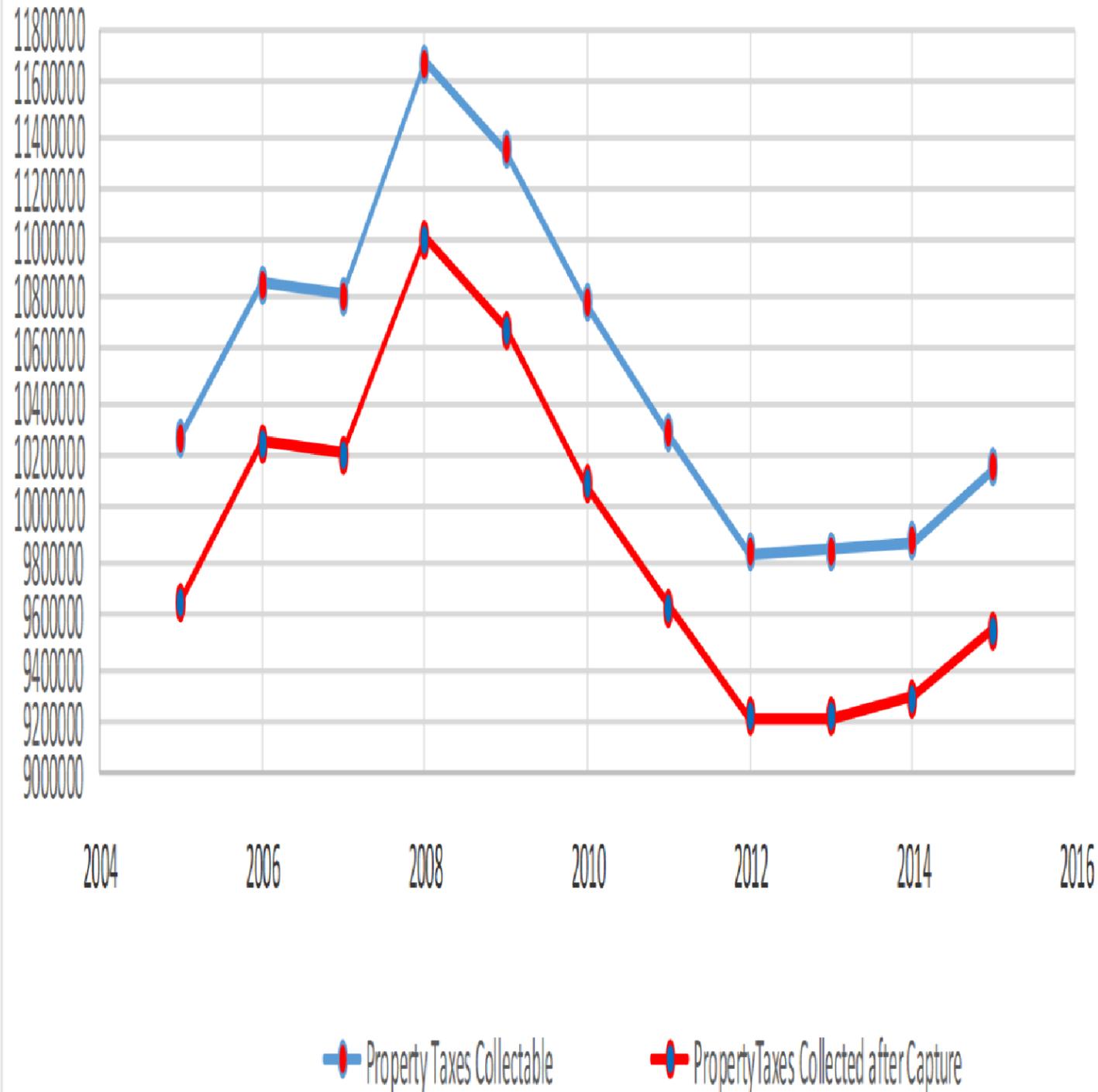


Property Taxes Collectable vs. Collected



LAPEER COUNTY MICHIGAN
 255 CLAY STREET
 LAPEER, MI 48446
 Phone (810) 667-0366
 Fax (810) 667-0369

2017 CITIZENS GUIDE

Board of Commissioners

Gary Roy-Chairperson
 Cheryl Clark-Vice Chair
 Ian Kempf
 Dyle Henning
 Lenny Schneider
 Linda Jarvis
 Dave Eady

Controller/Administrator

John Biscoe

Chief Financial Officer

Craig D. Horton

Finance Department

Jackie Arnold
 Michelle Bonesteel
 Sheryl Sims
 Evelyn Schroeder

This budget is the financial plan for the provision of services by Lapeer County Government to its estimated 88,319 citizens, and the full budget document meets the requirements of Public Act 621 of 1978.

Certain required or mandated services are provided for in addition to discretionary services as determined by the Board of Commissioners. This summary document presents the fiscal year spending plan for services provided by Lapeer County Government where the Board of Commissioners has some budgetary or tax levy authority.

Audited financial information on County operations and the budget can be found in the Lapeer County Financial Statements, which are prepared by an independent auditing firm. This annual financial report provides a comprehensive review of the financial condition of the County and each of the funds at the end of each calendar (fiscal) year. This annual audit is conducted in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Can be view on Web Page.

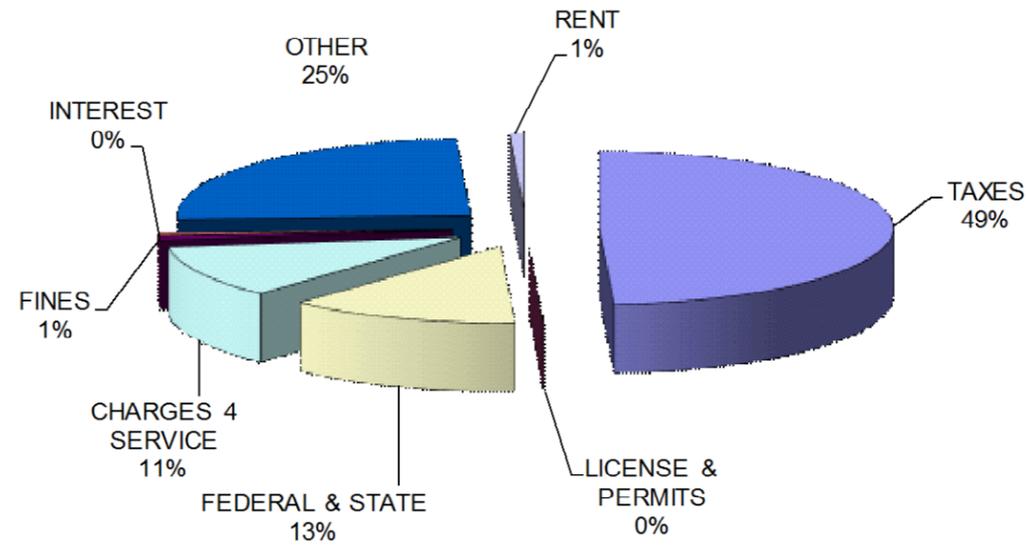
Expenditures in accordance with this budget are authorized by the Lapeer County Board of Commissioners by adoption of the 2017 General Appropriations Resolution and are the results of deliberation process on the types and levels of County Governmental services to be provided.

The General Fund is the primary operational fund of the County. Special Revenue funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes. Debt Service Funds are used to account for the accumulation of revenue for, and the payment of principle interest, and related cost on long term debt.

This report provides a summary overview of the 2016 amended budget.

ADOPTED October 29, 2016 General Fund Budget: \$19,679,897.09
 All "Other" Funds: \$49,410,470.64
 Total All Funds: \$69,090,367.73

2017 Lapeer County General Fund Revenues by Source



TAXES

In 1932 the voters of the State of Michigan approved a 15-mill tax limit that was to be divided and shared by counties, school districts, and townships. Any of the units can levy additional taxes with approval of the voters. This tax limit remains an important ingredient in the financial picture of each Michigan county.

LICENSE & PERMITS

Counties collect various revenues through the application for License and Permits allowed by state statute. (Examples of which can range from Marriage License to Septic Permits)

STATE

County governments receive a substantial amount of funds from the state. State financial assistance programs fall into several categories-unrestricted funds, restricted programs, program grants, and reimbursement grants.

CHARGES FOR SERVICE

Lapeer County receives a substantial portion of their total revenues from charges for service to users of various county programs. For the most part these revenues come from a diverse lot of revenue sources, many of which are not very large on an individual basis.

FINES & FORFEITURES

Fines and Forfeitures are revenues generated through the courts. Fines are fees imposed as penalties or cost restitution and forfeitures are the relinquishing of posted bonds or other personal assets to cover imposed penalties.

INTEREST

The County Treasurer invests the assets of the county to maximize interest income while still balancing cash flow requirements. County Treasurers are restricted in what types of investment instruments they can place public funds into.

OTHER

The "Other" category consists of funds that come from within county government. These amounts are primarily comprised of Cost Allocations and Fund Balances.

RENT

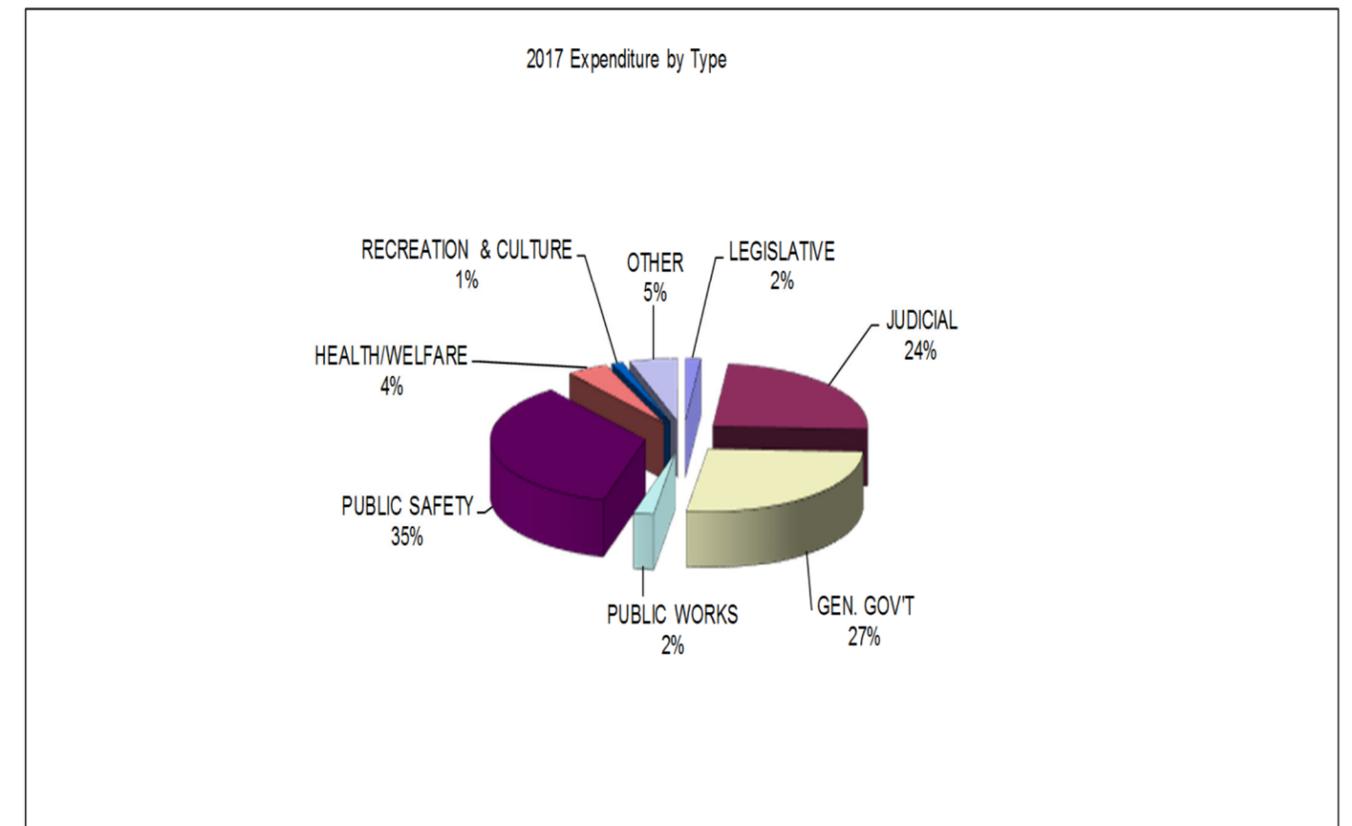
The County of Lapeer rents space to both state agencies and not-for-profit organizations that operate in and provide assistance to Lapeer County residents.

2017 Lapeer County General Fund Expenditure by Type

	DEPT. #	PERSONNEL SERVICES	SUPPLIES	OTHER SERVICES & CHARGES	CAPITAL OUTLAY	OTHER	2017 EXPENSE ADOPTED	% OF TOTAL
PUBLIC SAFETY								
-COUNTY SHERIFF	301	\$ 2,494,342.77	\$ 130,021.00	\$ 400,104.00	\$ 3,050.00		\$ 3,027,517.77	15.38%
-JUSTICE TRAIN	315			\$ 9,500.00			\$ 9,500.00	0.05%
-PRISONERS/JAIL	351	\$ 2,358,049.50	\$ 271,964.94	\$ 695,754.00			\$ 3,325,768.44	16.90%
-LIVESTOCK CLAIM	429			\$ 1,000.00			\$ 1,000.00	0.01%
-COUNTY PLANNING	801			\$ 10,170.00			\$ 10,170.00	0.05%
-PLAT BOARD	802	\$ 597.00					\$ 597.00	0.00%
-EMERGENCY PREP.	A 260					\$ 49,000.00	\$ 49,000.00	0.25%
-COMMUNITY CORRECTIONS	A 261					\$ 29,276.68	\$ 29,276.68	0.15%
-TWS. POLICE CONT.	A 263					\$ 388,856.87	\$ 388,856.87	1.98%
-MARINE SAFETY GRANTS	A 264					\$ 3,496.00	\$ 3,496.00	0.02%
-LAW ENFORCE 416	A 266					\$ 83,836.04	\$ 83,836.04	0.43%
TOTAL		\$4,852,989.27	\$401,985.94	\$1,116,635.00	\$3,050.00	\$554,465.59	\$6,929,125.80	35.21%
HEALTH & WELFARE								
-MEDICAL EXAMINER	648	\$ 16,772.00	\$ 350.00	\$ 69,362.00			\$ 86,484.00	0.44%
-L.C.ECONOMIC DEVELOPMENT	851			\$ 10,000.00			\$ 10,000.00	0.05%
-PUBLIC HEALTH DEPT.	A 221					\$ 409,146.00	\$ 409,146.00	2.08%
-COMMUNITY MENTAL HEALTH	A 222					\$ 202,900.00	\$ 202,900.00	1.03%
-ANIMAL CONTROL	A 224					\$ 70,000.00	\$ 70,000.00	0.36%
-SOIL & SEDIMENTATION.	A 296					\$ 57,214.00	\$ 57,214.00	0.29%
-H.H.H.W.	A227					\$ 10,000.00	\$ 10,000.00	0.05%
-DEPARTMENT OF HUMAN SERV.	A 290							0.00%
TOTAL		\$16,772.00	\$350.00	\$ 79,362.00	\$0.00	\$749,260.00	\$845,744.00	4.30%
RECREATION & CULTURE								
-MSU/ EXTENSION	731	\$ 113,267.48	\$ 3,300.00	\$ 111,454.00			\$ 228,021.48	1.16%
-Conservation	785			\$ 2,500.00			\$ 2,500.00	0.01%
-PARKS DEPARTMENT	A 208							0.00%
TOTAL		\$113,267.48	\$3,300.00	\$113,954.00	\$0.00	\$0.00	\$230,521.48	1.17%
OTHER								
-RISK INSURANCE	954			\$ 464,803.00			\$ 464,803.00	2.36%
-CO. MEMB/DUES	803			\$ 14,800.00			\$ 14,800.00	0.08%
TOTAL		\$ -	\$ -	\$ 479,603.00	\$ -	\$ -	\$ 479,603.00	2.44%
TOTAL GENERAL FUND		\$ 10,791,635.89	\$ 619,656.09	\$ 5,272,481.61	\$ 19,070.00	\$ 2,977,053.50	\$ 19,679,897.09	100%
PERCENTAGE OF TOTAL		55%	3%	27%	0%	15%		100%

2017 Lapeer County General Fund Expenditure by Type

	DEPT. #	PERSONNEL SERVICES	SUPPLIES	OTHER SERVICES & CHARGES	CAPITAL OUTLAY	OTHER	2017 EXPENSE ADOPTED	% OF TOTAL
-CONTINGENCY	010					\$ 500,000.00	\$ 500,000.00	2.54%
LEGISLATIVE								
-BOARD OF COMMISSIONERS	101	\$ 250,664.50		\$ 65,740.00			\$ 316,404.50	1.61%
JUDICIAL								
-CIRCUIT COURT.	131	\$ 1,253,987.16	\$ 20,714.50	\$ 437,260.00	\$ 2,000.00		\$ 1,713,961.16	8.71%
-DISTRICT COURT.	136	\$ 1,281,499.75	\$ 34,000.00	\$ 275,333.00	\$ 500.00		\$ 1,591,432.75	8.09%
-JURY BOARD	145		\$ 4,650.00	\$ 1,300.00			\$ 5,950.00	0.03%
-INDIGENT COUNSEL	147			\$ 487,339.00			\$ 487,339.00	2.48%
-ADULT PROBATION	151		\$ 3,670.00	\$ 26,119.00			\$ 29,789.00	0.15%
-FRIEND OF COURT G.F. APPROP.	A 215					\$ 413,027.91	\$ 416,027.91	2.10%
-LAW LIBRARY	A 269					\$ 4,500.00	\$ 4,500.00	0.02%
-CHILD CARE PROBATE	A 292					\$ 475,000.00	\$ 475,000.00	2.41%
-CHILD CARE PROGRAMS	A 299					\$ 25,500.00	\$ 25,500.00	0.13%
TOTAL		\$2,535,586.91	\$63,034.00	\$1,227,351.00	\$2,500.00	\$918,027.91	\$4,746,499.82	24.12%
GENERAL GOVERNMENT								
-COUNTY ADMINISTRATIVE	102	\$ 253,537.77	\$ 4,725.00	\$ 30,482.00	\$ 120.00		\$ 288,864.77	1.47%
-ELECTIONS	191	\$ 430.00	\$ 28,300.00	\$ 7,218.00	\$ 500.00		\$ 36,448.00	0.19%
-PROF. SERVICES (Legal/Finacial)	210	\$ 2,000.00		\$ 238,552.00			\$ 240,552.00	1.20%
-COUNTY CLERK	215	\$ 480,719.04	\$ 16,227.00	\$ 143,670.00			\$ 640,616.04	3.26%
-EQUALIZATION	225	\$ 63,496.00		\$ 189,741.96			\$ 253,237.96	1.29%
-COUNTY PROSECUTOR	229	\$ 801,052.75	\$ 15,540.90	\$ 148,090.65	\$ 6,650.00		\$ 971,334.30	4.94%
-REGISTER OF DEEDS	236	\$ 232,497.17	\$ 6,000.00	\$ 61,335.00			\$ 309,832.17	1.57%
-COUNTY TREASURER	253	\$ 326,368.10	\$ 8,000.00	\$ 65,104.00	\$ 500.00	\$ 1,800.00	\$ 401,772.10	2.04%
-COMPUTER/INFORMATION SYS.	258			\$ 230,630.00			\$ 230,630.00	1.17%
-ACCOUNTING/FINANCE	259	\$ 366,196.44	\$ 17,700.00	\$ 86,528.00	\$ 5,250.00		\$ 475,674.44	2.42%
-BUILDING OPERATIONS (Utilities)	264			\$ 416,828.00			\$ 416,828.00	2.12%
-GENERAL SERVICE (Maint)	265	\$ 303,762.41	\$ 52,993.25	\$ 367,149.00	\$ 1,000.00		\$ 724,904.66	3.68%
-DRAIN COMMISSIONER	275	\$ 192,296.05	\$ 1,500.00	\$ 34,229.00			\$ 228,025.05	1.16%
-BOUNTY COMMISSION	284			\$ 400.00			\$ 400.00	0.00%
-PROS. ATTY. FUND	A 213						\$ -	0.00%
-BUDGET STABILIZATION	A 240						\$ -	0.00%
-HISTORICAL CT. HOUSE	A 470						\$ -	0.00%
-MUNICIPAL BLDG.	A 469						\$ -	0.00%
-CAPITAL ACQUISITION	A 675						\$ -	0.00%
TOTAL		\$3,022,355.73	\$150,986.15	\$2,029,836.61	\$13,520.00	\$ 2,000.00	\$5,218,998.49	26.52%
PUBLIC WORKS								
-DRAINS/LARGE	445			\$ 160,000.00			\$ 160,000.00	0.81%
-COUNTY BLDG. FUNDS	010					\$ 20,000.00	\$ 20,000.00	0.10%
-BRIDGES FUNDS	A 201					\$ 233,000.00	\$ 233,000.00	1.18%
TOTAL		\$0.00	\$0.00	160,000.00	\$0.00	\$253,000.00	\$413,000.00	2.10%



LEGISLATIVE

Lapeer County has a seven member Board of Commissioners, each elected on a partisan basis for two-year terms from districts that are generally equal in population. The Board annually elects a member to serve as Chairperson, and a member to serve a Vice-chairperson. Primary functions of the Board include determination of the type and level of County services, adoption of the County Budgets, equalization of property values, oversight of County services, and the appointment of boards, commissions and County Department Heads. The County Board of Commissioners adopted a Controller form of Government in 1995. The Controllers budget is included in the Legislatives sections under "Administrative". Also included in the Legislative section are Contingency/Fund Balance.

JUDICIAL

The Judicial System within the county, which operates under the administrative direction of the State Supreme Court, is comprised of Family Court (40th) which consists of two Circuit Court Judges and one Probate Court Judge and District Court (71-A) which consists of two District Court Judges.

GENERAL GOVERNMENT

The Michigan Constitution also assigns duties to various County officials. The County Treasurer, County Clerk, Register Deeds, Prosecuting Attorney, Drain Commissioner, are elected at large to four-year terms.

These departments, along with other various administrative and internal service departments comprise general governmental.

PUBLIC SAFETY

The Sheriff's duties consist of the charge and custody of the County Jail, the Serving of Process, and law enforcement in unincorporated areas. In addition to the functions under the direction of the County Sheriff, public safety also includes the Office of Emergency Management and the Planning Department.

HEALTH & WELFARE

Health and Welfare are those departments or functions that effect the public health and welfare of the county at large. These consist of the Public Health Department, Community Mental Health, Animal Control Veterans Affairs and Parks and Recreation just to name a few.

PUBLIC WORKS

The Public Works category is used by the county to budget for the County Drains At Large. While the operation of the Drain Offices is a General Government function, the Drains At Large Amount is tracked here. This amount also includes the 1/10th of a mill captured for use by the Board of Commissioners for County Buildings and Bridges.

2017 Lapeer County General Fund Revenues by Source

2017 Lapeer County General Fund Revenues by Source

	DEPT. #	TAXES	LICENSE & PERMITS	FEDERAL/STATE	CHARGES SERVICE	FINES & FORF.	INTEREST	RENT	OTHER	2017 REVENUE PROJECTED	% OF TOTAL
-FUND BALANCE	010								\$81,872	\$81,872	0.42%
LEGISLATIVE											
-BOARD OF COMMISSIONERS	101									\$0	0.00%
JUDICIAL											
-FAMILY COURT.	131			\$287,790	\$105,840				\$10,000	\$403,630	2.05%
-DISTRICT COURT.	136			\$78,999	\$650,100	\$74,000				\$803,099	4.08%
-JURY BOARD	145									\$0	0.00%
-INDIGENT COUNSEL	147				\$180,000					\$180,000	0.91%
-ADULT PROBATION	151									\$0	0.00%
-FRIEND OF COURT G.F. APPROP.	A 215				\$8,500					\$8,500	0.04%
-LAW LIBRARY	A 269									\$0	0.00%
-CHILD CARE PROBATE	A 292									\$0	0.00%
-CHILD CARE WELFARE	A 293									\$0	0.00%
-LAPEER COUNTY COLABORATIVE	A 299									\$0.00	0.00%
TOTAL		\$0	\$0	\$366,789	\$944,440	\$74,050	\$0	\$0	\$10,000	\$1,395,229	7.09%
GENERAL GOVERNMENT											
-COUNTY ADMINISTRATIVE	102								\$230,000	\$230,000	1.17%
-ELECTIONS	191				15,000					\$15,000	0.08%
-PROF. SERVICES (Legal/Finacial)	210								\$110,000	\$110,000	0.56%
-COUNTY CLERK	215		\$2,000		\$175,450	\$15,000			\$2,000	\$194,450	0.99%
-EQUALIZATION	225									\$0	0.00%
-COUNTY PROSECUTOR	229			\$4,200	\$100	\$54,500			\$45,000	\$103,800	0.53%
-REGISTER OF DEEDS	236				\$729,660					\$729,660	3.71%
-COUNTY TREASURER	253	\$9,684,000		\$2,107,869	\$20,000		\$101,830		\$175,000	\$12,088,699	61.43%
-COMPUTER/INFORMATION SYS.	258								\$280,000	\$280,000	1.42%
-ACCOUNTING/FINANCE	259								\$375,000	\$375,000	1.91%
-BUILDING OPERATIONS (Utilities)	264								\$330,000	\$330,000	1.68%
-GENERAL SERVICE (Maint)	265						\$158,882	\$810,000	\$968,882	\$968,882	4.92%
-DRAIN COMMISSIONER	275									\$0	0.00%
-BOUNTY COMMISSION	284									\$0	0.00%
-R.S.R.F	A 285									\$0	0.00%
-BUDGET STABALIZATION	A 240									\$0	0.00%
-HISTORICAL CT. HOUSE	A 470									\$0	0.00%
-MUNICIPAL BLDG.	A 469									\$0	0.00%
-CAPITAL ACQUISITION	A 675									\$0	0.00%
TOTAL		\$9,684,000	\$2,000	\$2,112,069	\$840,210	\$69,500	\$101,830	\$158,882	\$2,357,000	\$15,425,491	78.38%
PUBLIC WORKS											
-DRAINS/LARGE	445									\$0	0.00%
-COUNTY BLDG. FUNDS	010									\$0	0.00%
-BRIDGES FUNDS	A 201									\$0	0.00%
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

	DEPT. #	TAXES	LICENSE & PERMITS	FEDERAL/STATE	CHARGES SERVICE	FINES & FORF.	INTEREST	RENT	OTHER	2017 REVENUE PROJECTED	% OF TOTAL
PUBLIC SAFETY											
-COUNTY SHERIFF	301				\$27,075	\$15,000			\$1,000	\$43,075	0.22%
-JUSTICE TRAIN	315			\$9,500						\$9,500	0.05%
-PRISONERS/JAIL	351				\$247,500					\$247,500	1.26%
-LIVESTOCK CLAIM	429									\$0	0.00%
-COUNTY PLANNING	801									\$0	0.00%
-PLAT BOARD	802									\$0	0.00%
-EMERGENCY PREP.	A 260									\$0	0.00%
-COMMUNITY CORRECTIONS	A 261									\$0	0.00%
-TWS. POLICE CONT.	A 263									\$0	0.00%
-MARINE SAFETY GRANTS	A 264									\$0	0.00%
-LAW ENFORCE 416	A 266									\$0	0.00%
TOTAL		\$0	\$0	\$9,500	\$274,575	\$15,000	\$0	\$0	\$1,000	\$300,075	1.52%
HEALTH & WELFARE											
-MEDICAL EXAMINER	648		\$30		\$12,200					\$12,130	0.06%
-L.C.ECONOMIC DELEV.	851									\$0	0.00%
-PUBLIC HEALTH DEPT.	A 221									\$0	0.00%
-COM. MENTAL HEALTH	A 222									\$0	0.00%
-ANIMAL CONTROL	A 224									\$0	0.00%
-COMMUNITY DEVEL.	A 274									\$0	0.00%
-DEPT. OF HUMAN SERV.	A 290									\$0	0.00%
TOTAL		\$0	\$30	\$0	\$12,200	\$0	\$0	\$0	\$0	\$12,230	0.06%
RECREATION & CULTURE											
-MSU/ EXTENSION	731								\$0	\$0	0.00%
-PARKS DEPARTMENT	A 208									\$0	0.00%
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
OTHER											
-RISK INSURANCE	954								\$165,000	\$165,000	0.84%
-CO. MEMBERSHIPS	803									\$0	0.00%
-TRANSFER IN'S	990								\$2,300,000	\$2,300,000	11.69%
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,465,000	\$2,465,000	12.53%
TOTAL GENERAL FUND		\$9,684,000	\$2,030	\$2,488,358	\$2,171,425	\$158,500	\$101,830	\$158,882	\$4,914,872	\$19,679,897	100%
PERCENTAGE OF TOTAL		49.2%	0.0%	12.6%	11.0%	0.8%	0.5%	0.8%	25.0%	100%	