

MACOMB COUNTY, MICHIGAN

December 31, 2007

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, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Taxes				
Current property	\$ 135,960,750	\$ 139,117,183	\$ 141,017,423	\$ 1,900,240
Delinquent personal property	600,000	600,000	673,512	73,512
	<u>136,560,750</u>	<u>139,717,183</u>	<u>141,690,935</u>	<u>1,973,752</u>
Licenses and Permits	<u>447,750</u>	<u>447,750</u>	<u>307,729</u>	<u>(140,021)</u>
State Grants				
Court financing	5,010,698	5,010,698	5,346,299	335,601
Cigarette tax	440,233	440,233	380,361	(59,872)
Liquor tax	2,121,698	2,121,698	2,011,246	(110,452)
Other	708,000	708,000	670,085	(37,915)
	<u>8,280,629</u>	<u>8,280,629</u>	<u>8,407,991</u>	<u>127,362</u>
Charges for Services				
Court costs and fees	1,688,600	1,688,600	2,487,050	798,450
Certified copies	810,000	810,000	805,223	(4,777)
Probation oversight fees	1,600,400	1,600,400	1,320,541	(279,859)
Land transfer tax	3,500,000	3,500,000	3,117,230	(382,770)
Recording fees	4,267,000	4,267,000	2,869,736	(1,397,264)
Rents	30,000	30,000	59,952	29,952
Sheriff road patrol	7,470,103	7,550,878	7,597,332	46,454
Other sheriff services	890,000	890,000	1,157,011	267,011
Foster care	845,000	845,000	801,468	(43,532)
Attorney fees	1,150,000	1,150,000	1,025,325	(124,675)
Public works - pumping station	880,000	880,000	903,007	23,007
Personal services	850,000	850,000	423,637	(426,363)
Housing inmates	2,003,000	2,003,000	2,342,651	339,651
Soil erosion fees	500,000	500,000	279,472	(220,528)
Commissions	857,650	857,650	996,430	138,780
Miscellaneous	1,232,145	1,235,445	1,385,313	149,868
	<u>28,573,898</u>	<u>28,657,973</u>	<u>27,571,378</u>	<u>(1,086,595)</u>
Investment income	<u>8,050,750</u>	<u>8,050,750</u>	<u>6,591,146</u>	<u>(1,459,604)</u>
Charges to Other Funds for				
Administrative Services				
Data processing division	6,867,118	6,867,118	5,962,679	(904,439)
Other administrative charges	5,590,192	5,590,192	5,962,591	372,399
	<u>12,457,310</u>	<u>12,457,310</u>	<u>11,925,270</u>	<u>(532,040)</u>
Fines and Forfeitures	<u>1,006,600</u>	<u>1,006,600</u>	<u>698,321</u>	<u>(308,279)</u>
Other Revenue	<u>40,750</u>	<u>40,750</u>	<u>277,181</u>	<u>236,431</u>
Total Revenues	<u>195,418,437</u>	<u>198,658,945</u>	<u>197,469,951</u>	<u>(1,188,994)</u>
Other Financing Sources				
Transfers in	<u>23,818,425</u>	<u>23,876,560</u>	<u>23,876,560</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>\$ 219,236,862</u>	<u>\$ 222,535,505</u>	<u>\$ 221,346,511</u>	<u>\$ (1,188,994)</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures
Year Ended December 31, 2007

	<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	\$ 2,447,483	\$ 2,454,161	\$ 2,166,217	\$ 287,944
Operating	233,523	239,576	178,605	60,971
Department Total	<u>2,681,006</u>	<u>2,693,737</u>	<u>2,344,822</u>	<u>348,915</u>
Total Legislative	<u>2,681,006</u>	<u>2,693,737</u>	<u>2,344,822</u>	<u>348,915</u>
Judicial				
Circuit Court				
Salaries and fringe benefits	5,372,254	5,372,254	4,856,430	515,824
Operating	<u>5,079,625</u>	<u>5,053,625</u>	<u>4,951,516</u>	<u>102,109</u>
Department Total	<u>10,451,879</u>	<u>10,425,879</u>	<u>9,807,946</u>	<u>617,933</u>
District Court - New Baltimore				
Salaries and fringe benefits	1,210,892	1,210,892	1,053,278	157,614
Operating	<u>292,717</u>	<u>292,717</u>	<u>268,574</u>	<u>24,143</u>
Department Total	<u>1,503,609</u>	<u>1,503,609</u>	<u>1,321,852</u>	<u>181,757</u>
District Court - Romeo				
Salaries and fringe benefits	954,999	954,999	887,440	67,559
Operating	<u>247,902</u>	<u>247,902</u>	<u>237,025</u>	<u>10,877</u>
Department Total	<u>1,202,901</u>	<u>1,202,901</u>	<u>1,124,465</u>	<u>78,436</u>
District Court - 3rd Class				
Operating	<u>59,000</u>	<u>59,000</u>	<u>58,610</u>	<u>390</u>
Family Counseling				
Salaries and fringe benefits	62,472	62,472	60,109	2,363
Operating	<u>158,951</u>	<u>158,951</u>	<u>143,340</u>	<u>15,611</u>
Department Total	<u>221,423</u>	<u>221,423</u>	<u>203,449</u>	<u>17,974</u>
Family Court - Juvenile Division				
Salaries and fringe benefits	5,006,806	5,006,806	4,498,972	507,834
Operating	1,742,093	1,741,468	1,683,629	57,839
Capital Outlay	-	625	625	-
Department Total	<u>6,748,899</u>	<u>6,748,899</u>	<u>6,183,226</u>	<u>565,673</u>
Jury Commission				
Operating	<u>44,566</u>	<u>71,346</u>	<u>70,120</u>	<u>1,226</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures (continued)
Year Ended December 31, 2007

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Judicial (concluded)				
Probate Court - Mental Division				
Salaries and fringe benefits	\$ 1,012,222	\$ 956,159	\$ 873,925	\$ 82,234
Operating	336,945	337,476	302,924	34,552
Department Total	<u>1,349,167</u>	<u>1,293,635</u>	<u>1,176,849</u>	<u>116,786</u>
Probate Court - Wills and Estates Division				
Salaries and fringe benefits	2,569,509	2,569,509	2,337,778	231,731
Operating	302,751	302,751	247,636	55,115
Department Total	<u>2,872,260</u>	<u>2,872,260</u>	<u>2,585,414</u>	<u>286,846</u>
Probation - Circuit Court				
Operating	175,465	173,465	163,835	9,630
Capital Outlay	-	2,000	1,498	502
Department Total	<u>175,465</u>	<u>175,465</u>	<u>165,333</u>	<u>10,132</u>
Probation - District Court				
Salaries and fringe benefits	1,589,109	1,589,109	1,418,934	170,175
Operating	85,829	87,829	80,456	7,373
Department Total	<u>1,674,938</u>	<u>1,676,938</u>	<u>1,499,390</u>	<u>177,548</u>
Total Judicial	<u>26,304,107</u>	<u>26,251,355</u>	<u>24,196,654</u>	<u>2,054,701</u>
General Government				
County Clerk				
Salaries and fringe benefits	4,814,844	4,814,844	4,077,242	737,602
Operating	445,716	454,943	381,753	73,190
Capital outlay	-	1,313	1,313	1,313
Department Total	<u>5,260,560</u>	<u>5,271,100</u>	<u>4,460,308</u>	<u>812,105</u>
Corporation Counsel				
Salaries and fringe benefits	1,055,233	1,055,233	959,850	95,383
Operating	45,204	45,204	43,609	1,595
Department Total	<u>1,100,437</u>	<u>1,100,437</u>	<u>1,003,459</u>	<u>96,978</u>
Elections				
Operating	<u>50,969</u>	<u>50,969</u>	<u>14,649</u>	<u>36,320</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures (continued)
Year Ended December 31, 2007

	<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	\$ 8,242,560	\$ 8,242,560	\$ 8,050,454	\$ 192,106
Operating	<u>9,476,497</u>	<u>9,476,545</u>	<u>7,566,058</u>	<u>1,910,487</u>
Department Total	<u>17,719,057</u>	<u>17,719,105</u>	<u>15,616,512</u>	<u>2,102,593</u>
Finance				
Administration/Accounting				
Salaries and fringe benefits	2,585,305	2,585,305	2,059,367	525,938
Operating	<u>126,191</u>	<u>151,191</u>	<u>135,459</u>	<u>15,732</u>
Department Total	<u>2,711,496</u>	<u>2,736,496</u>	<u>2,194,826</u>	<u>541,670</u>
Equalization				
Salaries and fringe benefits	1,190,037	1,190,037	990,331	199,706
Operating	<u>70,144</u>	<u>70,144</u>	<u>66,629</u>	<u>3,515</u>
Department Total	<u>1,260,181</u>	<u>1,260,181</u>	<u>1,056,960</u>	<u>203,221</u>
Purchasing				
Salaries and fringe benefits	1,515,388	1,515,388	1,421,092	94,296
Operating	<u>265,922</u>	<u>265,536</u>	<u>232,853</u>	<u>32,683</u>
Department Total	<u>1,781,310</u>	<u>1,780,924</u>	<u>1,653,945</u>	<u>126,979</u>
Reimbursement				
Salaries and fringe benefits	1,013,383	1,013,383	928,530	84,853
Operating	<u>105,052</u>	<u>105,052</u>	<u>74,054</u>	<u>30,998</u>
Department Total	<u>1,118,435</u>	<u>1,118,435</u>	<u>1,002,584</u>	<u>115,851</u>
Human Resources				
Salaries and fringe benefits	2,322,705	2,322,705	1,804,192	518,513
Operating	<u>258,522</u>	<u>283,522</u>	<u>216,894</u>	<u>66,628</u>
Department Total	<u>2,581,227</u>	<u>2,606,227</u>	<u>2,021,086</u>	<u>585,141</u>
Information Technology				
Salaries and fringe benefits	4,873,962	4,813,580	4,375,074	438,506
Operating	<u>1,964,121</u>	<u>1,964,121</u>	<u>1,587,922</u>	<u>376,199</u>
Department Total	<u>6,838,083</u>	<u>6,777,701</u>	<u>5,962,996</u>	<u>814,705</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures (continued)
Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
General Government (concluded)				
MSU Extension				
Salaries and fringe benefits	\$ 930,430	\$ 930,430	\$ 814,054	\$ 116,376
Operating	261,802	261,802	247,481	14,321
Department Total	<u>1,192,232</u>	<u>1,192,232</u>	<u>1,061,535</u>	<u>130,697</u>
Planning and Economic Development				
Salaries and fringe benefits	2,652,095	2,652,095	2,343,320	308,775
Operating	292,933	281,433	237,385	44,048
Capital outlay	2,500	14,000	3,254	10,746
Department Total	<u>2,947,528</u>	<u>2,947,528</u>	<u>2,583,959</u>	<u>363,569</u>
Plat Board				
Operating	4,500	4,500	981	3,519
Prosecuting Attorney				
Salaries and fringe benefits	10,202,617	10,202,617	9,268,874	933,743
Operating	682,285	707,285	703,988	3,297
Department Total	<u>10,884,902</u>	<u>10,909,902</u>	<u>9,972,862</u>	<u>937,040</u>
Public Works				
Salaries and fringe benefits	5,225,643	5,225,643	4,656,326	569,317
Operating	304,507	303,873	295,223	8,650
Department Total	<u>5,530,150</u>	<u>5,529,516</u>	<u>4,951,549</u>	<u>577,967</u>
Register of Deeds				
Salaries and fringe benefits	1,740,970	1,740,970	1,477,133	263,837
Operating	1,069,024	1,069,024	411,611	657,413
Department Total	<u>2,809,994</u>	<u>2,809,994</u>	<u>1,888,744</u>	<u>921,250</u>
Risk Management and Safety				
Salaries and fringe benefits	373,190	373,190	334,369	38,821
Operating	40,360	40,360	32,475	7,885
Department Total	<u>413,550</u>	<u>413,550</u>	<u>366,844</u>	<u>46,706</u>
Treasurer				
Salaries and fringe benefits	2,335,103	2,335,103	2,035,154	299,949
Operating	166,534	166,156	146,861	19,295
Department Total	<u>2,501,637</u>	<u>2,501,259</u>	<u>2,182,015</u>	<u>319,244</u>
Total General Government	<u>66,706,248</u>	<u>66,730,056</u>	<u>57,995,814</u>	<u>8,735,555</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures (continued)
Year Ended December 31, 2007

	<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	\$ 19,308	\$ 21,242
Court Building Safety				
Salaries and fringe benefits	1,053,979	1,058,979	1,030,630	28,349
Operating	56,612	51,612	39,056	12,556
Capital outlay	5,000	5,000	-	5,000
Department Total	1,115,591	1,115,591	1,069,686	45,905
Emergency Management				
Salaries and fringe benefits	345,315	345,315	251,880	93,435
Operating	29,731	30,583	29,770	813
Department Total	375,046	375,898	281,650	94,248
Security				
Salaries and fringe benefits	690,633	690,633	687,448	3,185
Operating	10,886	10,886	10,530	356
Department Total	701,519	701,519	697,978	3,541
Sheriff Department				
Salaries and fringe benefits	53,270,028	53,445,477	51,185,326	2,260,151
Operating	9,747,373	9,762,193	9,654,595	107,598
Capital outlay	202,200	227,895	136,878	91,017
Department Total	63,219,601	63,435,565	60,976,799	2,458,766
Technical Services				
Salaries and fringe benefits	828,646	828,646	773,924	54,722
Operating	50,147	50,114	39,393	10,721
Capital outlay	20,000	20,000	1,500	18,500
Department Total	898,793	898,760	814,817	83,943
Total Public Safety	66,351,100	66,567,883	63,860,238	2,707,645

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - General Fund Expenditures (concluded)
Year Ended December 31, 2007

	<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	\$ -	\$ 3,780
Operating	10,770	10,770	6,020	4,750
Department Total	<u>14,550</u>	<u>14,550</u>	<u>6,020</u>	<u>8,530</u>
Senior Citizens Services				
Salaries and fringe benefits	23,333	23,333	-	23,333
Operating	254,591	254,591	92,070	162,521
Department Total	<u>277,924</u>	<u>277,924</u>	<u>92,070</u>	<u>185,854</u>
Veteran's Affairs				
Salaries and fringe benefits	416,764	416,764	342,856	73,908
Operating	247,596	266,596	249,193	17,403
Capital outlay	7,200	7,200	7,108	92
Department Total	<u>671,560</u>	<u>690,560</u>	<u>599,157</u>	<u>91,403</u>
Total Health and Welfare	<u>964,034</u>	<u>983,034</u>	<u>697,247</u>	<u>285,787</u>
Other Current Operations				
Non-Departmental Appropriations	<u>7,772,178</u>	<u>7,383,890</u>	<u>5,618,750</u>	<u>1,765,140</u>
Capital Outlay				
	<u>950,000</u>	<u>950,000</u>	<u>617,157</u>	<u>332,843</u>
Total Expenditures	<u>171,728,673</u>	<u>171,559,955</u>	<u>155,330,682</u>	<u>16,230,586</u>
Other Financing Uses				
Transfers Out	<u>79,348,836</u>	<u>86,858,422</u>	<u>72,573,876</u>	<u>14,284,546</u>
Total Expenditures and Other Financing Uses	<u>\$ 251,077,509</u>	<u>\$ 258,418,377</u>	<u>\$ 227,904,558</u>	<u>\$ 30,515,132</u>

MACOMB COUNTY, MICHIGAN
Required Supplementary Information
Budgetary Comparison Schedule (GAAP Basis) - Revenue Sharing Reserve Fund
Year Ended December 31, 2007

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 2,818,921	\$ 2,818,921
Other Financing Uses				
Transfers out	<u>(15,013,425)</u>	<u>(15,071,560)</u>	<u>(15,071,560)</u>	<u>-</u>
Net change in fund balances	(15,013,425)	(15,071,560)	(12,252,639)	2,818,921
Fund balances, beginning of year	<u>77,818,704</u>	<u>77,818,704</u>	<u>77,818,704</u>	<u>-</u>
Fund balances, end of year	<u>\$ 62,805,279</u>	<u>\$ 62,747,144</u>	<u>\$ 65,566,065</u>	<u>\$ 2,818,921</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)
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)
2006	781,450,248	721,657,669	(59,792,579)	108.29	128,820,986	(46.42)

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	
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
2007	11,286,334	100	5,169,283	100	2,665,713	100	19,121,330

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

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	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)
<u>December 31</u>						
2004	\$ 83,794,483	\$ 492,905,016	\$ 409,110,533	17.00	\$ 117,894,514	347.0%
2006	106,476,217	643,208,474	536,732,257	16.55	113,523,878	472.8%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2006	\$ 44,511,025	21.2%
2007	52,841,641	27.5%