain custodial role over delinquent tax rolls

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 Target
Department Goal 1: Protect public funds and ensure liquidity to meet County needs			
County Investment Portfolio rate of return	0.86%	1.62%	2.45%
Investment Portfolio weighted average maturity at year end	2.24	0.01	0.74
Department Goal 2: Adhere to all state statutes regarding forfeiture and foreclosure to ensure fair treatment in all cases			
% of delinquent properties forfeited	11%	11%	11%
% of properties foreclosed of those properties forfeited	0.02%	0.03%	0.03%
Department Goal 3: Protect residents and their financial interests			
% of dog license sales done closest to the customer (online, veterinarians, Humane Society)	94%	85%	90%
% 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	\$11,512,251	N/A	N/A

Veteran's Affairs (36)

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 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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Intergovernmental	-	-	161,502
Total Revenues	-	-	161,502
Expenditures			
Salaries	-	-	80,000
Fringe Benefits	-	-	50,000
Supplies	-	-	3,720
Contracted Services	-	-	202,262
Operating Expenses	-	-	109,815
Maintenance & Repair	-	-	-
Utilities	-	-	1,097
Indirect Expenses	-	-	3,106
Total Expenditures	-	-	450,000
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	-	-	1.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Director of Veterans' Affairs	-	-	1.00
Personnel Total	-	-	1.00

Veteran's Affairs (36), Continued

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

Primary Outcome Measures

Annual Measures	2022 Actual	2023 Target	2024 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	300	700	800
Total amount of County emergency financial assistance distributed to impoverished veterans and their families	\$3,000	\$12,000	\$15,000
Total amount of State emergency financial assistance distributed to impoverished veterans and their families	\$8,000	\$20,000	\$25,000
Total amount of County financial support for burials distributed to eligible widows and families of veterans	\$8,100	\$12,000	\$15,000

Water Resources (28)

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

	2022 Actual	2023 Current Year Amended Budget	2024 Board Approved Budget
Revenues			
Licenses & Permits	130,710	145,000	145,000
Charges For Services	190	-	-
Other Revenue	-	1,200	1,200
Total Revenues	130,900	146,200	146,200
Expenditures			
Salaries	560,322	628,305	696,973
Fringe Benefits	322,101	373,137	424,040
Supplies	12,411	24,950	13,050
Contracted Services	28,868	57,700	73,200
Operating Expenses	42,031	89,103	86,986
Maintenance & Repair	3,447	5,000	5,000
Utilities	8,404	9,039	10,551
Insurance	8,280	8,893	9,864
Indirect Expenses	37,650	42,417	43,690
Capital Outlay	-	-	-
Total Expenditures	1,023,515	1,238,544	1,363,354
	2022 FTE	2023 FTE	2024 FTE
Total Personnel (Full-Time Equivalent)	9.00	10.00	11.00

Personnel

Position Title	2022 # of Positions	2023 # of Positions	2024 # of Positions
Chief Deputy Water Resources Commissioner	1.00	1.00	1.00
Civil Engineer	-	-	-
Development Project Coordinator	1.00	1.00	1.00
Water Resources Clerk	1.00	1.00	1.00
Water Resources Commissioner	1.00	1.00	1.00
Drain Inspector	1.00	1.00	1.00
Financial Analyst			1.00
Secretary	1.00	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
MS4 Compliance Analyst	-	1.00	1.00
Personnel Total	9.00	10.00	11.00

COUNTY DEBT



Ottawa County
Where Freedom Rings

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 2023 assessed value of \$20,914,314,408 is limited to no more than \$2,091,431,441 of debt or 10% of the assessed value. The County's total debt on September 30, 2023 is \$157,716,968 or approximately 7.5% of the maximum allowable.

The majority of the general obligation bonds, \$108,951,968, 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 \$48,765,000 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	
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
2040-47	12,470,000							50,000	1,255	12,420,000	2,337,600	\$ 14,808,855
		\$1,845,000	\$210,710	\$14,455,000	\$1,470,931	\$4,600,000	\$437,863	\$690,000	\$141,872	\$27,175,000	\$17,105,200	\$ 68,131,575

All figures are as of 09/30/2023

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 \$150,000/yr
			Telecommunications Fund (fund 6550)	20%, up to \$150,000/yr
			Delinquent Tax Revolving Fund (fund 5160)	20%, up to \$150,000/yr
			Infrastructure Fund (fund 2444)	17%, up to \$125,000/yr
			Capital Improvement Fund (fund 4020)	23%, remainder of payment
07/2020	800,000	Marina Bonds	Marina operations	100% of payment
05/2022	27,845,000	Bldg 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 Freedom Rings

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2024-2029**

Project Name	Funding Source	Current Approved	Actuals Spent as of 06/21/23	Encumbrances as of 06/21/23	Unencumbered Balance as of 06/21/23	2024	2025	2026	2027	2028	2029 & Beyond
Facilities											
Capital Maintenance of Buildings - Exterior											
Building B Reclad	OCIA	1,600,000	1,559,171	32,859	7,971						
James St DHHS Exterior Paint	401	75,000	-	-	75,000						
Building A Façade	401	85,000	-	-	85,000						
Exterior Wall Maintenance - Grand Haven	401						71,180				
Exterior Caulk - Grand Haven	401						250,000				
Exterior Hardscape (Pavement, Sidewalks & Outdoor Structures)											
Pavement Upgrade - Grand Haven Courthouse	401	726,000	-	-	726,000						
Pavement Upgrade - Fillmore Jail Phase 2	401	200,000	-	-	200,000						
Pavement Upgrade - James Street	401						703,000				
Pavement Upgrade - Fillmore C-wing	401					350,000					
Countywide Parking Lot Maintenance	401						250,000				
Outdoor Space - Fillmore Admin	401						100,000				
Pavement Upgrade - Fillmore Admin & Jail	401									900,000	
Roofs											
James Street - Bldg. A Roof	401	560,000	134,279	425,721	-						
Fulton Street - Grand Haven CMH Roof	401	200,000	66,904	133,096	-						
Fillmore Admin Bldg. Roof	401					100,000					1,500,000
James Street - DHHS Bldg. Roof	401	350,000	104,223	95,777	150,000			174,000			
Holland District Court Roof	401								1,160,000		
James Street - Bldg. C Roof Replacement	401									580,000	
Signage											
Exterior Signage Update	401						170,000				
ADA Updates											
James Street - Bldg A ADA Updates	401					175,000					
James Street - Bldg B ADA Updates	401					175,000					
James Street - Bldg C ADA Updates	401					496,143					
Systems - Electrical											
Fillmore UPS Replacement	401	200,000	-	-	200,000	(200,000)					
Jail Emergency Generator Replacement	401									69,000	
Systems - Elevators											
Grand Haven Court Elevator Replacement	401							200,000			
Holland Court Elevator Replacement	401							252,925			
Systems - HVAC											
Sheriff Shooting Range HVAC	106	395,000	-	-	395,000						
Building Automation System Replacement	401	525,000	-	-	525,000	1,000,000	600,000	600,000	500,000	400,000	
Holland Air Handling Units	401	60,000	-	-	60,000	120,000					
Jail Air Handling Units	401	300,000	-	-	300,000	400,000	400,000	400,000	400,000	400,000	

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2024-2029**

Project Name	Funding Source	Current Approved	Actuals		Unencumbered		2024	2025	2026	2027	2028	2029 & Beyond
			Spent as of 06/21/23	Encumbrances as of 06/21/23	Balance as of 06/21/23							
Jail Makeup Air Units	401						80,000					
Cooling Tower Replacement James St. - Bldg. A	401						100,000					
Cooling Tower Replacement James St. - Bldg. B	401						80,000					
Jail Exhaust Hood Replacement	401						150,000					
Sheriff's Shooting Range	401									900,000		
DHHS Air Handling Units Replacement	401										76,950	
DHHS Supply Fan Replacement	401										54,000	
Systems - Safety & Security												
Storage Barn Fire Suppression	401						375,000					
Jail Interior Door Scanners	401						300,000					
Fire Systems & Panels	401						255,000					
Remodeling (Wall Coverings, Floor Coverings & FFE)												
Fillmore Carpet Replacement	401	150,000	-	142,496	7,504							
Sheriff's Record Area Remodel	401	170,000	-	-	170,000							
Hudsonville Restroom Renovations	401	79,000	-	-	79,000							
Building C Clinic Remodel	401	496,143	-	-	496,143	(496,143)						
Building A CMH Office Renovation	401	363,500	329,604	5,783	28,113							
Countywide Remodeling Plan	401							600,000	600,000	600,000	600,000	600,000
Mental Health Pod	401	100,000	7,163	14,637	78,200							3,615,600
Space Management (Building Construction & Expansion)												
Family Justice Center	Building Auth	32,000,000	14,432,610	13,300,915	4,266,475							
Storage Garage	401						52,000					
Detective Bureau Building Expansion	401								1,500,000			
Facilities Workshop	401								775,000			
Subtotal		36,874,643	15,074,783	14,118,425	7,849,405	3,460,000	3,196,180	4,501,925	3,560,000	3,079,950	5,715,600	
CPTED												
Avigilon NVR Card Access System	OCIA	1,017,500	757,818	167,172	92,510							
Courthouse Security Stations	OCIA							603,000	414,000	805,000		
CPTED Committee Project Funding	OCIA	59,222	-	-	59,222	440,778						
Camera Project	OCIA	190,321	169,304	-	21,017							
Radio Project	OCIA	10,000	2,530	-	7,470							
Facilities Duress Buttons	OCIA	8,000	3,255	4,000	744							
Security Camera Servers	OCIA	296,250	3,068	269,738	23,444							
Subtotal		1,581,293	935,974	440,911	204,408	440,778	603,000	414,000	805,000	-	-	
Information Technology												
Public Safety Digital Media	OCIA	1,045,000	-	-	1,045,000							
Jail Tracker JMS (CMS)	401	464,835	328,362	-	136,473							
DC Probation AS400 Replacement (CMS)	401	545,750	75,125	470,625	-							
DC Probation Smartbench Integration (CMS)	401	50,000	-	-	50,000							

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2024-2029**

Project Name	Funding Source	Current Approved	Actuals		Unencumbered		2024	2025	2026	2027	2028	2029 & Beyond
			Spent as of 06/21/23	Encumbrances as of 06/21/23	Balance as of 06/21/23							
District Court Integration (CMS)	401	396,000	2,899	-	393,101							
Probate Court PSC to TCS integrations (CMS)	401	55,000	-	-	55,000							
Courtroom Presentation Software - Wolfvision (CMS)	401	100,322	82,838	3,576	13,908							
Prosecutor's Office Webtechs Scheduling Calendar	401	85,800	78,000	-	7,800							
Circuit Court AS400 replacement (CMS)	401	617,304	-	148,920	468,384							
Board Of Commissioners Electronic Roll Call	106	100,000	-	-	100,000							
AV - Fillmore Conference Rooms	Tech Reserves	75,000	-	-	75,000							
Prosecutor's office AS400 Replacement (CMS)	401	494,000	-	-	494,000							
GIS Oblique & Orthophoto Imagery/LIDAR Update	401	754,043	751,564	-	2,478	112,200	112,200	112,200	112,200	112,200	142,200	
Production Storage and Server Time & Attendance Software	401					1,276,476						
Network Switch Refresh	655	-	-	-	-	150,000						
Router & Voice Gateway Replacement	401						488,057					
Flock Camera's - Sheriff	401						134,665					
DC Courtroom Technology	401						173,000					
Disaster Recovery & Offsite Storage Refresh	401							300,000	200,000	200,000		
Internet Edge Refresh	401									155,300		
Wireless Controller Refresh	401									30,000		
Network Edge Switch Refresh	401										703,700	
Election Equipment	401										1,550,000	
Subtotal		4,783,054	1,318,787	623,121	2,841,145	1,538,676	907,922	474,370	497,500	2,565,900	142,200	
Department of Strategic Impact												
Spoonville Trail - Phase II	Multiple	3,380,534	1,085,353	187,665	2,107,515							
Sustainable Water Landscaping & Education	401	95,000	-	95,000	-							
Cell Tower Construction	401	200,000	-	-	200,000							
Subtotal		3,675,534	1,085,353	282,665	2,307,515	-	-	-	-	-	-	-
Parks & Recreation												
Paw Paw Park Renovations	408	29,501	535	-	28,966							
Bend Expansion Phase 3 Acquisition (GR Gravel)	Multiple	1,030,000	17,468	359,788	652,744							
Grand River Paving Reconstruction	408	110,000	-	-	110,000							
Idema Explorers Trail - Jenison Mill Segment	Multiple	1,489,188	1,323,734	-	165,454							
Pigeon Creek Lodge Renovations	408	38,023	15,986	-	22,037							
Kirk Park Reconstruction	Multiple	524,000	31,256	8,898	483,846							

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2024-2029**

Project Name	Funding Source	Current Approved	Actuals		Unencumbered		2024	2025	2026	2027	2028	2029 & Beyond
			Spent as of 06/21/23	Encumbrances as of 06/21/23	Balance as of 06/21/23							
Tunnel Deck & Stairway Reconstruction	Multiple	112,000	-	-	112,000							
Riverside Renovations	408	64,000	16,391	-	47,609							
Idema Explorers Trail - GH Segment	Multiple	200,000	-	-	200,000							
Parks & Recreation - continued												
Idema Explorers Trail - Ravines Connector	Multiple	1,454,600	1,113,836	174,763	166,001							
Idema Explorers Trail - Stearns Connector	Multiple	5,717,251	136,979	266,099	5,314,173							
Grant Ravines Treehouse	Donations	341,834	338,679	-	3,155							
Grose Park Maintenance Building Rebuild	Insurance	110,000	101,889	150	7,961							
Ottawa Sands Phase 1 Improvements	Donations	7,580,000	1,008,931	4,510,809	2,060,260							
Ottawa Sands Restroom	Multiple	485,000	-	35,168	449,832							
Ottawa Sands Lake Loop	Multiple	741,844	-	-	741,844							
Rosy Mound Expansion	Multiple	4,702,700	-	4,900	4,697,800							
Adams Street Landing Linkage (40 Acres)	408	100,000	-	-	100,000							
Ottawa Sands Wetland Restoration	Multiple	450,000	22,105	420,868	7,027							
Middle Macatawa Improvements	106	906,000	390	250	905,360							
Avigilon NVR Card Access System	OCIA	319,000	169,800	61,201	88,000							
Idema Explorers Trail - Bass River West Ph 2	Multiple	1,804,883	22,582	57,855	1,724,446	955,931						
Grose Park Playground Renovation	408						107,000					
Kirk Park Dune Stairs and Overlook	Multiple						140,000					
Paw Paw Macatawa Greenway Trail	Multiple						1,000,000					
Idema Explorers Trail - Bass River Central	Multiple						2,202,092					
Idema Explorers Trail - Eastmanville Connector	Multiple	50,000	18,081	12,916	19,003			1,463,198				
Idema Explorers Trail - Allendale Segment	Multiple	50,000	-	250	49,750			1,887,052				
Bend Area Phase 4 Acquisition (Huizenga)	Multiple							597,800				
Idema Explorers Trail - Bend Phase 1	Multiple							484,932				
Idema Explorers Trail - Bend Phase 2	Multiple								822,188			
HOB Cottage Area Improvements	408								339,000			
Parks & Recreation - continued												
Kirk Park Pavement Reconstruction	408								490,000			
Idema Explorers Trail - Amenities	Multiple									310,000		
Idema Explorers Trail - Bend Phase 3	Multiple									596,730		
Idema Explorers Trail - Bass River East	Multiple									1,193,942		
Parks Maintenance Projects	408	471,264	111,290	19,514	340,461	207,500						
Subtotal		28,881,088	4,449,931	5,933,428	18,497,729	1,163,431	7,882,074	1,651,188	2,100,672	-	-	
Grand Total		75,795,611	22,864,829	21,398,550	31,700,202	6,602,885	12,589,176	7,041,483	6,963,172	5,645,850	5,857,800	

**County of Ottawa
Capital Improvement Plan
Fiscal Years 2024-2029**

Project Name	Funding Source	Current Approved	Actuals Spent as of 06/21/23	Encumbrances as of 06/21/23	Unencumbered Balance as of 06/21/23	2024	2025	2026	2027	2028	2029 & Beyond
Project Funding Sources											
(655) Telecommunications Fund						-	488,057	-	-	-	-
Parks Millage						207,500	1,499,432	835,500	-	-	-
Parks Capital Project Donations						605,931	3,688,986	815,688	906,730	-	-
Parks Capital Project Federal Grants						-	1,153,656	-	-	-	-
Parks Capital Project State Grants						350,000	1,540,000	-	1,193,942	-	-
(401) Capital Project Fund						4,998,676	3,616,045	4,976,295	4,057,500	5,645,850	5,857,800
(OCIA) Insurance Authority						440,778	603,000	414,000	805,000	-	-
Total Funding						6,602,885	12,589,176	7,041,483	6,963,172	5,645,850	5,857,800

2024 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 2024 is \$6,602,885. 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 2024 is as follows:

1. Facilities - \$3,460,000
2. Crime Prevention Thru Environmental Design (CPTED) - \$440,778
3. Information Technology - \$1,538,676
4. Parks and Recreation - \$18,497,729

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 2024 are described below.

Facilities

1. Pavement Upgrade – Fillmore C-Wing; Total \$350,000 – To repave the B Driveway and C-wing parking area once the Family Justice Center project is completed.
Effects on budget – routine maintenance costs
2. James Street ADA Updates – Buildings A/B/C; Total \$846,143 – To address ADA updates including powered doors, parenting room, lighting & signage.
Effects on budget – improve efficiencies
3. Building Automation System Replacement - Total \$1,000,000 – Additional funding to the existing CIP project. This project would replace the current Trend BAS system currently in place which will result in better efficiency in the operation of the HVAC systems.
Effects on budget – improve efficiencies

4. Air Handling Units - Jail; Total \$400,000 – Additional funding to the existing CIP project. 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

5. Jail Interior Door Scanners; Total \$300,000 – To add in card access through the main corridor in the adult detention area to speed the process to react in emergency situations as they arise in the jail.
Effects on budget – improve efficiencies

6. Fire Systems & Panels; Total \$255, 000 – To replace outdated fire monitoring and alarm panels at Fulton Street, Grand Haven Courthouse, James Street D Building and the Jail.
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, security camera servers, and lock down measures.

Information Technology

1. Production Storage and Server; Total \$1,276,476 – Refreshes end-of-life on premise central data storage and server farm. This includes countywide operational servers, servers supporting applications and relational database management, and all shared file storage on-premises for all county operations and employees.
Effects on budget – improve efficiencies

2. Time & Attendance Software; Total \$150,000 – Replacement of the Executime Time & Attendance system in order to have a system that functions based on our grant and financial reporting needs, has fewer errors, and creates a better user experience for employees and managers.
Effects on budget – improve efficiencies

Parks and Recreation

1. Idema Explorer's Trail – Bass River West Phase 2; Total \$955,931 – Additional funding to the existing CIP project to construct a non-motorized trail through the Bass River State Recreation in accordance with the Parks long-range capital budget.

APPENDIX



Ottawa County
Where Freedom Rings

STATE OF MICHIGAN

COUNTY OF OTTAWA

RESOLUTION TO APPROVE 2024 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 26, 2023, at 6:30 p.m. local time.

PRESENT: Jacob Bonnema, Lucy Ebel, Roger Bergman, Allison Miedema, Kyle Terpstra, Gretchen Cosby, Sylvia Rhodea, Rebekah Curran, Doug Zylstra, Roger Belknap, Joe Moss.

ABSENT: None.

The following preamble and resolution was offered by Commissioner: Rebekah Curran and supported by Commissioner: Gretchen Cosby:

WHEREAS, this Resolution and its incorporated Exhibit A are known as the "FY 2024 General Appropriations Act;"

WHEREAS, pursuant to the instructions of the Michigan Department of Treasury, the County's obligation to comply with Truth in Taxation requirements of MCL 211.24E may be satisfied by following the notice provisions in the Uniform Budgeting and Accounting Act, being MCL 141.412 and MCL 141.436 for this General Appropriations Act;

WHEREAS, pursuant to the above, notice of a public hearing on the proposed budget was published in a newspaper on general circulation September 5, 2023, and a public hearing on the proposed budget was held on September 12, 2023;

WHEREAS, the Ottawa County voters have authorized a millage that has been constitutionally reduced to .3163 mils as of May of 2023 for Park development, expansion, and maintenance;

WHEREAS, the Ottawa County voters have authorized a millage that has been constitutionally reduced to .2859 mils as of May of 2023 for Community Mental Health Services;

WHEREAS, the Ottawa County voters have approved an allocation of 4.4400 mils that has been constitutionally reduced to 4.2872 mils as of May of 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, current property tax revenue estimates for County general operations are based on 3.9000 mils;

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

Fund	Revenue Sources	Reserve Sources	Appropriations
General Fund	110,304,262	(453,761)	109,850,501
Special Revenue Funds	133,486,947	7,252,296	140,739,243
Debt Service Funds	6,807,014		6,807,014
Capital Project Funds	9,670,341	(2,867,456)	6,802,885
Total	260,268,564	3,931,079	264,199,643

NOW, THEREFORE, BE IT RESOLVED that the Ottawa County Board of Commissioners hereby adopts the FY2024 Appropriations Act as the official budget for FY2024;

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 General Fund Contributions and Capital Project Fund, the Ottawa County Board adopts the FY2024 budgets by department per the schedule in Exhibit A;

BE IT FURTHER RESOLVED that General Fund contributions and related appropriations are limited to the activity as allocated in the adopted budget;

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, that subject to more specific reductions in the authorized levy rates referenced above due to constitutional rollbacks or further levy decisions of the Board of Commissioners within levies approved by the voters, the above rates are approved as maximum rates to meet the revenue needs of the FY2024 Appropriations Act;

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: Lucy Ebel, Allison Miedema, Kyle Terpstra, Gretchen Cosby, Sylvia Rhodea, Roger Belknap, Joe Moss.

NAYS: Jacob Bonnema, Roger Bergman, Rebekah Curran, Doug Zylstra.

ABSTAIN: None.

RESOLUTION ADOPTED.



Chairperson, Joe Moss



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 26, 2023, 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 26th day of September, A.D., 2023.



Justin Roebuck, Ottawa County Clerk

**COUNTY OF OTTAWA
2024 APPROPRIATION ACT**

GENERAL FUND

REVENUES:

TAXES	70,323,785
INTERGOVERNMENTAL	14,485,837
CHARGES FOR SERVICES	15,164,837
FINES & FORFEITS	114,975
INTEREST	815,608
RENTS	2,707,809
LICENSES AND PERMITS	366,300
OTHER REVENUE	621,921
TRANSFERS IN FROM OTHER FUNDS	5,703,191
TOTAL ESTIMATED REVENUES	<u>110,304,262</u>

APPROPRIATIONS:

BOARD OF COMMISSIONERS	763,348
CIRCUIT COURT	5,716,923
CLERK REG OF DEEDS	4,473,858
COMMUNITY ACTION AGENCY	32,500
CORPORATE COUNSEL	561,770
COUNTY ADMINISTRATOR	1,155,014
DEPARTMENT OF STRATEGIC IMPACT	1,954,367
DISTRICT COURT	8,914,885
EQUALIZATION	1,864,985
FACILITIES	6,732,190
FISCAL SERVICES	2,761,977
HUMAN RESOURCES	1,592,212
INNOVATION AND TECHNOLOGY	629,025
MSU EXTENSION	421,118
NON DEPARTMENTAL	16,057,713
PROBATE COURT	1,169,958
PROSECUTOR	6,046,437
PUBLIC DEFENDER	8,245
PUBLIC HEALTH	666,858
SHERIFF	31,420,330
STATE EXTENSION	140,613
TREASURER	14,952,822
VETERANS AFFAIRS	450,000
WATER RESOURCES	1,363,354
TOTAL APPROPRIATIONS	<u>109,850,501</u>

FUND BALANCE (USAGE)/CONTRIBUTION	453,761
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**COUNTY OF OTTAWA
2024 APPROPRIATION ACT**

SPECIAL REVENUE FUNDS

REVENUES:

TAXES	13,521,653
INTERGOVERNMENTAL	100,479,056
CHARGES FOR SERVICES	5,130,215
FINES & FORFEITS	16,125
INTEREST	236,711
RENTS	249,072
LICENSES AND PERMITS	1,171,881
OTHER REVENUE	1,542,260
TRANSFERS IN FROM OTHER FUNDS	11,139,974
TOTAL ESTIMATED REVENUES	133,486,947

APPROPRIATIONS:

BOARD INITIATIVES FUND	5,000,000
CELL TOWERS FUND	111,658
CHILD CARE FUND	8,433,321
CONCEALED PISTOL LICENSE FUND	96,098
DB/DC CONVERSION	4,142,926
DEPT HLTH HUMAN SERVICES FUND	61,640
FARMLAND PRESERVATION FUND	1,685,027
FEDERAL FORFEITURE FUND	0
FRIEND OF THE COURT FUND	5,812,010
HEALTH FUND	14,397,715
HOMESTEAD PROPERTY TAX FUND	1,815
INFRASTRUCTURE FUND	125,000
LANDFILL TIPPING FEES FUND	1,409,165
MENTAL HEALTH FUND	61,992,828
MH MILLAGE & GRANTS FUND	9,239,584
OPIOID SETTLEMENT FUND	171,990
OTHER GOVERNMENTAL GRANTS FUND	5,344,638
PARKS AND RECREATION FUND	6,019,154
PUBLIC DEFENDERS OFFICE FUND	5,157,118
REG OF DEEDS AUTOMATION FUND	276,493
SHERIFF CONTRACTS FUND	10,906,063
SOLID WASTE CLEAN UP FUND	355,000
STABILIZATION FUND	0
TOTAL APPROPRIATIONS	140,739,243

FUND BALANCE (USAGE)/CONTRIBUTION **(7,252,297)**

**COUNTY OF OTTAWA
2024 APPROPRIATION ACT**

DEBT SERVICE

REVENUES:

INTERGOVERNMENTAL	63,000
RENTS	1,846,760
TRANSFERS IN FROM OTHER FUNDS	<u>4,897,254</u>
TOTAL ESTIMATED REVENUES	<u><u>6,807,014</u></u>

APPROPRIATIONS:

DEBT SERVICE FUND	4,960,254
OC BUILDING AUTH DEBT FUND	<u>1,846,760</u>
TOTAL APPROPRIATIONS	<u><u>6,807,014</u></u>

FUND BALANCE (USAGE)/CONTRIBUTION	<u><u>\$ -</u></u>
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CAPITAL PROJECTS

REVENUES:

INTERGOVERNMENTAL	350,000
INTEREST	66,132
OTHER REVENUE	605,931
TRANSFERS IN FROM OTHER FUNDS	<u>8,648,278</u>
TOTAL ESTIMATED REVENUES	<u><u>9,670,341</u></u>

APPROPRIATIONS:

CAPITAL PROJECTS FUND	5,639,454
PARKS CAPITAL PROJECTS FUND	<u>1,163,431</u>
TOTAL APPROPRIATIONS	<u><u>6,802,885</u></u>

FUND BALANCE (USAGE)/CONTRIBUTION	<u><u>\$ 2,867,456</u></u>
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**County of Ottawa
History of Positions by Fund
For the Years 2022-2024**

Fund	Cost Center	Cost Center Description	2022 Full-Time Equivalents	2023 Full-time Equivalents	2024 Full-time Equivalents	Change	Change Code
GENERAL FUND							
101	11501	Board Of Commissioners	11.00	11.00	11.00	-	
101	12501	Administrator	5.14	5.14	6.14	1.00	2
101	13501	Fiscal Services	15.25	16.25	17.25	1.00	1,2
101	14505	Clerk	24.00	25.00	23.00	(2.00)	3
101	14512	IV-D Program Clerk	-	-	3.00	3.00	1,3
101	14511	Elections	2.00	2.00	3.00	1.00	1
101	14507	Register Of Deeds	7.65	7.65	7.65	-	
101	15501	Geographic Information System	4.00	4.00	4.00	-	
101	16501	Treasurer	7.22	7.22	6.92	(0.30)	3
101	17507	Equalization - Assessing Division	3.00	4.00	4.00	-	
101	17200	Equalization	12.75	11.80	11.80	-	
101	18516	Facilities Admin Division	2.00	4.00	7.00	3.00	1,2
101	18200	Facilities - Building Locations	18.50	15.90	17.90	2.00	1
101	19501	Corporate Counsel	1.70	2.70	1.00	(1.70)	1
101	20501	Human Resources	8.53	9.43	11.13	1.70	2,3
101	21501	Diversity, Equity & Inclusion	2.00	2.00	-	(2.00)	1
101	22523	IV-D Program Circuit Court	-	-	1.00	1.00	2
101	22502	Legal Self Help	2.00	2.00	2.00	-	
101	22522	Legal Self Help Grant	-	-	1.00	1.00	2
101	22504	Juvenile Court	8.96	9.46	8.46	(1.00)	1,3
101	22501	Trial Division Circuit Court	17.80	19.80	20.80	1.00	1
101	23502	Community Corrections	4.80	5.94	6.44	0.50	3
101	23501	District Court	56.04	54.93	54.43	(0.50)	3
101	24501	Probate Court	7.00	7.00	7.00	-	
101	25501	Crime Victim Rights	4.00	4.00	4.00	-	
101	25503	Prosecuting Attorney	29.81	32.81	36.81	4.00	2
101	27501	Sheriff Administration	90.00	94.00	100.00	6.00	2
101	27505	Jail	77.00	76.40	78.00	1.60	1,2
101	27506	Emergency Services	2.35	3.35	2.85	(0.50)	3
101	27507	Hazmat Tech Rescue Response	0.40	0.40	0.40	-	
101	27502	West Mi Enforcement Team	6.00	5.00	5.00	-	

**County of Ottawa
History of Positions by Fund
For the Years 2022-2024**

Fund	Cost Center	Cost Center Description	2022	2023	2024	Change	Change Code
			Full-Time Equivalents	Full-time Equivalents	Full-time Equivalents		
101	27508	Animal Control	2.00	2.00	2.00	-	
101	27528	Critical Incident Team	-	-	1.00	1.00	3
101	27504	Marine Safety	1.00	1.00	1.00	-	
101	27517	Secondary Road Patrol	2.00	2.00	2.00	-	
101	28501	Water Resources Commission	9.00	10.00	11.00	1.00	1
101	29514	Medical Examiners	0.80	0.80	0.80	-	
101	32501	Survey & Remonumentation	0.02	0.03	0.03	-	
101	32503	Strategic Impact	10.48	10.48	9.47	(1.01)	3,4
101	33501	MSU Extension	1.00	1.00	1.00	-	
101	36501	Veteran Affairs	-	-	1.00	1.00	2
TOTAL GENERAL FUND			457.20	470.49	492.28	21.79	
PARKS & RECREATION FUND							
208	34	Parks Department	21.75	21.75	23.75	2.00	1
FRIEND OF THE COURT FUND							
215	22505	Friend of the Court	41.00	41.50	42.00	0.50	2
215	27530	FOC Warrants	2.00	2.00	2.00	-	
TOTAL FRIEND OF THE COURT FUND			43.00	43.50	44.00	0.50	
OTHER GOVERNMENTAL GRANTS FUND							
218	23503	Sobriety Treatment Program	1.03	2.25	2.02	(0.23)	3
218	22507	Adult Drug Trmt Ct Grnt	0.89	0.87	0.77	(0.10)	3
218	22509	Adult Drug Trmt Ct Discretion	0.32	0.76	0.43	(0.33)	3
218	22510	DWI Drug Court Grant	0.87	0.63	0.45	(0.18)	3
218	22511	SAMHSA Adult Drug Treatment Court	0.25	-	-	-	
218	22512	Bureau Of Justice Admin Grant	-	0.33	0.33	-	
218	22513	SAMHSA Opioid Program	-	0.50	0.50	-	
218	27512	Homeland Security Grant	1.00	1.00	0.50	(0.50)	3
218	27514	BJA Connect & Protect	-	1.00	-	(1.00)	3
218	31503	Community Services Block Grant	6.20	6.35	8.00	1.65	1
TOTAL OTHER GOVERNMENTAL GRANTS FUND			10.56	13.69	13.00	(0.69)	

**County of Ottawa
History of Positions by Fund
For the Years 2022-2024**

Fund	Cost Center	Cost Center Description	2022 Full-Time Equivalents	2023 Full-time Equivalents	2024 Full-time Equivalents	Change	Change Code
HEALTH FUND							
221	29502	Administration	12.30	11.30	11.30	-	3
221	29503	Ph Emergency Preparedness	1.00	1.00	1.00	-	
221	29507	Ph Pandemic Events	-	1.00	-	(1.00)	2
221	292*	Environmental Health	22.50	23.50	23.50	-	
221	29520/29521	Hearing/Vision	5.40	6.00	5.50	(0.50)	2
221	29524	Pathways CMH Grant	2.00	-	-	-	
221	29525	Pathways To Better Health	9.00	8.00	9.00	1.00	3
221	29530	Clinic Admin	10.00	9.00	10.00	1.00	3
221	29531	Family Planning	8.10	8.30	8.50	0.20	2
221	29533	Immunizations	5.20	5.20	5.20	-	
221	29532	Dental Seal	-	-	0.40	0.40	3
221	29534	Dental Miles Of Smile	2.60	3.40	2.60	(0.80)	3
221	29535	Oral Health Kinder Assessment	-	-	0.40	0.40	3
221	29537	Substance Abuse Prevention	-	-	0.38	0.38	3
221	29539	Childrens Special Health Care	5.60	5.50	5.50	-	
221	29540	State Opioid Response	-	-	0.23	0.23	3
221	29542	Maternal Infant Health Program	9.10	11.10	9.70	(1.40)	3
221	29544	Sexual Transmitted Diseases	0.66	0.80	0.70	(0.10)	3
221	29546	Communicable Disease	5.00	5.00	5.00	-	
221	29557	Mch Functions & Infrastructure	-	-	-	-	
221	29566	Elc Covid Contact Tracing Test	11.50	12.00	-	(12.00)	2
221	29567	Elc Covid Infec Prevention	1.00	1.00	-	(1.00)	2
221	29575	Covid Immunizations	4.50	5.00	-	(5.00)	2
221	29580	Covid 19 Inequities	-	-	-	-	
221	29584	Health Education	1.74	2.74	3.89	1.15	3
221	29585	Nutrition Wellness	3.05	3.05	-	(3.05)	3
TOTAL HEALTH FUND			120.25	122.89	102.80	(20.09)	
MENTAL HEALTH FUND							
222	30200-30240, 30320	Developmentally Disabled	36.48	40.11	39.61	(0.50)	2
222	30120, 30400-30470, 30500	Mentally Impaired Adults	47.63	52.22	52.22	-	

**County of Ottawa
History of Positions by Fund
For the Years 2022-2024**

Fund	Cost Center	Cost Center Description	2022	2023	2024	Change	Change Code
			Full-Time Equivalents	Full-time Equivalents	Full-time Equivalents		
222	30320, 30330, 30340	Mentally Impaired Child	14.02	12.39	14.40	2.01	2
222	13200, 30100, 30120	Administration	21.03	24.93	26.77	1.84	2
222	30120, 30500, 30470	SUD Services	6.10	6.90	9.90	3.00	2
TOTAL MENTAL HEALTH FUND			125.26	136.55	142.90	6.35	
MH MILLAGE & GRANTS FUND							
223	30200	D.D. Treatment Programs	1.04	1.04	1.04	-	
223	30300	Family Services Treatment Prg	2.50	1.50	0.50	(1.00)	2
223	30100	CMH Millage Administration	2.00	3.00	4.00	1.00	2
223	30*	Community Nav Program	25.25	29.50	38.46	8.96	2
TOTAL MH MILLAGE & GRANTS FUND			30.79	35.04	44.00	8.96	
LANDFILL TIPPING FEES FUND							
228	29587	Environmental Sustainability	4.35	4.35	4.55	0.20	3
REGISTER OF DEEDS AUTOMATION FUND							
256	14508	ROD Automation Fund	0.35	0.35	0.35	-	
PUBLIC DEFENDER'S OFFICE FUND							
260	26501	Public Defender Eligible	26.00	28.00	29.00	1.00	2
CONCEALES PISTOL LICENSE FUND							
263	14509	Concealed Permit License Clerk	1.00	1.00	1.00	-	
SHERIFF CONTRACTS FUND							
266	27510	Sheriff Contracts Community Policing	71.00	71.00	72.00	1.00	1
CHILDCARE FUND							
292	22514	Detention	36.69	34.70	29.95	(4.75)	3
292	22516	Juvenile Court Community Programs	-	-	6.91	6.91	3
292	22517	Juvenile Court Treatment	-	-	6.91	6.91	3
292	22518	Juvenile Court Intensive Community Probation	18.00	19.99	11.43	(8.56)	3
TOTAL CHILD CARE FUND			54.69	54.69	55.19	0.50	

**County of Ottawa
History of Positions by Fund
For the Years 2022-2024**

Fund	Cost Center	Cost Center Description	2022 Full-Time Equivalents	2023 Full-time Equivalents	2024 Full-time Equivalents	Change	Change Code
DELINQUENT TAXES FUND							
516	16511	Delinquent Taxes Fund	1.73	1.73	2.03	0.30	3
INNOVATION AND TECHNOLOGY FUND							
636	15502	Innovation & Technology	22.90	22.90	19.90	(3.00)	2
COPIER REPLACEMENT FUND							
645	13502	Copier Replacement	0.03	0.03	0.03	-	
TELECOMMUNICATIONS FUND							
655	15503	Telecommunications	1.13	1.13	1.13	-	
EQUIPMENT POOL FUND							
664	13508	Equipment Pool Administration	0.20	0.20	0.20	-	
PROTECTED SELF-FUNDED PROGRAMS							
677	13504	Insurance Liability	1.13	1.03	1.08	0.05	3
677	20502	Workers Compensation Insurance	0.27	0.27	0.37	0.10	3
675	20503	Health Insurance	-	0.05	-	(0.05)	3
675	20506	Employee Benefit Admin	1.54	1.54	1.74	0.20	3
676	20507	Unemployment Insurance	0.24	0.29	0.29	-	
679	20508	Disability Insurance	0.05	0.05	0.10	0.05	3
TOTAL SELF-FUNDED PROGRAM FUNDS			3.23	3.23	3.58	0.35	
GRAND TOTAL OF ALL FUNDS			995.41	1,032.52	1,051.68	19.16	

CHANGE CODES

- 1 Net positions approved/eliminated during 2023
- 2 Positions added/eliminated with the 2024 budget
- 3 The net change is due to a change in the salary distribution (salary split) and does not reflect a change in staffing levels
- 4 Position added/eliminated due to changes in funding

Ottawa County 2024 Personnel Requests

Department Name	Position Title	Type of Request	Total Budgeted Increase	General Fund Estimated Impact	Recommend Yes/No
Administrator	Digital Communications Specialist	New position, 1.0 FTE	92,040.00	92,040.00	Yes
Circuit Court - Trial Court	Circuit Court Clerk	New position, 1.0 FTE	74,667.00	25,387.00	Yes
Circuit Court - Friend of the Court	Administrative Assistant	New position, 1.0 FTE	88,279.20	31,780.00	No
Circuit Court - Friend of the Court	Administrative Assistant	Change in assignments and funding source	-	(25,851.00)	Yes
Circuit Court - Friend of the Court	FOC Analyst/Operations Coordinator	Eliminate FOC Tech Support Specialist, replace with Analyst/Operations Coordinator	13,258.00	4,773.00	Yes
Circuit Court - Friend of the Court	FOC Custody Investigator	Reclass from grade U11 to U12	44,114.00	15,881.00	No
Circuit Court - Friend of the Court	FOC Field Services/Operations Manager	New position, 1.0 FTE	124,445.00	44,800.00	Yes
Circuit Court - Friend of the Court	FOC Field Services/Operations Manager	New position, 1.0 FTE	124,445.00	44,800.00	No
Circuit Court - Friend of the Court	Legal Self-Help Center Specialist	New position, 1.0 FTE (Grant Funded)	65,000.00	-	Yes
Circuit Court - Juvenile	Juvenile Clerk	New position, 1.0 FTE	76,668.00	76,668.00	No
Circuit Court - Child Care	Treatment Program Manager	Eliminate Treatment Program Supervisor, replace with Treatment Program Manager	11,028.60	5,514.00	No
Circuit Court - Child Care	Youth Specialist	New position, 1.0 FTE	82,462.67	41,231.00	No
Circuit Court - Child Care	Youth Specialist	New position, 1.0 FTE	82,462.67	41,231.00	No
Circuit Court - Child Care	Youth Specialist	New position, 1.0 FTE	82,462.67	41,231.00	No
Clerk - Register of Deeds	Case Records Technician IV-D Specialist	New position, 1.0 FTE	80,875.00	29,115.00	Yes
Clerk - Register of Deeds	Case Records Technician IV-D Specialist	Eliminate Case Records Tech, replace with a Case Records Tech IV-D Specialist	35,397.00	(25,851.00)	Yes
Clerk - Register of Deeds	Case Records Technician IV-D Specialist	Eliminate Case Records Tech, replace with a Case Records Tech IV-D Specialist	35,397.00	(25,851.00)	Yes

Ottawa County 2024 Personnel Requests

Department Name	Position Title	Type of Request	Total Budgeted Increase	General Fund Estimated Impact	Recommend Yes/No
Fiscal Services (funded by Comm Mental Health)	Claims/Billing Analyst	New position, 1.0 FTE	89,998.00	-	Yes
Community Mental Health	Mental Health Specialist	New position, 1.0 FTE	91,960.00	-	Yes
Community Mental Health	Mental Health Specialist	New position, 1.0 FTE	91,960.00	-	Yes
Community Mental Health	Mental Health Clinician	New position, 1.0 FTE	101,777.00	-	Yes
Community Mental Health	Mental Health Clinician	New position, 1.0 FTE	101,777.00	-	Yes
Community Mental Health	Mental Health Clinician (Crisis Services)	Upgrade from 0.5 FTE to 1.0 FTE	64,617.00	-	Yes
Community Mental Health	Mental Health Specialist	Eliminate Community Navigator Aide, replace with Mental Health Specialist	22,108.00	-	Yes
Community Mental Health	Crisis Support/Mental Health Clerk	Upgrade from 0.5 FTE to 1.0 FTE	43,084.00	-	Yes
Community Mental Health	SUD Mental Health Specialist	New position, 1.0 FTE	93,131.00	-	Yes
Community Mental Health	SUD Program Coordinator	New position, 1.0 FTE	120,422.00	-	Yes
Community Mental Health	Program Coordinator (I/DD)	New position, 1.0 FTE	120,422.00	-	Yes
District Court	Chief Clerk	Reclass from grade U10 to U12 (3 positions)	17,491.00	17,491.00	No
District Court	Deputy Court Administrator	Eliminate Trial Court Specialist, replace with Deputy Court Administrator	7,480.00	7,480.00	Yes
Department of Strategic Impact	Housing and Development Specialist	New position, 1.0 FTE	103,256.00	103,256.00	No
Facilities	Custodian	New position, 1.0 FTE	95,941.00	95,941.00	No
Facilities	Custodian	New position, 1.0 FTE	65,941.00	65,941.00	Yes
Facilities	Maintenance Technician	New position, 1.0 FTE	87,457.00	87,457.00	Yes
Fiscal Services	Financial Systems Coordinator	New position, 1.0 FTE	118,419.00	118,419.00	Yes
Human Resources	HR Specialist (Labor Relations)	New position, 1.0 FTE	93,997.00	93,997.00	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; 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 11, 2017

Last Review by Internal Policy Review Team: September 1, 2022

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 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).
- A. 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

- B. 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.

- C. 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 and all major funds 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: September 1, 2022

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 Director of Strategic Impact Department.
 - 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 and Administration 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; 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, 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 that 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

It is the policy of County of Ottawa 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. 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. 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 Ottawa County Treasurer to the County Administrator, Fiscal Services Director and the Finance and Administration Committee and appropriate action taken.

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 Projects 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 institutions and to diversify by setting concentration limits for each financial institution where funds are placed in deposit form. The County does not expect to manage this risk by limiting deposits with each financial institution to \$250,000.

Depositories shall be selected through the County's banking services procurement process, which shall include an annual review of current vendor pricing and market comparisons, and the issuance of a formal Request for Proposals per Public Act 462 of 2018 every 5 years. The banking services procurement process shall be managed by the County Treasurer in a manner consistent with the County's Purchasing Policy and the requirements of Michigan law. The County Treasurer will recommend financial institutions to provide depository services to the County Commission for approval. In selecting depositories, the creditworthiness of institutions shall be considered. The evaluation of the financial institution will be based upon information provided by the County Treasurer's bank rating process.

The evaluation will include the following recommended financial ratios and other relevant data (financial institutions that do not meet all of the criteria will still be considered on an individual basis for some Certificate of Deposit investments):

Net income ratio/Net income to earning assets	minimum	0.6%
Net loan charge off to average loans	maximum	1.0%
Cash and Treasuries to total deposits	minimum	10.0%
Net purchased money to earning assets	maximum	110.0%
Capital to total assets	minimum	5.0%
Net loans to deposits	maximum	80.0%
Municipal time deposits to total deposits	maximum	20.0%

In addition to a ratio analysis, the institution will have been profitable for the past five years. However, if a loss is reported in no more than one year of the past five years, and if the institution remains profitable in the aggregate, the County Treasurer may review the circumstances and approve the institution for the bid list if appropriate.

Broker/Dealers. The County Treasurer will maintain a list of approved security broker/dealers selected by creditworthiness, who maintain an office in the State of Michigan or who are "primary" dealers or regional dealers that qualify under Securities & Exchange Commission Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified bidders for investment transactions must supply the County Treasurer with the following: audited financial statements for the most recent fiscal year and then annually, within 6 months of the year end; certification of having read the County's Investment Policy and the pertinent State statutes; proof of National Association of Security Dealers certification; and proof of State registration, where applicable.

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>Maturity/Duration</u>
	<u>Portfolio</u> <u>Min/Max</u>	<u>Issuer</u> <u>Maximum</u>	<u>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 M- 1/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: September 1, 2022

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.

GLOSSARY OF TERMS, continued

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.

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.

GLOSSARY OF TERMS, continued

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.

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).

GLOSSARY OF TERMS, continued

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

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.

GLOSSARY OF TERMS, continued

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.

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.

GLOSSARY OF TERMS, continued

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

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.

GLOSSARY OF TERMS, concluded

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

ACFR: Annual Comprehensive Financial Report

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

BREFS: 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

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 provides 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, concluded

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