

MACOMB COUNTY, MICHIGAN

December 31, 2006

Other Required Supplementary Information

Budgetary Comparison Schedule – General Fund

Budgetary Comparison Schedule – Revenue Sharing Reserve Fund

Schedule of Funding Progress – Employees' Retirement System

Schedule of Employer Contributions – Employees' Retirement System

Schedule of Funding Progress – Retiree Health Care Plan

Schedule of Employer Contributions – Retiree Health Care Plan

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Revenues
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Taxes				
Current property	\$ 123,975,072	\$ 123,975,072	\$ 126,384,196	\$ 2,409,124
Delinquent personal property	600,000	600,000	586,242	(13,758)
	<u>124,575,072</u>	<u>124,575,072</u>	<u>126,970,438</u>	<u>2,395,366</u>
Licenses and Permits	412,725	529,869	330,966	(198,903)
Federal Grants	-	-	12,839	12,839
State Grants				
Court financing	4,971,874	4,971,874	5,141,915	170,041
Cigarette tax	535,808	535,808	465,481	(70,327)
Liquor tax	1,967,938	1,967,938	2,126,343	158,405
Other	707,500	742,500	878,559	136,059
	<u>8,183,120</u>	<u>8,218,120</u>	<u>8,612,298</u>	<u>394,178</u>
Charges for Services				
Court costs and fees	1,533,600	1,543,600	1,929,970	386,370
Certified copies	761,000	761,000	776,767	15,767
Probation oversight fees	1,535,754	1,556,164	1,657,864	101,700
Land transfer tax	3,500,000	3,500,000	4,062,152	562,152
Recording fees	4,267,000	4,267,000	3,696,043	(570,957)
Rents	-	29,760	42,125	12,365
Sheriff road patrol	7,079,719	7,154,219	7,205,310	51,091
Other sheriff services	660,000	660,000	835,652	175,652
Foster care	845,000	845,000	1,073,324	228,324
Attorney fees	1,165,000	1,225,000	990,183	(234,817)
Public works - pumping station	760,000	807,637	730,295	(77,342)
Personal services	820,000	820,000	2,093,716	1,273,716
Housing inmates	1,968,000	1,968,000	2,205,542	237,542
Soil erosion fees	500,000	500,000	319,225	(180,775)
Commissions	836,650	836,650	927,892	91,242
Miscellaneous	1,199,795	1,333,651	1,783,577	449,926
	<u>27,431,518</u>	<u>27,807,681</u>	<u>30,329,637</u>	<u>2,521,956</u>
Investment income	5,310,750	5,310,750	5,957,464	646,714
Charges to Other Funds for Administrative Services				
Data processing division	6,779,016	6,779,016	6,225,619	(553,397)
Other administrative charges	5,108,022	5,108,022	5,198,888	90,866
	<u>11,887,038</u>	<u>11,887,038</u>	<u>11,424,507</u>	<u>(462,531)</u>
Fines and Forfeitures	992,100	1,002,100	864,669	(137,431)
Other Revenue	20,750	20,750	67,645	46,895
Total Revenues	<u>178,813,073</u>	<u>179,351,380</u>	<u>184,570,463</u>	<u>5,219,083</u>
Other Financing Sources				
Transfers in	23,174,739	23,325,859	23,339,929	14,070
Total Revenues and Other Financing Sources	<u>\$ 201,987,812</u>	<u>\$ 202,677,239</u>	<u>\$ 207,910,392</u>	<u>\$ 5,233,153</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Legislative				
Board of Commissioners				
Salaries and fringe benefits	\$ 2,311,468	\$ 2,311,468	\$ 2,114,603	\$ 196,865
Operating	202,267	183,871	135,676	48,195
Department Total	<u>2,513,735</u>	<u>2,495,339</u>	<u>2,250,279</u>	<u>245,060</u>
Total Legislative	<u>2,513,735</u>	<u>2,495,339</u>	<u>2,250,279</u>	<u>245,060</u>
Judicial				
Circuit court				
Salaries and fringe benefits	4,938,308	4,964,228	4,687,710	276,518
Operating	4,868,396	4,721,892	4,713,265	8,627
Department Total	<u>9,806,704</u>	<u>9,686,120</u>	<u>9,400,975</u>	<u>285,145</u>
District Court - New Baltimore				
Salaries and fringe benefits	1,147,846	1,147,846	1,027,727	120,119
Operating	311,369	294,439	267,946	26,493
Department Total	<u>1,459,215</u>	<u>1,442,285</u>	<u>1,295,673</u>	<u>146,612</u>
District Court - Romeo				
Salaries and fringe benefits	888,382	888,382	820,774	67,608
Operating	257,805	240,423	204,931	35,492
Department Total	<u>1,146,187</u>	<u>1,128,805</u>	<u>1,025,705</u>	<u>103,100</u>
District Court - 3rd Class				
Operating	59,000	59,000	33,495	25,505
Family Counseling				
Salaries and fringe benefits	58,885	58,885	58,519	366
Operating	159,143	159,058	133,895	25,163
Department Total	<u>218,028</u>	<u>217,943</u>	<u>192,414</u>	<u>25,529</u>
Family Court - Juvenile Division				
Salaries and fringe benefits	5,172,461	4,899,523	4,716,483	183,040
Operating	1,701,599	1,652,135	1,589,506	62,629
Department Total	<u>6,874,060</u>	<u>6,551,658</u>	<u>6,305,989</u>	<u>245,669</u>
Jury Commission				
Operating	45,466	75,366	73,792	1,574

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Judicial (concluded)				
Probate Court - Mental Division				
Salaries and fringe benefits	957,078	957,078	923,112	33,966
Operating	347,642	335,750	276,477	59,273
Department Total	<u>1,304,720</u>	<u>1,292,828</u>	<u>1,199,589</u>	<u>93,239</u>
Probate Court - Wills and Estates Division				
Salaries and fringe benefits	2,417,977	2,417,977	2,343,240	74,737
Operating	380,386	308,916	257,696	51,220
Department Total	<u>2,798,363</u>	<u>2,726,893</u>	<u>2,600,936</u>	<u>125,957</u>
Probation - Circuit Court				
Operating	191,368	176,310	160,525	15,785
Department Total	<u>191,368</u>	<u>176,310</u>	<u>160,525</u>	<u>15,785</u>
Probation - District Court				
Salaries and fringe benefits	1,467,264	1,487,444	1,325,799	161,645
Operating	148,411	91,549	91,839	(290)
Department Total	<u>1,615,675</u>	<u>1,578,993</u>	<u>1,417,638</u>	<u>161,355</u>
Total Judicial	<u>25,518,786</u>	<u>24,936,201</u>	<u>23,706,731</u>	<u>1,229,470</u>
General Government				
County Clerk				
Salaries and fringe benefits	4,478,751	4,485,540	3,947,068	538,472
Operating	507,143	450,584	436,555	14,029
Department Total	<u>4,985,894</u>	<u>4,936,124</u>	<u>4,383,623</u>	<u>552,501</u>
Corporation Counsel				
Salaries and fringe benefits	1,000,351	1,000,351	887,062	113,289
Operating	50,542	45,740	43,209	2,531
Department Total	<u>1,050,893</u>	<u>1,046,091</u>	<u>930,271</u>	<u>115,820</u>
Elections				
Operating	58,119	67,418	39,241	28,177

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
General Government (continued)				
Facilities and Operations				
Salaries and fringe benefits	7,862,814	7,967,367	7,959,314	8,053
Operating	<u>9,553,106</u>	<u>9,515,463</u>	<u>8,259,383</u>	<u>1,256,080</u>
Department Total	<u>17,415,920</u>	<u>17,482,830</u>	<u>16,218,697</u>	<u>1,264,133</u>
Finance				
Administration/Accounting				
Salaries and fringe benefits	2,466,266	2,447,566	2,070,123	377,443
Operating	<u>155,539</u>	<u>132,750</u>	<u>125,740</u>	<u>7,010</u>
Department Total	<u>2,621,805</u>	<u>2,580,316</u>	<u>2,195,863</u>	<u>384,453</u>
Equalization				
Salaries and fringe benefits	1,168,854	1,127,768	938,668	189,100
Operating	<u>116,225</u>	<u>76,690</u>	<u>65,321</u>	<u>11,369</u>
Department Total	<u>1,285,079</u>	<u>1,204,458</u>	<u>1,003,989</u>	<u>200,469</u>
Purchasing				
Salaries and fringe benefits	1,479,427	1,434,476	1,365,784	68,692
Operating	<u>265,799</u>	<u>255,973</u>	<u>228,948</u>	<u>27,025</u>
Department Total	<u>1,745,226</u>	<u>1,690,449</u>	<u>1,594,732</u>	<u>95,717</u>
Reimbursement				
Salaries and fringe benefits	956,400	960,900	870,933	89,967
Operating	<u>131,533</u>	<u>116,545</u>	<u>99,460</u>	<u>17,085</u>
Department Total	<u>1,087,933</u>	<u>1,077,445</u>	<u>970,393</u>	<u>107,052</u>
Human Resources				
Salaries and fringe benefits	2,277,029	2,198,987	1,947,277	251,710
Operating	<u>303,800</u>	<u>276,881</u>	<u>231,587</u>	<u>45,294</u>
Department Total	<u>2,580,829</u>	<u>2,475,868</u>	<u>2,178,864</u>	<u>297,004</u>
Information Technology				
Salaries and fringe benefits	4,699,540	4,609,536	4,577,082	32,454
Operating	<u>1,926,254</u>	<u>1,986,559</u>	<u>1,835,376</u>	<u>151,183</u>
Department Total	<u>6,625,794</u>	<u>6,596,095</u>	<u>6,412,458</u>	<u>183,637</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2006

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
General Government (concluded)				
MSU Extension				
Salaries and fringe benefits	920,983	886,033	784,210	101,823
Operating	301,008	267,229	240,669	26,560
Department Total	<u>1,221,991</u>	<u>1,153,262</u>	<u>1,024,879</u>	<u>128,383</u>
Planning and Economic Development				
Salaries and fringe benefits	2,325,581	2,416,581	2,237,727	178,854
Operating	239,007	254,718	174,750	79,968
Capital outlay	-	2,500	-	2,500
Department Total	<u>2,564,588</u>	<u>2,673,799</u>	<u>2,412,477</u>	<u>261,322</u>
Plat Board				
Operating	4,500	4,500	1,120	3,380
Prosecuting Attorney				
Salaries and fringe benefits	9,513,618	9,214,860	9,073,590	141,270
Operating	751,118	696,293	693,058	3,235
Department Total	<u>10,264,736</u>	<u>9,911,153</u>	<u>9,766,648</u>	<u>144,505</u>
Public Works				
Salaries and fringe benefits	4,831,584	4,879,221	4,179,459	699,762
Operating	361,539	315,777	297,564	18,213
Department Total	<u>5,193,123</u>	<u>5,194,998</u>	<u>4,477,023</u>	<u>717,975</u>
Register of Deeds				
Salaries and fringe benefits	1,640,425	1,647,214	1,491,906	155,308
Operating	1,056,183	1,054,913	568,665	486,248
Department Total	<u>2,696,608</u>	<u>2,702,127</u>	<u>2,060,571</u>	<u>641,556</u>
Risk Management and Safety				
Salaries and fringe benefits	354,132	354,132	315,876	38,256
Operating	57,109	43,322	30,997	12,325
Department Total	<u>411,241</u>	<u>397,454</u>	<u>346,873</u>	<u>50,581</u>
Treasurer				
Salaries and fringe benefits	2,204,569	2,204,569	2,127,224	77,345
Operating	258,446	177,905	153,518	24,387
Department Total	<u>2,463,015</u>	<u>2,382,474</u>	<u>2,280,742</u>	<u>101,732</u>
Total General Government	<u>64,277,294</u>	<u>63,576,861</u>	<u>58,298,464</u>	<u>5,278,397</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Public Safety				
Civil Service Commission				
Operating	40,550	40,550	14,450	26,100
Court Building Safety				
Salaries and fringe benefits	1,024,230	1,024,230	1,003,040	21,190
Operating	55,025	55,025	35,962	19,063
Capital outlay	10,000	10,000	-	10,000
Department Total	1,089,255	1,089,255	1,039,002	50,253
Emergency Management				
Salaries and fringe benefits	326,104	326,104	296,230	29,874
Operating	46,445	31,095	27,708	3,387
Department Total	372,549	357,199	323,938	33,261
Security				
Salaries and fringe benefits	703,943	651,340	621,950	29,390
Operating	10,514	10,514	4,619	5,895
Department Total	714,457	661,854	626,569	35,285
Sheriff Department				
Salaries and fringe benefits	51,007,919	51,016,393	50,491,314	525,079
Operating	9,860,218	9,638,866	8,616,145	1,022,721
Capital outlay	202,200	175,473	90,441	85,032
Department Total	61,070,337	60,830,732	59,197,900	1,632,832
Technical Services				
Salaries and fringe benefits	795,880	784,928	776,975	7,953
Operating	57,160	60,459	51,879	8,580
Capital outlay	33,500	15,000	-	15,000
Department Total	886,540	860,387	828,854	31,533
Total Public Safety	64,173,688	63,839,977	62,030,713	1,809,264

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Health and Welfare				
Water Quality Board				
Salaries and fringe benefits	3,780	3,780	210	3,570
Operating	<u>11,220</u>	<u>11,372</u>	<u>5,608</u>	<u>5,764</u>
Department Total	<u>15,000</u>	<u>15,152</u>	<u>5,818</u>	<u>9,334</u>
Senior Citizens Services				
Salaries and fringe benefits	18,453	18,453	7,533	10,920
Operating	<u>265,163</u>	<u>254,620</u>	<u>154,989</u>	<u>99,631</u>
Department Total	<u>283,616</u>	<u>273,073</u>	<u>162,522</u>	<u>110,551</u>
Veteran's Affairs				
Salaries and fringe benefits	395,455	395,455	372,321	23,134
Operating	266,660	250,698	239,338	11,360
Capital outlay	<u>7,200</u>	<u>7,200</u>	<u>7,118</u>	<u>82</u>
Department Total	<u>669,315</u>	<u>653,353</u>	<u>618,777</u>	<u>34,576</u>
Total Health and Welfare	<u>967,931</u>	<u>941,578</u>	<u>787,117</u>	<u>154,461</u>
Other Current Operations				
Non-Departmental Appropriations	<u>6,147,754</u>	<u>6,387,730</u>	<u>5,459,684</u>	<u>928,046</u>
Capital Outlay	<u>1,050,000</u>	<u>950,000</u>	<u>705,595</u>	<u>244,405</u>
Total Expenditures	<u>164,649,188</u>	<u>163,127,686</u>	<u>153,238,583</u>	<u>9,889,103</u>
Other Financing Uses				
Transfers Out	<u>78,263,043</u>	<u>74,027,168</u>	<u>61,961,328</u>	<u>12,065,840</u>
Total Expenditures and Other Financing Uses	<u>\$ 242,912,231</u>	<u>\$ 237,154,854</u>	<u>\$ 215,199,911</u>	<u>\$ 21,954,943</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - Revenue Sharing Reserve Fund
Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Current property taxes	\$ 37,772,742	\$ 37,772,742	\$ 37,772,742	\$ -
Investment income	-	-	1,808,155	1,808,155
	<u>37,772,742</u>	<u>37,772,742</u>	<u>39,580,897</u>	<u>1,808,155</u>
Total Revenues				
Other Financing Uses				
Transfers out	<u>(37,772,742)</u>	<u>(37,772,742)</u>	<u>(14,533,809)</u>	<u>23,238,933</u>
Total Other Financing Uses	<u>(37,772,742)</u>	<u>(37,772,742)</u>	<u>(14,533,809)</u>	<u>23,238,933</u>
Net change in fund balances	-	-	25,047,088	25,047,088
Fund balances, beginning of year	-	-	52,771,616	-
Fund balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,818,704</u>	<u>\$ 25,047,088</u>

**MACOMB COUNTY, MICHIGAN
REQUIRED SUPPLEMENTARY INFORMATION - EMPLOYEES' RETIREMENT SYSTEM**

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date <u>December 31</u>	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
1998	503,458,791	415,475,313	(87,983,478)	121.18	100,795,108	(87.29)
1999	581,170,294	446,999,030	(134,171,264)	130.02	105,581,699	(127.08)
2000	635,685,439	497,584,613	(138,100,826)	127.75	105,284,539	(131.17)
2001	657,800,320	513,299,693	(144,500,627)	128.15	106,979,632	(135.07)
2002	645,539,428	578,104,382	(67,435,046)	111.66	121,299,445	(55.59)
2003	639,624,122	624,212,027	(15,412,095)	102.47	127,235,644	(12.11)
2004	674,857,869	664,487,155	(10,370,714)	101.56	134,258,243	(7.72)
2005	719,336,871	682,144,687	(37,192,184)	105.45	134,886,588	(27.57)

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended <u>December 31</u>	General Employees		Sheriff Employees		Road Employees		Total
	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	Annual Required Contribution	Percentage Contributed	
1999	4,665,757	100	2,889,371	100	1,792,220	100	9,347,348
2000	2,837,566	100	2,170,690	100	1,492,430	100	6,500,686
2001	496,645	100	1,325,647	100	849,866	100	2,672,158
2002	1,707,060	100	1,184,523	100	372,158	100	3,263,741
2003	842,903	100	1,235,022	100	964,174	100	3,042,099
2004	3,741,031	100	3,267,545	100	1,569,268	100	8,577,844
2005	8,282,000	100	4,196,000	100	2,376,000	100	14,854,000
2006	11,807,000	100	5,329,000	100	3,079,000	100	20,215,000

MACOMB COUNTY, MICHIGAN
REQUIRED SUPPLEMENTARY INFORMATION - RETIREE HEALTH CARE TRUST FUND

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payro
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2004	83,794,483	492,905,016	409,110,533	17.00	117,894,514	347.0%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2006	\$ 44,511,025	21.2%