

COUNTY OF MARQUETTE –2019 BUDGET

HOW TO READ THIS DOCUMENT

The County of Marquette prepares and administers its annual budget in conformance with the program budgeting concept of budgeting for governmental and non-profit type entities. This document includes the various Operating and Capital Budgets for Marquette County, as adopted on October 16, 2018, by the Marquette County Board of Commissioners, and may be amended by the County Board in accordance with established budget amendment and transfer policies. This document includes adopted budgets for 2019 for the County General Fund, Special Revenue, Debt Service and Enterprise Funds.

The program budget structure consists of five levels of detail as follows: Resource Allocation; Major Functional Group; Department; Program; and Activity (see Glossary of Terms section located in the Appendix for a more detailed explanation of these levels). At each level of detail, governmental operations are summarized into one of four expenditure account groups. These four groups are Personnel Services, Supplies, Other Services and Charges, and Capital Outlay. Funding sources are also identified and adopted at each level. Budgetary controls exist at the most detailed level adopted by the Board of Commissioners, i.e., department, program or activity level. A detailed line item breakdown is also maintained primarily for accounting controls. You are directed to the Appendices section article on "What is Program Budgeting" for a better understanding of the program budgeting concept.

The Table of Contents should guide the reader of this document to any particular program budget. Parenthetical numbers in the Table of Contents refer to page numbers for the various program budgets. A department may consist of more than one program, and a program may have subcategories of more than one activity. For example:

The Sheriff's Department is included in the Major Functional Group, Law Enforcement. The Sheriff's Department level consists of several programs. One of these programs is the Road Patrol program. Please note that the Road Patrol program is further broken down into various activities: Public Safety; Township contracts; Security; and P.A. 416. An authorized staffing level is included in this document for each budget level adopted. There are other examples of budgets consisting of more than one program or activity in this document. All budgets are adopted at the four expenditure group categories (Personnel Services, Supplies, Other Services and Charges, and Capital Outlay). This is done primarily to allow the County Board and interested taxpayers or constituents to work with County budgets at a greater than line item detail level.

Individual line item accounting is maintained for internal accounting and reporting purposes. Where the department, program, and activity level are one and the same, the program and activity levels have been deleted to avoid redundancy.