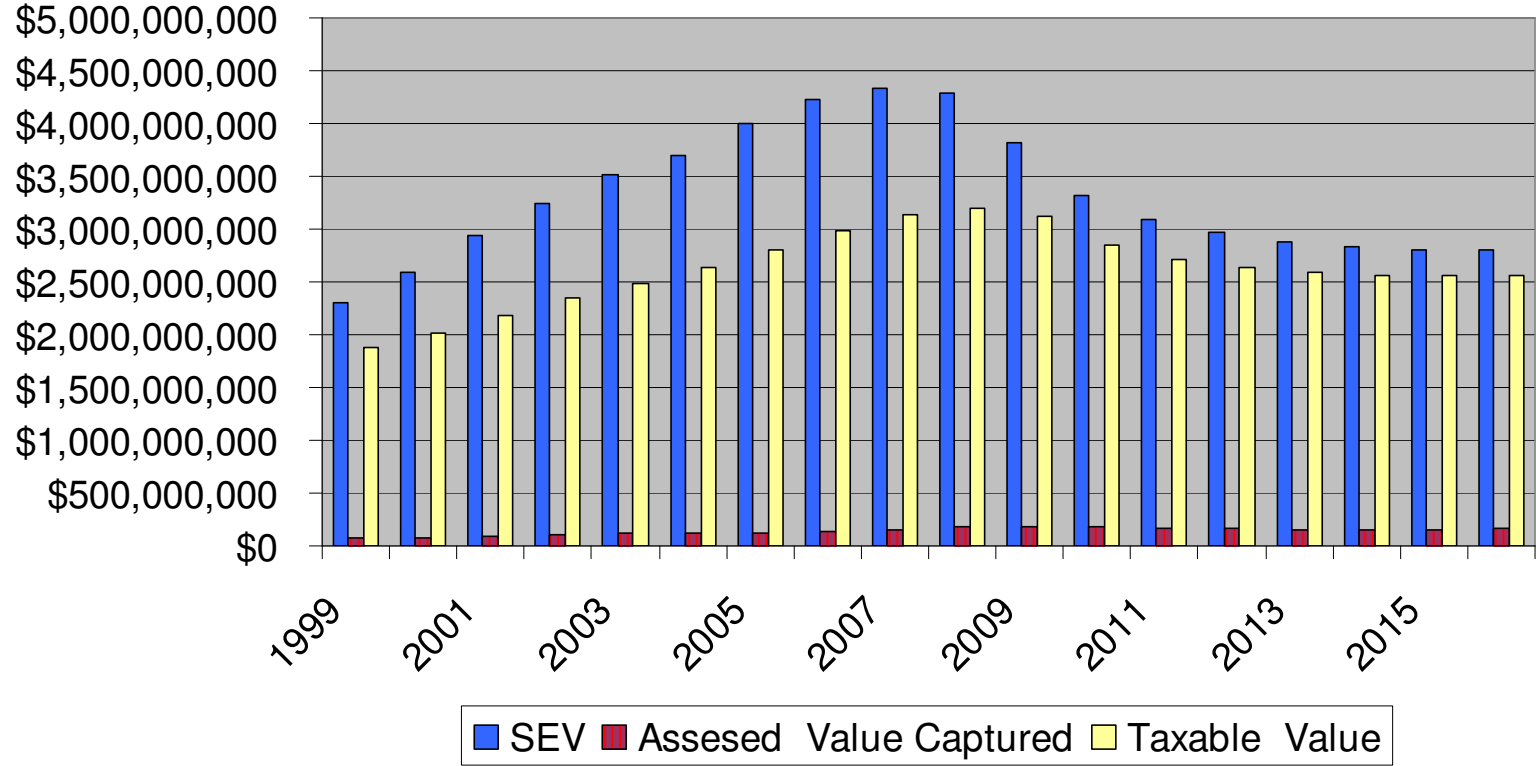
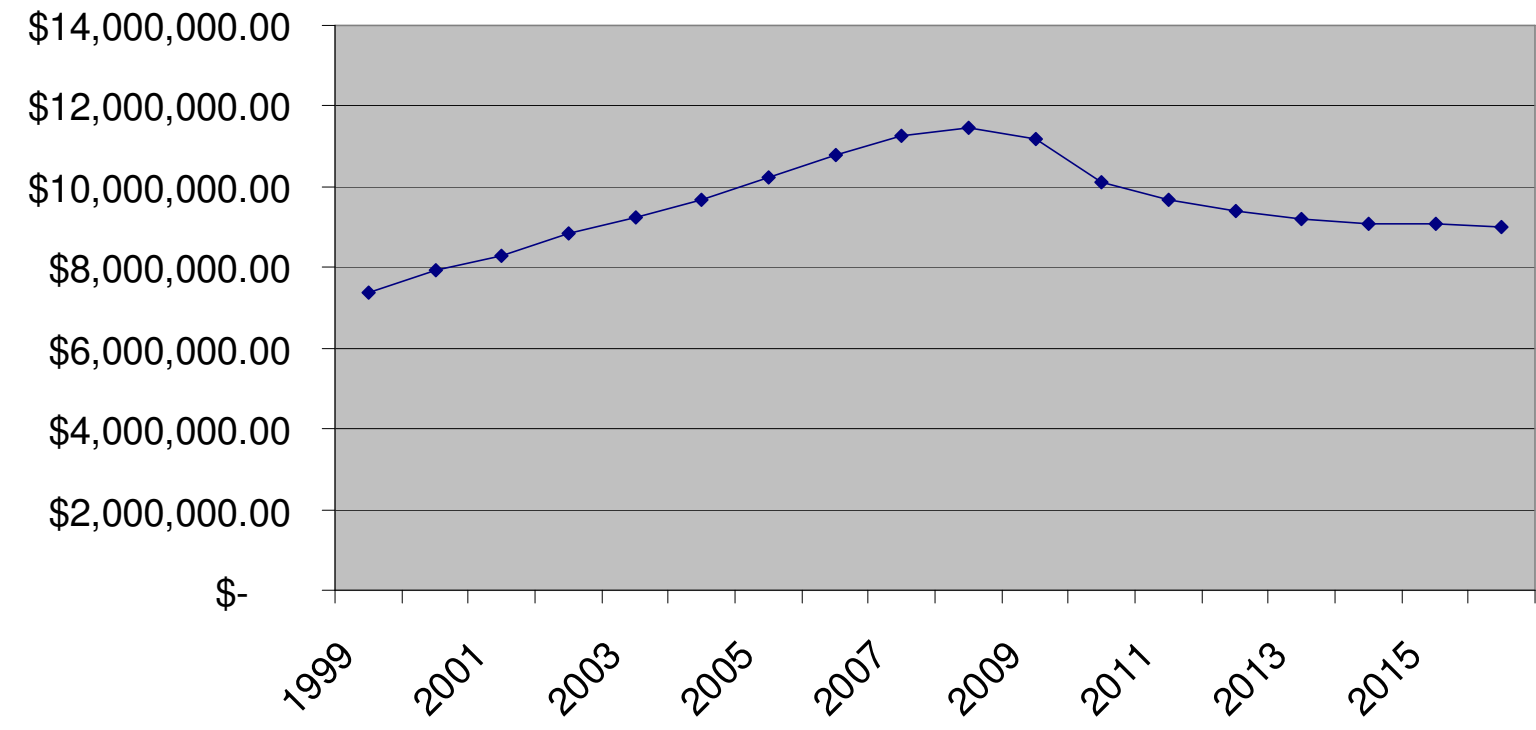


## County Property Tax Values



Adopted Budget	2007	2008	2009	2010	2011	2012
General Fund	\$20,606,417	\$20,901,523	\$20,852,909	\$21,369,460	\$18,822,641	\$18,793,149
Motion #	380-06	352-07	353-08	364-09	362-10	332-11

## Collectable Property Tax



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

## 2012 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
- Kathy Goin
- 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.

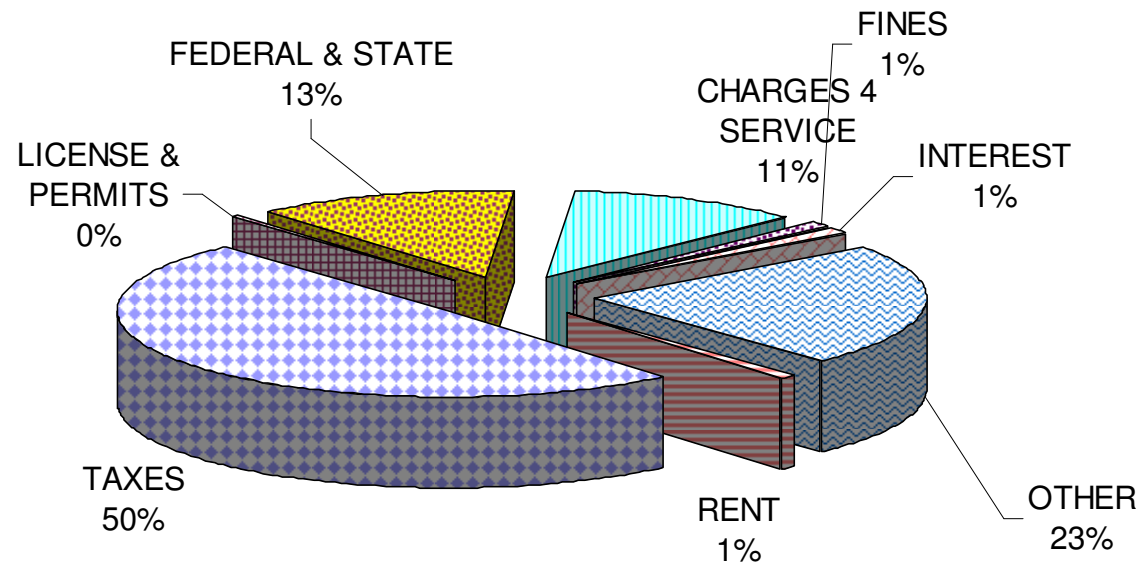
Expenditures in accordance with this budget are authorized by the Lapeer County Board of Commissioners by adoption of the 2012 General Appropriations Resolution and are the results of deliberation process on the types and levels of County Governmental services to be provided.

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 2012 amended budget.

ADOPTED 2011 General Fund Budget:	\$18,793,149.44
All "Other" Funds:	<u>\$45,762,211.34</u>
Total All Funds:	\$64,555,360.78

## 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.

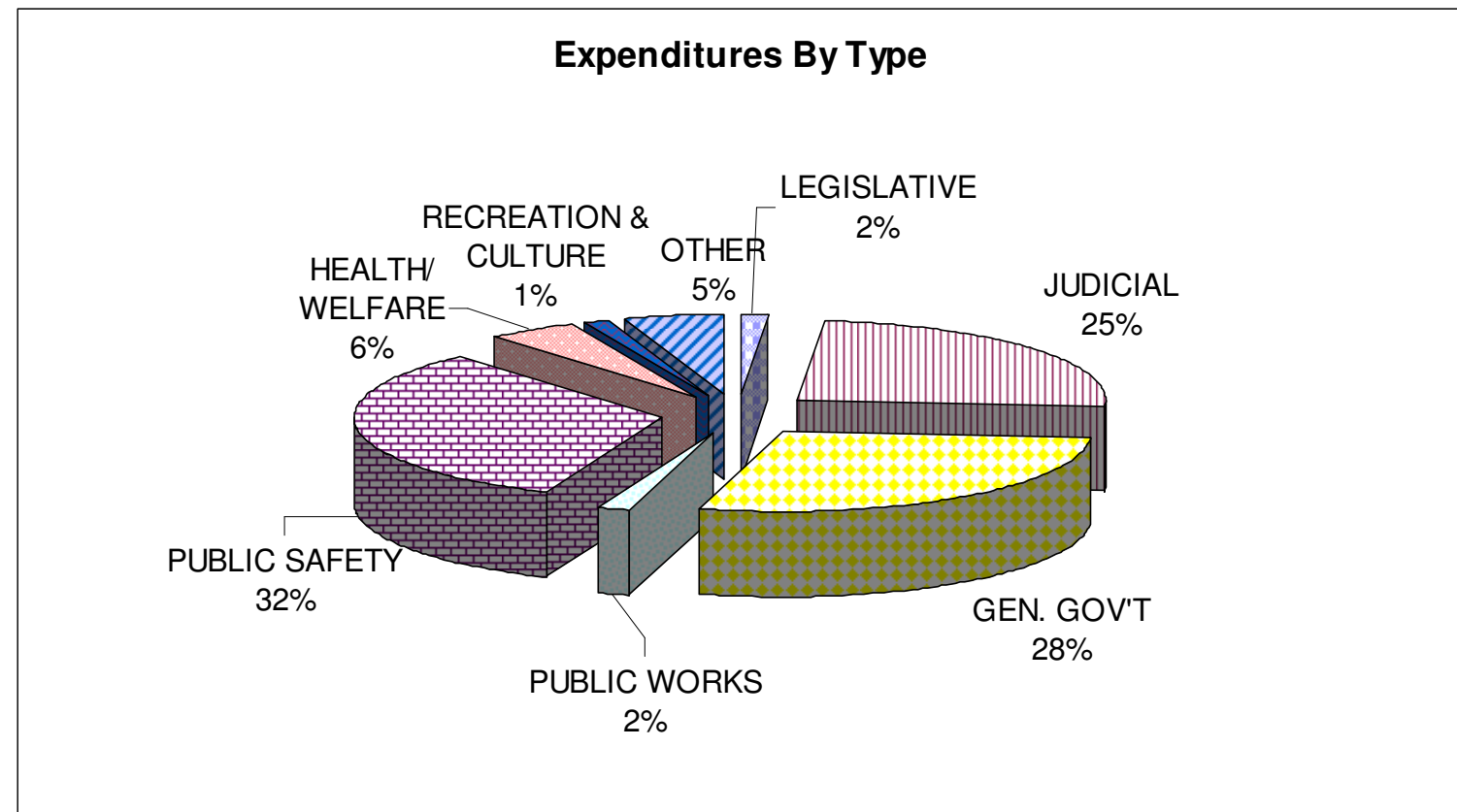
### RENT

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.

## 2012 Lapeer County General Fund Expenditure by Type

	DEPT. #	PERSONNEL SERVICES	SUPPLIES	OTHER SERVICES & CHARGES	CAPITAL OUTLAY	OTHER	2012 EXPENSE ADOPTED	% OF TOTAL
<b>PUBLIC SAFETY</b>								
-COUNTY SHERIFF	301	\$ 2,179,244.88	\$ 129,521.00	\$ 432,830.00	\$ 3,050.00		\$ 2,744,645.88	14.60%
-JUSTICE TRAIN	315			\$ 9,524.00			\$ 9,524.00	0.05%
-DIVE TEAM	331	\$ 3,360.00	\$ 200.00	\$ 2,528.00	\$ 3,000.00		\$ 9,088.00	0.05%
-PRISONERS/JAIL	351	\$ 2,017,140.02	\$ 231,964.94	\$ 633,699.00	\$ -		\$ 2,882,803.96	15.34%
-LIVESTOCK CLAIM	429			\$ 1,000.00			\$ 1,000.00	0.01%
-COUNTY PLANNING	801	\$ -	\$ -	\$ 2,924.00			\$ 2,924.00	0.02%
-PLAT BOARD	802	\$ 607.00					\$ 607.00	0.00%
-FIRE TRAINING	852						\$ -	0.00%
-EMERGENCY PREP.	A 260					\$ 49,000.00	\$ 49,000.00	0.26%
-COMMUNITY CORRECTIONS	A 261					\$ 48,026.79	\$ 48,026.79	0.26%
-TWS. POLICE CONT.	A 263					\$ 298,421.25	\$ 298,421.25	1.59%
-MARINE SAFETY GRANTS	A 264					\$ 4,573.00	\$ 4,573.00	0.02%
-LAW ENFORCE 416	A 266					\$ 54,977.00	\$ 54,977.00	0.29%
<b>TOTAL</b>		\$4,200,351.90	\$361,685.94	\$1,082,505.00	\$6,050.00	\$454,998.04	\$6,105,590.88	32.49%
<b>HEALTH &amp; WELFARE</b>								
-MEDICAL EXAMINER	648	\$ 8,895.00	\$ 350.00	\$ 53,440.00			\$ 62,685.00	0.33%
-VET. BURIAL	681			\$ 8,969.00			\$ 8,969.00	0.05%
-VET. AFFAIRS	682	\$ 66,082.60	\$ 1,339.20	\$ 46,455.00	\$ -		\$ 113,876.80	0.61%
-VET. RELIEF	689			\$ 1,000.00			\$ 1,000.00	0.01%
-L.C.ECONOMIC DEVELOPMENT	851			\$ 7,000.00			\$ 7,000.00	0.04%
-PUBLIC HEALTH DEPT.	A 221					\$ 515,000.00	\$ 515,000.00	2.74%
-COMMUNITY MENTAL HEALTH	A 222					\$ 110,400.00	\$ 110,400.00	0.59%
-ANIMAL CONTROL	A 224					\$ 30,000.00	\$ 30,000.00	0.16%
-SANITARY/RECYCLING	A 227					\$ -	\$ -	0.00%
-COMMUNITY DEVEL.	A 274					\$ -	\$ -	0.00%
-DEPARTMENT OF HUMAN SERV.	A 290					\$ 21,402.00	\$ 21,402.00	0.11%
<b>TOTAL</b>		\$74,977.60	\$1,689.20	\$116,864.00	\$0.00	\$676,802.00	\$870,332.80	4.63%
<b>RECREATION &amp; CULTURE</b>								
-MSU/ EXTENSION	731	\$ 100,872.00	\$ 3,000.00	\$ 101,127.00			\$ 204,999.00	1.09%
-LAPEER CONSERVATION	785					\$ -	\$ -	0.00%
-FARMLAND PRESERVATION	785					\$ -	\$ -	0.00%
-PARKS DEPARTMENT	A 208					\$ 66,000.00	\$ 66,000.00	0.35%
-4-H & YOUTH COORD.	A 287/288					\$ -	\$ -	0.00%
<b>TOTAL</b>		\$100,872.00	\$3,000.00	\$101,127.00	\$0.00	\$66,000.00	\$270,999.00	1.44%
<b>OTHER</b>								
-RISK INSURANCE	954			\$ 482,900.00			\$ 482,900.00	2.57%
-CO. MEMB/DUES	803			\$ 14,800.00			\$ 14,800.00	0.08%
<b>TOTAL</b>		\$ -	\$ -	\$ 497,700.00	\$ -	\$ -	\$ 497,700.00	2.65%
<b>TOTAL GENERAL FUND</b>		\$ 10,173,081.41	\$ 719,225.26	\$ 5,046,611.96	\$ 20,870.00	\$ 2,833,360.81	\$ 18,793,149.44	100%
<b>PERCENTAGE OF TOTAL</b>		54%	4%	27%	0%	15%		100%

# 2012 Lapeer County General Fund Expenditure by Type



DEPT. #	PERSONNEL SERVICES	SUPPLIES	OTHER SERVICES & CHARGES	CAPITAL OUTLAY	OTHER	2012 EXPENSE ADOPTED	% OF TOTAL	
-CONTINGENCY	010				\$ 500,000.00	\$ 500,000.00	2.66%	
<b>LEGISLATIVE</b>								
-BOARD OF COMMISSIONERS	101	\$ 223,597.41	\$ -	\$ 62,275.00		\$ 285,872.41	1.52%	
<b>JUDICIAL</b>								
-CIRCUIT COURT.	131	\$ 796,869.74	\$ 15,714.50	\$ 281,267.00	\$ -	\$ 1,093,851.24	5.82%	
-DISTRICT COURT.	136	\$ 1,272,711.44	\$ 36,000.00	\$ 247,525.00	\$ 500.00	\$ 1,556,736.44	8.28%	
-JURY BOARD	145		\$ 2,990.00	\$ 1,471.00		\$ 4,461.00	0.02%	
-INDIGENT COUNSEL	147			\$ 490,774.00		\$ 490,774.00	2.61%	
-PROBATE COURT.	148	\$ 424,125.32	\$ 5,000.00	\$ 152,429.00	\$ 800.00	\$ 582,354.32	3.10%	
-ADULT PROBATION	151		\$ 3,670.00	\$ 23,360.00		\$ 27,030.00	0.14%	
-FRIEND OF COURT G.F. APPROP.	A 215				\$ 280,000.00	\$ 280,000.00	1.49%	
-LAW LIBRARY	A 269				\$ 4,500.00	\$ 4,500.00	0.02%	
-CHILD CARE PROBATE	A 292				\$ 466,464.02	\$ 466,464.02	2.48%	
-CHILD CARE WELFARE	A 293				\$ 111,953.75	\$ 111,953.75	0.60%	
-LAPEER COUNTY COLABORATIVE	A 299				\$ 25,000.00	\$ 25,000.00	0.13%	
<b>TOTAL</b>		\$2,493,706.50	\$63,374.50	\$1,196,826.00	\$1,300.00	\$887,917.77	24.71%	
<b>GENERAL GOVERNMENT</b>								
-COUNTY ADMINISTRATIVE	102	\$ 182,307.86	\$ 3,725.00	\$ 32,652.00	\$ 120.00	\$ 218,804.86	1.16%	
-ELECTIONS	191	\$ 4,006.00	\$ 167,000.00	\$ 18,646.00		\$ 189,652.00	1.01%	
-PROF. SERVICES (Legal/Finacial)	210	\$ 2,000.00		\$ 314,939.00		\$ 316,939.00	1.69%	
-COUNTY CLERK	215	\$ 429,493.26	\$ 16,227.00	\$ 131,680.00		\$ 577,400.26	3.07%	
-EQUALIZATION	225	\$ 57,000.48		\$ 186,373.96		\$ 243,374.44	1.30%	
-COUNTY PROSECUTOR	229	\$ 959,229.39	\$ 18,171.09	\$ 151,151.00	\$ 6,650.00	\$ 1,135,201.48	6.04%	
-REGISTER OF DEEDS	236	\$ 203,661.25	\$ 4,000.00	\$ 50,908.00		\$ 258,569.25	1.38%	
-COUNTY TREASURER	253	\$ 295,645.37	\$ 8,500.00	\$ 68,714.00	\$ 500.00	\$ 375,159.37	2.00%	
-COMPUTER/INFORMATION SYS.	258	\$ 58,207.48	\$ 8,000.00	\$ 123,114.00	\$ 5,000.00	\$ 194,321.48	1.03%	
-ACCOUNTING/FINANCE	259	\$ 261,711.84	\$ 9,700.00	\$ 34,115.00	\$ 250.00	\$ 305,776.84	1.63%	
-BUILDING OPERATIONS (Utilities)	264			\$ 405,695.00		\$ 405,695.00	2.16%	
-GENERAL SERVICE (Maint)	265	\$ 343,674.80	\$ 52,993.25	\$ 357,425.00	\$ 1,000.00	\$ 755,093.05	4.02%	
-DRAIN COMMISSIONER	275	\$ 282,638.27	\$ 1,159.28	\$ 38,502.00	\$ -	\$ 322,299.55	1.71%	
-BOUNTY COMMISSION	284			\$ 400.00		\$ 400.00	0.00%	
-R.S.R.F	A 285					\$ -	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%	
<b>TOTAL</b>		\$3,079,576.00	\$289,475.62	\$1,914,314.96	\$13,520.00	\$1,800.00	\$5,298,686.58	28.19%
<b>PUBLIC WORKS</b>								
-DRAINS/LARGE	445		\$ 75,000.00			\$ 75,000.00	0.40%	
-COUNTY BLDG. FUNDS	010				\$ 31,960.00	\$ 31,960.00	0.17%	
-BRIDGES FUNDS	A 201				\$ 213,883.00	\$ 213,883.00	1.14%	
<b>TOTAL</b>		\$0.00	\$0.00	\$75,000.00	\$0.00	\$245,843.00	\$320,843.00	1.71%

## 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.

