

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and penalties	\$ 15,935,194	\$ 16,199,499	\$ 16,568,943	\$ 369,444
Licenses and permits	587,618	657,972	659,540	1,568
Federal sources	212,600	441,694	497,612	55,918
State sources	2,304,720	2,554,556	2,579,461	24,905
Charges for services	3,449,160	3,117,935	3,071,195	(46,740)
Interest	263,500	303,500	666,582	363,082
Other	948,114	1,313,087	1,276,148	(36,939)
TOTAL REVENUES	23,700,906	24,588,243	25,319,481	731,238
EXPENDITURES				
Legislative	308,238	274,988	267,408	7,580
Judicial	3,558,158	3,466,739	3,361,827	104,912
Elections	78,918	58,918	53,942	4,976
Management	1,556,397	1,635,597	1,583,070	52,527
Public Records	1,700,339	1,721,989	1,679,855	42,134
Public Safety	7,177,630	6,963,755	6,854,868	108,887
Human Services	131,587	112,712	105,393	7,319
Resource Management and Development	2,595,940	2,952,390	2,880,705	71,685
Other	4,770,387	5,121,893	4,868,761	253,132
TOTAL EXPENDITURES	21,877,594	22,308,981	21,655,829	653,152
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,823,312	2,279,262	3,663,652	1,384,390
OTHER FINANCING SOURCES (USES)				
Transfers in	620,353	638,103	222,532	(415,571)
Transfers (out)	(2,451,165)	(2,917,365)	(2,917,365)	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,830,812)	(2,279,262)	(2,694,833)	(415,571)
CHANGE IN FUND BALANCE	(7,500)	-	968,819	968,819
Fund balance, beginning of year	6,088,972	6,088,972	6,088,972	-
FUND BALANCE, END OF YEAR	\$ 6,081,472	\$ 6,088,972	\$ 7,057,791	\$ 968,819

The accompanying notes are an integral part of these financial statements.

COUNTY OF MARQUETTE, MICHIGAN

HEALTH DEPARTMENT FUND

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
State sources	\$ 2,157,140	\$ 2,226,742	\$ 2,363,365	\$ 136,623
Charges for services	564,104	567,197	667,829	100,632
Other	295,742	350,660	556,625	205,965
TOTAL REVENUES	3,016,986	3,144,599	3,587,819	443,220
EXPENDITURES				
Personnel services	2,940,987	3,018,427	3,031,135	(12,708)
Supplies	157,644	200,202	172,498	27,704
Other services and charges	439,861	447,476	641,012	(193,536)
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	3,538,492	3,666,105	3,844,645	(178,540)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(521,506)	(521,506)	(256,826)	264,680
OTHER FINANCING SOURCES (USES)				
Transfers in	521,506	521,506	261,665	(259,841)
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	521,506	521,506	261,665	(259,841)
CHANGE IN FUND BALANCE	-	-	4,839	4,839
Fund balance, beginning of year	189,181	189,181	189,181	-
FUND BALANCE, END OF YEAR	\$ 189,181	\$ 189,181	\$ 194,020	\$ 4,839

The accompanying notes are an integral part of these financial statements.

COUNTY OF MARQUETTE, MICHIGAN

COMMUNITY DEVELOPMENT FUND

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Federal sources	\$ 185,550	\$ 185,550	\$ 152,086	\$ (33,464)
Interest	2,000	2,000	58	(1,942)
Other	38,500	38,500	61,807	23,307
TOTAL REVENUES	<u>226,050</u>	<u>226,050</u>	<u>213,951</u>	<u>(12,099)</u>
EXPENDITURES				
Personnel services	53,495	53,495	41,182	12,313
Supplies	2,450	2,450	322	2,128
Other services and charges	170,105	170,105	151,392	18,713
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	<u>226,050</u>	<u>226,050</u>	<u>192,896</u>	<u>33,154</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,055</u>	<u>21,055</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>21,055</u>	<u>21,055</u>
Fund balance, beginning of year	<u>174,463</u>	<u>174,463</u>	<u>174,463</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$ 174,463</u>	<u>\$ 174,463</u>	<u>\$ 195,518</u>	<u>\$ 21,055</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF MARQUETTE, MICHIGAN

MAINTENANCE OF EFFORT FUND

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

For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Taxes and penalties	\$ 1,000,000	\$ 1,000,000	\$ 1,187,876	\$ 187,876
Interest	5,000	5,000	3,113	(1,887)
Other	-	-	-	-
TOTAL REVENUES	1,005,000	1,005,000	1,190,989	185,989
EXPENDITURES				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	470,000	470,000	392,478	77,522
Capital outlay	-	-	-	-
TOTAL EXPENDITURES	470,000	470,000	392,478	77,522
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	535,000	535,000	798,511	263,511
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(300,000)	(300,000)	(300,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	(300,000)	(300,000)	(300,000)	-
CHANGE IN FUND BALANCE	235,000	235,000	498,511	263,511
Fund balance, beginning of year	3,498,676	3,498,676	3,498,676	-
FUND BALANCE, END OF YEAR	\$ 3,733,676	\$ 3,733,676	\$ 3,997,187	\$ 263,511

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