

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

BALANCE SHEET

December 31, 2014

ASSETS

Cash and equivalents	\$ 10,518,232
Receivables	381,014
Taxes receivable - current	3,256,378
Taxes receivable - delinquent personal	49,271
Due from others	12,632
Due from other funds	-
Other assets	-

TOTAL ASSETS \$ 14,217,527

LIABILITIES

Accounts payable	\$ 428,166
Due to others	-
Due to other funds	-
Accrued payroll and related liabilities	245,576
Accrued sick & vacation leave	41,926

TOTAL LIABILITIES 715,668

DEFERRED INFLOWS OF RESOURCES

Taxes levied for a subsequent period	<u>6,444,068</u>
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TOTAL DEFERRED INFLOWS OF RESOURCES 6,444,068

FUND BALANCE

Non-spendable	-
Assigned:	
Vehicle Replacement	\$ 7,851
Family Counseling	45,637
Risk Control	30,397
Orthophoto Upgrade	7,757
Economic Development/Customs	25,000
Current Year Projects	5,000
Land Acquisition	274,114
Law Library	21,944
Soldier Sailor Relief	22,169
Budget Stabilization	171,110
Insurance	<u>339,004</u>
Unassigned	949,983
	<u>6,107,808</u>

TOTAL FUND BALANCE 7,057,791

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE \$ 14,217,527

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE 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:				
Ad Valorem taxes	\$ 12,530,000	\$ 12,768,109	\$ 13,143,368	\$ 375,259
Commercial forest taxes	160,000	140,000	133,642	(6,358)
Specific taxes	2,938,694	2,988,890	2,988,898	8
Trailer taxes	3,000	3,000	2,690	(310)
Swamp taxes	200,000	195,000	194,849	(151)
Federal lands tax	36,500	39,500	39,572	72
P.I.L.T. for M.S.H.D.A. properties	17,000	20,000	20,713	713
State sold bid interest	50,000	45,000	45,211	211
Total Taxes and Penalties	15,935,194	16,199,499	16,568,943	369,444
Licenses and Permits:				
Marriage licenses	3,000	3,000	2,900	(100)
Pistol permits	21,000	25,000	26,858	1,858
Other licenses and permits	17,000	79,000	77,083	(1,917)
Building permits	546,618	550,972	552,699	1,727
Total Licenses and Permits	587,618	657,972	659,540	1,568
Federal Sources:				
Sobriety Court	73,000	117,000	118,892	1,892
Safe Trails	3,500	3,000	3,778	778
ADC incentive	81,500	81,500	83,714	2,214
Hazard Mitigation Grant	9,600	24,000	24,307	307
FAÇADE Grants	-	101,590	151,415	49,825
Wildfire Protection	-	15,000	14,933	(67)
CERT Grant Revenue	-	6,000	5,971	(29)
Homeland Security Reimbursement	-	2,000	3,000	1,000
Emergency services management (FEMA)	45,000	91,604	91,602	(2)
Total Federal Sources	212,600	441,694	497,612	55,918
State Sources:				
State Court funding	235,000	235,000	236,405	1,405
State Shared Revenue	1,000,000	1,100,000	1,099,459	(541)
Judicial standardization	237,000	237,000	237,598	598
Prison case reimbursement	20,000	27,500	27,816	316
State aid - Caseflow assistance	26,000	23,500	23,445	(55)
Probate Judge salary	94,195	94,695	94,195	(500)
Basic grant	15,000	15,000	15,000	-
County Juvenile officer	27,317	27,317	27,317	-
Juvenile Treatment Court	-	20,150	17,838	(2,312)
Family Dependency Treatment Court	20,000	20,000	20,941	941
Victim's Rights act	25,900	25,900	25,900	-
Jury reimbursement fees	10,000	12,000	15,675	3,675
Prosecuting Attorney (Prison Case)	8,000	5,500	5,548	48
Criminal Justice training	7,000	5,000	4,792	(208)
Township liquor fees	7,000	4,000	4,055	55
Cigarette tax	2,000	2,000	-	(2,000)
Convention & Tourism tax	400,000	536,000	536,030	30
Secondary road patrol - PA 416	80,000	80,000	86,985	6,985
U.P.S.E.T. Grant	40,000	29,300	30,576	1,276
Project HEMP	-	-	947	947
Homeland Security	-	2,000	-	(2,000)
L.E.P.C. Grant	1,000	1,000	1,616	616
Blight Elimination	-	-	30,113	30,113
RDSS contract	34,000	34,000	19,044	(14,956)
Drug Enforcement/Probation Grant	15,308	17,694	18,166	472
Total State Sources	2,304,720	2,554,556	2,579,461	24,905

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE 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		
Charges for Services:				
Circuit Court costs	\$ 40,000	\$ 82,000	\$ 52,497	\$ (29,503)
Circuit Court services	30,000	24,000	24,452	452
Transcript revenue	4,000	-	-	-
District Court costs	738,000	696,000	697,800	1,800
District Court supervision fees	280,000	271,000	271,936	936
Probation officer assessment fees	9,000	9,000	8,509	(491)
District Court civil fees	80,000	93,000	93,422	422
District Court assaultive counsel/alcohol awareness	-	-	129	129
District Court - Drug Court	12,000	10,000	10,015	15
District Court Attorney fees	50,000	44,500	39,747	(4,753)
Pathways - Drug Court	25,000	25,000	25,000	-
Probate Court services	17,000	17,000	16,872	(128)
Probate legal fee reimbursement	3,000	-	-	-
Juvenile Division services	3,050	3,050	5,933	2,883
Information Technology services	100,000	90,000	88,214	(1,786)
Clerk services	175,000	169,000	167,645	(1,355)
Equalization Contract Services	104,000	104,000	104,000	-
Tax administration services	85,000	85,000	82,860	(2,140)
Register of Deeds services	260,000	200,000	200,132	132
Remonumentation fees	-	-	574	574
Register of Deeds user fees	30,000	30,000	29,293	(707)
OnLine User Reimbursement	5,000	5,000	6,896	1,896
Real estate transfer tax	180,000	180,000	172,529	(7,471)
Treasurer services	9,000	9,000	10,289	1,289
Pros. Attorney - license reinstatements/drunken driving	1,500	1,500	1,700	200
Sheriff services	115,000	90,000	93,032	3,032
Contracted Sheriff services	423,350	280,975	239,990	(40,985)
Contract Airport security	96,350	96,350	84,850	(11,500)
Work Pass Fees	45,000	22,000	22,090	90
Prisoners board	400,000	390,000	432,756	42,756
Prisoner reimbursement	100,000	72,000	72,030	30
PBT fees	-	-	30	30
Commissary services	2,000	2,000	-	(2,000)
Drain Commissioner services	5,000	2,500	2,604	104
Contracted services - Planning	11,350	4,500	4,423	(77)
Zoning fees	1,000	-	10	10
Building Code services	3,060	3,060	2,436	(624)
Penal fines	6,500	6,500	6,500	-
Total Charges for Services	3,449,160	3,117,935	3,071,195	(46,740)
Interest	263,500	303,500	666,582	363,082

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

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

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Revenues:				
Vending/Pay phone commissions	\$ 25,100	\$ 14,100	\$ 14,053	\$ (47)
Hospital /Insurance/Drug reimb/subsidy	4,000	4,000	4,310	310
Asset Distribution - MMRMA	-	108,000	107,927	(73)
Ordinance fines and costs	35,000	42,000	42,656	656
Circuit Court family counseling	7,000	7,000	6,885	(115)
Bond costs/forfeitures	42,500	46,000	45,954	(46)
Food stamp fraud	2,500	2,500	2,531	31
Rental income	213,254	213,254	213,162	(92)
Election reimbursements	25,000	17,000	16,837	(163)
General reimbursements/refunds	10,000	20,000	22,103	2,103
Sale of supplies	3,460	3,460	3,453	(7)
GIS sales	300	300	390	90
Atlas sales	400	1,500	1,560	60
Orthophoto sales	-	-	50	50
Victim's Rights act	2,000	2,000	2,136	136
ATM commissions	450	450	422	(28)
Indirect cost charges	545,000	600,000	601,000	1,000
CDBG Façade Local Share	-	121,523	121,523	-
Blight Elimination Grant	-	20,750	20,750	-
Automation fees	-	-	(200)	(200)
Other revenues	26,150	26,150	23,480	(2,670)
Cash over/(short)	-	-	126	126
Substance abuse grant	-	-	40	40
Use of Risk Control Reserve	-	38,100	-	(38,100)
2 % - Indian Gaming revenue	6,000	25,000	25,000	-
Total Other Revenues	<u>948,114</u>	<u>1,313,087</u>	<u>1,276,148</u>	<u>(36,939)</u>
TOTAL REVENUES	<u>23,700,906</u>	<u>24,588,243</u>	<u>25,319,481</u>	<u>731,238</u>
EXPENDITURES				
LEGISLATIVE				
Board of Commissioners:				
Personnel services	238,355	229,355	226,867	2,488
Supplies	1,550	3,300	3,106	194
Other services and charges	68,333	42,333	37,435	4,898
Total Legislative	<u>308,238</u>	<u>274,988</u>	<u>267,408</u>	<u>7,580</u>
JUDICIAL				
Circuit Court:				
Personnel services	383,950	393,950	391,356	2,594
Supplies	10,400	10,400	9,417	983
Other services and charges	344,885	332,430	325,844	6,586
Capital outlay	-	-	-	-
Total Circuit Court	<u>739,235</u>	<u>736,780</u>	<u>726,617</u>	<u>10,163</u>
District Court:				
Personnel services	1,237,950	1,210,450	1,188,726	21,724
Supplies	53,500	54,500	45,018	9,482
Other services and charges	204,789	192,789	181,394	11,395
Capital outlay	-	-	-	-
Total District Court	<u>1,496,239</u>	<u>1,457,739</u>	<u>1,415,138</u>	<u>42,601</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sobriety Court:				
Personnel services	\$ -	\$ 10,616	\$ 9,980	\$ 636
Supplies	2,000	11,844	11,810	34
Other services and charges	71,000	94,540	93,985	555
Total Sobriety Court	73,000	117,000	115,775	1,225
Jury Commission:				
Personnel services	1,950	1,950	1,424	526
Supplies	11,000	10,900	9,779	1,121
Other services and charges	557	657	587	70
Total Jury Commission	13,507	13,507	11,790	1,717
Probate Court:				
Personnel services	452,019	399,519	391,314	8,205
Supplies	12,200	12,200	11,568	632
Other services and charges	259,532	268,532	260,155	8,377
Total Probate Court	723,751	680,251	663,037	17,214
Juvenile Division:				
Personnel services	351,225	277,725	273,472	4,253
Supplies	5,000	5,000	2,748	2,252
Other services and charges	46,193	46,193	41,068	5,125
Total Juvenile Division	402,418	328,918	317,288	11,630
Juvenile Treatment Court:				
Personnel services	-	9,908	9,764	144
Supplies	-	2,250	2,201	49
Other services and charges	-	7,992	7,894	98
Total Juvenile Treatment Court	-	20,150	19,859	291
Family Dependence Treatment Court:				
Personnel services	5,000	5,000	3,811	1,189
Supplies	4,500	5,500	5,368	132
Other services and charges	10,500	9,500	7,513	1,987
Total Family Dependence Treatment Court	20,000	20,000	16,692	3,308
RDSS Contract:				
Personnel services	21,424	21,424	7,665	13,759
Supplies	-	-	-	-
Other services and charges	12,576	12,576	10,360	2,216
Total RDSS Contract	34,000	34,000	18,025	15,975
Drug Enforcement/Probation Grant:				
Personnel services	8,240	11,912	11,822	90
Supplies	4,500	1,390	1,168	222
Other services and charges	2,568	4,392	4,302	90
Total Drug Enforcement/Probation Grant	15,308	17,694	17,292	402
Law Library:				
Personnel services	-	-	-	-
Supplies	40,000	40,000	39,744	256
Other services and charges	700	700	570	130
Total Law Library	40,700	40,700	40,314	386
TOTAL JUDICIAL	3,558,158	3,466,739	3,361,827	104,912
ELECTIONS				
Personnel services	4,053	4,053	3,320	733
Supplies	67,000	46,800	42,654	4,146
Other services and charges	7,865	8,065	7,968	97
TOTAL ELECTIONS	78,918	58,918	53,942	4,976

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

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

For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
GENERAL SERVICES AND ADMINISTRATION				
MANAGEMENT				
County Administrator:				
Personnel services	\$ 224,500	\$ 225,500	\$ 223,415	\$ 2,085
Supplies	2,800	3,200	2,788	412
Other services and charges	13,778	15,778	14,551	1,227
Total County Administrator	241,078	244,478	240,754	3,724
Civil Counsel:				
Personnel services	-	-	-	-
Supplies	400	390	59	331
Other services and charges	115,791	115,801	110,801	5,000
Capital outlay	-	-	-	-
Total Civil Counsel	116,191	116,191	110,860	5,331
Accounting/Finance:				
Personnel services	379,900	389,900	386,611	3,289
Supplies	10,775	10,775	7,931	2,844
Other services and charges	56,007	56,007	54,126	1,881
Total Accounting/Finance	446,682	456,682	448,668	8,014
Human Resources:				
Personnel services	182,525	192,525	188,833	3,692
Supplies	2,650	2,750	2,661	89
Other services and charges	128,496	193,196	180,011	13,185
Total Human Resources	313,671	388,471	371,505	16,966
Information Systems:				
Personnel services	399,550	390,550	388,460	2,090
Supplies	5,000	5,000	3,342	1,658
Other services and charges	31,225	31,225	19,481	11,744
Total Information Systems	435,775	426,775	411,283	15,492
Insurance:				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	3,000	3,000	-	3,000
Total Insurance	3,000	3,000	-	3,000
Budget Stabilization:				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total Budget Stabilization	-	-	-	-
TOTAL MANAGEMENT	1,556,397	1,635,597	1,583,070	52,527
PUBLIC RECORDS				
County Clerk:				
Personnel services	391,650	390,650	385,322	5,328
Supplies	19,200	19,200	17,667	1,533
Other services and charges	37,066	37,066	35,151	1,915
Total County Clerk	447,916	446,916	438,140	8,776
Equalization :				
Personnel services	201,850	213,350	212,931	419
Supplies	7,250	7,550	7,266	284
Other services and charges	23,523	23,223	16,343	6,880
Capital outlay	500	500	424	76
Total Equalization	233,123	244,623	236,964	7,659
Equalization - Contracts:				
Personnel services	90,230	35,530	29,993	5,537
Supplies	4,800	4,800	1,702	3,098
Other services and charges	2,400	2,400	1,128	1,272
Total Equalization - Contracts	97,430	42,730	32,823	9,907
Tax Administration:				
Personnel services	158,675	203,925	202,041	1,884
Supplies	40,900	50,900	49,998	902
Other services and charges	23,945	23,945	20,304	3,641
Total Tax Administration	223,520	278,770	272,343	6,427

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE 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		
Register of Deeds:				
Personnel services	\$ 353,975	\$ 349,975	\$ 348,291	\$ 1,684
Supplies	14,900	15,900	13,321	2,579
Other services and charges	8,183	8,183	7,515	668
Total Register of Deeds	<u>377,058</u>	<u>374,058</u>	<u>369,127</u>	<u>4,931</u>
Treasurer:				
Personnel services	288,100	301,700	299,068	2,632
Supplies	5,000	5,100	5,035	65
Other services and charges	28,192	28,092	26,355	1,737
Total Treasurer	<u>321,292</u>	<u>334,892</u>	<u>330,458</u>	<u>4,434</u>
TOTAL PUBLIC RECORDS	<u>1,700,339</u>	<u>1,721,989</u>	<u>1,679,855</u>	<u>42,134</u>
TOTAL GENERAL SERVICES AND ADMINISTRATION	<u>3,256,736</u>	<u>3,357,586</u>	<u>3,262,925</u>	<u>94,661</u>
PUBLIC SAFETY				
Law Enforcement:				
Prosecuting Attorney:				
Personnel services	927,600	944,750	941,858	2,892
Supplies	11,500	10,350	8,282	2,068
Other services and charges	45,620	48,620	48,221	399
Total Prosecuting Attorney	<u>984,720</u>	<u>1,003,720</u>	<u>998,361</u>	<u>5,359</u>
Sheriff:				
Administration:				
Personnel services	447,625	417,625	412,677	4,948
Supplies	19,800	19,800	13,860	5,940
Other services and charges	79,122	85,122	75,481	9,641
Total Administration	<u>546,547</u>	<u>522,547</u>	<u>502,018</u>	<u>20,529</u>
UPSET:				
Personnel services	117,300	91,900	91,346	554
Supplies	-	-	-	-
Other services and charges	1,200	1,200	643	557
Total UPSET	<u>118,500</u>	<u>93,100</u>	<u>91,989</u>	<u>1,111</u>
Road Patrol:				
Personnel services	1,063,350	1,117,350	1,114,483	2,867
Supplies	55,550	58,550	57,421	1,129
Other services and charges	50,992	47,992	38,950	9,042
Capital outlay	7,000	9,200	9,155	45
Total Road Patrol	<u>1,176,892</u>	<u>1,233,092</u>	<u>1,220,009</u>	<u>13,083</u>
Township Contracts:				
Personnel services	327,145	231,420	225,339	6,081
Supplies	32,180	19,180	13,908	5,272
Other services and charges	10,025	5,375	3,371	2,004
Capital outlay	36,000	-	-	-
Total Township Contracts	<u>405,350</u>	<u>255,975</u>	<u>242,618</u>	<u>13,357</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
P.A. 416:				
Personnel services	\$ 155,925	\$ 150,925	\$ 150,044	\$ 881
Supplies	15,300	15,300	13,131	2,169
Other services and charges	2,080	2,080	1,349	731
Total P.A. 416	<u>173,305</u>	<u>168,305</u>	<u>164,524</u>	<u>3,781</u>
Court Security:				
Personnel services	211,700	213,700	212,649	1,051
Supplies	950	1,450	1,398	52
Other services and charges	1,813	1,313	355	958
Capital outlay	-	2,000	1,620	380
Total Court Security	<u>214,463</u>	<u>218,463</u>	<u>216,022</u>	<u>2,441</u>
Airport Security:				
Personnel services	91,650	65,650	55,362	10,288
Supplies	3,500	3,500	1,513	1,987
Other services and charges	1,200	1,200	32	1,168
Total Airport Security	<u>96,350</u>	<u>70,350</u>	<u>56,907</u>	<u>13,443</u>
Emergency Services:				
Personnel services	250,375	251,875	251,484	391
Supplies	4,650	11,450	10,332	1,118
Other services and charges	8,934	13,134	12,242	892
Total Emergency Services	<u>263,959</u>	<u>276,459</u>	<u>274,058</u>	<u>2,401</u>
Total Sheriff	<u>2,995,366</u>	<u>2,838,291</u>	<u>2,768,145</u>	<u>70,146</u>
Corrections:				
Jail:				
Personnel services	1,931,400	1,919,700	1,917,578	2,122
Supplies	26,200	27,200	22,705	4,495
Other services and charges	465,963	500,963	490,849	10,114
Capital outlay	-	16,200	16,162	38
Total Jail	<u>2,423,563</u>	<u>2,464,063</u>	<u>2,447,294</u>	<u>16,769</u>
Detention Center:				
Personnel services	664,600	573,600	564,997	8,603
Supplies	16,600	17,800	13,779	4,021
Other services and charges	92,781	66,281	62,292	3,989
Capital outlay	-	-	-	-
Total Detention Center	<u>773,981</u>	<u>657,681</u>	<u>641,068</u>	<u>16,613</u>
Total Corrections	<u>3,197,544</u>	<u>3,121,744</u>	<u>3,088,362</u>	<u>33,382</u>
TOTAL PUBLIC SAFETY	<u>7,177,630</u>	<u>6,963,755</u>	<u>6,854,868</u>	<u>108,887</u>
HUMAN SERVICES				
Cooperative Extension Services:				
Personnel services	46,700	50,700	50,676	24
Supplies	-	2	-	2
Other services and charges	77,387	54,510	54,317	193
Total Cooperative Extension Services	<u>124,087</u>	<u>105,212</u>	<u>104,993</u>	<u>219</u>
Soldiers & Sailors Relief:				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	7,500	7,500	400	7,100
Total Soldiers & Sailors Relief	<u>7,500</u>	<u>7,500</u>	<u>400</u>	<u>7,100</u>
TOTAL HUMAN SERVICES	<u>131,587</u>	<u>112,712</u>	<u>105,393</u>	<u>7,319</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
RESOURCE MANAGEMENT AND DEVELOPMENT				
Drain Commissioner:				
Personnel services	\$ 74,070	\$ 74,070	\$ 73,967	\$ 103
Supplies	200	200	-	200
Other services and charges	14,952	14,952	3,255	11,697
Total Drain Commissioner	89,222	89,222	77,222	12,000
Plat Board:				
Personnel services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Total Plat Board	-	-	-	-
Mine Inspector:				
Personnel services	54,900	54,900	54,175	725
Supplies	-	50	30	20
Other services and charges	1,902	1,852	1,312	540
Total Mine Inspector	56,802	56,802	55,517	1,285
Resource Management - Administration:				
Personnel services	326,800	321,800	320,171	1,629
Supplies	2,300	2,300	1,666	634
Other services and charges	30,048	30,048	27,119	2,929
Total Resource Management-Administration	359,148	354,148	348,956	5,192
Planning Commission:				
Personnel services	367,500	272,900	269,247	3,653
Supplies	5,200	5,200	2,562	2,638
Other services and charges	34,200	12,400	9,840	2,560
Capital outlay	-	-	-	-
Total Planning Commission	406,900	290,500	281,649	8,851
Building Code:				
Personnel services	613,725	553,625	549,894	3,731
Supplies	33,500	32,900	28,983	3,917
Other services and charges	18,874	19,474	17,372	2,102
Capital outlay	-	-	-	-
Total Building Code	666,099	605,999	596,249	9,750
Soil Erosion:				
Personnel services	-	55,700	55,532	168
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total Building Code	-	55,700	55,532	168
Courthouse and Grounds:				
Personnel services	455,900	412,500	410,874	1,626
Supplies	37,740	42,140	41,613	527
Other services and charges	362,127	340,427	336,378	4,049
Capital outlay	16,500	24,400	23,608	792
Total Courthouse and Grounds	872,267	819,467	812,473	6,994

COUNTY OF MARQUETTE, MICHIGAN

GENERAL FUND

SCHEDULE 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		
Land Acquisition:				
Personnel services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Other services and charges	8,262	8,262	-	8,262
Capital outlay	-	-	-	-
Total Land Acquisition	<u>8,262</u>	<u>8,262</u>	<u>-</u>	<u>8,262</u>
Hazard Mitigation Plan:				
Personnel services	-	15,750	14,865	885
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total Hazard Mitigation Plan	<u>-</u>	<u>15,750</u>	<u>14,865</u>	<u>885</u>
Ishpeming Façade Project:				
Personnel services	-	25,250	24,945	305
Supplies	-	-	-	-
Other services and charges	-	248,000	247,992	8
Capital outlay	-	-	-	-
Total Ishpeming Façade Project	<u>-</u>	<u>273,250</u>	<u>272,937</u>	<u>313</u>
Wildfire Protection:				
Personnel services	-	12,900	12,650	250
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
Total Wildfire Protection	<u>-</u>	<u>12,900</u>	<u>12,650</u>	<u>250</u>
Blight Elimination:				
Personnel services	-	3,025	2,444	581
Supplies	-	-	-	-
Other services and charges	-	61,600	60,169	1,431
Capital outlay	-	-	-	-
Total Blight Elimination	<u>-</u>	<u>64,625</u>	<u>62,613</u>	<u>2,012</u>
Internal Services Support:				
Personnel services	96,690	176,705	171,424	5,281
Supplies	5,400	13,000	10,234	2,766
Other services and charges	34,150	104,460	101,132	3,328
Capital outlay	1,000	11,600	7,252	4,348
Total Internal Services Support	<u>137,240</u>	<u>305,765</u>	<u>290,042</u>	<u>15,723</u>
TOTAL RESOURCE MANAGEMENT AND DEVELOPMENT	<u>2,595,940</u>	<u>2,952,390</u>	<u>2,880,705</u>	<u>71,685</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, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
OTHER				
Employee Benefits:				
Retiree hospitalization	\$ 1,883,200	\$ 1,862,200	\$ 1,853,367	\$ 8,833
Retiree retirement	101,300	122,300	122,201	99
Unemployment	10,000	6,000	5,279	721
Other services and charges	5,000	19,700	18,202	1,498
Total Employee Benefits	<u>1,999,500</u>	<u>2,010,200</u>	<u>1,999,049</u>	<u>11,151</u>
Special Appropriations:				
MARQ-TRAN	1,280,000	1,291,609	1,291,609	-
Health Department Appropriation	-	10,000	10,000	-
Mental Health Appropriation	267,144	267,144	267,144	-
CUPPAD	9,000	9,000	9,000	-
AMCAB	-	20,000	20,000	-
Soil Conservation District	15,000	15,000	-	15,000
Humane Society - Boarding	20,000	19,500	12,253	7,247
Social Services	235,000	235,000	235,000	-
2% Allocation	-	5,000	5,000	-
Eastern UP Substance	187,500	268,500	268,015	485
Total Special Appropriations	<u>2,013,644</u>	<u>2,140,753</u>	<u>2,118,021</u>	<u>22,732</u>
Statutory Programs:				
Miscellaneous	162,002	225,002	219,334	5,668
Contingency	445,241	560,241	532,357	27,884
	<u>150,000</u>	<u>185,697</u>	<u>-</u>	<u>185,697</u>
TOTAL OTHER	<u>4,770,387</u>	<u>5,121,893</u>	<u>4,868,761</u>	<u>253,132</u>
TOTAL EXPENDITURES	<u>21,877,594</u>	<u>22,308,981</u>	<u>21,655,829</u>	<u>653,152</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,823,312</u>	<u>2,279,262</u>	<u>3,663,652</u>	<u>1,384,390</u>
OTHER FINANCING SOURCES (USES)				
Transfers In:				
Tax Payment Fund	585,000	585,000	200,000	(385,000)
Transfers from Other Funds	35,353	53,103	22,532	(30,571)
Total Transfers In	<u>620,353</u>	<u>638,103</u>	<u>222,532</u>	<u>(415,571)</u>
Transfers (Out):				
Friend of the Court	(375,000)	(375,000)	(375,000)	-
Family Support	(87,500)	(67,500)	(67,500)	-
Health Department	(261,665)	(261,665)	(261,665)	-
Child Care	(1,262,000)	(1,190,200)	(1,190,200)	-
OPEB	(100,000)	(500,000)	(500,000)	-
PIF	(200,000)	(358,000)	(358,000)	-
Airport	(165,000)	(165,000)	(165,000)	-
Total Transfers (Out)	<u>(2,451,165)</u>	<u>(2,917,365)</u>	<u>(2,917,365)</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES(USES)	<u>(1,830,812)</u>	<u>(2,279,262)</u>	<u>(2,694,833)</u>	<u>(415,571)</u>
CHANGE IN FUND BALANCE	<u>(7,500)</u>	<u>-</u>	<u>968,819</u>	<u>968,819</u>
Fund balance, beginning of year	6,088,972	6,088,972	6,088,972	-
FUND BALANCE, END OF YEAR	<u>\$ 6,081,472</u>	<u>\$ 6,088,972</u>	<u>\$ 7,057,791</u>	<u>\$ 968,819</u>