

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

BALANCE SHEET

December 31, 2012

ASSETS

Cash and equivalents	\$ 9,208,824
Receivables	412,621
Taxes receivable - current	2,750,108
Taxes receivable - delinquent personal	41,211
Due from others	12,632
Due from other funds	-
Other assets	28,388

TOTAL ASSETS \$ 12,453,784

LIABILITIES

Accounts payable	\$ 434,276
Due to others	-
Due to other funds	-
Accrued payroll and related liabilities	228,763
Accrued sick & vacation leave	49,112

TOTAL LIABILITIES 712,151

DEFERRED INFLOW OF RESOURCES

Taxes levied for a subsequent period	<u>6,039,757</u>
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TOTAL DEFERRED INFLOW OF RESOURCES 6,039,757

FUND BALANCE

Non-spendable	28,388
Restricted	-
Committed	-
Assigned :	
Vehicle Replacement	\$ 7,851
Family Counseling	36,437
Risk Control	30,397
Orthophoto Upgrade	7,757
Current Year Projects	5,000
Land Acquisition	258,390
Law Library	13,674
Soldier Sailor Relief	15,069
Budget Stabilization	171,110
Insurance	338,290
Unassigned	<u>4,789,513</u>

TOTAL FUND BALANCE 5,701,876

TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE \$ 12,453,784

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and Penalties				
Ad Valorem taxes	\$ 11,768,500	\$ 11,762,731	\$ 12,433,211	\$ 670,480
Commercial forest taxes	175,000	175,000	160,499	(14,501)
Specific taxes	2,269,000	2,282,000	2,282,209	209
Trailer taxes	3,000	3,000	2,515	(485)
Swamp taxes	172,000	172,000	185,728	13,728
Federal lands tax	35,000	35,000	36,426	1,426
P.I.L.T. for M.S.H.D.A. properties	15,000	15,000	17,954	2,954
State sold bid interest	50,000	50,000	51,204	1,204
Total Taxes and Penalties	14,487,500	14,494,731	15,169,746	675,015
Licenses and Permits				
Marriage licenses	3,000	3,000	3,105	105
Pistol permits	18,000	18,000	18,850	850
Other licenses and permits	17,000	17,000	15,004	(1,996)
Building permits	525,300	558,800	559,353	553
Total Licenses and Permits	563,300	596,800	596,312	(488)
Federal Sources				
EERP Reimbursement	100,000	128,000	128,226	226
Safe Trails	-	-	3,161	3,161
Sheriff Grant - Vests	-	-	1,150	1,150
Sobriety Court	-	73,000	77,196	4,196
Hazard Mitigation	-	29,115	-	(29,115)
CERT Grant	-	12,000	10,833	(1,167)
ADC incentive	81,500	94,600	114,569	19,969
Homeland Security	-	33,500	34,879	1,379
Emergency services management (FEMA)	33,000	67,500	47,125	(20,375)
Total Federal Sources	214,500	437,715	417,139	(20,576)
State Sources				
State Court funding	240,000	240,000	227,306	(12,694)
State Shared Revenue	965,000	882,000	882,139	139
Judicial standardization	236,500	236,500	237,196	696
Prison case reimbursement	17,000	35,000	29,991	(5,009)
State aid -Caseflow assistance	24,000	27,000	26,906	(94)
Probate Judge salary	94,195	94,195	94,195	-
Basic grant	15,000	16,250	16,250	-
County Juvenile officer	27,317	20,317	20,488	171
Family Independence Treatment Court	-	10,000	5,608	(4,392)
Victim's Rights act	25,300	25,300	25,300	-
Jury reimbursement fees	10,000	10,000	12,918	2,918
Prosecuting Attorney (Prison Case)	2,000	2,000	9,012	7,012
Criminal Justice training	7,000	5,000	4,709	(291)
Township liquor fees	9,000	9,000	7,106	(1,894)
Cigarette tax	10,000	5,000	3,548	(1,452)
Convention & Tourism tax	340,000	476,447	525,836	49,389
Secondary road patrol - PA 416	90,000	81,540	79,373	(2,167)
911 Grant	-	4,546	4,546	-
U.P.S.E.T. Grant	48,000	41,000	38,372	(2,628)
L.E.P. grant	1,350	1,350	1,060	(290)
RDSS contract	70,000	70,000	33,034	(36,966)
Project H.E.M.P.	-	-	577	577
Drug Enforcement/Probation Grant	23,450	23,450	17,368	(6,082)
Total State Sources	2,255,112	2,315,895	2,302,838	(13,057)

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Charges for Services				
Circuit Court costs	\$ 40,000	\$ 28,000	\$ 36,992	\$ 8,992
Circuit Court services	30,000	26,000	26,520	520
Transcript Revenue	3,500	3,500	-	(3,500)
District Court costs	825,000	746,000	746,525	525
District Court supervision fees	280,000	284,000	284,126	126
Probation officer assessment fees	18,500	15,500	15,763	263
District Court assaultive counseling fees	2,500	500	277	(223)
District Court civil fees	80,000	110,000	113,118	3,118
District Court - Drug Court	11,000	11,000	11,909	909
District Court Attorney Fees	36,000	54,000	54,249	249
Pathways - Drug Court	25,000	25,000	25,000	-
Probate Court services	17,000	16,000	15,705	(295)
Probate Legal Fee Reimbursement	6,000	1,000	200	(800)
Juvenile Division services	11,550	10,050	407	(9,643)
Pros. Attorney Fees	15,000	-	-	-
Information Technology services	99,675	99,675	105,195	5,520
Clerk services	180,000	186,000	186,464	464
Equalization Contract Services	120,000	137,500	137,407	(93)
Tax administration services	95,000	77,000	77,926	926
Register of Deeds services	241,500	265,500	265,568	68
Remonumentation fees	500	500	807	307
Register of Deeds user fees	29,000	29,000	32,427	3,427
Real estate transfer tax	140,000	265,000	268,731	3,731
Treasurer services	8,500	9,500	9,515	15
Pros. Attorney - license reinstatements/drunken driving	2,000	2,000	389	(1,611)
Sheriff services	127,000	122,000	124,541	2,541
Contracted Sheriff services	365,500	375,500	339,500	(36,000)
Contract Airport Security	151,500	151,500	135,484	(16,016)
Work Pass Fees	45,000	40,000	39,780	(220)
Prisoners board	325,000	500,000	509,570	9,570
Prisoner reimbursement	100,000	87,000	86,786	(214)
PBT fees	-	-	45	45
Commissary services	3,000	3,000	-	(3,000)
Drain Commissioner services	5,000	5,000	2,130	(2,870)
Contracted services - Planning	6,000	6,000	6,750	750
Zoning fees	1,200	1,200	950	(250)
Building Code services	3,000	400	400	-
Penal Fines	6,500	6,500	6,500	-
Total Charges for Services	3,455,925	3,700,325	3,667,656	(32,669)
Interest	453,500	257,500	275,478	17,978

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Revenues				
Vending/Pay phone commissions	\$ 25,100	\$ 25,100	\$ 28,036	\$ 2,936
Hospital /Insurance/Drug reimb/subsidy	5,000	5,000	6,364	1,364
Dividend / Workman's Comp	27,000	-	-	-
Asset Distribution - MMRMA	-	-	-	-
Ordinance fines and costs	34,000	52,000	51,961	(39)
Circuit Court family counseling	7,000	7,000	7,455	455
UPSET Travel match	600	600	-	(600)
Bond costs/forfeitures	41,000	56,500	57,943	1,443
Forfeit & sale proceeds	-	-	1,160	1,160
Food stamp fraud	2,000	2,000	2,419	419
Rental income	190,211	211,316	210,398	(918)
Election reimbursements	20,000	37,000	37,454	454
General reimbursements/refunds	20,000	28,000	37,754	9,754
Sale of supplies	3,300	3,300	3,912	612
GIS sales	200	200	252	52
Sale of Equipment	-	5,750	5,750	-
Victim's Rights act	1,500	1,500	1,152	(348)
Orthophoto revenue	100	100	16	(84)
ATM Commissions	500	500	426	(74)
Indirect cost charges	480,000	565,500	566,000	500
Other Revenues	47,450	45,450	48,940	3,490
2 % - Indian Gaming revenue	-	42,000	42,000	-
Cash - over/(short)	-	-	(124)	(124)
Total Other Revenues	904,961	1,088,816	1,109,268	20,452
TOTAL REVENUES	22,334,798	22,891,782	23,538,437	646,655
EXPENDITURES				
LEGISLATIVE				
Board of Commissioners				
Personnel services	271,380	264,680	264,221	459
Supplies	1,350	1,550	1,509	41
Other services and charges	164,413	141,213	138,029	3,184
Total Legislative	437,143	407,443	403,759	3,684
JUDICIAL				
Circuit Court				
Personnel services	383,650	370,650	370,256	394
Supplies	10,400	10,400	10,036	364
Other services and charges	288,040	361,540	353,471	8,069
Capital Outlay	-	-	-	-
Total Circuit Court	682,090	742,590	733,763	8,827
District Court				
Personnel services	1,247,500	1,197,500	1,196,511	989
Supplies	52,500	50,500	47,769	2,731
Other services and charges	209,873	219,873	214,955	4,918
Capital Outlay	-	-	-	-
Total District Court	1,509,873	1,467,873	1,459,235	8,638

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sobriety Court				
Personnel services	\$ -	\$ -	\$ -	\$ -
Supplies	-	2,075	2,054	21
Other services and charges	-	70,925	60,999	9,926
Total Sobriety Court	-	73,000	63,053	9,947
Jury Commission				
Personnel services	1,950	1,950	863	1,087
Supplies	9,500	9,500	7,941	1,559
Other services and charges	581	581	460	121
Total Jury Commission	12,031	12,031	9,264	2,767
Probate Court				
Personnel services	398,769	398,769	398,722	47
Supplies	11,500	11,500	10,936	564
Other services and charges	232,677	309,177	305,598	3,579
Total Probate Court	642,946	719,446	715,256	4,190
Juvenile Division				
Personnel services	330,275	358,775	358,579	196
Supplies	5,000	5,000	3,708	1,292
Other services and charges	47,566	47,566	46,148	1,418
Total Juvenile Division	382,841	411,341	408,435	2,906
Family Dependence Treatment Court				
Personnel services	-	-	2,235	(2,235)
Supplies	-	-	-	-
Other services and charges	-	10,000	5,617	4,383
Total Family Dependence Treatment Court	-	10,000	7,852	2,148
RDSS Contract				
Personnel services	36,710	36,710	14,635	22,075
Supplies	-	-	-	-
Other services and charges	33,290	33,290	18,278	15,012
Total RDSS Contract	70,000	70,000	32,913	37,087
Drug Enforcement/Probation Grant				
Personnel services	8,965	8,965	4,653	4,312
Supplies	4,500	4,500	3,314	1,186
Other services and charges	9,985	9,985	8,907	1,078
Total Drug Enforcement/Probation Grant	23,450	23,450	16,874	6,576
Law Library				
Personnel services	-	-	-	-
Supplies	58,300	58,300	55,296	3,004
Other services and charges	677	677	677	-
Total Law Library	58,977	58,977	55,973	3,004
TOTAL JUDICIAL	3,382,208	3,588,708	3,502,618	86,090
ELECTIONS				
Personnel services	3,353	4,253	4,069	184
Supplies	61,500	66,500	65,568	932
Other services and charges	11,922	7,922	7,368	554
TOTAL ELECTIONS	76,775	78,675	77,005	1,670

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
GENERAL SERVICES AND ADMINISTRATION				
MANAGEMENT				
County Administrator:				
Personnel services	\$ 179,600	\$ 179,900	\$ 179,666	\$ 234
Supplies	2,400	2,400	2,348	52
Other services and charges	12,302	9,902	9,210	692
Total County Administrator	194,302	192,202	191,224	978
Civil Counsel:				
Personnel services	170,900	-	-	-
Supplies	3,000	425	374	51
Other services and charges	4,425	110,900	108,608	2,292
Capital Outlay	2,500	500	269	231
Total Civil Counsel	180,825	111,825	109,251	2,574
Accounting/Finance:				
Personnel services	328,350	331,350	330,860	490
Supplies	9,275	9,275	9,213	62
Other services and charges	44,700	51,000	50,229	771
Total Accounting/Finance	382,325	391,625	390,302	1,323
Human Resources:				
Personnel services	160,225	156,225	155,482	743
Supplies	2,900	3,400	3,017	383
Other services and charges	126,085	110,085	104,634	5,451
Total Human Resources	289,210	269,710	263,133	6,577
Information Systems:				
Personnel services	550,750	560,000	559,163	837
Supplies	4,950	4,950	4,268	682
Other services and charges	54,237	46,237	41,899	4,338
Total Information Systems	609,937	611,187	605,330	5,857
Insurance				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total Insurance	-	-	-	-
Budget Stabilization				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total Budget Stabilization	-	-	-	-
TOTAL MANAGEMENT	1,656,599	1,576,549	1,559,240	17,309
PUBLIC RECORDS				
County Clerk				
Personnel services	370,213	342,213	343,031	(818)
Supplies	14,700	17,700	14,642	3,058
Other services and charges	41,171	41,171	39,507	1,664
Total County Clerk	426,084	401,084	397,180	3,904
Equalization				
Personnel services	176,525	117,925	115,046	2,879
Supplies	7,300	7,800	7,419	381
Other services and charges	24,425	23,425	19,506	3,919
Total Equalization	208,250	149,150	141,971	7,179
Equalization - Contract				
Personnel services	91,600	121,200	119,118	2,082
Supplies	6,000	3,650	3,470	180
Other services and charges	-	1,700	1,231	469
Total Equalization - Contract	97,600	126,550	123,819	2,731
Tax Administration				
Personnel services	172,505	220,705	220,681	24
Supplies	39,800	42,800	41,237	1,563
Other services and charges	20,467	20,467	18,659	1,808
Total Tax Administration	232,772	283,972	280,577	3,395

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Register of Deeds				
Personnel services	\$ 341,750	\$ 306,250	\$ 305,801	\$ 449
Supplies	10,400	15,400	10,695	4,705
Other services and charges	8,355	8,355	6,908	1,447
Total Register of Deeds	<u>360,505</u>	<u>330,005</u>	<u>323,404</u>	<u>6,601</u>
Treasurer				
Personnel services	247,980	247,980	247,403	577
Supplies	5,000	5,000	4,757	243
Other services and charges	31,230	34,980	33,941	1,039
Total Treasurer	<u>284,210</u>	<u>287,960</u>	<u>286,101</u>	<u>1,859</u>
TOTAL PUBLIC RECORDS	1,609,421	1,578,721	1,553,052	25,669
TOTAL GENERAL SERVICES AND ADMINISTRATION	3,266,020	3,155,270	3,112,292	42,978
PUBLIC SAFETY				
Law Enforcement				
Prosecuting Attorney				
Personnel services	790,925	850,690	850,486	204
Supplies	16,500	13,300	11,757	1,543
Other services and charges	39,947	36,372	36,297	75
Total Prosecuting Attorney	<u>847,372</u>	<u>900,362</u>	<u>898,540</u>	<u>1,822</u>
Sheriff				
Administration				
Personnel services	434,225	396,225	395,255	970
Supplies	20,800	19,500	15,029	4,471
Other services and charges	83,808	85,808	81,292	4,516
Total Administration	<u>538,833</u>	<u>501,533</u>	<u>491,576</u>	<u>9,957</u>
UPSET				
Personnel services	100,650	109,150	108,880	270
Supplies	-	-	-	-
Other services and charges	1,200	1,200	921	279
Total UPSET	<u>101,850</u>	<u>110,350</u>	<u>109,801</u>	<u>549</u>
Road Patrol				
Personnel services	963,050	992,050	991,197	853
Supplies	45,750	66,200	67,351	(1,151)
Other services and charges	44,424	44,824	44,546	278
Capital Outlay	7,000	7,000	5,655	1,345
Total Road Patrol	<u>1,060,224</u>	<u>1,110,074</u>	<u>1,108,749</u>	<u>1,325</u>
Township Contracts				
Personnel services	309,260	305,260	287,370	17,890
Supplies	32,180	27,180	22,648	4,532
Other services and charges	10,060	10,060	7,621	2,439
Capital Outlay	-	-	-	-
Total Township Contracts	<u>351,500</u>	<u>342,500</u>	<u>317,639</u>	<u>24,861</u>

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
P.A. 416				
Personnel services	\$ 150,475	\$ 155,475	\$ 149,493	\$ 5,982
Supplies	12,950	12,950	12,747	203
Other services and charges	2,321	2,321	1,825	496
Total P.A. 416	165,746	170,746	164,065	6,681
Court Security				
Personnel services	140,450	146,350	145,748	602
Supplies	1,700	1,700	494	1,206
Other services and charges	1,831	1,831	755	1,076
Total Court Security	143,981	149,881	146,997	2,884
Airport Security				
Personnel services	131,340	133,340	130,488	2,852
Supplies	3,500	3,500	1,738	1,762
Other services and charges	1,200	1,200	288	912
Total Airport Security	136,040	138,040	132,514	5,526
Homeland Security				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	600	570	30
Equipment purchases	-	32,900	32,794	106
Total Homeland Security	-	33,500	33,364	136
Emergency Services				
Personnel services	134,850	149,700	149,662	38
Supplies	4,350	16,350	14,677	1,673
Other services and charges	10,044	13,544	12,688	856
Total Emergency Services	149,244	179,594	177,027	2,567
Total Sheriff	2,647,418	2,736,218	2,681,732	54,486
Corrections				
Jail				
Personnel services	1,847,745	1,830,795	1,829,046	1,749
Supplies	25,000	26,000	23,885	2,115
Other services and charges	438,243	479,243	470,685	8,558
Total Jail	2,310,988	2,336,038	2,323,616	12,422

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Detention Center				
Personnel services	\$ 670,514	\$ 650,868	\$ 645,508	\$ 5,360
Supplies	17,750	17,750	13,697	4,053
Other services and charges	121,766	63,266	56,177	7,089
Capital Outlay	5,500	10,500	10,205	295
Total Detention Center	815,530	742,384	725,588	16,796
Total Corrections	3,126,518	3,078,422	3,049,204	29,218
TOTAL PUBLIC SAFETY	6,621,308	6,715,002	6,629,476	85,526
HUMAN SERVICES				
Cooperative Extension Services				
Personnel services	39,250	43,050	42,969	81
Supplies	-	-	-	-
Other services and charges	73,735	74,676	74,053	623
Total Cooperative Extension Services	112,985	117,726	117,022	704
Soldiers & Sailors Relief				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	10,000	10,000	631	9,369
Total Soldiers & Sailors Relief	10,000	10,000	631	9,369
TOTAL HUMAN SERVICES	122,985	127,726	117,653	10,073
RESOURCE MANAGEMENT AND DEVELOPMENT				
Drain Commissioner				
Personnel services	70,860	60,860	60,623	237
Supplies	200	200	3	197
Other services and charges	14,960	14,960	9,520	5,440
Total Drain Commissioner	86,020	76,020	70,146	5,874
Plat Board				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total Plat Board	-	-	-	-

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Mine Inspector				
Personnel services	\$ 54,900	\$ 54,900	\$ 54,637	\$ 263
Supplies	-	50	37	13
Other services and charges	1,910	1,860	1,443	417
Total Mine Inspector	<u>56,810</u>	<u>56,810</u>	<u>56,117</u>	<u>693</u>
Resource Management - Administration				
Personnel services	226,145	216,145	215,382	763
Supplies	2,300	2,300	1,727	573
Other services and charges	37,932	34,432	31,871	2,561
Total Resource Management -Administration	<u>266,377</u>	<u>252,877</u>	<u>248,980</u>	<u>3,897</u>
Planning Commission				
Personnel services	299,250	327,250	327,268	(18)
Supplies	5,200	13,125	11,280	1,845
Other services and charges	28,778	30,595	29,675	920
Capital Outlay	-	-	-	-
Total Planning Commission	<u>333,228</u>	<u>370,970</u>	<u>368,223</u>	<u>2,747</u>
Building Code				
Personnel services	534,300	527,800	524,717	3,083
Supplies	31,200	31,200	24,406	6,794
Other services and charges	20,982	20,982	12,930	8,052
Capital Outlay	250	250	187	63
Total Building Code	<u>586,732</u>	<u>580,232</u>	<u>562,240</u>	<u>17,992</u>
Courthouse and Grounds				
Personnel services	437,400	397,900	396,672	1,228
Supplies	34,610	37,460	37,424	36
Other services and charges	303,099	293,249	289,985	3,264
Capital Outlay	15,675	28,675	22,190	6,485
Total Courthouse and Grounds	<u>790,784</u>	<u>757,284</u>	<u>746,271</u>	<u>11,013</u>
Land Acquisition				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	7,816	7,816	-	7,816
Capital Outlay	-	-	-	-
Total Land Acquisition	<u>7,816</u>	<u>7,816</u>	<u>-</u>	<u>7,816</u>
Hazard Mitigation Plan				
Personnel services	-	22,495	3,030	19,465
Supplies	-	6,200	6,000	200
Other services and charges	-	420	-	420
Capital Outlay	-	-	-	-
Total Hazard Mitigation Plan	<u>-</u>	<u>29,115</u>	<u>9,030</u>	<u>20,085</u>
Internal Services Support				
Personnel services	73,375	80,375	79,660	715
Supplies	4,200	4,400	3,295	1,105
Other services and charges	35,810	37,910	34,017	3,893
Capital Outlay	-	-	-	-
Total Internal Services	<u>113,385</u>	<u>122,685</u>	<u>116,972</u>	<u>5,713</u>
TOTAL RESOURCE MANAGEMENT AND DEVELOPMENT	<u>2,241,152</u>	<u>2,253,809</u>	<u>2,177,979</u>	<u>75,830</u>
OTHER				
Employee Benefits				
Retiree hospitalization	1,834,500	1,809,500	1,802,840	6,660
Unemployment	35,000	26,000	25,263	737
Other services and charges	103,000	140,900	147,760	(6,860)
Total Employee Benefits	<u>1,972,500</u>	<u>1,976,400</u>	<u>1,975,863</u>	<u>537</u>

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Special Appropriations				
MARQ-TRAN	\$ 1,168,500	\$ 1,162,731	\$ 1,162,731	\$ -
Mental Health Appropriation	267,144	267,144	267,144	-
Health Department Appropriation	212,795	205,300	205,300	-
CUPPAD	9,000	9,000	9,000	-
AMCAB	-	12,500	12,500	-
Humane Society - Boarding	20,000	15,000	10,083	4,917
Superior Watershed	-	21,000	20,946	54
Social Services	185,000	255,000	255,000	-
U.P. Children's Museum	-	5,000	5,000	-
Eastern UP Substance	170,000	262,918	262,918	-
Total Special Appropriations	<u>2,032,439</u>	<u>2,215,593</u>	<u>2,210,622</u>	<u>4,971</u>
Statutory Programs	155,502	155,502	148,810	6,692
Miscellaneous	248,352	497,732	494,531	3,201
Contingency	95,000	116,800	-	116,800
TOTAL OTHER	<u>4,503,793</u>	<u>4,962,027</u>	<u>4,829,826</u>	<u>132,201</u>
TOTAL EXPENDITURES	<u>20,651,384</u>	<u>21,288,660</u>	<u>20,850,608</u>	<u>438,052</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,683,414</u>	<u>1,603,122</u>	<u>2,687,829</u>	<u>1,084,707</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In				
Tax Payment Fund	585,000	585,000	285,000	(300,000)
Total Operating Transfers In	<u>585,000</u>	<u>585,000</u>	<u>285,000</u>	<u>(300,000)</u>
Operating Transfers (Out)				
Friend of the Court	(334,000)	(374,000)	(374,000)	-
Family Support	(96,180)	(96,180)	(96,180)	-
Child Care	(1,225,000)	(1,050,000)	(1,050,000)	-
Community Development	(8,000)	-	-	-
Health Department	(318,711)	(318,711)	(318,711)	-
PIF	-	(62,708)	(62,708)	-
Employee Retirement Benefits	(100,000)	(100,000)	(100,000)	-
Airport Stabilization	(200,000)	(200,000)	(200,000)	-
Total Operating Transfers (Out)	<u>(2,281,891)</u>	<u>(2,201,599)</u>	<u>(2,201,599)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES(USES)	<u>(1,696,891)</u>	<u>(1,616,599)</u>	<u>(1,916,599)</u>	<u>(300,000)</u>
CHANGE IN FUND BALANCE	<u>(13,477)</u>	<u>(13,477)</u>	<u>771,230</u>	<u>784,707</u>
Fund balance, beginning of year	4,930,646	4,930,646	4,930,646	-
FUND BALANCE, END OF YEAR	<u>\$ 4,917,169</u>	<u>\$ 4,917,169</u>	<u>\$ 5,701,876</u>	<u>\$ 784,707</u>