



FINANCE DEPARTMENT

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TO: Mark Deldin, Deputy County Executive

FROM: Peter Provenzano, Finance Director *PMP*

DATE: April 11, 2011

SUBJECT: Quarterly Report for March 31, 2011

Please find attached the Macomb County Revenue and Expenditure reports for the quarter ending March 31, 2011. The attached reports serve as a means to monitor actual revenues and expenditures against the authorized budget. These are not audited statements and may not reflect accounting adjustments used in preparation of the fiscal year end audited financial reports.

The Quarterly Report has financial information broken down into several columns. The first column (Adopted Budget) portrays the amount that was originally budgeted by the Board of Commissioners on December 16, 2010. The second column (Amended Budget) reflects amendments made to the original budgeted amounts. The amendments are a compilation of adjustments approved by the Board of Commissioners as well as adjustments made to the budget by the County Executive in accordance with the provisions set forth in the General Appropriations Ordinance. To date the only budget adjustment made by the Executive was a result of the reallocation of telephone charges by the Internal Service Fund. The net effect of this adjustment on the overall budget was zero.

The third column of the report (YTD Actual) reflects the total year-to-date financial activity for each line item through the quarterly report date which in this case is March 31, 2011. The (Over/Under budget) column, which is the fourth column of the report, depicts the amount that the line item is over/under the amended budgeted amount to date. Lastly, the expenditure report contains a percent utilized column. This column calculates the percentage of the amount spent year to date in relation to the amended budgeted amount.

For example, when reviewing this report, one would expect the amounts in this column to be 25% or less utilized considering the information in this report is for one quarter of the year or 25% of the years expected activity.

As you are aware, the 2011 budget contains an appropriation of prior years fund balance. That amount is depicted by the "Prior Year Fund Balance" line item toward the bottom of the revenue report. As of March 31, 2011 the County anticipates that \$13,538,934 of the prior years fund balance will be used. This amount will change as we update our financial forecast throughout the year and make the necessary budget adjustments.

Since the quarter end, there are a few changes that have occurred to our revenue and expenditure forecasts for the year. In particular we anticipate an increase in property tax collections due to improved taxable values. During the next two weeks my office will submit to you the required budget amendments for approval by the Board of Commissioners.

Should you need further assistance with the attached financial reports do not hesitate to contact me.

Macomb County, Michigan
Quarterly Revenue Report
Quarter Ended March 31, 2011

Fund: 101-General Fund

Description	Adopted Budget	Amended Budget	YTD Actual	Over (Under) Budget
Taxes				
Property taxes	\$ 109,511,964	\$ 109,511,964	\$ 4,061,349	\$ (105,450,615)
Licenses and permits				
Licenses and permits	420,400	420,400	115,719	(304,681)
Federal grants				
Federal grants	73,000	73,000	6,615	(66,385)
State grants				
Court financing	5,274,971	5,274,971	38,749	(5,236,222)
Cigarette tax	27,515	27,515	-	(27,515)
Liquor tax	1,888,081	1,888,081	-	(1,888,081)
Other state grants	602,000	602,000	1,492	(600,508)
Charges for services				
Court costs and fees	2,992,400	2,992,400	621,466	(2,370,934)
Certified copies	823,219	823,219	222,354	(600,865)
Probation oversight fees	815,000	815,000	216,277	(598,723)
Real estate transfer tax	2,500,000	2,500,000	396,227	(2,103,773)
Recording fees	2,185,500	2,185,500	491,294	(1,694,206)
Rents	43,750	43,750	14,872	(28,878)
Road patrol	8,212,921	8,212,921	2,009,146	(6,203,775)
Other Sheriff services	1,490,441	1,490,441	349,619	(1,140,822)
Attorney fees	1,500,000	1,500,000	538,637	(961,363)
Public works-pump station	964,966	964,966	275,403	(689,563)
Personal services	1,025,000	1,025,000	144,764	(880,236)
Inmate housing	1,823,000	1,823,000	(233,908)	(2,056,908)
Soil erosion fees	349,744	349,744	138,726	(211,018)
Commissions	958,000	958,000	85,850	(872,150)
Foster care	800,000	800,000	64,517	(735,483)
Other charges for services	2,425,632	2,425,632	542,203	(1,883,429)
Investment income				
Investment income	2,150,000	2,150,000	29,984	(2,120,016)
Inter departmental charges				
Indirect cost allocation	8,410,734	8,410,734	921,381	(7,489,353)
Fines and forfeitures				
Fines and forfeitures	851,000	851,000	155,754	(695,246)
Other revenue				
Other revenue	92,000	92,000	5,754	(86,246)
Prior Year Fund Bal				
Prior Year Fund Bal	13,538,934	13,538,934	-	(13,538,934)
Operating transfers in				
Contributions From Other Funds	26,308,840	26,308,840	-	(26,308,840)
	<u>\$ 198,059,012</u>	<u>\$ 198,059,012</u>	<u>\$ 11,214,244</u>	<u>\$ (186,844,768)</u>

**Macomb County, Michigan
Quarterly Expenditure Report
Quarter Ended March 31, 2011**

Fund: 101-General Fund

Description	Adopted Budget	Amended Budget	YTD Actual	(Over) Under Budget	% Utilized
Board of Commissioners					
Salaries and fringe benefits	\$ 1,192,568	\$ 1,192,568	\$ 228,258	\$ 964,310	19.14%
Operating expenses	117,790	117,915	24,498	93,417	20.78%
	<u>1,310,358</u>	<u>1,310,483</u>	<u>252,756</u>	<u>1,057,727</u>	<u>19.29%</u>
Public Affairs					
Salaries and fringe benefits	3,142	3,142	-	3,142	0.00%
	<u>3,142</u>	<u>3,142</u>	<u>-</u>	<u>3,142</u>	<u>0.00%</u>
Circuit Court					
Salaries and fringe benefits	4,707,198	4,707,198	910,514	3,796,684	19.34%
Operating expenses	4,809,416	4,809,416	799,480	4,009,936	16.62%
	<u>9,516,614</u>	<u>9,516,614</u>	<u>1,709,994</u>	<u>7,806,620</u>	<u>17.97%</u>
Family Counseling					
Salaries and fringe benefits	58,427	58,427	12,788	45,639	21.89%
Operating expenses	149,921	150,071	17,141	132,930	11.42%
	<u>208,348</u>	<u>208,498</u>	<u>29,929</u>	<u>178,569</u>	<u>14.35%</u>
District Court-Romeo					
Salaries and fringe benefits	876,859	876,859	173,501	703,358	19.79%
Operating expenses	197,850	197,850	29,254	168,596	14.79%
	<u>1,074,709</u>	<u>1,074,709</u>	<u>202,755</u>	<u>871,954</u>	<u>18.87%</u>
District Court-3rd Class					
Operating expenses	50,000	50,000	4,314	45,686	8.63%
	<u>50,000</u>	<u>50,000</u>	<u>4,314</u>	<u>45,686</u>	<u>8.63%</u>
District Court New Baltimore					
Salaries and fringe benefits	1,123,061	1,123,061	236,116	886,945	21.02%
Operating expenses	216,327	216,327	36,914	179,413	17.06%
	<u>1,339,388</u>	<u>1,339,388</u>	<u>273,030</u>	<u>1,066,358</u>	<u>20.38%</u>
Probate Court - Mental					
Salaries and fringe benefits	710,614	710,614	135,229	575,385	19.03%
Operating expenses	267,353	268,978	55,650	213,328	20.69%
	<u>977,967</u>	<u>979,592</u>	<u>190,879</u>	<u>788,713</u>	<u>19.49%</u>
Probate Court - Wills & Estate					
Salaries and fringe benefits	2,224,186	2,224,186	493,070	1,731,116	22.17%
Operating expenses	206,035	206,035	35,082	170,953	17.03%
	<u>2,430,221</u>	<u>2,430,221</u>	<u>528,152</u>	<u>1,902,069</u>	<u>21.73%</u>
Family Court - Juvenile					
Salaries and fringe benefits	3,996,473	3,996,473	849,261	3,147,212	21.25%
Operating expenses	1,569,742	1,573,542	242,771	1,330,771	15.43%
	<u>5,566,215</u>	<u>5,570,015</u>	<u>1,092,032</u>	<u>4,477,983</u>	<u>19.61%</u>
Probation - Circuit Court					
Operating expenses	124,999	128,024	27,776	100,248	21.70%
	<u>124,999</u>	<u>128,024</u>	<u>27,776</u>	<u>100,248</u>	<u>21.70%</u>
Probation - District Court					
Salaries and fringe benefits	979,002	979,002	193,015	785,987	19.72%
Operating expenses	70,942	70,992	8,049	62,943	11.34%
	<u>1,049,944</u>	<u>1,049,994</u>	<u>201,064</u>	<u>848,930</u>	<u>19.15%</u>

**Macomb County, Michigan
Quarterly Expenditure Report
Quarter Ended March 31, 2011**

Fund: 101-General Fund

Description	Adopted Budget	Amended Budget	YTD Actual	(Over) Under Budget	% Utilized
Jury Commission					
Operating expenses	72,156	72,156	7,508	64,648	10.41%
	<u>72,156</u>	<u>72,156</u>	<u>7,508</u>	<u>64,648</u>	<u>10.41%</u>
County Executive					
Salaries and fringe benefits	645,865	645,865	121,902	523,963	18.87%
Operating expenses	36,442	36,442	4,589	31,853	12.59%
	<u>682,307</u>	<u>682,307</u>	<u>126,491</u>	<u>555,816</u>	<u>18.54%</u>
Elections					
Operating expenses	36,584	36,584	1,977	34,607	5.40%
Operating transfers out	337,950	337,950	-	337,950	0.00%
	<u>374,534</u>	<u>374,534</u>	<u>1,977</u>	<u>372,557</u>	<u>0.53%</u>
Information Technology					
Salaries and fringe benefits	3,402,021	3,402,021	686,551	2,715,470	20.18%
Operating expenses	2,102,773	2,102,773	1,111,969	990,804	52.88%
	<u>5,504,794</u>	<u>5,504,794</u>	<u>1,798,520</u>	<u>3,706,274</u>	<u>32.67%</u>
Reimbursement					
Salaries and fringe benefits	735,589	735,589	141,946	593,643	19.30%
Operating expenses	53,581	53,581	6,740	46,841	12.58%
	<u>789,170</u>	<u>789,170</u>	<u>148,686</u>	<u>640,484</u>	<u>18.84%</u>
Corporation Counsel					
Salaries and fringe benefits	812,281	812,281	173,537	638,744	21.36%
Operating expenses	39,000	40,425	7,205	33,220	17.82%
	<u>851,281</u>	<u>852,706</u>	<u>180,742</u>	<u>671,964</u>	<u>21.20%</u>
County Clerk					
Salaries and fringe benefits	3,536,917	3,536,917	744,654	2,792,263	21.05%
Operating expenses	396,743	406,893	80,132	326,761	19.69%
	<u>3,933,660</u>	<u>3,943,810</u>	<u>824,786</u>	<u>3,119,024</u>	<u>20.91%</u>
Apportionment Comm					
Operating expenses	38,774	38,774	-	38,774	0.00%
	<u>38,774</u>	<u>38,774</u>	<u>-</u>	<u>38,774</u>	<u>0.00%</u>
Finance Department					
Salaries and fringe benefits	1,757,580	1,757,580	332,385	1,425,195	18.91%
Operating expenses	94,382	94,957	19,831	75,126	20.88%
	<u>1,851,962</u>	<u>1,852,537</u>	<u>352,216</u>	<u>1,500,321</u>	<u>19.01%</u>
Risk Management & Safety					
Salaries and fringe benefits	341,036	341,036	70,706	270,330	20.73%
Operating expenses	17,868	18,093	4,116	13,977	22.75%
	<u>358,904</u>	<u>359,129</u>	<u>74,822</u>	<u>284,307</u>	<u>20.83%</u>

**Macomb County, Michigan
Quarterly Expenditure Report
Quarter Ended March 31, 2011**

Fund: 101-General Fund

Description	Adopted Budget	Amended Budget	YTD Actual	(Over) Under Budget	% Utilized
Equalization					
Salaries and fringe benefits	901,950	901,950	161,671	740,279	17.92%
Operating expenses	46,134	46,284	8,377	37,907	18.10%
	<u>948,084</u>	<u>948,234</u>	<u>170,048</u>	<u>778,186</u>	<u>17.93%</u>
Human Resources					
Salaries and fringe benefits	1,584,680	1,584,680	314,315	1,270,365	19.83%
Operating expenses	161,616	161,616	24,303	137,313	15.04%
	<u>1,746,296</u>	<u>1,746,296</u>	<u>338,618</u>	<u>1,407,678</u>	<u>19.39%</u>
Prosecuting Attorney					
Salaries and fringe benefits	8,148,958	8,148,958	1,762,541	6,386,417	21.63%
Operating expenses	460,169	460,619	81,771	378,848	17.75%
Operating transfers out	25,000	25,000	8,015	16,985	32.06%
	<u>8,634,127</u>	<u>8,634,577</u>	<u>1,852,327</u>	<u>6,782,250</u>	<u>21.45%</u>
Purchasing					
Salaries and fringe benefits	1,176,846	1,176,846	211,163	965,683	17.94%
Operating expenses	222,897	224,247	46,879	177,368	20.91%
	<u>1,399,743</u>	<u>1,401,093</u>	<u>258,042</u>	<u>1,143,051</u>	<u>18.42%</u>
Register of Deeds					
Salaries and fringe benefits	1,426,865	1,426,865	293,375	1,133,490	20.56%
Operating expenses	219,259	222,209	20,074	202,135	9.03%
	<u>1,646,124</u>	<u>1,649,074</u>	<u>313,449</u>	<u>1,335,625</u>	<u>19.01%</u>
Treasurer					
Salaries and fringe benefits	1,956,127	1,956,127	396,805	1,559,322	20.29%
Operating expenses	133,430	133,430	22,396	111,034	16.78%
	<u>2,089,557</u>	<u>2,089,557</u>	<u>419,201</u>	<u>1,670,356</u>	<u>20.06%</u>
Facilities and Operations					
Salaries and fringe benefits	6,836,294	6,836,294	1,421,972	5,414,322	20.80%
Operating expenses	8,007,915	7,985,160	1,440,191	6,544,969	18.04%
Capital outlay	-	26,305	-	26,305	0.00%
	<u>14,844,209</u>	<u>14,847,759</u>	<u>2,862,163</u>	<u>11,985,596</u>	<u>19.28%</u>
Public Works					
Salaries and fringe benefits	4,292,533	4,292,533	1,000,984	3,291,549	23.32%
Operating expenses	258,780	259,980	43,631	216,349	16.78%
	<u>4,551,313</u>	<u>4,552,513</u>	<u>1,044,615</u>	<u>3,507,898</u>	<u>22.95%</u>
MSU Extension					
Salaries and fringe benefits	756,969	756,969	140,572	616,397	18.57%
Operating expenses	170,479	170,479	16,940	153,539	9.94%
	<u>927,448</u>	<u>927,448</u>	<u>157,512</u>	<u>769,936</u>	<u>16.98%</u>
Planning & Econ Develop					
Salaries and fringe benefits	2,190,490	2,190,490	458,927	1,731,563	20.95%
Operating expenses	221,273	221,273	56,703	164,570	25.63%
	<u>2,411,763</u>	<u>2,411,763</u>	<u>515,630</u>	<u>1,896,133</u>	<u>21.38%</u>
Plat Board					
Operating expenses	1,000	1,000	-	1,000	0.00%
	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>0.00%</u>

**Macomb County, Michigan
Quarterly Expenditure Report
Quarter Ended March 31, 2011**

Fund: 101-General Fund

Description	Adopted Budget	Amended Budget	YTD Actual	(Over) Under Budget	% Utilized
Civil Service Comm					
Operating expenses	17,250	17,250	1,221	16,029	7.08%
	<u>17,250</u>	<u>17,250</u>	<u>1,221</u>	<u>16,029</u>	<u>7.08%</u>
Sheriff					
Salaries and fringe benefits	47,938,072	47,938,072	9,285,238	38,652,834	19.37%
Operating expenses	10,834,238	10,795,038	1,817,660	8,977,378	16.84%
Capital outlay	74,832	74,832	-	74,832	0.00%
	<u>58,847,142</u>	<u>58,807,942</u>	<u>11,102,898</u>	<u>47,705,044</u>	<u>18.88%</u>
Court Building Safety					
Salaries and fringe benefits	800,926	800,926	178,297	622,629	22.26%
Operating expenses	18,570	18,570	5,563	13,007	29.96%
Capital outlay	1,300	1,300	-	1,300	0.00%
	<u>820,796</u>	<u>820,796</u>	<u>183,860</u>	<u>636,936</u>	<u>22.40%</u>
Marine Law					
Salaries and fringe benefits	509,221	509,221	91,606	417,615	17.99%
Operating expenses	93,504	93,804	5,140	88,664	5.48%
Capital outlay	10,000	10,000	-	10,000	0.00%
	<u>612,725</u>	<u>613,025</u>	<u>96,746</u>	<u>516,279</u>	<u>15.78%</u>
Emergency Management					
Salaries and fringe benefits	227,070	227,070	49,085	177,985	21.62%
Operating expenses	22,323	30,273	6,417	23,856	21.20%
	<u>249,393</u>	<u>257,343</u>	<u>55,502</u>	<u>201,841</u>	<u>21.57%</u>
Technical Services					
Salaries and fringe benefits	638,249	638,249	140,216	498,033	21.97%
Operating expenses	40,642	40,792	7,478	33,314	18.33%
	<u>678,891</u>	<u>679,041</u>	<u>147,694</u>	<u>531,347</u>	<u>21.75%</u>
F&O Security					
Salaries and fringe benefits	448,123	448,123	88,516	359,607	19.75%
Operating expenses	9,066	9,066	1,396	7,670	15.40%
	<u>457,189</u>	<u>457,189</u>	<u>89,912</u>	<u>367,277</u>	<u>19.67%</u>
Water Quality Board					
Operating expenses	4,481	4,481	46	4,435	1.03%
	<u>4,481</u>	<u>4,481</u>	<u>46</u>	<u>4,435</u>	<u>1.03%</u>
Appropriations					
Unemployment/pension assumption	641,858	641,858	11,585	630,273	1.80%
Contingency	500,000	500,000	-	500,000	0.00%
Memberships	446,730	446,730	141,939	304,791	31.77%
Outside agencies	285,382	285,382	117,983	167,399	41.34%
CMH forensic evaluations	225,000	225,000	(133,072)	358,072	-59.14%
Annual audit	106,288	106,288	-	106,288	0.00%
Capital outlay	375,000	375,000	-	375,000	0.00%
	<u>2,580,258</u>	<u>2,580,258</u>	<u>138,435</u>	<u>2,441,823</u>	<u>5.37%</u>
Contributions					
Operating transfers out	56,481,776	56,481,776	59,349	56,422,427	0.11%
	<u>56,481,776</u>	<u>56,481,776</u>	<u>59,349</u>	<u>56,422,427</u>	<u>0.11%</u>
	<u>\$ 198,059,012</u>	<u>\$ 198,059,012</u>	<u>\$ 27,835,697</u>	<u>\$ 170,223,315</u>	<u>14.05%</u>