

2004 Budget Highlights:

Revenues:

1. The State Taxable Value of our County increased 3.9% over 2003, from \$5.1 billion to \$5.3 billion. This valuation will generate approximately \$27.9 million in General Fund property tax revenues in 2004. Special millages will generate another \$9.1 million for their specific services.

Millage rates:

	<u>2004</u>	<u>2003</u>
General Operating	5.3287 mills	5.3287 mills
Drug Task Force	.2805	.2805
Senior Citizens	.5000	.5000
Library	.5000	.5000
Parks and Recreation	.4956	.4956

The General Operating millage rate is authorized at 5.77 mills, but has been reduced over time due to the effects of the Headlee Amendment. The specially voted millage rates have also been reduced.

2. General Operating State shared, and various programmatic revenues have been decreased by the State by 11.6% under the 2003 amounts. This adjustment is due to State mandated reductions in support of local government.
3. Total general operating revenues have increased 1.9% over 2003.

Expenditures:

1. The County continues to develop and invest in the three foundational areas of human capital, corporate initiatives and capital/technology assets. The 2004 budgets include allowances for greater investment in technology to focus on the efficiency of staff and ease of access to the citizens of the County. We are also investing in new staff positions that support current services which are directly impacted by the growth in the County.

2. Total general operating expenditures have increased 1.9% over 2003.

2004 General Operating Fund

Revenues:

Taxes	\$ 27,987,019	57.69%
Federal, State and Local Government Funds	8,609,354	17.75%
Department Generated Revenues	8,251,990	17.01%
Interest, Rents and Other	3,295,585	6.79%
Transfers from other Funds	364,749	.75%
Total	\$ 48,508,697	100.00%

Expenditures:

Legislative	\$ 1,858,965	3.83%
Judicial	10,062,988	20.74%
General Government	12,235,464	25.22%
Public Safety	13,749,989	28.35%
Public Works	100,000	.21%
Health and Welfare	1,505,770	3.10%
Appropriations to Other Funds*	8,995,521	18.54%
Totals	\$ 48,508,697	100.00%

* Appropriations to Other Funds represents amounts transferred from the General Operating Fund (General Fund) to other specific funds that are included in this pamphlet under the listing of Operating Funds.

Board of Commissioners – 2003/2004

Lee Masters, Chair
 Patricia Anger, Vice Chair
 Howard Heidemann
 Stephen J. Kearns
 Phillip Pavlov
 Thomas Reilly
 Pamela Wall

Administrator/Controller

Troy L. Feltnan

Deputy Controller/Finance Director

Robert C. Kempf

Mission Statement

To design and implement service mechanisms which enhance positive community outcomes.

Comments or suggestions may be made to Robert C. Kempf during normal business hours at 810-989-6301 or by email at Rkempf@stclaircounty.org

Visit the St. Clair County website at www.stclaircounty.org

Designed by:
St. Clair County Staff Resource Pool

St. Clair County



Budget Summary 2004

This summary of the budgets of St. Clair County has been prepared to inform the citizens of our County of the fiscal plans of the County Board of Commissioners and Administration for the 2004 fiscal year. It is intended to inform the reader with a brief introduction to the budgets of the various activities or services which we provide. It will highlight some of the more significant changes to the budgets, define key terms used, and outline the budget process used by the County.

Prepared by the Accounting Department to provide a brief overview for the Citizens of St. Clair County of the budgets adopted by the Board of Commissioners.

Key Terms:

General Fund - The fund is used to account for all revenues and expenditures that are not accounted for in other funds. It is the largest fund and is considered the general operating fund of the County. There are 63 departments or activities including the Courts, Treasurer, Register of Deeds, Building Maintenance, Sheriff, Jail, Elections, Clerk, and Property Description. It also makes appropriations to other specific Funds.

Mill - The property tax rate that is based on valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of taxable property value.

Fiscal Year - Represents a 12-month period of time for which the County's accounts are reported. The calendar year ended December 31 is our fiscal year.

Fund - A Fund is a fiscal and accounting structure with a self-balancing set of accounts that stands alone for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

The Budget Process:

The process starts in mid-summer of the year prior to the budget year with the various County departments submitting their requests for funding to the Finance Department. The Deputy Controller/Finance Director reviews the documents, sends all requests for personnel reclassifications to the Human Resources Department for review and recommendation, organizes the budget requests for review, and prepares or reviews revenue projections for reasonableness. A Budget Committee, made up of department heads and staff personnel, scrutinizes the requests and submits a balanced budget to the Administrator/Controller for his review.

In October the Administrator/Controller submits a proposed budget to the Board of Commissioners for their consideration. The Board then holds workshops and a public hearing, and finally adopts the budget, usually in late November or early December for the next fiscal year. State law requires the budgets be adopted prior to the start of the fiscal year.

OPERATING FUNDS OF ST. CLAIR COUNTY

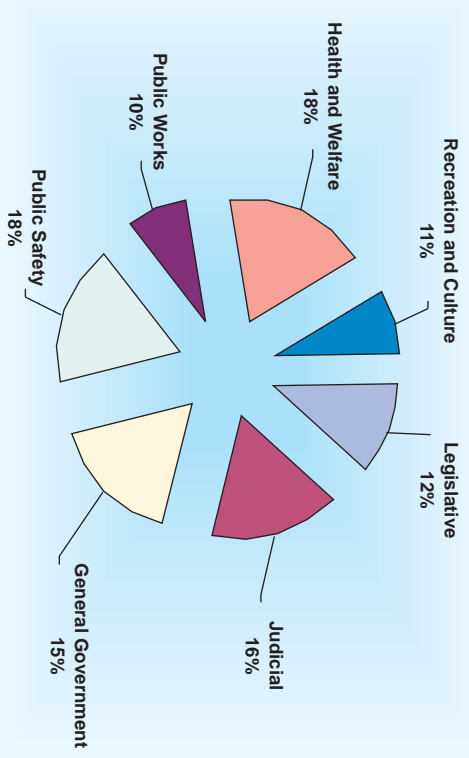
<u>Fund</u>	<u>2004 Budget</u>
General Operating Fund	\$ 48,508,697
Parks and Recreation*	5,423,900
Friend of Court - Act 294	455,581
Health Department	9,783,889
Substance Abuse	304,392
Planning Commission	670,602
Public Improvement	707,566
Library*	4,528,741
Redevelopment and Housing	135,000
Drug Task Force*	1,796,278
Senior Citizens*	2,572,823
Family Independence Agency	2,052,250
Child Care	3,772,579
Veterans Trust Fund	30,000
E-911 Landlines	350,000
E-911 Wireless	200,000
Deeds Automation	285,000
Sanitary Landfill	6,032,072
Airport	2,818,513
Total	\$ 90,427,883

* Special Millage Funds

Sources of Funds

Taxes	\$ 37,168,393	41.10%
Federal, State and Local Government Funds	18,858,797	20.86%
Department Generated Revenues	16,812,371	18.59%
Interest, Rents and Other	3,816,982	4.22%
Fund Balance & Transfers	13,771,340	15.23%
Total	\$ 90,427,883	100.00%

2004 BUDGET SUMMARY FOR ST. CLAIR COUNTY GOVERNMENT



Category	Budget	Percent of Budget
Legislative (Board of Commissioners, Other Legislative Activities, Appropriations to Other Funds)	\$ 10,854,486	12.00%
Judicial (Circuit, District, Family & Probate Courts, Friend of the Court, Probation, Child Care)	14,291,148	15.80%
General Government (Administration, Clerk/Register, Prosecuting Attorney, Information Technology, Buildings & Grounds Maintenance, Treasurer, Drain Commissioner, Public Improvement, Property Description, Equalization, Human Resources, Elections, Cooperative Extension)	13,898,632	15.37%
Public Safety (Sheriff, Communications, Marine Enforcement, Jail, Juvenile Center, Emergency Services, Animal Shelter, Planning, Drug Task Force, Hazardous Materials Handling)	16,096,267	17.80%
Public Works (Public Benefit Drains, Sanitary Landfill, Airport)	8,950,585	9.90%
Health and Welfare (Public Guardian, Veterans, Health Department, Substance Abuse, Redevelopment and Housing, Senior Citizens, Day Treatment/Night Watch)	16,384,124	18.12%
Recreation and Culture (Parks and Recreation, Library)	9,952,641	11.01%
Total	\$ 90,427,883	100.00%