

**MACOMB COUNTY, MICHIGAN**

December 31, 2006

Statistical Section - Unaudited

UNAUDITED

**Macomb County, Michigan**  
**Net Assets by Component**  
**Last Five Years (A)**  
 (accrual basis of accounting, in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>Governmental activities</b>					
Invested in capital assets, net of accumulated debt	\$ 64,025	\$ 84,830	\$ 103,037	\$ 110,592	\$ 99,280
Restricted	37,717	27,338	64,780	97,573	117,133
Unrestricted	<u>111,874</u>	<u>112,919</u>	<u>88,024</u>	<u>61,479</u>	<u>50,704</u>
Total governmental activities net assets	<u>213,616</u>	<u>225,087</u>	<u>255,841</u>	<u>269,644</u>	<u>267,118</u>
<b>Business-type activities</b>					
Invested in capital assets, net of accumulated debt	3,157	2,574	2,556	6,745	24,214
Restricted	6,309	6,236	6,354	6,411	6,724
Unrestricted	<u>90,389</u>	<u>86,844</u>	<u>85,159</u>	<u>83,860</u>	<u>82,539</u>
Total business-type units net assets	<u>99,855</u>	<u>95,654</u>	<u>94,069</u>	<u>97,016</u>	<u>113,477</u>
<b>Primary Government</b>					
Invested in capital assets, net of accumulated debt	67,182	87,404	105,593	117,337	123,494
Restricted	44,026	33,574	71,134	103,984	123,857
Unrestricted	<u>202,263</u>	<u>199,763</u>	<u>173,183</u>	<u>145,339</u>	<u>133,244</u>
Total primary government net assets	<u>\$ 313,471</u>	<u>\$ 320,741</u>	<u>\$ 349,910</u>	<u>\$ 366,660</u>	<u>\$ 380,594</u>

(A) - The County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002. Data prior to that date is not available.

Source: Macomb County Finance Department

UNAUDITED

**Macomb County, Michigan**  
**Changes in Net Assets**  
**Last Five Years (A)**  
(accrual basis of accounting, in thousands)

	2002	2003	2004	2005	2006
<b>Expenses</b>					
<b>Governmental activities</b>					
Legislative	\$ 1,715	\$ 1,833	\$ 1,958	\$ 2,077	\$ 2,250
Judicial	31,820	32,074	32,738	37,466	40,052
General Government	39,247	39,443	47,040	52,597	60,249
Public safety	51,446	53,912	60,513	67,118	73,774
Public works	319	3,657	2,134	953	1,500
Health and welfare	61,742	61,776	71,578	76,036	81,220
Recreation and culture	2,805	3,503	2,983	2,976	3,096
Other activities	2,917	5,389	2,374	-	-
Interest on long-term debt	2,425	2,896	3,423	3,763	3,637
<b>Total governmental activities expenses</b>	<b>194,436</b>	<b>204,483</b>	<b>224,741</b>	<b>242,986</b>	<b>265,779</b>
<b>Business-type activities</b>					
Delinquent tax collections	718	546	866	703	699
Community Mental Health	126,422	135,124	138,755	145,169	171,380
Martha T Berry Medical Care Facility	17,410	18,967	19,026	18,017	19,999
Freedom Hill Park	1,012	1,063	1,130	1,131	1,127
<b>Total business-type activities expenses</b>	<b>145,562</b>	<b>155,700</b>	<b>159,777</b>	<b>165,020</b>	<b>193,204</b>
<b>Total primary government expenses</b>	<b>339,998</b>	<b>360,183</b>	<b>384,518</b>	<b>408,006</b>	<b>458,984</b>
<b>Program revenues</b>					
<b>Governmental activities</b>					
Charges for services					
Judicial	5,593	5,797	6,060	6,666	6,973
General Government	16,658	19,730	18,439	20,085	15,118
Public safety	7,407	8,078	8,812	8,931	12,736
Health and welfare	11,198	12,960	12,821	11,474	11,836
Recreation and culture	-	286	309	310	321
Operating grants and contributions	44,996	43,500	50,190	54,003	56,334
Capital grants and contributions	716	232	3,198	1,538	3,813
<b>Total governmental activities program revenues</b>	<b>86,568</b>	<b>90,583</b>	<b>99,829</b>	<b>103,007</b>	<b>107,130</b>
<b>Business-type activities</b>					
Charges for services					
Delinquent tax collections	6,830	7,401	7,465	6,366	8,211
Community Mental Health	82,650	93,752	97,609	139,403	161,597
Martha T Berry Medical Care Facility	13,723	14,260	13,366	12,340	13,880
Freedom Hill Park	223	259	242	264	254
Operating grants and contributions	38,543	35,907	35,803	288	2,927
<b>Total business-type activities program revenues</b>	<b>141,969</b>	<b>151,579</b>	<b>154,485</b>	<b>158,661</b>	<b>186,869</b>
<b>Total primary government program revenues</b>	<b>228,537</b>	<b>242,162</b>	<b>254,314</b>	<b>261,668</b>	<b>293,999</b>
<b>Net (Expense) Revenue</b>					
Governmental activities	(107,868)	(113,900)	(124,912)	(139,979)	(158,649)
Business-type activities	(3,593)	(4,121)	(5,292)	(6,359)	(6,335)
<b>Total primary government net expenses</b>	<b>\$ (111,461)</b>	<b>\$ (118,021)</b>	<b>\$ (130,204)</b>	<b>\$ (146,338)</b>	<b>\$ (164,984)</b>

(A) - The County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002.  
Data prior to that date is not available.

Source: Macomb County Finance Department

UNAUDITED

**Macomb County, Michigan**  
**Changes in Net Assets (concluded)**  
**Last Five Years (A)**  
 (accrual basis of accounting, in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>General Revenues</b>					
<b>Governmental activities</b>					
Property taxes	\$ 96,531	\$ 104,047	\$ 145,946	\$ 153,326	\$ 164,855
Intergovernmental revenues - restricted	-	-	-	493	-
Intergovernmental revenues - unrestricted	18,454	16,351	8,260	1,943	2,263
Investment earnings	5,711	4,152	3,433	6,456	9,529
Gain (loss) on sale of assets	8	(3)	-	-	-
Transfers	<u>(101,422)</u>	<u>825</u>	<u>(1,974)</u>	<u>(8,435)</u>	<u>(20,525)</u>
Total governmental activities	<u>19,282</u>	<u>125,372</u>	<u>155,665</u>	<u>153,783</u>	<u>156,122</u>
<b>Business-type activities</b>					
Investment earnings	2,059	1,106	1,052	1,856	3,060
Transfers	<u>101,389</u>	<u>(1,184)</u>	<u>2,655</u>	<u>7,449</u>	<u>19,735</u>
Total business-type activities	<u>103,448</u>	<u>(78)</u>	<u>3,707</u>	<u>9,305</u>	<u>22,795</u>
Total primary government	<u>122,730</u>	<u>125,294</u>	<u>159,372</u>	<u>163,088</u>	<u>178,917</u>
<b>Change in Net Assets</b>					
Governmental activities	(88,586)	11,472	30,753	13,804	(2,527)
Business-type activities	<u>99,855</u>	<u>(4,199)</u>	<u>(1,585)</u>	<u>2,946</u>	<u>16,460</u>
Total primary government net revenue	<u>\$ 11,269</u>	<u>\$ 7,273</u>	<u>\$ 29,168</u>	<u>\$ 16,750</u>	<u>\$ 13,933</u>

(A) - The County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002.  
 Data prior to that date is not available.

Source: Macomb County Finance Department

UNAUDITED

**Macomb County, Michigan**  
**Fund Balances - Governmental Funds**  
**Last Five Years (A)**  
(modified accrual basis of accounting, in thousands)

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>General Fund</b>					
Reserved	\$ 1,365	\$ 300	\$ 300	\$ 300	\$ 300
Unreserved	<u>59,056</u>	<u>65,214</u>	<u>62,439</u>	<u>53,302</u>	<u>46,012</u>
Total general fund	<u>\$ 60,421</u>	<u>\$ 65,514</u>	<u>\$ 62,739</u>	<u>\$ 53,602</u>	<u>\$ 46,312</u>
<b>All Other Governmental Funds</b>					
Reserved	\$ 37,748	\$ 27,368	\$ 64,811	\$ 97,604	\$ 117,134
Unreserved, reported in					
Special Revenue Funds	11,054	11,212	9,542	9,528	8,884
Capital Projects Funds	<u>29,002</u>	<u>23,104</u>	<u>18,181</u>	<u>15,727</u>	<u>10,782</u>
Total all other governmental funds	<u>\$ 77,804</u>	<u>\$ 61,684</u>	<u>\$ 92,534</u>	<u>\$ 122,859</u>	<u>\$ 136,800</u>

(A) - The County implemented GASB Statement No. 34 as of and for the year ended December 31, 2002. Data prior to that date is not available.

Source: Macomb County Finance Department

**Macomb County, Michigan**  
**Changes in Fund Balances - Governmental Funds**  
**Last Ten Years**  
(modified accrual basis of accounting, in thousands)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Property taxes	\$ 69,792	\$ 74,132	\$ 79,567	\$ 84,643	\$ 88,610	\$ 96,531	\$ 104,046	\$ 145,946	\$ 153,326	\$ 164,855
Licenses and permits	908	933	965	981	985	1,030	1,054	1,087	1,203	1,166
Federal & State grants	134,919	151,130	142,804	145,840	162,242	63,981	59,856	61,642	57,690	60,758
Other grants	3,052	4,779	3,683	4,984	4,321	185	313	7	287	251
Charges for services	107,919	105,843	132,970	141,133	158,752	37,276	43,659	41,958	45,832	45,019
Investment income	13,305	15,043	15,101	16,242	15,343	5,711	4,152	3,433	6,456	9,529
Special assessments	5,262	3,623	5,772	2,850	3,124	-	-	-	-	-
Charges to other funds for administrative services	6,352	6,610	6,786	7,374	7,503	8,855	9,275	10,517	11,088	11,425
Fines and forfeitures	861	1,154	1,225	1,265	1,040	1,075	1,097	1,981	1,790	1,438
Other revenue	6,093	6,723	4,646	4,663	8,553	1,476	956	1,415	581	1,455
<b>Total Revenues</b>	<b>348,463</b>	<b>369,970</b>	<b>393,519</b>	<b>409,975</b>	<b>450,473</b>	<b>216,120</b>	<b>224,408</b>	<b>267,986</b>	<b>278,253</b>	<b>295,896</b>
<b>Expenditures</b>										
Legislative	1,369	1,497	1,525	1,488	1,731	1,715	1,833	1,958	2,077	2,250
Judicial	22,870	24,310	23,687	27,197	28,852	30,125	30,638	31,391	35,369	37,865
General government	33,017	37,745	38,139	40,028	43,299	44,697	46,351	49,570	55,724	60,273
Public safety	34,967	37,761	40,167	42,570	45,923	48,531	52,211	58,294	64,883	69,919
Public works	49,766	59,024	55,146	51,581	56,802	319	3,657	2,134	954	1,500
Health and welfare	155,132	167,382	182,015	190,882	205,182	60,632	61,370	69,848	73,868	79,290
Recreation and cultural	3,130	3,137	3,319	3,410	3,507	2,763	3,503	2,909	2,904	3,024
Other	2,960	719	2,888	2,694	3,267	2,918	3,793	4,733	5,481	5,460
Capital outlay	25,530	23,116	15,854	20,553	43,945	25,652	26,554	29,930	23,771	17,381
Debt service										
Principal	6,003	6,002	5,099	5,664	5,130	1,620	3,070	2,985	3,560	4,470
Interest and fees	3,264	2,550	2,508	2,593	3,034	1,861	2,504	2,733	3,064	3,622
Bond issuance costs	-	-	-	-	-	87	64	220	288	-
<b>Total Expenditures</b>	<b>338,008</b>	<b>363,243</b>	<b>370,347</b>	<b>388,660</b>	<b>440,672</b>	<b>220,920</b>	<b>235,548</b>	<b>256,705</b>	<b>271,943</b>	<b>285,054</b>
Excess of Revenues over (under) Expenditures	10,455	6,727	23,172	21,315	9,801	(4,800)	(11,140)	11,281	6,310	10,842
<b>Other financing sources (uses)</b>										
Issuance of debt	2,719	-	2,414	13,535	30,872	40,885	-	19,350	22,255	-
Transfers in	56,870	67,507	61,728	58,157	69,117	59,682	67,515	76,791	84,041	90,160
Transfers out	(54,542)	(61,201)	(56,319)	(54,459)	(60,951)	(69,710)	(67,467)	(79,176)	(88,412)	(94,350)
Transfers to component units	(75)	(79)	(79)	(83)	(76)	(765)	-	-	-	-
Operating transfers from primary government	75	79	79	83	76	-	-	-	-	-
Bond discounts	-	-	-	-	-	(237)	-	(172)	(205)	-
Proceeds of refunding debt	-	4,750	990	-	-	-	5,830	-	-	-
Payment to refunding debt escrow agent	-	(6,250)	(990)	-	-	(8,798)	(5,765)	-	(2,802)	-
<b>Total Other financing sources (uses)</b>	<b>5,047</b>	<b>4,806</b>	<b>7,823</b>	<b>17,233</b>	<b>39,038</b>	<b>21,057</b>	<b>113</b>	<b>16,793</b>	<b>14,877</b>	<b>(4,190)</b>
<b>Net change in fund balances</b>	<b>\$ 15,502</b>	<b>\$ 11,533</b>	<b>\$ 30,995</b>	<b>\$ 38,548</b>	<b>\$ 48,839</b>	<b>\$ 16,257</b>	<b>\$ (11,027)</b>	<b>\$ 28,074</b>	<b>\$ 21,187</b>	<b>\$ 6,652</b>
Debt service as % of noncapital expenditures	3.06%	2.58%	2.19%	2.29%	2.10%	1.86%	2.77%	2.69%	2.86%	3.12%

Source: Macomb County Finance Department

**Macomb County, Michigan**  
**Changes in Fund Balances - General Fund**  
**Last Ten Years**  
(modified accrual basis of accounting, in thousands)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Revenues</b>										
Taxes	\$ 69,639	\$ 73,989	\$ 79,413	\$ 84,479	\$ 88,458	\$ 96,389	\$ 103,905	\$ 108,025	\$ 115,340	\$ 126,970
Licenses and permits	355	366	385	353	366	377	392	397	391	331
Federal & State grants	19,881	20,999	21,653	23,431	30,081	24,247	21,875	14,756	8,422	8,625
Charges for services	19,402	20,342	22,559	22,776	23,604	25,759	28,747	26,754	30,297	30,330
Investment income	7,054	6,391	7,487	9,709	8,409	4,462	2,331	2,565	4,704	5,957
Charges to other funds for administrative services	6,352	6,610	6,786	7,374	7,502	8,855	9,275	10,517	11,088	11,425
Fines and forfeitures	711	884	1,007	989	888	856	933	1,059	1,046	865
Other revenue	55	117	228	247	238	227	223	207	167	68
<b>Total Revenues</b>	<b>123,449</b>	<b>129,698</b>	<b>139,518</b>	<b>149,358</b>	<b>159,546</b>	<b>161,172</b>	<b>167,681</b>	<b>164,280</b>	<b>171,455</b>	<b>184,571</b>
<b>Expenditures</b>										
Legislative	1,369	1,497	1,525	1,487	1,731	1,715	1,833	1,958	2,077	2,250
Judicial	14,904	15,936	16,738	17,315	19,134	19,219	19,101	19,452	22,779	23,707
General government	33,017	37,744	38,139	40,028	43,299	43,885	45,924	48,848	54,425	58,298
Public safety	32,092	34,447	36,310	38,682	41,614	44,360	47,976	51,927	56,692	62,031
Health and welfare	643	484	364	674	702	712	678	776	713	787
Other	2,748	470	2,430	2,399	2,943	2,918	3,793	4,733	5,481	5,460
Capital outlay	585	747	609	697	777	769	749	722	802	706
<b>Total Expenditures</b>	<b>85,358</b>	<b>91,325</b>	<b>96,115</b>	<b>101,282</b>	<b>110,200</b>	<b>113,578</b>	<b>120,054</b>	<b>128,416</b>	<b>142,969</b>	<b>153,239</b>
<b>Excess of Revenues over (under) Expenditures</b>	<b>38,091</b>	<b>38,373</b>	<b>43,403</b>	<b>48,076</b>	<b>49,346</b>	<b>47,594</b>	<b>47,627</b>	<b>35,864</b>	<b>28,486</b>	<b>31,332</b>
<b>Other financing sources (uses)</b>										
Transfers in	8,412	8,176	6,475	6,325	7,655	7,805	9,655	19,669	22,724	23,340
Transfers out	(42,610)	(39,836)	(42,896)	(47,044)	(49,186)	(49,195)	(52,189)	(58,308)	(60,347)	(61,961)
<b>Total Other financing sources (uses)</b>	<b>(34,198)</b>	<b>(31,660)</b>	<b>(36,421)</b>	<b>(40,719)</b>	<b>(41,531)</b>	<b>(41,390)</b>	<b>(42,534)</b>	<b>(38,639)</b>	<b>(37,623)</b>	<b>(38,621)</b>
<b>Net change in fund balances</b>	<b>\$ 3,893</b>	<b>\$ 6,713</b>	<b>\$ 6,982</b>	<b>\$ 7,357</b>	<b>\$ 7,815</b>	<b>\$ 6,204</b>	<b>\$ 5,093</b>	<b>\$ (2,775)</b>	<b>\$ (9,137)</b>	<b>\$ (7,289)</b>

Source: Macomb County Finance Department

UNAUDITED

**Macomb County, Michigan**  
**Assessed and Actual Value of Taxable Property**  
**Last Ten Years**  
(in thousands of dollars )

Year	Assessed Values						Total Assessed Value	Total Actual Estimated Value	Total Direct Tax Rate
	Agricultural Property	Commercial Property	Industrial Property	Residential Property	Developmental Property	Personal Property			
1997	\$ 90,349	\$ 2,050,688	\$ 1,336,830	\$ 11,530,755	\$ 16,766	\$ 2,227,538	\$ 17,252,926	\$ 34,505,852	4.2080
1998	89,662	2,152,328	1,451,043	12,392,086	17,146	2,472,272	18,574,537	37,149,074	4.2080
1999	90,265	2,255,426	1,555,927	13,255,400	17,044	2,670,660	19,844,723	39,689,446	4.2080
2000	86,384	2,378,640	1,642,722	14,304,179	18,434	2,668,898	21,099,256	42,198,512	4.2070
2001	88,217	2,578,382	1,739,876	15,585,365	17,012	2,693,477	22,702,329	45,404,658	4.2060
2002	91,710	2,746,541	1,805,521	16,877,117	16,750	2,668,666	24,206,307	48,412,614	4.2058
2003	86,213	2,899,405	1,904,056	17,928,699	24,403	2,730,451	25,573,225	51,146,450	4.2058
2004	88,809	3,070,056	1,993,113	19,159,039	32,411	2,637,103	26,980,530	53,961,060	4.2058
2005	89,477	3,256,304	2,103,638	20,489,780	39,290	2,624,238	28,602,727	57,205,454	4.2058
2006	90,755	3,493,198	2,206,807	21,920,822	49,452	2,612,885	30,373,918	60,747,836	4.2055

Source: Macomb County Equalization Department

**Macomb County, Michigan**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Years**  
(rate per \$1,000 of taxable value)

		<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<b>County direct rate</b>											
Operation		4.2000	4.2000	4.2000	4.2000	4.2000	4.2000	4.2000	4.2000	4.2000	4.2000
County drain debt		0.0080	0.0080	0.0080	0.0070	0.0060	0.0058	0.0058	0.0058	0.0058	0.0055
Total direct rate		<u>4.2080</u>	<u>4.2080</u>	<u>4.2080</u>	<u>4.2070</u>	<u>4.2060</u>	<u>4.2058</u>	<u>4.2058</u>	<u>4.2058</u>	<u>4.2058</u>	<u>4.2055</u>
<b>Overlapping rates</b>											
Cities:											
Center Line		18.0330	17.8870	18.5610	19.2520	19.1830	20.1750	20.6360	21.2997	23.1496	23.2656
Eastpointe		19.9030	20.4403	19.2900	18.2634	18.1834	18.1074	18.4002	17.9541	18.9845	25.8009
Fraser		17.1000	17.1000	17.8600	17.8600	18.1100	18.1100	18.0000	18.0000	18.1382	18.1382
Memphis		16.1216	16.0264	16.0088	15.7862	15.5511	15.4344	15.1195	15.1195	14.8019	14.3889
Mt. Clemens		20.9661	23.6713	22.9017	22.7620	22.6321	22.4989	22.2498	22.0327	21.2434	21.2434
New Baltimore		15.9419	15.3233	15.6371	14.6652	14.3948	14.1189	13.7745	12.6439	14.4123	13.8955
Richmond		24.2009	24.0691	23.0000	21.4500	21.8436	21.4501	20.8232	20.0127	18.7026	18.6526
Roseville		16.3800	16.3800	16.3800	16.3800	16.3800	16.3800	16.3800	16.3800	16.3800	16.3800
St. Clair Shores		12.8527	12.8333	13.2320	14.9975	14.7980	15.0063	15.4504	15.8504	17.9863	18.2755
Sterling Heights		11.4700	11.2200	10.9700	10.7200	10.6500	10.6300	10.6250	10.6250	10.6250	10.7250
Utica		21.8128	22.0310	21.8021	20.4934	21.1986	21.1418	21.2473	21.4636	21.9024	21.9198
Warren		16.5832	16.5832	16.3068	16.3068	16.2600	16.2524	16.1924	16.1924	16.9424	16.9424
Townships ( rates range )	Low	0.8919	0.8919	0.8884	0.8812	0.8052	0.8043	0.7992	0.7713	0.7797	0.7794
	High	10.3405	12.6112	13.0578	13.0115	12.5405	13.7958	13.8955	13.8934	13.7278	15.1516
Villages ( rates range )	Low	12.4890	12.4890	12.4890	13.6312	14.1052	14.5543	14.4987	13.8141	14.7547	14.7438
	High	20.3960	20.5712	16.7114	26.0402	25.5613	25.3993	24.6899	19.4654	19.4508	19.4508
School districts ( rates range )	Low	7.3000	7.3000	7.3000	8.3500	9.1500	9.1500	9.3000	9.3000	9.2000	8.9000
	High	36.6500	36.6500	36.6500	36.5060	36.5060	36.4488	35.2263	35.9310	35.4143	35.4143
Intermediate school district		2.0367	2.0363	2.0210	2.0210	2.0031	2.9865	2.9729	2.9615	2.9430	2.9430
Community college		1.6539	1.6134	1.5840	1.5140	1.6707	1.6925	1.5859	1.5002	1.4212	1.4212
SMART Regional Transportation		0.3300	0.3229	0.3273	0.3273	0.3235	0.6000	0.5973	0.5949	0.5912	0.5900
HCM Park Authority		0.2236	0.2235	0.2218	0.2202	0.2186	0.2170	0.2161	0.2154	0.2146	0.2146

Source: Macomb County Equalization Department

UNAUDITED

**Macomb County, Michigan**  
**Principal Property Tax Payers**  
**Current Year and Nine Years Ago**

Taxpayer	2006			1997		
	Taxable Value	Rank	Percentage of Total County Taxable Value	Taxable Value	Rank	Percentage of Total County Taxable Value
DAIMLER/CHRYSLER	\$ 381,504,081	1	1.26%	\$ 268,870,984	3	1.56%
GENERAL MOTORS	328,517,996	2	1.08%	401,543,887	1	2.33%
DETROIT EDISON	256,794,644	3	0.85%	224,633,403	4	1.30%
FORD	174,985,035	4	0.58%	349,035,658	2	2.02%
VISTEON/AUTO COMP	117,565,450	5	0.39%	-	-	-
CONSUMERS	94,989,749	6	0.31%	106,781,032	5	0.62%
INTERNATIONAL TRANS.	56,961,879	7	0.19%	-	-	-
MEIJERS	41,576,501	8	0.14%	36,687,756	7	0.21%
MICHIGAN CONSOLIDATED	40,643,337	9	0.13%	-	-	-
ART VAN	35,293,997	10	0.12%	-	-	-
E.D.S.	-	-	-	53,317,758	6	0.31%
LAKESIDE ASSOC.	-	-	-	29,640,400	8	0.17%
MT. CLEMENS COATING	-	-	-	22,766,000	9	0.13%
DETROIT NEWSPAPER AGENCY	-	-	-	22,130,000	10	0.13%
	<u>\$ 1,528,832,669</u>		<u>5.03%</u>	<u>\$ 1,515,406,878</u>		<u>8.78%</u>

Source: Macomb County Equalization Department

UNAUDITED

**MACOMB COUNTY**  
**Property Tax Levies and Collections**  
**Last Ten Years**

<b>Year</b>	<b>Taxes Levied for the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Subsequent Years Collections</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>% of Levy</b>		<b>Amount</b>	<b>% of Levy</b>
1997	\$ 70,130,393	\$ 69,279,823	98.79%	\$ 359,522	\$ 69,639,345	99.30%
1998	74,386,358	73,670,498	99.04%	318,679	73,989,177	99.47%
1999	80,048,654	78,920,951	98.59%	491,631	79,412,582	99.21%
2000	85,418,460	83,958,287	98.29%	520,877	84,479,164	98.90%
2001	90,682,439	87,735,241	96.75%	723,239	88,458,480	97.55%
2002	97,887,664	95,833,685	97.90%	555,879	96,389,564	98.47%
2003	104,447,066	103,230,735	98.84%	673,994	103,904,729	99.48%
2004	109,802,442	107,355,031	97.77%	669,651	108,024,682	98.38%
2005	115,602,340	114,604,662	99.14%	735,676	115,340,338	99.77%
2006	129,938,194	126,412,193	97.29%	558,244	126,970,437	97.72%

Source: Macomb County Treasurer Department

UNAUDITED

**MACOMB COUNTY**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Years**

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Less: Amounts Restricted to Repaying Principal</b>	<b>Total</b>	<b>% of Personal Income</b>	<b>% of Total Assessed Value of Property</b>	<b>Net General Obligation Debt Per Capita</b>
1997	\$ 22,760,000	\$ 7,360,513	\$ 15,399,487	0.07%	0.09%	19.66
1998	21,830,000	7,253,064	14,576,936	0.06%	0.08%	18.51
1999	22,060,000	7,124,395	14,935,605	0.06%	0.08%	18.86
2000	24,930,000	6,983,717	17,946,283	0.07%	0.09%	22.77
2001	23,610,000	6,829,444	16,780,556	0.06%	0.07%	20.98
2002	54,655,000	6,663,027	47,991,973	0.18%	0.20%	59.59
2003	52,120,000	6,620,170	45,499,830	0.16%	0.18%	55.44
2004	58,750,000	6,438,925	52,311,075	0.19%	0.19%	63.59
2005	75,250,000	6,290,152	68,959,848	0.24%	0.24%	83.14
2006	71,275,000	6,036,145	65,238,855	N/A	0.21%	78.33

Source: Macomb County Finance Department and Municipal Advisory Council of Michigan

UNAUDITED

**MACOMB COUNTY**  
**Computation of Net Direct and Overlapping Debt**  
**As of December 31, 2006**

	<u>Gross Amount Outstanding</u>	<u>Self-Supporting or Paid by Benefited Entity</u>	<u>Net Amount Outstanding</u>
<b>Direct debt</b>			
Macomb County Building Authority	\$ 65,665,000	\$ -	\$ 65,665,000
Criminal Justice Building Authority	5,610,000	-	5,610,000
Michigan Transportation bonds	13,025,000	-	13,025,000
Public Works - water and sewer debt	<u>78,905,000</u>	<u>78,905,000</u>	<u>-</u>
Net direct debt	<u>\$ 163,205,000</u>	<u>\$ 78,905,000</u>	<u>\$ 84,300,000</u>
<b>Overlapping debt</b>			
School districts			\$ 1,868,525,041
Cities			301,292,216
Township			129,883,466
Villages			9,003,388
Intermediate school district			2,506,935
Library			<u>16,780,000</u>
Net overlapping debt			<u>\$ 2,327,991,046</u>
<b>Net direct and overlapping debt</b>			<u><u>\$ 2,412,291,046</u></u>

Source: Macomb County Finance Department and Municipal Advisory Council of Michigan

UNAUDITED

**MACOMB COUNTY**  
**Legal Debt Margin**  
**Last Ten Years**

**Legal Debt Margin Calculation for 2006**

2006 Assessed Taxable Value		<u>\$ 30,373,918,359</u>
Debt Limit ( 10% of Assessed Taxable Value )		\$ 3,037,391,836
Outstanding Long-term Debt	\$ 163,205,000	
Less: Transportation Fund bonds	(13,025,000)	
Debt Applicable to Limit		<u>150,180,000</u>
<b>LEGAL DEBT MARGIN</b>		<u><b>\$ 2,887,211,836</b></u>

<u>Years</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to Limit as a Percentage of Debt Limit</u>
1997	\$1,812,662,712	\$ 54,121,158	\$ 1,758,541,554	2.99%
1998	1,945,749,055	48,093,865	1,897,655,190	2.47%
1999	2,079,931,784	45,195,000	2,034,736,784	2.17%
2000	2,109,925,642	54,965,000	2,054,960,642	2.61%
2001	2,270,232,886	76,356,546	2,193,876,340	3.36%
2002	2,420,630,650	133,480,598	2,287,150,052	5.51%
2003	2,557,322,540	137,655,000	2,419,667,540	5.38%
2004	2,698,053,037	155,315,604	2,542,737,433	5.76%
2005	2,860,272,652	158,405,000	2,701,867,652	5.54%
2006	3,037,391,836	150,180,000	2,887,211,836	4.94%

Source: Macomb County Finance Department

UNAUDITED

**MACOMB COUNTY**  
**Demographic and Economic Statistics**  
**Last Ten Years**

<b>Years</b>	<b>Population</b>	<b>Personal Income ( thousands of dollars )</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
1997	783,451	\$ 21,474,827	\$ 27,656	3.5%
1998	787,698	22,861,388	29,326	3.2%
1999	792,082	24,302,127	31,004	3.2%
2000	788,149	26,057,293	32,941	3.1%
2001	799,954	26,267,199	32,800	5.1%
2002	805,395	26,724,410	33,054	5.7%
2003	820,739	27,821,090	34,107	6.6%
2004	822,660	27,774,429	33,735	8.2%
2005	829,453	28,814,941	34,761	7.8%
2006	832,861	N/A	N/A	8.0%

Source: Macomb County Finance Department

U.S. Census Bureau, American Community Survey

U.S. Department of Commerce - BEA

UNAUDITED

**MACOMB COUNTY**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2006			1997		
	Employees	Rank	% of Total County Employment	Employees	Rank	% of Total County Employment
General Motors	15,631	1	3.98%	17,300	1	4.20%
Chrysler	13,557	2	3.46%	10,710	3	2.60%
Ford	7,608	3	1.94%	12,145	2	2.95%
U.S. Government	5,115	4	1.30%	6,494	4	1.58%
St. John Health System	3,672	5	0.94%	1,562	14	0.38%
Utica Schools	3,538	6	0.90%	-	-	-
Macomb County	3,066	7	0.78%	2,620	5	0.64%
Warren Con. Schools	2,707	8	0.69%	-	-	-
General Dynamics	2,435	9	0.62%	1,690	10	0.41%
Trinity Health	2,418	10	0.62%	1,456	15	0.35%
Mt. Clemens Hospital	1,892	11	0.48%	1,807	9	0.44%
Chippewa Valley School	1,780	12	0.45%	-	-	-
Auto Components Holdings	1,700	13	0.43%	-	-	-
Henry Ford Health System	1,567	14	0.40%	-	-	-
U.S. Postal Service	1,525	15	0.39%	-	-	-
AZ Automotive Corp.	1,210	16	0.31%	-	-	-
Art Van Furniture	1,206	17	0.31%	-	-	-
State of Michigan	1,201	18	0.31%	1,150	16	0.28%
Campbell-Ewald	920	19	0.23%	-	-	-
Kroger Co.	916	20	0.23%	715	20	0.17%
Kmart Corp.	-	-	-	2,350	6	0.57%
EDS Corp.	-	-	-	2,165	7	0.53%
Mercy Health Services Inc.	-	-	-	2,024	8	0.49%
Becker Group Inc.	-	-	-	1,650	11	0.40%
TRW Inc.	-	-	-	1,644	12	0.40%
Aetna Industries Inc.	-	-	-	1,621	13	0.39%
Macomb Com. College	-	-	-	957	17	0.23%
Ameritech Michigan	-	-	-	834	18	0.20%
DuPont Automotive	-	-	-	750	19	0.18%
	<u>73,664</u>		<u>18.78%</u>	<u>71,644</u>		<u>17.39%</u>

Source: Macomb County Finance Department  
Crain's Detroit Business

## MACOMB COUNTY

### Full-Time Equivalent County Government Employees by Function/Program Last Ten Years

Function/Program	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
<b>Legislative</b>										
Board of Commissioners	25	25	25	25	25	25	26	26	26	26
<b>Judicial</b>										
Circuit Court	53	56	56	57	57	57	62	65	65	65
District Court Div. 1	13	13	13	13	13	13	13	13	13	13
District Court Div. 2	15	16	16	17	18	18	18	18	18	18
Friend of the Court	112	117	117	118	119	121	122	124	125	125
Probate Court - Estates	26	26	26	27	27	27	31	31	31	31
Probate Court - Juvenile	69	69	69	69	72	70	69	68	68	64
Probate Court - Mental Division	9	7	7	7	8	10	10	10	12	12
Probation	11	11	11	13	13	14	16	16	18	19
<b>General Government</b>										
County Administration	6	7	7	7	7	7	7	9	9	9
Corporation Counsel	5	6	6	7	7	7	8	9	9	9
Budget	1	1	1	2	2	2	2	2	2	2
Finance	24	25	25	25	25	25	25	25	25	25
Purchasing	25	25	25	22	22	22	22	24	24	23
Reimbursement	14	14	14	14	14	14	15	15	15	15
Information & Tech Systems	43	42	42	46	46	45	48	48	49	48
Equalization	16	16	16	16	16	16	16	16	15	14
Human Resources	21	21	21	21	22	22	23	29	29	28
Clerk/Register	73	76	81	81	81	86	92	96	98	98
Treasurer	32	33	33	34	34	34	34	34	34	34
Public Works	45	46	46	48	48	51	51	55	57	58
M.S.U. County Extension	56	56	61	65	66	75	76	76	77	76
Planning & Econ Dev	36	36	36	36	36	33	33	35	35	37
Risk Management	2	3	4	4	4	4	4	4	4	4
Facilities & Operations	105	111	111	111	113	113	115	123	124	124
Prosecuting Attorney	97	104	105	109	113	114	117	120	123	140
<b>Public Safety</b>										
Sheriff	390	413	425	429	444	470	478	475	501	503
Technical Services	10	10	10	10	10	10	10	10	10	10
Emergency Services	2	2	2	3	3	3	3	4	4	4
Community Corrections	-	-	-	-	-	-	-	9	10	11
<b>Health</b>										
Environmental Health	39	39	39	45	45	48	48	48	48	50
Public Health	235	247	243	239	235	229	227	226	229	226
Community Mental Health	286	323	324	325	326	326	328	330	330	330
Substance Abuse	10	10	10	10	10	10	10	10	10	10
<b>Social Services</b>										
Child Care - Youth Home	91	92	112	112	112	112	112	122	122	140
Medical Care Facility	234	234	234	232	232	235	237	236	240	244
Veterans Services	7	5	5	5	5	4	7	6	6	6
Senior Citizen Services	30	31	32	35	36	36	37	39	39	38
Community Services Agency	288	294	293	298	299	284	301	308	267	260
Macomb/St. Clair Employment	-	-	40	46	44	44	45	42	42	43
<b>Culture &amp; Recreation</b>										
Parks & recreation	8	8	8	8	8	8	8	8	8	9
Library	56	69	69	69	69	67	67	67	67	65
<b>Total</b>	<u>2,620</u>	<u>2,739</u>	<u>2,820</u>	<u>2,860</u>	<u>2,886</u>	<u>2,911</u>	<u>2,973</u>	<u>3,031</u>	<u>3,038</u>	<u>3,066</u>

Source: Macomb County Budget

**MACOMB COUNTY, MICHIGAN**  
**Miscellaneous Statistics**  
**December 31, 2006**

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Macomb County Facilities and services:										
Public works										
Lane Miles of County and Local Roads	2,007	2,007	2,007	2,942	2,942	2,942	2,942	2,942	2,942	2,942
Bridges and Drainage Structures	752	752	752	756	756	756	756	756	756	756
Miles of Storm Drains	688	688	688	688	688	688	688	700	750	750
Miles of State Trunklines and Freeways	166	166	166	166	166	166	166	166	166	166
Miles of Sanitary Sewers	188	188	188	188	188	188	188	188	188	188
Miles of Water Mains	43	43	43	43	43	43	43	43	43	43
Waste Water Pump Stations	42	42	42	42	42	42	42	42	42	42
Sewage Treatment Plants	9	9	9	9	9	9	9	9	9	9
Education										
Public Elementary Schools	132	132	132	138	138	142	142	148	181	181
Public Senior High Schools	28	28	28	28	28	29	29	29	60	60
Public Middle Schools	40	40	40	43	43	42	42	42	66	66
Public Special Purpose Schools	21	21	21	21	21	43	43	21	21	21
Community College Campus Sites	3	3	3	3	3	3	3	5	5	5
Private/Parochial & Charter Schools	-	-	-	4	4	6	6	65	65	65
Medical Care										
General Acute Care Hospital	8	8	8	8	8	8	8	6	6	6
General Acute Care Patient Beds	1,302	1,302	1,302	1,302	1,302	1,341	1,388	1,388	1,388	1,388
Nursing Care Facilities	23	23	23	23	23	29	29	29	29	29
Nursing Care Patient Beds	3,932	3,932	3,932	3,932	3,932	3,933	3,933	3,933	3,933	3,933
Private Mental Health Facilities	4	4	4	4	4	3	3	3	3	3
Private Mental Health Patient Beds	328	328	328	328	328	177	177	177	177	177
Public Safety										
County Sheriff's Offices	1	1	1	1	1	1	1	1	1	1
Sheriff's Patrol Substations	4	4	4	5	5	5	5	5	6	6
Sheriff's Marine Patrol Substations	2	2	2	2	2	2	2	2	2	2
Fire Stations	47	47	47	47	47	49	49	49	49	49
Community Fire Departments	24	24	24	24	24	26	26	26	26	26
Community Police Departments	19	19	19	19	19	18	18	18	18	18
State Police Departments	1	1	1	1	1	1	1	1	1	1
Culture & Recreation										
County Library	1	1	1	1	1	1	1	1	1	1
Library Books	137,244	137,244	137,244	141,528	141,528	149,806	149,806	149,806	149,806	149,806
Other Library Media	5,030	5,030	5,030	5,971	5,971	17,332	17,332	17,332	17,332	17,332
State Parks	1	1	1	1	1	1	1	1	1	1
Acres	935	935	935	935	935	935	935	935	935	935
Regional Metropolitan Parks	3	3	3	3	3	3	3	3	3	3
Acres	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,856	7,856	7,856
Marinas	91	91	91	91	91	91	91	100	100	100
County Parks	1	1	1	1	1	1	1	1	1	1

Source: Macomb County Finance Department

# MACOMB COUNTY

Schedule of Insurance  
As of December 31, 2006

Type of Coverage / Name of Company	Policy Period	Premium	Description
<b>Public Entity Liability</b> International Insurance Co. of Hannover	7-1-06 to 7-1-07	\$321,336	Includes Auto Liability, General Liability, Law Enforcement Liability, Public Officials Liability including Employment Practices Liability. Limit \$5,000,000 for Personal Injury Liability, Products/Completed Operations Hazard and Public Officials' Errors & Omissions Combined. \$5,000,000 Each Occurrence or Wrongful Act, or Combination of Occurrence And Wrongful Act. - \$500,000 Self-insured Retention
<b>Excess Workers' Compensation Insurance</b> Accident Fund	7-1-06 to 6-30-09	\$102,081	Statutory Liability \$1,000,000. Self-Insured Retention per claim \$350,000.
<b>Property</b> Affiliated FM Insurance Co.	7-1-06 to 7-1-07	\$127,287	Covers buildings & contents. Limit - up to \$228,500 - Deductible \$100,000
<b>Boiler &amp; Machinery</b> Affiliated FM Insurance Co.	7-1-06 to 7-1-07	Included in Property	Repair or replacement of insured property, expediting expenses, liability for injury, damage to property of others, defense costs resulting from an accident to injured object - \$10,000 Deductible - \$250,000 Limit
<b>Electronic Data Processing</b> Affiliated FM Insurance Co.	7-1-06 to 7-1-07	Included in Property	Replacement cost for damaged equipment and media; extra expense to resume operations; all risk less certain excluded perils; included Chapaton Pump Station with separate limits \$1,000,000 Limit' \$5,000 Retention
<b>Public Entity Fiduciary Liability</b> Federal Insurance Co.	7-1-06 to 7-1-07	\$13,775	County Employees Retirement System - \$5,000,000 Aggregate, \$25,000 Deductible
<b>Crime</b> Fidelity & Deposit Company of Maryland	4-1-06 to 7-1-07	\$18,144	Theft - disappearance and destruction in/out premises. LIMITS: \$1,500,000 Crime; \$200,000 Forgery; \$50,000 Counterfeit Currency; \$200,000 Theft & Destruction - \$25,000 Deductible

## MACOMB COUNTY

Schedule of Insurance  
As of December 31, 2006

Type of Coverage / Name of Company	Policy Period	Premium	Description
<b>Life Insurance</b> MetLife	1-1-04 to 12-31-06	\$157,815	Death benefit equals one year salary
<b>Dental Insurance</b> Delta Dental	1-1-04 to 12-31-06	\$187,002	\$1,000 Annual Maximum per Individual/ Calendar Year
<b>Dental Insurance</b> Golden Dental	1/1/04 to 12-31-06	\$132,359	\$1250 Annual Maximum per Individual / Calendar year - 100% Diagnostic & Preventive; 90% Restorative; 75% Prosthetics & Special Care; 30% Orthodontics
<b>Long Term Disability Insurance</b> C.N.A. / The Hartford	1-1-06 to 12-31-06	\$243,060	60% of salary to age 65; up to \$4,500 per month subject to coordination of benefits
<b>Health/Hospital Insurance</b> Blue Care Network	1-1-06 to 12-31-06	\$1,412,947 active \$97,096 retirees	HMO offers primary care physicians, network hospitals, affiliated pharmacies and labs and other providers within the particular HMO network
<b>Health/Hospital Insurance</b> HAP	1-1-06 to 12-31-06	\$4,776,642 active \$1,639,404 retirees	HMO offers primary care physicians, network hospitals, affiliated pharmacies and labs and other providers within the particular HMO network - Includes Vision
<b>Health/Hospital Insurance</b> BCBS of Michigan	1-1-06 to 12-31-06	\$980,710 including retirees	Self insured medical plan - \$1,000,000 Lifetime Maximum Includes Vision
<b>Vision Care</b> SVS Vision	1-1-06 to 12-31-06	\$16,576	Vision care pays for certain tests & supplies when obtained by participating provider

Source: Risk Management & Safety

