

Macomb County, Michigan Setting the Standard for Financial Transparency

Under the new County Charter, and in accordance with the public's right to know, the Macomb County Executive has implemented the highest standards for financial transparency in local government. The key elements of this public transparency plan begin with a link on the home page to the "Financial Transparency" section of the County's web site. Once the user clicks through to that site, the following information is available:

- The complete operating budget for the county with revenues listed by source and expenditures listed by line item within each cost center
- A listing of the salary ranges for all positions in county government broken down by department or operating unit
- The Property Tax Apportionment and Tax Levy Report which presents an in-depth analysis of the millage rates and property taxes levied by the various taxing authorities within the County
- A listing of all checks issued by the County each month as payment for goods and services posted by the end of the following month
- A copy of all audit reports posted once they have been received and approved by the County Commission

Since taking office on January 1, 2011, the County Executive has added three additional online tools to enhance the financial transparency of the County

- Quarterly Revenue and Expenditure Reports comparing budgeted to actual amounts through the end of each calendar quarter and posted within 30 days of the end of the quarter
- A listing of all successful bidders and contracts awarded by the Purchasing Department as the result of sealed bids (\$20,000 or more in value) as soon as they are approved
- Access to the Munetrix system, which is an interactive tool that allows for financial performance comparisons to other governmental units. Macomb was the first county in Michigan to implement this comprehensive dashboard monitoring system

Through this open web-based process the public has continuous access to all financial transactions of the county. Anyone can see the complete County budget, monitor financial performance on a quarterly basis, see contracts as they are awarded, know all salary ranges, see all payments for goods and services as they are made, compare the County's financial performance to other units of government, and view the reports of external auditors. This meets the highest standard of transparency of any governmental unit in the state.