



ADOPTED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2017 AND SEPTEMBER 30, 2017**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER 31, 2018 and
2019 AND SEPTEMBER 30, 2018 and 2019**

DECEMBER 1, 2016

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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Chief Deputy County Executive

September 1, 2016

Chairman David Flynn and
Macomb County Board of Commissioners
One S. Main, 9th Floor
Mt. Clemens, MI. 48043

Re: Macomb County Budget for Fiscal Years Ended September 30 and December 31, 2017

As the County Executive, the Charter requires me to prepare and administer a comprehensive balanced budget in a manner which assures coordination among agencies. Section 8.6.1 of the Charter requires that the budget be transmitted at least 90 days before the next fiscal year begins and specifies the minimum content for the budget document. Since the fiscal year of the County begins on January 1, the budget is being transmitted in accordance with the Charter.

We continue to use the enhanced budget format which has provided greater amounts of information and transparency to decision makers as well as the public. The document begins with a budget discussion and analysis highlighting the activity for each fund followed by a glossary that provides a description of budgeted fund names and line items. The budget summary and detail pages in this document present a three year forecast and a six-year trend comparison for revenues and expenditures. The narrative section of the budget includes a deeper analysis of personnel, fringe costs, and other information to further support the budget line items. It is worth noting that the budget has passed the scrutiny of bond rating agencies as well as our independent auditors. It also exceeds the requirements and recommendations of the Department of Treasury.

I am very proud of the fact that in a short period of time we have stabilized the County's fiscal condition and have positioned the County to overcome the future financial challenges coming our way. This marks my sixth budget submission, all of which have been structurally balanced without the use of fund balance to support ongoing operations. I am committed to addressing the County's aging infrastructure and, thus, this budget includes the carefully planned utilization of fund balance to fund the County's five year Capital Plan. Furthermore, the County followed through on my commitment to preserving the well-being of our retiree healthcare plan by issuing bonds in the amount of \$263.5 million in March 2015 to fully fund the County's unfunded retiree health care liability. This budget provides funding for the debt service on those bonds. It is absolutely essential that we continue to provide fiscal stability to Macomb County government in order to maintain the critical services so many residents and businesses depend on.

In summary, the proposed budget exceeds all of the requirements of charter and law. It is a balanced budget without a structural deficit. This is an accomplishment that I am very proud of; however, it could not have been accomplished without the support and innovative approach taken by all of the Elected Officials, County Leaders, and Employees.

As always, should you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Mark A. Hackel".

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2017**

06/15/2016 to 07/15/2016	Department budget preparation time frame
07/16/2016 to 08/31/2016	Finance Department to compile and discuss budgets with Department Leaders
09/01/2016	Budget submission to Board of Commissioners
09/06/2016	Budget Discussion – Full Board (Presentation of 2017 Recommended Budget)
09/06/2016	Budget Discussion – Government Operations (Board of Commissioners, Ethics Board)
09/07/2016	Budget Discussion – Justice & Public Safety (Sheriff, Community Corrections)
09/07/2016	Budget Discussion – Health & Human Services (Health & Community Services, Health Department, Medical Examiner, Animal Shelter)
09/08/2016	Budget Discussion – Finance (Finance & Risk Management, Equalization, Purchasing)
09/13/2016	Budget Discussion – Infrastructure/Economic Development (Planning and Economic Development)
09/14/2016	Budget Discussion – Finance (Vote on 90 day Budget for Sept YE Funds, Treasurer)
09/15/2016	Budget Discussion – Full Board (Vote on 90 day Budget Cont. for Sept YE Funds)
10/04/2016	Budget Discussion – Government Operations (County Clerk, Register of Deeds, Corporation Counsel)
10/05/2016	Budget Discussion – Justice & Public Safety (Prosecutor’s Office, Emergency Management & Homeland Security Grants, DHS Placements-Child Welfare Fund)
10/05/2016	Budget Discussion – Health & Human Services (Macomb Community Action-CSA and OSS, MSU Extension, Veterans Services, DHS-Social Welfare Fund)

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2017**

Timeline Continued:

- 10/06/2016 Budget Discussion – Finance (Retirement Commission, Intermediate Trust Board)
- 10/11/2016 Budget Discussion – Infrastructure/Economic Development (Public Works, Department of Roads, Michigan Works)
- 10/12/2016 Budget Discussion – Finance (Human Resources & Labor Relations, Appropriations, Debt Service, Parks & Recreation-Freedom Hill, Office of County Executive)
- 11/01/2016 Budget Discussion – Infrastructure/Economic Development (Five Year Capital Improvement Plan, Facilities & Operations, Information Technology)
- 11/02/2016 Budget Discussion – Justice & Public Safety (Circuit Court, Probate Court, Juvenile Court, Friend of the Court, 42-1 District Court, 42-2 District Court, Probate District Court, Juvenile Justice Center)
- 11/02/2016 Budget Discussion – Health & Human Services (Martha T. Berry MCF, Community Mental Health, Office of Substance Abuse)
- 11/03/2016 Budget Discussion – Finance (Budget Amendments)
- 11/24/2016 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 11/29/2016 Budget Discussion – Finance (Budget Amendments)
- 11/30/2016 Budget Discussion – Finance (Budget Amendments)
- 12/01/2016 Finance Committee - Public Hearing, Final Adoption
- 12/01/2016 Full Board – Final budget approval

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2016-05**

FY 2017 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER MILLER, SUPPORTED BY COMMISSIONER SMITH:

WHEREAS, section 8.6 of the Home Rule Charter of the County of Macomb (the "Charter") requires the Macomb County Executive (the "Executive") to prepare, recommend, and administer a comprehensive balanced budget; and

WHEREAS, pursuant to section 8.6 of the Charter, the Executive, by a letter dated September 1, 2016, submitted a recommended comprehensive balanced budget (the "Recommended Budget") to the Board of Commissioners (the "Commission"); and

WHEREAS, the Commission engaged in 26 hours of deliberation in 21 meetings, reviewed each County agency, reviewing each agency's goals, benchmarks and performance metrics, and reviewing follow-up information and details; and

WHEREAS, with a commitment to its legislative priorities as expressed in Resolution R16-185, adopted on September 6, 2016, to (i) establish a sustainable, efficient and innovative county government for the next generation, (ii) foster and safe and healthy community, (iii) encourage collaboration with our local municipalities, and (iv) support the changing demographic ("New Macomb"), the Commission modified the Recommended Budget to improve transparency and accountability related to the expenditure of County funds, to reflect the Commission's budget priorities, and to increase the fiscal year-end General Fund balance; and

WHEREAS, the Charter requires the Commission to adopt a balanced line item budget prior to the beginning of the fiscal year; and

WHEREAS, the Executive and Commission agree that the FY 2017 appropriations ordinance should include the funds with September 30 and December 31, 2017, fiscal year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the "FY 2017 Budgeted Revenues"):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 117,561,032	\$ 1,113,754	\$ 118,674,786
Licenses & Permits	1,385,664	977,674	2,363,338
Intergovernmental	36,069,712	159,105,095	195,174,807
Charges for Services	33,200,224	240,972,234	274,172,458
Investment Income	225,000	195,769	420,769
Fines & Forfeitures	467,750	245,000	712,750
Reimbursements	8,025,614	19,610,540	27,636,154
Indirect Cost Allocation	14,516,589	55,093	14,571,682
Other Revenue	118,200	3,711,621	3,829,821
Transfers In	8,153,000	40,569,693	48,722,693
Fund Balance Utilization	<u>13,671,965</u>	<u>25,074,844</u>	<u>38,746,809</u>
Total Revenues	<u>\$ 233,394,750</u>	<u>\$ 491,631,317</u>	<u>\$ 725,026,067</u>

WHEREAS, the estimated expenditures by fund are as follows (the "FY 2017 Budgeted Expenditures by Fund"):

<u>Fund</u>	<u>Total</u>
General Fund	\$ 233,394,750
Circuit Court Programs	310,648
Child Care Fund	21,682,794
Community Corrections-Dec Year End	251,681
Community Corrections-Sep Year End	1,716,577
Community Action-Dec Year End	8,662,579
Community Action-Sep Year End	32,519,317
Department of Human Services	200,000
Friend of the Court	10,834,666
Health Grants-Dec Year End	19,500
Health Grants-Sep Year End	6,754,124
Homeland Security Grants	3,962,000
Martha T. Berry	26,335,828
Michigan Works!	4,429,255
MSUE Grants-Dec Year End	31,651
MSUE Grants-Sep Year End	18,954
Planning Grant Fund	640,918
Prosecuting Attorney Forfeitures	5,000
Prosecuting Attorney Grants-Sep Year End	2,718,249
Register of Deeds Remonumentation Fund	260,304
Register of Deeds Technology Fund	1,273,545
Concealed Pistol License Fund	166,474
Roads	119,619,023
Sheriff Grants-Dec Year End	355,606
Sheriff Grants-Sep Year End	2,210,865
Veterans' Affairs	1,358,432
Community Mental Health	201,174,460
Freedom Hill Park	507,700
Substance Abuse	16,044,119
Debt Service Fund	27,567,048
	<u>\$ 725,026,067</u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2017 Budgeted Expenditures by General Fund Budget Center"):

Legislative

Board of Commissioners	\$ 1,799,128
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Judicial

Circuit Court	12,490,901
District Court - Romeo	1,045,089
District Court - New Baltimore	1,344,070
District Court - 3rd Class	25,000
Family Counseling	74,291
Jury Commission	183,475
Juvenile Court	5,302,533
Law Library	36,337
Probate Court	3,249,295
Probation - Circuit Court	118,500
Probation - District Court	481,064
Prosecuting Attorney	<u>9,983,849</u>
	<u>34,334,404</u>

General Government

Building Authority	1,300
Clerk	4,988,655
Corporation Counsel	1,083,998
County Executive	1,586,503
Equalization	960,249
Elections	29,763
Ethics Board	19,000
Facilities & Operations	15,641,981
Finance	2,260,418
Human Resources	2,342,287
Information Technology	7,929,488
MSU Extension	934,440
Planning & Economic Development	3,398,359
Purchasing	1,441,710
Register of Deeds	1,915,789
Treasurer	2,363,970
Non Departmental Appropriations	<u>(4,842,688)</u>
	<u>42,055,222</u>

Public Safety

Civil Service Commission	60,925
Emergency Management	1,252,245
Sheriff	<u>67,224,945</u>
	<u>68,538,115</u>

Public Works

Public Works Commissioner	6,672,678
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Health & Welfare

Animal Shelter	2,058,090
Health and Community Services	297,082
Health Department	20,301,223
Resident County Hospitalization	<u>72,472</u>
	<u>22,728,867</u>

Capital Outlay	1,350,796
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Transfers Out	<u>55,915,540</u>
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Total Expenditures	<u><u>\$ 233,394,750</u></u>
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THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the "FY 2017 General Appropriations Ordinance."

Section 2. Definitions. The following definitions shall apply to this ordinance.

- A. "Charter" means the Home Rule Charter of Macomb County, Michigan, which took effect on January 1, 2011.
- B. "Adopted Budget" means the Fiscal Year 2017 official budget as amended by this ordinance at the front of which this edited copy of this ordinance is included.
- C. Other words used in this ordinance shall have the meanings provided in the Charter.

Section 3. Applicability. This ordinance and budget adopted by it constitutes the County's balanced line item budget and appropriations ordinance for the General Fund, Special Revenue Funds, the Debt Service Fund and certain Enterprise Funds for the fiscal years ending September 30, 2017, and December 31, 2017, as required by section 8.7 of the Charter and by the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, MCL 141.421 *et seq.*

Section 4. Budget Adoption. This is the budget for funds ending September 30, 2017, and December 31, 2017, that includes (i) the FY 2017 Budgeted Revenues, (ii) the FY 2017 Budgeted Expenditures by Fund, (iii) the FY 2017 Budgeted Expenditures by General Fund Budget Center, and (iv) the Recommended Budget with the following changes and others provided in this ordinance.

A. This General Appropriations Ordinance is inserted in the document at the beginning of the Adopted Budget as a substitute for the proposed general appropriations ordinance in the budget proposed by the Executive.

B. Funds may only be spent in compliance with County policies, including any policies in effect as of the date of this ordinance and any policies adopted by the Commission after the date of this ordinance. No funds are to be expended or used for any activities, goods, services or contracts that violate such policies or that are procured in ways that violate such policies.

C. The following changes made by the Commission in amounts for specific line items are included as part of the FY 2017 Budget.

ITEM REF.	PAGE NO.	DEPARTMENT	FUND	EXPENDITURE / [REVENUE] CATEGORY	LINE ITEM	EXECUTIVE RECOMMENDED	COMMISSION APPROVED	DIFFERENCE
A	C-19	101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	Expenditures	Full Time Wages	\$829,165	\$904,041	\$74,876
B	C-19	101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	Expenditures	FICA/Medicare	\$64,992	\$70,720	\$5,728
C	C-19	101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	Expenditures	Pension /Retiree Health Care	\$277,592	\$282,084	\$4,492
D	C-19	101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	Expenditures	Employee Health/ Dental/Life Ins	\$235,872	\$248,976	\$13,104
E	C-19	101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	Expenditures	Workers Comp/ Unemployment/Other	\$11,745	\$12,808	\$1,063
F	C-19	101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	Expenditures	Internal Services	\$25,698	\$26,399	\$701
G	C-23	215 - COUNTY CLERK	101 - GENERAL FUND	Expenditures	Full Time Wages	\$2,612,633	\$2,577,309	(\$35,324)
H	C-23	215 - COUNTY CLERK	101 - GENERAL FUND	Expenditures	FICA/Medicare	\$204,635	\$201,933	(\$2,702)
I	C-23	215 - COUNTY CLERK	101 - GENERAL FUND	Expenditures	Pension /Retiree Health Care	\$886,139	\$884,020	(\$2,119)
J	C-23	215 - COUNTY CLERK	101 - GENERAL FUND	Expenditures	Employee Health/ Dental/Life Ins	\$799,344	\$786,240	(\$13,104)
K	C-23	215 - COUNTY CLERK	101 - GENERAL FUND	Expenditures	Workers Comp/ Unemployment/Other	\$37,084	\$36,582	(\$502)
L	C-23	215 - COUNTY CLERK	101 - GENERAL FUND	Expenditures	Internal Services	\$88,553	\$88,200	(\$353)
M	C-34	181 - ETHICS BOARD	101 - GENERAL FUND	Expenditures	Contract Services	\$50,000	\$10,000	(\$40,000)
N	C-70	930 - OPERATING TRANSFERS	101 - GENERAL FUND	Operating Transfers Out	Capital Improvement Fund	\$26,000,000	\$17,145,000	(\$8,855,000)

O	C-70*	930 - OPERATING TRANSFERS	101 - GENERAL FUND	Operating Transfers Out	Parks Fund	\$113,200	\$0	(\$113,200)
P	E-4	692 - PARKS & REC	208 - PARKS FUND	Other Financing Sources (Uses)	Transfers in - General Fund	\$113,200	\$0	(\$113,200)
Q	C-71	931 - APPROPRIATIONS	101 - GENERAL FUND	Appropriations - Outside Agencies/Associations	Survivors of Suicide/Loss/MERG	\$70,000	\$0	(\$70,000)
R	C-71	931 - APPROPRIATIONS	101 - GENERAL FUND	Appropriations - Other	Compensation study	\$0	\$334,285	\$334,285

*Also changes summary on pg. C-69

D. The following changes made by the Commission to correct errata in the Recommended Budget proposed by the Executive shall be amended in the adopted budget. However, this chart does not need to be included in the Adopted Budget.

E. All funds appropriated by this ordinance and all County Agencies and activities funded in whole or in part by funds appropriated by this ordinance shall comply with the following:

1. No County funds shall be expended for acquiring or using any goods or services or engaging in any activities that violate Ordinance No. 2014-10 ("County Seal Use Ordinance").
2. No County funds shall be expended to obtain goods or services from, to pay for goods or services provided by, or to in any way compensate or support any entity that is an entity recognized or qualified as an entity described by subsection 501(c)(4) or section 527 of the United States Internal Revenue Code, unless a contract with that entity is first approved by the Commission.
3. No County funds may be expended on any additional placement of a current County elected official's name or likeness on any vehicle, building, billboard, County signage, or County promotional materials. Funds may be expended to place a County elected official's name on directional signage or on signage identifying the office space(s) regularly occupied by a County elected official or to identify a County elected official's seat or place at a meeting. This provision shall not prevent the use of funds other than County funds for such purposes.

Section 5. Expenditures Authorized, Not Mandated. The appropriations within this ordinance and budget proposed by the Executive as modified by this ordinance, including all appendices, are the maximum authorized expenditures, but are not a mandate to spend.

Section 6. Tax Levy. The General Operating Millage Rate to be levied by the County on July 1, 2017, to support the FY 2017 budget shall be 4.5566 mills, the voted Veterans Millage to be levied by the County on December 1, 2016, to support the FY 2017 budget shall be 0.03989 mill, and the Drain Debt Millage to be levied by the County on December 1, 2016, to support the FY 2017 budget shall be 0.0050 mill.

Section 7. Cigarette and Liquor Taxes.

A. 12/17th of the cigarette tax distributions received from the State of Michigan pursuant to 1987 PA 264, as amended, MCL 141.471 *et seq.*, shall be used by the Health Department to fund existing or new health related programs as provided in that statute and the remaining 5/17th shall be used by the Sheriff Department for Jail Operations.

B. One half (50%) of the liquor tax distributions received from the State of Michigan will be designated for use in substance abuse programs in accordance with 1985 PA 106, as amended, MCL 207.621 *et seq.*

Section 8. Grant and Donation Carryovers. Unexpended balances of grants and donations that do not require a General Fund match shall carry over to successive fiscal years until the purpose of the program is completed or otherwise terminated.

Section 9. Fund Transfers. The County Executive, Countywide Elected Officials, Departments and Agencies shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary center in an amount up to \$100,000 or 10.0% of the budget in that budgetary center known as a department number, whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers known as a department number. Multiple related expenditures shall be aggregated and subject to the limitation of \$100,000 or 10.0%, whichever is less for the budget year. The amounts and brief descriptions of any line item transfers shall be posted on the County's website not less frequently than monthly for public access and inspection and, in addition, written information shall be provided to the Commission upon request of the Commission.

Section 10. Additional Authorization May Be Required.

A. The Department of Roads budget includes details provided on pages D-40, D-41 and D-42. No capital expenditures or contracts will be approved that exceeds the details so included without an explanation reasonably acceptable to the Commission at the time of approval of the capital expenditure or contract.

B. No funds are appropriated for any capital improvements or acquisitions exceeding \$250,000 in total cost. Each such project shall require approval by the Commission of an amendment to this ordinance and an amendment to the budget. No requests for proposals or requests for qualifications shall be made until an amendment to this appropriations ordinance and a budget amendment are first approved by the Commission for a capital improvement or acquisition project the total cost of which will exceed \$250,000. This approval is in addition to any approval required for specific contracts.

C. Budget amendments shall be required when the award amount of any federal, state or private grant fund increases or decreases by \$35,000 or more. Such budget amendments shall include details about the amount of the grant, the amounts and sources of any required local matching funds and a brief synopsis of any restrictions on or requirements for their use. Budget amendments shall not be required when the award amount of any federal, state or private grant increases or decreases by less than \$35,000. However, any such decreases that result in service delays, disruptions or other negative impact shall be reported to the Commission within the Quarterly Report. Budget amendments necessitated by changes in grant award amounts related to food and immunization programs are exempt from this clause and the Executive shall have the authority to make such amendments as needed.

D. This ordinance does not authorize any employment severance or employment separation payments. Routine payments made on employment separation for accrued and due annual leave, sick leave, longevity payments, or cost of living allowances may be made only as required by applicable collective bargaining agreements or personnel policies. No funds without prior Commission approval may be used to pay any amounts pursuant to any contract with (i) a person who is currently, or within 1 year of the date of the contract, was a Public Servant of the County; or (ii) an entity in which a person who is currently a Public Servant, or who was a Public Servant within 1 year of the date of the contract, is a partner, officer, director, member, principal, or owner of 10% or more of the entity or its stock. Additionally, no funds may be used to pay any amounts pursuant to any contract if the Macomb County Ethics Board finds that the substance or execution of said contract did not comply with the letter or spirit of the county's ordinances or policies, including but not limited to the county's Ethics Ordinance.

E. Nothing in this ordinance is or should be construed to be approval of any contracts or any appointments requiring Commission approval. All contracts and appointments requiring Commission approval shall be submitted to the Commission in accordance with all applicable laws, rules, ordinances, and resolutions.

F. Commission approval shall be required for any lawsuit settlement.

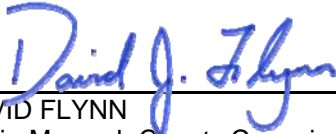
G. The Executive shall submit to the Commission budget amendments for any lawsuit settlements resulting in payments to the County.

Section 11. Interpretation and Severability.

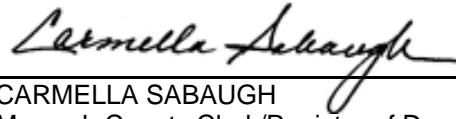
A. The wording of this ordinance shall control any inconsistency between it and any chart or table included within or attached to this ordinance or any inconsistent wording in the Adopted Budget.

B. If any portion of any provision or any section of this ordinance is determined to be invalid or unenforceable, it shall not affect the validity of the remaining portions of such provision or section.

Section 12. Effective Date. This ordinance shall become effective immediately upon publication of a notice of enactment.



DAVID FLYNN
Chair, Macomb County Commission



CARMELLA SABAUGH
Macomb County Clerk/Register of Deeds

Adopted: 12-1-16
Published: 12-6-16

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2017

About This Document

The 2017 budget has been prepared with two goals in mind. One is to present to the public a document that outlines the services provided by the County, and the resources allocated to provide those services, in a transparent and easily understandable manner. The second is to present a financial plan that the departments and elected officials can use to meet their organizational goals and objectives. As such, the budget is meant to serve as a policy document, an operations guide, a financial plan and a communications device.

Profile of the County

Macomb County was incorporated in 1818 and includes an area of 482 square miles with the county seat located in the City of Mt. Clemens. The County operates under a Home Rule Charter that provides for both executive and legislative branches of government. The executive branch is directed by an elected County Executive, who serves as the Chief Administrative Officer of the County and directs the operations of all departments except the Sheriff, Prosecuting Attorney, Public Works, County Clerk/Register of Deeds, the Circuit and District Courts and the Board of Commissioners, which are all operated by separately elected officials. The legislative branch is directed by a 13 member elected Board of Commissioners. The County provides many services to residents, including law enforcement, administration of justice, community development and enrichment, parks and recreation and human services.

Macomb is the state's third most populous county. Geographically situated in Southeast Michigan, Macomb County is a thriving suburb of the City of Detroit. While located in the Great Lakes Region, the county is within 500-miles of one-half of the United States' population and most of Southwestern Ontario. Within just 250 miles are the cities of Chicago, Cleveland and Toronto. The county is linked to these important destinations by an extensive transportation network of highway, rail and air services. Macomb's southeastern boundary lies on the western shore of Lake St. Clair. This 430-square-mile lake links lakes Huron and Erie, providing access to the St. Lawrence Seaway, which is among the world's busiest international waterways.

With approximately 34,000 acres of industrial and institutional land, Macomb County is well positioned for growth. It is significant to note that the county has sufficient sewer and water capacity in place to serve all of its largely undeveloped northern reaches. Today, new development of full-service industrial parks, manufacturing plants, office centers, R & D facilities, retail centers and residential construction continue to expand the county's economic base. These locational advantages, coupled with the presence of a highly skilled labor force and a strong local economy all help to establish Macomb County as a location of choice for those businesses engaged in engineering, research and development and advanced manufacturing.

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Profile of the County (concluded)

Macomb County's labor force is its most valued resource. From those with college degrees and high-tech training to skilled-trades-persons, Macomb's labor force of over 400,000 is smart and productive. The county has a rich tradition of manufacturing, and continues to be a major manufacturing center. However, a shift in the economy during the 1990s produced a significant increase in service sector employment. The percentage of county jobs in the manufacturing sector decreased from 35 percent in 1980 to nearly 20 percent in 2010, with the service sector now employing approximately 45 percent. Adding definition to Macomb's robust and diverse labor force is an agricultural heritage most evident in the northern portions of the county, where second-and-third-generation farmers maximize nature's wealth.

Higher education is a priority of Macomb County residents. This is directly reflected in the broad range of degree and technical certificate programs that are made available to them. Macomb Community College, with two campuses each in Warren and Clinton Township is the county's leading post-secondary educational institution. The nearly 48,000 students enrolled annually at the college have a choice of almost 200 options for securing degrees and certificates. The college also offers continuing education courses, career counseling, cultural activities and community services. The college also operates the 1,271-seat Macomb Center for the Performing Arts, which is one of the finest facilities of its kind in the state. The center brings a diversity of cultural arts experiences to nearly 260,000 patrons annually.

Health care services in Macomb County include five general hospitals with a capacity of over 1,400 beds to serve the area. **Henry Ford Health System** operates three Henry Ford Macomb hospitals within the county, in Clinton Township, Warren and Mount Clemens. They offer several "Centers of Excellence," including the Josephine Ford Cancer Center, and the Heart and Vascular Institute, which offers highly specialized robotic cardiac surgery. **Mount Clemens Regional Medical Center**, a subsidiary of McLaren Health Care, offers several well-regarded specialty centers within the hospital. Prominent among them are the Mat Gaberty Heart Center and the Ted B. Wahby Cancer Center, both of which offer comprehensive diagnostic and surgical services. **St. John Providence Health System** has established "Centers of Excellence" for a wide range of in-patient and out-patient services at St. John Macomb-Oakland Hospital in Warren. These include Behavioral Medicine Services, Cancer Care, Cardiology Services, Emergency Center, Physical Medicine and Rehabilitation Services, Surgical Services and Women's Health Services and the state-of-the-art Webber Cancer Center.

There are 17,000 acres of land in Macomb County devoted to outdoor recreation including picnic areas, hiking trails, fishing sites, beaches, and boating facilities. Approximately thirty-miles of shoreline along Lake St. Clair provide access to fun and sports on the waters of the Great Lakes. With approximately 57,000 registered pleasure craft and over 100 public and private marinas, Macomb County hails as the state's boating capital.

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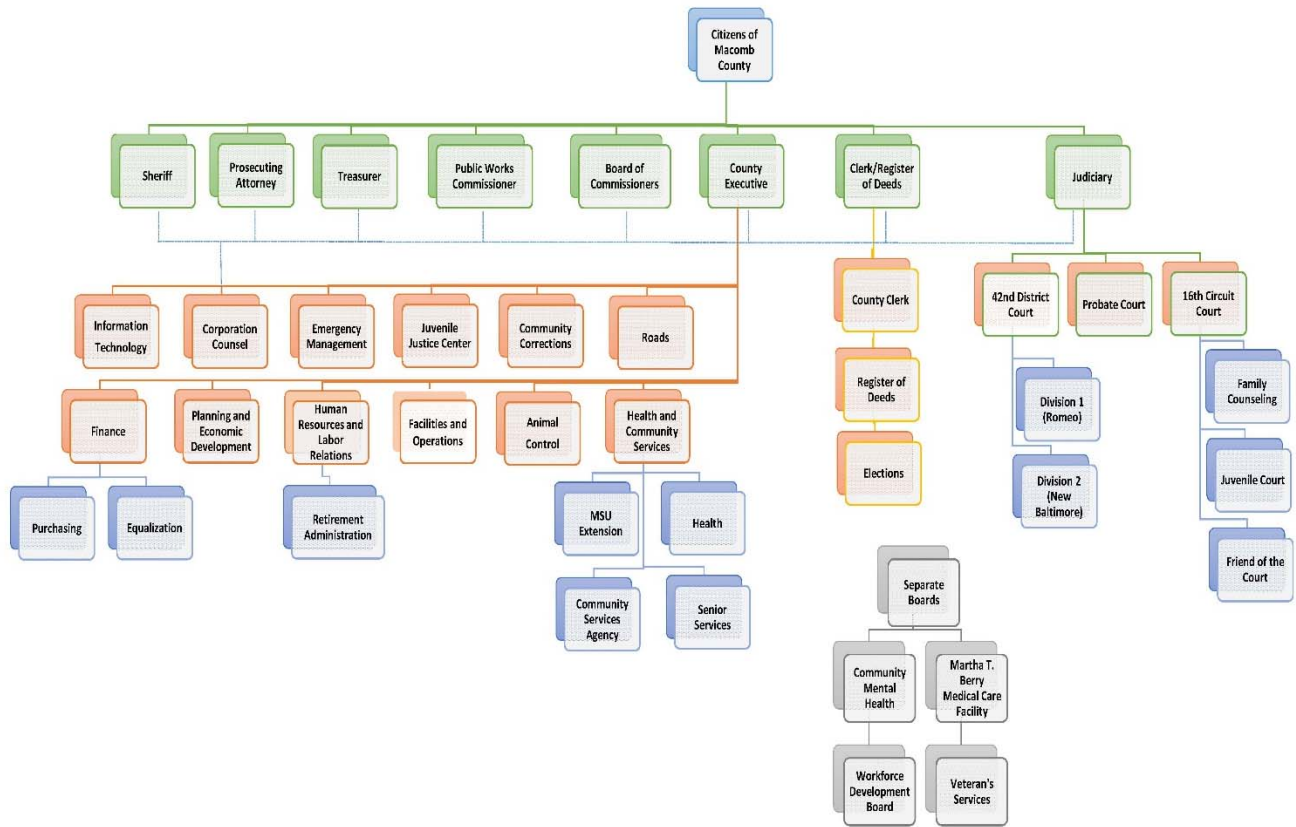
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Organizational Structure of the County

As mentioned previously, the County Executive is responsible for administering the budget and overseeing the day to day operations of many functions throughout the County, including the Health Department, Department of Roads, Juvenile Justice Center and support departments such as Finance and Human Resources. In addition, several functions of the County fall under the responsibility of separately elected county-wide officials. These include the Board of Commissioners, Courts, County Clerk/Register of Deeds, Prosecuting Attorney, Public Works Commissioner, Sheriff and Treasurer. These are mostly statutory functions and each elected official is directly accountable to the residents of the County and is responsible for discharging their statutory functions in accordance with State laws and regulations, within the financial resources allocated to them by the Board of Commissioners. Neither the Board of Commissioners nor the County Executive has oversight responsibility over the operations of these elective offices. However, county-wide elected officials share a commitment to the commonly understood purpose of county government to provide responsive, efficient, transparent and ethical government services to the residents of Macomb County. An organizational chart of the County is presented below.

MACOMB COUNTY, MICHIGAN

Organizational Chart



MACOMB COUNTY, MICHIGAN
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Fund Structure and Basis of Accounting

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses as appropriate. Government resources are allocated to and are accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The budgeted funds of the County are classified into two broad categories: governmental and enterprise. Budgets are prepared for the following fund types:

Governmental Funds

General Fund – The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in other funds.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes.

Debt Service Funds – Debt service funds are used to account for the accumulation of resources for, and the payment of, principal, interest and related costs of general long-term debt not being accounted for in proprietary funds.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for the activities of the County's business-type activities. The operations of these funds are financed primarily through user fees that are intended to recover the cost of services provided.

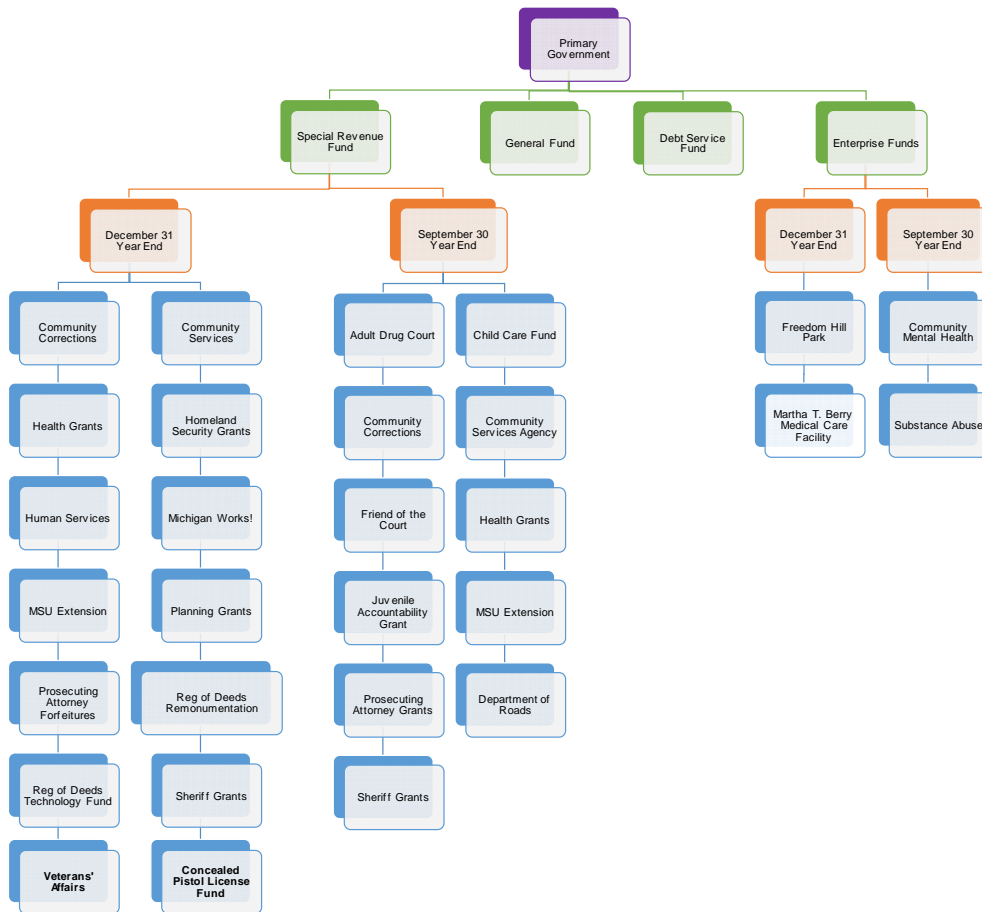
Governmental funds are accounted for using the modified accrual basis of accounting. Revenues of governmental funds are recognized when they become both measurable and available. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of year-end. Property taxes are recognized as revenue in the period for which they are levied. Federal grants, state distributions and grants and interest earned are recognized as revenue in the period they become both measurable and available. Licenses and permits, fines and forfeitures and other revenues are recorded when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, with the exception of principal and interest on general long-term debt, which is recognized when due.

Enterprise funds are accounted for using the full accrual basis of accounting, which is the same basis of accounting used in private industry. Revenues are recognized when they are earned and their expenses are recognized when they are incurred without regard to the receipt or payment of cash or its equivalent.

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2017

The Budget Process

The annual budget serves as the foundation for the County’s financial planning and fiscal control for the upcoming year. The Appropriations Ordinance adopted by the Board of Commissioners represents the legal authorization for County agencies to procure goods and services. The County’s budgetary practices and controls are governed by both County Charter and Public Act 2 of 1968, more commonly known as the Uniform Budgeting and Accounting Act. Each require that the budget be balanced, which means that budgeted appropriations cannot exceed the total of budgeted revenues and available fund balance reserves in any individual fund. The County Charter places responsibility for appropriating funds with the Board of Commissioners while placing responsibility for preparing and administering the budget with the County Executive. The Uniform Budgeting and Accounting Act requires local units of government in the State of Michigan to adopt annual budgets for the General Fund and Special Revenue Funds. The County Executive has elected to also prepare annual budgets for the Community Mental Health, Substance Abuse, Martha T. Berry Medical Care Facility and Freedom Hill Park Enterprise Funds since these funds were classified as Special Revenue Funds prior to the implementation of GASB Statement No. 34 in 2002, as well as the Debt Service Fund. A graphical representation of the funds for which annual budgets are prepared and submitted to the Board of Commissioners for adoption is presented below.



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The Budget Process (concluded)

The majority of the funds and activities of the County are accounted for on a fiscal year that ends on December 31. The County is somewhat unique in that it also has certain Special Revenue and Enterprise funds that are accounted for on a fiscal year that ends on September 30. The County Charter requires the County Executive to submit a comprehensive balanced budget to the Board of Commissioners at least 90 days before the beginning of each fiscal year. Budget worksheets are distributed to department heads and elected officials approximately 180 days before the beginning of the fiscal year and returned to the Finance Department 4-6 weeks later. The information is compiled and a recommended budget is submitted to the Board of Commissioners no later than 90 days before the beginning of the upcoming budget year. The budget is discussed further over the next 45-60 days, including formal discussions with the Finance Committee during that time. A public hearing is held approximately 2-4 weeks before the first day of the new budget year and the final budget is voted on by the Board of Commissioners that same day. Appropriations approved by the Board of Commissioners are considered maximum spending authority and not a mandate to spend the entire amount appropriated. As a result, this allows for further savings to be achieved throughout the year.

Budget Amendments

The County Executive shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary centers in an amount up to \$100,000 or 10.0% of the budget in that budgetary center, whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers. Multiple related expenditures shall be aggregated and subject to the limitation of \$100,000 or 10.0%, whichever is less for the budget year. In addition, Budget amendments shall be required when the award amount of any Federal, State or private grant fund increases or decreases by \$35,000 or more. Budget amendments shall not be required when the award amount of any Federal, State or private grant increases or decreases by less than \$35,000. Budget amendments necessitated by changes in grant award amounts related to food and immunization programs are exempt from this clause and the County Executive shall have the authority to make such amendments as needed.

Financial Policies

Fund Balance Policy - The Administration recognizes that fund balance is critical to long-term stability and has prided itself on maintaining a healthy level of fund balance in the General Fund and is committed to doing so into the future. Therefore, the following fund balance objectives have been instituted by the Administration:

- ✓ A fund balance in the General Fund equal to at least 20% of budgeted General Fund expenditures shall be maintained in the General Fund.
- ✓ In the event that the fund balance of the General Fund falls below the 20% threshold after actual results are known for any given year, the County Executive shall be responsible for restoring it to the 20% level within the immediately following three budget cycles.

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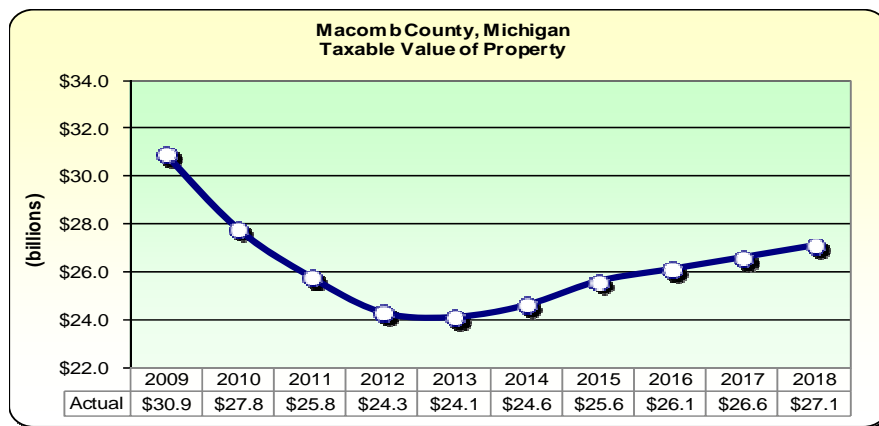
Fiscal Year 2017

Debt Policy - State law mandates that outstanding general obligation debt may not exceed 10% of the assessed valuation of property in the County. Assessed valuation is equal to 50% of market value. The County Charter requires all new debt issues to be approved by the Board of Commissioners. The Administration further strives to prudently manage its debt through the following guidelines.

- ✓ Annual debt service requirements supported by the General Fund and related to debt issued for capital purposes shall not exceed 5% of General Fund expenditures in any given year.
- ✓ The length of new debt issues shall not exceed the useful life of the underlying capital assets.
- ✓ The length of a refinancing issue shall not exceed the remaining life of the original issue being refinanced.

Major Issues Affecting the Budget

Property Values - Property taxes are the primary source of revenue for the General Fund (56%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid 1990s through the mid 2000s. Taxable values began to stagnate in 2008 and declined 26.7% for the period 2008-2013 but have shown signs of recovery each of the last three years, with increases of 1.6%, 3.72% and 2.07% in 2014, 2015 and 2016, respectively. **Taxable values are estimated to increase 2.0% in 2017, 2018 and 2019.** Each 1% change in property values equates to approximately \$1.2 million in property tax revenue to the General Fund. The Board of Commissioners raised the County operating millage rate from 4.2 mills to the maximum allowed limit of 4.5685 mills in 2009 to combat the effects of declining property values. Unfortunately, due to the continuous declines in taxable values, the positive impact of the tax increase on the budget has been significantly reduced. However, the County has responded with strict financial controls to ensure that budgeted expenditures keep pace with property tax levies. Compounding the problem is a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to 5% or the rate of inflation, whichever is less. Assuming annual increases of 2% per year, the taxable values are not expected to return to 2007 levels until at least 2026.



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Major Issues Affecting the Budget (continued)

Fringe Benefits – The County offers its employees a generous package of fringe benefits, including health care and dental coverage when employed, health care in retirement and a defined benefit pension plan. Employer paid fringe benefits are approximately 64% of payroll and are budgeted at \$101.1 million across all funds in 2017. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

- Increasing the vesting period for retiree health care from 8 to 15 years for employees hired on or after January 1, 2006
- Moved Medicare eligible retirees from a self insured plan to a premium based product in 2010
- Employees hired on or after January 1, 2012 pay monthly premiums of \$100 to \$200 per month toward health care depending on coverage.
- Eliminated retiree health care for spouses of employees hired on or after January 1, 2012.
- Vesting period for pension benefits increased from 8 years to 15 years for employees hired on or after January 1, 2012.
- Retiree health care plan designs will be the same as those of employees for employees hired on or after January 1, 2012 and current employees that retire after November 1, 2013.
- Effective January 1, 2016, new hires will no longer be eligible for retiree health care.
- Effective January 1, 2016, new hires will be eligible to participate in a defined contribution pension plan.

In addition, Public Act 152 of 2011 became effective in 2012 and places annual ceilings on the amount of employee health care premiums paid by public sector employers and requires employees to pay any premium amounts in excess of the established ceilings. Failure to comply with the provisions of PA 152 subject public sector employers to reductions in State shared revenues. The ceilings imposed on employer-paid premiums by PA 152 in 2016 are as follows: \$6,142 for single coverage, \$12,845 for two-person coverage and \$16,751 for family coverage. These amounts are adjusted annually for inflation and increased 2.5% in 2016. The County has secured 2.5% rate increases from its carriers for 2017. More information on the funding status of the pension and retiree health care plans is provided later in this document.

Until 2015, the County had not pre-funded its annual required contribution to the General County Retiree Health Care plan since 2003. The closure of the plan to new hires effective January 1, 2016 resulted in a reduction in the unfunded liability from \$549 million to approximately \$263 million. The County issued bonds in March 2015 to fully fund the liability. The General Fund and Delinquent Tax Revolving Fund also made one-time contributions of \$29 million and \$30 million, respectively, to prefund future normal costs.

Capital Improvements - Deteriorating infrastructure continues to be a major concern of the Administration. The budget for 2017 and the forecasts for 2018 and 2019 call for transfers from the General Fund to the Capital Improvement Fund of \$17.145 million, \$12 million and \$10 million, respectively. These transfers reflect the Administration's commitment to fully fund the five year capital plan.

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Personnel Changes

A total of 88.4 new full time equivalents were added to the 2017 budget as indicated below.

<u>Department</u>	<u>FTE</u>	<u>Value</u>		<u>Funding Source</u>	
		<u>Incl Benefits</u>	<u>General Fund</u>	<u>Other Sources</u>	
Board of Commissioners	1.0	\$ 95,164	\$ 95,164	\$ -	
Community Action	3.0	180,285	-	180,285	
Community Corrections	1.5	94,757	23,554	71,203	
Community Mental Health	1.0	117,307	117,307	-	
Corporation Counsel	1.0	137,009	-	137,009	
County Clerk	2.0	111,898	111,898	-	
Courts	1.2	63,833	29,959	33,874	
Facilities & Operations	0.5	44,727	44,727	-	
Health Department	0.5	98,027	48,027	50,000	
Information Technology	1.0	96,248	96,248	-	
Martha T. Berry	58.2	2,731,904	-	2,731,904	
Prosecuting Attorney	2.5	202,826	202,826	-	
Roads	12.0	1,204,005	-	1,204,005	
Sheriff	3.0	237,960	145,125	92,835	
	<u>88.4</u>	<u>\$ 5,415,950</u>	<u>\$ 914,835</u>	<u>\$ 4,501,115</u>	

The County will add two new judges to the Circuit Court bench in 2017 pursuant to a recommendation from the State Court Administrator's Office. Each judge requires a support staff of one (1) Judicial Secretary, one (1) Judicial Court Clerk, one (1) Assistant Prosecuting Attorney and one (1) Deputy Sheriff. Two of each of these positions have been built into the budgets of the Circuit Court, County Clerk, Prosecuting Attorney and Sheriff, respectively. The total cost of all positions associated with the two new judgeships is \$698,417, \$91,448 of which is funded by the State of Michigan.

One Operations Coordinator, one (1) Continuum of Care Coordinator, one (1) part-time Account Clerk IV and one (1) part-time Inventory and Delivery Clerk were built into the 2017 recommended budget of the Community Action department to enhance services to the low income and senior population of the County at a total cost of \$180,285, all of which is grant funded.

One (1) Pre-Trial Manager and one (1) part-time Jail Population Specialist were built into the 2017 recommended budget of the Community Corrections department to enhance jail diversion efforts at a total cost of \$94,757, of which \$71,203 is grant funded.

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One (1) Legislative Analyst was added to the 2017 budget of the Board of Commissioners at a total cost of \$95,164.

One (1) position was built into the 2017 recommended budget of the Community Mental Health Department to enhance jail diversion efforts at a total cost of \$117,307, all of which is being funded by the General Fund.

One (1) Assistant Corporation Counsel was built into the 2017 recommended budget of Corporation Counsel to reduce the usage of outside counsel at a total estimated cost savings of \$195,000.

Two (2) Judicial Court Clerks that were added to the 2017 budget of the County Clerk in connection with the two new judgeships as mentioned previously, at a total cost of \$111,898.

Four (4) positions were added to the 2017 budget of the Circuit Court in connection with the two new judgeships as previously discussed at a cost of approximately \$247,000, of which roughly \$91,000 is reimbursed by the State of Michigan. The Court is also proposing a reorganization involving the Circuit Court, Probate Court, Juvenile Court, both divisions of the 42nd District Court, Family Counseling and the Friend of the Court that will result in a net reduction of 2.8 full time equivalent positions at a savings of approximately \$183,000. The net increase of 1.2 positions will cost approximately \$64,000, of which \$30,000 will be borne by the General Fund.

One (1) Custodian was added to the 2017 budget of the Facilities and Operations Department due to additional square footage that must be maintained once the Old County Building re-opens in 2017 at a total cost of \$44,727.

The Health Department is proposing to turn the operation of the dental clinic over to a non-profit agency in 2017, resulting in a decrease of 5.5 full-time equivalent positions and \$347,849 in personnel cost savings. The Health Department is also proposing to implement a new program referred to as the Nurse Family Partnership (NFP), which is an evidence-based home visitation program that helps vulnerable first-time mothers have health pregnancies and provide responsible and competent care to their babies. The implementation of this program will require the addition of five (5) full time positions in the Health Department, three (3) Public Health Nurses, one (1) Program Manager and one (1) Computer Maintenance Clerk at a total personnel cost of \$369,305. The 2017 recommended budget of the Health Department also includes the addition of one (1) Medical Examiner Investigator that will result in improved response times of the Medical Examiner's Office. The net increase of 0.5 full time equivalent positions will cost \$98,027, of which \$50,000 is grant funded.

One (1) additional Business Systems Analyst has been included in the 2017 recommended budget of the Information Technology Department to assist in the support of e-filing systems utilized in the Courts and Prosecuting Attorney's office at a cost of \$96,248, all of which will be absorbed by the General Fund.

A total of 58.2 additional positions have been included in the recommended budget of the Martha T. Berry Medical Care Facility, including forty-four (44) Nurse Aides and thirteen (13) Licensed Practical Nurses, in an effort to reduce the reliance on contingent part time and agency staff.

In addition to the two Assistant Prosecuting Attorneys that were added in connection with the two new judgeships as mentioned previously, one (1) part-time Typist Clerk III was added to the 2017 recommended budget of the Prosecuting Attorney in anticipation of additional ancillary work necessary as a result of adding the two new judges. The cost of the two and one-half positions (2.5) additional positions being recommended is \$202,826, all of which will be absorbed by the General Fund.

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A total of twelve (12) additional positions are being recommended in the Department of Roads at a total cost of \$1,204,005, all of which will be funded by State and Federal funds. The additional positions are five (5) Equipment Operators, one (1) Engineering Aide, three (3) Heavy Truck Drivers and three (3) Highway Maintenance Leaders.

In addition to the two Deputies that were added as in connection with the two new judgeships as mentioned previously, one (1) additional Deputy was added to the 2017 recommended budget of the Sheriff Department, the cost of which is expected to be offset by a corresponding reduction in overtime. The cost of the three (3) additional positions being recommended is \$237,960, at a net cost to the General Fund of \$145,125.

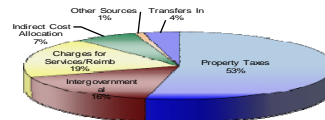
The General Fund

The General Fund is the primary operating fund of the County. It is responsible for funding virtually all law enforcement and justice functions, including the Courts, Juvenile Justice, Sheriff, Prosecuting Attorney and support services such as Finance and Human Resources. The General Fund is also responsible for funding the majority of the operations of the County's other elected officials, including the County Executive, Clerk/Register of Deeds, Treasurer, Board of Commissioners and the Public Works Commissioner. As a result, it is the focal point of the budget. The 2017 General Fund expenditure budget totals \$233,394,750, a decrease of \$146,785 or 1.0% from fiscal 2016. Revenues of \$219,722,785 represent a 2.1% increase over fiscal 2016. A summary of revenues by source and expenditures by function and category for fiscal 2016, 2017, 2018 and 2019 is presented below:

**Macomb County, Michigan
General Fund Revenues By Source**

	2016	2017	2018	2019
	Amended	Adopted	Forecast	Forecast
Property Taxes	\$ 119,492,908	\$ 117,561,032	\$ 119,904,253	\$ 122,294,338
Intergovernmental	31,312,075	36,069,712	36,048,337	36,493,895
Charges for Services/Reimb	40,507,193	41,225,838	41,581,745	41,865,941
Indirect Cost Allocation	13,590,378	14,516,589	14,524,589	14,536,589
Other Sources	2,216,490	2,196,614	2,196,614	2,198,614
Transfers In	8,087,489	8,153,000	8,155,500	8,158,000
Total	\$ 215,206,533	\$ 219,722,785	\$ 222,411,038	\$ 225,547,377

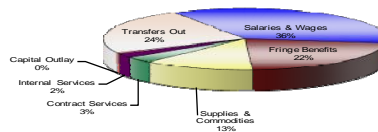
2017 Budgeted Revenues By Source



**Macomb County, Michigan
General Fund Expenditures By Category**

	2016	2017	2018	2019
	Amended	Adopted	Forecast	Forecast
Salaries & Wages	\$ 78,959,482	\$ 83,279,413	\$ 85,391,632	\$ 87,535,078
Fringe Benefits	45,414,499	50,778,303	51,968,326	53,305,409
Supplies & Commodities	27,817,688	29,550,422	29,270,462	29,333,351
Contract Services	7,956,292	7,345,401	7,315,456	7,315,984
Internal Services	5,420,459	5,174,875	5,241,948	5,312,064
Capital Outlay	1,808,454	1,350,796	738,600	738,600
Transfers Out	66,164,661	55,915,540	51,185,959	49,911,199
Total	\$ 233,541,535	\$ 233,394,750	\$ 231,112,383	\$ 233,451,685

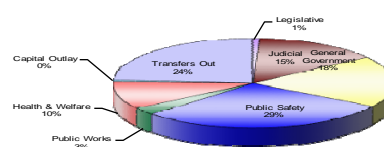
2017 Budgeted Expenditures By Category



**Macomb County, Michigan
General Fund Expenditures By Function**

	2016	2017	2018	2019
	Amended	Adopted	Forecast	Forecast
Legislative	\$ 1,582,457	\$ 1,799,128	\$ 1,819,690	\$ 1,837,726
Judicial	33,346,199	34,334,404	34,975,862	35,846,460
General Government	35,405,683	42,055,222	42,597,658	43,494,888
Public Safety	66,908,614	68,538,115	69,898,818	71,259,089
Public Works	6,642,643	6,672,678	6,851,828	6,991,254
Health & Welfare	21,682,824	22,728,867	23,043,968	23,372,469
Capital Outlay	1,808,454	1,350,796	738,600	738,600
Transfers Out	66,164,661	55,915,540	51,185,959	49,911,199
Total	\$ 233,541,535	\$ 233,394,750	\$ 231,112,383	\$ 233,451,685

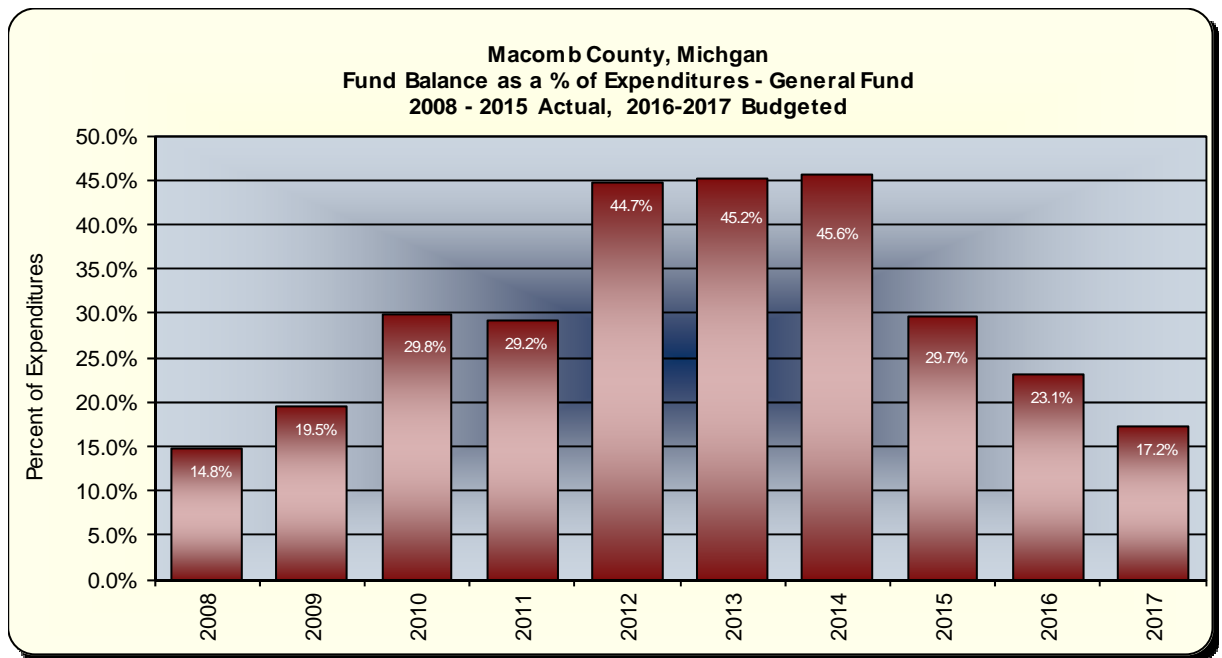
2017 Budgeted Expenditures by Function



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The General Fund (concluded)

Fund Balance - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10% - 15% of annual expenditures in any given fund. The audited fund balance of the General Fund of \$72.2 million as of December 31, 2015 represented 29.7% of expenditures. The ratio is expected to decrease to approximately 23.1% by the end of fiscal 2016 and 17.2% by the end of fiscal 2017 due primarily to carefully planned funding of the County's five year Capital Plan as discussed previously. A graphical representation of the level of fund balance as a percentage of expenditures for the last 10 years is presented below.



Special Revenue Funds

Community Corrections - The Community Corrections department administers programs that provide alternatives to incarceration. It receives approximately 50% of its support from Federal and State grants and 50% of its support from the General Fund and has a budget of \$251,681 for fiscal 2017. The General Fund contribution for 2017 is \$136,681, an increase of \$62,136 over 2016.

Community Services Grants - The Community Services Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. In addition, the Community Services Department is responsible for administering the Community Development Block Grant program. The budget for the year ending December 31, 2017 is \$8,582,579, a decrease of \$268,807 from 2016.

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Special Revenue Funds (continued)

Health Grants – This fund is supported entirely by State grants primarily for the purpose of administering a variety of water quality monitoring programs. The budget for 2017 is \$19,500, a decrease of \$141,218 from the amended 2016 budget.

Homeland Security Grants – This fund is supported entirely by Federal grants for the purpose of purchasing emergency response equipment and creating emergency response plans for the County and local municipalities. The budget for 2017 is \$3,962,000, a decrease of \$4,257,379 from the amended 2016 budget.

Human Services - This fund is used to account for appropriations to local hospitals in connection with providing emergency room services to the uninsured population of the County. This program is referred to as Resident County Hospitalization. The appropriation for 2017 is \$200,000 and is supported by collections from those to whom services provided.

Michigan Works! - This fund is supported entirely by State and Federal funds utilized for the purpose of integrating those facing barriers to employment into the labor force through training and employment support services. The budget for 2017 is \$4,429,255, an increase of \$453,311 from 2016.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2017 is \$31,651, a decrease of \$6,413 from 2016, which is attributable to decreased funding for foreclosure mitigation community education programs.

Planning Grants - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield development and small business development. In addition to Federal funding, this fund is used to account for the proceeds from the sale of aerial maps. The budget for this fund in 2017 is \$640,918, a decrease of \$733,045 from 2016.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training. The budget for 2017 is \$5,000.

Register of Deeds Remonumentation Fund - The Register of Deeds Remonumentation Fund was established pursuant to Section 2567a of the Revised Judicature Act, and the State Resurvey and Remonumentation Act, MCL 54.261 et seq. This legislation authorizes the Register of Deeds in each county to collect additional recording fees which are turned over to the State and used to provide grants to counties to fund the Remonumentation Grant Program. The purpose of this grant program is to survey and verify the location of corner markers, or “monuments”, of all township sections within the County with satellite technology to assure accurate property boundaries, road alignments, subdivision layouts and plat descriptions. The grant funds are administered by the Register of Deeds and used to acquire technology and professional surveyor services to verify the position of each corner marker, which represents one square mile; there are thirty-six sections in each township. The Remonumentation grant program began in 1993 and has been legislatively extended to 2023. After completion of the Remonumentation work, the program will continue to pay for maintenance. The proposed budget for 2017 is \$260,304, an increase of \$14,406 from 2016.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2017

Special Revenue Funds (continued)

Register of Deeds Technology Fund - The Register of Deeds Technology Fund was created in 2003 pursuant to Public Act 698 of 2002, which authorizes the Clerk/Register of Deeds to collect additional recording fees solely for use and expenditure by the Clerk/Register of Deeds Office. The revenue generated from the increased fees is administered by the Clerk/Register of Deeds for the purpose of “upgrading search capabilities” which includes the implementation of systems and procedures related to recording, indexing, certifying and storing documents, maps, plats, and other items recorded by the Register of Deeds. The proposed budget for 2017 is \$1,273,545, the majority of which is spent on contractual services and capital outlay related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Concealed Pistol Licenses Fund - The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications. The proposed budget for 2017 is \$166,474. There is no County support in this fund.

Sheriff Grants - The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2017 is \$355,606, a decrease of \$1,523,143 from the amended 2016 budget.

Veterans Services - The Department of Veterans' Services is supported by a special property tax millage of .04 mills. The budget for 2017 is \$1,358,432, an increase of \$60,371 from 2016.

Circuit Court Programs - The Adult Drug Court, Mental Health Court, and Veterans Treatment Court, provide intensive probation and treatment to low-risk offenders and allows participants to avoid incarceration. There are on average 35-40 participants in the program at any point in time, who otherwise would have been sentenced to jail or prison. Participants in the program have avoided more than 19,000 jail bed days and over 20,000 prison bed days since January 1, 2008. Expenditures for 2017 are \$310,648, a decrease of \$120,613 over fiscal 2016. The General Fund appropriation to the Circuit Court Programs for 2017 is \$78,355, a decrease of \$91,113 from 2016. The Specialty Courts are administered by the Circuit Court and represents approximately 1% of the total budget of the Circuit Court.

Child Care Fund - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for the Child Care Fund, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$21,682,794 for 2017 represents a 0.7% decrease from fiscal 2016. The General Fund appropriation to the Child Care Fund for 2017 is \$12,060,761, a decrease of \$200,897 over 2016.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2017

Special Revenue Funds (continued)

Community Corrections – The Community Corrections program provides local, community-based alternatives to incarceration that promote public safety and relieve jail overcrowding while at the same time holding offenders accountable and improving their ability to live lawfully and become productive members of society. The program employs ten (10) full-time positions and approximately 78% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2017 increased by \$224,769 over 2016.. The General Fund appropriation requested for 2017 is \$362,328, an increase of \$815 from 2016.

Community Services – The Community Services Agency provides a wide array of services to residents of the County, including, but not limited to, Meals on Wheels, Senior Citizens nutrition, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements and Head Start. Approximately 95% of the funding for Community Services comes from State and Federal grants. The General Fund appropriation requested for fiscal 2017 is \$3,411,909, an increase of \$224,973 from 2016. The increase is offset by indirect cost revenue to the General Fund.

Friend of the Court - The mission of the Macomb County Friend of the Court is to fairly and efficiently enforce court orders relating to child support, health care, spousal support, parenting time and custody. Approximately 64% of the funding for the Friend of the Court is provided through a grant from the Federal government. The General Fund appropriation for 2017 is \$3,102,919, an increase of \$196,248 from 2016.

Health Grants – The health grants which operate on a September 30 year-end represent approximately 20% of the total budget of the Health Department. Funding for these programs is provided primarily through State and Federal grants. The General Fund appropriation of \$1,753,471 represents approximately 26% of the budget. The General Fund appropriation budgeted for 2017 is \$165,149 higher than the amount budgeted in 2016, primarily driven by increases in overhead allocation charges from the Health Fund (Dec 31 year-end), which will be offset by a corresponding reduction in the General Fund appropriation to the Health Fund in 2017. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

Juvenile Accountability Grant – This fund was used to account for costs associated with the treatment of juvenile substance abuse offenders through intensive outpatient therapy in both the individual and group setting. This program is closed for 2017.

MSU Extension - This fund is used to account for numerous community based educational programs in areas of foreclosure mitigation and financial literacy and is supported entirely by State and Federal grants and reimbursements from local communities. The budget for 2017 is \$18,954, a decrease of \$23,958 from 2016, which is attributable to decreased grant funding.

Prosecuting Attorney Grants – This fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence, auto theft and drug-related offenses. The General Fund appropriation to this fund for 2017 is \$1,028,273, an increase of \$64,513 over 2016 due primarily to increases in wages and fringes.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2017

Special Revenue Funds (concluded)

Roads – The Department of Roads is funded exclusively by gasoline taxes, State and Federal grants and reimbursements from local units of government. The budget for 2017 is \$119,423,254, an increase of \$24,931,732 from amended 2016. Due to operational efficiencies made in prior years, the Department of Roads has accumulated a healthy level of fund balance over time and plans to utilize \$30.2 million over the course of the next two years on road repairs and equipment replacement.

Sheriff Grants – This fund is utilized to account for the costs associated with specialized units involved in traffic safety enforcement, auto theft and drug-related crimes. The majority of the operations of the Sheriff's Office are accounted for in the General Fund. Approximately 79% of the funding for these programs is provided by State grants and charges for services. The 2017 budget provides for the continued funding of 9 positions. The General Fund appropriation to this fund is \$426,525 for 2017, an increase of \$7,180 from 2016.

Enterprise Funds

Community Mental Health – The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 96% of the total budget of the Mental Health Department. Approximately 98% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 2.0% is contributed by the County General Fund and is budgeted at \$4,050,942 in 2017. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain relatively flat for the last three years.

Freedom Hill Park – The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are also scheduled for 2017. The lease agreement provides that the County receive a portion of parking revenues and ticket sales. The County is responsible for grounds care, security at concerts and utilities. A budget of \$507,000 has been established for 2017. The General Fund will provide support in the amount of \$113,200 to cover those costs and the remaining \$394,500 will be covered by revenue provided for in the lease and restricted fund balance.

Martha T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 330 and a bed capacity of 217. The budget for 2017 is \$26,335,858, an increase of 14.5% from 2016. The facility has not required a General Fund contribution since 2009.

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 83% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 50% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The County General Fund appropriation (predominately liquor tax distribution) for 2017 is \$3,311,283, an increase of \$562,184, or 20%, from 2016.

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2017

Debt Service Fund

The County's general obligation bonds are rated **AA+** by Standard & Poor's and **Aa1** by Moody's Investor Services. The County's outstanding general obligation debt supported by the General Fund is anticipated to total \$316,465,000, as of December 31, 2016. Debt service for the year ending December 31, 2017 is budgeted at \$27,381,689, consisting of \$16,630,000 in principal payments and \$10,753,266 in interest and fees. Debt service requirements and outstanding balances by year through final maturity in 2035 are presented in the following schedules.

Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2016-2035

Year	Series 2002-A Admin Refunding		Series 2005 Clemens Refunding		Series 2008 Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	-	-	260,000	51,670	-	-
2017	-	-	285,000	40,562	-	-
2018	-	-	280,000	28,909	-	-
2019	-	-	300,000	16,799	-	-
2020	-	-	210,000	5,250	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,335,000</u>	<u>\$ 143,190</u>	<u>\$ -</u>	<u>\$ -</u>

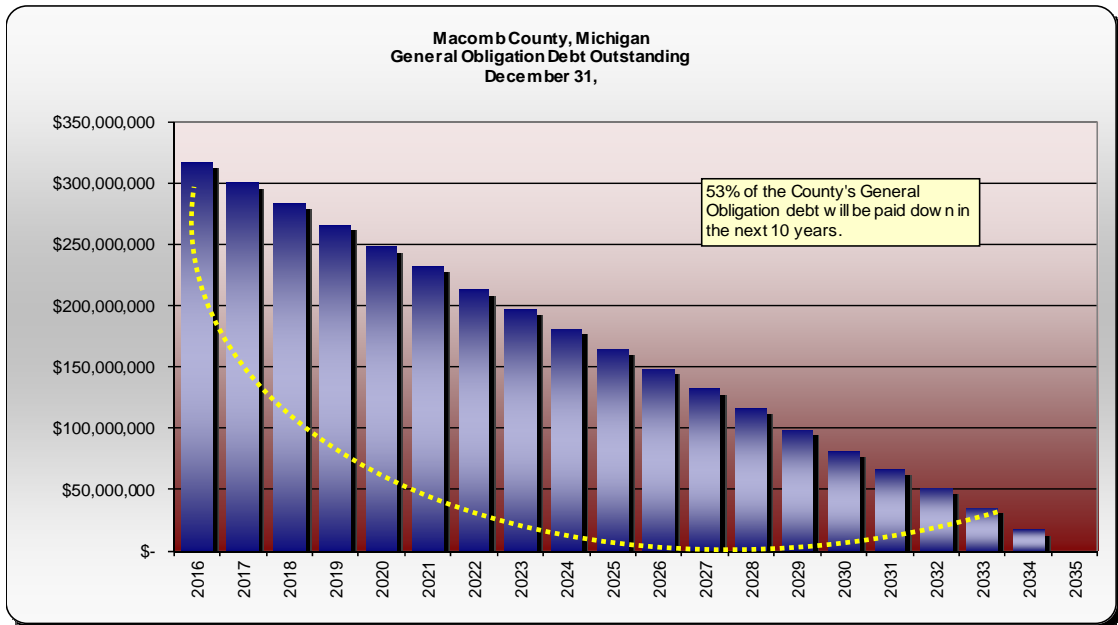
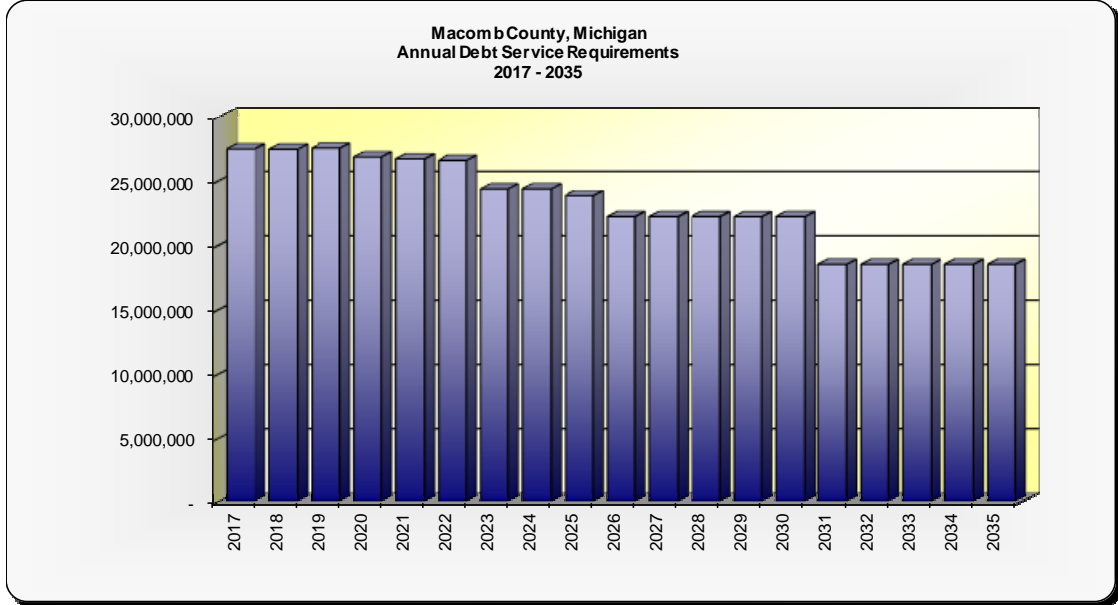
Year	Series 2012 PWK/Wertz Refunding		Series 2012 800 Mhz/NB Court Refunding		Series 2012 Bridge Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	530,000	105,500	1,035,000	300,925	490,000	39,300
2017	525,000	94,950	1,320,000	280,225	470,000	29,500
2018	515,000	84,550	1,360,000	253,825	470,000	20,100
2019	560,000	73,800	1,395,000	226,625	535,000	10,700
2020	535,000	62,850	1,410,000	198,725	-	-
2021	575,000	50,313	1,455,000	170,526	-	-
2022	565,000	36,063	1,495,000	141,425	-	-
2023	575,000	21,812	1,510,000	109,656	-	-
2024	585,000	7,312	1,555,000	75,681	-	-
2025	-	-	1,550,000	38,750	-	-
	<u>\$ 4,965,000</u>	<u>\$ 537,150</u>	<u>\$ 14,085,000</u>	<u>\$ 1,796,363</u>	<u>\$ 1,965,000</u>	<u>\$ 99,600</u>

Year	Series 2014 Refunding 2007 MTB/YTH Refunding		Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	1,710,000	479,650	2,410,000	1,326,798	9,720,000	8,670,066
2017	1,780,000	427,300	2,460,000	1,278,098	9,790,000	8,601,054
2018	1,860,000	363,400	2,510,000	1,228,398	9,905,000	8,479,854
2019	1,910,000	288,000	2,565,000	1,171,236	10,080,000	8,308,400
2020	2,020,000	209,400	2,635,000	1,099,649	10,295,000	8,090,570
2021	2,120,000	126,600	2,705,000	1,033,074	10,545,000	7,842,358
2022	2,105,000	42,100	2,770,000	964,474	10,830,000	7,558,908
2023	-	-	2,870,000	865,524	11,145,000	7,246,138
2024	-	-	2,990,000	748,324	11,485,000	6,903,318
2025	-	-	3,110,000	626,324	11,860,000	6,532,812
2026	-	-	3,220,000	515,824	12,250,000	6,138,348
2027	-	-	3,320,000	414,404	12,685,000	5,706,414
2028	-	-	3,430,000	304,689	13,155,000	5,233,770
2029	-	-	3,545,000	188,272	13,670,000	4,717,304
2030	-	-	3,670,000	64,225	14,230,000	4,160,116
2031	-	-	-	-	14,815,000	3,572,986
2032	-	-	-	-	15,465,000	2,918,756
2033	-	-	-	-	16,155,000	2,235,820
2034	-	-	-	-	16,865,000	1,522,416
2035	-	-	-	-	17,610,000	777,657
	<u>\$ 13,505,000</u>	<u>\$ 1,936,450</u>	<u>\$ 44,210,000</u>	<u>\$ 11,829,313</u>	<u>\$ 252,555,000</u>	<u>\$ 115,217,065</u>

Year	Total Debt Service			Principal Outstanding December 31,
	Principal	Interest	Total	
2016	\$ 16,155,000	\$ 10,973,909	\$ 27,128,909	\$ 316,465,000
2017	16,630,000	10,751,689	27,381,689	299,835,000
2018	16,900,000	10,459,036	27,359,036	282,935,000
2019	17,345,000	10,095,560	27,440,560	265,590,000
2020	17,105,000	9,666,444	26,771,444	248,485,000
2021	17,400,000	9,222,871	26,622,871	231,085,000
2022	17,765,000	8,742,970	26,507,970	213,320,000
2023	16,100,000	8,243,130	24,343,130	197,220,000
2024	16,615,000	7,734,635	24,349,635	180,605,000
2025	16,520,000	7,197,886	23,717,886	164,085,000
2026	15,470,000	6,654,172	22,124,172	148,615,000
2027	16,005,000	6,120,818	22,125,818	132,610,000
2028	16,585,000	5,538,459	22,123,459	116,025,000
2029	17,215,000	4,905,576	22,120,576	98,810,000
2030	17,900,000	4,224,341	22,124,341	80,910,000
2031	14,815,000	3,572,986	18,387,986	66,095,000
2032	15,465,000	2,918,756	18,383,756	50,630,000
2033	16,155,000	2,235,820	18,390,820	34,475,000
2034	16,865,000	1,522,416	18,387,416	17,610,000
2035	17,610,000	777,657	18,387,657	-
	<u>\$ 332,620,000</u>	<u>\$ 131,559,131</u>	<u>\$ 464,179,131</u>	

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2017

Debt Service Fund (concluded)



State statute limits the total amount of general obligation debt of the County to 10% of the assessed value of all property in the County. Assessed value is generally 50% of true market value. Management, however, believes that the taxable value of all property in the County is a more practical and conservative base on which to base the calculation of the County's debt limit. The taxable value of all property in the County as of December 31, 2016 was \$26.1 billion. Therefore, the County's debt limitation was \$2.6 billion at year-end. The County's outstanding debt of \$316.4 million at December 31, 2016, supported by the General Fund, will be well below the limit based on either assessed or taxable value.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2017

Pension and Retiree Health Care Liabilities

Defined Benefit Pension Plan - The County sponsors and administers the Macomb County Employees' Retirement System (the "System"), a single employer defined benefit plan covering substantially all of the County's employees. The System was established in accordance with state statutes to provide retirement benefits for the employees of the County and its several offices, boards and departments. The following is a summary of the benefits provided to the members of the system.

General County- Virtually all employees hired on or before December 21, 2001 may retire if their age plus years of service equals or exceeds 70 and they have attained a minimum age of 50. The annual retirement benefit, payable monthly for life, is computed at 2.4% of final average compensation for the first 26 years of service and 1% for every year thereafter, with a maximum employer pension of 65%. Employees hired on or after January 1, 2002 and certain employees hired before that date not covered by the provisions described above may retire at age 55 with 25 or more years of service or age 60 with 8 years of service. The annual retirement benefit, payable monthly for life, for these employees is computed at 2.2% of final average compensation for each year of service, with a maximum employer pension of 66%. The plan is closed to new employees effective January 1, 2016.

Sheriff Department- Employees may retire at any age with 25 or more years of service or age 60 with 8 years of service. The annual retirement benefit for the Sheriff and deputies, payable monthly for life, is computed at 2.64% of final average compensation multiplied by credited years of service with a maximum employer pension of 66%. The factor for the undersheriff, captains, jail administrator, command officers, corrections officers and dispatchers is 2.4% for the first 26 years of service and 1% for every year thereafter, with a maximum employer pension of 66%. The plan is closed to new employees effective January 1, 2016.

Department of Roads- Depending upon union affiliation and date of hire, employees may retire if (a) their age plus years of service equals or exceeds 70 and they have attained a minimum age of 55; (b) age 55 with 25 years of service; (c) age 60 with either 8 or 15 years of service; (d) age 65 with 8 or 15 years of service. The annual retirement benefit, payable monthly for life, is computed at either 2.4% of final average compensation for the first 26 years of service and 1% for every year thereafter, with a maximum employer pension of 65% or 2.2% of final average compensation for each year of service, with a maximum employer pension of 65%. The plan is closed to new employees effective January 1, 2016.

As of December 31, 2014, the date of the most recent actuarial valuation, the plan was 96.9% funded. The actuarial accrued liability was \$911,065,833 and the actuarial value of plan assets was \$882,565,132, resulting in an unfunded liability of \$28,500,701. The funding status for the last 10 years is presented below.

SCHEDULE OF FUNDING PROGRESS - DEFINED BENEFIT PENSION PLAN						
Actuarial Valuation Date December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2005	\$ 719,336,871	\$ 682,144,687	\$ (37,192,184)	105.5%	\$ 134,886,588	(27.57)
2006	781,450,248	721,657,669	(59,792,579)	108.3%	128,820,986	(46.42)
2007	847,305,155	772,649,767	(74,655,388)	109.7%	126,696,252	(58.92)
2008	855,265,571	785,688,661	(69,576,910)	108.9%	121,822,674	(57.11)
2009	866,356,598	814,563,728	(51,792,870)	106.4%	116,522,938	(44.45)
2010	862,915,501	837,167,835	(25,747,666)	103.1%	110,795,240	(23.24)
2011	828,692,442	854,323,846	25,631,404	97.0%	108,900,180	23.54
2012	795,605,544	867,218,699	71,613,155	91.7%	105,391,874	67.95
2013	837,652,540	884,041,581	46,389,041	94.8%	102,252,875	45.37
2014	882,565,132	911,065,833	28,500,701	96.9%	110,159,044	25.87

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2017

Pension and Retiree Health Care Liabilities (concluded)

Retiree Health Care (General and Sheriff) - The County sponsors a single employer postretirement healthcare plan for retirees and their spouses. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2013, the date of the most recent actuarial valuation, the plan was 37.1% funded. The actuarial accrued liability for benefits was \$417,782,617 and the actuarial value of assets in the plan was \$155,145,734, resulting in an unfunded actuarial accrued liability of \$262,636,883. The County issued bonds in the amount of \$263,555,000 to fully fund the unfunded liability and also contributed an additional \$59,000,000 to the retiree health care plan to fund future normal cost and actuarial losses should they occur. Therefore, the plan is considered over-funded at this time.

SCHEDULE OF FUNDING PROGRESS - RETIREE HEALTH CARE TRUST PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2000	\$ 40,209,164	\$ 287,726,277	\$ 247,517,113	14.0%	\$ 94,345,155	262.4%
2004	83,794,483	492,905,016	409,110,533	17.0%	117,894,514	347.0%
2006	106,476,217	643,208,474	536,732,257	16.6%	113,523,878	472.8%
2008	77,353,942	595,309,199	517,955,257	13.0%	107,373,375	482.4%
2010	113,732,259	610,599,385	496,867,126	18.6%	97,650,493	508.8%
2012	130,289,669	679,928,682	549,639,013	19.2%	91,150,925	603.0%
2013	155,145,734	417,782,617	262,636,883	37.1%	90,567,875	290.0%
2014	477,568,983	417,782,617	(59,786,366)	114.3%	90,567,875	-66.0%

The County also sponsors a multiple employer plan administered by the Michigan Employers' Retirement System (MERS) for those who retired from the Department of Roads. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2013, the date of the most recent actuarial valuation, the plan was 52.7% funded. The actuarial accrued liability for benefits was \$69,322,970 and the actuarial value of assets in the plan was \$36,511,623, resulting in an unfunded actuarial accrued liability of \$32,811,347.

SCHEDULE OF FUNDING PROGRESS - DEPARTMENT OF ROADS RETIREE HEALTH CARE PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2006	\$ -	\$ 76,651,082	\$ 76,651,082	0.0%	\$ 15,548,979	493.0%
2007	9,621,290	87,898,593	78,277,303	10.9%	14,621,336	535.4%
2009	15,047,927	83,364,455	68,316,528	18.1%	14,421,101	473.7%
2011	23,547,047	90,532,651	66,985,604	26.0%	12,613,964	531.0%
2013	36,511,623	69,322,970	32,811,347	52.7%	11,685,197	280.8%

MACOMB COUNTY, MICHIGAN

Glossary of Terms

Description of Funds

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. There are three major categories of funds: Governmental, Proprietary, and Fiduciary with each category consisting of one or more types of funds. Governmental Funds are used to account for functions that finance most of governmental operations and activities. The General Fund, Special Revenue Funds, and Debt Service Funds are considered Governmental Funds. Proprietary Funds are used to account for activities similar to those found in the private sector where the intent of the governing body is to finance the full cost of providing services, including depreciation, primarily through user charges. Fiduciary Funds are used to account for assets held in trust or as an agent for others and, are, therefore, not budgeted.

Generally accepted accounting principles require governmental funds to be accounted for on the modified accrual basis of accounting, which means that revenues are recognized when they become both measurable and available and expenditures are recognized when the related fund liability is incurred, with the exception of principal and interest on general long-term debt, which is recognized on the cash basis when due. The budgets for governmental funds are, likewise, prepared on the modified accrual basis of accounting. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of year-end. Proprietary funds are accounted for using the full accrual basis of accounting, which recognizes revenues when they are earned and expenses when they are incurred regardless of the timing of the associated receipts and payments. The budgets for proprietary are, likewise, prepared on the full accrual basis of accounting.

General Fund: The General Fund is the primary operating fund of the County and is used to account for all financial resources, except those required to be accounted for in other funds.

Special Revenue Funds: Special revenue funds are used to account for the revenues and expenditures of the various activities financed primarily by State or Federal grants and whose use is legally restricted to specific purposes.

Circuit Court Programs – to account for expenditures associated with adult drug treatment under PA 224 of 2004.

Child Care – to account for the care of neglected, abused and delinquent juveniles through placement in the County Juvenile Justice Center, in-home care counseling programs, or placement in private or state institutions where proper care and guidance can be provided.

Community Corrections – to account for expenditures associated with programs aimed at relieving prison and jail overcrowding through Court-approved sentencing alternatives, such as Dual Diagnosis, Relapse/Urinalysis and Tether.

Community Services – to account for expenditures and revenues associated with, but not limited to, the following services: Community Development, Emergency Food Banks, General Community Programming, Head Start, Home Delivered Meals, LIHEAP, MAXIMUS, Project Reach, Senior Chore, Senior Nutrition, Transportation, and Weatherization.

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (continued)

Special Revenue Funds (continued):

Friend of the Court – to account for the costs associated with conducting investigations for the purpose of preparing recommendations to the Circuit Court on questions of support, custody and visitation, in compliance with the statutes of the State of Michigan Supreme Court and local court rules.

Health Grants Funds – to account for revenues from State and Federal grants and General Fund appropriations to improve health protection for the citizens of Macomb County, primarily water quality monitoring programs.

Homeland Security Grant Programs – to account for revenues from Federal grants to administer programs designed to safe guard the general public in the event of natural disasters or acts of terrorism.

Human Services – to account for expenditures and revenues associated with child and family welfare support through a network of over 100 county department of human services offices throughout the state.

Michigan Works! – to account for revenues and expenditures services designed to integrate youths and adults facing barriers to employment into the labor force through training and employment support services.

MSU Extension Grants – to account for revenues and expenditures centered around the local needs of agriculture, marketing, and resource development.

Planning Grant Fund – to account for State and Federal grants as well as outside source revenues to enhance economic development to residents of Macomb County.

Prosecuting Attorney Forfeiture Fund – to account for revenues and expenditures associated with the seizure of money and property in drug related cases. These funds are to be used to enhance law enforcement efforts.

Prosecuting Attorney Grant Funds – to account for revenues from State and Federal grants and General Fund appropriations relative to matters involving paternity, victims rights, drug abuse and auto theft prosecution.

Register of Deeds Remonumentation Fund– to account for revenues and expenditures associated with the locating and inspecting of existing property corner markers (monuments) of all township sections in the County.

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

Special Revenue Funds (concluded):

Register of Deeds Technology Fund – The Register of Deeds Technology Fund was created in 2003 pursuant to Public Act 698 of 2002, which authorizes the Clerk/Register of Deeds to collect additional recording fees solely for use and expenditure by the Clerk/Register of Deeds Office. The revenue generated from the increased fees is administered by the Clerk/Register of Deeds for the purpose of “upgrading search capabilities” which includes the implementation of systems and procedures related to recording, indexing, certifying and storing documents, maps, plats, and other items recorded by the Register of Deeds.

Concealed Pistol Licenses – The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications.

County Department of Roads – to account for State and Federal revenues used to maintain and improve local county roads.

Sheriff Department Grants - to account for State and Federal grant revenues and forfeiture proceeds that are used for a variety of activities such as training and equipment purchases.

Veterans’ Affairs - to account for revenues collected through a special property tax levy and related expenditures to provide assistance to veterans and/or their dependents.

Enterprise Funds: Enterprise funds are used to account for operations that are financed primarily through user fees and are operated in a manner similar to that of a private business.

Community Mental Health – to account for revenues from State and Federal grants and General Fund appropriations to provide mental health care to Macomb County residents.

Freedom Hill Park – to account for expenditures of the park limited to utilities, building maintenance, and grounds care.

Martha T. Berry Medical Care Facility – to account for revenue and expenditures associated with the professional care and rehabilitation of the chronically ill and/or handicapped through medical, dietary, inhalation therapy, physical and occupational therapy.

Substance Abuse – to account for revenues from State and Federal grants and General Fund appropriations to provide substance abuse treatment to Macomb County residents.

Debt Service Fund: to account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

MACOMB COUNTY, MICHIGAN Glossary of Terms

REVENUE CATEGORIES:

Property Taxes – to account for property tax collections.

Licenses & Permits – used to account for permits and subdivision inspection fees, driveway installation fees, tap-in and cab card fees and review for site plan fees at the Department of Roads.

Intergovernmental – used to account for operating grants and shared revenues from federal, state and local governments.

Charges for services – used to account for fees charged for services provided, including vaccinations, printed documents, Medicare and Medicaid.

Investment income – used to account for interest earned on cash and investments.

Fines and forfeitures – used to account for monies derived from fines and penalties imposed for the commission of statutory offenses as well as monies and property confiscated from the persons committing such offenses.

Reimbursements – used to account for monies received to reimburse the County for the use of its facilities and services, primarily defense attorney fees and cost of care at the Juvenile Justice Center and County jail.

Indirect Cost Allocation:– used to account for indirect costs billed to other County programs through a State-approved cost plan.

Other – used to account for donations, proceeds from fundraisers, indirect cost allocation, sale of surplus property, street and road repairs paid for by private businesses and other revenues not otherwise categorized.

EXPENDITURE CATEGORIES:

Full Time Wages – used to account for salaries and all other types of pay for full-time employees.

Part Time Wages – used to account for salaries of all part time and extra hire employees.

Overtime Wages – used to account for overtime pay for all employees.

FICA/Medicare – used to account for FICA and FICA Medicare fringe benefit costs associated with wages of all full-time, part-time and contract employees.

Pension/Retiree Health Care – used to account for all retiree benefits including pension costs and health care for full-time, part-time and contract employees when applicable.

Employee Health/Dental Life Insurance – used to account for fixed fringe benefit costs including health care, dental, and life insurance for all full-time, part-time and contract employees when applicable.

Workers Comp/Unemployment/Other – used to account for all other fringe benefit costs including, but not limited to, workers comp, unemployment insurance, and long-term disability for all full-time, part-time and contract employees when applicable.

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

Supplies and services – used to account for expenditures not otherwise categorized, including but not limited to, office supplies, printing and reproduction, postage, advertising, books and publications and dues and subscriptions.

Room and board – used to account for the cost of housing juvenile offenders in facilities other than the County Juvenile Justice Center.

Conferences and training – used to account for the cost of conferences and seminars as well as local mileage associated with travel to and from conferences.

Utilities – used to account for the cost of natural gas, electricity and water at County-owned and leased facilities.

Repairs and maintenance – used to account for the costs associated with building, machinery, and equipment repairs and maintenance.

Road repair and maintenance – used to account for the cost of rebuilding, repaving and repairing roads maintained by the Department of Roads.

Vehicle operating – used to account for the cost of vehicle fuel and repairs.

Contract services – used to account for expenditures associated with business which provide contract support either through personnel or services.

Internal services – used to account for the cost of telephones and general liability insurance accounted for centrally in separate internal service funds.

Capital outlay – used to account for the cost of purchasing capital items

PERSONNEL CATEGORIES:

Managers & Supervisors – department heads and their assistants as well as program managers and other supervisory positions

Professional Support – positions not in supervisory roles but requiring college degrees or other specific training and certification, including but not limited to, accountants, attorneys, technicians, coordinators, counselors and Sheriff Deputies

Clerical – secretaries, administrative assistants and clerical positions involved in data entry

MACOMB COUNTY, MICHIGAN
Summary of Budgeted and Forecasted Revenues and Expenditures By Fund

Fiscal Year 2017 - Adopted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 219,722,785	\$ 233,394,750	\$ (13,671,965)	\$ 53,878,236	\$ 40,206,271
Special Revenue Funds					
Community Corrections	251,681	251,681	-	1,509	1,509
Macomb Community Action	8,465,557	8,662,579	(197,022)	6,249,710	6,052,688
Department of Human Services	200,000	200,000	-	102,756	102,756
Health Grants	19,500	19,500	-	447,821	447,821
Homeland Security Grants	3,962,000	3,962,000	-	(772,953)	(772,953)
Michigan Works!	4,429,255	4,429,255	-	-	-
MSUE Grants	5,000	31,651	(26,651)	140,806	114,155
Planning Grants	563,678	640,918	(77,240)	464,881	387,641
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	49,997	44,997
Register of Deeds Remonumentation Fund	260,304	260,304	-	(174,282)	(174,282)
Register of Deeds Technology Fund	1,080,000	1,273,545	(193,545)	997,617	804,072
Concealed Pistol License	166,474	166,474	-	48,130	48,130
Sheriff Grants	355,500	355,606	(106)	(13,937)	(14,043)
Veterans' Affairs	1,037,474	1,358,432	(320,958)	710,354	389,396
Enterprise Funds					
Freedom Hill Park	278,000	507,700	(229,700)	2,086,837	1,857,137
Martha T. Berry Medical Care Facility	26,335,828	26,335,828	-	4,612,549	4,612,549
Debt Service Fund	27,567,048	27,567,048	-	2,617,902	2,617,902
	<u>294,700,084</u>	<u>309,422,271</u>	<u>(14,722,187)</u>	<u>71,447,933</u>	<u>56,725,746</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	310,648	310,648	-	(59,924)	(59,924)
Child Care	21,682,794	21,682,794	-	(1,313,266)	(1,313,266)
Community Corrections	1,716,577	1,716,577	-	(3,197)	(3,197)
Macomb Community Action	31,847,097	32,519,317	(672,220)	628,760	(43,460)
Friend of the Court	10,834,666	10,834,666	-	(995,366)	(995,366)
Health Grants	6,574,124	6,754,124	(180,000)	2,400,552	2,220,552
MSUE Grants	-	18,954	(18,954)	226,339	207,385
Prosecuting Attorney Grants	2,718,249	2,718,249	-	(144,245)	(144,245)
Roads	96,009,878	119,619,023	(23,609,145)	50,019,822	26,410,677
Sheriff Grants	2,210,865	2,210,865	-	202,950	202,950
Enterprise Funds					
Community Mental Health	201,174,460	201,174,460	-	4,601,400	4,601,400
Substance Abuse	16,499,816	16,044,119	455,697	8,419,780	8,875,477
	<u>391,579,174</u>	<u>415,603,796</u>	<u>(24,024,622)</u>	<u>63,983,605</u>	<u>39,958,983</u>
	<u>\$ 686,279,258</u>	<u>\$ 725,026,067</u>	<u>\$ (38,746,809)</u>	<u>\$ 135,431,538</u>	<u>\$ 96,684,729</u>

MACOMB COUNTY, MICHIGAN
Summary of Budgeted and Forecasted Revenues and Expenditures By Fund

Fiscal Year 2018 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 222,411,038	\$ 231,112,383	\$ (8,701,345)	\$ 40,206,271	\$ 31,504,926
Special Revenue Funds					
Community Corrections	140,778	140,778	-	1,509	1,509
Macomb Community Action	8,635,557	8,833,187	(197,630)	6,052,688	5,855,058
Department of Human Services	200,000	200,000	-	102,756	102,756
Health Grants	872	872	-	447,821	447,821
Homeland Security Grants	727,500	727,500	-	(772,953)	(772,953)
Michigan Works!	4,429,255	4,429,255	-	-	-
MSUE Grants	5,000	17,500	(12,500)	114,155	101,655
Planning Grants	561,678	616,678	(55,000)	387,641	332,641
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	44,997	39,997
Register of Deeds Remonumentation Fund	260,304	260,304	-	(174,282)	(174,282)
Register of Deeds Technology Fund	1,080,000	1,270,092	(190,092)	804,072	613,980
Concealed Pistol License	181,304	181,304	-	48,130	48,130
Sheriff Grants	355,500	355,500	-	(14,043)	(14,043)
Veterans' Affairs	1,789,142	1,382,251	406,891	389,396	796,287
Enterprise Funds					
Freedom Hill Park	391,200	507,700	(116,500)	1,857,137	1,740,637
Martha T. Berry Medical Care Facility	26,595,880	26,595,880	-	4,612,549	4,612,549
Debt Service Fund	27,546,968	27,546,968	-	2,617,902	2,617,902
	<u>295,311,976</u>	<u>304,183,152</u>	<u>(8,871,176)</u>	<u>56,725,746</u>	<u>47,854,570</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	310,648	310,648	-	(59,924)	(59,924)
Child Care	21,998,789	21,998,789	-	(1,313,266)	(1,313,266)
Community Corrections	1,718,738	1,718,738	-	(3,197)	(3,197)
Macomb Community Action	32,058,657	32,409,683	(351,026)	(43,460)	(394,486)
Friend of the Court	11,110,748	11,110,748	-	(995,366)	(995,366)
Health Grants	6,687,351	6,867,351	(180,000)	2,220,552	2,040,552
MSUE Grants	-	7,000	(7,000)	207,385	200,385
Prosecuting Attorney Grants	2,771,682	2,771,682	-	(144,245)	(144,245)
Roads	93,170,434	99,777,346	(6,606,912)	26,410,677	19,803,765
Sheriff Grants	2,236,432	2,236,432	-	202,950	202,950
Enterprise Funds					
Community Mental Health	200,848,948	200,848,948	-	4,601,400	4,601,400
Substance Abuse	16,667,229	16,214,605	452,624	8,875,477	9,328,101
	<u>389,579,656</u>	<u>396,271,970</u>	<u>(6,692,314)</u>	<u>39,958,983</u>	<u>33,266,669</u>
	<u>\$ 684,891,632</u>	<u>\$ 700,455,122</u>	<u>\$ (15,563,490)</u>	<u>\$ 96,684,729</u>	<u>\$ 81,121,239</u>

MACOMB COUNTY, MICHIGAN
Summary of Budgeted and Forecasted Revenues and Expenditures By Fund

Fiscal Year 2019 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 225,547,377	\$ 233,451,685	\$ (7,904,308)	\$ 31,504,926	\$ 23,600,618
Special Revenue Funds					
Community Corrections	102,848	102,848	-	1,509	1,509
Macomb Community Action	8,645,557	8,833,809	(188,252)	5,855,058	5,666,806
Department of Human Services	200,000	200,000	-	102,756	102,756
Health Grants	-	-	-	447,821	447,821
Homeland Security Grants	-	-	-	(772,953)	(772,953)
Michigan Works!	4,429,255	4,429,255	-	-	-
MSUE Grants	5,000	16,258	(11,258)	101,655	90,397
Planning Grants	561,678	616,678	(55,000)	332,641	277,641
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	39,997	34,997
Register of Deeds Remonumentation Fund	260,304	260,304	-	(174,282)	(174,282)
Register of Deeds Technology Fund	1,080,000	1,270,142	(190,142)	613,980	423,838
Concealed Pistol License	180,214	180,214	-	48,130	48,130
Sheriff Grants	355,500	355,500	-	(14,043)	(14,043)
Veterans' Affairs	1,824,562	1,143,664	680,898	796,287	1,477,185
Enterprise Funds					
Freedom Hill Park	391,200	507,700	(116,500)	1,740,637	1,624,137
Martha T. Berry Medical Care Facility	26,858,531	26,858,531	-	4,612,549	4,612,549
Debt Service Fund	27,633,715	27,633,715	-	2,617,902	2,617,902
	<u>298,075,741</u>	<u>305,865,303</u>	<u>(7,789,562)</u>	<u>47,854,570</u>	<u>40,065,008</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	310,648	310,648	-	(59,924)	(59,924)
Child Care	22,268,784	22,268,784	-	(1,313,266)	(1,313,266)
Community Corrections	1,720,953	1,720,953	-	(3,197)	(3,197)
Macomb Community Action	32,195,410	32,465,888	(270,478)	(394,486)	(664,964)
Friend of the Court	11,311,748	11,311,748	-	(995,366)	(995,366)
Health Grants	6,796,067	6,976,067	(180,000)	2,040,552	1,860,552
MSUE Grants	-	7,000	(7,000)	200,385	193,385
Prosecuting Attorney Grants	2,835,015	2,835,015	-	(144,245)	(144,245)
Roads	96,901,513	100,481,603	(3,580,090)	19,803,765	16,223,675
Sheriff Grants	2,258,312	2,258,312	-	202,950	202,950
Enterprise Funds					
Community Mental Health	206,780,281	206,780,281	-	4,601,400	4,601,400
Substance Abuse	16,857,368	16,410,525	446,843	9,328,101	9,774,944
	<u>400,236,099</u>	<u>403,826,824</u>	<u>(3,590,725)</u>	<u>33,266,669</u>	<u>29,675,944</u>
	<u>\$ 698,311,840</u>	<u>\$ 709,692,127</u>	<u>\$ (11,380,287)</u>	<u>\$ 81,121,239</u>	<u>\$ 69,740,952</u>

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category
Fiscal Years Ending September 30 and December 31

	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Property Taxes	113,690,429	116,741,525	120,630,028	118,674,786	121,771,563	124,201,593
Licenses & Permits	2,304,729	2,634,233	2,301,259	2,363,338	2,378,168	2,379,078
Intergovernmental	184,299,487	176,217,299	186,120,100	195,174,807	189,557,980	193,325,030
Charges for Services	265,698,583	281,086,354	286,946,071	274,172,458	274,696,310	281,143,492
Investment Income	441,133	487,624	368,622	420,769	347,953	327,788
Fines & Forfeitures	802,009	989,687	824,750	712,750	712,750	712,750
Reimbursements	8,716,673	20,575,040	27,709,657	27,636,154	27,738,861	27,795,602
Indirect Cost Allocation	8,120,593	7,857,159	13,642,728	14,571,682	14,579,682	14,591,682
Other Revenue	1,354,828	1,223,343	2,656,062	3,829,821	3,945,877	3,941,578
Total Revenues	585,428,464	607,812,264	641,199,277	637,556,565	635,729,144	648,418,593
Expenditures By Category:						
Full Time Wages	125,057,979	126,830,145	135,144,778	143,293,494	146,654,417	149,855,691
Part Time Wages	7,099,828	8,095,689	7,984,501	7,780,003	7,817,576	7,925,282
Overtime Wages	8,592,793	8,583,411	6,965,552	7,729,303	7,767,903	7,807,403
FICA/Medicare	10,620,095	10,809,782	11,216,627	11,842,578	12,104,065	12,356,816
Pension/Retiree Health Care	44,901,251	89,832,445	49,435,639	51,307,399	51,945,274	52,610,734
Employee Health/Dental Life Ins	25,050,684	29,141,422	29,250,755	34,606,165	35,765,441	37,068,623
Workers Comp/Unemployment/Other	2,869,866	2,906,363	3,293,742	3,374,126	3,442,456	3,500,000
Supplies & Services	59,423,597	67,386,887	77,161,449	71,943,956	69,377,821	69,065,143
Room & Board	4,981,044	5,604,310	6,784,976	6,615,000	6,615,000	6,615,000
Conferences & Training	751,983	1,136,030	1,823,946	1,697,912	1,610,403	1,581,017
Utilities	4,776,063	4,807,109	5,259,739	5,340,177	5,340,217	5,340,262
Repairs & Maintenance	5,981,294	5,782,223	8,118,316	9,013,655	9,089,847	9,160,987
Road Construction & Maintenance	38,674,675	44,129,791	50,326,751	63,699,436	53,517,850	53,517,850
Vehicle Operations	3,673,504	2,555,636	4,010,628	3,782,117	3,774,117	3,774,117
Contract Services	202,572,346	198,468,522	209,197,719	187,370,838	186,000,982	191,164,308
Internal Services	10,584,630	11,133,181	14,444,675	14,309,124	14,308,236	14,357,761
Capital Outlay	8,973,815	6,156,223	10,282,578	15,797,503	4,823,774	4,701,774
Debt Service - Principal	3,880,000	13,031,953	16,155,000	16,630,000	16,900,000	17,345,000
Debt Service - Interest and fees	1,299,527	5,816,241	10,975,485	10,753,266	10,460,613	10,097,136
Total Expenditures	569,764,974	642,207,363	657,832,856	666,886,052	647,315,992	657,844,904
Revenues Over (Under) Expenditures	15,663,490	(34,395,099)	(16,633,579)	(29,329,487)	(11,586,848)	(9,426,311)
Other Financing Sources (Uses):						
Bond Proceeds	16,450,500	-	-	-	-	-
Transfers in - General Fund	27,239,267	25,188,348	37,419,972	38,770,540	39,185,959	39,911,199
Transfers in - Other Funds	10,491,848	36,379,460	9,274,959	9,952,153	9,976,529	9,982,048
Transfers out	(40,943,314)	(39,539,993)	(67,579,003)	(58,140,015)	(53,139,130)	(51,847,223)
Payment to refunding escrow agent	(16,450,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	(3,211,699)	22,027,815	(20,884,072)	(9,417,322)	(3,976,642)	(1,953,976)
Net Increase (Decrease) in Fund Balance	12,451,791	(12,367,284)	(37,517,651)	(38,746,809)	(15,563,490)	(11,380,287)
Fund Balance, Beginning of Year	173,274,001	185,725,792	172,949,189	135,431,538	96,684,729	81,121,239
Prior Period Adjustment	-	(409,319)	-	-	-	-
Fund Balance, End of Year	\$ 185,725,792	\$ 172,949,189	\$ 135,431,538	\$ 96,684,729	\$ 81,121,239	\$ 69,740,952

MACOMB COUNTY, MICHIGAN
Statement of Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Function
Fiscal Years Ending September 30 and December 31

	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Property Taxes	\$ 113,690,429	\$ 116,741,525	\$ 120,630,028	\$ 118,674,786	\$ 121,771,563	\$ 124,201,593
Licenses & Permits	2,304,729	2,634,233	2,301,259	2,363,338	2,378,168	2,379,078
Intergovernmental	184,299,487	176,217,299	186,120,100	195,174,807	189,557,980	193,325,030
Charges for Services	265,698,583	281,086,354	286,946,071	274,172,458	274,696,310	281,143,492
Investment Income	441,133	487,624	368,622	420,769	347,953	327,788
Fines & Forfeitures	802,009	989,687	824,750	712,750	712,750	712,750
Reimbursements	8,716,673	20,575,040	27,709,657	27,636,154	27,738,861	27,795,602
Indirect Cost Allocation	8,120,593	7,857,159	13,642,728	14,571,682	14,579,682	14,591,682
Other Revenue	1,354,828	1,223,343	2,656,062	3,829,821	3,945,877	3,941,578
Total Revenues	585,428,464	607,812,264	641,199,277	637,556,565	635,729,144	648,418,593
Expenditures:						
Legislative	1,190,807	1,289,160	1,582,457	1,799,128	1,819,690	1,837,726
Judicial	41,242,822	42,317,350	46,409,627	48,157,567	49,135,440	50,270,371
General Government	43,354,476	89,222,605	38,720,463	44,392,963	44,922,036	45,822,226
Public Safety	72,782,198	71,238,647	79,227,264	76,643,013	74,874,766	75,603,702
Public Works	76,740,005	83,933,776	96,005,865	113,079,632	103,629,921	104,493,769
Health & Welfare	319,711,491	328,725,304	357,827,139	338,991,498	340,105,697	347,023,921
Recreation & Culture	450,245	370,133	463,980	457,700	457,700	457,700
Capital Outlay	8,973,815	6,156,223	10,282,578	15,797,503	4,823,774	4,701,774
Debt Service - Principal	3,880,000	13,031,953	16,155,000	16,630,000	16,900,000	17,345,000
Debt Service - Interest & Fees	1,439,115	5,922,212	11,158,483	10,937,048	10,646,968	10,288,715
Total Expenditures	569,764,974	642,207,363	657,832,856	666,886,052	647,315,992	657,844,904
Revenues Over (Under) Expenditures	15,663,490	(34,395,099)	(16,633,579)	(29,329,487)	(11,586,848)	(9,426,311)
Other Financing Sources (Uses):						
Bond Proceeds	16,450,500	-	-	-	-	-
Transfers in - General Fund	27,239,267	25,188,348	37,419,972	38,770,540	39,185,959	39,911,199
Transfers in - Other Fund s	10,491,848	36,379,460	9,274,959	9,952,153	9,976,529	9,982,048
Transfers out	(40,943,314)	(39,539,993)	(67,579,003)	(58,140,015)	(53,139,130)	(51,847,223)
Payment to refunding escrow agent	(16,450,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	(3,211,699)	22,027,815	(20,884,072)	(9,417,322)	(3,976,642)	(1,953,976)
Net Increase (Decrease) in Fund Balance	12,451,791	(12,367,284)	(37,517,651)	(38,746,809)	(15,563,490)	(11,380,287)
Fund Balance, Beginning of Year	173,274,001	185,725,792	172,949,189	135,431,538	96,684,729	81,121,239
Prior Period Adjustment	-	(409,319)	-	-	-	-
Fund Balance, End of Year	\$ 185,725,792	\$ 172,949,189	\$ 135,431,538	\$ 96,684,729	\$ 81,121,239	\$ 69,740,952

MACOMB COUNTY, MICHIGAN
Statement of Expenditures
All Funds Summary By Function By Detail
Fiscal Years Ending September 30 and December 31

	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Legislative						
General Fund	\$ 1,190,807	\$ 1,289,160	\$ 1,582,457	\$ 1,799,128	\$ 1,819,690	\$ 1,837,726
Judicial						
General Fund	29,417,531	30,188,530	33,346,199	34,334,404	34,975,862	35,846,460
Circuit Court Programs	251,940	315,107	431,261	310,648	310,648	310,648
Friend of the Court	9,421,926	9,568,706	10,083,770	10,809,666	11,085,748	11,286,748
Juvenile Court Grants	18,428	13,872	-	-	-	-
Prosecuting Attorney Forfeiture	-	-	5,000	5,000	5,000	5,000
Prosecuting Attorney Grants	2,132,997	2,231,135	2,543,397	2,697,849	2,758,182	2,821,515
General government						
General Fund	41,264,849	86,173,327	35,405,683	42,055,222	42,597,658	43,494,888
Community Development Block Grant	351,981	1,128,462	1,373,963	640,918	616,678	616,678
Register of Deeds Remonumentation Fund	232,236	290,470	245,898	260,304	260,304	260,304
Register of Deeds Technology Fund	1,505,410	1,630,346	1,471,900	1,270,045	1,270,092	1,270,142
Clerk CPL	-	-	223,019	166,474	177,304	180,214
Public Safety						
General Fund	59,561,963	62,543,742	66,908,614	68,538,115	69,898,818	71,259,089
Community Corrections - Dec 31 Year End	172,246	124,949	268,191	213,756	140,778	102,848
Community Corrections - Sep 30 Year End	1,312,504	1,261,987	1,491,808	1,716,577	1,718,738	1,720,953
Homeland Security Grants	9,380,420	5,112,620	7,619,081	3,701,094	617,500	-
Sheriff Grants - Dec 31 Year End	342,760	340,552	948,245	268,606	268,500	268,500
Sheriff Grants - Sep 30 Year End	2,012,305	1,854,797	1,991,325	2,204,865	2,230,432	2,252,312
Public Works						
General Fund	5,166,734	5,263,334	6,642,643	6,672,678	6,851,828	6,991,254
Roads	71,573,271	78,670,442	89,363,222	106,406,954	96,778,093	97,502,515
Health & Welfare						
General Fund	18,717,298	19,563,735	21,682,824	22,728,867	23,043,968	23,372,469
Child Care Fund	17,550,302	18,490,334	21,757,341	21,642,794	21,958,789	22,228,784
Community Mental Health	218,217,050	215,808,209	225,521,727	201,085,552	200,760,040	206,691,373
Macomb Community Action - Dec 31 Year End	3,240,505	6,527,556	8,831,386	8,562,579	8,733,187	8,733,809
Macomb Community Action - Sep 30 Year End	20,618,239	22,438,957	30,264,603	30,404,443	30,519,899	30,573,086
Department of Human Services	-	-	200,000	200,000	200,000	200,000
Health Grants - Dec 31 Year End	64,063	15,776	114,463	19,500	872	-
Health Grants - Sep 30 Year End	4,811,249	5,205,540	6,142,411	6,744,124	6,857,351	6,966,067
Martha T Berry Medical Care Facility	22,474,133	23,774,109	22,605,794	25,735,828	25,995,880	26,258,531
Michigan Works!	3,518,702	3,450,613	3,975,944	4,424,855	4,424,855	4,424,855
MSUE Grants - Dec 31 Year End	38,583	30,662	36,564	30,451	16,000	14,758
MSUE Grants - Sep 30 Year End	34,327	27,492	41,500	18,954	7,000	7,000
Substance Abuse	9,405,497	12,255,106	15,365,521	16,043,119	16,213,605	16,409,525
Veterans' Affairs	1,021,543	1,137,215	1,287,061	1,350,432	1,374,251	1,143,664
Recreation & Culture						
Freedom Hill Park	450,245	370,133	463,980	457,700	457,700	457,700
Debt Service						
Principal	3,880,000	13,031,953	16,155,000	16,630,000	16,900,000	17,345,000
Interest & Fees	1,439,115	5,922,212	11,158,483	10,937,048	10,646,968	10,288,715
Payment to refunding escrow agent	16,450,000	-	-	-	-	-
Capital Outlay	8,973,815	6,156,223	10,282,578	15,797,503	4,823,774	4,701,774
Total Operating Expenditures	586,214,974	642,207,363	657,832,856	666,886,052	647,315,992	657,844,904

MACOMB COUNTY, MICHIGAN
Statement of Expenditures
All Funds Summary By Function By Detail
Fiscal Years Ending September 30 and December 31

	<u>Audited</u>		<u>Budgeted</u>			
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Amended</u>	<u>2017 Adopted</u>	<u>2018 Forecasted</u>	<u>2019 Forecasted</u>
Transfers Out						
General Fund	29,267,266	36,880,302	66,164,661	55,915,540	51,185,959	49,911,199
Community Development Block Grant	9,050,487	-	-	-	-	-
Community Mental Health	1,531,622	1,948,662	-	-	-	-
Macomb Community Action - Dec 31 Year End	110,329	-	70,000	80,000	80,000	80,000
Macomb Community Action - Sep 30 Year End	559,744	549,281	1,198,977	1,948,706	1,750,218	1,753,236
Homeland Security Grants	149,502	-	-	-	-	-
MSUE Grants - Dec 31 Year End	300	-	-	-	-	-
Roads	123,545	161,748	143,622	195,769	122,953	102,788
Sheriff Grants - Dec 31 Year End	150,519	-	-	-	-	-
Total Transfers	<u>40,943,314</u>	<u>39,539,993</u>	<u>67,577,260</u>	<u>58,140,015</u>	<u>53,139,130</u>	<u>51,847,223</u>
Total Expenditures	<u>\$ 627,158,288</u>	<u>\$ 681,747,356</u>	<u>\$ 725,410,116</u>	<u>\$ 725,026,067</u>	<u>\$ 700,455,122</u>	<u>\$ 709,692,127</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2017

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 117,561,032	\$ -	\$ -	\$ 1,113,754	\$ 118,674,786
Licenses & Permits	1,385,664	811,200	-	166,474	2,363,338
Intergovernmental	36,069,712	92,113,309	9,370,628	57,621,158	195,174,807
Charges for Services	33,200,224	2,511,500	187,557,451	50,903,283	274,172,458
Investment Income	225,000	195,769	-	-	420,769
Fines & Forfeitures	467,750	-	-	245,000	712,750
Reimbursements	8,025,614	-	96,110	19,514,430	27,636,154
Indirect Cost Allocation	14,516,589	-	55,093	-	14,571,682
Other Revenue	118,200	378,100	44,236	3,289,285	3,829,821
Total Revenues	211,569,785	96,009,878	197,123,518	132,853,384	637,556,565
Expenditures By Category:					
Full Time Wages	76,757,255	14,714,601	17,245,700	34,575,938	143,293,494
Part Time Wages	2,148,564	100,000	-	5,531,439	7,780,003
Overtime Wages	4,373,594	1,936,400	-	1,419,309	7,729,303
FICA/Medicare	6,143,072	1,281,452	1,315,105	3,102,949	11,842,578
Pension/Retiree Health Care	24,976,904	10,719,768	5,656,652	9,954,075	51,307,399
Employee Health/Dental Life Ins	17,687,970	3,367,100	4,391,592	9,159,503	34,606,165
Workers Comp/Unemployment/Other	1,970,357	137,000	243,828	1,022,941	3,374,126
Supplies & Services	17,711,464	2,093,102	21,110,500	31,028,890	71,943,956
Room & Board	-	-	-	6,615,000	6,615,000
Conferences & Training	497,369	155,845	322,862	721,836	1,697,912
Utilities	3,324,000	688,900	373,762	953,515	5,340,177
Repairs & Maintenance	7,019,854	535,400	33,496	1,424,905	9,013,655
Road Construction & Maintenance	-	63,699,436	-	-	63,699,436
Vehicle Operations	997,735	2,461,450	150	322,782	3,782,117
Contract Services	7,345,401	4,516,500	148,496,729	27,012,208	187,370,838
Internal Services	5,174,875	-	1,895,176	7,239,073	14,309,124
Capital Outlay	1,350,796	13,016,300	88,908	1,341,499	15,797,503
Debt Service - Principal	-	-	-	16,630,000	16,630,000
Debt Service - Interest and fees	-	-	-	10,753,266	10,753,266
Total Expenditures	177,479,210	119,423,254	201,174,460	168,809,128	666,886,052
Revenues Over (Under) Expenditures	34,090,575	(23,413,376)	(4,050,942)	(35,955,744)	(29,329,487)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	4,050,942	34,719,598	38,770,540
Transfers in - Other Funds	8,153,000	-	-	1,799,153	9,952,153
Transfers out	(55,915,540)	(195,769)	-	(2,028,706)	(58,140,015)
Total Other Financing Sources (Uses):	(47,762,540)	(195,769)	4,050,942	34,490,045	(9,417,322)
Net Increase (Decrease) in Fund Balance	(13,671,965)	(23,609,145)	-	(1,465,699)	(38,746,809)
Fund Balance, Beginning of Year	53,878,236	50,019,822	4,601,400	26,932,080	135,431,538
Fund Balance, End of Year	\$ 40,206,271	\$ 26,410,677	\$ 4,601,400	\$ 25,466,381	\$ 96,684,729

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	115,000	465,178	7,899,993
Charges for Services	-	-	60,564
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	91,500	505,000
Total Revenues	115,000	563,678	8,465,557
Expenditures:			
Full Time Wages	42,798	-	820,645
Part Time Wages	21,829	-	40,055
Overtime Wages	-	-	-
FICA/Medicare	4,944	-	36,354
Pension/Retiree Health Care	14,990	-	114,456
Employee Health/Dental Life Ins	13,104	-	79,934
Workers Comp/Unemployment/Other	663	-	6,280
Supplies & Services	100,000	397,700	7,343,850
Room & Board	-	-	-
Conferences & Training	15,000	-	15,000
Utilities	-	-	-
Repairs & Maintenance	-	-	500
Vehicle Operations	-	-	-
Contract Services	-	243,218	88,500
Internal Services	428	-	17,005
Capital Outlay	37,925	-	20,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	251,681	640,918	8,582,579
Revenues Over (Under) Expenditures	(136,681)	(77,240)	(117,022)
Other Financing Sources (Uses):			
Transfers in from General Fund	136,681	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(80,000)
Total Other Financing Sources (Uses):	136,681	-	(80,000)
Net Increase (Decrease) in Fund Balance	-	(77,240)	(197,022)
Fund Balance, Beginning of Year	1,509	464,881	6,249,710
Fund Balance, End of Year	\$ 1,509	\$ 387,641	\$ 6,052,688

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 124,870	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,805	3,962,000	-
Charges for Services	-	-	263,000
Fines & Forfeitures	-	-	-
Reimbursements	18,391,280	-	15,000
Other Revenue	-	-	-
Total Revenues	18,519,955	3,962,000	278,000
Expenditures:			
Full Time Wages	-	150,000	-
Part Time Wages	-	69,000	-
Overtime Wages	-	-	-
FICA/Medicare	-	16,750	-
Pension/Retiree Health Care	-	23,250	-
Employee Health/Dental Life Ins	-	20,000	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	183,782	3,233,544	231,500
Room & Board	-	-	-
Conferences & Training	-	45,300	-
Utilities	-	-	180,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	8,000	-
Contract Services	-	130,000	-
Internal Services	-	5,250	1,200
Capital Outlay	-	260,906	50,000
Debt Service - Principal	16,630,000	-	-
Debt Service - Interest and fees	10,753,266	-	-
Total Expenditures	27,567,048	3,962,000	507,700
Revenues Over (Under) Expenditures	(9,047,093)	-	(229,700)
Other Financing Sources (Uses):			
Transfers in from General Fund	9,047,093	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	9,047,093	-	-
Net Increase (Decrease) in Fund Balance	-	-	(229,700)
Fund Balance, Beginning of Year	2,617,902	(772,953)	2,086,837
Fund Balance, End of Year	\$ 2,617,902	\$ (772,953)	\$ 1,857,137

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	19,500	-	-
Charges for Services	-	-	26,005,108
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	300,000
Other Revenue	-	-	30,720
Total Revenues	19,500	200,000	26,335,828
Expenditures:			
Full Time Wages	-	-	9,691,795
Part Time Wages	-	-	1,853,663
Overtime Wages	-	-	980,909
FICA/Medicare	-	-	958,267
Pension/Retiree Health Care	-	-	1,772,368
Employee Health/Dental Life Ins	-	-	2,403,789
Workers Comp/Unemployment/Other	-	-	360,000
Supplies & Services	17,000	200,000	4,818,927
Room & Board	-	-	-
Conferences & Training	-	-	78,000
Utilities	-	-	485,000
Repairs & Maintenance	-	-	860,764
Vehicle Operations	-	-	8,000
Contract Services	2,500	-	1,464,346
Internal Services	-	-	-
Capital Outlay	-	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	19,500	200,000	26,335,828
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	447,821	102,756	4,612,549
Fund Balance, End of Year	\$ 447,821	\$ 102,756	\$ 4,612,549

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Michigan	MSUE	Prosecuting
	Works!	Grants	Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,429,255	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,000	-
Other Revenue	-	-	-
Total Revenues	4,429,255	5,000	-
Expenditures:			
Full Time Wages	2,550,696	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	194,654	-	-
Pension/Retiree Health Care	798,456	-	-
Employee Health/Dental Life Ins	622,656	-	-
Workers Comp/Unemployment/Other	36,168	-	-
Supplies & Services	78,620	9,100	5,000
Room & Board	-	-	-
Conferences & Training	23,050	1,701	-
Utilities	-	-	-
Repairs & Maintenance	-	2,400	-
Vehicle Operations	-	-	-
Contract Services	-	17,250	-
Internal Services	120,555	-	-
Capital Outlay	4,400	1,200	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	4,429,255	31,651	5,000
Revenues Over (Under) Expenditures	-	(26,651)	(5,000)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	(26,651)	(5,000)
Fund Balance, Beginning of Year	-	140,806	49,997
Fund Balance, End of Year	\$ -	\$ 114,155	\$ 44,997

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	260,304	-	40,000
Charges for Services	-	1,080,000	100,500
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>260,304</u>	<u>1,080,000</u>	<u>355,500</u>
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	1,320	56,000	91,606
Room & Board	-	-	-
Conferences & Training	-	11,500	119,000
Utilities	-	-	-
Repairs & Maintenance	-	1,600	9,000
Vehicle Operations	-	-	32,000
Contract Services	258,984	1,200,000	5,000
Internal Services	-	945	12,000
Capital Outlay	-	3,500	87,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>260,304</u>	<u>1,273,545</u>	<u>355,606</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(193,545)</u>	<u>(106)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(193,545)	(106)
Fund Balance, Beginning of Year	<u>(174,282)</u>	<u>997,617</u>	<u>(13,937)</u>
Fund Balance, End of Year	<u>\$ (174,282)</u>	<u>\$ 804,072</u>	<u>\$ (14,043)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 988,884	\$ 1,113,754
Licenses & Permits	166,474	-	166,474
Intergovernmental	-	30,440	12,796,220
Charges for Services	-	-	31,938,427
Fines & Forfeitures	-	-	215,000
Reimbursements	-	18,150	18,936,430
Other Revenue	-	-	627,220
Total Revenues	166,474	1,037,474	65,793,525
Expenditures:			
Full Time Wages	70,648	458,038	13,784,620
Part Time Wages	-	-	1,984,547
Overtime Wages	-	-	980,909
FICA/Medicare	5,405	35,040	1,251,414
Pension/Retiree Health Care	28,004	163,205	2,914,729
Employee Health/Dental Life Ins	26,208	144,144	3,309,835
Workers Comp/Unemployment/Other	1,003	6,496	410,610
Supplies & Services	18,400	301,982	17,088,331
Room & Board	-	-	-
Conferences & Training	15,000	9,000	332,551
Utilities	-	-	665,000
Repairs & Maintenance	-	2,500	921,764
Vehicle Operations	-	-	48,000
Contract Services	-	-	3,409,798
Internal Services	1,806	230,027	389,216
Capital Outlay	-	8,000	1,072,931
Debt Service - Principal	-	-	16,630,000
Debt Service - Interest and fees	-	-	10,753,266
Total Expenditures	166,474	1,358,432	75,947,521
Revenues Over (Under) Expenditures	-	(320,958)	(10,153,996)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	9,183,774
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(80,000)
Total Other Financing Sources (Uses):	-	-	9,103,774
Net Increase (Decrease) in Fund Balance	-	(320,958)	(1,050,222)
Fund Balance, Beginning of Year	48,130	710,354	17,569,697
Fund Balance, End of Year	\$ 48,130	\$ 389,396	\$ 16,519,475

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2017

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	226,293	8,363,033	1,354,249
Charges for Services	6,000	681,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	578,000	-
Other Revenue	-	-	-
Total Revenues	232,293	9,622,033	1,354,249
Expenditures:			
Full Time Wages	-	5,656,953	526,453
Part Time Wages	-	477,025	-
Overtime Wages	-	307,500	-
FICA/Medicare	-	449,343	40,274
Pension/Retiree Health Care	-	1,899,684	159,314
Employee Health/Dental Life Ins	-	1,571,478	144,144
Workers Comp/Unemployment/Other	-	206,940	7,463
Supplies & Services	37,848	617,500	111,095
Room & Board	-	6,615,000	-
Conferences & Training	3,540	49,850	9,000
Utilities	-	270,000	-
Repairs & Maintenance	-	256,500	1,500
Vehicle Operations	-	9,500	-
Contract Services	269,260	739,000	703,070
Internal Services	-	2,516,521	14,264
Capital Outlay	-	40,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	310,648	21,682,794	1,716,577
Revenues Over (Under) Expenditures	(78,355)	(12,060,761)	(362,328)
Other Financing Sources (Uses):			
Transfers in from General Fund	78,355	12,060,761	362,328
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	78,355	12,060,761	362,328
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(59,924)	(1,313,266)	(3,197)
Fund Balance, End of Year	\$ (59,924)	\$ (1,313,266)	\$ (3,197)

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2017

	Macomb Community <u>Action</u>	Friend of <u>the Court</u>	Health <u>Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,114,290	6,921,747	4,096,343
Charges for Services	7,863,680	810,000	720,310
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	2,658,065	-	4,000
Total Revenues	<u>26,636,035</u>	<u>7,731,747</u>	<u>4,820,653</u>
Expenditures:			
Full Time Wages	4,828,311	5,077,752	1,917,482
Part Time Wages	2,513,954	65,178	428,608
Overtime Wages	-	1,000	23,900
FICA/Medicare	561,682	393,511	185,739
Pension/Retiree Health Care	1,768,161	1,657,947	704,225
Employee Health/Dental Life Ins	1,569,258	1,402,128	564,913
Workers Comp/Unemployment/Other	244,681	71,956	28,604
Supplies & Services	10,515,084	165,300	301,662
Room & Board	-	-	-
Conferences & Training	176,861	13,250	14,500
Utilities	12,800	-	-
Repairs & Maintenance	157,237	73,500	7,779
Vehicle Operations	125,232	19,050	-
Contract Services	6,550,352	697,915	1,142,654
Internal Services	1,380,830	1,171,179	1,424,058
Capital Outlay	166,168	25,000	10,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>30,570,611</u>	<u>10,834,666</u>	<u>6,754,124</u>
Revenues Over (Under) Expenditures	<u>(3,934,576)</u>	<u>(3,102,919)</u>	<u>(1,933,471)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,411,909	3,102,919	1,753,471
Transfers in from Other Funds	1,799,153	-	-
Transfers out	(1,948,706)	-	-
Total Other Financing Sources (Uses):	<u>3,262,356</u>	<u>3,102,919</u>	<u>1,753,471</u>
Net Increase (Decrease) in Fund Balance	(672,220)	-	(180,000)
Fund Balance, Beginning of Year	628,760	(995,366)	2,400,552
Fund Balance, End of Year	<u>\$ (43,460)</u>	<u>\$ (995,366)</u>	<u>\$ 2,220,552</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2017

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,645,961
Charges for Services	-	-	44,015
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	-	1,689,976
Expenditures:			
Full Time Wages	-	-	1,389,651
Part Time Wages	-	-	62,127
Overtime Wages	-	-	-
FICA/Medicare	-	-	111,061
Pension/Retiree Health Care	-	-	407,680
Employee Health/Dental Life Ins	-	-	314,496
Workers Comp/Unemployment/Other	-	-	19,738
Supplies & Services	-	5,805	129,465
Room & Board	-	-	-
Conferences & Training	-	200	9,854
Utilities	-	-	-
Repairs & Maintenance	-	-	2,100
Vehicle Operations	-	-	-
Contract Services	-	12,949	7,250
Internal Services	-	-	244,427
Capital Outlay	-	-	20,400
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	18,954	2,718,249
Revenues Over (Under) Expenditures	-	(18,954)	(1,028,273)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	1,028,273
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	1,028,273
Net Increase (Decrease) in Fund Balance	-	(18,954)	-
Fund Balance, Beginning of Year	-	226,339	(144,245)
Fund Balance, End of Year	\$ -	\$ 207,385	\$ (144,245)

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2017

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,113,754
Licenses & Permits	-	-	-	166,474
Intergovernmental	1,414,340	4,688,682	44,824,938	57,621,158
Charges for Services	340,000	8,499,851	18,964,856	50,903,283
Fines & Forfeitures	30,000	-	30,000	245,000
Reimbursements	-	-	578,000	19,514,430
Other Revenue	-	-	2,662,065	3,289,285
Total Revenues	1,784,340	13,188,533	67,059,859	132,853,384
Expenditures:				
Full Time Wages	605,202	789,514	20,791,318	34,575,938
Part Time Wages	-	-	3,546,892	5,531,439
Overtime Wages	106,000	-	438,400	1,419,309
FICA/Medicare	49,740	60,185	1,851,535	3,102,949
Pension/Retiree Health Care	205,860	236,475	7,039,346	9,954,075
Employee Health/Dental Life Ins	117,936	165,315	5,849,668	9,159,503
Workers Comp/Unemployment/Other	22,084	10,865	612,331	1,022,941
Supplies & Services	958,200	1,098,600	13,940,559	31,028,890
Room & Board	-	-	6,615,000	6,615,000
Conferences & Training	-	112,230	389,285	721,836
Utilities	-	5,715	288,515	953,515
Repairs & Maintenance	1,000	3,525	503,141	1,424,905
Vehicle Operations	121,000	-	274,782	322,782
Contract Services	-	13,479,960	23,602,410	27,012,208
Internal Services	17,843	80,735	6,849,857	7,239,073
Capital Outlay	6,000	1,000	268,568	1,341,499
Debt Service - Principal	-	-	-	16,630,000
Debt Service - Interest and fees	-	-	-	10,753,266
Total Expenditures	2,210,865	16,044,119	92,861,607	168,809,128
Revenues Over (Under) Expenditures	(426,525)	(2,855,586)	(25,801,748)	(35,955,744)
Other Financing Sources (Uses):				
Transfers in from General Fund	426,525	3,311,283	25,535,824	34,719,598
Transfers in from Other Funds	-	-	1,799,153	1,799,153
Transfers out	-	-	(1,948,706)	(2,028,706)
Total Other Financing Sources (Uses):	426,525	3,311,283	25,386,271	34,490,045
Net Increase (Decrease) in Fund Balance	-	455,697	(415,477)	(1,465,699)
Fund Balance, Beginning of Year	202,950	8,419,780	9,362,383	26,932,080
Fund Balance, End of Year	\$ 202,950	\$ 8,875,477	\$ 8,946,906	\$ 25,466,381

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2018

	Major Funds				
	General	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 119,904,253	\$ -	\$ -	\$ 1,867,310	\$ 121,771,563
Licenses & Permits	1,385,664	811,200	-	181,304	2,378,168
Intergovernmental	36,048,337	89,346,681	9,377,246	54,785,716	189,557,980
Charges for Services	33,447,224	2,511,500	187,410,127	51,327,459	274,696,310
Investment Income	225,000	122,953	-	-	347,953
Fines & Forfeitures	467,750	-	-	245,000	712,750
Reimbursements	8,134,521	-	96,110	19,508,230	27,738,861
Indirect Cost Allocation	14,524,589	-	55,093	-	14,579,682
Other Revenue	118,200	378,100	44,236	3,405,341	3,945,877
Total Revenues	214,255,538	93,170,434	196,982,812	131,320,360	635,729,144
Expenditures By Category:					
Full Time Wages	78,825,375	15,007,909	17,581,747	35,239,386	146,654,417
Part Time Wages	2,192,663	100,000	-	5,524,913	7,817,576
Overtime Wages	4,373,594	1,975,000	-	1,419,309	7,767,903
FICA/Medicare	6,302,936	1,306,843	1,340,815	3,153,471	12,104,065
Pension/Retiree Health Care	25,297,619	10,936,707	5,706,787	10,004,161	51,945,274
Employee Health/Dental Life Ins	18,351,547	3,501,184	4,558,902	9,353,808	35,765,441
Workers Comp/Unemployment/Other	2,016,224	142,000	248,593	1,035,639	3,442,456
Supplies & Services	17,393,476	2,141,705	21,209,630	28,633,010	69,377,821
Room & Board	-	-	-	6,615,000	6,615,000
Conferences & Training	458,615	155,145	322,862	673,781	1,610,403
Utilities	3,324,000	688,900	373,762	953,555	5,340,217
Repairs & Maintenance	7,096,636	535,400	33,496	1,424,315	9,089,847
Road Construction & Maintenance	-	53,517,850	-	-	53,517,850
Vehicle Operations	997,735	2,461,450	150	314,782	3,774,117
Contract Services	7,315,456	4,308,000	147,591,527	26,785,999	186,000,982
Internal Services	5,241,948	-	1,791,769	7,274,519	14,308,236
Capital Outlay	738,600	2,876,300	88,908	1,119,966	4,823,774
Debt Service - Principal	-	-	-	16,900,000	16,900,000
Debt Service - Interest and fees	-	-	-	10,460,613	10,460,613
Total Expenditures	179,926,424	99,654,393	200,848,948	166,886,227	647,315,992
Revenues Over (Under) Expenditures	34,329,114	(6,483,959)	(3,866,136)	(35,565,867)	(11,586,848)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,866,136	35,319,823	39,185,959
Transfers in - Other Funds	8,155,500	-	-	1,821,029	9,976,529
Transfers out	(51,185,959)	(122,953)	-	(1,830,218)	(53,139,130)
Total Other Financing Sources (Uses):	(43,030,459)	(122,953)	3,866,136	35,310,634	(3,976,642)
Net Increase (Decrease) in Fund Balance	(8,701,345)	(6,606,912)	-	(255,233)	(15,563,490)
Fund Balance, Beginning of Year	40,206,271	26,410,677	4,601,400	25,466,381	96,684,729
Fund Balance, End of Year	\$ 31,504,926	\$ 19,803,765	\$ 4,601,400	\$ 25,211,148	\$ 81,121,239

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2018

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	40,000	465,178	8,069,993
Charges for Services	-	-	60,564
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	89,500	505,000
Total Revenues	40,000	561,678	8,635,557
Expenditures:			
Full Time Wages	43,654	-	816,547
Part Time Wages	22,266	-	40,455
Overtime Wages	-	-	-
FICA/Medicare	5,043	-	36,823
Pension/Retiree Health Care	15,103	-	115,210
Employee Health/Dental Life Ins	13,599	-	82,926
Workers Comp/Unemployment/Other	676	-	6,361
Supplies & Services	25,000	392,700	7,513,850
Room & Board	-	-	-
Conferences & Training	15,000	-	15,000
Utilities	-	-	-
Repairs & Maintenance	-	-	500
Vehicle Operations	-	-	-
Contract Services	-	223,978	88,500
Internal Services	437	-	17,015
Capital Outlay	-	-	20,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	140,778	616,678	8,753,187
Revenues Over (Under) Expenditures	(100,778)	(55,000)	(117,630)
Other Financing Sources (Uses):			
Transfers in from General Fund	100,778	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(80,000)
Total Other Financing Sources (Uses):	100,778	-	(80,000)
Net Increase (Decrease) in Fund Balance	-	(55,000)	(197,630)
Fund Balance, Beginning of Year	1,509	387,641	6,052,688
Fund Balance, End of Year	\$ 1,509	\$ 332,641	\$ 5,855,058

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2018

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ 127,367	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,881	727,500	-
Charges for Services	-	-	263,000
Fines & Forfeitures	-	-	-
Reimbursements	18,385,080	-	15,000
Other Revenue	-	-	-
Total Revenues	18,516,328	727,500	278,000
Expenditures:			
Full Time Wages	-	6,500	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	500	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	186,355	565,000	231,500
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	180,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	45,000	-
Internal Services	-	500	1,200
Capital Outlay	-	110,000	50,000
Debt Service - Principal	16,900,000	-	-
Debt Service - Interest and fees	10,460,613	-	-
Total Expenditures	27,546,968	727,500	507,700
Revenues Over (Under) Expenditures	(9,030,640)	-	(229,700)
Other Financing Sources (Uses):			
Transfers in from General Fund	9,030,640	-	113,200
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	9,030,640	-	113,200
Net Increase (Decrease) in Fund Balance	-	-	(116,500)
Fund Balance, Beginning of Year	2,617,902	(772,953)	1,857,137
Fund Balance, End of Year	\$ 2,617,902	\$ (772,953)	\$ 1,740,637

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2018

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	872	-	-
Charges for Services	-	-	26,265,160
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	300,000
Other Revenue	-	-	30,720
Total Revenues	872	200,000	26,595,880
Expenditures:			
Full Time Wages	-	-	9,951,847
Part Time Wages	-	-	1,853,663
Overtime Wages	-	-	980,909
FICA/Medicare	-	-	978,161
Pension/Retiree Health Care	-	-	1,769,816
Employee Health/Dental Life Ins	-	-	2,403,789
Workers Comp/Unemployment/Other	-	-	360,000
Supplies & Services	872	200,000	4,801,585
Room & Board	-	-	-
Conferences & Training	-	-	78,000
Utilities	-	-	485,000
Repairs & Maintenance	-	-	860,764
Vehicle Operations	-	-	8,000
Contract Services	-	-	1,464,346
Internal Services	-	-	-
Capital Outlay	-	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	872	200,000	26,595,880
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	447,821	102,756	4,612,549
Fund Balance, End of Year	\$ 447,821	\$ 102,756	\$ 4,612,549

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2017

	Michigan <u>Works!</u>	MSUE <u>Grants</u>	Prosecuting Attorney <u>Forfeitures</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,429,255	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,429,255</u>	<u>5,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,550,696	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	194,654	-	-
Pension/Retiree Health Care	798,456	-	-
Employee Health/Dental Life Ins	622,656	-	-
Workers Comp/Unemployment/Other	36,168	-	-
Supplies & Services	78,620	6,550	5,000
Room & Board	-	-	-
Conferences & Training	23,050	500	-
Utilities	-	-	-
Repairs & Maintenance	-	2,200	-
Vehicle Operations	-	-	-
Contract Services	-	6,750	-
Internal Services	120,555	-	-
Capital Outlay	4,400	1,500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,429,255</u>	<u>17,500</u>	<u>5,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(12,500)</u>	<u>(5,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(12,500)	(5,000)
Fund Balance, Beginning of Year	-	114,155	44,997
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 101,655</u>	<u>\$ 39,997</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2018

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	260,304	-	40,000
Charges for Services	-	1,080,000	100,500
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>260,304</u>	<u>1,080,000</u>	<u>355,500</u>
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	1,320	56,000	91,500
Room & Board	-	-	-
Conferences & Training	-	11,500	119,000
Utilities	-	-	-
Repairs & Maintenance	-	1,600	9,000
Vehicle Operations	-	-	32,000
Contract Services	258,984	1,200,000	5,000
Internal Services	-	992	12,000
Capital Outlay	-	-	87,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>260,304</u>	<u>1,270,092</u>	<u>355,500</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(190,092)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(190,092)	-
Fund Balance, Beginning of Year	<u>(174,282)</u>	<u>804,072</u>	<u>(14,043)</u>
Fund Balance, End of Year	<u>\$ (174,282)</u>	<u>\$ 613,980</u>	<u>\$ (14,043)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2018

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,739,943	\$ 1,867,310
Licenses & Permits	181,304	-	181,304
Intergovernmental	-	31,049	9,638,777
Charges for Services	-	-	32,198,479
Fines & Forfeitures	-	-	215,000
Reimbursements	-	18,150	18,930,230
Other Revenue	-	-	625,220
Total Revenues	181,304	1,789,142	63,656,320
Expenditures:			
Full Time Wages	72,060	472,954	13,914,258
Part Time Wages	-	-	1,916,384
Overtime Wages	-	-	980,909
FICA/Medicare	5,513	36,181	1,256,875
Pension/Retiree Health Care	28,190	165,177	2,891,952
Employee Health/Dental Life Ins	27,198	149,589	3,299,757
Workers Comp/Unemployment/Other	1,023	6,708	410,936
Supplies & Services	26,400	301,965	14,484,217
Room & Board	-	-	-
Conferences & Training	15,000	9,000	286,050
Utilities	-	-	665,000
Repairs & Maintenance	-	2,500	921,564
Vehicle Operations	-	-	40,000
Contract Services	-	-	3,292,558
Internal Services	1,920	230,177	384,796
Capital Outlay	4,000	8,000	884,900
Debt Service - Principal	-	-	16,900,000
Debt Service - Interest and fees	-	-	10,460,613
Total Expenditures	181,304	1,382,251	72,990,769
Revenues Over (Under) Expenditures	-	406,891	(9,334,449)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	9,244,618
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(80,000)
Total Other Financing Sources (Uses):	-	-	9,164,618
Net Increase (Decrease) in Fund Balance	-	406,891	(169,831)
Fund Balance, Beginning of Year	48,130	389,396	16,519,475
Fund Balance, End of Year	\$ 48,130	\$ 796,287	\$ 16,349,644

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2018

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	226,293	8,521,032	1,354,249
Charges for Services	6,000	681,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	578,000	-
Other Revenue	-	-	-
Total Revenues	<u>232,293</u>	<u>9,780,032</u>	<u>1,354,249</u>
Expenditures:			
Full Time Wages	-	5,844,551	539,195
Part Time Wages	-	485,617	-
Overtime Wages	-	307,500	-
FICA/Medicare	-	463,862	41,249
Pension/Retiree Health Care	-	1,924,485	160,999
Employee Health/Dental Life Ins	-	1,631,817	149,094
Workers Comp/Unemployment/Other	-	213,989	7,643
Supplies & Services	37,848	622,500	111,095
Room & Board	-	6,615,000	-
Conferences & Training	3,540	49,850	9,000
Utilities	-	270,000	-
Repairs & Maintenance	-	256,500	1,500
Vehicle Operations	-	9,500	-
Contract Services	269,260	739,000	684,570
Internal Services	-	2,524,618	14,393
Capital Outlay	-	40,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>310,648</u>	<u>21,998,789</u>	<u>1,718,738</u>
Revenues Over (Under) Expenditures	<u>(78,355)</u>	<u>(12,218,757)</u>	<u>(364,489)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	78,355	12,218,757	364,489
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>78,355</u>	<u>12,218,757</u>	<u>364,489</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(59,924)</u>	<u>(1,313,266)</u>	<u>(3,197)</u>
Fund Balance, End of Year	<u>\$ (59,924)</u>	<u>\$ (1,313,266)</u>	<u>\$ (3,197)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2018

	Macomb Community Action	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,128,011	7,034,695	4,096,343
Charges for Services	7,860,391	810,000	720,310
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	2,776,121	-	4,000
Total Revenues	26,764,523	7,844,695	4,820,653
Expenditures:			
Full Time Wages	4,878,691	5,229,445	1,975,081
Part Time Wages	2,557,781	66,482	437,180
Overtime Wages	-	1,000	23,900
FICA/Medicare	568,893	405,215	190,802
Pension/Retiree Health Care	1,774,821	1,678,001	712,817
Employee Health/Dental Life Ins	1,612,108	1,454,598	585,922
Workers Comp/Unemployment/Other	245,497	74,107	29,431
Supplies & Services	10,690,357	195,300	301,662
Room & Board	-	-	-
Conferences & Training	176,861	13,250	14,500
Utilities	12,800	-	-
Repairs & Maintenance	156,847	73,500	7,779
Vehicle Operations	125,232	19,050	-
Contract Services	6,338,944	700,100	1,142,654
Internal Services	1,381,067	1,175,700	1,435,623
Capital Outlay	139,566	25,000	10,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	30,659,465	11,110,748	6,867,351
Revenues Over (Under) Expenditures	(3,894,942)	(3,266,053)	(2,046,698)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,473,105	3,266,053	1,866,698
Transfers in from Other Funds	1,821,029	-	-
Transfers out	(1,750,218)	-	-
Total Other Financing Sources (Uses):	3,543,916	3,266,053	1,866,698
Net Increase (Decrease) in Fund Balance	(351,026)	-	(180,000)
Fund Balance, Beginning of Year	(43,460)	(995,366)	2,220,552
Fund Balance, End of Year	\$ (394,486)	\$ (995,366)	\$ 2,040,552

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2018

	<u>JAIBG</u>	<u>MSUE Grants</u>	<u>Prosecuting Attorney Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,668,490
Charges for Services	-	-	44,015
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1,712,505</u>
Expenditures:			
Full Time Wages	-	-	1,419,022
Part Time Wages	-	-	61,469
Overtime Wages	-	-	-
FICA/Medicare	-	-	113,256
Pension/Retiree Health Care	-	-	411,474
Employee Health/Dental Life Ins	-	-	326,376
Workers Comp/Unemployment/Other	-	-	20,128
Supplies & Services	-	2,500	132,465
Room & Board	-	-	-
Conferences & Training	-	-	8,500
Utilities	-	-	-
Repairs & Maintenance	-	-	2,100
Vehicle Operations	-	-	-
Contract Services	-	4,500	7,250
Internal Services	-	-	256,142
Capital Outlay	-	-	13,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>-</u>	<u>7,000</u>	<u>2,771,682</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(7,000)</u>	<u>(1,059,177)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	1,059,177
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>1,059,177</u>
Net Increase (Decrease) in Fund Balance	-	(7,000)	-
Fund Balance, Beginning of Year	-	207,385	(144,245)
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 200,385</u>	<u>\$ (144,245)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2018

	Sheriff Grants	Substance Abuse	September Year End Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,867,310
Licenses & Permits	-	-	-	181,304
Intergovernmental	1,429,144	4,688,682	45,146,939	54,785,716
Charges for Services	340,000	8,667,264	19,128,980	51,327,459
Fines & Forfeitures	30,000	-	30,000	245,000
Reimbursements	-	-	578,000	19,508,230
Other Revenue	-	-	2,780,121	3,405,341
Total Revenues	1,799,144	13,355,946	67,664,040	131,320,360
Expenditures:				
Full Time Wages	621,267	817,876	21,325,128	35,239,386
Part Time Wages	-	-	3,608,529	5,524,913
Overtime Wages	106,000	-	438,400	1,419,309
FICA/Medicare	50,969	62,350	1,896,596	3,153,471
Pension/Retiree Health Care	208,942	240,670	7,112,209	10,004,161
Employee Health/Dental Life Ins	122,391	171,745	6,054,051	9,353,808
Workers Comp/Unemployment/Other	22,658	11,250	624,703	1,035,639
Supplies & Services	958,200	1,096,866	14,148,793	28,633,010
Room & Board	-	-	6,615,000	6,615,000
Conferences & Training	-	112,230	387,731	673,781
Utilities	-	5,755	288,555	953,555
Repairs & Maintenance	1,000	3,525	502,751	1,424,315
Vehicle Operations	121,000	-	274,782	314,782
Contract Services	-	13,607,163	23,493,441	26,785,999
Internal Services	18,005	84,175	6,889,723	7,274,519
Capital Outlay	6,000	1,000	235,066	1,119,966
Debt Service - Principal	-	-	-	16,900,000
Debt Service - Interest and fees	-	-	-	10,460,613
Total Expenditures	2,236,432	16,214,605	93,895,458	166,886,227
Revenues Over (Under) Expenditures	(437,288)	(2,858,659)	(26,231,418)	(35,565,867)
Other Financing Sources (Uses):				
Transfers in from General Fund	437,288	3,311,283	26,075,205	35,319,823
Transfers in from Other Funds	-	-	1,821,029	1,821,029
Transfers out	-	-	(1,750,218)	(1,830,218)
Total Other Financing Sources (Uses):	437,288	3,311,283	26,146,016	35,310,634
Net Increase (Decrease) in Fund Balance	-	452,624	(85,402)	(255,233)
Fund Balance, Beginning of Year	202,950	8,875,477	8,946,906	25,466,381
Fund Balance, End of Year	\$ 202,950	\$ 9,328,101	\$ 8,861,504	\$ 25,211,148

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2019

	Major Funds				
	General	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 122,294,338	\$ -	\$ -	\$ 1,907,255	\$ 124,201,593
Licenses & Permits	1,387,664	811,200	-	180,214	2,379,078
Intergovernmental	36,493,895	93,097,925	9,380,652	54,352,558	193,325,030
Charges for Services	33,678,224	2,511,500	193,161,818	51,791,950	281,143,492
Investment Income	225,000	102,788	-	-	327,788
Fines & Forfeitures	467,750	-	-	245,000	712,750
Reimbursements	8,187,717	-	96,110	19,511,775	27,795,602
Indirect Cost Allocation	14,536,589	-	55,093	-	14,591,682
Other Revenue	118,200	378,100	44,236	3,401,042	3,941,578
Total Revenues	217,389,377	96,901,513	202,737,909	131,389,794	648,418,593
Expenditures By Category:					
Full Time Wages	80,925,165	15,308,067	17,696,393	35,926,066	149,855,691
Part Time Wages	2,236,319	100,000	-	5,588,963	7,925,282
Overtime Wages	4,373,594	2,014,500	-	1,419,309	7,807,403
FICA/Medicare	6,463,250	1,332,826	1,349,587	3,211,153	12,356,816
Pension/Retiree Health Care	25,667,643	11,155,441	5,723,891	10,063,759	52,610,734
Employee Health/Dental Life Ins	19,112,503	3,641,231	4,732,072	9,582,817	37,068,623
Workers Comp/Unemployment/Other	2,062,013	142,000	250,219	1,045,768	3,500,000
Supplies & Services	17,390,520	2,141,705	21,699,402	27,833,516	69,065,143
Room & Board	-	-	-	6,615,000	6,615,000
Conferences & Training	452,729	155,145	322,862	650,281	1,581,017
Utilities	3,324,000	688,900	373,762	953,600	5,340,262
Repairs & Maintenance	7,168,367	535,400	33,496	1,423,724	9,160,987
Road Construction & Maintenance	-	53,517,850	-	-	53,517,850
Vehicle Operations	997,735	2,461,450	150	314,782	3,774,117
Contract Services	7,315,984	4,308,000	152,736,750	26,803,574	191,164,308
Internal Services	5,312,064	-	1,772,789	7,272,908	14,357,761
Capital Outlay	738,600	2,876,300	88,908	997,966	4,701,774
Debt Service - Principal	-	-	-	17,345,000	17,345,000
Debt Service - Interest and fees	-	-	-	10,097,136	10,097,136
Total Expenditures	183,540,486	100,378,815	206,780,281	167,145,322	657,844,904
Revenues Over (Under) Expenditures	33,848,891	(3,477,302)	(4,042,372)	(35,755,528)	(9,426,311)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	4,042,372	35,868,827	39,911,199
Transfers in - Other Funds	8,158,000	-	-	1,824,048	9,982,048
Transfers out	(49,911,199)	(102,788)	-	(1,833,236)	(51,847,223)
Total Other Financing Sources (Uses):	(41,753,199)	(102,788)	4,042,372	35,859,639	(1,953,976)
Net Increase (Decrease) in Fund Balance	(7,904,308)	(3,580,090)	-	104,111	(11,380,287)
Fund Balance, Beginning of Year	31,504,926	19,803,765	4,601,400	25,211,148	81,121,239
Fund Balance, End of Year	\$ 23,600,618	\$ 16,223,675	\$ 4,601,400	\$ 25,315,259	\$ 69,740,952

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2019

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	465,178	8,069,993
Charges for Services	-	-	70,564
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	89,500	505,000
Total Revenues	-	561,678	8,645,557
Expenditures:			
Full Time Wages	44,527	-	812,350
Part Time Wages	22,711	-	40,864
Overtime Wages	-	-	-
FICA/Medicare	5,144	-	37,284
Pension/Retiree Health Care	15,218	-	115,955
Employee Health/Dental Life Ins	14,114	-	86,038
Workers Comp/Unemployment/Other	689	-	6,443
Supplies & Services	-	392,700	7,513,850
Room & Board	-	-	-
Conferences & Training	-	-	15,000
Utilities	-	-	-
Repairs & Maintenance	-	-	500
Vehicle Operations	-	-	-
Contract Services	-	223,978	88,500
Internal Services	445	-	17,025
Capital Outlay	-	-	20,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	102,848	616,678	8,753,809
Revenues Over (Under) Expenditures	(102,848)	(55,000)	(108,252)
Other Financing Sources (Uses):			
Transfers in from General Fund	102,848	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(80,000)
Total Other Financing Sources (Uses):	102,848	-	(80,000)
Net Increase (Decrease) in Fund Balance	-	(55,000)	(188,252)
Fund Balance, Beginning of Year	1,509	332,641	5,855,058
Fund Balance, End of Year	\$ 1,509	\$ 277,641	\$ 5,666,806

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2019

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 132,513	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,959	-	-
Charges for Services	-	-	263,000
Fines & Forfeitures	-	-	-
Reimbursements	18,388,625	-	15,000
Other Revenue	-	-	-
Total Revenues	<u>18,525,097</u>	<u>-</u>	<u>278,000</u>
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	191,579	-	231,500
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	180,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	-	-	1,200
Capital Outlay	-	-	50,000
Debt Service - Principal	17,345,000	-	-
Debt Service - Interest and fees	10,097,136	-	-
Total Expenditures	<u>27,633,715</u>	<u>-</u>	<u>507,700</u>
Revenues Over (Under) Expenditures	<u>(9,108,618)</u>	<u>-</u>	<u>(229,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	9,108,618	-	113,200
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>9,108,618</u>	<u>-</u>	<u>113,200</u>
Net Increase (Decrease) in Fund Balance	-	-	(116,500)
Fund Balance, Beginning of Year	2,617,902	(772,953)	1,740,637
Fund Balance, End of Year	<u>\$ 2,617,902</u>	<u>\$ (772,953)</u>	<u>\$ 1,624,137</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2019

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	26,527,811
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	300,000
Other Revenue	-	-	30,720
Total Revenues	-	200,000	26,858,531
Expenditures:			
Full Time Wages	-	-	10,214,498
Part Time Wages	-	-	1,853,663
Overtime Wages	-	-	980,909
FICA/Medicare	-	-	998,254
Pension/Retiree Health Care	-	-	1,769,171
Employee Health/Dental Life Ins	-	-	2,403,789
Workers Comp/Unemployment/Other	-	-	360,000
Supplies & Services	-	200,000	4,782,137
Room & Board	-	-	-
Conferences & Training	-	-	78,000
Utilities	-	-	485,000
Repairs & Maintenance	-	-	860,764
Vehicle Operations	-	-	8,000
Contract Services	-	-	1,464,346
Internal Services	-	-	-
Capital Outlay	-	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	200,000	26,858,531
Revenues Over (Under) Expenditures	-	-	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	447,821	102,756	4,612,549
Fund Balance, End of Year	\$ 447,821	\$ 102,756	\$ 4,612,549

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2019

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,429,255	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,429,255</u>	<u>5,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,550,696	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	194,654	-	-
Pension/Retiree Health Care	798,456	-	-
Employee Health/Dental Life Ins	622,656	-	-
Workers Comp/Unemployment/Other	36,168	-	-
Supplies & Services	78,620	6,250	5,000
Room & Board	-	-	-
Conferences & Training	23,050	500	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	6,008	-
Internal Services	120,555	-	-
Capital Outlay	4,400	1,500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,429,255</u>	<u>16,258</u>	<u>5,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(11,258)</u>	<u>(5,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(11,258)	(5,000)
Fund Balance, Beginning of Year	-	101,655	39,997
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 90,397</u>	<u>\$ 34,997</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2019

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	260,304	-	40,000
Charges for Services	-	1,080,000	100,500
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>260,304</u>	<u>1,080,000</u>	<u>355,500</u>
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	1,320	56,000	91,500
Room & Board	-	-	-
Conferences & Training	-	11,500	119,000
Utilities	-	-	-
Repairs & Maintenance	-	1,600	9,000
Vehicle Operations	-	-	32,000
Contract Services	258,984	1,200,000	5,000
Internal Services	-	1,042	12,000
Capital Outlay	-	-	87,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>260,304</u>	<u>1,270,142</u>	<u>355,500</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(190,142)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(190,142)	-
Fund Balance, Beginning of Year	<u>(174,282)</u>	<u>613,980</u>	<u>(14,043)</u>
Fund Balance, End of Year	<u>\$ (174,282)</u>	<u>\$ 423,838</u>	<u>\$ (14,043)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2019

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,774,742	\$ 1,907,255
Licenses & Permits	180,214	-	180,214
Intergovernmental	-	31,670	8,871,104
Charges for Services	-	-	32,471,130
Fines & Forfeitures	-	-	215,000
Reimbursements	-	18,150	18,933,775
Other Revenue	-	-	625,220
Total Revenues	180,214	1,824,562	63,203,698
Expenditures:			
Full Time Wages	73,502	482,397	14,177,970
Part Time Wages	-	-	1,917,238
Overtime Wages	-	-	980,909
FICA/Medicare	5,623	36,903	1,277,862
Pension/Retiree Health Care	28,381	166,425	2,893,606
Employee Health/Dental Life Ins	28,228	155,254	3,310,079
Workers Comp/Unemployment/Other	1,044	6,842	411,186
Supplies & Services	26,400	107,055	13,683,911
Room & Board	-	-	-
Conferences & Training	15,000	-	262,050
Utilities	-	-	665,000
Repairs & Maintenance	-	2,500	921,364
Vehicle Operations	-	-	40,000
Contract Services	-	-	3,246,816
Internal Services	2,036	186,288	340,591
Capital Outlay	-	-	762,900
Debt Service - Principal	-	-	17,345,000
Debt Service - Interest and fees	-	-	10,097,136
Total Expenditures	180,214	1,143,664	72,333,618
Revenues Over (Under) Expenditures	-	680,898	(9,129,920)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	9,324,666
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(80,000)
Total Other Financing Sources (Uses):	-	-	9,244,666
Net Increase (Decrease) in Fund Balance	-	680,898	114,746
Fund Balance, Beginning of Year	48,130	796,287	16,349,644
Fund Balance, End of Year	\$ 48,130	\$ 1,477,185	\$ 16,464,390

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2019

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	226,293	8,656,028	1,354,249
Charges for Services	6,000	681,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	578,000	-
Other Revenue	-	-	-
Total Revenues	<u>232,293</u>	<u>9,915,028</u>	<u>1,354,249</u>
Expenditures:			
Full Time Wages	-	5,993,315	548,981
Part Time Wages	-	494,381	-
Overtime Wages	-	307,500	-
FICA/Medicare	-	475,413	41,997
Pension/Retiree Health Care	-	1,944,152	162,292
Employee Health/Dental Life Ins	-	1,694,593	154,244
Workers Comp/Unemployment/Other	-	219,616	7,782
Supplies & Services	37,848	627,500	111,095
Room & Board	-	6,615,000	-
Conferences & Training	3,540	49,850	9,000
Utilities	-	270,000	-
Repairs & Maintenance	-	256,500	1,500
Vehicle Operations	-	9,500	-
Contract Services	269,260	739,000	669,574
Internal Services	-	2,532,464	14,488
Capital Outlay	-	40,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>310,648</u>	<u>22,268,784</u>	<u>1,720,953</u>
Revenues Over (Under) Expenditures	<u>(78,355)</u>	<u>(12,353,756)</u>	<u>(366,704)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	78,355	12,353,756	366,704
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>78,355</u>	<u>12,353,756</u>	<u>366,704</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(59,924)</u>	<u>(1,313,266)</u>	<u>(3,197)</u>
Fund Balance, End of Year	<u>\$ (59,924)</u>	<u>\$ (1,313,266)</u>	<u>\$ (3,197)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2019

	Macomb Community <u>Action</u>	Friend of <u>the Court</u>	Health <u>Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,186,272	7,133,145	4,096,343
Charges for Services	7,862,092	810,000	720,310
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	2,771,822	-	4,000
Total Revenues	<u>26,820,186</u>	<u>7,943,145</u>	<u>4,820,653</u>
Expenditures:			
Full Time Wages	4,905,194	5,344,463	2,027,474
Part Time Wages	2,602,133	67,811	445,931
Overtime Wages	-	1,000	23,900
FICA/Medicare	574,313	414,115	195,480
Pension/Retiree Health Care	1,778,329	1,693,206	720,632
Employee Health/Dental Life Ins	1,663,729	1,509,188	607,777
Workers Comp/Unemployment/Other	245,987	75,737	30,191
Supplies & Services	10,691,674	195,300	301,662
Room & Board	-	-	-
Conferences & Training	176,861	13,250	14,500
Utilities	12,800	-	-
Repairs & Maintenance	156,456	73,500	7,779
Vehicle Operations	125,232	19,050	-
Contract Services	6,257,443	700,100	1,142,654
Internal Services	1,382,935	1,180,028	1,448,087
Capital Outlay	139,566	25,000	10,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>30,712,652</u>	<u>11,311,748</u>	<u>6,976,067</u>
Revenues Over (Under) Expenditures	<u>(3,892,466)</u>	<u>(3,368,603)</u>	<u>(2,155,414)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,551,176	3,368,603	1,975,414
Transfers in from Other Funds	1,824,048	-	-
Transfers out	(1,753,236)	-	-
Total Other Financing Sources (Uses):	<u>3,621,988</u>	<u>3,368,603</u>	<u>1,975,414</u>
Net Increase (Decrease) in Fund Balance	(270,478)	-	(180,000)
Fund Balance, Beginning of Year	(394,486)	(995,366)	2,040,552
Fund Balance, End of Year	<u>\$ (664,964)</u>	<u>\$ (995,366)</u>	<u>\$ 1,860,552</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2019

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,700,443
Charges for Services	-	-	44,015
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	-	1,744,458
Expenditures:			
Full Time Wages	-	-	1,447,903
Part Time Wages	-	-	61,469
Overtime Wages	-	-	-
FICA/Medicare	-	-	115,468
Pension/Retiree Health Care	-	-	415,201
Employee Health/Dental Life Ins	-	-	338,736
Workers Comp/Unemployment/Other	-	-	20,508
Supplies & Services	-	2,500	135,465
Room & Board	-	-	-
Conferences & Training	-	-	9,000
Utilities	-	-	-
Repairs & Maintenance	-	-	2,100
Vehicle Operations	-	-	-
Contract Services	-	4,500	7,250
Internal Services	-	-	268,415
Capital Outlay	-	-	13,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	7,000	2,835,015
Revenues Over (Under) Expenditures	-	(7,000)	(1,090,557)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	1,090,557
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	1,090,557
Net Increase (Decrease) in Fund Balance	-	(7,000)	-
Fund Balance, Beginning of Year	-	200,385	(144,245)
Fund Balance, End of Year	\$ -	\$ 193,385	\$ (144,245)

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2019

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,907,255
Licenses & Permits	-	-	-	180,214
Intergovernmental	1,439,999	4,688,682	45,481,454	54,352,558
Charges for Services	340,000	8,857,403	19,320,820	51,791,950
Fines & Forfeitures	30,000	-	30,000	245,000
Reimbursements	-	-	578,000	19,511,775
Other Revenue	-	-	2,775,822	3,401,042
Total Revenues	1,809,999	13,546,085	68,186,096	131,389,794
Expenditures:				
Full Time Wages	634,404	846,362	21,748,096	35,926,066
Part Time Wages	-	-	3,671,725	5,588,963
Overtime Wages	106,000	-	438,400	1,419,309
FICA/Medicare	51,975	64,530	1,933,291	3,211,153
Pension/Retiree Health Care	211,451	244,890	7,170,153	10,063,759
Employee Health/Dental Life Ins	127,026	177,445	6,272,738	9,582,817
Workers Comp/Unemployment/Other	23,121	11,640	634,582	1,045,768
Supplies & Services	958,200	1,088,361	14,149,605	27,833,516
Room & Board	-	-	6,615,000	6,615,000
Conferences & Training	-	112,230	388,231	650,281
Utilities	-	5,800	288,600	953,600
Repairs & Maintenance	1,000	3,525	502,360	1,423,724
Vehicle Operations	121,000	-	274,782	314,782
Contract Services	-	13,766,977	23,556,758	26,803,574
Internal Services	18,135	87,765	6,932,317	7,272,908
Capital Outlay	6,000	1,000	235,066	997,966
Debt Service - Principal	-	-	-	17,345,000
Debt Service - Interest and fees	-	-	-	10,097,136
Total Expenditures	2,258,312	16,410,525	94,811,704	167,145,322
Revenues Over (Under) Expenditures	(448,313)	(2,864,440)	(26,625,608)	(35,755,528)
Other Financing Sources (Uses):				
Transfers in from General Fund	448,313	3,311,283	26,544,161	35,868,827
Transfers in from Other Funds	-	-	1,824,048	1,824,048
Transfers out	-	-	(1,753,236)	(1,833,236)
Total Other Financing Sources (Uses):	448,313	3,311,283	26,614,973	35,859,639
Net Increase (Decrease) in Fund Balance	-	446,843	(10,635)	104,111
Fund Balance, Beginning of Year	202,950	9,328,101	8,861,504	25,211,148
Fund Balance, End of Year	\$ 202,950	\$ 9,774,944	\$ 8,850,869	\$ 25,315,259

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category - All Departments

DEPARTMENT	FUND		FUNCTION			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:						
Property Taxes	\$ 112,609,816	\$ 115,628,967	\$ 119,492,908	\$ 117,561,032	\$ 119,904,253	\$ 122,294,338
Licenses & Permits	1,705,565	1,714,382	1,324,540	1,385,664	1,385,664	1,387,664
Intergovernmental	30,161,729	31,406,371	31,312,075	36,069,712	36,048,337	36,493,895
Charges for Services	29,161,364	31,770,481	32,416,944	33,200,224	33,447,224	33,678,224
Investment Income	225,936	177,284	225,000	225,000	225,000	225,000
Fines & Forfeitures	589,713	533,785	559,750	467,750	467,750	467,750
Reimbursements	7,694,158	5,811,459	8,090,249	8,025,614	8,134,521	8,187,717
Indirect Cost Allocation	8,070,460	7,620,406	13,590,378	14,516,589	14,524,589	14,536,589
Other Revenue	155,013	148,489	107,200	118,200	118,200	118,200
Total Revenues	190,373,754	194,811,624	207,119,044	211,569,785	214,255,538	217,389,377
Expenditures:						
Full Time Wages	71,176,834	71,486,277	73,218,421	76,757,255	78,825,375	80,925,165
Part Time Wages	2,092,877	2,165,432	2,062,168	2,148,564	2,192,663	2,236,319
Overtime Wages	4,538,760	5,110,845	3,678,893	4,373,594	4,373,594	4,373,594
FICA/Medicare	5,842,227	5,923,887	5,844,799	6,143,072	6,302,936	6,463,250
Pension/Retiree Health Care	22,466,052	67,084,955	24,290,223	24,976,904	25,297,619	25,667,643
Employee Health/Dental/Life Ins	12,989,310	15,603,384	13,460,446	17,687,970	18,351,547	19,112,503
Workers Comp/Unemployment/Other	1,585,298	1,675,782	1,819,031	1,970,357	2,016,224	2,062,013
Supplies & Services	14,611,009	15,916,416	16,400,946	17,711,464	17,393,476	17,390,520
Conferences & Training	249,515	276,972	370,735	497,369	458,615	452,729
Utilities	3,025,626	3,087,530	3,255,400	3,324,000	3,324,000	3,324,000
Repairs & Maintenance	5,187,346	4,992,720	6,665,238	7,019,854	7,096,636	7,168,367
Vehicle Operations	1,040,375	767,256	1,125,369	997,735	997,735	997,735
Contract Services	5,932,746	6,403,066	7,956,292	7,345,401	7,315,456	7,315,984
Internal Services	4,581,207	4,527,306	5,420,459	5,174,875	5,241,948	5,312,064
Capital Outlay	2,228,635	1,197,598	1,808,454	1,350,796	738,600	738,600
Total Expenditures	157,547,817	206,219,426	167,376,874	177,479,210	179,926,424	183,540,486
Revenues Over (Under) Expenditures	32,825,937	(11,407,802)	39,742,170	34,090,575	34,329,114	33,848,891
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	35,254,949	8,087,489	8,153,000	8,155,500	8,158,000
Transfers out	(29,267,266)	(36,880,302)	(66,164,661)	(55,915,540)	(51,185,959)	(49,911,199)
Total Other Financing Sources (Uses):	(29,267,266)	(1,625,353)	(58,077,172)	(47,762,540)	(43,030,459)	(41,753,199)
Net Increase (Decrease) in Fund Balance	3,558,671	(13,033,155)	(18,335,002)	(13,671,965)	(8,701,345)	(7,904,308)
Fund Balance, Beginning of Year	81,687,722	85,246,393	72,213,238	53,878,236	40,206,271	31,504,926
Fund Balance, End of Year	\$ 85,246,393	\$ 72,213,238	\$ 53,878,236	\$ 40,206,271	\$ 31,504,926	\$ 23,600,618

MACOMB COUNTY, MICHIGAN
General Fund Detail by Function - All Departments

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:						
Property Taxes	\$ 112,609,816	\$ 115,628,967	\$ 119,492,908	\$ 117,561,032	\$ 119,904,253	\$ 122,294,338
Licenses & Permits	1,705,565	1,714,382	1,324,540	1,385,664	1,385,664	1,387,664
Intergovernmental	30,161,729	31,406,371	31,312,075	36,069,712	36,048,337	36,493,895
Charges for Services	29,161,364	31,770,481	32,416,944	33,200,224	33,447,224	33,678,224
Investment Income	225,936	177,284	225,000	225,000	225,000	225,000
Fines & Forfeitures	589,713	533,785	559,750	467,750	467,750	467,750
Reimbursements	7,694,158	5,811,459	8,090,249	8,025,614	8,134,521	8,187,717
Indirect Cost Allocation	8,070,460	7,620,406	13,590,378	14,516,589	14,524,589	14,536,589
Other Revenue	155,013	148,489	107,200	118,200	118,200	118,200
Total Revenues	<u>190,373,754</u>	<u>194,811,624</u>	<u>207,119,044</u>	<u>211,569,785</u>	<u>214,255,538</u>	<u>217,389,377</u>
Expenditures:						
Legislative	1,190,807	1,289,160	1,582,457	1,799,128	1,819,690	1,837,726
Judicial	29,417,531	30,188,530	33,346,199	34,334,404	34,975,862	35,846,460
General Government	41,264,849	86,173,327	35,405,683	42,055,222	42,597,658	43,494,888
Public Safety	59,561,963	62,543,742	66,908,614	68,538,115	69,898,818	71,259,089
Public Works	5,166,734	5,263,334	6,642,643	6,672,678	6,851,828	6,991,254
Health & Welfare	18,717,298	19,563,735	21,682,824	22,728,867	23,043,968	23,372,469
Capital Outlay	2,228,635	1,197,598	1,808,454	1,350,796	738,600	738,600
Total Expenditures	<u>157,547,817</u>	<u>206,219,426</u>	<u>167,376,874</u>	<u>177,479,210</u>	<u>179,926,424</u>	<u>183,540,486</u>
Revenues Over (Under) Expenditures	<u>32,825,937</u>	<u>(11,407,802)</u>	<u>39,742,170</u>	<u>34,090,575</u>	<u>34,329,114</u>	<u>33,848,891</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	35,254,949	8,087,489	8,153,000	8,155,500	8,158,000
Transfers out	(29,267,266)	(36,880,302)	(66,164,661)	(55,915,540)	(51,185,959)	(49,911,199)
Total Other Financing Sources (Uses):	<u>(29,267,266)</u>	<u>(1,625,353)</u>	<u>(58,077,172)</u>	<u>(47,762,540)</u>	<u>(43,030,459)</u>	<u>(41,753,199)</u>
Net Increase (Decrease) in Fund Balance	3,558,671	(13,033,155)	(18,335,002)	(13,671,965)	(8,701,345)	(7,904,308)
Fund Balance, Beginning of Year	81,687,722	85,246,393	72,213,238	53,878,236	40,206,271	31,504,926
Fund Balance, End of Year	<u>\$ 85,246,393</u>	<u>\$ 72,213,238</u>	<u>\$ 53,878,236</u>	<u>\$ 40,206,271</u>	<u>\$ 31,504,926</u>	<u>\$ 23,600,618</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Property Taxes						
Non-Departmental	\$ 112,609,816	\$ 115,628,967	\$ 119,492,908	\$ 117,561,032	\$ 119,904,253	\$ 122,294,338
	\$ 112,609,816	\$ 115,628,967	\$ 119,492,908	\$ 117,561,032	\$ 119,904,253	\$ 122,294,338
Licenses & Permits						
Animal Shelter	236,267	223,175	195,000	220,000	220,000	222,000
Circuit Court	(15)	-	-	-	-	-
Clerk	294,766	303,090	25,000	25,000	25,000	25,000
Family Counseling	77,485	78,690	78,000	78,000	78,000	78,000
Health Department	964,608	971,734	895,040	931,164	931,164	931,164
Probation - District Court	-	200	-	-	-	-
Public Works	62,663	66,935	60,000	60,000	60,000	60,000
Treasurer	2,000	675	1,500	1,500	1,500	1,500
Non-Departmental	67,791	69,883	70,000	70,000	70,000	70,000
	1,705,565	1,714,382	1,324,540	1,385,664	1,385,664	1,387,664
Intergovernmental						
Animal Shelter	-	5,875	-	-	-	-
Circuit Court	4,212,819	4,195,175	4,300,000	4,345,000	4,345,000	4,385,000
District Court - Romeo	55,458	56,765	55,724	55,724	55,724	55,724
District Court - New Baltimore	63,878	60,794	65,725	60,725	60,725	60,725
Elections	4,216	3,449	6,000	3,000	3,000	3,000
Emergency Management	75,617	59,175	50,000	50,000	50,000	50,000
Health Department	3,470,677	3,663,553	3,579,647	3,952,035	3,952,035	3,952,035
Juvenile Court	180,533	180,533	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	297,876	297,472	297,448	297,448	297,448	297,448
Senior Citizens Services	128,343	137,955	-	-	-	-
Sheriff	901,373	63,750	145,000	564,598	145,000	145,000
Non-Departmental	20,770,939	22,681,875	22,632,531	26,561,182	26,959,405	27,364,963
	30,161,729	31,406,371	31,312,075	36,069,712	36,048,337	36,493,895

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Charges for Services						
Animal Shelter	163,647	252,799	212,000	210,000	210,000	210,000
Board of Commissioners	500	-	-	-	-	-
Building Authority	(200)	600	-	-	-	-
Circuit Court	1,256,438	1,348,565	1,538,000	1,512,500	1,512,500	1,512,500
Clerk	718,975	749,722	537,620	569,620	569,620	569,620
District Court - Romeo	369,172	382,405	369,500	369,500	369,500	369,500
District Court - New Baltimore	336,510	342,493	411,500	351,500	351,500	351,500
Elections	21,396	13,186	15,100	12,200	12,200	12,200
Equalization	2,100	7,000	3,500	3,500	3,500	3,500
Emergency Management	362,634	249,770	288,000	239,500	239,500	239,500
Facilities & Operations	3,175,624	2,089,009	3,028,500	3,125,635	3,125,635	3,125,635
Family Counseling	59,735	46,791	85,000	-	-	-
Finance	45,568	1,680	500	500	500	500
Health Department	1,983,643	2,256,410	1,821,491	1,748,150	1,748,150	1,748,150
Human Resources	1,006	904	1,000	1,000	1,000	1,000
Juvenile Court	140,259	133,969	155,750	144,250	144,250	144,250
Probate Court - Wills & Estates	339,632	330,571	310,000	310,000	310,000	310,000
Planning & Economic Development	50	90	-	-	-	-
Probation - Circuit Court	453	588	500	500	500	500
Probation - District Court	510,883	508,574	539,000	502,000	502,000	502,000
Prosecuting Attorney	205	342	2,000	1,000	1,000	1,000
Purchasing	96,243	95,602	90,000	90,000	90,000	90,000
Public Works	897,405	996,371	958,000	958,000	958,000	958,000
Register of Deeds	2,318,997	2,534,963	2,252,000	3,342,000	3,342,000	3,342,000
Reimbursement	206,326	-	-	-	-	-
Senior Citizens Services	11,036	(2,778)	-	-	-	-
Sheriff	13,185,124	15,738,619	16,660,983	16,625,369	16,872,369	17,103,369
Treasurer	26,485	67,337	108,000	83,500	83,500	83,500
Non-Departmental	2,931,518	3,624,899	3,029,000	3,000,000	3,000,000	3,000,000
	<u>29,161,364</u>	<u>31,770,481</u>	<u>32,416,944</u>	<u>33,200,224</u>	<u>33,447,224</u>	<u>33,678,224</u>
Investment Income						
District Court - Romeo	104	147	-	-	-	-
Non-Departmental	225,832	177,137	225,000	225,000	225,000	225,000
	<u>225,936</u>	<u>177,284</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Fines & Forfeitures						
Circuit Court	88,486	60,439	65,000	50,000	50,000	50,000
District Court - Romeo	286,967	283,439	261,000	261,000	261,000	261,000
District Court - New Baltimore	189,544	168,456	132,000	132,000	132,000	132,000
Juvenile Court	685	840	1,250	1,250	1,250	1,250
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Prosecuting Attorney	-	-	70,000	-	-	-
Sheriff	15,525	12,083	22,000	15,000	15,000	15,000
Treasurer	6	28	-	-	-	-
	<u>589,713</u>	<u>533,785</u>	<u>559,750</u>	<u>467,750</u>	<u>467,750</u>	<u>467,750</u>
Reimbursements						
Animal Shelter	-	112,200	88,100	88,000	88,000	88,000
Board of Commissioners	-	30	1,500	1,500	1,500	1,500
Circuit Court	998,270	1,150,339	1,135,000	1,135,000	1,135,000	1,135,000
Clerk	121,476	103,702	106,000	108,000	108,000	108,000
District Court - Romeo	56,186	42,042	50,000	50,000	50,000	50,000
District Court - New Baltimore	51,137	42,860	73,200	51,200	51,200	51,200
Elections	74	2,637	1,100	1,050	1,050	1,050
Equalization	16	-	-	-	-	-
Emergency Management	113,058	74,982	120,000	110,000	110,000	110,000
Facilities & Operations	1,383,829	981,105	1,250,000	1,300,000	1,300,000	1,300,000
Finance	43,261	7,459	7,000	2,500	2,500	2,500
Health Department	12,116	17,213	8,150	8,150	8,150	8,150
Human Resources	190,625	182,118	200,000	200,000	200,000	200,000
Juvenile Court	230,801	231,195	250,000	250,000	250,000	250,000
Law Library	2,454	1,661	2,500	2,500	2,500	2,500
Probate Court - Wills & Estates	-	45	-	-	-	-
Planning & Economic Development	15	17,458	-	-	-	-
Probation - District Court	14	5	50	50	50	50
Prosecuting Attorney	26,669	18,829	5,000	20,000	20,000	20,000
Public Works	2,377,702	1,218,602	2,746,149	2,576,164	2,685,071	2,738,267
Reimbursement	106,345	-	-	-	-	-
Sheriff	1,980,046	1,606,848	2,046,500	2,121,500	2,121,500	2,121,500
Treasurer	64	129	-	-	-	-
	<u>7,694,158</u>	<u>5,811,459</u>	<u>8,090,249</u>	<u>8,025,614</u>	<u>8,134,521</u>	<u>8,187,717</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Indirect Cost Allocation						
Health Department	301,547	327,617	413,228	495,131	495,131	495,131
Information Technology	110,704	75,281	94,000	96,000	98,000	100,000
Juvenile Court	-	159,386	-	194,000	200,000	210,000
Non-Departmental	7,658,209	7,058,122	13,083,150	13,731,458	13,731,458	13,731,458
	<u>8,070,460</u>	<u>7,620,406</u>	<u>13,590,378</u>	<u>14,516,589</u>	<u>14,524,589</u>	<u>14,536,589</u>
Other Revenue						
Animal Shelter	17,348	17,158	-	-	-	-
Clerk	2,110	-	-	-	-	-
Corporation Counsel	1,627	3,751	1,500	1,500	1,500	1,500
District Court - Romeo	1,432	1,320	-	-	-	-
Facilities & Operations	157	(31,452)	-	-	-	-
Finance	1,334	3,771	-	-	-	-
Health Department	5,053	2,249	500	11,500	11,500	11,500
Human Resources	95	180	200	200	200	200
Purchasing	105,783	109,100	105,000	105,000	105,000	105,000
Public Works	450	177	-	-	-	-
Register of Deeds	7,893	7,373	-	-	-	-
Senior Citizens Services	8,975	8,472	-	-	-	-
Sheriff	2,756	26,390	-	-	-	-
	<u>155,013</u>	<u>148,489</u>	<u>107,200</u>	<u>118,200</u>	<u>118,200</u>	<u>118,200</u>
Total Operating Revenues	<u>190,373,754</u>	<u>194,811,624</u>	<u>207,119,044</u>	<u>211,569,785</u>	<u>214,255,538</u>	<u>217,389,377</u>
Transfers In						
Emergency Management	-	63,243	-	63,000	63,000	63,000
Planning & Economic Development	-	-	87,489	90,000	92,500	95,000
Non-Departmental	-	35,191,706	8,000,000	8,000,000	8,000,000	8,000,000
	<u>-</u>	<u>35,254,949</u>	<u>8,087,489</u>	<u>8,153,000</u>	<u>8,155,500</u>	<u>8,158,000</u>
	<u>\$ 190,373,754</u>	<u>\$ 230,066,573</u>	<u>\$ 215,206,533</u>	<u>\$ 219,722,785</u>	<u>\$ 222,411,038</u>	<u>\$ 225,547,377</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Legislative						
Board of Commissioners	\$ 1,190,807	\$ 1,289,160	\$ 1,582,457	\$ 1,799,128	\$ 1,819,690	\$ 1,837,726
Judicial						
Circuit Court	9,665,681	10,879,190	11,556,708	12,490,901	12,671,555	13,005,251
District Court - Romeo	1,045,255	978,790	1,270,254	1,045,089	1,072,014	1,096,943
District Court - New Baltimore	1,344,237	1,168,415	1,284,972	1,344,070	1,365,874	1,388,286
District Court - 3rd Class	22,655	19,745	25,000	25,000	25,000	25,000
Family Counseling	144,396	133,570	185,797	74,291	74,416	74,548
Jury Commission	102,609	95,691	186,340	183,475	183,475	183,475
Juvenile Court	4,623,337	4,580,109	5,256,338	5,302,533	5,413,397	5,507,192
Law Library	30,279	35,386	35,800	36,337	36,337	36,337
Probate Court - Wills & Estates	2,896,883	2,750,783	3,142,476	3,249,295	3,309,219	3,363,342
Probation - Circuit Court	105,754	108,208	119,100	118,500	121,100	123,850
Probation - District Court	446,610	450,109	473,890	481,064	491,876	501,508
Prosecuting Attorney	8,989,835	8,988,534	9,809,524	9,983,849	10,211,599	10,540,728
	<u>29,417,531</u>	<u>30,188,530</u>	<u>33,346,199</u>	<u>34,334,404</u>	<u>34,975,862</u>	<u>35,846,460</u>
General Government						
Building Authority	440	630	1,300	1,300	1,300	1,300
Clerk	4,204,879	4,279,922	4,762,267	4,988,655	5,113,567	5,293,497
Corporation Counsel	770,961	873,341	952,533	1,083,998	1,102,698	1,121,855
County Executive	1,254,927	1,342,148	1,552,518	1,586,503	1,610,385	1,664,314
Equalization	852,736	848,304	960,499	960,249	991,775	1,011,749
Elections	25,151	13,260	30,300	29,763	29,763	29,763
Ethics Board	16,112	2,669	59,000	19,000	19,000	19,000
Facilities & Operations	14,535,749	14,313,878	15,485,826	15,641,981	15,810,406	15,978,025
Finance	1,903,373	1,901,785	2,261,869	2,260,418	2,313,849	2,368,591
Human Resources	2,152,908	2,044,570	2,336,679	2,342,287	2,397,388	2,445,950
Information Technology	5,494,424	5,635,651	7,358,364	7,929,488	8,119,496	8,300,720
MSU Extension	766,123	840,598	904,801	934,440	945,193	956,275
Planning & Economic Development	2,505,854	2,756,287	3,248,295	3,398,359	3,481,545	3,551,578
Purchasing	1,171,208	1,262,220	1,419,954	1,441,710	1,466,168	1,492,047
Register of Deeds	1,574,947	1,676,780	1,889,830	1,915,789	1,966,047	2,004,167
Reimbursement	736,880	-	-	-	-	-
Treasurer	2,086,409	2,104,495	2,337,630	2,363,970	2,416,801	2,469,530
Non Departmental Appropriations	1,211,768	46,276,789	(10,155,982)	(4,842,688)	(5,187,723)	(5,213,473)
	<u>41,264,849</u>	<u>86,173,327</u>	<u>35,405,683</u>	<u>42,055,222</u>	<u>42,597,658</u>	<u>43,494,888</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Public Safety						
Civil Service Commission	29,314	30,296	60,925	60,925	60,925	60,925
Emergency Management	933,732	1,215,748	1,242,258	1,252,245	1,283,556	1,312,521
Sheriff	58,598,917	61,297,698	65,605,431	67,224,945	68,554,337	69,885,643
	<u>59,561,963</u>	<u>62,543,742</u>	<u>66,908,614</u>	<u>68,538,115</u>	<u>69,898,818</u>	<u>71,259,089</u>
Public Works						
Public Works Commissioner	5,166,734	5,263,334	6,642,643	6,672,678	6,851,828	6,991,254
Health & Welfare						
Animal Shelter	1,222,456	1,635,225	1,914,186	2,058,090	2,102,317	2,138,228
Health and Community Services	261,164	274,845	295,871	297,082	302,430	307,905
Health Department	16,501,023	17,068,738	19,400,295	20,301,223	20,566,749	20,853,864
Senior Citizens Services	679,543	529,194	-	-	-	-
Resident County Hospitalization	53,112	55,733	72,472	72,472	72,472	72,472
	<u>18,717,298</u>	<u>19,563,735</u>	<u>21,682,824</u>	<u>22,728,867</u>	<u>23,043,968</u>	<u>23,372,469</u>
Capital Outlay	<u>2,228,635</u>	<u>1,197,598</u>	<u>1,808,454</u>	<u>1,350,796</u>	<u>738,600</u>	<u>738,600</u>
Total Operating Expenditures	157,547,817	206,219,426	167,376,874	177,479,210	179,926,424	183,540,486
Transfers Out	<u>29,267,266</u>	<u>36,880,302</u>	<u>66,164,661</u>	<u>55,915,540</u>	<u>51,185,959</u>	<u>49,911,199</u>
Total Expenditures	<u>\$ 186,815,083</u>	<u>\$ 243,099,728</u>	<u>\$ 233,541,535</u>	<u>\$ 233,394,750</u>	<u>\$ 231,112,383</u>	<u>\$ 233,451,685</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Full Time Wages						
Animal Shelter	454,560	562,230	777,007	786,912	813,694	833,377
Board of Commissioners	690,386	730,583	733,929	904,041	912,618	918,821
Circuit Court	3,470,052	3,892,870	4,230,105	4,589,270	4,698,866	4,893,037
Clerk	2,180,332	2,225,056	2,441,034	2,577,309	2,652,283	2,751,772
Corporation Counsel	498,488	569,547	581,731	699,489	711,329	723,406
County Executive	800,520	820,887	880,125	916,879	931,998	972,610
District Court - Romeo	526,108	410,721	575,253	455,633	470,155	482,791
District Court - New Baltimore	646,773	539,813	593,389	599,682	610,656	621,851
Equalization	510,364	503,671	559,036	566,790	588,048	599,772
Emergency Management	547,627	596,151	687,934	719,194	738,109	754,851
Facilities & Operations	4,019,109	3,963,970	4,161,032	4,272,100	4,367,622	4,460,393
Family Counseling	31,835	35,363	36,068	-	-	-
Finance	1,170,981	1,139,917	1,353,925	1,365,996	1,399,909	1,434,499
Health Department	6,272,208	6,239,566	7,197,659	7,525,765	7,725,151	7,899,334
Health & Community Services	149,819	165,327	180,583	184,183	187,855	191,600
Human Resources	1,217,165	1,151,207	1,315,531	1,343,337	1,377,583	1,406,107
Information Technology	2,219,175	2,115,665	2,596,718	2,729,082	2,810,490	2,882,706
Juvenile Court	2,350,213	2,247,178	2,579,321	2,630,554	2,699,818	2,754,979
MSU Extension	239,148	235,220	241,181	247,190	252,092	257,096
Probate Court - Wills & Estates	1,532,310	1,415,910	1,582,482	1,610,285	1,645,832	1,676,212
Planning & Economic Development	1,384,400	1,532,624	1,703,392	1,741,274	1,797,543	1,842,688
Probation - District Court	262,941	258,365	268,437	276,134	282,815	288,458
Prosecuting Attorney	5,572,442	5,440,003	5,902,976	6,128,548	6,274,890	6,482,927
Purchasing	564,614	624,532	674,105	690,648	704,335	718,292
Public Works	3,038,113	2,994,178	3,830,049	3,900,964	4,018,533	4,102,770
Register of Deeds	833,396	850,849	928,458	941,371	971,814	991,980
Reimbursement	418,691	-	-	-	-	-
Senior Citizens Services	190,119	127,095	-	-	-	-
Sheriff	28,178,878	28,889,807	30,677,765	31,678,378	32,473,994	33,244,897
Treasurer	1,206,067	1,207,972	1,284,196	1,308,247	1,339,343	1,369,939
Non-Departmental	-	-	(5,355,000)	(4,632,000)	(4,632,000)	(4,632,000)
	<u>71,176,834</u>	<u>71,486,277</u>	<u>73,218,421</u>	<u>76,757,255</u>	<u>78,825,375</u>	<u>80,925,165</u>
Part Time Wages						
Animal Shelter	65,238	43,546	31,696	66,758	68,093	69,455
Board of Commissioners	13,360	8,898	14,142	20,400	20,808	21,224
Circuit Court	44,712	51,844	45,496	46,396	47,324	48,270
Clerk	61,579	8,696	-	-	-	-
Corporation Counsel	-	-	26,560	21,543	21,974	22,413
County Executive	11,529	12,284	-	-	-	-
District Court - Romeo	15,529	106,241	102,062	76,349	78,432	80,557
District Court - New Baltimore	44,368	13,083	-	58,500	58,500	58,500
Emergency Management	18,926	9,896	-	-	-	-
Facilities & Operations	48,650	42,633	100,077	93,507	95,698	97,933
Family Counseling	-	-	-	64,743	64,743	64,743
Finance	-	4,319	-	-	-	-
Health Department	477,213	438,908	558,495	436,060	447,858	458,576
Health & Community Services	14,855	10,128	-	-	-	-
Human Resources	42,712	44,970	-	32,326	32,972	33,632
Information Technology	9,093	14,470	17,447	18,360	18,360	18,360
MSU Extension	-	8,475	16,187	16,163	16,486	16,816
Probate Court - Wills & Estates	12,615	42,898	15,586	63,533	64,803	66,098

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Part Time Wages (continued)						
Planning & Economic Development	4,143	6,182	9,007	9,180	9,364	9,551
Prosecuting Attorney	219,522	208,320	154,102	130,342	132,948	135,606
Purchasing	16,324	15,511	16,095	15,718	16,032	16,353
Public Works	85,497	179,789	63,343	66,672	68,006	69,365
Register of Deeds	12,007	29,080	-	-	-	-
Senior Citizens Services	7,074	6,931	-	-	-	-
Sheriff	840,840	837,538	856,979	876,075	893,603	911,476
Treasurer	27,091	20,792	34,894	35,939	36,659	37,391
	<u>2,092,877</u>	<u>2,165,432</u>	<u>2,062,168</u>	<u>2,148,564</u>	<u>2,192,663</u>	<u>2,236,319</u>
Overtime Wages						
Animal Shelter	57,871	72,770	-	-	-	-
Circuit Court	8,719	1,110	-	-	-	-
Clerk	119,344	96,316	25,000	62,327	62,327	62,327
District Court - New Baltimore	14,327	13,475	-	12,500	12,500	12,500
Emergency Management	4,230	2,974	-	-	-	-
Facilities & Operations	506,850	521,969	425,000	425,000	425,000	425,000
Health Department	87,391	67,429	24,893	33,456	33,456	33,456
Health & Community Services	-	186	-	-	-	-
Human Resources	-	317	-	-	-	-
Information Technology	136,962	231,099	100,000	100,000	100,000	100,000
Probate Court - Wills & Estates	-	2,359	-	-	-	-
Prosecuting Attorney	80	42,938	-	15,785	15,785	15,785
Purchasing	19,648	13,445	20,000	20,000	20,000	20,000
Public Works	95,530	123,126	95,000	95,000	95,000	95,000
Register of Deeds	10,251	16,434	25,000	25,000	25,000	25,000
Senior Citizens Services	6,049	1,681	-	-	-	-
Sheriff	3,471,404	3,903,217	2,964,000	3,584,526	3,584,526	3,584,526
Treasurer	104	-	-	-	-	-
	<u>4,538,760</u>	<u>5,110,845</u>	<u>3,678,893</u>	<u>4,373,594</u>	<u>4,373,594</u>	<u>4,373,594</u>
FICA/Medicare						
Animal Shelter	44,176	51,820	61,866	65,306	67,457	69,067
Board of Commissioners	53,050	56,410	57,227	70,720	71,407	71,913
Circuit Court	224,623	257,813	327,083	354,628	362,945	377,725
Clerk	177,560	175,664	188,651	201,933	207,669	215,280
Corporation Counsel	37,629	42,960	45,432	54,447	55,215	55,999
County Executive	59,367	61,767	64,888	68,652	69,641	71,014
District Court - Romeo	37,876	35,798	51,814	40,697	41,968	43,097
District Court - New Baltimore	49,392	39,359	45,394	51,306	52,146	53,002
Equalization	38,890	38,467	42,766	43,359	44,985	45,861
Emergency Management	43,667	46,650	52,627	55,019	56,465	57,746
Facilities & Operations	347,530	343,797	341,445	350,112	357,587	364,850
Family Counseling	2,435	2,705	2,759	4,953	4,953	4,953
Finance	86,752	86,334	102,370	103,725	106,149	108,621
Health Department	516,232	510,694	592,995	607,256	623,210	636,997
Health & Community Services	11,752	12,874	12,968	13,641	13,757	13,876
Human Resources	93,552	89,291	99,767	104,764	107,269	109,333
Information Technology	178,867	178,509	206,773	217,581	223,809	229,334
Juvenile Court	178,535	171,053	197,318	201,237	206,536	210,756
MSU Extension	18,016	18,434	19,689	20,146	20,546	20,954
Probate Court - Wills & Estates	114,680	109,327	119,411	126,148	128,964	131,387

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
FICA/Medicare (continued)						
Planning & Economic Development	103,581	117,038	130,333	133,644	137,801	141,104
Probation - District Court	19,906	19,540	20,535	21,125	21,635	22,067
Prosecuting Attorney	439,429	430,725	463,267	478,562	489,772	505,702
Purchasing	45,746	48,320	54,330	55,567	56,638	57,731
Public Works	245,855	252,481	305,113	310,492	319,427	325,810
Register of Deeds	64,493	67,284	72,940	73,927	76,256	77,799
Reimbursement	31,950	-	-	-	-	-
Senior Citizens Services	15,397	10,309	-	-	-	-
Sheriff	2,467,867	2,555,239	2,473,786	2,565,643	2,627,813	2,688,002
Treasurer	93,422	93,225	100,910	102,830	105,264	107,618
Non-Departmental	-	-	(409,658)	(354,348)	(354,348)	(354,348)
	<u>5,842,227</u>	<u>5,923,887</u>	<u>5,844,799</u>	<u>6,143,072</u>	<u>6,302,936</u>	<u>6,463,250</u>
Pension/Retiree Health Care						
Animal Shelter	152,293	199,305	284,999	281,337	284,878	287,480
Board of Commissioners	168,292	171,446	269,900	282,084	283,217	284,038
Circuit Court	945,381	1,030,824	1,341,889	1,318,753	1,333,364	1,377,822
Clerk	762,265	744,308	884,770	884,020	893,931	916,415
Corporation Counsel	124,271	134,750	149,171	150,089	151,654	153,251
County Executive	186,923	182,689	220,425	214,531	216,530	221,899
District Court - Romeo	170,895	134,001	190,156	151,834	153,754	155,424
District Court - New Baltimore	214,834	176,193	222,199	211,578	213,028	214,508
Equalization	152,764	144,581	172,518	168,250	171,060	172,610
Emergency Management	154,523	167,552	218,483	216,392	218,894	221,107
Facilities & Operations	1,368,515	1,317,668	1,504,048	1,477,064	1,489,691	1,501,956
Family Counseling	11,159	12,527	14,292	-	-	-
Finance	323,757	300,118	398,047	385,889	390,372	394,945
Health Department	1,932,468	1,845,789	2,324,192	2,216,923	2,243,330	2,266,405
Health & Community Services	38,102	39,045	44,765	43,013	43,498	43,994
Human Resources	361,599	323,111	410,141	392,225	396,752	400,523
Information Technology	602,792	578,580	732,058	714,117	724,879	734,426
Juvenile Court	676,351	626,125	794,741	776,519	785,676	792,968
MSU Extension	81,877	78,319	89,450	88,670	89,318	89,980
Probate Court - Wills & Estates	411,743	368,738	476,704	452,889	457,589	461,605
Planning & Economic Development	374,862	397,992	485,832	472,828	480,267	486,235
Probation - District Court	77,420	74,780	84,606	83,164	84,049	84,794
Prosecuting Attorney	1,453,041	1,368,646	1,618,187	1,572,194	1,591,541	1,628,375
Purchasing	186,329	193,159	237,225	233,928	235,737	237,582
Public Works	854,043	802,841	1,138,100	1,106,851	1,122,393	1,133,529
Register of Deeds	301,380	300,888	365,031	361,055	365,080	367,744
Reimbursement	139,331	-	-	-	-	-
Senior Citizens Services	60,465	39,871	-	-	-	-
Sheriff	9,803,868	9,807,456	10,885,072	11,384,075	11,536,394	11,693,240
Treasurer	374,509	360,017	423,288	415,582	419,693	423,738
Non-Departmental	-	45,163,636	(1,690,066)	(1,078,950)	(1,078,950)	(1,078,950)
	<u>22,466,052</u>	<u>67,084,955</u>	<u>24,290,223</u>	<u>24,976,904</u>	<u>25,297,619</u>	<u>25,667,643</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Employee Health/Dental/ Life Ins						
Animal Shelter	106,525	168,207	242,630	248,976	258,381	268,166
Board of Commissioners	117,046	183,029	229,860	248,976	257,886	267,156
Circuit Court	637,048	907,359	1,008,830	1,100,736	1,141,821	1,212,794
Clerk	527,442	636,533	740,660	786,240	815,940	860,954
Corporation Counsel	63,909	83,700	89,390	104,832	108,297	111,902
County Executive	40,884	77,266	127,700	131,040	135,990	141,140
District Court - Romeo	114,881	113,491	153,240	131,040	136,980	143,160
District Court - New Baltimore	181,629	174,361	191,550	183,456	190,881	198,606
Equalization	111,944	119,992	127,700	131,040	135,990	141,140
Emergency Management	85,757	130,987	166,010	170,432	176,867	183,562
Facilities & Operations	953,156	1,123,586	1,174,840	1,218,672	1,264,212	1,311,592
Family Counseling	1,256	12,770	12,770	-	-	-
Finance	216,256	232,070	280,940	288,288	299,178	310,508
Health Department	1,290,735	1,490,467	1,787,800	1,831,165	1,897,772	1,967,071
Health & Community Services	22,847	25,460	25,540	26,208	27,198	28,228
Human Resources	236,853	248,782	306,480	301,392	312,777	324,622
Information Technology	310,813	366,875	472,490	497,952	516,267	535,322
Juvenile Court	419,243	502,441	587,420	602,784	625,554	649,244
MSU Extension	67,781	75,551	76,440	78,624	81,594	84,684
Probate Court - Wills & Estates	262,735	283,883	344,790	353,808	366,678	380,065
Planning & Economic Development	217,276	294,445	332,020	340,704	353,574	366,964
Probation - District Court	54,200	63,848	63,850	65,520	67,995	70,570
Prosecuting Attorney	801,728	940,511	1,059,910	1,113,840	1,155,915	1,213,804
Purchasing	141,833	181,958	191,550	196,560	203,985	211,710
Public Works	513,217	587,388	791,740	813,333	844,023	875,953
Register of Deeds	225,722	288,741	319,250	327,600	339,975	352,850
Reimbursement	107,386	-	-	-	-	-
Senior Citizens Services	31,507	30,667	-	-	-	-
Sheriff	4,875,151	5,949,193	6,500,026	6,709,248	6,962,193	7,239,472
Treasurer	252,550	309,823	332,020	340,704	353,574	366,964
Non-Departmental	-	-	(4,277,000)	(655,200)	(679,950)	(705,700)
	<u>12,989,310</u>	<u>15,603,384</u>	<u>13,460,446</u>	<u>17,687,970</u>	<u>18,351,547</u>	<u>19,112,503</u>
Workers Comp/Unemployment/Other						
Animal Shelter	7,531	11,381	11,377	11,327	11,710	11,993
Board of Commissioners	4,216	5,408	10,375	12,808	12,931	13,020
Circuit Court	36,577	47,553	62,648	64,267	65,804	68,543
Clerk	30,751	29,611	34,640	36,582	37,639	39,045
Corporation Counsel	6,580	7,641	8,160	9,811	9,965	10,122
County Executive	8,753	9,262	12,210	12,520	12,718	13,236
District Court - Romeo	5,887	5,427	8,155	6,601	6,801	6,979
District Court - New Baltimore	7,386	6,790	8,378	8,662	8,818	8,977
Equalization	5,880	6,164	7,895	7,999	8,290	8,452
Emergency Management	6,570	7,901	9,494	9,921	10,187	10,421
Facilities & Operations	50,756	55,648	64,796	62,169	63,533	64,858
Family Counseling	142	148	512	161	161	161
Finance	12,918	13,334	18,997	19,167	19,628	20,099
Health Department	110,675	123,944	124,028	105,682	108,492	110,946
Health & Community Services	1,972	2,263	2,490	2,536	2,584	2,632
Human Resources	15,947	16,093	18,538	18,996	19,473	19,868
Information Technology	28,935	29,480	36,841	38,704	39,829	40,830

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Workers Comp/Unemployment/Other (continued)						
Juvenile Court	27,808	31,099	36,341	36,973	37,946	38,719
MSU Extension	3,118	3,246	3,457	3,531	3,601	3,673
Probate Court - Wills & Estates	17,052	16,716	22,440	22,766	23,267	23,695
Planning & Economic Development	16,942	19,511	24,066	24,587	25,372	25,996
Probation - District Court	3,372	3,650	3,806	3,915	4,010	4,090
Prosecuting Attorney	72,476	73,900	85,708	86,558	88,521	91,357
Purchasing	6,021	8,643	9,828	9,864	10,057	10,253
Public Works	34,032	37,251	54,878	55,109	56,754	57,929
Register of Deeds	11,201	12,046	13,235	13,425	13,857	14,143
Reimbursement	5,275	-	-	-	-	-
Senior Citizens Services	21,971	1,613	-	-	-	-
Sheriff	1,007,868	1,074,095	1,054,773	1,182,915	1,211,046	1,238,327
Treasurer	16,686	15,964	25,523	18,576	19,005	19,424
Non-Departmental	-	-	45,442	84,225	84,225	84,225
	<u>1,585,298</u>	<u>1,675,782</u>	<u>1,819,031</u>	<u>1,970,357</u>	<u>2,016,224</u>	<u>2,062,013</u>
Supplies and Services						
Animal Shelter	109,034	147,219	137,399	147,000	147,000	147,000
Board of Commissioners	15,418	16,280	32,850	32,850	32,850	32,850
Building Authority	440	630	1,300	1,300	1,300	1,300
Circuit Court	4,099,964	4,469,613	4,301,279	4,809,950	4,809,950	4,809,950
Civil Service Commission	15,288	19,595	45,925	45,925	45,925	45,925
Clerk	240,590	258,047	285,250	297,800	297,800	297,800
Corporation Counsel	21,478	18,540	30,973	27,273	27,273	27,273
County Executive	27,780	21,527	36,500	38,500	38,500	38,500
District Court - Romeo	140,039	142,068	147,200	149,200	149,200	149,200
District Court - New Baltimore	154,075	174,025	189,290	189,290	189,290	189,290
Department of Human Services	53,112	55,733	72,472	72,472	72,472	72,472
District Court - 3rd Class	22,655	19,745	25,000	25,000	25,000	25,000
Equalization	15,021	16,724	19,900	18,400	18,400	18,400
Elections	23,549	11,899	28,150	27,650	27,650	27,650
Emergency Management	6,944	6,948	11,407	10,420	10,420	10,420
Ethics Board	112	169	9,000	9,000	9,000	9,000
Facilities & Operations	583,608	652,894	800,900	792,380	792,380	792,380
Family Counseling	1,193	184	1,257	1,250	1,250	1,250
Finance	46,211	48,259	50,870	48,900	48,900	48,900
Health Department	3,000,984	3,626,848	3,422,293	3,762,939	3,765,236	3,762,280
Health & Community Services	9,142	5,963	9,550	9,550	9,550	9,550
Human Resources	94,373	119,099	82,813	85,200	85,200	85,200
Information Technology	50,491	54,994	62,150	63,550	63,550	63,550
Jury Commission	18,963	30,837	52,490	49,250	49,250	49,250
Juvenile Court	856,844	880,519	923,978	933,300	933,300	933,300
Law Library	29,881	34,988	34,863	35,400	35,400	35,400
MSU Extension	325,188	365,035	417,505	429,759	429,759	429,759
Probate Court - Wills & Estates	433,696	392,719	457,697	483,450	483,450	483,450
Planning & Economic Development	256,231	264,880	238,400	308,400	308,400	308,400

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Supplies and Services (continued)						
Probation - Circuit Court	40,962	45,438	52,200	50,200	50,200	50,200
Probation - District Court	20,003	21,531	22,150	23,100	23,100	23,100
Prosecuting Attorney	267,473	342,565	339,600	331,600	331,600	331,600
Purchasing	67,090	67,748	78,310	88,050	88,050	88,050
Public Works	40,424	37,451	51,224	48,100	48,100	48,100
Register of Deeds	87,139	89,172	130,800	139,976	139,976	139,976
Reimbursement	20,446	-	-	-	-	-
Senior Citizens Services	85,308	143,092	-	-	-	-
Sheriff	2,048,277	2,152,858	2,182,451	2,245,745	2,245,745	2,245,745
Treasurer	69,815	60,927	85,250	85,750	85,750	85,750
Non-Departmental	1,211,768	1,099,653	1,530,300	1,793,585	1,473,300	1,473,300
	<u>14,611,009</u>	<u>15,916,416</u>	<u>16,400,946</u>	<u>17,711,464</u>	<u>17,393,476</u>	<u>17,390,520</u>
Conferences & Training						
Animal Shelter	9,492	19,990	12,000	12,000	12,000	12,000
Board of Commissioners	10,668	10,378	13,450	13,450	13,450	13,450
Circuit Court	24,569	25,876	26,000	26,000	26,000	26,000
Clerk	361	630	20,000	20,000	20,000	20,000
County Executive	11,468	9,704	12,000	15,000	15,000	15,000
District Court - Romeo	1,597	1,103	1,600	1,600	1,600	1,600
District Court - New Baltimore	252	1,284	1,200	1,200	1,200	1,200
Equalization	-	3,442	7,500	8,000	8,000	8,000
Emergency Management	-	219	90	90	90	90
Finance	1,197	1,513	4,000	8,000	8,000	8,000
Health Department	36,186	36,478	35,945	88,079	49,325	43,439
Health & Community Services	8,235	9,867	8,250	8,250	8,250	8,250
Human Resources	8,942	4,539	15,000	15,000	15,000	15,000
Information Technology	23,388	38,133	38,500	41,000	41,000	41,000
Juvenile Court	8,160	11,433	10,000	15,000	15,000	15,000
MSU Extension	-	-	-	1,000	1,000	1,000
Probate Court - Wills & Estates	1,307	175	2,500	4,000	4,000	4,000
Planning & Economic Development	25,401	16,684	20,000	22,500	22,500	22,500
Probation - District Court	1,808	2,837	3,000	3,200	3,200	3,200
Purchasing	-	375	500	500	500	500
Public Works	-	1,042	5,000	5,000	5,000	5,000
Register of Deeds	910	1,434	1,200	1,000	1,000	1,000
Senior Citizens Services	5,379	680	-	-	-	-
Sheriff	70,195	79,156	133,000	170,000	170,000	170,000
Treasurer	-	-	-	17,500	17,500	17,500
	<u>249,515</u>	<u>276,972</u>	<u>370,735</u>	<u>497,369</u>	<u>458,615</u>	<u>452,729</u>
Utilities						
Facilities & Operations	3,023,338	3,086,694	3,253,900	3,322,500	3,322,500	3,322,500
Jury Commission	2,288	836	1,500	1,500	1,500	1,500
	<u>3,025,626</u>	<u>3,087,530</u>	<u>3,255,400</u>	<u>3,324,000</u>	<u>3,324,000</u>	<u>3,324,000</u>
Repairs & Maintenance						
Animal Shelter	9,280	17,099	7,010	7,850	7,850	7,850
Board of Commissioners	8,540	8,287	7,000	7,000	7,000	7,000
Circuit Court	4,202	3,499	5,250	5,250	5,250	5,250
Clerk	5,029	13,138	26,000	26,000	26,000	26,000
Corporation Counsel	1,084	434	1,000	1,000	1,000	1,000
County Executive	2,592	2,597	2,000	2,000	2,000	2,000
District Court - Romeo	5,688	3,600	7,000	7,000	7,000	7,000

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Repairs & Maintenance (continued)						
District Court - New Baltimore	717	645	700	700	700	700
Equalization	844	204	1,000	1,000	1,000	1,000
Elections	339	98	850	850	850	850
Emergency Management	4,295	9,989	9,153	10,000	10,000	10,000
Facilities & Operations	3,038,041	2,624,645	3,068,200	3,049,150	3,049,150	3,049,150
Family Counseling	172	172	175	175	175	175
Finance	2,438	2,377	4,200	4,500	4,500	4,500
Health Department	24,286	29,933	34,329	33,204	40,004	40,004
Human Resources	1,657	1,304	2,750	2,750	2,750	2,750
Information Technology	1,617,240	1,678,703	2,732,500	3,251,275	3,321,257	3,392,988
Jury Commission	-	3,020	31,300	30,700	30,700	30,700
Juvenile Court	1,541	1,230	4,000	4,000	4,000	4,000
MSU Extension	-	14,845	5,000	4,500	4,500	4,500
Probate Court - Wills & Estates	1,742	1,526	4,000	2,500	2,500	2,500
Planning & Economic Development	42,166	39,772	44,760	48,500	48,500	48,500
Probation - Circuit Court	9,513	9,527	9,000	9,000	9,000	9,000
Probation - District Court	238	-	250	250	250	250
Prosecuting Attorney	1,465	2,435	4,000	4,000	4,000	4,000
Purchasing	45,688	43,303	54,665	55,000	55,000	55,000
Public Works	2,541	2,486	3,338	2,400	2,400	2,400
Register of Deeds	271	213	4,800	12,800	12,800	12,800
Reimbursement	319	-	-	-	-	-
Senior Citizens Services	1,464	860	-	-	-	-
Sheriff	351,364	475,026	588,008	433,500	433,500	433,500
Treasurer	2,590	1,753	3,000	3,000	3,000	3,000
	<u>5,187,346</u>	<u>4,992,720</u>	<u>6,665,238</u>	<u>7,019,854</u>	<u>7,096,636</u>	<u>7,168,367</u>
Vehicle Operations						
Animal Shelter	56,134	26,168	49,250	54,500	54,500	54,500
Clerk	248	468	1,100	1,100	1,100	1,100
County Executive	4,778	3,880	5,700	6,000	6,000	6,000
Emergency Management	15,405	11,813	19,300	18,000	18,000	18,000
Facilities & Operations	90,009	70,857	56,500	70,000	70,000	70,000
Health Department	54,148	11,562	52,585	52,585	52,585	52,585
Information Technology	1,436	1,415	1,500	1,500	1,500	1,500
Juvenile Court	1,662	3,171	2,500	2,500	2,500	2,500
Planning & Economic Development	5,927	5,714	7,000	8,000	8,000	8,000
Prosecuting Attorney	2,986	2,641	3,300	3,300	3,300	3,300
Purchasing	23,911	14,852	23,637	22,750	22,750	22,750
Public Works	55,154	35,889	62,240	53,000	53,000	53,000
Sheriff	724,739	577,322	837,057	701,000	701,000	701,000
Treasurer	3,838	1,504	3,700	3,500	3,500	3,500
	<u>1,040,375</u>	<u>767,256</u>	<u>1,125,369</u>	<u>997,735</u>	<u>997,735</u>	<u>997,735</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Contract Services						
Animal Shelter	28,330	66,590	50,000	50,000	50,000	50,000
Board of Commissioners	81,721	70,411	180,400	180,400	180,400	180,400
Circuit Court	45,225	58,466	52,550	55,150	55,150	55,150
Civil Service Commission	14,026	10,701	15,000	15,000	15,000	15,000
Clerk	-	894	3,944	7,144	7,144	7,144
County Executive	72,750	115,250	158,500	158,500	158,500	158,500
District Court - Romeo	210	143	1,000	1,000	1,000	1,000
District Court - New Baltimore	1,608	2,432	3,000	3,000	3,000	3,000
Emergency Management	-	183,655	16,345	-	-	-
Ethics Board	16,000	2,500	50,000	10,000	10,000	10,000
Facilities & Operations	211,600	240,928	264,000	271,000	271,000	271,000
Family Counseling	93,882	67,418	115,000	-	-	-
Finance	-	24,500	-	-	-	-
Health Department	650,125	727,800	823,303	906,982	877,037	877,565
Health & Community Services	-	-	4,000	4,000	4,000	4,000
Human Resources	40,623	9,871	38,500	11,000	11,000	11,000
Information Technology	246,361	285,585	280,000	200,000	200,000	200,000
Jury Commission	81,358	60,998	100,750	101,725	101,725	101,725
Juvenile Court	3,473	15,110	15,000	15,000	15,000	15,000
MSU Extension	1,000	8,688	2,000	11,500	11,500	11,500
Probate Court - Wills & Estates	53,183	62,420	54,000	65,000	65,000	65,000
Planning & Economic Development	25,750	21,275	200,000	250,000	250,000	250,000
Senior Citizens Services	230,651	153,034	-	-	-	-
Sheriff	4,034,870	4,200,897	5,529,000	5,029,000	5,029,000	5,029,000
Non-Departmental	-	13,500	-	-	-	-
	<u>5,932,746</u>	<u>6,403,066</u>	<u>7,956,292</u>	<u>7,345,401</u>	<u>7,315,456</u>	<u>7,315,984</u>
Internal Services						
Animal Shelter	121,992	248,900	248,952	326,124	326,754	327,340
Board of Commissioners	28,110	28,030	33,324	26,399	27,123	27,854
Circuit Court	124,609	132,363	155,578	120,501	125,081	130,710
Clerk	99,378	90,561	111,218	88,200	91,734	95,660
Corporation Counsel	17,522	15,769	20,116	15,514	15,991	16,489
County Executive	27,583	25,035	32,470	22,881	23,508	24,415
District Court - Romeo	26,545	26,197	32,774	24,135	25,124	26,135
District Court - New Baltimore	28,876	26,955	29,872	24,196	25,155	26,152
Equalization	17,029	15,059	22,184	15,411	16,002	16,514
Elections	1,263	1,263	1,300	1,263	1,263	1,263
Emergency Management	45,788	41,013	51,415	42,777	44,524	46,324
Facilities & Operations	294,587	268,589	271,088	238,327	242,033	246,413
Family Counseling	2,322	2,283	2,964	3,009	3,134	3,266
Finance	42,863	49,044	48,520	35,953	37,213	38,519
Health Department	2,048,372	1,919,320	2,421,778	2,701,127	2,703,293	2,705,206
Health & Community Services	4,440	3,732	7,725	5,701	5,738	5,775
Human Resources	39,485	35,986	47,159	35,297	36,612	37,915
Information Technology	68,871	62,143	81,387	56,367	58,555	60,704
Jury Commission	-	-	300	300	300	300
Juvenile Court	99,507	90,750	105,719	84,666	88,067	90,726
Law Library	398	398	937	937	937	937
MSU Extension	29,995	32,785	33,892	33,357	34,797	36,313
Probate Court - Wills & Estates	55,820	54,112	62,866	64,916	67,136	69,330
Planning & Economic Development	49,175	40,170	53,485	38,742	40,224	41,640

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Internal Services (continued)						
Probation - Circuit Court	55,279	53,243	57,900	59,300	61,900	64,650
Probation - District Court	6,722	5,558	7,256	4,656	4,822	4,979
Prosecuting Attorney	159,193	135,850	178,474	119,120	123,327	128,272
Purchasing	54,004	50,374	59,709	53,125	53,084	53,826
Public Works	202,328	209,412	242,618	215,757	219,192	222,398
Register of Deeds	28,177	20,639	29,116	19,635	20,289	20,875
Reimbursement	13,482	-	-	-	-	-
Senior Citizens Services	24,159	13,361	-	-	-	-
Sheriff	723,596	795,894	923,514	664,840	685,523	706,458
Treasurer	39,737	32,518	44,849	32,342	33,513	34,706
	<u>4,581,207</u>	<u>4,527,306</u>	<u>5,420,459</u>	<u>5,174,875</u>	<u>5,241,948</u>	<u>5,312,064</u>
Capital Outlay						
Animal Shelter	57,971	78,855	15,175	20,000	20,000	20,000
Board of Commissioners	-	(500)	-	-	-	-
Circuit Court	26,954	16,974	13,250	-	-	-
Clerk	9,810	7,908	50	-	-	-
District Court - Romeo	730	-	-	-	-	-
Equalization	641	-	-	-	-	-
Emergency Management	-	4,335	-	-	-	-
Facilities & Operations	78,597	37,438	74,000	74,000	74,000	74,000
Finance	300	688	-	5,000	-	-
Health Department	69,055	91,404	108,679	79,332	73,600	73,600
Health & Community Services	3,165	711	-	-	-	-
Human Resources	-	300	-	-	-	-
Information Technology	102	582	12,740	-	-	-
Jury Commission	31,056	35,000	-	-	-	-
Juvenile Court	1,399	(12)	-	-	-	-
MSU Extension	7,314	7,990	1,000	1,000	1,000	1,000
Probate Court - Wills & Estates	1,797	-	10,000	-	-	-
Planning & Economic Development	258	242	27,000	-	-	-
Prosecuting Attorney	-	2,955	-	-	-	-
Purchasing	-	37,450	-	42,000	-	-
Public Works	-	-	260	-	-	-
Senior Citizens Services	83,991	104,209	-	-	-	-
Sheriff	1,178,433	246,086	977,000	579,464	20,000	20,000
Treasurer	-	-	19,300	-	-	-
Non-Departmental	677,062	524,983	550,000	550,000	550,000	550,000
	<u>2,228,635</u>	<u>1,197,598</u>	<u>1,808,454</u>	<u>1,350,796</u>	<u>738,600</u>	<u>738,600</u>
Transfers Out						
Non-Departmental	29,267,266	36,880,302	66,164,661	55,915,540	51,185,959	49,911,199
	<u>29,267,266</u>	<u>36,880,302</u>	<u>66,164,661</u>	<u>55,915,540</u>	<u>51,185,959</u>	<u>49,911,199</u>
	<u>\$ 186,815,083</u>	<u>\$ 243,099,728</u>	<u>\$ 233,541,535</u>	<u>\$ 233,394,750</u>	<u>\$ 231,112,383</u>	<u>\$ 233,451,685</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
615 - ANIMAL CONTROL	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Macomb County Animal Control serves to protect the health and safety of our residents, to safeguard animals and promote their humane treatment.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 236,267	\$ 223,175	\$ 195,000	\$ 220,000	\$ 220,000	\$ 222,000
Intergovernmental	-	5,875	-	-	-	-
Charges for Services	163,647	252,799	212,000	210,000	210,000	210,000
Reimbursements	-	112,200	88,100	88,000	88,000	88,000
Other Revenue	17,348	17,158	-	-	-	-
Total Revenues	417,262	611,207	495,100	518,000	518,000	520,000
Expenditures:						
Full Time Wages	454,560	562,230	777,007	786,912	813,694	833,377
Part Time Wages	65,238	43,546	31,696	66,758	68,093	69,455
Overtime Wages	57,871	72,770	-	-	-	-
FICA/Medicare	44,176	51,820	61,866	65,306	67,457	69,067
Pension/Retiree Health Care	152,293	199,305	284,999	281,337	284,878	287,480
Employee Health/Dental/Life Ins	106,525	168,207	242,630	248,976	258,381	268,166
Workers Comp/Unemployment/Other	7,531	11,381	11,377	11,327	11,710	11,993
Supplies & Services	109,034	147,219	137,399	147,000	147,000	147,000
Conferences & Training	9,492	19,990	12,000	12,000	12,000	12,000
Repairs & Maintenance	9,280	17,099	7,010	7,850	7,850	7,850
Vehicle Operations	56,134	26,168	49,250	54,500	54,500	54,500
Contract Services	28,330	66,590	50,000	50,000	50,000	50,000
Internal Services	121,992	248,900	248,952	326,124	326,754	327,340
Capital Outlay	57,971	78,855	15,175	20,000	20,000	20,000
Total Expenditures	1,280,427	1,714,080	1,929,361	2,078,090	2,122,317	2,158,228
Revenues Over (Under) Expenditures	\$ (863,165)	\$ (1,102,873)	\$ (1,434,261)	\$ (1,560,090)	\$ (1,604,317)	\$ (1,638,228)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	13.5	13.5	14.5	14.5	14.5	14.5
Clerical Staff	2.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	16.5	18.5	19.5	19.5	19.5	19.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	LEGISLATIVE

MISSION STATEMENT:

The Macomb County Board of Commissioners is committed to efficiency and quality in public service as it carries out its duties as the county's legislative branch. The Board provides a forum for public interaction in government, creates sound public policy responsive to the needs of a diverse community, and provides objective oversight of the expenditure of public resources.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	-	30	1,500	1,500	1,500	1,500
Total Revenues	500	30	1,500	1,500	1,500	1,500
Expenditures:						
Full Time Wages	690,386	730,583	733,929	904,041	912,618	918,821
Part Time Wages	13,360	8,898	14,142	20,400	20,808	21,224
FICA/Medicare	53,050	56,410	57,227	70,720	71,407	71,913
Pension/Retiree Health Care	168,292	171,446	269,900	282,084	283,217	284,038
Employee Health/Dental/Life Ins	117,046	183,029	229,860	248,976	257,886	267,156
Workers Comp/Unemployment/Other	4,216	5,408	10,375	12,808	12,931	13,020
Supplies & Services	15,418	16,280	32,850	32,850	32,850	32,850
Conferences & Training	10,668	10,378	13,450	13,450	13,450	13,450
Repairs & Maintenance	8,540	8,287	7,000	7,000	7,000	7,000
Contract Services	81,721	70,411	180,400	180,400	180,400	180,400
Internal Services	28,110	28,030	33,324	26,399	27,123	27,854
Capital Outlay	-	(500)	-	-	-	-
Total Expenditures	1,190,807	1,288,660	1,582,457	1,799,128	1,819,690	1,837,726
Revenues Over (Under) Expenditures	\$ (1,190,307)	\$ (1,288,630)	\$ (1,580,957)	\$ (1,797,628)	\$ (1,818,190)	\$ (1,836,226)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	14.0	15.0	15.0	15.0	15.0	15.0
Professional Support	3.5	2.5	2.5	3.5	3.5	3.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	18.5	18.5	18.5	19.5	19.5	19.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
261 - BUILDING AUTHORITY	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Building Authority was incorporated as a non-profit Authority for the purpose of acquiring, constructing, furnishing, equipping, owning, improving, enlarging operating and maintaining buildings used by departments and agencies of the County. In acquiring property, it may do so by purchase, construction, lease, gift, devise or condemnation. In addition, it may issue self-liquidating revenue bonds provided that such bonds shall be payable solely from the revenues of such property.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ (200)	\$ 600	\$ -	\$ -	\$ -	\$ -
Total Revenues	(200)	600	-	-	-	-
Expenditures:						
Supplies & Services	440	630	1,300	1,300	1,300	1,300
Total Expenditures	440	630	1,300	1,300	1,300	1,300
Revenues Over (Under) Expenditures	\$ (640)	\$ (30)	\$ (1,300)	\$ (1,300)	\$ (1,300)	\$ (1,300)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
131 - CIRCUIT COURT	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,212,819	4,195,175	4,300,000	4,345,000	4,345,000	4,385,000
Charges for Services	1,256,438	1,348,565	1,538,000	1,512,500	1,512,500	1,512,500
Fines & Forfeitures	88,486	60,439	65,000	50,000	50,000	50,000
Reimbursements	998,270	1,150,339	1,135,000	1,135,000	1,135,000	1,135,000
Total Revenues	<u>6,555,998</u>	<u>6,754,518</u>	<u>7,038,000</u>	<u>7,042,500</u>	<u>7,042,500</u>	<u>7,082,500</u>
Expenditures:						
Full Time Wages	3,470,052	3,892,870	4,230,105	4,589,270	4,698,866	4,893,037
Part Time Wages	44,712	51,844	45,496	46,396	47,324	48,270
Overtime Wages	8,719	1,110	-	-	-	-
FICA/Medicare	224,623	257,813	327,083	354,628	362,945	377,725
Pension/Retiree Health Care	945,381	1,030,824	1,341,889	1,318,753	1,333,364	1,377,822
Employee Health/Dental/Life Ins	637,048	907,359	1,008,830	1,100,736	1,141,821	1,212,794
Workers Comp/Unemployment/Other	36,577	47,553	62,648	64,267	65,804	68,543
Supplies & Services	4,099,964	4,469,613	4,301,279	4,809,950	4,809,950	4,809,950
Conferences & Training	24,569	25,876	26,000	26,000	26,000	26,000
Repairs & Maintenance	4,202	3,499	5,250	5,250	5,250	5,250
Contract Services	45,225	58,466	52,550	55,150	55,150	55,150
Internal Services	124,609	132,363	155,578	120,501	125,081	130,710
Capital Outlay	26,954	16,974	13,250	-	-	-
Total Expenditures	<u>9,692,635</u>	<u>10,896,164</u>	<u>11,569,958</u>	<u>12,490,901</u>	<u>12,671,555</u>	<u>13,005,251</u>
Revenues Over (Under) Expenditures	<u>\$ (3,136,637)</u>	<u>\$ (4,141,646)</u>	<u>\$ (4,531,958)</u>	<u>\$ (5,448,401)</u>	<u>\$ (5,629,055)</u>	<u>\$ (5,922,751)</u>
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	21.0	22.0	22.0	24.0	24.0	25.0
Professional Support	21.0	25.0	25.0	27.0	27.0	27.0
Clerical Staff	26.0	32.0	32.0	33.0	33.0	34.0
Total Position Count	<u>68.0</u>	<u>79.0</u>	<u>79.0</u>	<u>84.0</u>	<u>84.0</u>	<u>86.0</u>

NOTE: The Reimbursement Department was combined with the Circuit Court beginning in 2015.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
220 - CIVIL SERVICE COMMISSION	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

The Civil Service Commission oversees the Civil Service system for the Macomb County Sheriff's Office for employing, promoting, and disciplining employees pursuant to Act Number 298 of the Public Acts of 1966. The Commission is responsible for the examination and investigation of all Civil Service officers and personnel in regards to merit, efficiency and fitness for appointment, employment and promotion. The Commission also regulates the transfer, reinstatement, suspension and discharge of officers and provides for referendums.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Supplies & Services	\$ 15,288	\$ 19,595	\$ 45,925	\$ 45,925	\$ 45,925	\$ 45,925
Contract Services	14,026	10,701	15,000	15,000	15,000	15,000
Total Expenditures	29,314	30,296	60,925	60,925	60,925	60,925
Revenues Over (Under) Expenditures	\$ (29,314)	\$ (30,296)	\$ (60,925)	\$ (60,925)	\$ (60,925)	\$ (60,925)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
215 - COUNTY CLERK	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide courteous, professional, efficient, and effective customer-oriented service to all who utilize the various services the Clerk's Office offers. To provide the opportunity to exercise the right to vote and encourage participation in the electoral process. To serve the citizens and participants of the judiciary system by providing all court records, information and services with courtesy, efficiency and impartiality.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 294,766	\$ 303,090	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Charges for Services	718,975	749,722	537,620	569,620	569,620	569,620
Reimbursements	121,476	103,702	106,000	108,000	108,000	108,000
Other Revenue	2,110	-	-	-	-	-
Total Revenues	1,137,327	1,156,514	668,620	702,620	702,620	702,620
Expenditures:						
Full Time Wages	2,180,332	2,225,056	2,441,034	2,577,309	2,652,283	2,751,772
Part Time Wages	61,579	8,696	-	-	-	-
Overtime Wages	119,344	96,316	25,000	62,327	62,327	62,327
FICA/Medicare	177,560	175,664	188,651	201,933	207,669	215,280
Pension/Retiree Health Care	762,265	744,308	884,770	884,020	893,931	916,415
Employee Health/Dental/Life Ins	527,442	636,533	740,660	786,240	815,940	860,954
Workers Comp/Unemployment/Other	30,751	29,611	34,640	36,582	37,639	39,045
Supplies & Services	240,590	258,047	285,250	297,800	297,800	297,800
Conferences & Training	361	630	20,000	20,000	20,000	20,000
Repairs & Maintenance	5,029	13,138	26,000	26,000	26,000	26,000
Vehicle Operations	248	468	1,100	1,100	1,100	1,100
Contract Services	-	894	3,944	7,144	7,144	7,144
Internal Services	99,378	90,561	111,218	88,200	91,734	95,660
Capital Outlay	9,810	7,908	50	-	-	-
Total Expenditures	4,214,689	4,287,830	4,762,317	4,988,655	5,113,567	5,293,497
Revenues Over (Under) Expenditures	\$ (3,077,362)	\$ (3,131,316)	\$ (4,093,697)	\$ (4,286,035)	\$ (4,410,947)	\$ (4,590,877)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	23.0	23.0	24.0	26.0	26.0	27.0
Clerical Staff	30.0	30.0	27.0	27.0	27.0	27.0
Total Position Count	60.0	60.0	58.0	60.0	60.0	61.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
210 - CORPORATION COUNSEL	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide accurate, quality and timely legal services for the benefit of the County of Macomb, its departments and agencies, its elected and appointed officials and its employees to assure that they meet their legal obligations and official duties.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Other Revenue	\$ 1,627	\$ 3,751	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Revenues	1,627	3,751	1,500	1,500	1,500	1,500
Expenditures:						
Full Time Wages	498,488	569,547	581,731	699,489	711,329	723,406
Part Time Wages	-	-	26,560	21,543	21,974	22,413
FICA/Medicare	37,629	42,960	45,432	54,447	55,215	55,999
Pension/Retiree Health Care	124,271	134,750	149,171	150,089	151,654	153,251
Employee Health/Dental/Life Ins	63,909	83,700	89,390	104,832	108,297	111,902
Workers Comp/Unemployment/Other	6,580	7,641	8,160	9,811	9,965	10,122
Supplies & Services	21,478	18,540	30,973	27,273	27,273	27,273
Repairs & Maintenance	1,084	434	1,000	1,000	1,000	1,000
Internal Services	17,522	15,769	20,116	15,514	15,991	16,489
Total Expenditures	770,961	873,341	952,533	1,083,998	1,102,698	1,121,855
Revenues Over (Under) Expenditures	\$ (769,334)	\$ (869,590)	\$ (951,033)	\$ (1,082,498)	\$ (1,101,198)	\$ (1,120,355)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	5.0	5.0	5.0
Clerical Staff	3.0	3.0	2.5	2.5	2.5	2.5
Total Position Count	8.0	8.0	7.5	8.5	8.5	8.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
171 - COUNTY EXECUTIVE	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The County Executive serves as chief executive officer of the County and is responsible for supervising the activities of all County departments, except for those headed by Countywide Elected Officials. The mission of the County Executive's Office is to ensure that all county activities are geared toward efficiency, economy, and maximum service effectiveness for the citizens of Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Full Time Wages	\$ 800,520	\$ 820,887	\$ 880,125	\$ 916,879	\$ 931,998	\$ 972,610
Part Time Wages	11,529	12,284	-	-	-	-
FICA/Medicare	59,367	61,767	64,888	68,652	69,641	71,014
Pension/Retiree Health Care	186,923	182,689	220,425	214,531	216,530	221,899
Employee Health/Dental/Life Ins	40,884	77,266	127,700	131,040	135,990	141,140
Workers Comp/Unemployment/Other	8,753	9,262	12,210	12,520	12,718	13,236
Supplies & Services	27,780	21,527	36,500	38,500	38,500	38,500
Conferences & Training	11,468	9,704	12,000	15,000	15,000	15,000
Repairs & Maintenance	2,592	2,597	2,000	2,000	2,000	2,000
Vehicle Operations	4,778	3,880	5,700	6,000	6,000	6,000
Contract Services	72,750	115,250	158,500	158,500	158,500	158,500
Internal Services	27,583	25,035	32,470	22,881	23,508	24,415
Total Expenditures	<u>1,254,927</u>	<u>1,342,148</u>	<u>1,552,518</u>	<u>1,586,503</u>	<u>1,610,385</u>	<u>1,664,314</u>
Revenues Over (Under) Expenditures	<u>\$ (1,254,927)</u>	<u>\$ (1,342,148)</u>	<u>\$ (1,552,518)</u>	<u>\$ (1,586,503)</u>	<u>\$ (1,610,385)</u>	<u>\$ (1,664,314)</u>
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	5.0	5.0	6.0	6.0	6.0	6.0
Professional Support	2.0	2.0	3.0	3.0	3.0	3.0
Clerical Staff	2.0	2.0	1.0	1.0	1.0	1.0
Total Position Count	<u>9.0</u>	<u>9.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
139 - DISTRICT COURT - NEW BALTIMORE	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The New Baltimore District Court services Chesterfield Township, Lenox Township, the City of New Baltimore and the Village of New Haven. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 63,878	\$ 60,794	\$ 65,725	\$ 60,725	\$ 60,725	\$ 60,725
Charges for Services	336,510	342,493	411,500	351,500	351,500	351,500
Fines & Forfeitures	189,544	168,456	132,000	132,000	132,000	132,000
Reimbursements	51,137	42,860	73,200	51,200	51,200	51,200
Total Revenues	641,069	614,603	682,425	595,425	595,425	595,425
Expenditures:						
Full Time Wages	646,773	539,813	593,389	599,682	610,656	621,851
Part Time Wages	44,368	13,083	-	58,500	58,500	58,500
Overtime Wages	14,327	13,475	-	12,500	12,500	12,500
FICA/Medicare	49,392	39,359	45,394	51,306	52,146	53,002
Pension/Retiree Health Care	214,834	176,193	222,199	211,578	213,028	214,508
Employee Health/Dental/Life Ins	181,629	174,361	191,550	183,456	190,881	198,606
Workers Comp/Unemployment/Other	7,386	6,790	8,378	8,662	8,818	8,977
Supplies & Services	154,075	174,025	189,290	189,290	189,290	189,290
Conferences & Training	252	1,284	1,200	1,200	1,200	1,200
Repairs & Maintenance	717	645	700	700	700	700
Contract Services	1,608	2,432	3,000	3,000	3,000	3,000
Internal Services	28,876	26,955	29,872	24,196	25,155	26,152
Total Expenditures	1,344,237	1,168,415	1,284,972	1,344,070	1,365,874	1,388,286
Revenues Over (Under) Expenditures	\$ (703,168)	\$ (553,812)	\$ (602,547)	\$ (748,645)	\$ (770,449)	\$ (792,861)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.5	3.0	3.0	3.6	3.6	3.6
Clerical Staff	10.0	10.0	10.0	9.0	9.0	9.0
Total Position Count	16.5	15.0	15.0	14.6	14.6	14.6

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
136 - DISTRICT COURT - ROMEO	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The Romeo District Court serves the Village of Armada, Armada Township, Bruce Township, Memphis, Ray Township, the City of Richmond, Richmond Township, Romeo and Washington Township. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 55,458	\$ 56,765	\$ 55,724	\$ 55,724	\$ 55,724	\$ 55,724
Charges for Services	369,172	382,405	369,500	369,500	369,500	369,500
Investment Income	104	147	-	-	-	-
Fines & Forfeitures	286,967	283,439	261,000	261,000	261,000	261,000
Reimbursements	56,186	42,042	50,000	50,000	50,000	50,000
Other Revenue	1,432	1,320	-	-	-	-
Total Revenues	769,319	766,118	736,224	736,224	736,224	736,224
Expenditures:						
Full Time Wages	526,108	410,721	575,253	455,633	470,155	482,791
Part Time Wages	15,529	106,241	102,062	76,349	78,432	80,557
FICA/Medicare	37,876	35,798	51,814	40,697	41,968	43,097
Pension/Retiree Health Care	170,895	134,001	190,156	151,834	153,754	155,424
Employee Health/Dental/Life Ins	114,881	113,491	153,240	131,040	136,980	143,160
Workers Comp/Unemployment/Other	5,887	5,427	8,155	6,601	6,801	6,979
Supplies & Services	140,039	142,068	147,200	149,200	149,200	149,200
Conferences & Training	1,597	1,103	1,600	1,600	1,600	1,600
Repairs & Maintenance	5,688	3,600	7,000	7,000	7,000	7,000
Contract Services	210	143	1,000	1,000	1,000	1,000
Internal Services	26,545	26,197	32,774	24,135	25,124	26,135
Capital Outlay	730	-	-	-	-	-
Total Expenditures	1,045,985	978,790	1,270,254	1,045,089	1,072,014	1,096,943
Revenues Over (Under) Expenditures	\$ (276,666)	\$ (212,672)	\$ (534,030)	\$ (308,865)	\$ (335,790)	\$ (360,719)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	2.0	3.0	3.0	2.0	2.0	2.0
Professional Support	2.0	1.9	1.9	1.6	1.6	1.6
Clerical Staff	9.0	9.0	9.0	8.0	8.0	8.0
Total Position Count	13.0	13.9	13.9	11.6	11.6	11.6

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
670 - DEPARTMENT OF HUMAN SERVICES	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

The Department of Human Services provides public assistance, child and family welfare support to residents of the State through a network of over 100 county satellite offices throughout the state.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Supplies & Services	\$ 53,112	\$ 55,733	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472
Total Expenditures	53,112	55,733	72,472	72,472	72,472	72,472
Revenues Over (Under) Expenditures	\$ (53,112)	\$ (55,733)	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)
 EXPENDITURES BY SERVICE						
Administration	\$ 5,358	\$ 13,988	\$ 17,972	\$ 17,972	\$ 17,972	\$ 17,972
County Emergency	47,754	41,745	48,500	48,500	48,500	48,500
County Foster Care	-		6,000	6,000	6,000	6,000
Total	\$ 53,112	\$ 55,733	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
137 - DISTRICT COURT - WITNESS FEES	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The County is responsible for paying witness fees to witnesses called by the County Prosecutor's Office to testify in matters being handled in the various District Courts throughout the County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Supplies & Services	\$ 22,655	\$ 19,745	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Total Expenditures	22,655	19,745	25,000	25,000	25,000	25,000
Revenues Over (Under) Expenditures	\$ (22,655)	\$ (19,745)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
191 - ELECTIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

As a division of the County Clerk, the Elections department conducts and oversees all federal, state, county and school elections conducted in the County. It is also responsible for ensuring compliance with the Michigan Campaign Finance Act and serves as clerk to the Apportionment Commission, Election Commission and Board of Canvassers.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 4,216	\$ 3,449	\$ 6,000	\$ 3,000	\$ 3,000	\$ 3,000
Charges for Services	21,396	13,186	15,100	12,200	12,200	12,200
Reimbursements	74	2,637	1,100	1,050	1,050	1,050
Total Revenues	25,686	19,272	22,200	16,250	16,250	16,250
Expenditures:						
Supplies & Services	23,549	11,899	28,150	27,650	27,650	27,650
Repairs & Maintenance	339	98	850	850	850	850
Internal Services	1,263	1,263	1,300	1,263	1,263	1,263
Total Expenditures	25,151	13,260	30,300	29,763	29,763	29,763
Revenues Over (Under) Expenditures	\$ 535	\$ 6,012	\$ (8,100)	\$ (13,513)	\$ (13,513)	\$ (13,513)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
380 - EMERGENCY MANAGEMENT	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To support and enhance county preparedness, mitigation, response, and recovery capabilities by facilitating and coordinating activities and resources for our first responder community and citizens in order to provide a safe and secure community. Also to coordinate, implement & maintain 2-way governmental radio systems & other electronic equipment to enhance communication capabilities.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 75,617	\$ 59,175	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	362,634	249,770	288,000	239,500	239,500	239,500
Reimbursements	113,058	74,982	120,000	110,000	110,000	110,000
Total Revenues	551,309	383,927	458,000	399,500	399,500	399,500
Expenditures:						
Full Time Wages	547,627	596,151	687,934	719,194	738,109	754,851
Part Time Wages	18,926	9,896	-	-	-	-
Overtime Wages	4,230	2,974	-	-	-	-
FICA/Medicare	43,667	46,650	52,627	55,019	56,465	57,746
Pension/Retiree Health Care	154,523	167,552	218,483	216,392	218,894	221,107
Employee Health/Dental/Life Ins	85,757	130,987	166,010	170,432	176,867	183,562
Workers Comp/Unemployment/Other	6,570	7,901	9,494	9,921	10,187	10,421
Supplies & Services	6,944	6,948	11,407	10,420	10,420	10,420
Conferences & Training	-	219	90	90	90	90
Repairs & Maintenance	4,295	9,989	9,153	10,000	10,000	10,000
Vehicle Operations	15,405	11,813	19,300	18,000	18,000	18,000
Contract Services	-	183,655	16,345	-	-	-
Internal Services	45,788	41,013	51,415	42,777	44,524	46,324
Capital Outlay	-	4,335	-	-	-	-
Total Expenditures	933,732	1,220,083	1,242,258	1,252,245	1,283,556	1,312,521
Revenues Over (Under) Expenditures	(382,423)	(836,156)	(784,258)	(852,745)	(884,056)	(913,021)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	63,243	-	63,000	63,000	63,000
Total Other Financing Sources (Uses):	-	63,243	-	63,000	63,000	63,000
Revenues Over (Under) Expenditures	\$ (382,423)	\$ (772,913)	\$ (784,258)	\$ (789,745)	\$ (821,056)	\$ (850,021)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
380 - EMERGENCY MANAGEMENT	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To support and enhance county preparedness, mitigation, response, and recovery capabilities by facilitating and coordinating activities and resources for our first responder community and citizens in order to provide a safe and secure community. Also to coordinate, implement & maintain 2-way governmental radio systems & other electronic equipment to enhance communication capabilities.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Emergency Management:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	3.0	3.0	3.0	3.0	3.0
	4.0	5.0	5.0	5.0	5.0	5.0
Technical Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	0.5	1.0	1.0	1.0	1.0	1.0
	6.5	8.0	8.0	8.0	8.0	8.0
Total Position Count	10.5	13.0	13.0	13.0	13.0	13.0
EXPENDITURES BY SERVICE						
Emergency Management	\$ 396,454	\$ 628,841	\$ 512,702	\$ 509,918	\$ 520,671	\$ 531,725
Technical Services	537,278	591,242	729,556	742,327	762,885	780,796
	\$ 933,732	\$ 1,220,083	\$ 1,242,258	\$ 1,252,245	\$ 1,283,556	\$ 1,312,521

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
225 - EQUALIZATION	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide Macomb county with certified assessors for all matters concerning valuation of property.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 2,100	\$ 7,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Reimbursements	16	-	-	-	-	-
Total Revenues	<u>2,116</u>	<u>7,000</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:						
Full Time Wages	510,364	503,671	559,036	566,790	588,048	599,772
FICA/Medicare	38,890	38,467	42,766	43,359	44,985	45,861
Pension/Retiree Health Care	152,764	144,581	172,518	168,250	171,060	172,610
Employee Health/Dental/Life Ins	111,944	119,992	127,700	131,040	135,990	141,140
Workers Comp/Unemployment/Other	5,880	6,164	7,895	7,999	8,290	8,452
Supplies & Services	15,021	16,724	19,900	18,400	18,400	18,400
Conferences & Training	-	3,442	7,500	8,000	8,000	8,000
Repairs & Maintenance	844	204	1,000	1,000	1,000	1,000
Internal Services	17,029	15,059	22,184	15,411	16,002	16,514
Capital Outlay	641	-	-	-	-	-
Total Expenditures	<u>853,377</u>	<u>848,304</u>	<u>960,499</u>	<u>960,249</u>	<u>991,775</u>	<u>1,011,749</u>
Revenues Over (Under) Expenditures	<u>\$ (851,261)</u>	<u>\$ (841,304)</u>	<u>\$ (956,999)</u>	<u>\$ (956,749)</u>	<u>\$ (988,275)</u>	<u>\$ (1,008,249)</u>

POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	4.0	4.0	5.0	5.0	5.0	5.0
Clerical Staff	3.0	3.0	2.0	2.0	2.0	2.0
Total Position Count	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
181 - ETHICS BOARD	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To review and update the ethic standards and procedures of Macomb County in line with the law, social change, upgraded policies or any recent activities which relate to ethics and which require attention.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Supplies & Services	\$ 112	\$ 169	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Contract Services	16,000	2,500	50,000	10,000	10,000	10,000
Total Expenditures	16,112	2,669	59,000	19,000	19,000	19,000
Revenues Over (Under) Expenditures	\$ (16,112)	\$ (2,669)	\$ (59,000)	\$ (19,000)	\$ (19,000)	\$ (19,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
265 - FACILITIES & OPERATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To efficiently operate and maintain approximately 1.8 million square feet of buildings and related grounds belonging to the County, and to provide a safe environment for the public and employees. To responsibly utilize tax dollars by operating in an ethical manner with the necessary transparency.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 3,175,624	\$ 2,089,009	\$ 3,028,500	\$ 3,125,635	\$ 3,125,635	\$ 3,125,635
Reimbursements	1,383,829	981,105	1,250,000	1,300,000	1,300,000	1,300,000
Other Revenue	157	(31,452)	-	-	-	-
Total Revenues	4,559,610	3,038,662	4,278,500	4,425,635	4,425,635	4,425,635
Expenditures:						
Full Time Wages	4,019,109	3,963,970	4,161,032	4,272,100	4,367,622	4,460,393
Part Time Wages	48,650	42,633	100,077	93,507	95,698	97,933
Overtime Wages	506,850	521,969	425,000	425,000	425,000	425,000
FICA/Medicare	347,530	343,797	341,445	350,112	357,587	364,850
Pension/Retiree Health Care	1,368,515	1,317,668	1,504,048	1,477,064	1,489,691	1,501,956
Employee Health/Dental/Life Ins	953,156	1,123,586	1,174,840	1,218,672	1,264,212	1,311,592
Workers Comp/Unemployment/Other	50,756	55,648	64,796	62,169	63,533	64,858
Supplies & Services	583,608	652,894	800,900	792,380	792,380	792,380
Utilities	3,023,338	3,086,694	3,253,900	3,322,500	3,322,500	3,322,500
Repairs & Maintenance	3,038,041	2,624,645	3,068,200	3,049,150	3,049,150	3,049,150
Vehicle Operations	90,009	70,857	56,500	70,000	70,000	70,000
Contract Services	211,600	240,928	264,000	271,000	271,000	271,000
Internal Services	294,587	268,589	271,088	238,327	242,033	246,413
Capital Outlay	78,597	37,438	74,000	74,000	74,000	74,000
Total Expenditures	14,614,346	14,351,316	15,559,826	15,715,981	15,884,406	16,052,025
Revenues Over (Under) Expenditures	\$ (10,054,736)	\$ (11,312,654)	\$ (11,281,326)	\$ (11,290,346)	\$ (11,458,771)	\$ (11,626,390)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
265 - FACILITIES & OPERATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To efficiently operate and maintain approximately 1.8 million square feet of buildings and related grounds belonging to the County, and to provide a safe environment for the public and employees. To responsibly utilize tax dollars by operating in an ethical manner with the necessary transparency.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Facilities & Operations:						
Managers & Supervisors	9.0	9.0	9.0	9.0	9.0	9.0
Professional Support	73.5	73.5	73.5	74.5	74.5	74.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	85.5	85.5	85.5	86.5	86.5	86.5
Security:						
Managers & Supervisors	1.0	1.0	1.0	2.0	2.0	2.0
Professional Support	8.5	8.5	8.5	7.0	7.0	7.0
	9.5	9.5	9.5	9.0	9.0	9.0
Total Position Count	95.0	95.0	95.0	95.5	95.5	95.5
EXPENDITURES BY SERVICE						
Facilities & Operations	\$ 14,100,784	\$ 13,846,012	\$ 14,996,692	\$ 15,151,421	\$ 15,306,726	\$ 15,462,581
Security	513,561	505,304	563,134	564,560	577,680	589,444
	\$ 14,614,345	\$ 14,351,316	\$ 15,559,826	\$ 15,715,981	\$ 15,884,406	\$ 16,052,025

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
133 - FAMILY COUNSELING	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

Act 16 of the Public Acts of 1980 created the Family Counseling Service to act as an impartial, unbiased resource in evaluating custody and visitation problems of minor children.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 77,485	\$ 78,690	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Charges for Services	59,735	46,791	85,000	-	-	-
Total Revenues	137,220	125,481	163,000	78,000	78,000	78,000
Expenditures:						
Full Time Wages	31,835	35,363	36,068	-	-	-
Part Time Wages	-	-	-	64,743	64,743	64,743
FICA/Medicare	2,435	2,705	2,759	4,953	4,953	4,953
Pension/Retiree Health Care	11,159	12,527	14,292	-	-	-
Employee Health/Dental/Life Ins	1,256	12,770	12,770	-	-	-
Workers Comp/Unemployment/Other	142	148	512	161	161	161
Supplies & Services	1,193	184	1,257	1,250	1,250	1,250
Repairs & Maintenance	172	172	175	175	175	175
Contract Services	93,882	67,418	115,000	-	-	-
Internal Services	2,322	2,283	2,964	3,009	3,134	3,266
Total Expenditures	144,396	133,570	185,797	74,291	74,416	74,548
Revenues Over (Under) Expenditures	\$ (7,176)	\$ (8,089)	\$ (22,797)	\$ 3,709	\$ 3,584	\$ 3,452

POSITION TYPE	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Professional Support	-	-	-	0.9	0.9	0.9
Clerical Staff	1.0	1.0	1.0	-	-	-
Total Position Count	1.0	1.0	1.0	0.9	0.9	0.9

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
222 - FINANCE	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

According to state statute and County Charter, to provide maintenance of records and accounts, through the Finance Director. This includes, but not limited to, maintaining the General Ledger for all County funds, ensuring claims and collections are processed in an accurate and timely manner, ensuring County payroll is processed and paid accurately in a timely manner, and maintaining accurate budget processes.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 45,568	\$ 1,680	\$ 500	\$ 500	\$ 500	\$ 500
Reimbursements	43,261	7,459	7,000	2,500	2,500	2,500
Other Revenue	1,334	3,771	-	-	-	-
Total Revenues	90,163	12,910	7,500	3,000	3,000	3,000
Expenditures:						
Full Time Wages	1,170,981	1,139,917	1,353,925	1,365,996	1,399,909	1,434,499
Part Time Wages	-	4,319	-	-	-	-
FICA/Medicare	86,752	86,334	102,370	103,725	106,149	108,621
Pension/Retiree Health Care	323,757	300,118	398,047	385,889	390,372	394,945
Employee Health/Dental/Life Ins	216,256	232,070	280,940	288,288	299,178	310,508
Workers Comp/Unemployment/Other	12,918	13,334	18,997	19,167	19,628	20,099
Supplies & Services	46,211	48,259	50,870	48,900	48,900	48,900
Conferences & Training	1,197	1,513	4,000	8,000	8,000	8,000
Repairs & Maintenance	2,438	2,377	4,200	4,500	4,500	4,500
Contract Services	-	24,500	-	-	-	-
Internal Services	42,863	49,044	48,520	35,953	37,213	38,519
Capital Outlay	300	688	-	5,000	-	-
Total Expenditures	1,903,673	1,902,473	2,261,869	2,265,418	2,313,849	2,368,591
Revenues Over (Under) Expenditures	<u>\$ (1,813,510)</u>	<u>\$ (1,889,563)</u>	<u>\$ (2,254,369)</u>	<u>\$ (2,262,418)</u>	<u>\$ (2,310,849)</u>	<u>\$ (2,365,591)</u>

POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	9.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	8.0	7.0	7.0	7.0	7.0	7.0
Total Position Count	21.0	22.0	22.0	22.0	22.0	22.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our Mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 964,608	\$ 971,734	\$ 895,040	\$ 931,164	\$ 931,164	\$ 931,164
Intergovernmental	3,470,677	3,663,553	3,579,647	3,952,035	3,952,035	3,952,035
Charges for Services	1,983,643	2,256,410	1,821,491	1,748,150	1,748,150	1,748,150
Reimbursements	12,116	17,213	8,150	8,150	8,150	8,150
Indirect Cost Allocation	301,547	327,617	413,228	495,131	495,131	495,131
Other Revenue	5,053	2,249	500	11,500	11,500	11,500
Total Revenues	6,737,644	7,238,776	6,718,056	7,146,130	7,146,130	7,146,130
Expenditures:						
Full Time Wages	6,272,208	6,239,566	7,197,659	7,525,765	7,725,151	7,899,334
Part Time Wages	477,213	438,908	558,495	436,060	447,858	458,576
Overtime Wages	87,391	67,429	24,893	33,456	33,456	33,456
FICA/Medicare	516,232	510,694	592,995	607,256	623,210	636,997
Pension/Retiree Health Care	1,932,468	1,845,789	2,324,192	2,216,923	2,243,330	2,266,405
Employee Health/Dental/Life Ins	1,290,735	1,490,467	1,787,800	1,831,165	1,897,772	1,967,071
Workers Comp/Unemployment/Other	110,675	123,944	124,028	105,682	108,492	110,946
Supplies & Services	3,000,984	3,626,848	3,422,293	3,762,939	3,765,236	3,762,280
Conferences & Training	36,186	36,478	35,945	88,079	49,325	43,439
Repairs & Maintenance	24,286	29,933	34,329	33,204	40,004	40,004
Vehicle Operations	54,148	11,562	52,585	52,585	52,585	52,585
Contract Services	650,125	727,800	823,303	906,982	877,037	877,565
Internal Services	2,048,372	1,919,320	2,421,778	2,701,127	2,703,293	2,705,206
Capital Outlay	69,055	91,404	108,679	79,332	73,600	73,600
Total Expenditures	16,570,078	17,160,142	19,508,974	20,380,555	20,640,349	20,927,464
Revenues Over (Under) Expenditures	\$ (9,832,434)	\$ (9,921,366)	\$ (12,790,918)	\$ (13,234,425)	\$ (13,494,219)	\$ (13,781,334)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our Mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	2.0	3.0	3.0	4.0	4.0	4.0
Clerical Staff	5.0	4.0	4.0	4.0	4.0	4.0
	12.0	12.0	12.0	13.0	13.0	13.0
EMRAP:						
Professional Support	1.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	2.0	-	-	-	-	-
Environmental Health:						
Managers & Supervisors	6.0	6.0	5.0	5.0	5.0	5.0
Professional Support	27.0	28.0	29.0	29.0	29.0	29.0
Clerical Staff	5.0	6.0	6.0	6.0	6.0	6.0
	38.0	40.0	40.0	40.0	40.0	40.0
PHS ADMIN:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
Clinical Health Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	13.0	12.0	12.0	12.0	12.0	12.0
Clerical Staff	7.0	8.0	8.0	8.0	8.0	8.0
	21.0	21.0	21.0	21.0	21.0	21.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our Mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Dental:						
Professional Support	4.5	4.5	4.5	-	-	-
Clerical Staff	1.0	1.0	1.0	-	-	-
	5.5	5.5	5.5	-	-	-
Maternal/Child Health Services:						
Managers & Supervisors	-	-	-	0.5	0.5	0.5
Professional Support	13.0	12.0	10.0	10.0	10.0	10.0
Clerical Staff	8.0	8.0	8.0	8.5	8.5	8.5
	21.0	20.0	18.0	19.0	19.0	19.0
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	11.0	11.0	11.0	11.0	11.0	11.0
Healthy Communities:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	8.0	8.0	8.0
Clerical Staff	1.0	2.0	2.0	2.0	2.0	2.0
	11.0	12.0	12.0	11.0	11.0	11.0
Medical Examiner:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.5	9.5	9.5	10.5	10.5	10.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	10.5	11.5	11.5	12.5	12.5	12.5
Communicable Disease:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	12.0	11.0	11.0	11.0	11.0
Clerical Staff	1.0	1.0	2.0	2.0	2.0	2.0
	11.0	14.0	14.0	14.0	14.0	14.0
Senior Services:						
Professional Support	4.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	1.0	-	-	-	-	-
	5.0	5.0	5.0	5.0	5.0	5.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our Mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Nurse Family Partnership:						
Managers & Supervisors	-	-	-	0.5	0.5	0.5
Professional Support	-	-	-	3.0	3.0	3.0
Clerical Staff	-	-	-	0.5	0.5	0.5
	-	-	-	4.0	4.0	4.0
Total Position Count	152.0	156.0	154.0	154.5	154.5	154.5
EXPENDITURES BY SERVICE						
Administration	\$ 1,496,404	\$ 1,516,401	\$ 1,688,661	\$ 2,015,134	\$ 2,060,259	\$ 2,098,931
EMRAP	280,199	-	-	-	-	-
Environmental Health	3,964,247	4,014,399	4,606,696	4,630,689	4,713,643	4,788,318
PHS Admin	409,199	372,284	495,195	500,264	512,389	524,868
Clinical Health Services	3,831,829	4,434,153	4,412,807	4,858,224	4,898,695	4,936,320
Dental	429,668	368,433	485,330	-	-	-
Maternal/Child Health Services	1,654,549	1,666,290	2,126,712	1,939,462	1,980,332	2,012,540
Vision & Hearing	598,011	637,513	717,232	753,781	770,799	786,813
Healthy Communities	1,013,072	933,370	1,177,201	1,122,415	1,151,252	1,179,262
Medical Examiner	1,500,440	1,557,216	1,789,182	2,030,827	2,051,379	2,069,748
Communicable Disease	1,074,324	1,266,794	1,536,677	1,602,062	1,641,923	1,675,085
Senior Services	318,136	393,289	473,281	505,037	509,089	513,244
Nurse Family Partnership	-	-	-	422,660	350,589	342,335
Total	\$ 16,570,078	\$ 17,160,142	\$ 19,508,974	\$ 20,380,555	\$ 20,640,349	\$ 20,927,464

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
60102 - HEALTH & COMMUNITY SERVICES	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

To enhance the ability of the County's health and community services agencies to promote well-being, and to assure the basic human needs of county residents are met. The Department of Health and Community Services was created in 2011 by County Charter and is responsible for the overall management and administration of the activities of the Health Department, Community Services Agency, Senior Citizens Services and MSU Extension.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Full Time Wages	\$ 149,819	\$ 165,327	\$ 180,583	\$ 184,183	\$ 187,855	\$ 191,600
Part Time Wages	14,855	10,128	-	-	-	-
Overtime Wages	-	186	-	-	-	-
FICA/Medicare	11,752	12,874	12,968	13,641	13,757	13,876
Pension/Retiree Health Care	38,102	39,045	44,765	43,013	43,498	43,994
Employee Health/Dental/Life Ins	22,847	25,460	25,540	26,208	27,198	28,228
Workers Comp/Unemployment/Other	1,972	2,263	2,490	2,536	2,584	2,632
Supplies & Services	9,142	5,963	9,550	9,550	9,550	9,550
Conferences & Training	8,235	9,867	8,250	8,250	8,250	8,250
Contract Services	-	-	4,000	4,000	4,000	4,000
Internal Services	4,440	3,732	7,725	5,701	5,738	5,775
Capital Outlay	3,165	711	-	-	-	-
Total Expenditures	\$ 264,329	\$ 275,556	\$ 295,871	\$ 297,082	\$ 302,430	\$ 307,905
Revenues Over (Under) Expenditures	\$ (264,329)	\$ (275,556)	\$ (295,871)	\$ (297,082)	\$ (302,430)	\$ (307,905)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	2.0	2.0	2.0	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT
 226 - HUMAN RESOURCES & LABOR RELATIONS

FUND
 101 - GENERAL FUND

FUNCTION
 GENERAL GOVERNMENT

MISSION STATEMENT:

We will be a solution driven strategic partner with the County Executive and Macomb County Leadership, by providing expertise in every area of human resources and labor relations. We will succeed by creating a positive work environment, where employees, our most valuable assets, are empowered to serve the citizens of Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 1,006	\$ 904	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	190,625	182,118	200,000	200,000	200,000	200,000
Other Revenue	95	180	200	200	200	200
Total Revenues	<u>191,726</u>	<u>183,202</u>	<u>201,200</u>	<u>201,200</u>	<u>201,200</u>	<u>201,200</u>
Expenditures:						
Full Time Wages	1,217,165	1,151,207	1,315,531	1,343,337	1,377,583	1,406,107
Part Time Wages	42,712	44,970	-	32,326	32,972	33,632
Overtime Wages	-	317	-	-	-	-
FICA/Medicare	93,552	89,291	99,767	104,764	107,269	109,333
Pension/Retiree Health Care	361,599	323,111	410,141	392,225	396,752	400,523
Employee Health/Dental/Life Ins	236,853	248,782	306,480	301,392	312,777	324,622
Workers Comp/Unemployment/Other	15,947	16,093	18,538	18,996	19,473	19,868
Supplies & Services	94,373	119,099	82,813	85,200	85,200	85,200
Conferences & Training	8,942	4,539	15,000	15,000	15,000	15,000
Repairs & Maintenance	1,657	1,304	2,750	2,750	2,750	2,750
Contract Services	40,623	9,871	38,500	11,000	11,000	11,000
Internal Services	39,485	35,986	47,159	35,297	36,612	37,915
Capital Outlay	-	300	-	-	-	-
Total Expenditures	<u>2,152,908</u>	<u>2,044,870</u>	<u>2,336,679</u>	<u>2,342,287</u>	<u>2,397,388</u>	<u>2,445,950</u>
Revenues Over (Under) Expenditures	<u>\$ (1,961,182)</u>	<u>\$ (1,861,668)</u>	<u>\$ (2,135,479)</u>	<u>\$ (2,141,087)</u>	<u>\$ (2,196,188)</u>	<u>\$ (2,244,750)</u>
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	11.0	9.0	9.0	9.0	9.0	9.0
Total Position Count	<u>23.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
204 - INFORMATION TECHNOLOGY	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The IT Department is dedicated to enabling and improving the business processes of the County and its departments, individually and collectively, through the innovative use of leading edge technologies in order to meet objectives and deliver world class services to the communities served.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Indirect Cost Allocation	\$ 110,704	\$ 75,281	\$ 94,000	\$ 96,000	\$ 98,000	\$ 100,000
Total Revenues	110,704	75,281	94,000	96,000	98,000	100,000
Expenditures:						
Full Time Wages	2,219,175	2,115,665	2,596,718	2,729,082	2,810,490	2,882,706
Part Time Wages	9,093	14,470	17,447	18,360	18,360	18,360
Overtime Wages	136,962	231,099	100,000	100,000	100,000	100,000
FICA/Medicare	178,867	178,509	206,773	217,581	223,809	229,334
Pension/Retiree Health Care	602,792	578,580	732,058	714,117	724,879	734,426
Employee Health/Dental/Life Ins	310,813	366,875	472,490	497,952	516,267	535,322
Workers Comp/Unemployment/Other	28,935	29,480	36,841	38,704	39,829	40,830
Supplies & Services	50,491	54,994	62,150	63,550	63,550	63,550
Conferences & Training	23,388	38,133	38,500	41,000	41,000	41,000
Repairs & Maintenance	1,617,240	1,678,703	2,732,500	3,251,275	3,321,257	3,392,988
Vehicle Operations	1,436	1,415	1,500	1,500	1,500	1,500
Contract Services	246,361	285,585	280,000	200,000	200,000	200,000
Internal Services	68,871	62,143	81,387	56,367	58,555	60,704
Capital Outlay	102	582	12,740	-	-	-
Total Expenditures	5,494,526	5,636,233	7,371,104	7,929,488	8,119,496	8,300,720
Revenues Over (Under) Expenditures	\$ (5,383,822)	\$ (5,560,952)	\$ (7,277,104)	\$ (7,833,488)	\$ (8,021,496)	\$ (8,200,720)

POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	11.0	11.0	11.0	11.0	11.0	11.0
Professional Support	23.0	24.0	25.0	26.0	26.0	26.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	36.0	37.0	38.0	39.0	39.0	39.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
166 - JURY COMMISSION	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

To maintain a complete listing of all eligible jurors. Jurors are randomly selected according to the process set forth in state law from Macomb County residents that have a driver's license or identification card issued by the State of Michigan.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Supplies & Services	\$ 18,963	\$ 30,837	\$ 52,490	\$ 49,250	\$ 49,250	\$ 49,250
Utilities	2,288	836	1,500	1,500	1,500	1,500
Repairs & Maintenance	-	3,020	31,300	30,700	30,700	30,700
Contract Services	81,358	60,998	100,750	101,725	101,725	101,725
Internal Services	-	-	300	300	300	300
Capital Outlay	31,056	35,000	-	-	-	-
Total Expenditures	133,665	130,691	186,340	183,475	183,475	183,475
Revenues Over (Under) Expenditures	\$ (133,665)	\$ (130,691)	\$ (186,340)	\$ (183,475)	\$ (183,475)	\$ (183,475)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
149 - JUVENILE COURT	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The Juvenile Division of the Macomb County Circuit Court provides exclusive jurisdiction over children under seventeen years of age and concurrent jurisdiction over those over seventeen, but under eighteen, who come within the provisions of the juvenile code.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 180,533	\$ 180,533	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	140,259	133,969	155,750	144,250	144,250	144,250
Fines & Forfeitures	685	840	1,250	1,250	1,250	1,250
Reimbursements	230,801	231,195	250,000	250,000	250,000	250,000
Indirect Cost Allocation	-	159,386	-	194,000	200,000	210,000
Total Revenues	<u>552,278</u>	<u>705,923</u>	<u>587,000</u>	<u>769,500</u>	<u>775,500</u>	<u>785,500</u>
Expenditures:						
Full Time Wages	2,350,213	2,247,178	2,579,321	2,630,554	2,699,818	2,754,979
FICA/Medicare	178,535	171,053	197,318	201,237	206,536	210,756
Pension/Retiree Health Care	676,351	626,125	794,741	776,519	785,676	792,968
Employee Health/Dental/Life Ins	419,243	502,441	587,420	602,784	625,554	649,244
Workers Comp/Unemployment/Other	27,808	31,099	36,341	36,973	37,946	38,719
Supplies & Services	856,844	880,519	923,978	933,300	933,300	933,300
Conferences & Training	8,160	11,433	10,000	15,000	15,000	15,000
Repairs & Maintenance	1,541	1,230	4,000	4,000	4,000	4,000
Vehicle Operations	1,662	3,171	2,500	2,500	2,500	2,500
Contract Services	3,473	15,110	15,000	15,000	15,000	15,000
Internal Services	99,507	90,750	105,719	84,666	88,067	90,726
Capital Outlay	1,399	(12)	-	-	-	-
Total Expenditures	<u>4,624,736</u>	<u>4,580,097</u>	<u>5,256,338</u>	<u>5,302,533</u>	<u>5,413,397</u>	<u>5,507,192</u>
Revenues Over (Under) Expenditures	<u>\$ (4,072,458)</u>	<u>\$ (3,874,174)</u>	<u>\$ (4,669,338)</u>	<u>\$ (4,533,033)</u>	<u>\$ (4,637,897)</u>	<u>\$ (4,721,692)</u>

POSITION TYPE	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	8.0	8.0	8.0	7.0	7.0	7.0
Professional Support	26.0	26.0	26.0	25.0	25.0	25.0
Clerical Staff	12.0	12.0	12.0	14.0	14.0	14.0
Total Position Count	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
143 - LAW LIBRARY	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

To provide legal reference materials to Macomb County residents as well as local attorneys and attorneys employed by the County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	2,454	1,661	2,500	2,500	2,500	2,500
Total Revenues	10,954	10,161	11,000	11,000	11,000	11,000
Expenditures:						
Supplies & Services	29,881	34,988	34,863	35,400	35,400	35,400
Internal Services	398	398	937	937	937	937
Total Expenditures	30,279	35,386	35,800	36,337	36,337	36,337
Revenues Over (Under) Expenditures	\$ (19,325)	\$ (25,225)	\$ (24,800)	\$ (25,337)	\$ (25,337)	\$ (25,337)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
731 - MSU EXTENSION	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

Michigan State University Extension (MSUE) helps people improve their lives through an educational process that applies knowledge to critical issues, needs and opportunities.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Full Time Wages	239,148	235,220	241,181	247,190	252,092	257,096
Part Time Wages	-	8,475	16,187	16,163	16,486	16,816
FICA/Medicare	18,016	18,434	19,689	20,146	20,546	20,954
Pension/Retiree Health Care	81,877	78,319	89,450	88,670	89,318	89,980
Employee Health/Dental/Life Ins	67,781	75,551	76,440	78,624	81,594	84,684
Workers Comp/Unemployment/Other	3,118	3,246	3,457	3,531	3,601	3,673
Supplies & Services	325,188	365,035	417,505	429,759	429,759	429,759
Conferences & Training	-	-	-	1,000	1,000	1,000
Repairs & Maintenance	-	14,845	5,000	4,500	4,500	4,500
Contract Services	1,000	8,688	2,000	11,500	11,500	11,500
Internal Services	29,995	32,785	33,892	33,357	34,797	36,313
Capital Outlay	7,314	7,990	1,000	1,000	1,000	1,000
Total Expenditures	<u>773,437</u>	<u>848,588</u>	<u>905,801</u>	<u>935,440</u>	<u>946,193</u>	<u>957,275</u>
Revenues Over (Under) Expenditures	<u>\$ (773,437)</u>	<u>\$ (848,588)</u>	<u>\$ (905,801)</u>	<u>\$ (935,440)</u>	<u>\$ (946,193)</u>	<u>\$ (957,275)</u>
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
	6.5	6.5	6.5	6.5	6.5	6.5
Total Position Count	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
148 - PROBATE COURT	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The Probate Court provides jurisdiction over the administration of estates for both the deceased and mentally ill, including the appointment of guardians and conservators, name changes, and commitment proceedings for the mentally ill. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of these civil matters through the rule of law.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 297,876	\$ 297,472	\$ 297,448	\$ 297,448	\$ 297,448	\$ 297,448
Charges for Services	339,632	330,571	310,000	310,000	310,000	310,000
Reimbursements	-	45	-	-	-	-
Total Revenues	637,508	628,088	607,448	607,448	607,448	607,448
Expenditures:						
Full Time Wages	1,532,310	1,415,910	1,582,482	1,610,285	1,645,832	1,676,212
Part Time Wages	12,615	42,898	15,586	63,533	64,803	66,098
Overtime Wages	-	2,359	-	-	-	-
FICA/Medicare	114,680	109,327	119,411	126,148	128,964	131,387
Pension/Retiree Health Care	411,743	368,738	476,704	452,889	457,589	461,605
Employee Health/Dental/Life Ins	262,735	283,883	344,790	353,808	366,678	380,065
Workers Comp/Unemployment/Other	17,052	16,716	22,440	22,766	23,267	23,695
Supplies & Services	433,696	392,719	457,697	483,450	483,450	483,450
Conferences & Training	1,307	175	2,500	4,000	4,000	4,000
Repairs & Maintenance	1,742	1,526	4,000	2,500	2,500	2,500
Contract Services	53,183	62,420	54,000	65,000	65,000	65,000
Internal Services	55,820	54,112	62,866	64,916	67,136	69,330
Capital Outlay	1,797	-	10,000	-	-	-
Total Expenditures	2,898,680	2,750,783	3,152,476	3,249,295	3,309,219	3,363,342
Revenues Over (Under) Expenditures	<u>\$(2,261,172)</u>	<u>\$(2,122,695)</u>	<u>\$(2,545,028)</u>	<u>\$(2,641,847)</u>	<u>\$(2,701,771)</u>	<u>\$(2,755,894)</u>
	2014	2015	2016	2017	2018	2019
POSITION TYPE	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	5.0	6.0	6.0	6.0	6.0	6.0
Professional Support	16.0	16.0	16.0	17.0	17.0	17.0
Clerical Staff	6.5	5.5	5.5	5.5	5.5	5.5
Total Position Count	<u>27.5</u>	<u>27.5</u>	<u>27.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING & ECONOMIC DEVELOPMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

Established in 1956 as an expansion of activity under the County Planning Act, P.A. 282 of 1945 to provide economic development programs to the residents of Macomb County. Our mission is to retain, grow, and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 50	\$ 90	\$ -	\$ -	\$ -	\$ -
Reimbursements	15	17,458	-	-	-	-
Total Revenues	65	17,548	-	-	-	-
Expenditures:						
Full Time Wages	1,384,400	1,532,624	1,703,392	1,741,274	1,797,543	1,842,688
Part Time Wages	4,143	6,182	9,007	9,180	9,364	9,551
FICA/Medicare	103,581	117,038	130,333	133,644	137,801	141,104
Pension/Retiree Health Care	374,862	397,992	485,832	472,828	480,267	486,235
Employee Health/Dental/Life Ins	217,276	294,445	332,020	340,704	353,574	366,964
Workers Comp/Unemployment/Other	16,942	19,511	24,066	24,587	25,372	25,996
Supplies & Services	256,231	264,880	238,400	308,400	308,400	308,400
Conferences & Training	25,401	16,684	20,000	22,500	22,500	22,500
Repairs & Maintenance	42,166	39,772	44,760	48,500	48,500	48,500
Vehicle Operations	5,927	5,714	7,000	8,000	8,000	8,000
Contract Services	25,750	21,275	200,000	250,000	250,000	250,000
Internal Services	49,175	40,170	53,485	38,742	40,224	41,640
Capital Outlay	258	242	27,000	-	-	-
Total Expenditures	2,506,112	2,756,529	3,275,295	3,398,359	3,481,545	3,551,578
Revenues Over (Under) Expenditures	(2,506,047)	(2,738,981)	(3,275,295)	(3,398,359)	(3,481,545)	(3,551,578)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	-	87,489	90,000	92,500	95,000
Total Other Financing Sources (Uses):	-	-	87,489	90,000	92,500	95,000
Revenues Over (Under) Expenditures	\$ (2,506,047)	\$ (2,738,981)	\$ (3,187,806)	\$ (3,308,359)	\$ (3,389,045)	\$ (3,456,578)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	15.0	16.0	16.0	16.0	16.0	16.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	25.5	26.5	26.5	26.5	26.5	26.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
152 - PROBATION - CIRCUIT COURT	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The Circuit Court Probation Department provides probation services to the judges of the Macomb County Circuit Court. Services provided include, but are not limited to, pre-sentence reports, sentence recommendations and ensuring compliance with the terms and conditions of probation imposed by the Court.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 453	\$ 588	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenues	453	588	500	500	500	500
Expenditures:						
Supplies & Services	40,962	45,438	52,200	50,200	50,200	50,200
Repairs & Maintenance	9,513	9,527	9,000	9,000	9,000	9,000
Internal Services	55,279	53,243	57,900	59,300	61,900	64,650
Total Expenditures	105,754	108,208	119,100	118,500	121,100	123,850
Revenues Over (Under) Expenditures	\$ (105,301)	\$ (107,620)	\$ (118,600)	\$ (118,000)	\$ (120,600)	\$ (123,350)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
153 - PROBATION - DISTRICT COURT	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

District Court Probation serves the District Courts within Macomb County to provide supervision of those placed on probation, the enforcement of compliance with the statutory terms of probation, and compliance with additional terms ordered by the courts, including, but not limited to the collection of court costs and restitutions.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -
Charges for Services	510,883	508,574	539,000	502,000	502,000	502,000
Reimbursements	14	5	50	50	50	50
Total Revenues	510,897	508,779	539,050	502,050	502,050	502,050
Expenditures:						
Full Time Wages	262,941	258,365	268,437	276,134	282,815	288,458
FICA/Medicare	19,906	19,540	20,535	21,125	21,635	22,067
Pension/Retiree Health Care	77,420	74,780	84,606	83,164	84,049	84,794
Employee Health/Dental/Life Ins	54,200	63,848	63,850	65,520	67,995	70,570
Workers Comp/Unemployment/Other	3,372	3,650	3,806	3,915	4,010	4,090
Supplies & Services	20,003	21,531	22,150	23,100	23,100	23,100
Conferences & Training	1,808	2,837	3,000	3,200	3,200	3,200
Repairs & Maintenance	238	-	250	250	250	250
Internal Services	6,722	5,558	7,256	4,656	4,822	4,979
Total Expenditures	446,610	450,109	473,890	481,064	491,876	501,508
Revenues Over (Under) Expenditures	\$ 64,287	\$ 58,670	\$ 65,160	\$ 20,986	\$ 10,174	\$ 542

POSITION TYPE	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	5.0	5.0	5.0	5.0	5.0	5.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
229 - PROSECUTING ATTORNEY	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

To act as chief law enforcement officer in representing the county in all criminal matters before the Circuit, Probate, District or Municipal courts in which the State or County may be a direct litigant or party of interest.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 205	\$ 342	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000
Fines & Forfeitures	-	-	70,000	-	-	-
Reimbursements	26,669	18,829	5,000	20,000	20,000	20,000
Total Revenues	26,874	19,171	77,000	21,000	21,000	21,000
Expenditures:						
Full Time Wages	5,572,442	5,440,003	5,902,976	6,128,548	6,274,890	6,482,927
Part Time Wages	219,522	208,320	154,102	130,342	132,948	135,606
Overtime Wages	80	42,938	-	15,785	15,785	15,785
FICA/Medicare	439,429	430,725	463,267	478,562	489,772	505,702
Pension/Retiree Health Care	1,453,041	1,368,646	1,618,187	1,572,194	1,591,541	1,628,375
Employee Health/Dental/Life Ins	801,728	940,511	1,059,910	1,113,840	1,155,915	1,213,804
Workers Comp/Unemployment/Other	72,476	73,900	85,708	86,558	88,521	91,357
Supplies & Services	267,473	342,565	339,600	331,600	331,600	331,600
Repairs & Maintenance	1,465	2,435	4,000	4,000	4,000	4,000
Vehicle Operations	2,986	2,641	3,300	3,300	3,300	3,300
Internal Services	159,193	135,850	178,474	119,120	123,327	128,272
Capital Outlay	-	2,955	-	-	-	-
Total Expenditures	8,989,835	8,991,489	9,809,524	9,983,849	10,211,599	10,540,728
Revenues Over (Under) Expenditures	<u>\$ (8,962,961)</u>	<u>\$ (8,972,318)</u>	<u>\$ (9,732,524)</u>	<u>\$ (9,962,849)</u>	<u>\$ (10,190,599)</u>	<u>\$ (10,519,728)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
229 - PROSECUTING ATTORNEY	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

To act as chief law enforcement officer in representing the county in all criminal matters before the Circuit, Probate, District or Municipal courts in which the State or County may be a direct litigant or party of interest.

POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	53.0	53.0	53.0	55.0	55.0	56.0
Clerical Staff	22.0	22.0	22.0	22.5	22.5	22.5
	81.0	81.0	81.0	83.5	83.5	84.5
DHS - Juvenile Abuse & Neglect:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Water Quality Unit:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	84.0	84.0	84.0	86.5	86.5	87.5
EXPENDITURES BY SERVICE						
Administration	\$ 8,685,394	\$ 8,697,665	\$ 9,479,745	\$ 9,644,129	\$ 9,861,137	\$ 10,181,996
DHS - Juvenile Abuse & Neglect	145,600	144,593	149,539	150,053	153,098	156,213
Water Quality Unit	158,841	149,231	180,240	189,667	197,364	202,519
Total	\$ 8,989,835	\$ 8,991,489	\$ 9,809,524	\$ 9,983,849	\$ 10,211,599	\$ 10,540,728

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
233 - PURCHASING	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide Macomb County departments with goods and services from outside agencies, central stores, multigraph printing, interdepartmental mail services and microfilm/retention records. Purchasing is dedicated to providing the highest level service to both County departments and the taxpayers through the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 96,243	\$ 95,602	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Other Revenue	105,783	109,100	105,000	105,000	105,000	105,000
Total Revenues	202,026	204,702	195,000	195,000	195,000	195,000
Expenditures:						
Full Time Wages	564,614	624,532	674,105	690,648	704,335	718,292
Part Time Wages	16,324	15,511	16,095	15,718	16,032	16,353
Overtime Wages	19,648	13,445	20,000	20,000	20,000	20,000
FICA/Medicare	45,746	48,320	54,330	55,567	56,638	57,731
Pension/Retiree Health Care	186,329	193,159	237,225	233,928	235,737	237,582
Employee Health/Dental/Life Ins	141,833	181,958	191,550	196,560	203,985	211,710
Workers Comp/Unemployment/Other	6,021	8,643	9,828	9,864	10,057	10,253
Supplies & Services	67,090	67,748	78,310	88,050	88,050	88,050
Conferences & Training	-	375	500	500	500	500
Repairs & Maintenance	45,688	43,303	54,665	55,000	55,000	55,000
Vehicle Operations	23,911	14,852	23,637	22,750	22,750	22,750
Internal Services	54,004	50,374	59,709	53,125	53,084	53,826
Capital Outlay	-	37,450	-	42,000	-	-
Total Expenditures	1,171,208	1,299,670	1,419,954	1,483,710	1,466,168	1,492,047
Revenues Over (Under) Expenditures	\$ (969,182)	\$ (1,094,968)	\$ (1,224,954)	\$ (1,288,710)	\$ (1,271,168)	\$ (1,297,047)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
233 - PURCHASING	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide Macomb County departments with goods and services from outside agencies, central stores, multigraph printing, interdepartmental mail services and microfilm/retention records. Purchasing is dedicated to providing the highest level service to both County departments and the taxpayers through the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5
	5.5	5.5	5.5	5.5	5.5	5.5
Print Shop:						
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Micro-film:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	3.0	3.0	3.0	3.0	3.0
Mail Services:						
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Central Stores:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	15.5	15.5	15.5	15.5	15.5	15.5
EXPENDITURES BY SERVICE						
Administration	\$ 351,722	\$ 472,519	\$ 517,653	\$ 523,103	\$ 533,719	\$ 544,606
Print Shop	244,543	245,724	271,383	322,809	283,791	286,854
Records	213,803	201,653	226,853	229,704	234,222	238,862
Mail Services	212,499	202,291	212,153	215,997	219,212	223,286
Central Stores	148,641	177,483	191,912	192,097	195,224	198,439
Total	\$ 1,171,208	\$ 1,299,670	\$ 1,419,954	\$ 1,483,710	\$ 1,466,168	\$ 1,492,047

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
441 - PUBLIC WORKS	101 - GENERAL FUND	PUBLIC WORKS

MISSION STATEMENT:

To locate, establish, construct, finance, operate and maintain an extensive network of drains throughout Macomb County. To build sewers and water supply systems and manage the Macomb County Wastewater Disposal District, and to supervise and operate the Chapaton and Martin retention basins.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 62,663	\$ 66,935	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Charges for Services	897,405	996,371	958,000	958,000	958,000	958,000
Reimbursements	2,377,702	1,218,602	2,746,149	2,576,164	2,685,071	2,738,267
Other Revenue	450	177	-	-	-	-
Total Revenues	3,338,220	2,282,085	3,764,149	3,594,164	3,703,071	3,756,267
Expenditures:						
Full Time Wages	3,038,113	2,994,178	3,830,049	3,900,964	4,018,533	4,102,770
Part Time Wages	85,497	179,789	63,343	66,672	68,006	69,365
Overtime Wages	95,530	123,126	95,000	95,000	95,000	95,000
FICA/Medicare	245,855	252,481	305,113	310,492	319,427	325,810
Pension/Retiree Health Care	854,043	802,841	1,138,100	1,106,851	1,122,393	1,133,529
Employee Health/Dental/Life Ins	513,217	587,388	791,740	813,333	844,023	875,953
Workers Comp/Unemployment/Other	34,032	37,251	54,878	55,109	56,754	57,929
Supplies & Services	40,424	37,451	51,224	48,100	48,100	48,100
Conferences & Training	-	1,042	5,000	5,000	5,000	5,000
Repairs & Maintenance	2,541	2,486	3,338	2,400	2,400	2,400
Vehicle Operations	55,154	35,889	62,240	53,000	53,000	53,000
Internal Services	202,328	209,412	242,618	215,757	219,192	222,398
Capital Outlay	-	-	260	-	-	-
Total Expenditures	5,166,734	5,263,334	6,642,903	6,672,678	6,851,828	6,991,254
Revenues Over (Under) Expenditures	\$ (1,828,514)	\$(2,981,249)	\$ (2,878,754)	\$ (3,078,514)	\$ (3,148,757)	\$ (3,234,987)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
441 - PUBLIC WORKS	101 - GENERAL FUND	PUBLIC WORKS

MISSION STATEMENT:

To locate, establish, construct, finance, operate and maintain an extensive network of drains throughout Macomb County. To build sewers and water supply systems and manage the Macomb County Wastewater Disposal District, and to supervise and operate the Chapaton and Martin retention basins.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	7.0	7.0	7.0	7.0
Professional Support	28.5	28.5	27.5	27.5	27.5	27.5
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	39.5	39.5	39.5	39.5	39.5	39.5
Pump Station:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	10.5	10.5	10.5	10.5	10.5	10.5
Wastewater Services Division:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.5	8.5	9.5	9.5	9.5	9.5
	12.5	12.5	13.5	13.5	13.5	13.5
Total Position Count	62.5	62.5	63.5	63.5	63.5	63.5
EXPENDITURES BY SERVICE						
Administration	\$ 3,462,977	\$ 3,424,883	\$ 4,035,814	\$ 4,146,514	\$ 4,257,115	\$ 4,344,205
Pump Station	847,464	862,186	1,038,653	1,050,170	1,074,066	1,092,462
Wastewater Services Division	856,293	976,265	1,568,436	1,475,994	1,520,647	1,554,587
Total	\$ 5,166,734	\$ 5,263,334	\$ 6,642,903	\$ 6,672,678	\$ 6,851,828	\$ 6,991,254

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
236 - REGISTER OF DEEDS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To record and maintain, in an electronic format, all documents concerning real estate transactions with Macomb County, courtesy, efficiency and impartiality, including Uniform Commercial Code documents which pertain to financing of personal property within Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 2,318,997	\$ 2,534,963	\$ 2,252,000	\$ 3,342,000	\$ 3,342,000	\$ 3,342,000
Other Revenue	7,893	7,373	-	-	-	-
Total Revenues	2,326,890	2,542,336	2,252,000	3,342,000	3,342,000	3,342,000
Expenditures:						
Full Time Wages	833,396	850,849	928,458	941,371	971,814	991,980
Part Time Wages	12,007	29,080	-	-	-	-
Overtime Wages	10,251	16,434	25,000	25,000	25,000	25,000
FICA/Medicare	64,493	67,284	72,940	73,927	76,256	77,799
Pension/Retiree Health Care	301,380	300,888	365,031	361,055	365,080	367,744
Employee Health/Dental/Life Ins	225,722	288,741	319,250	327,600	339,975	352,850
Workers Comp/Unemployment/Other	11,201	12,046	13,235	13,425	13,857	14,143
Supplies & Services	87,139	89,172	130,800	139,976	139,976	139,976
Conferences & Training	910	1,434	1,200	1,000	1,000	1,000
Repairs & Maintenance	271	213	4,800	12,800	12,800	12,800
Internal Services	28,177	20,639	29,116	19,635	20,289	20,875
Total Expenditures	1,574,947	1,676,780	1,889,830	1,915,789	1,966,047	2,004,167
Revenues Over (Under) Expenditures	\$ 751,943	\$ 865,556	\$ 362,170	\$ 1,426,211	\$ 1,375,953	\$ 1,337,833

POSITION TYPE	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	21.0	22.0	22.0	22.0	22.0	22.0
Total Position Count	24.0	25.0	25.0	25.0	25.0	25.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
206 - REIMBURSEMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

In conjunction with Family Court Juvenile Division, to attempt to collect debts owed Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 206,326	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	106,345	-	-	-	-	-
Total Revenues	312,671	-	-	-	-	-
Expenditures:						
Full Time Wages	418,691	-	-	-	-	-
FICA/Medicare	31,950	-	-	-	-	-
Pension/Retiree Health Care	139,331	-	-	-	-	-
Employee Health/Dental/Life Ins	107,386	-	-	-	-	-
Workers Comp/Unemployment/Other	5,275	-	-	-	-	-
Supplies & Services	20,446	-	-	-	-	-
Repairs & Maintenance	319	-	-	-	-	-
Internal Services	13,482	-	-	-	-	-
Total Expenditures	736,880	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (424,209)	\$ -	\$ -	\$ -	\$ -	\$ -

	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
POSITION TYPE						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	3.0	-	-	-	-	-
Clerical Staff	6.0	-	-	-	-	-
Total Position Count	10.0	-	-	-	-	-

NOTE: The Reimburesment Department was combined with the Circuit Court beginning in 2015.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - OFFICE OF SENIOR SERVICES	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

To provide outreach services, legal counsel, and adult day services to the older population of Macomb County.
 Persistent action to diminish poverty and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 128,343	\$ 137,955	\$ -	\$ -	\$ -	\$ -
Charges for Services	11,036	(2,778)	-	-	-	-
Other Revenue	8,975	8,472	-	-	-	-
Total Revenues	148,354	143,649	-	-	-	-
Expenditures:						
Full Time Wages	190,119	127,095	-	-	-	-
Part Time Wages	7,074	6,931	-	-	-	-
Overtime Wages	6,049	1,681	-	-	-	-
FICA/Medicare	15,397	10,309	-	-	-	-
Pension/Retiree Health Care	60,465	39,871	-	-	-	-
Employee Health/Dental/Life Ins	31,507	30,667	-	-	-	-
Workers Comp/Unemployment/Other	21,971	1,613	-	-	-	-
Supplies & Services	85,308	143,092	-	-	-	-
Conferences & Training	5,379	680	-	-	-	-
Repairs & Maintenance	1,464	860	-	-	-	-
Contract Services	230,651	153,034	-	-	-	-
Internal Services	24,159	13,361	-	-	-	-
Capital Outlay	83,991	104,209	-	-	-	-
Total Expenditures	763,534	633,403	-	-	-	-
Revenues Over (Under) Expenditures	\$ (615,180)	\$ (489,754)	\$ -	\$ -	\$ -	\$ -

NOTE: The Office of Senior Services was combined with the Macomb County Community Services Agency beginning in fiscal year 2015/2016.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - OFFICE OF SENIOR SERVICES	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

To provide outreach services, legal counsel, and adult day services to the older population of Macomb County.
 Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Senior Center & Administration:						
Managers & Supervisors	2.0	-	-	-	-	-
Professional Support	2.0	2.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	5.0	3.0	-	-	-	-
Legal Services:						
Professional Support	1.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	2.0	-	-	-	-	-
Outreach:						
Professional Support	3.0	-	-	-	-	-
	3.0	-	-	-	-	-
Prescription Resource:						
Professional Support	1.0	-	-	-	-	-
Clerical Staff	0.5	-	-	-	-	-
	1.5	-	-	-	-	-
Adult Day Services I:						
Professional Support	3.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	4.0	-	-	-	-	-
Total Position Count	15.5	3.0	-	-	-	-

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
305 - SHERIFF	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To act as chief law enforcement officer and charged with preservation of peace within Macomb County.
 "Determined to keep your trust. Working to keep you safe"

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 901,373	\$ 63,750	\$ 145,000	\$ 564,598	\$ 145,000	\$ 145,000
Charges for Services	13,185,124	15,738,619	16,660,983	16,625,369	16,872,369	17,103,369
Fines & Forfeitures	15,525	12,083	22,000	15,000	15,000	15,000
Reimbursements	1,980,046	1,606,848	2,046,500	2,121,500	2,121,500	2,121,500
Other Revenue	2,756	26,390	-	-	-	-
Total Revenues	16,084,824	17,447,690	18,874,483	19,326,467	19,153,869	19,384,869
Expenditures:						
Full Time Wages	28,178,878	28,889,807	30,677,765	31,678,378	32,473,994	33,244,897
Part Time Wages	840,840	837,538	856,979	876,075	893,603	911,476
Overtime Wages	3,471,404	3,903,217	2,964,000	3,584,526	3,584,526	3,584,526
FICA/Medicare	2,467,867	2,555,239	2,473,786	2,565,643	2,627,813	2,688,002
Pension/Retiree Health Care	9,803,868	9,807,456	10,885,072	11,384,075	11,536,394	11,693,240
Employee Health/Dental/Life Ins	4,875,151	5,949,193	6,500,026	6,709,248	6,962,193	7,239,472
Workers Comp/Unemployment/Other	1,007,868	1,074,095	1,054,773	1,182,915	1,211,046	1,238,327
Supplies & Services	2,048,277	2,152,858	2,182,451	2,245,745	2,245,745	2,245,745
Conferences & Training	70,195	79,156	133,000	170,000	170,000	170,000
Repairs & Maintenance	351,364	475,026	588,008	433,500	433,500	433,500
Vehicle Operations	724,739	577,322	837,057	701,000	701,000	701,000
Contract Services	4,034,870	4,200,897	5,529,000	5,029,000	5,029,000	5,029,000
Internal Services	723,596	795,894	923,514	664,840	685,523	706,458
Capital Outlay	1,178,433	246,086	977,000	579,464	20,000	20,000
Total Expenditures	59,777,350	61,543,784	66,582,431	67,804,409	68,574,337	69,905,643
Revenues Over (Under) Expenditures	\$ (43,692,526)	\$ (44,096,094)	\$ (47,707,948)	\$ (48,477,942)	\$ (49,420,468)	\$ (50,520,774)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
305 - SHERIFF	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To act as chief law enforcement officer and charged with preservation of peace within Macomb County.
 "Determined to keep your trust. Working to keep you safe"

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	12.0	12.0	12.0	12.0	12.0	12.0
	18.0	18.0	18.0	18.0	18.0	18.0
Marine Division:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0
Jail:						
Managers & Supervisors	1.0	2.0	2.0	2.0	2.0	2.0
Professional Support	213.5	212.5	212.5	213.5	213.5	213.5
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
	232.5	232.5	232.5	233.5	233.5	233.5
Laundry Trustee Detail:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
Probate Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Roving Security:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
42nd District Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Court Room Security:						
Professional Support	12.0	12.0	12.0	14.0	14.0	15.0
	12.0	12.0	12.0	14.0	14.0	15.0
FOC Enforcement:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	5.0	5.0	5.0	5.0	5.0	5.0
Dakota Liaison:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
305 - SHERIFF	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To act as chief law enforcement officer and charged with preservation of peace within Macomb County.
 "Determined to keep your trust. Working to keep you safe"

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	80.0	83.0	83.0	83.0	83.0	83.0
	81.0	84.0	84.0	84.0	84.0	84.0
Township Patrols:						
Professional Support	86.0	109.0	112.0	112.0	112.0	112.0
	86.0	109.0	112.0	112.0	112.0	112.0
Surveillance Team:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
Detective Bureau:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	22.0	22.0	22.0	22.0	22.0	22.0
K-9 Unit:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Internet Crimes:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	481.5	507.5	509.5	512.5	512.5	513.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
305 - SHERIFF	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To act as chief law enforcement officer and charged with preservation of peace within Macomb County.
 "Determined to keep your trust. Working to keep you safe"

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Operations	\$ 2,744,516	\$ 1,894,005	\$ 2,944,360	\$ 2,476,823	\$ 1,929,507	\$ 1,942,263
Court Building Safety	902,131	901,045	917,853	936,160	954,849	973,905
Administration	1,557,978	1,569,275	1,657,757	1,698,605	1,738,027	1,774,905
Marine Division	736,709	738,101	604,368	639,452	648,992	658,768
Jail	29,152,640	28,891,978	31,642,308	32,321,262	32,946,169	33,500,861
Laundry Trustee Detail	101,814	103,664	-	-	-	-
Probate Court Security	107,657	114,312	111,344	115,026	117,105	119,235
Roving Security	719,539	698,575	712,347	772,114	785,600	799,414
42nd Court Security	104,267	107,666	112,219	113,987	116,066	118,197
Court Room Security	1,331,560	1,348,597	1,382,207	1,583,933	1,613,042	1,754,837
FOC Enforcement	520,830	535,256	545,724	553,711	564,107	574,760
Dakota Liaison	78,426	104,484	107,915	109,444	111,523	113,654
Road Patrol	8,767,097	9,191,702	9,483,700	9,708,391	9,938,158	10,147,679
Lenox Township Patrol	497,074	534,775	468,800	509,656	517,973	526,495
Harrison Township Patrol	1,242,343	1,211,641	1,211,090	1,245,585	1,270,579	1,291,883
Washington Township Patrol	806,820	1,660,428	1,642,653	1,708,508	1,746,033	1,775,858
Macomb Township Patrol	2,516,921	2,705,682	3,001,166	3,026,870	3,093,724	3,153,602
Surveillance Team	643,032	674,904	684,049	698,103	710,986	724,184
Detective Bureau	2,734,471	2,761,399	2,729,515	2,805,116	2,856,053	2,906,077
K-9 Unit	233,588	220,806	253,677	245,051	249,209	253,471
Internet Crime Unit	319,135	316,739	332,896	337,808	344,045	350,437
Mt. Clemens Dispatch	333,238	362,846	375,043	395,060	402,259	409,644
Mt. Clemens Patrol	1,790,185	1,769,869	1,891,919	1,910,917	1,957,043	1,999,982
Contract Patrol Supervisors	523,841	480,298	531,306	539,129	549,075	559,257
Village of New Haven Patrol	449,473	349,462	469,419	476,657	484,974	493,496
Clinton Township Dispatch	862,065	1,051,799	1,233,515	1,277,653	1,301,052	1,325,053
Sterling Heights Dispatch	-	1,244,476	1,535,281	1,599,388	1,628,187	1,657,726
Total	\$ 59,777,350	\$ 61,543,784	\$ 66,582,431	\$ 67,804,409	\$ 68,574,337	\$ 69,905,643

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT
 253 - TREASURER'S OFFICE

FUND
 101 - GENERAL FUND

FUNCTION
 GENERAL GOVERNMENT

MISSION STATEMENT:

We will maintain our statutory responsibility to account for all County revenue and expenses, and wisely invest County funds focusing on safety and maximizing rate of return. We will maintain our responsibility to collect delinquent taxes and personal property taxes on behalf of local communities, manage our tax reversion process, and maintain the health of the tax revolving fund.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 2,000	\$ 675	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Charges for Services	26,485	67,337	108,000	83,500	83,500	83,500
Fines & Forfeitures	6	28	-	-	-	-
Reimbursements	64	129	-	-	-	-
Total Revenues	28,555	68,169	109,500	85,000	85,000	85,000
Expenditures:						
Full Time Wages	1,206,067	1,207,972	1,284,196	1,308,247	1,339,343	1,369,939
Part Time Wages	27,091	20,792	34,894	35,939	36,659	37,391
Overtime Wages	104	-	-	-	-	-
FICA/Medicare	93,422	93,225	100,910	102,830	105,264	107,618
Pension/Retiree Health Care	374,509	360,017	423,288	415,582	419,693	423,738
Employee Health/Dental/Life Ins	252,550	309,823	332,020	340,704	353,574	366,964
Workers Comp/Unemployment/Other	16,686	15,964	25,523	18,576	19,005	19,424
Supplies & Services	69,815	60,927	85,250	85,750	85,750	85,750
Conferences & Training	-	-	-	17,500	17,500	17,500
Repairs & Maintenance	2,590	1,753	3,000	3,000	3,000	3,000
Vehicle Operations	3,838	1,504	3,700	3,500	3,500	3,500
Internal Services	39,737	32,518	44,849	32,342	33,513	34,706
Capital Outlay	-	-	19,300	-	-	-
Total Expenditures	2,086,409	2,104,495	2,356,930	2,363,970	2,416,801	2,469,530
Revenues Over (Under) Expenditures	\$ (2,057,854)	\$ (2,036,326)	\$ (2,247,430)	\$ (2,278,970)	\$ (2,331,801)	\$ (2,384,530)
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
Total Position Count	28.0	28.0	28.0	28.0	28.0	28.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>			<u>FUND</u>		<u>FUNCTION</u>	
932 - NON - DEPARTMENTAL			101 - GENERAL FUND		GENERAL GOVERNMENT	
Year Ended December 31,						
	<u>Audited</u>		<u>Budgeted</u>			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Adopted</u>	<u>Forecasted</u>	<u>Forecasted</u>
Revenues:						
Property Taxes	\$ 112,609,816	\$ 115,628,967	\$ 119,492,908	117,561,032	\$ 119,904,253	\$ 122,294,338
Licenses & Permits	67,791	69,883	70,000	70,000	70,000	70,000
Intergovernmental	20,770,939	22,681,875	22,632,531	26,561,182	26,959,405	27,364,963
Charges for Services	2,931,518	3,624,899	3,029,000	3,000,000	3,000,000	3,000,000
Investment Income	225,832	177,137	225,000	225,000	225,000	225,000
Indirect Cost Allocation	7,658,209	7,058,122	13,083,150	13,731,458	13,731,458	13,731,458
Total Revenues	<u>144,264,105</u>	<u>149,240,883</u>	<u>158,532,589</u>	<u>161,148,672</u>	<u>163,890,116</u>	<u>166,685,759</u>
Expenditures:						
Full Time Wages **	-	-	(5,355,000)	(4,632,000)	(4,632,000)	(4,632,000)
FICA/Medicare **	-	-	(409,658)	(354,348)	(354,348)	(354,348)
Pension/Retiree Health Care **	-	45,163,636	(1,690,066)	(1,078,950)	(1,078,950)	(1,078,950)
Employee Health/Dental/Life Ins **	-	-	(4,277,000)	(655,200)	(679,950)	(705,700)
Workers Comp/Unemployment/Other **	-	-	45,442	84,225	84,225	84,225
Supplies & Services (see page C-71)	1,211,768	1,099,653	1,530,300	1,793,585	1,473,300	1,473,300
Contract Services	-	13,500	-	-	-	-
Capital Outlay	677,062	524,983	550,000	550,000	550,000	550,000
Total Expenditures	<u>1,888,830</u>	<u>46,801,772</u>	<u>(9,605,982)</u>	<u>(4,292,688)</u>	<u>(4,637,723)</u>	<u>(4,663,473)</u>
Revenues Over (Under) Expenditures	<u>142,375,275</u>	<u>102,439,111</u>	<u>168,138,571</u>	<u>165,441,360</u>	<u>168,527,839</u>	<u>171,349,232</u>
Other Financing Sources (Uses):						
Transfers in (see page C-70)	-	35,191,706	8,000,000	8,000,000	8,000,000	8,000,000
Transfers out (see page C-70)	(29,267,266)	(36,880,302)	(66,164,661)	(55,915,540)	(51,185,959)	(49,911,199)
Total Other Financing Sources (Uses):	<u>(29,267,266)</u>	<u>(1,688,596)</u>	<u>(58,164,661)</u>	<u>(47,915,540)</u>	<u>(43,185,959)</u>	<u>(41,911,199)</u>
Revenues Over (Under) Expenditures	<u>\$ 113,108,009</u>	<u>\$ 100,750,515</u>	<u>\$ 109,973,910</u>	<u>\$ 117,525,820</u>	<u>\$ 125,341,880</u>	<u>\$ 129,438,033</u>

** - These amounts represent a 6% personnel turnover factor as well as fringe benefit savings realized as a result of PA 152 of 2011, which established ceilings on the amount of employee health care premiums paid by public sector employers. Implementation of PA 152 resulted in actual expenditures being less than originally budgeted and charged to the departments during 2012.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION	
930 - OPERATING TRANSFERS	101 - GENERAL FUND				GENERAL GOVERNMENT	
	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Operating Transfers In:						
Delinquent Real Property Tax Revolving Fund	\$ -	\$ 30,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Other Funds	-	5,191,706	-	-	-	-
Total Revenues	-	35,191,706	8,000,000	8,000,000	8,000,000	8,000,000
Operating Transfers Out:						
Circuit Court Grants	95,002	58,016	169,468	78,355	78,355	78,355
Capital Improvement Fund	-	10,000,000	28,177,303	17,145,000	12,000,000	10,000,000
Child Care Fund	9,386,838	2,228,984	12,261,658	12,060,761	12,218,757	12,353,756
Community Corrections	430,585	233,638	436,058	499,009	465,267	469,552
Community Mental Health	4,094,482	12,760,069	3,933,635	4,050,942	3,866,136	4,042,372
Community Services	1,854,422	735,506	3,186,625	3,411,909	3,473,105	3,551,176
Debt Service Fund	4,749,017	5,466,980	8,795,300	9,047,093	9,030,640	9,108,618
Friend of the Court	1,882,965	773,887	2,906,671	3,102,919	3,266,053	3,368,603
Health Grant Fund	1,425,056	487,119	1,588,322	1,753,471	1,866,698	1,975,414
Parks Fund	152,406	163,247	114,730	-	113,200	113,200
Planning & Economic Development Grants	708,975	-	-	-	-	-
Prosecuting Attorney Grants	817,973	461,692	963,760	1,028,273	1,059,177	1,090,557
Sheriff Grants	393,509	146,166	419,345	426,525	437,288	448,313
Substance Abuse - Liquor Tax	2,978,615	3,139,090	3,009,928	3,150,000	3,150,000	3,150,000
Substance Abuse - Operations	244,263	60,588	201,858	161,283	161,283	161,283
Other Programs	53,158	165,320	-	-	-	-
Total Expenditures	29,267,266	36,880,302	66,164,661	55,915,540	51,185,959	49,911,199
Revenues Over (Under) Expenditures	\$ (29,267,266)	\$ (1,688,596)	\$ (58,164,661)	\$ (47,915,540)	\$ (43,185,959)	\$ (41,911,199)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION	
931 - APPROPRIATIONS	101 - GENERAL FUND				GENERAL GOVERNMENT	
	Year Ended December 31,					
	Audited		Budgeted			
	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Appropriations - Outside Agencies/Associations						
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Area Agency on Aging	54,953	55,000	56,000	57,000	58,000	59,000
Area Wide Quality Control	18,645	18,305	20,000	20,000	20,000	20,000
Automation Alley	5,833	18,959	17,544	15,000	15,000	15,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	7,500	7,500	7,500	7,500	7,500	7,500
Detroit Regional Chamber	70,000	70,000	77,500	77,500	77,500	77,500
Literacy Program	32,800	32,800	32,800	32,800	32,800	32,800
Library for the Blind	74,785	129,199	100,000	110,000	110,000	110,000
Michigan Association of Counties	61,072	61,072	44,000	46,000	48,000	50,000
National Association of Counties	16,820	16,820	18,000	18,000	18,000	18,000
OneMacomb	-	-	37,500	8,500	8,500	8,500
Police Training Center	25,000	12,500	25,000	25,000	25,000	25,000
St. Clair/Sanilac Conservation District	-	5,000	25,000	25,000	25,000	25,000
SEMCOG	214,331	193,480	225,000	225,000	225,000	225,000
Soil Conservation	13,650	13,650	-	-	-	-
Stream Gauge	81,684	79,684	82,000	84,000	86,000	86,000
Survivors of Suicide/Loss/MERG	-	-	70,000	-	-	-
Turning Point - Prevention Education	-	-	15,000	15,000	15,000	15,000
Turning Point - SANE	29,633	20,000	30,000	30,000	30,000	30,000
	<u>736,206</u>	<u>763,469</u>	<u>912,844</u>	<u>826,300</u>	<u>831,300</u>	<u>834,300</u>
Appropriations - Other						
Annual Audit	130,500	150,000	140,000	143,000	146,000	149,000
Employee Assistance Program	-	-	20,000	20,000	20,000	20,000
Family Services	-	7,946	-	-	-	-
Professional Development Initiative	-	35,696	84,000	150,000	150,000	150,000
Classification and Compensation System	-	-	50,000	334,285	-	-
Short Term Tax Bond	13,206	-	6,000	-	6,000	-
Indirect Cost Plan	16,750	16,750	20,000	20,000	20,000	20,000
Shared Services Facilitation	-	-	10,000	-	-	-
State Forensic Evaluation Center	315,106	125,792	287,456	300,000	300,000	300,000
	<u>475,562</u>	<u>336,184</u>	<u>617,456</u>	<u>967,285</u>	<u>642,000</u>	<u>639,000</u>
Total Expenditures	<u>\$ 1,211,768</u>	<u>\$ 1,099,653</u>	<u>\$ 1,530,300</u>	<u>\$ 1,793,585</u>	<u>\$ 1,473,300</u>	<u>\$ 1,473,300</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
306 - COMMUNITY CORRECTIONS	337 - COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

To provide effective, local, community-based alternatives to incarceration that promote public safety, hold offenders accountable, and improve their ability to live lawfully and productively in the community.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 42,333	\$ 67,261	\$ 208,166	\$ 115,000	\$ 40,000	\$ -
Charges for Services	4,830	6,080	3,000	-	-	-
Total Revenues	47,163	73,341	211,166	115,000	40,000	-
Expenditures:						
Full Time Wages	42,136	41,139	41,959	42,798	43,654	44,527
Part Time Wages	-	-	-	21,829	22,266	22,711
FICA/Medicare	3,116	3,053	3,210	4,944	5,043	5,144
Pension/Retiree Health Care	13,997	13,388	15,171	14,990	15,103	15,218
Employee Health/Dental/Life Ins	11,411	12,770	12,770	13,104	13,599	14,114
Workers Comp/Unemployment/Other	570	581	596	663	676	689
Supplies & Services	8,033	37,061	168,310	100,000	25,000	-
Conferences & Training	32,521	15,969	14,006	15,000	15,000	-
Contract Services	60,462	405	11,330	-	-	-
Internal Services	-	583	839	428	437	445
Capital Outlay	1,779	14,231	25,850	37,925	-	-
Total Expenditures	174,025	139,180	294,041	251,681	140,778	102,848
Revenues Over (Under) Expenditures	(126,862)	(65,839)	(82,875)	(136,681)	(100,778)	(102,848)
Other Financing Sources (Uses):						
Transfers in - General Fund	71,230	73,023	74,545	136,681	100,778	102,848
Transfers in - Other Funds	51,237	-	-	-	-	-
Total Other Financing Sources (Uses):	122,467	73,023	74,545	136,681	100,778	102,848
Net Increase (Decrease) in Fund Balance	(4,395)	7,184	(8,330)	-	-	-
Fund Balance, Beginning of Year	7,050	2,655	9,839	1,509	1,509	1,509
Fund Balance, End of Year	\$ 2,655	\$ 9,839	\$ 1,509	\$ 1,509	\$ 1,509	\$ 1,509

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
306 - COMMUNITY CORRECTIONS	337 - COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

To provide effective, local, community-based alternatives to incarceration that promote public safety, hold offenders accountable, and improve their ability to live lawfully and productively in the community.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Professional Support	1.0	1.0	1.0	1.5	1.5	1.5
Total Position Count	1.0	1.0	1.0	1.5	1.5	1.5
EXPENDITURES BY SERVICE						
MARCH Program	\$ 60,462	\$ 405	\$ 11,330	\$ -	\$ -	\$ -
Tether Program	71,230	71,514	74,545	136,681	100,778	102,848
JAG OJP 10-14	8,033	-	-	-	-	-
JAG OJP 11-15	17,420	37,061	-	-	-	-
JAG OJP 12-16	16,880	15,001	57,535	-	-	-
JAG OJP 13-17	-	15,199	74,912	50,000	-	-
JAG OJP 14-18	-	-	75,719	65,000	40,000	-
Total	\$ 174,025	\$ 139,180	\$ 294,041	\$ 251,681	\$ 140,778	\$ 102,848

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
891 - MACOMB COMMUNITY ACTION	344 - COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 2,783,929	\$ 3,608,158	\$ 8,007,133	\$ 7,899,993	\$ 8,069,993	\$ 8,069,993
Charges for Services	436,321	227,923	502,806	60,564	60,564	70,564
Other Revenue	8,139	1,564	10,000	505,000	505,000	505,000
Total Revenues	3,228,389	3,837,645	8,519,939	8,465,557	8,635,557	8,645,557
Expenditures:						
Full Time Wages	195,388	253,015	743,194	820,645	816,547	812,350
Part Time Wages	41,549	17,486	37,588	40,055	40,455	40,864
Overtime Wages	283	1,649	1,650	-	-	-
FICA/Medicare	18,066	20,675	28,386	36,354	36,823	37,284
Pension/Retiree Health Care	57,930	68,853	104,199	114,456	115,210	115,955
Employee Health/Dental/Life Ins	25,886	49,465	73,968	79,934	82,926	86,038
Workers Comp/Unemployment/Other	2,719	3,567	4,778	6,280	6,361	6,443
Supplies & Services	2,864,383	6,096,290	7,721,669	7,343,850	7,513,850	7,513,850
Conferences & Training	3,978	6,163	25,400	15,000	15,000	15,000
Repairs & Maintenance	93	-	350	500	500	500
Contract Services	21,720	3,354	75,193	88,500	88,500	88,500
Internal Services	8,510	7,039	15,011	17,005	17,015	17,025
Capital Outlay	-	8,361	20,000	20,000	20,000	20,000
Total Expenditures	3,240,505	6,535,917	8,851,386	8,582,579	8,753,187	8,753,809
Revenues Over (Under) Expenditures	(12,116)	(2,698,272)	(331,447)	(117,022)	(117,630)	(108,252)
Other Financing Sources (Uses):						
Transfers in - Other Funds	9,045,063	-	10,000	-	-	-
Transfers out	(110,329)	-	(70,000)	(80,000)	(80,000)	(80,000)
Total Other Financing Sources (Uses):	8,934,734	-	(60,000)	(80,000)	(80,000)	(80,000)
Net Increase (Decrease) in Fund Balance	8,922,618	(2,698,272)	(391,447)	(197,022)	(197,630)	(188,252)
Fund Balance, Beginning of Year	416,811	9,339,429	6,641,157	6,249,710	6,052,688	5,855,058
Fund Balance, End of Year	\$ 9,339,429	\$ 6,641,157	\$ 6,249,710	\$ 6,052,688	\$ 5,855,058	\$ 5,666,806

NOTE: The Community Development Block Grant program was transferred to the Community Services Agency in 2013 during a reorganization of MCCSA. The four person staff as well as all revenues and expenditures will be recorded in the Community Services fiscal grant fund effective October 1, 2013. The fund balance of \$8,605,197 is being transferred in 2014.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
891 - MACOMB COMMUNITY ACTION	344 - COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
MI Enrolls:						
Clerical Staff	0.75	1.50	1.50	1.50	1.50	1.50
	0.75	1.50	1.50	1.50	1.50	1.50
Community Development:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	4.75	5.50	5.50	5.50	5.50	5.50
 EXPENDITURES BY SERVICE						
Access Centers	\$ 7,812	\$ 17,644	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Community Development	3,026,398	3,767,780	8,508,183	8,384,993	8,554,993	8,554,993
Home Loan Rehab A/R	-	2,539,295	100,000	100,000	100,000	100,000
FEMA-Emergency Food & Shelter	162,245	177,654	150,000	-	-	-
IDA	3,000	-	10,000	30,000	30,000	30,000
Michigan Enrolls	101,049	33,544	123,203	117,586	118,194	118,816
REACH	50,330	-	-	-	-	-
Total	\$ 3,350,834	\$ 6,535,917	\$ 8,921,386	\$ 8,662,579	\$ 8,833,187	\$ 8,833,809

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT
 670 - DEPARTMENT OF HUMAN SERVICES

FUND
 290 - DHS FUND

FUNCTION
 HEALTH & WELFARE

MISSION STATEMENT:

The Department of Human Services provides public assistance, child and family welfare support to residents of the State through a network of over 100 county department of human service offices throughout the state.

Year Ended December 31,

	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 139,500	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	62,092	40,664	200,000	200,000	200,000	200,000
Total Revenues	<u>201,592</u>	<u>40,664</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Expenditures:						
Supplies & Services	-	-	200,000	200,000	200,000	200,000
Total Expenditures	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Revenues Over (Under) Expenditures	<u>201,592</u>	<u>40,664</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	201,592	40,664	-	-	-	-
Fund Balance, Beginning of Year	(139,500)	62,092	102,756	102,756	102,756	102,756
Fund Balance, End of Year	<u>\$ 62,092</u>	<u>\$ 102,756</u>	<u>\$ 102,756</u>	<u>\$ 102,756</u>	<u>\$ 102,756</u>	<u>\$ 102,756</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	220 - HEALTH GRANTS FUND	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 10,733	\$ 6,015	\$ 43,972	\$ 19,500	\$ 872	\$ -
Charges for Services	25,088	47,154	43,500	-	-	-
Other Revenue	8,691	140	-	-	-	-
Total Revenues	44,512	53,309	87,472	19,500	872	-
Expenditures:						
Full Time Wages	957	-	-	-	-	-
FICA/Medicare	72	-	-	-	-	-
Pension/Retiree Health Care	148	-	-	-	-	-
Employee Health/Dental/Life Ins	146	-	-	-	-	-
Workers Comp/Unemployment/Other	17	-	-	-	-	-
Supplies & Services	8,004	8,110	68,156	17,000	872	-
Conferences & Training	4,230	395	3,942	-	-	-
Contract Services	50,315	7,271	42,365	2,500	-	-
Internal Services	174	-	-	-	-	-
Capital Outlay	740	5,081	46,255	-	-	-
Total Expenditures	64,803	20,857	160,718	19,500	872	-
Revenues Over (Under) Expenditures	(20,291)	32,452	(73,246)	-	-	-
Net Increase (Decrease) in Fund Balance	(20,291)	32,452	(73,246)	-	-	-
Fund Balance, Beginning of Year	508,906	488,615	521,067	447,821	447,821	447,821
Fund Balance, End of Year	\$ 488,615	\$ 521,067	\$ 447,821	\$ 447,821	\$ 447,821	\$ 447,821

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT
 601 - HEALTH DEPARTMENT

FUND
 220 - HEALTH GRANTS FUND

FUNCTION
 HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
EXPENDITURES BY SERVICE						
DEQ Support #4 Drinking Water	\$ 7,294	\$ 7,271	\$ 19,413	\$ -	\$ -	\$ -
DEQ Pharmacy Outreach Collection	2,550	4,335	41,372	19,500	872	-
Climate Change Award	-	-	30,000	-	-	-
Pet Smart Charities	41,260	-	-	-	-	-
Oral Health Coalition	294	177	1,530	-	-	-
NAACHO Challenge Award	2,208	4,441	13,351	-	-	-
Healthy Kitchen Cook	-	-	13,000	-	-	-
Inland Beach Monitoring	5,020	2,808	2,600	-	-	-
Companion Animal Welfare	3,675	-	-	-	-	-
Petco Bulldog Breakout	1,761	-	-	-	-	-
Animal Shelter - Act 287	741	1,825	39,452	-	-	-
Total	\$ 64,803	\$ 20,857	\$ 160,718	\$ 19,500	\$ 872	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION			
380 - EMERGENCY MANAGEMENT	350 - EMERGENCY MANAGEMENT GRANT FUND	PUBLIC SAFETY			

MISSION STATEMENT:

To support and enhance county preparedness, mitigation, response, and recovery capabilities by facilitating and coordinating activities and resources for our first responder community and citizens in order to provide a safe and secure community. Also to coordinate, implement and maintain, 2-way governmental radio systems & other electronic equipment to enhance communication capabilities.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 10,962,787	\$ 5,599,370	\$ 8,199,379	\$ 3,962,000	\$ 727,500	\$ -
Charges for Services	22,024	12,572	-	-	-	-
Total Revenues	10,984,811	5,611,942	8,199,379	3,962,000	727,500	-
Expenditures:						
Full Time Wages	171,934	171,572	326,766	150,000	6,500	-
Part Time Wages	81,386	32,168	95,496	69,000	-	-
Overtime Wages	32,347	8,013	-	-	-	-
FICA/Medicare	21,821	16,099	31,814	16,750	500	-
Pension/Retiree Health Care	52,660	47,554	84,830	23,250	-	-
Employee Health/Dental/Life Ins	22,295	25,264	63,031	20,000	-	-
Workers Comp/Unemployment/Other	2,789	2,247	3,237	-	-	-
Supplies & Services	8,356,797	4,498,704	6,616,542	3,233,544	565,000	-
Conferences & Training	61,797	56,161	219,093	45,300	-	-
Repairs & Maintenance	7,334	8,532	1,250	-	-	-
Vehicle Operations	11,161	3,320	1,700	8,000	-	-
Contract Services	555,516	240,315	165,046	130,000	45,000	-
Internal Services	2,583	2,671	10,276	5,250	500	-
Capital Outlay	781,570	239,326	600,298	260,906	110,000	-
Total Expenditures	10,161,990	5,351,946	8,219,379	3,962,000	727,500	-
Revenues Over (Under) Expenditures	822,821	259,996	(20,000)	-	-	-
Other Financing Sources (Uses):						
Transfers out	(149,502)	-	-	-	-	-
Total Other Financing Sources (Uses):	(149,502)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	673,319	259,996	(20,000)	-	-	-
Fund Balance, Beginning of Year	(1,686,268)	(1,012,949)	(752,953)	(772,953)	(772,953)	(772,953)
Fund Balance, End of Year	\$ (1,012,949)	\$ (752,953)	\$ (772,953)	\$ (772,953)	\$ (772,953)	\$ (772,953)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
380 - EMERGENCY MANAGEMENT	350 - EMERGENCY MANAGEMENT GRANT FUND	PUBLIC SAFETY

MISSION STATEMENT:

To support and enhance county preparedness, mitigation, response, and recovery capabilities by facilitating and coordinating activities and resources for our first responder community and citizens in order to provide a safe and secure community. Also to coordinate, implement and maintain, 2-way governmental radio systems & other electronic equipment to enhance communication capabilities.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Emergency Management:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0	7.0
EXPENDITURES BY SERVICE						
Relocation Agreement	4,950	693	-	-	-	-
Operation Stone Garden 2013	49,896	23,147	-	-	-	-
St Homeland Security 10/13	973	-	-	-	-	-
UASI 10 Homeland Security	(47,924)	-	-	-	-	-
Fiduciary - St Homeland Security 11/14	381,130	-	-	-	-	-
Fiduciary - UASI 11 Homeland Security	4,337,143	33,679	-	-	-	-
Operation Stone Garden 2011	70,495	-	-	-	-	-
Citizens Corps 11/14	56,930	-	-	-	-	-
Fiduciary - St Homeland Security 12/14	205,097	557	-	-	-	-
Fiduciary - UASI 12 Homeland Security	3,256,817	21,587	-	-	-	-
2012 Operation Stone Garden	99,410	-	-	-	-	-
Haz. Mat. / TRT Fees	-	-	20,000	-	-	-
Fiduciary - St Homeland Security 13/15	117,878	209,217	-	-	-	-
Fiduciary - St Homeland Security 14/16	-	212,411	294,547	-	-	-
Fiduciary - St Homeland Security 15/18	-	-	374,832	285,000	60,000	-
Fiduciary - UASI 13/15	1,778,697	2,614,500	-	-	-	-
Fiduciary - UASI 14/16	-	2,213,979	3,100,000	-	-	-
Fiduciary - UASI 15/18	-	-	4,400,000	3,600,000	645,500	-
2014 Operation Stone Garden	-	22,176	30,000	-	-	-
2015 Operation Stone Garden	-	-	-	77,000	22,000	-
Total	\$ 10,311,492	\$ 5,351,946	\$ 8,219,379	\$ 3,962,000	\$ 727,500	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
886 - MICHIGAN WORKS	298/299 - MACOMB/ST. CLAIR TRAINING	HEALTH & WELFARE

MISSION STATEMENT:

To provide specialized services designed to integrate adults and youth facing barriers to employment into the labor force through customer-driven training and employment support services which will improve their quality of life and enhance their educational skills.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 3,518,702	\$ 3,450,613	\$ 3,975,944	\$ 4,429,255	\$ 4,429,255	\$ 4,429,255
Total Revenues	3,518,702	3,450,613	3,975,944	4,429,255	4,429,255	4,429,255
Expenditures:						
Full Time Wages	2,069,443	2,074,171	2,308,202	2,550,696	2,550,696	2,550,696
Overtime Wages	16,329	18,890	-	-	-	-
FICA/Medicare	157,471	158,007	176,027	194,654	194,654	194,654
Pension/Retiree Health Care	590,314	642,467	726,483	798,456	798,456	798,456
Employee Health/Dental/Life Ins	490,954	469,706	549,110	622,656	622,656	622,656
Workers Comp/Unemployment/Other	30,000	27,895	33,600	36,168	36,168	36,168
Supplies & Services	27,238	24,959	62,889	78,620	78,620	78,620
Conferences & Training	4,752	4,052	15,050	23,050	23,050	23,050
Internal Services	132,201	30,466	104,583	120,555	120,555	120,555
Capital Outlay	-	-	-	4,400	4,400	4,400
Total Expenditures	3,518,702	3,450,613	3,975,944	4,429,255	4,429,255	4,429,255
Revenues Over (Under) Expenditures	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
POSITION TYPE						
Managers & Supervisors	4.0	4.0	3.0	3.0	3.0	3.0
Professional Support	43.0	41.0	43.0	43.0	43.0	43.0
Total Position Count	47.0	45.0	46.0	46.0	46.0	46.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
731 - MSU EXTENSION	308 - MSUE GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

Michigan State University Extension (MSUE) helps people improve their lives through an educational process that applies knowledge to critical issues, needs and opportunities.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Reimbursements	\$ 3,219	\$ 3,026	\$ 5,500	\$ 5,000	\$ 5,000	\$ 5,000
Total Revenues	3,219	3,026	5,500	5,000	5,000	5,000
Expenditures:						
Supplies & Services	5,574	3,812	10,189	9,100	6,550	6,250
Conferences & Training	680	1,185	1,750	1,701	500	500
Repairs & Maintenance	4,163	968	3,300	2,400	2,200	2,000
Contract Services	28,166	24,697	21,325	17,250	6,750	6,008
Capital Outlay	1,334	857	1,500	1,200	1,500	1,500
Total Expenditures	39,917	31,519	38,064	31,651	17,500	16,258
Revenues Over (Under) Expenditures	(36,698)	(28,493)	(32,564)	(26,651)	(12,500)	(11,258)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	-	1,743	-	-	-
Transfers out	(300)	-	-	-	-	-
Total Other Financing Sources (Uses):	(300)	-	1,743	-	-	-
Net Increase (Decrease) in Fund Balance	(36,998)	(28,493)	(30,821)	(26,651)	(12,500)	(11,258)
Fund Balance, Beginning of Year	237,118	200,120	171,627	140,806	114,155	101,655
Fund Balance, End of Year	\$ 200,120	\$ 171,627	\$ 140,806	\$ 114,155	\$ 101,655	\$ 90,397

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
731 - MSU EXTENSION	308 - MSUE GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

Michigan State University Extension (MSUE) helps people improve their lives through an educational process that applies knowledge to critical issues, needs and opportunities.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Clerical Staff	0.95	0.95	0.95	0.95	0.95	0.95
	0.95	0.95	0.95	0.95	0.95	0.95
Total Position Count	0.95	0.95	0.95	0.95	0.95	0.95
EXPENDITURES BY SERVICE						
Home Horticulture Education	\$ 1,170	\$ 495	\$ -	\$ -	\$ -	\$ -
Environmental Education	330	1,285	5,900	4,651	-	-
Great Lakes Education	2,557	81	-	-	-	-
General Extension Education	4,198	4,103	12,500	19,500	10,000	10,000
General Housing	13,116	23,462	6,600	1,000	1,000	636
NFMC	3,574	831	4,725	-	-	-
General Youth Development	8,355	1,262	8,243	6,500	6,500	5,622
Financial Literacy	6,917	-	96	-	-	-
Total	\$ 40,217	\$ 31,519	\$ 38,064	\$ 31,651	\$ 17,500	\$ 16,258

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING	361 - PLANNING GRANTS (FORMERLY CDBG)	GENERAL GOVERNMENT

MISSION STATEMENT:

Our mission is to retain, grow, and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County. The Planning Department utilizes federal dollars and outside source revenue to fund a variety of programs for local communities.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 225,182	\$ 875,031	\$ 1,170,000	\$ 465,178	\$ 465,178	\$ 465,178
Charges for Services	12,500	-	29,500	-	-	-
Reimbursements	8,802	7,323	7,000	7,000	7,000	7,000
Other Revenue	128,426	147,275	104,224	91,500	89,500	89,500
Total Revenues	374,910	1,029,629	1,310,724	563,678	561,678	561,678
Expenditures:						
Full Time Wages	3,350	-	-	-	-	-
FICA/Medicare	345	-	-	-	-	-
Pension/Retiree Health Care	730	-	-	-	-	-
Workers Comp/Unemployment/Other	75	-	-	-	-	-
Supplies & Services	188,029	940,443	1,258,734	397,700	392,700	392,700
Conferences & Training	-	4,069	-	-	-	-
Contract Services	154,214	180,950	115,229	243,218	223,978	223,978
Internal Services	5,238	3,000	-	-	-	-
Total Expenditures	351,981	1,128,462	1,373,963	640,918	616,678	616,678
Revenues Over (Under) Expenditures	22,929	(98,833)	(63,239)	(77,240)	(55,000)	(55,000)
Other Financing Sources (Uses):						
Transfers in - Other Funds	714,399	-	-	-	-	-
Transfers out	(9,050,487)	-	-	-	-	-
Total Other Financing Sources (Uses):	(8,336,088)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(8,313,159)	(98,833)	(63,239)	(77,240)	(55,000)	(55,000)
Fund Balance, Beginning of Year	8,940,112	626,953	528,120	464,881	387,641	332,641
Fund Balance, End of Year	\$ 626,953	\$ 528,120	\$ 464,881	\$ 387,641	\$ 332,641	\$ 277,641

NOTE: The Community Development Block Grant program was transferred to the Community Services Agency in 2013 during a reorganization of MCCSA. The four person staff as well as all revenues and expenditures will be recorded in the Community Services fiscal grant fund effective October 1, 2013.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING	361 - PLANNING GRANTS (FORMERLY CDBG)	GENERAL GOVERNMENT

MISSION STATEMENT:

Our mission is to retain, grow, and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County. The Planning Department utilizes federal dollars and outside source revenue to fund a variety of programs for local communities.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
EXPENDITURES BY SERVICE						
Special Maps & Publications	\$ 375	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Aerial Photos	6,644	61,408	10,000	10,000	10,000	10,000
Special Projects	-	10,414	-	9,001	-	-
Economic Development-Special Projects	121,286	65,653	50,000	50,000	50,000	50,000
Solid Waste Implementation	-	2,025	-	-	-	-
Community Development Activities	18,130	28,728	27,590	20,000	20,000	20,000
Manufacturing Day	-	25,998	4,873	23,547	19,500	19,500
Brownfield Revolving Loan	11,257	738,743	1,000,000	250,000	250,000	250,000
Brownfield Redevelopment Authority	61,296	87,661	80,000	50,000	50,000	50,000
Defense Grant	41,869	66,328	140,000	107,777	107,777	107,777
CDC Grant	4,593	4,216	10,000	11,192	-	-
Pilot Retention	9,994	-	-	-	-	-
SBA Incubator	5,425	-	-	-	-	-
Coastal Marshland Restoration	51,536	24,788	-	107,401	107,401	107,401
Urban & Comm Forestry Grant	-	-	49,500	-	-	-
DEQ Ecological Study	-	12,500	-	-	-	-
DEQ Salt River Marsh Restoration	25,000	-	-	-	-	-
sub-total by service	357,405	1,128,462	1,373,963	640,918	616,678	616,678
Tr CDBG fund balance to MCCSA	9,045,063	-	-	-	-	-
sub-total transfers out	9,045,063	-	-	-	-	-
Total	\$ 9,402,468	\$ 1,128,462	\$ 1,373,963	\$ 640,918	\$ 616,678	\$ 616,678

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
229 - PROSECUTING ATTORNEY	280 - PROSECUTING ATTORNEY-FORFEITURES	JUDICIAL

MISSION STATEMENT:

Per Public Act 71 of 1919 and Public Act 2 of 1968 the Prosecuting Attorney may collect forfeited money or property to be deposited with the Treasurer for the purpose of the enhancement of law enforcement efforts.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Investment Income	\$ 39	\$ 87	\$ -	\$ -	\$ -	\$ -
Other Revenue	76	34,668	-	-	-	-
Total Revenues	115	34,755	-	-	-	-
Expenditures:						
Supplies & Services	-	-	5,000	5,000	5,000	5,000
Total Expenditures	-	-	5,000	5,000	5,000	5,000
Revenues Over (Under) Expenditures	115	34,755	(5,000)	(5,000)	(5,000)	(5,000)
Net Increase (Decrease) in Fund Balance	115	34,755	(5,000)	(5,000)	(5,000)	(5,000)
Fund Balance, Beginning of Year	20,127	20,242	54,997	49,997	44,997	39,997
Fund Balance, End of Year	\$ 20,242	\$ 54,997	\$ 49,997	\$ 44,997	\$ 39,997	\$ 34,997

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
236 - REGISTER OF DEEDS	272 - REMONUMENTATION	GENERAL GOVERNMENT

MISSION STATEMENT:

Through the provision of Public Acts 345 and 346 of 1990, to provide grant funds for the purpose of locating and inspecting existing monuments and remonument the entire state.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 215,661	\$ 255,530	\$ 245,898	\$ 260,304	\$ 260,304	\$ 260,304
Total Revenues	215,661	255,530	245,898	260,304	260,304	260,304
Expenditures:						
Supplies & Services	735	2,800	2,520	1,320	1,320	1,320
Contract Services	231,501	287,670	243,378	258,984	258,984	258,984
Total Expenditures	232,236	290,470	245,898	260,304	260,304	260,304
Revenues Over (Under) Expenditures	(16,575)	(34,940)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(16,575)	(34,940)	-	-	-	-
Fund Balance, Beginning of Year	(122,767)	(139,342)	(174,282)	(174,282)	(174,282)	(174,282)
Fund Balance, End of Year	\$ (139,342)	\$ (174,282)	\$ (174,282)	\$ (174,282)	\$ (174,282)	\$ (174,282)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
236 - REGISTER OF DEEDS	270 - TECHNOLOGY FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

Through the provisions of Public Act 698 of 2002, this fund receives \$5 per document processed for the continued upgrade of technology in the Register of Deeds office.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 902,356	\$ 908,254	\$ 1,320,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000
Investment Income	4,432	3,426	-	-	-	-
Other Revenue	11	-	-	-	-	-
Total Revenues	906,799	911,680	1,320,000	1,080,000	1,080,000	1,080,000
Expenditures:						
Full Time Wages	38,125	-	-	-	-	-
Overtime Wages	728	-	-	-	-	-
FICA/Medicare	2,972	-	-	-	-	-
Pension/Retiree Health Care	13,489	-	-	-	-	-
Employee Health/Dental/Life Ins	11,430	-	-	-	-	-
Workers Comp/Unemployment/Other	512	(467)	-	-	-	-
Supplies & Services	31,314	24,673	77,603	56,000	56,000	56,000
Conferences & Training	-	-	20,000	11,500	11,500	11,500
Repairs & Maintenance	1,344	772	3,397	1,600	1,600	1,600
Contract Services	1,404,636	1,604,477	1,370,000	1,200,000	1,200,000	1,200,000
Internal Services	860	891	900	945	992	1,042
Capital Outlay	2,293	-	-	3,500	-	-
Total Expenditures	1,507,703	1,630,346	1,471,900	1,273,545	1,270,092	1,270,142
Revenues Over (Under) Expenditures	(600,904)	(718,666)	(151,900)	(193,545)	(190,092)	(190,142)
Net Increase (Decrease) in Fund Balance	(600,904)	(718,666)	(151,900)	(193,545)	(190,092)	(190,142)
Fund Balance, Beginning of Year	2,469,087	1,868,183	1,149,517	997,617	804,072	613,980
Fund Balance, End of Year	\$ 1,868,183	\$ 1,149,517	\$ 997,617	\$ 804,072	\$ 613,980	\$ 423,838
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
POSITION TYPE						
Clerical Staff	1.0	-	-	-	-	-
Total Position Count	1.0	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
215 - CLERK	273 - CONCEALED PISTOL LICENSE	GENERAL GOVERNMENT

MISSION STATEMENT:

Through the provisions of Public Act 3 of 2015, this fund receives a portion of concealed pistol license application fee revenue to support the costs associated with the processing of these applications.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ -	\$ 48,130	\$ 223,019	\$ 166,474	\$ 181,304	\$ 180,214
Total Revenues	-	48,130	223,019	166,474	181,304	180,214
Expenditures:						
Full Time Wages	-	-	70,462	70,648	72,060	73,502
Part Time Wages	-	-	52,379	-	-	-
FICA/Medicare	-	-	9,397	5,405	5,513	5,623
Pension/Retiree Health Care	-	-	28,336	28,004	28,190	28,381
Employee Health/Dental/Life Ins	-	-	25,540	26,208	27,198	28,228
Workers Comp/Unemployment/Other	-	-	1,119	1,003	1,023	1,044
Supplies & Services	-	-	18,400	18,400	26,400	26,400
Conferences & Training	-	-	15,000	15,000	15,000	15,000
Internal Services	-	-	2,386	1,806	1,920	2,036
Capital Outlay	-	-	-	-	4,000	-
Total Expenditures	-	-	223,019	166,474	181,304	180,214
Revenues Over (Under) Expenditures	-	48,130	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	48,130	-	-	-	-
Fund Balance, Beginning of Year	-	-	48,130	48,130	48,130	48,130
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 48,130</u>	<u>\$ 48,130</u>	<u>\$ 48,130</u>	<u>\$ 48,130</u>	<u>\$ 48,130</u>
	2014	2015	2016	2017	2018	2019
POSITION TYPE	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Clerical Staff	-	-	2.0	2.0	2.0	2.0
Total Position Count	<u>-</u>	<u>-</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
305 - SHERIFF	229 - SHERIFF GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

The Sheriff Department administers programs centered around training for corrections officers and ACT 302 training, Federal and State dollars for SET, forfeitures and receipt of miscellaneous donations. "Determined to keep your trust. Working to keep you safe."

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 98,031	\$ 85,791	\$ 117,244	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	73,819	118,338	100,600	100,500	100,500	100,500
Fines & Forfeitures	198,488	448,331	235,000	215,000	215,000	215,000
Reimbursements	-	210,475	-	-	-	-
Other Revenue	17,362	8,090	-	-	-	-
Total Revenues	387,700	871,025	452,844	355,500	355,500	355,500
Expenditures:						
Full Time Wages	-	3,112	-	-	-	-
Overtime Wages	8,491	2,717	22,271	-	-	-
FICA/Medicare	646	207	1,704	-	-	-
Pension/Retiree Health Care	1,833	543	4,450	-	-	-
Employee Health/Dental/Life Ins	129	1	-	-	-	-
Workers Comp/Unemployment/Other	226	73	817	-	-	-
Supplies & Services	137,288	116,324	472,240	91,606	91,500	91,500
Conferences & Training	47,748	124,215	278,763	119,000	119,000	119,000
Repairs & Maintenance	58,300	86	29,000	9,000	9,000	9,000
Vehicle Operations	74,201	67,501	102,000	32,000	32,000	32,000
Contract Services	3,549	15,352	25,000	5,000	5,000	5,000
Internal Services	10,349	10,421	12,000	12,000	12,000	12,000
Capital Outlay	553,919	360,525	930,504	87,000	87,000	87,000
Total Expenditures	896,679	701,077	1,878,749	355,606	355,500	355,500
Revenues Over (Under) Expenditures	(508,979)	169,948	(1,425,905)	(106)	-	-
Other Financing Sources (Uses):						
Transfers out	(150,519)	-	-	-	-	-
Total Other Financing Sources (Uses):	(150,519)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(659,498)	169,948	(1,425,905)	(106)	-	-
Fund Balance, Beginning of Year	1,901,518	1,242,020	1,411,968	(13,937)	(14,043)	(14,043)
Fund Balance, End of Year	\$ 1,242,020	\$ 1,411,968	\$ (13,937)	\$ (14,043)	\$ (14,043)	\$ (14,043)
EXPENDITURES BY SERVICE						
Correction Officer Training	\$ 35,372	\$ 71,079	\$ 346,375	\$ 100,000	\$ 100,000	\$ 100,000
Honor Guard	16,752	-	-	-	-	-
Jail Ministry	-	-	13,358	500	500	500
Salvage Vehicle Inspection	-	-	100	100	-	-
SET-Federal	668,665	70,572	443,774	60,000	60,000	60,000
SET-State	213,459	223,079	735,121	115,000	115,000	115,000
M.A.C.E. Donations	8,343	27,392	92,575	25,000	25,000	25,000
Target	-	1,105	9	6	-	-
Act 302 Police Training	13,920	15,833	123,188	40,000	40,000	40,000
New world-Clinton Twp	20,789	207,000	-	-	-	-
Comm Corr-MARCH transfer	51,237	-	-	-	-	-
OWI Forfeiture	16,763	23,993	47,005	15,000	15,000	15,000
Training to Locals	1,898	24,702	7,000	-	-	-
Medical marijuana	-	36,322	70,244	-	-	-
Total	\$ 1,047,198	\$ 701,077	\$ 1,878,749	\$ 355,606	\$ 355,500	\$ 355,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION	
681 - VETERANS SERVICES	295 - VETERANS AFFAIRS	PUBLIC SAFETY	

MISSION STATEMENT:

To provide outstanding service to all veterans and their families who reside in Macomb County by maximizing the receipt of the veteran's benefits and eliminating or reducing the frustration and confusion of the benefit receipt process. Done through funding by a special .04 mil property tax levy approved by the voters in November 2008 for a five year period.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Property Taxes	\$ 961,002	\$ 988,139	\$ 1,009,229	\$ 988,884	\$ 1,739,943	\$ 1,774,742
Intergovernmental	-	15,000	-	30,440	31,049	31,670
Reimbursements	18,150	18,150	18,150	18,150	18,150	18,150
Total Revenues	979,152	1,021,289	1,027,379	1,037,474	1,789,142	1,824,562
Expenditures:						
Full Time Wages	384,078	402,987	441,682	458,038	472,954	482,397
Part Time Wages	25,211	13,431	-	-	-	-
FICA/Medicare	31,080	31,443	33,789	35,040	36,181	36,903
Pension/Retiree Health Care	130,174	132,167	163,920	163,205	165,177	166,425
Employee Health/Dental/Life Ins	65,710	118,490	140,470	144,144	149,589	155,254
Workers Comp/Unemployment/Other	6,588	10,480	6,264	6,496	6,708	6,842
Supplies & Services	243,929	204,394	276,800	301,982	301,965	107,055
Conferences & Training	7,361	9,442	8,900	9,000	9,000	-
Repairs & Maintenance	1,274	893	3,600	2,500	2,500	2,500
Contract Services	-	17,154	-	-	-	-
Internal Services	126,138	196,334	211,636	230,027	230,177	186,288
Capital Outlay	7,019	8,072	11,000	8,000	8,000	-
Total Expenditures	1,028,562	1,145,287	1,298,061	1,358,432	1,382,251	1,143,664
Revenues Over (Under) Expenditures	(49,410)	(123,998)	(270,682)	(320,958)	406,891	680,898
Net Increase (Decrease) in Fund Balance	(49,410)	(123,998)	(270,682)	(320,958)	406,891	680,898
Fund Balance, Beginning of Year	1,154,444	1,105,034	981,036	710,354	389,396	796,287
Fund Balance, End of Year	\$ 1,105,034	\$ 981,036	\$ 710,354	\$ 389,396	\$ 796,287	\$ 1,477,185
POSITION TYPE	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	11.0	11.0	11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

PA 224 of 2004 authorizes the creation of drug treatment courts in Circuit and District courts and the Family Division of Circuit Courts in Michigan. This program is administered by the State Court Administrator's Office to provide funding assistance to operational drug treatment courts and drug treatment courts in the planning stage.

	Year Ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 74,815	\$ 166,867	\$ 226,293	\$ 226,293	\$ 226,293	\$ 226,293
Charges for Services	3,619	3,859	35,500	6,000	6,000	6,000
Total Revenues	78,434	170,726	261,793	232,293	232,293	232,293
Expenditures:						
Full Time Wages	50,227	52,167	55,109	-	-	-
Part Time Wages	6,118	-	-	-	-	-
FICA/Medicare	4,310	3,991	4,216	-	-	-
Pension/Retiree Health Care	14,935	16,220	17,133	-	-	-
Employee Health/Dental/Life Ins	11,957	12,430	12,770	-	-	-
Workers Comp/Unemployment/Other	728	701	783	-	-	-
Supplies & Services	21,582	26,231	37,973	37,848	37,848	37,848
Conferences & Training	1,770	12,695	3,540	3,540	3,540	3,540
Contract Services	138,982	189,956	298,635	269,260	269,260	269,260
Internal Services	1,331	716	1,102	-	-	-
Total Expenditures	251,940	315,107	431,261	310,648	310,648	310,648
Revenues Over (Under) Expenditures	(173,506)	(144,381)	(169,468)	(78,355)	(78,355)	(78,355)
Other Financing Sources (Uses):						
Transfers in - General Fund	126,727	131,236	169,468	78,355	78,355	78,355
Total Other Financing Sources (Uses):	126,727	131,236	169,468	78,355	78,355	78,355
Net Increase (Decrease) in Fund Balance	(46,779)	(13,145)	-	-	-	-
Fund Balance, Beginning of Year	-	(46,779)	(59,924)	(59,924)	(59,924)	(59,924)
Fund Balance, End of Year	\$ (46,779)	\$ (59,924)	\$ (59,924)	\$ (59,924)	\$ (59,924)	\$ (59,924)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

PA 224 of 2004 authorizes the creation of drug treatment courts in Circuit and District courts and the Family Division of Circuit Courts in Michigan. This program is administered by the State Court Administrator's Office to provide funding assistance to operational drug treatment courts and drug treatment courts in the planning stage.

POSITION TYPE	Year Ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Managers & Supervisors	1.0	1.0	1.0	-	-	-
Professional Support	1.0	-	-	-	-	-
	2.0	1.0	1.0	-	-	-
Total Position Count	2.0	1.0	1.0	-	-	-

EXPENDITURES BY SERVICE

Adult Drug Court	\$ 190,345	\$ 205,076	\$ 245,468	\$ 154,355	\$ 154,355	\$ 154,355
Mental Health Court	21,285	28,252	53,293	53,293	53,293	53,293
Veterans Treatment Court	40,310	68,259	78,000	78,000	78,000	78,000
Juvenile Justice Data Share Program	-	-	29,500	-	-	-
District Court Probation	-	13,520	25,000	25,000	25,000	25,000
Total	251,940	315,107	431,261	310,648	310,648	310,648

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

To provide a safe, secure, structured environment for youth involved in the juvenile justice systems while ensuring the safety and security of the community. Through the combined efforts of the staff, families and community, we provide educational, therapeutic, and social skills promoting positive citizenship in youth.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 6,094,600	\$ 6,666,330	\$ 8,284,029	\$ 8,363,033	\$ 8,521,032	\$ 8,656,028
Charges for Services	722,284	646,516	714,700	681,000	681,000	681,000
Reimbursements	594,971	663,643	568,000	578,000	578,000	578,000
Other Revenue	29,351	7,915	-	-	-	-
Total Revenues	7,441,206	7,984,404	9,566,729	9,622,033	9,780,032	9,915,028
Expenditures:						
Full Time Wages	5,362,945	5,005,517	5,419,645	5,656,953	5,844,551	5,993,315
Part Time Wages	207,021	202,299	531,376	477,025	485,617	494,381
Overtime Wages	289,656	255,939	307,500	307,500	307,500	307,500
FICA/Medicare	444,395	415,081	444,966	449,343	463,862	475,413
Pension/Retiree Health Care	1,715,702	1,755,395	1,914,900	1,899,684	1,924,485	1,944,152
Employee Health/Dental/Life Ins	1,217,623	1,293,692	1,431,585	1,571,478	1,631,817	1,694,593
Workers Comp/Unemployment/Other	239,860	180,587	265,818	206,940	213,989	219,616
Supplies & Services	517,000	465,636	577,854	617,500	622,500	627,500
Room & Board	4,981,044	5,604,310	6,784,976	6,615,000	6,615,000	6,615,000
Conferences & Training	10,584	16,423	57,950	49,850	49,850	49,850
Utilities	276,353	250,473	265,000	270,000	270,000	270,000
Repairs & Maintenance	256,878	173,666	318,500	256,500	256,500	256,500
Vehicle Operations	6,471	3,648	5,500	9,500	9,500	9,500
Contract Services	967,151	860,694	870,500	739,000	739,000	739,000
Internal Services	1,057,619	2,006,974	2,561,271	2,516,521	2,524,618	2,532,464
Capital Outlay	16,827	9,358	81,000	40,000	40,000	40,000
Total Expenditures	17,567,129	18,499,692	21,838,341	21,682,794	21,998,789	22,268,784
Revenues Over (Under) Expenditures	(10,125,923)	(10,515,288)	(12,271,612)	(12,060,761)	(12,218,757)	(12,353,756)
Other Financing Sources (Uses):						
Transfers in - General Fund	8,996,448	7,760,891	12,261,658	12,060,761	12,218,757	12,353,756
Total Other Financing Sources (Uses):	8,996,448	7,760,891	12,261,658	12,060,761	12,218,757	12,353,756
Net Increase (Decrease) in Fund Balance	(1,129,475)	(2,754,397)	(9,954)	-	-	-
Fund Balance, Beginning of Year	2,580,560	1,451,085	(1,303,312)	(1,313,266)	(1,313,266)	(1,313,266)
Fund Balance, End of Year	\$ 1,451,085	\$ (1,303,312)	\$ (1,313,266)	\$ (1,313,266)	\$ (1,313,266)	\$ (1,313,266)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

To provide a safe, secure, structured environment for youth involved in the juvenile justice systems while ensuring the safety and security of the community. Through the combined efforts of the staff, families and community, we provide educational, therapeutic, and social skills promoting positive citizenship in youth.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	13.0	13.0	13.0	13.0	13.0	13.0
Professional Support	83.0	83.0	86.0	86.0	86.0	86.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	98.0	98.0	101.0	101.0	101.0	101.0
Juvenile Programs:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	19.0	19.0	19.0	20.0	20.0	20.0
Clerical Staff	3.0	3.0	3.0	-	-	-
	23.0	23.0	23.0	21.0	21.0	21.0
Total Position Count	121.0	121.0	124.0	122.0	122.0	122.0
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 9,316,955	\$ 8,704,966	\$ 10,127,406	\$ 10,267,667	\$ 10,499,251	\$ 10,700,634
Building Operations	778,584	669,668	789,923	786,260	790,519	794,901
Resident Activity Fund	128	904	9,954	-	-	-
sub-total	10,095,667	9,375,538	10,927,283	11,053,927	11,289,770	11,495,535
Juvenile Court Programs:						
JAIBG Grant	290,835	321,023	331,724	251,208	268,069	279,178
Mental Health Drug Court/SED Waiver	20,000	20,000	20,000	23,270	23,270	23,270
Tether Program	95,486	124,626	100,000	140,000	145,000	150,000
Detention Diversion	1,163,537	1,182,752	1,265,981	1,242,482	1,289,532	1,326,137
Intensive Probation	281,399	284,086	397,090	700,050	708,203	716,560
Intensive Counseling (formerly Family Keys)	242,791	211,057	170,154	-	-	-
Sex Offender Program	242,137	197,899	247,837	231,131	234,219	237,378
Psychologist Program	105,804	100,078	116,664	-	-	-
sub-total	2,441,989	2,441,521	2,649,450	2,588,141	2,668,293	2,732,523
Juvenile Court Placements:						
State Institutions	2,161,095	2,366,216	2,064,976	2,530,000	2,530,000	2,530,000
Private Institutions	419,026	1,104,153	1,720,000	1,250,000	1,250,000	1,250,000
Day Treatment	-	-	5,000	5,000	5,000	5,000
sub-total	2,580,121	3,470,369	3,789,976	3,785,000	3,785,000	3,785,000
DHS Placements:						
Private Institutions	2,449,352	2,166,280	3,105,000	2,930,000	2,930,000	2,930,000
Nonreportable Costs	-	1,045,984	1,366,632	1,325,726	1,325,726	1,325,726
Total	\$ 17,567,129	\$ 18,499,692	\$ 21,838,341	\$ 21,682,794	\$ 21,998,789	\$ 22,268,784

**Macomb County, Michigan
Special Revenue Fund Detail by Category**

DEPARTMENT	FUND		FUNCTION			
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS		PUBLIC SAFETY			
MISSION STATEMENT:						
To provide effective, local, community-based alternatives to incarceration that promote public safety, hold offenders accountable, and improve their ability to live lawfully and productively in the community.						
Year ended September 30,						
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 1,005,688	\$ 920,596	\$ 1,130,295	\$ 1,354,249	\$ 1,354,249	\$ 1,354,249
Total Revenues	<u>1,005,688</u>	<u>920,596</u>	<u>1,130,295</u>	<u>1,354,249</u>	<u>1,354,249</u>	<u>1,354,249</u>
Expenditures:						
Full Time Wages	457,057	431,658	448,778	526,453	539,195	548,981
FICA/Medicare	34,641	32,830	34,327	40,274	41,249	41,997
Pension/Retiree Health Care	139,259	137,810	156,066	159,314	160,999	162,292
Employee Health/Dental/Life Ins	88,739	101,190	127,700	144,144	149,094	154,244
Workers Comp/Unemployment/Other	6,249	12,970	6,433	7,463	7,643	7,782
Supplies & Services	114,270	91,667	111,398	111,095	111,095	111,095
Conferences & Training	3,803	4,412	4,500	9,000	9,000	9,000
Repairs & Maintenance	1,845	566	1,500	1,500	1,500	1,500
Contract Services	451,641	433,089	584,958	703,070	684,570	669,574
Internal Services	15,000	15,795	16,148	14,264	14,393	14,488
Capital Outlay	395	-	-	-	-	-
Total Expenditures	<u>1,312,899</u>	<u>1,261,987</u>	<u>1,491,808</u>	<u>1,716,577</u>	<u>1,718,738</u>	<u>1,720,953</u>
Revenues Over (Under) Expenditures	<u>(307,211)</u>	<u>(341,391)</u>	<u>(361,513)</u>	<u>(362,328)</u>	<u>(364,489)</u>	<u>(366,704)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	359,211	286,194	361,513	362,328	364,489	366,704
Total Other Financing Sources (Uses):	<u>359,211</u>	<u>286,194</u>	<u>361,513</u>	<u>362,328</u>	<u>364,489</u>	<u>366,704</u>
Net Increase (Decrease) in Fund Balance	52,000	(55,197)	-	-	-	-
Fund Balance, Beginning of Year	-	52,000	(3,197)	(3,197)	(3,197)	(3,197)
Fund Balance, End of Year	<u>\$ 52,000</u>	<u>\$ (3,197)</u>	<u>\$ (3,197)</u>	<u>\$ (3,197)</u>	<u>\$ (3,197)</u>	<u>\$ (3,197)</u>

**Macomb County, Michigan
Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

To provide effective, local, community-based alternatives to incarceration that promote public safety, hold offenders accountable, and improve their ability to live lawfully and productively in the community.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Community Corrections:						
Managers & Supervisors	2.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	6.0	6.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	9.0	9.0	9.0	10.0	10.0	10.0
Felony Urinalysis Program:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	10.0	10.0	10.0	11.0	11.0	11.0

EXPENDITURES BY SERVICE

Community Corrections	\$ 1,005,688	\$ 923,792	\$ 1,130,295	\$ 1,354,249	\$ 1,354,249	\$ 1,354,249
Substance Abuse Treatment	188,211	176,846	201,455	202,270	204,431	206,646
Felony Urinalysis Program	119,000	161,349	160,058	160,058	160,058	160,058
Total	\$ 1,312,899	\$ 1,261,987	\$ 1,491,808	\$ 1,716,577	\$ 1,718,738	\$ 1,720,953

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 12,580,299	\$ 14,411,630	\$ 16,550,201	\$ 16,114,290	\$ 16,128,011	\$ 16,186,272
Charges for Services	6,565,850	6,867,847	8,310,832	7,863,680	7,860,391	7,862,092
Reimbursements	-	80	-	-	-	-
Indirect Cost Allocation	-	181,661	-	-	-	-
Other Revenue	279,422	114,327	2,104,800	2,658,065	2,776,121	2,771,822
Total Revenues	19,425,571	21,575,545	26,965,833	26,636,035	26,764,523	26,820,186
Expenditures:						
Full Time Wages	3,600,832	3,823,119	4,774,412	4,828,311	4,878,691	4,905,194
Part Time Wages	1,644,519	2,132,502	2,493,406	2,513,954	2,557,781	2,602,133
Overtime Wages	6,315	14,617	5,637	-	-	-
FICA/Medicare	401,799	454,915	570,221	561,682	568,893	574,313
Pension/Retiree Health Care	1,272,753	1,429,713	1,743,083	1,768,161	1,774,821	1,778,329
Employee Health/Dental/Life Ins	847,544	919,875	1,388,152	1,569,258	1,612,108	1,663,729
Workers Comp/Unemployment/Other	206,476	205,456	266,050	244,681	245,497	245,987
Supplies & Services	8,034,434	7,778,048	10,418,232	10,515,084	10,690,357	10,691,674
Conferences & Training	81,139	152,191	190,621	176,861	176,861	176,861
Utilities	10,522	7,840	30,538	12,800	12,800	12,800
Repairs & Maintenance	44,006	38,592	189,191	157,237	156,847	156,456
Vehicle Operations	163,087	159,650	167,962	125,232	125,232	125,232
Contract Services	4,124,463	4,977,108	6,527,969	6,550,352	6,338,944	6,257,443
Internal Services	180,350	345,331	1,499,129	1,380,830	1,381,067	1,382,935
Capital Outlay	214,536	414,488	503,089	166,168	139,566	139,566
Total Expenditures	20,832,775	22,853,445	30,767,692	30,570,611	30,659,465	30,712,652
Revenues Over (Under) Expenditures	(1,407,204)	(1,277,900)	(3,801,859)	(3,934,576)	(3,894,942)	(3,892,466)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,358,607	1,055,906	3,186,936	3,411,909	3,473,105	3,551,176
Transfers in - Other Funds	680,849	562,749	1,070,717	1,799,153	1,821,029	1,824,048
Transfers out	(559,744)	(549,281)	(1,198,977)	(1,948,706)	(1,750,218)	(1,753,236)
Total Other Financing Sources (Uses):	1,479,712	1,069,374	3,058,676	3,262,356	3,543,916	3,621,988
Net Increase (Decrease) in Fund Balance	72,508	(208,526)	(743,183)	(672,220)	(351,026)	(270,478)
Fund Balance, Beginning of Year	1,507,961	1,580,469	1,371,943	628,760	(43,460)	(394,486)
Fund Balance, End of Year	\$ 1,580,469	\$ 1,371,943	\$ 628,760	\$ (43,460)	\$ (394,486)	\$ (664,964)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Office of Senior Services:						
Managers & Supervisors	-	-	1.00	1.00	1.00	1.00
Professional Support	-	-	1.00	1.00	1.00	1.00
	-	-	2.00	2.00	2.00	2.00
Administration:						
Managers & Supervisors	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	2.00	2.00	2.00	4.00	4.00	4.00
Clerical Staff	1.75	1.75	2.00	2.00	2.00	2.00
	5.75	5.75	6.00	8.00	8.00	8.00
General Community Programming:						
Managers & Supervisors	-	2.00	3.00	3.00	3.00	3.00
Professional Support	21.70	17.45	16.95	16.95	16.95	16.95
Clerical Staff	1.00	-	-	-	-	-
	22.70	19.45	19.95	19.95	19.95	19.95
Transportation:						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	9.55	10.55	12.00	12.00	12.00	12.00
Clerical Staff	1.00	1.00	1.00	1.75	1.75	1.75
	11.55	12.55	14.00	14.75	14.75	14.75
Macomb Food Program:						
Professional Support	-	-	1.00	1.00	1.00	1.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	2.00	2.00	2.00	2.00
Specialized Services for Veterans						
Managers & Supervisors	-	1.00	1.00	1.00	1.00	1.00
Professional Support	-	4.00	5.00	5.00	5.00	5.00
	-	5.00	6.00	6.00	6.00	6.00
Head Start:						
Managers & Supervisors	1.00	3.00	2.00	2.00	2.00	2.00
Professional Support	88.63	111.59	111.48	111.48	111.48	111.48
Clerical Staff	4.85	4.85	4.85	5.00	5.00	5.00
	94.48	119.44	118.33	118.48	118.48	118.48
Senior Nutrition:						
Managers & Supervisors	1.00	2.00	-	-	-	-
Professional Support	16.75	20.35	-	-	-	-
	17.75	22.35	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Home Delivered Meals:						
Managers & Supervisors	-	1.00	2.00	2.00	2.00	2.00
Professional Support	1.50	2.50	23.85	23.85	23.85	23.85
Clerical Staff	3.00	4.00	5.00	5.00	5.00	5.00
	4.50	7.50	30.85	30.85	30.85	30.85
Home Preservation/Energy:						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	6.00	7.00	9.00	9.00	9.00	9.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	8.00	9.00	11.00	11.00	11.00	11.00
Feeding America:						
Professional Support	0.75	0.75	0.75	-	-	-
	0.75	0.75	0.75	-	-	-
Commodities Program:						
Professional Support	0.75	0.75	0.75	1.50	1.50	1.50
	0.75	0.75	0.75	1.50	1.50	1.50
Total Position Count	167.23	203.54	211.63	214.53	214.53	214.53

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

Year ended September 30,

EXPENDITURES BY SERVICE	Audited		Budgeted			
	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Administration	\$ 1,009,286	\$ 992,522	\$ 3,455,025	\$ 3,729,144	\$ 3,760,992	\$ 3,781,470
CSBG Discretionary EITC	41,828	23,900	30,000	30,000	30,000	30,000
Discretionary (non CSBG)	41,650	11,365	20,000	20,000	20,000	20,000
Energy Optimization	168,386	124,856	240,000	200,000	200,000	200,000
Evidence Based Disease Prevention	15,736	16,886	25,535	26,757	26,963	27,171
Federal Commodity Distribution	829,906	1,203,020	1,971,700	1,973,000	1,950,000	1,952,872
Feeding America	30,600	7,389	30,000	30,000	30,000	30,000
Fresh 2 U	-	-	-	75,000	75,000	75,000
GCP Action Center	19,708	40,719	50,000	40,000	40,000	40,000
General Community Programming	1,233,435	1,103,781	1,429,513	1,490,846	1,509,570	1,509,409
Head Start	9,115,520	10,169,201	11,876,418	11,432,401	11,463,555	11,541,626
HS-Great Start	-	426,300	426,300	422,190	428,156	434,177
Home Delivered Meals	2,831,939	2,978,019	3,150,936	3,266,902	3,276,496	3,286,118
Home Injury Control/Chore AAA	173,356	228,351	262,135	397,412	398,487	400,157
LIHEAP	354,037	440,404	343,562	315,000	316,440	317,880
LIHEAP-Deliverable Fuels	21,105	11,704	10,100	30,000	30,000	30,000
Macomb Food Program	2,620,094	2,205,199	3,257,509	3,287,789	3,288,978	3,290,181
MPSC-EAP	471,560	519,728	532,228	532,120	532,120	532,120
Office of Senior Services	-	-	680,251	1,077,593	1,085,563	1,085,565
Senior Citizens Chore-Cities	92,705	192,030	250,000	235,500	235,500	185,500
Senior Citizens Nutrition	627,957	725,143	774,922	780,770	784,557	788,355
Sterling Heights Repair	22,627	24,537	50,000	25,000	25,000	25,000
Special Projects-Home Preservation	963	25,014	302,517	473,105	263,200	233,200
SSVF Veterans	333,421	474,979	590,920	504,500	509,219	513,936
Transportation	710,634	641,154	917,102	751,466	753,853	756,283
Vic Wertz Warehouse	49,495	52,772	56,420	55,150	55,150	55,150
Washington School Building	-	-	154,130	200,000	200,000	200,000
Weatherization-Home Preservation/Energy	520,165	754,752	615,119	653,345	656,557	659,768
WFW-Weatherization	24,310	9,001	40,000	40,000	40,000	40,000
WRAP	-	-	424,327	424,327	424,327	424,950
Total	\$ 21,360,423	\$ 23,402,726	\$ 31,966,669	\$ 32,519,317	\$ 32,409,683	\$ 32,465,888

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

The Friend of the Court serves the Sixteenth Judicial Circuit in the enforcement of all support and alimony orders entered by the court. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 5,988,400	\$ 6,623,169	\$ 6,807,631	\$ 6,921,747	\$ 7,034,695	\$ 7,133,145
Charges for Services	893,352	918,711	820,000	810,000	810,000	810,000
Investment Income	206	-	-	-	-	-
Reimbursements	-	42	-	-	-	-
Other Revenue	347	3,700	-	-	-	-
Total Revenues	6,882,305	7,545,622	7,627,631	7,731,747	7,844,695	7,943,145
Expenditures:						
Full Time Wages	4,654,479	4,582,702	4,638,218	5,077,752	5,229,445	5,344,463
Part Time Wages	68,403	50,565	93,113	65,178	66,482	67,811
Overtime Wages	345	-	29,116	1,000	1,000	1,000
FICA/Medicare	357,480	350,937	362,470	393,511	405,215	414,115
Pension/Retiree Health Care	1,421,333	1,520,559	1,521,983	1,657,947	1,678,001	1,693,206
Employee Health/Dental/Life Ins	988,217	1,150,759	1,277,946	1,402,128	1,454,598	1,509,188
Workers Comp/Unemployment/Other	55,867	60,422	70,874	71,956	74,107	75,737
Supplies & Services	91,880	98,135	145,950	165,300	195,300	195,300
Conferences & Training	12,787	9,208	16,250	13,250	13,250	13,250
Repairs & Maintenance	42,852	39,217	60,300	73,500	73,500	73,500
Vehicle Operations	16,398	12,363	22,200	19,050	19,050	19,050
Contract Services	544,750	557,748	696,250	697,915	700,100	700,100
Internal Services	1,167,135	1,136,091	1,149,100	1,171,179	1,175,700	1,180,028
Capital Outlay	8,067	69,797	480,798	25,000	25,000	25,000
Total Expenditures	9,429,993	9,638,503	10,564,568	10,834,666	11,110,748	11,311,748
Revenues Over (Under) Expenditures	(2,547,688)	(2,092,881)	(2,936,937)	(3,102,919)	(3,266,053)	(3,368,603)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,990,719	2,075,126	2,906,671	3,102,919	3,266,053	3,368,603
Total Other Financing Sources (Uses):	1,990,719	2,075,126	2,906,671	3,102,919	3,266,053	3,368,603
Net Increase (Decrease) in Fund Balance	(556,969)	(17,755)	(30,266)	-	-	-
Fund Balance, Beginning of Year	(390,376)	(947,345)	(965,100)	(995,366)	(995,366)	(995,366)
Fund Balance, End of Year	\$ (947,345)	\$ (965,100)	\$ (995,366)	\$ (995,366)	\$ (995,366)	\$ (995,366)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

The Friend of the Court serves the Sixteenth Judicial Circuit in the enforcement of all support and alimony orders entered by the court. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administration:						
Managers & Supervisors	5.5	5.5	5.5	5.5	5.5	5.5
Professional Support	19.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	36.5	38.5	38.5	39.5	39.5	39.5
	61.0	63.0	63.0	64.0	64.0	64.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	15.0	15.0	15.0	15.0	15.0	15.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	19.0	18.0	18.0	18.0	18.0	18.0
	31.0	29.0	29.0	29.0	29.0	29.0
Total Position Count	107.0	107.0	107.0	108.0	108.0	108.0

EXPENDITURES BY SERVICE

Administration	\$ 6,174,621	\$ 6,337,556	\$ 6,961,573	\$ 7,107,827	\$ 7,280,956	\$ 7,398,583
Act 215 Fund	1,122,980	1,149,081	1,160,705	1,290,116	1,333,001	1,359,537
Coop Reimbursement	2,120,205	2,136,529	2,265,215	2,321,723	2,381,791	2,438,628
Medical Support Incentive	-	-	162,075	100,000	100,000	100,000
Non-reimbursable costs	12,187	15,337	15,000	15,000	15,000	15,000
Total	\$ 9,429,993	\$ 9,638,503	\$ 10,564,568	\$ 10,834,666	\$ 11,110,748	\$ 11,311,748

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 3,397,877	\$ 3,728,158	\$ 4,074,882	\$ 4,096,343	\$ 4,096,343	\$ 4,096,343
Charges for Services	594,253	2,236,021	507,981	720,310	720,310	720,310
Reimbursements	47	236	-	-	-	-
Other Revenue	5,195	4,438	6,300	4,000	4,000	4,000
Total Revenues	3,997,372	5,968,853	4,589,163	4,820,653	4,820,653	4,820,653
Expenditures:						
Full Time Wages	1,451,012	1,486,365	1,676,170	1,917,482	1,975,081	2,027,474
Part Time Wages	323,246	379,534	400,497	428,608	437,180	445,931
Overtime Wages	19,487	27,891	8,893	23,900	23,900	23,900
FICA/Medicare	136,812	144,193	159,880	185,739	190,802	195,480
Pension/Retiree Health Care	512,238	563,208	596,114	704,225	712,817	720,632
Employee Health/Dental/Life Ins	363,187	391,810	499,712	564,913	585,922	607,777
Workers Comp/Unemployment/Other	20,733	22,722	29,501	28,604	29,431	30,191
Supplies & Services	295,045	358,361	482,599	301,662	301,662	301,662
Conferences & Training	9,874	19,178	36,790	14,500	14,500	14,500
Repairs & Maintenance	584	9,158	6,023	7,779	7,779	7,779
Contract Services	739,461	826,306	991,275	1,142,654	1,142,654	1,142,654
Internal Services	939,570	976,814	1,254,957	1,424,058	1,435,623	1,448,087
Capital Outlay	38,711	50,182	41,713	10,000	10,000	10,000
Total Expenditures	4,849,960	5,255,722	6,184,124	6,754,124	6,867,351	6,976,067
Revenues Over (Under) Expenditures	(852,588)	713,131	(1,594,961)	(1,933,471)	(2,046,698)	(2,155,414)
Other Financing Sources (Uses):						
Transfers in - General Fund	908,902	1,013,037	1,588,322	1,753,471	1,866,698	1,975,414
Total Other Financing Sources (Uses):	908,902	1,013,037	1,588,322	1,753,471	1,866,698	1,975,414
Net Increase (Decrease) in Fund Balance	56,314	1,726,168	(6,639)	(180,000)	(180,000)	(180,000)
Fund Balance, Beginning of Year	624,709	681,023	2,407,191	2,400,552	2,220,552	2,040,552
Fund Balance, End of Year	\$ 681,023	\$ 2,407,191	\$ 2,400,552	\$ 2,220,552	\$ 2,040,552	\$ 1,860,552

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Community Water Supply:						
Professional Support	0.5	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5	0.5
Venereal Disease:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Women/Infants/Children:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	18.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	3.0	3.0	4.0	4.0	4.0	4.0
	22.0	23.0	23.0	23.0	23.0	23.0
Aids Testing:						
Professional Support	5.5	5.5	5.5	5.5	5.5	5.5
	5.5	5.5	5.5	5.5	5.5	5.5
CSCHS/Outreach:						
Professional Support	2.5	3.5	3.5	3.5	3.5	3.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	5.5	6.5	6.5	6.5	6.5	6.5
MCH Block Grant						
Professional Support	-	2.0	2.0	2.0	2.0	2.0
	-	2.0	2.0	2.0	2.0	2.0
Health Immunization:						
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.5	5.5	5.5	5.5	5.5	5.5
Family Planning:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	9.5	8.0	9.0	9.0	9.0	9.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	10.5	9.0	11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Emergency Preparedness:						
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	53.5	56.0	58.0	58.0	58.0	58.0

EXPENDITURES BY SERVICE

West Nile Virus Survey	\$ 6,000	\$ 5,039	\$ 6,500	\$ -	\$ -	\$ -
Tobacco Retailer Inspections	2,521	-	-	-	-	-
Hepatitis C Survey & Prevention	-	-	35,000	-	-	-
Non Community Water Supply	28,108	28,018	29,111	56,657	57,626	58,619
Venereal Disease	341,257	338,256	404,601	393,927	406,480	419,497
Women/Infants/Children	1,991,609	2,040,837	2,323,909	2,389,355	2,432,736	2,472,831
Detroit Metro Learn Coll	5,000	-	-	-	-	-
Cleansweep Program	16,859	12,104	18,000	18,000	18,000	18,000
HIV Testing	296,994	274,814	347,543	347,215	352,008	356,799
CSCHS/Outreach	454,313	550,717	725,623	754,102	769,707	787,553
Infant Safe Sleep	22,500	22,500	22,500	22,500	22,500	22,500
CSCHS Family Center	-	9,961	10,039	-	-	-
GDAHC Grant	-	38,925	44,512	44,512	44,512	44,512
Building Healthy Communities	-	36,108	-	-	-	-
Immunization	414,662	445,120	434,285	461,380	464,812	468,328
MCH Block Grant	-	94,000	216,355	226,630	233,751	241,105
Family Planning	842,238	913,172	1,036,320	1,223,248	1,248,621	1,269,725
WIC Breastfeeding	46,790	49,360	59,134	62,553	62,553	62,553
Emergency Preparedness	226,736	243,236	249,380	167,378	167,378	167,378
NAACHO MRC Capacity	4,207	13	6,600	-	-	-
OPHP MRC	4,431	-	-	-	-	-
CRI	145,735	153,542	164,050	110,734	110,734	110,734
EBOLA	-	-	50,662	31,049	31,049	31,049
Medicaid Outreach	-	-	-	444,884	444,884	444,884
Total	\$ 4,849,960	\$ 5,255,722	\$ 6,184,124	\$ 6,754,124	\$ 6,867,351	\$ 6,976,067

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	JUVENILE ACCOUNTABILITY GRANT	JUDICIAL

MISSION STATEMENT:

The mission of the Juvenile Drug Court is to empower substance abusing juvenile offenders and their families to restore abstinence, maintain sobriety, and reduce recidivism through supervision and treatment that integrates community resources.

	Year Ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 14,425	\$ 14,396	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,357	1,328	-	-	-	-
Total Revenues	15,782	15,724	-	-	-	-
Expenditures:						
Supplies & Services	1,852	-	-	-	-	-
Conferences & Training	590	590	-	-	-	-
Contract Services	15,986	13,282	-	-	-	-
Total Expenditures	18,428	13,872	-	-	-	-
Revenues Over (Under) Expenditures	(2,646)	1,852	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	181	-	-	-	-	-
Total Other Financing Sources (Uses):	181	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(2,465)	1,852	-	-	-	-
Fund Balance, Beginning of Year	613	(1,852)	-	-	-	-
Fund Balance, End of Year	\$ (1,852)	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY SERVICE						
Juvenile Drug Court	\$ 15,986	\$ 13,282	\$ -	\$ -	\$ -	\$ -
Support Services	2,442	590	-	-	-	-
	\$ 18,428	\$ 13,872	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

Michigan State University Extension (MSUE) helps people improve their lives through an educational process that applies knowledge to critical issues, needs and opportunities.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Expenditures:						
Supplies & Services	4,787	1,165	6,200	5,805	2,500	2,500
Conferences & Training	3,432	-	300	200	-	-
Contract Services	26,082	26,327	35,000	12,949	4,500	4,500
Internal Services	26	-	-	-	-	-
Capital Outlay	3,176	-	1,412	-	-	-
Total Expenditures	37,503	27,492	42,912	18,954	7,000	7,000
Revenues Over (Under) Expenditures	(37,503)	(27,492)	(42,912)	(18,954)	(7,000)	(7,000)
Other Financing Sources (Uses):						
Transfers in - Other Funds	300	-	-	-	-	-
Transfers out	-	-	(1,743)	-	-	-
Total Other Financing Sources (Uses):	300	-	(1,743)	-	-	-
Net Increase (Decrease) in Fund Balance	(37,203)	(27,492)	(44,655)	(18,954)	(7,000)	(7,000)
Fund Balance, Beginning of Year	335,689	298,486	270,994	226,339	207,385	200,385
Fund Balance, End of Year	\$ 298,486	\$ 270,994	\$ 226,339	\$ 207,385	\$ 200,385	\$ 193,385
EXPENDITURES BY SERVICE						
AMACHI Michigan	\$ 5,111	\$ -	\$ 1,743	\$ -	\$ -	\$ -
Gypsy Moth Suppression	20	-	5,000	5,000	5,000	5,000
Housing-Warren	15,721	24,327	-	-	-	-
MSHDA Foreclosure	9,245	968	28,000	10,860	-	-
MSU Housing-MSHDA	3,649	1,196	4,500	1,839	1,000	1,000
NSP	87	1,001	4,000	1,255	1,000	1,000
WIC	3,670	-	1,412	-	-	-
Total	\$ 37,503	\$ 27,492	\$ 44,655	\$ 18,954	\$ 7,000	\$ 7,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

The Prosecutors federal division (CRP) is to establish paternity and obtain child support court orders or enforce child support orders for all actions over which it has jurisdiction. The focus of the Victim Witness program is to implement the requirements of the William Regenmorter Crime Victims Rights Act, P.A. 87 of 1985.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 1,209,323	\$ 1,412,010	\$ 1,539,829	\$ 1,645,961	\$ 1,668,490	\$ 1,700,443
Charges for Services	38,609	39,382	42,308	44,015	44,015	44,015
Reimbursements	-	27	-	-	-	-
Total Revenues	1,247,932	1,451,419	1,582,137	1,689,976	1,712,505	1,744,458
Expenditures:						
Full Time Wages	1,231,901	1,229,015	1,327,790	1,389,651	1,419,022	1,447,903
Part Time Wages	16,545	28,993	27,978	62,127	61,469	61,469
FICA/Medicare	94,143	94,629	100,924	111,061	113,256	115,468
Pension/Retiree Health Care	340,714	369,273	386,304	407,680	411,474	415,201
Employee Health/Dental/Life Ins	213,097	259,963	293,526	314,496	326,376	338,736
Workers Comp/Unemployment/Other	15,667	16,384	19,548	19,738	20,128	20,508
Supplies & Services	87,376	94,462	123,901	129,465	132,465	135,465
Conferences & Training	6,748	8,036	10,550	9,854	8,500	9,000
Repairs & Maintenance	856	744	2,000	2,100	2,100	2,100
Contract Services	7,000	7,000	7,250	7,250	7,250	7,250
Internal Services	118,950	122,636	243,626	244,427	256,142	268,415
Capital Outlay	4,035	10,130	2,500	20,400	13,500	13,500
Total Expenditures	2,137,032	2,241,265	2,545,897	2,718,249	2,771,682	2,835,015
Revenues Over (Under) Expenditures	(889,100)	(789,846)	(963,760)	(1,028,273)	(1,059,177)	(1,090,557)
Other Financing Sources (Uses):						
Transfers in - General Fund	816,077	822,661	963,760	1,028,273	1,059,177	1,090,557
Total Other Financing Sources (Uses):	816,077	822,661	963,760	1,028,273	1,059,177	1,090,557
Net Increase (Decrease) in Fund Balance	(73,023)	32,815	-	-	-	-
Fund Balance, Beginning of Year	(104,037)	(177,060)	(144,245)	(144,245)	(144,245)	(144,245)
Fund Balance, End of Year	\$ (177,060)	\$ (144,245)	\$ (144,245)	\$ (144,245)	\$ (144,245)	\$ (144,245)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

The Prosecutors federal division (CRP) is to establish paternity and obtain child support court orders or enforce child support orders for all actions over which it has jurisdiction. The focus of the Victim Witness program is to implement the requirements of the William Regenmorter Crime Victims Rights Act, P.A. 87 of 1985.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
PA Coop Reimbursement:						
Professional Support	5.0	5.0	7.0	7.0	7.0	7.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	13.0	13.0	15.0	15.0	15.0	15.0
Victim Witness Rights:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.5	2.5	2.5	2.5	2.5
Clerical Staff	1.0	1.5	1.5	1.5	1.5	1.5
	4.0	5.0	5.0	5.0	5.0	5.0
Domestic Violence (VOCA):						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Anti Drug Abuse:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Auto Theft Prosecution:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	22.0	23.0	25.0	25.0	25.0	25.0
EXPENDITURES BY SERVICE						
PA Coop Reimbursement	\$ 1,171,047	\$ 1,245,875	\$ 1,506,067	\$ 1,653,726	\$ 1,692,449	\$ 1,735,228
Victim Witness	335,172	366,938	385,445	404,720	409,025	417,029
Domestic Violence (VOCA)	198,196	199,037	216,211	220,076	221,570	225,003
Anti Drug Abuse	285,418	282,795	288,635	289,674	295,540	301,542
Auto Theft Prosecution	147,199	146,620	149,539	150,053	153,098	156,213
Total	\$ 2,137,032	\$ 2,241,265	\$ 2,545,897	\$ 2,718,249	\$ 2,771,682	\$ 2,835,015

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

The Macomb County Department of Roads is dedicated to providing the public with a quality county road system, with a focus on safety and convenience for motorists and the community, environmental responsibility, and financial accountability.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Licenses & Permits	\$ 599,164	\$ 871,721	\$ 753,700	\$ 811,200	\$ 811,200	\$ 811,200
Intergovernmental	78,973,560	81,140,384	75,243,190	92,113,309	89,346,681	93,097,925
Charges for Services	2,563,770	2,181,342	2,510,000	2,511,500	2,511,500	2,511,500
Investment Income	138,516	186,181	143,622	195,769	122,953	102,788
Other Revenue	541,662	343,187	193,750	378,100	378,100	378,100
Total Revenues	82,816,672	84,722,815	78,844,262	96,009,878	93,170,434	96,901,513
Expenditures:						
Full Time Wages	10,861,136	12,870,942	13,553,553	14,714,601	15,007,909	15,308,067
Part Time Wages	89,475	50,338	100,000	100,000	100,000	100,000
Overtime Wages	2,165,276	1,628,064	1,870,400	1,936,400	1,975,000	2,014,500
FICA/Medicare	999,034	1,098,763	1,187,123	1,281,452	1,306,843	1,332,826
Pension/Retiree Health Care	9,006,994	9,048,301	9,714,649	10,719,768	10,936,707	11,155,441
Employee Health/Dental/Life Ins	2,791,267	2,958,400	3,147,000	3,367,100	3,501,184	3,641,231
Workers Comp/Unemployment/Other	83,185	238,206	127,500	137,000	142,000	142,000
Supplies & Services	1,184,291	1,254,080	1,854,918	2,093,102	2,141,705	2,141,705
Conferences & Training	45,834	73,512	135,520	155,845	155,145	155,145
Utilities	535,823	580,191	669,150	688,900	688,900	688,900
Repairs & Maintenance	302,720	321,526	574,900	535,400	535,400	535,400
Road Construction & Maintenance	38,674,675	44,129,791	50,326,751	63,699,436	53,517,850	53,517,850
Vehicle Operations	2,251,481	1,517,236	2,476,450	2,461,450	2,461,450	2,461,450
Contract Services	2,582,080	2,901,092	3,625,308	4,516,500	4,308,000	4,308,000
Capital Outlay	4,792,915	3,542,969	5,128,300	13,016,300	2,876,300	2,876,300
Total Expenditures	76,366,186	82,213,411	94,491,522	119,423,254	99,654,393	100,378,815
Revenues Over (Under) Expenditures	6,450,486	2,509,404	(15,647,260)	(23,413,376)	(6,483,959)	(3,477,302)
Other Financing Sources (Uses):						
Transfers out-Trails (Investment Income)	(123,545)	(161,748)	(143,622)	(195,769)	(122,953)	(102,788)
Total Other Financing Sources (Uses):	(123,545)	(161,748)	(143,622)	(195,769)	(122,953)	(102,788)
Net Increase (Decrease) in Fund Balance	6,326,941	2,347,656	(15,790,882)	(23,609,145)	(6,606,912)	(3,580,090)
Fund Balance, Beginning of Year	57,136,107	63,463,048	65,810,704	50,019,822	26,410,677	19,803,765
Fund Balance, End of Year	\$ 63,463,048	\$ 65,810,704	\$ 50,019,822	\$ 26,410,677	\$ 19,803,765	\$ 16,223,675
POSITION TYPE						
Managers & Supervisors	33.0	34.0	35.0	35.0	35.0	35.0
Professional Support	185.0	199.0	201.0	213.0	213.0	213.0
Clerical Staff	18.0	18.0	17.0	17.0	17.0	17.0
Total Position Count	236.0	251.0	253.0	265.0	265.0	265.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

The Macomb County Department of Roads is dedicated to providing the public with a quality county road system, with a focus on safety and convenience for motorists and the community, environmental responsibility, and financial accountability.

PROJECT	LIMIT	WORK	2017 Road Construction
LOCAL:			
2017 Local Bridge Inspection (Local)			\$ 75,000
2017 Limestone Program (Gravel Roads)	Countywide	Limestone	1,170,000
2016 Pavement Preservation (Local)	Countywide	Capital Preventative Maintenance	1,500,000
2017 Subdivision Reconstruction	Countywide	Reconst sub streets	3,296,000
28 Mile Road	Over North Branch of Clinton River	Replace Bridge	3,250,000
31 Mile Road (carryover)	Stony Creek	Bridge Replacement	350,000
33 Mile Road	at M-53	Intersection Improvement	200,000
Fairchild/Omo	24 Mile to 26 Mile	Pave Gravel/Resurface	3,700,000
Hayes Road (carryover)	N. of 25 Mile to Price Brook Drain	Pave Gravel/Resurface	750,000
Mt. Vernon Road	Over Stony Creek	Replace Bridge	550,000
South Lakeshore Drive (carryover)	Over Canal	Replace Bridge	862,100
	Sub-total		15,703,100
PRIMARY:			
North Avenue	M59 to 21 Mile Road	Reconstruct and widen	5,000,000
Garfield Road	Utica Road to 15 Mile Road	Rehabilitate	1,100,000
Garfield Road	S of Millar to 17 Mile Road	Capital Preventative Maintenance	1,015,000
Mound Road (southbound)	M-59 to 19 Mile Road	Capital Preventative Maintenance	1,540,000
21 Mile Road	Schoenherr to Garfield	Rehabilitate	1,437,500
23 Mile road	North Ave to Fairchild	Reconstruct and widen	6,000,000
25 Mile Road	at Romeo Plank	Construct Roundabout	650,000
29 Mile Road	Over Healy Brook Drain	Replace Bridge	700,000
29 Mile Road	Over Camp Brook Drain	Replace Bridge	650,000
Shook Rd	at Clinton-Harrison Drain	Replace Bridge	1,865,000
Dequindre Road (Oakland County Project)	Long Lake to Burning Bush	Reconstruct and widen	1,100,000
Dequindre Road (Oakland County Project)	Burning Bush to Utica Road	Reconstruct and widen	842,600
Romeo Plank Rd	North of 21 Mile to 23 Mile	Reconstruct and widen roundabout	300,000
Rural Pavement Preservation Program	Countywide	Resurface	324,000
Metropolitan Parkway Service Drive	at Conrail	Resurface	500,000
Schoenherr Road	15 Mile to Metro Parkway	Rehabilitate	3,356,798
Schoenherr Road	8 Mile to 11 Mile	Capital Preventative Maintenance	3,750,000
2016 Survey and Design	Countywide		300,000
2017 Primary Pavement Preservation Program	Countywide	Capital Preventative Maintenance	1,500,000
2017 Primary Bridge Inspection	Countywide		75,000
2017 MDOT Final Accounting	Countywide		100,000
	Sub-total		32,105,898

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

The Macomb County Department of Roads is dedicated to providing the public with a quality county road system, with a focus on safety and convenience for motorists and the community, environmental responsibility, and financial accountability.

PROJECT	LIMIT	WORK	2017 Road Construction
TRAFFIC:			
Soil Borings			23,000
Guardrail			225,000
LED Retrofit			225,000
Signal Modernizations			360,000
New Signals			120,000
2017 Traffic Operations Center	Operations & Maintenance		2,375,000
CMAQ 2016	Communications Load Distribution		1,337,000
CMAQ 2016	Traffic Surveillance Cameras		426,000
CMAQ 2016	Wireless Interconnect		273,000
2016 Safety	6 Locations along Garfield, 12 Mile, 23 Mile		75,000
2016 Safety	7 Locations along Van Dyke, Schoenherr, Hayes, Chesterfield		64,000
2016 Safety	6 Locations along Harper, 14 Mile, 18 Mile, 19 Mile, 24 Mile		70,000
CMAQ 2017	Communications Load Distribution		174,000
CMAQ 2017	Traffic Surveillance Cameras		46,000
CMAQ 2017	Wireless Interconnect		36,000
2017 CMAQ Traffic Signal Optimization			623,000
2017 CMAQ Traffic Signal Upgrades	19 Mile and Kelly		61,000
CMAQ 2017 Advance Traffic Management System Software			385,000
RCOC Signal Upgrade	Dequindre & 25 Mile		50,000
Sub-total			6,948,000
MAINTENANCE SUB-TOTAL			8,942,438
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 63,699,436

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
SHERIFF	SHERIFF GRANTS		PUBLIC SAFETY			
MISSION STATEMENT:						
The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County. "Determined to keep your trust. Working to keep you safe."						
	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 1,204,353	\$ 1,257,892	\$ 1,295,740	\$ 1,414,340	\$ 1,429,144	\$ 1,439,999
Charges for Services	203,361	205,807	253,043	340,000	340,000	340,000
Fines & Forfeitures	13,808	7,571	30,000	30,000	30,000	30,000
Total Revenues	<u>1,421,522</u>	<u>1,471,270</u>	<u>1,578,783</u>	<u>1,784,340</u>	<u>1,799,144</u>	<u>1,809,999</u>
Expenditures:						
Full Time Wages	752,213	624,601	618,420	605,202	621,267	634,404
Overtime Wages	52,537	58,317	106,000	106,000	106,000	106,000
FICA/Medicare	61,044	52,191	50,650	49,740	50,969	51,975
Pension/Retiree Health Care	232,680	203,465	208,434	205,860	208,942	211,451
Employee Health/Dental/Life Ins	101,971	94,868	114,930	117,936	122,391	127,026
Workers Comp/Unemployment/Other	32,257	21,931	22,305	22,084	22,658	23,121
Supplies & Services	653,707	758,714	746,921	958,200	958,200	958,200
Conferences & Training	729	-	-	-	-	-
Repairs & Maintenance	735	1,010	1,000	1,000	1,000	1,000
Vehicle Operations	108,155	21,551	100,636	121,000	121,000	121,000
Internal Services	16,277	18,149	22,029	17,843	18,005	18,135
Capital Outlay	25,775	27,365	6,803	6,000	6,000	6,000
Total Expenditures	<u>2,038,080</u>	<u>1,882,162</u>	<u>1,998,128</u>	<u>2,210,865</u>	<u>2,236,432</u>	<u>2,258,312</u>
Revenues Over (Under) Expenditures	<u>(616,558)</u>	<u>(410,892)</u>	<u>(419,345)</u>	<u>(426,525)</u>	<u>(437,288)</u>	<u>(448,313)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	545,787	344,168	419,345	426,525	437,288	448,313
Total Other Financing Sources (Uses):	<u>545,787</u>	<u>344,168</u>	<u>419,345</u>	<u>426,525</u>	<u>437,288</u>	<u>448,313</u>
Net Increase (Decrease) in Fund Balance	(70,771)	(66,724)	-	-	-	-
Fund Balance, Beginning of Year	340,445	269,674	202,950	202,950	202,950	202,950
Fund Balance, End of Year	<u>\$ 269,674</u>	<u>\$ 202,950</u>	<u>\$ 202,950</u>	<u>\$ 202,950</u>	<u>\$ 202,950</u>	<u>\$ 202,950</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT
 SHERIFF

FUND
 SHERIFF GRANTS

FUNCTION
 PUBLIC SAFETY

MISSION STATEMENT:

The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County. "Determined to keep your trust. Working to keep you safe."

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
C.O.M.E.T.:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Macomb Auto Theft Squad:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Secondary Road Patrol:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Total Position Count	<u><u>9.0</u></u>	<u><u>9.0</u></u>	<u><u>9.0</u></u>	<u><u>9.0</u></u>	<u><u>9.0</u></u>	<u><u>9.0</u></u>
EXPENDITURES BY SERVICE						
C.O.M.E.T.	\$ 165,039	\$ 111,329	\$ 159,159	\$ 155,913	\$ 157,992	\$ 160,122
Macomb Auto Theft Squad	1,184,683	1,090,483	1,122,458	1,340,612	1,349,296	1,358,191
Secondary Road Patrol	471,706	480,305	481,089	476,840	491,644	502,499
Strategic Traffic Enforcement	216,652	200,045	235,422	237,500	237,500	237,500
Total	<u><u>\$ 2,038,080</u></u>	<u><u>\$ 1,882,162</u></u>	<u><u>\$ 1,998,128</u></u>	<u><u>\$ 2,210,865</u></u>	<u><u>\$ 2,236,432</u></u>	<u><u>\$ 2,258,312</u></u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION			
671 - MARTHA T. BERRY MCF	291 - MARTHA T. BERRY MCF FUND	HEALTH & WELFARE			

MISSION STATEMENT:

The Martha T. Berry Medical Care Facility provides professional services in the care and rehabilitation of the cronically ill and/or handicapped. These services include medical, dietary, inhalation therapy, physical and occupational therapy.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 23,523,013	\$ 22,516,934	\$ 22,707,594	\$ 26,005,108	\$ 26,265,160	\$ 26,527,811
Investment Income	-	58,042	-	-	-	-
Reimbursements	181,405	315,840	295,000	300,000	300,000	300,000
Other Revenue	-	-	3,200	30,720	30,720	30,720
Total Revenues	23,704,418	22,890,816	23,005,794	26,335,828	26,595,880	26,858,531
Expenditures:						
Full Time Wages	5,893,881	5,816,538	7,390,500	9,691,795	9,951,847	10,214,498
Part Time Wages	2,236,914	2,887,518	2,090,500	1,853,663	1,853,663	1,853,663
Overtime Wages	1,454,830	1,446,116	929,992	980,909	980,909	980,909
FICA/Medicare	727,367	753,018	796,441	958,267	978,161	998,254
Pension/Retiree Health Care	2,060,268	1,674,000	1,997,822	1,772,368	1,769,816	1,769,171
Employee Health/Dental/Life Ins	1,550,618	2,097,358	2,171,240	2,403,789	2,403,789	2,403,789
Workers Comp/Unemployment/Other	371,195	221,803	356,000	360,000	360,000	360,000
Supplies & Services	4,515,030	4,906,936	4,007,077	4,818,927	4,801,585	4,782,137
Conferences & Training	-	15,016	51,340	78,000	78,000	78,000
Utilities	456,355	397,829	468,000	485,000	485,000	485,000
Repairs & Maintenance	280	115,552	150,000	860,764	860,764	860,764
Vehicle Operations	-	2,961	5,500	8,000	8,000	8,000
Contract Services	2,471,791	3,439,464	2,191,382	1,464,346	1,464,346	1,464,346
Internal Services	735,604	-	-	-	-	-
Capital Outlay	96,963	108,973	400,000	600,000	600,000	600,000
Total Expenditures	22,571,096	23,883,082	23,005,794	26,335,828	26,595,880	26,858,531
Revenues Over (Under) Expenditures	1,133,322	(992,266)	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,133,322	(992,266)	-	-	-	-
Fund Balance, Beginning of Year	4,880,812	6,014,134	4,612,549	4,612,549	4,612,549	4,612,549
Prior Period Adjustment	-	(409,319)	-	-	-	-
Fund Balance, End of Year	\$ 6,014,134	\$ 4,612,549	\$ 4,612,549	\$ 4,612,549	\$ 4,612,549	\$ 4,612,549
Fund Balance Components						
Net investment in capital assets	\$ -	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	-	3,971,143	3,971,143	3,971,143	3,971,143	3,971,143
	\$ -	\$ 4,612,549	\$ 4,612,549	\$ 4,612,549	\$ 4,612,549	\$ 4,612,549

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
671 - MARTHA T. BERRY MCF	291 - MARTHA T. BERRY MCF FUND	HEALTH & WELFARE

MISSION STATEMENT:

The Martha T. Berry Medical Care Facility provides professional services in the care and rehabilitation of the cronically ill and/or handicapped. These services include medical, dietary, inhalation therapy, physical and occupational therapy.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Administrator:						
Managers & Supervisors	1.0	1.0	2.0	3.0	3.0	3.0
Professional Support	1.0	1.0	3.0	4.0	4.0	4.0
Clerical Staff	-	-	-	2.0	2.0	2.0
	2.0	2.0	5.0	9.0	9.0	9.0
Accounting Office:						
Managers & Supervisors	3.0	3.0	3.0	1.0	1.0	1.0
Professional Support	4.0	4.0	7.0	3.0	3.0	3.0
Clerical Staff	8.5	8.5	9.0	-	-	-
	15.5	15.5	19.0	4.0	4.0	4.0
Laundry Supervisor:						
Managers & Supervisors	1.0	1.0	1.0	-	-	-
	1.0	1.0	1.0	-	-	-
Laundry Personnel:						
Professional Support	3.0	3.0	5.0	5.8	5.8	5.8
	3.0	3.0	5.0	5.8	5.8	5.8
Social Work Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	3.0	4.0	4.0	4.0
Clerical Staff	2.0	2.0	-	-	-	-
	5.0	5.0	4.0	5.0	5.0	5.0
Dietary Personnel:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	16.5	16.5	18.0	21.8	21.8	21.8
	17.5	17.5	20.0	23.8	23.8	23.8
Director of Nursing:						
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
671 - MARTHA T. BERRY MCF	291 - MARTHA T. BERRY MCF FUND	HEALTH & WELFARE

MISSION STATEMENT:

The Martha T. Berry Medical Care Facility provides professional services in the care and rehabilitation of the cronically ill and/or handicapped. These services include medical, dietary, inhalation therapy, physical and occupational therapy.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Registered Nurses:						
Managers & Supervisors	6.0	6.0	14.0	-	-	-
Professional Support	26.0	26.0	23.0	12.0	12.0	12.0
	32.0	32.0	37.0	12.0	12.0	12.0
LP Nurses:						
Professional Support	18.0	18.0	24.0	32.0	32.0	32.0
	18.0	18.0	24.0	32.0	32.0	32.0
Nurses Aides:						
Professional Support	112.0	112.0	112.0	140.3	140.3	140.3
	112.0	112.0	112.0	140.3	140.3	140.3
Nurse Administration-Clerical:						
Managers & Supervisors	-	-	-	9.6	9.6	9.6
Professional Support	-	-	-	7.5	7.5	7.5
Clerical Staff	2.0	2.0	3.5	8.8	8.8	8.8
	2.0	2.0	3.5	25.9	25.9	25.9
Nurse Environmental Services:						
Managers & Supervisors	-	-	-	1.0	1.0	1.0
Professional Support	21.0	21.0	22.0	31.7	31.7	31.7
	21.0	21.0	22.0	32.7	32.7	32.7
Diversional Therapy:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	12.0	13.2	13.2	13.2
	6.0	6.0	13.0	14.2	14.2	14.2
Adult Day Care:						
Managers & Supervisors	-	-	-	1.0	1.0	1.0
Professional Support	-	-	-	5.6	5.6	5.6
	-	-	-	6.6	6.6	6.6
Maintenance:						
Managers & Supervisors	-	-	-	1.0	1.0	1.0
Professional Support	-	-	-	6.0	6.0	6.0
	-	-	-	7.0	7.0	7.0
Human Resources:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	2.0	3.7	3.7	3.7
Clerical Staff	-	-	1.0	4.7	4.7	4.7
	-	-	4.0	9.4	9.4	9.4
Total Position Count	238.0	238.0	272.5	330.7	330.7	330.7

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
692 - PARKS & REC	208 - PARKS FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide a day-use park for general public use.

	Year Ended December 31,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Charges for Services	\$ 228,910	\$ 247,706	\$ 267,750	\$ 263,000	\$ 263,000	\$ 263,000
Reimbursements	13,834	26,751	15,000	15,000	15,000	15,000
Other Revenue	157,268	396,425	-	-	-	-
Total Revenues	400,012	670,882	282,750	278,000	278,000	278,000
Expenditures:						
Full Time Wages	(53)	-	-	-	-	-
Overtime Wages	5,242	6,849	5,200	-	-	-
FICA/Medicare	401	533	400	-	-	-
Pension/Retiree Health Care	800	1,778	780	-	-	-
Employee Health/Dental/Life Ins	-	1,359	-	-	-	-
Workers Comp/Unemployment/Other	24	27	-	-	-	-
Supplies & Services	225,021	204,261	231,500	231,500	231,500	231,500
Utilities	179,338	109,457	180,000	180,000	180,000	180,000
Repairs & Maintenance	38,434	44,729	45,000	45,000	45,000	45,000
Internal Services	1,038	1,140	1,100	1,200	1,200	1,200
Capital Outlay	-	-	50,000	50,000	50,000	50,000
Total Expenditures	450,245	370,133	513,980	507,700	507,700	507,700
Revenues Over (Under) Expenditures	(50,233)	300,749	(231,230)	(229,700)	(229,700)	(229,700)
Other Financing Sources (Uses):						
Transfers in - General Fund	152,406	11,498	114,730	-	113,200	113,200
Transfers in - Other Funds	-	561,762	-	-	-	-
Total Other Financing Sources (Uses):	152,406	573,260	114,730	-	113,200	113,200
Net Increase (Decrease) in Fund Balance	102,173	874,009	(116,500)	(229,700)	(116,500)	(116,500)
Fund Balance, Beginning of Year	1,227,155	1,329,328	2,203,337	2,086,837	1,857,137	1,740,637
Fund Balance, End of Year	\$ 1,329,328	\$ 2,203,337	\$ 2,086,837	\$ 1,857,137	\$ 1,740,637	\$ 1,624,137
Fund Balance Components						
Net investment in capital assets	\$ 781,717	\$ 1,684,973	\$ 1,618,473	\$ 1,551,973	\$ 1,485,473	\$ 1,418,973
Unrestricted	547,611	518,364	468,364	305,164	255,164	205,164
	\$ 1,329,328	\$ 2,203,337	\$ 2,086,837	\$ 1,857,137	\$ 1,740,637	\$ 1,624,137

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	HEALTH & WELFARE

MISSION STATEMENT:

Guided by the values, strengths, and informed choices of the people we serve, Macomb County Community Mental Health provides an array of quality services which promote community participation, self sufficiency, and independence.

	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 25,051,932	\$ 13,992,476	\$ 16,972,315	\$ 9,370,628	\$ 9,377,246	\$ 9,380,652
Charges for Services	191,834,033	201,325,978	204,458,475	187,557,451	187,410,127	193,161,818
Investment Income	72,004	62,604	-	-	-	-
Reimbursements	139,995	96,110	120,466	96,110	96,110	96,110
Indirect Cost Allocation	50,133	55,092	52,350	55,093	55,093	55,093
Other Revenue	23,846	13,042	126,588	44,236	44,236	44,236
Total Revenues	217,171,943	215,545,302	221,730,194	197,123,518	196,982,812	202,737,909
Expenditures:						
Full Time Wages	16,050,357	15,745,647	17,312,298	17,245,700	17,581,747	17,696,393
Part Time Wages	266,564	135,423	-	-	-	-
Overtime Wages	2,167	3,504	-	-	-	-
FICA/Medicare	1,235,346	1,200,605	1,316,268	1,315,105	1,340,815	1,349,587
Pension/Retiree Health Care	4,691,560	4,919,811	5,528,653	5,656,652	5,706,787	5,723,891
Employee Health/Dental/Life Ins	3,165,761	3,452,623	4,294,849	4,391,592	4,558,902	4,732,072
Workers Comp/Unemployment/Other	200,752	195,714	248,403	243,828	248,593	250,219
Supplies & Services	16,677,190	22,316,764	24,115,660	21,110,500	21,209,630	21,699,402
Conferences & Training	162,111	326,146	341,716	322,862	322,862	322,862
Utilities	290,167	371,962	385,426	373,762	373,762	373,762
Repairs & Maintenance	32,250	33,492	60,242	33,496	33,496	33,496
Vehicle Operations	2,175	150	3,311	150	150	150
Contract Services	174,012,883	165,438,681	170,066,381	148,496,729	147,591,527	152,736,750
Internal Services	1,427,767	1,667,687	1,848,520	1,895,176	1,791,769	1,772,789
Capital Outlay	193,941	88,910	142,102	88,908	88,908	88,908
Total Expenditures	218,410,991	215,897,119	225,663,829	201,174,460	200,848,948	206,780,281
Revenues Over (Under) Expenditures	(1,239,048)	(351,817)	(3,933,635)	(4,050,942)	(3,866,136)	(4,042,372)
Other Financing Sources (Uses):						
Transfers in - General Fund	4,094,482	3,004,642	3,828,625	4,050,942	3,866,136	4,042,372
Transfers in - Other Funds	-	-	105,010	-	-	-
Transfers out	(1,531,622)	(1,948,662)	-	-	-	-
Total Other Financing Sources (Uses):	2,562,860	1,055,980	3,933,635	4,050,942	3,866,136	4,042,372
Net Increase (Decrease) in Fund Balance	1,323,812	704,163	-	-	-	-
Fund Balance, Beginning of Year	2,573,425	3,897,237	4,601,400	4,601,400	4,601,400	4,601,400
Fund Balance, End of Year	\$ 3,897,237	\$ 4,601,400	\$ 4,601,400	\$ 4,601,400	\$ 4,601,400	\$ 4,601,400

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	HEALTH & WELFARE

MISSION STATEMENT:

Guided by the values, strengths, and informed choices of the people we serve, Macomb County Community Mental Health provides an array of quality services which promote community participation, self sufficiency, and independence.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
General Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	13.0	16.0	16.0	16.0	16.0	16.0
Clerical Staff	5.0	6.46	5.0	5.0	5.0	5.0
	22.0	26.46	25.0	25.0	25.0	25.0
Network Operations:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.0	6.0	6.0	6.0	6.0	6.0
Finance & Budget:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	14.0	11.0	11.0	11.0	11.0
Clerical Staff	9.0	9.53	9.0	9.0	9.0	9.0
	21.0	24.53	21.0	21.0	21.0	21.0
Recipient Rights:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	7.0	6.0	6.0	6.0	6.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	12.0	12.0	11.0	11.0	11.0	11.0
Clinical Records:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0	3.0	3.0
Information Technology:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
	8.0	8.0	8.0	8.0	8.0	8.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	HEALTH & WELFARE

MISSION STATEMENT:

Guided by the values, strengths, and informed choices of the people we serve, Macomb County Community Mental Health provides an array of quality services which promote community participation, self sufficiency, and independence.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Urgent Behavioral Care:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	9.0	16.0	16.0	16.0	16.0
Clerical Staff	-	3.0	3.6	3.6	3.6	3.6
	-	13.0	20.6	20.6	20.6	20.6
Business Management:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	-	4.0	4.0	4.0	4.0
Clerical Staff	0.53	-	0.53	0.53	0.53	0.53
	8.53	1.0	5.53	5.53	5.53	5.53
Crossroads:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0	7.0
Macomb Crisis Center:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	10.27	10.27	9.27	9.27	9.27	9.27
Clerical Staff	1.0	1.0	-	-	-	-
	12.27	12.27	9.27	9.27	9.27	9.27
Assertive Community Treatment:						
Professional Support	22.0	19.0	20.0	20.0	20.0	20.0
Clerical Staff	1.6	3.6	4.6	4.6	4.6	4.6
	23.6	22.6	24.6	24.6	24.6	24.6
MI Adult Residential Services:						
Professional Support	14.0	15.0	15.0	15.0	15.0	15.0
	14.0	15.0	15.0	15.0	15.0	15.0
Obra Treatment:						
Professional Support	4.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	-	-	-	-	-
	5.0	3.0	3.0	3.0	3.0	3.0
Crisis Response/Residential:						
Professional Support	6.0	7.0	5.0	5.0	5.0	5.0
Clerical Staff	1.0	-	-	-	-	-
	7.0	7.0	5.0	5.0	5.0	5.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	HEALTH & WELFARE

MISSION STATEMENT:

Guided by the values, strengths, and informed choices of the people we serve, Macomb County Community Mental Health provides an array of quality services which promote community participation, self sufficiency, and independence.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
SED Waiver:						
Professional Support	2.0	3.0	3.0	3.0	3.0	3.0
	2.0	3.0	3.0	3.0	3.0	3.0
DD In-Home Clinical Services:						
Professional Support	25.0	26.0	26.0	26.0	26.0	26.0
	25.0	26.0	26.0	26.0	26.0	26.0
DD Residential Services-Clinical:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	5.0	5.0	5.0	5.0	5.0	5.0
DD Model Waiver C.S.M.:						
Professional Support	7.0	6.0	6.0	6.0	6.0	6.0
	7.0	6.0	6.0	6.0	6.0	6.0
Autism Services:						
Professional Support	3.0	4.0	-	-	-	-
	3.0	4.0	-	-	-	-
BHNO Training:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
Child & Family Services Admin:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	6.0	10.0	10.0	10.0	10.0
Clerical Staff	5.0	4.0	4.0	4.0	4.0	4.0
	10.0	11.0	15.0	15.0	15.0	15.0
Sustain & Integration Administration:						
Managers & Supervisors	2.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	9.45	13.45	12.45	12.45	12.45	12.45
	17.45	20.45	19.45	19.45	19.45	19.45
North Administration Unit:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	3.0	2.0	2.0	2.0	2.0
Clerical Staff	7.3	4.3	6.16	6.16	6.16	6.16
	12.3	8.3	9.16	9.16	9.16	9.16

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	HEALTH & WELFARE

MISSION STATEMENT:

Guided by the values, strengths, and informed choices of the people we serve, Macomb County Community Mental Health provides an array of quality services which promote community participation, self sufficiency, and independence.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
North Outpatient Treatment:						
Professional Support	29.0	23.0	18.0	18.0	18.0	18.0
	29.0	23.0	18.0	18.0	18.0	18.0
South Administration Unit:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	9.46	4.0	4.0	4.0	4.0	4.0
	15.46	8.0	8.0	8.0	8.0	8.0
South Outpatient Treatment SE:						
Professional Support	16.0	11.0	12.0	12.0	12.0	12.0
	16.0	11.0	12.0	12.0	12.0	12.0
South Outpatient Treatment SW:						
Professional Support	17.0	13.0	13.0	13.0	13.0	13.0
	17.0	13.0	13.0	13.0	13.0	13.0
Obra Assessment:						
Professional Support	1.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	3.0	3.0	3.0	3.0	3.0
M.R.S.-C.S.M.:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Access Center Clinical:						
Professional Support	20.0	28.0	27.0	27.0	27.0	27.0
	20.0	28.0	27.0	27.0	27.0	27.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	HEALTH & WELFARE

MISSION STATEMENT:

Guided by the values, strengths, and informed choices of the people we serve, Macomb County Community Mental Health provides an array of quality services which promote community participation, self sufficiency, and independence.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Access Center Administration:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Clerical Staff	6.0	7.0	7.0	7.0	7.0	7.0
	7.0	8.0	9.0	9.0	9.0	9.0
Adult Jail Diversion:						
Professional Support	3.0	1.0	2.5	3.5	3.5	3.5
	3.0	1.0	2.5	3.5	3.5	3.5
Total Position Count	344.61	344.61	345.11	346.11	346.11	346.11
EXPENDITURES BY SERVICE						
Macomb CMH	\$ 219,609,586	\$ 217,362,788	\$ 225,096,085	\$ 200,652,311	\$ 200,326,799	\$ 206,258,132
CMH Grants	333,027	482,993	567,744	522,149	522,149	522,149
Total	\$ 219,942,613	\$ 217,845,781	\$ 225,663,829	\$ 201,174,460	\$ 200,848,948	\$ 206,780,281

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND				FUNCTION	
COMMUNITY MENTAL HEALTH	SUBSTANCE ABUSE				HEALTH & WELFARE	
MISSION STATEMENT:						
The County CMH SA department provides substance abuse treatment through education and hospital/outpatient treatment centers in cooperation with the Mental Health department.						
Year ended September 30,						
	Audited		Budgeted			
	2014	2015	2016	2017	2018	2019
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:						
Intergovernmental	\$ 4,203,830	\$ 3,964,864	\$ 4,691,828	\$ 4,688,682	\$ 4,688,682	\$ 4,688,682
Charges for Services	4,229,668	7,353,508	7,925,594	8,499,851	8,667,264	8,857,403
Other Revenue	19	83	-	-	-	-
Total Revenues	<u>8,433,517</u>	<u>11,318,455</u>	<u>12,617,422</u>	<u>13,188,533</u>	<u>13,355,946</u>	<u>13,546,085</u>
Expenditures:						
Full Time Wages	609,747	729,601	779,199	789,514	817,876	846,362
FICA/Medicare	45,507	54,725	59,615	60,185	62,350	64,530
Pension/Retiree Health Care	164,688	202,985	232,106	236,475	240,670	244,890
Employee Health/Dental/Life Ins	93,432	128,015	166,010	165,315	171,745	177,445
Workers Comp/Unemployment/Other	8,079	9,282	11,085	10,865	11,250	11,640
Supplies & Services	378,211	1,052,470	758,270	1,098,600	1,096,866	1,088,361
Conferences & Training	-	-	2,230	112,230	112,230	112,230
Utilities	1,879	1,827	6,225	5,715	5,755	5,800
Repairs & Maintenance	-	-	3,525	3,525	3,525	3,525
Contract Services	8,047,251	10,013,064	13,277,653	13,479,960	13,607,163	13,766,977
Internal Services	56,703	63,137	69,603	80,735	84,175	87,765
Capital Outlay	1,185	-	1,000	1,000	1,000	1,000
Total Expenditures	<u>9,406,682</u>	<u>12,255,106</u>	<u>15,366,521</u>	<u>16,044,119</u>	<u>16,214,605</u>	<u>16,410,525</u>
Revenues Over (Under) Expenditures	<u>(973,165)</u>	<u>(936,651)</u>	<u>(2,749,099)</u>	<u>(2,855,586)</u>	<u>(2,858,659)</u>	<u>(2,864,440)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,069,473	3,142,986	2,749,099	3,311,283	3,311,283	3,311,283
Total Other Financing Sources (Uses):	<u>3,069,473</u>	<u>3,142,986</u>	<u>2,749,099</u>	<u>3,311,283</u>	<u>3,311,283</u>	<u>3,311,283</u>
Net Increase (Decrease) in Fund Balance	2,096,308	2,206,335	-	455,697	452,624	446,843
Fund Balance, Beginning of Year	4,117,137	6,213,445	8,419,780	8,419,780	8,875,477	9,328,101
Fund Balance, End of Year	<u>\$ 6,213,445</u>	<u>\$ 8,419,780</u>	<u>\$ 8,419,780</u>	<u>\$ 8,875,477</u>	<u>\$ 9,328,101</u>	<u>\$ 9,774,944</u>
Fund Balance Components						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	6,209,603	8,415,938	8,415,938	8,871,635	9,324,259	9,771,102
	<u>\$ 6,213,445</u>	<u>\$ 8,419,780</u>	<u>\$ 8,419,780</u>	<u>\$ 8,875,477</u>	<u>\$ 9,328,101</u>	<u>\$ 9,774,944</u>
POSITION TYPE						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	3.2	3.2	3.2	3.2	3.2	3.2
Total Position Count	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>

MACOMB COUNTY, MICHIGAN
Debt Service Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
FINANCE	DEBT SERVICE		GENERAL GOVERNMENT			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Adopted</u>	<u>Forecasted</u>	<u>Forecasted</u>
Revenues:						
Property Taxes	\$ 119,611	\$ 124,419	\$ 127,891	\$ 124,870	\$ 127,367	\$ 132,513
Intergovernmental	-	-	-	3,805	3,881	3,959
Reimbursements	-	13,381,214	18,390,292	18,391,280	18,385,080	18,388,625
Total Revenues	<u>119,611</u>	<u>13,505,633</u>	<u>18,518,183</u>	<u>18,519,955</u>	<u>18,516,328</u>	<u>18,525,097</u>
Expenditures:						
Supplies & Services	139,588	105,971	182,998	183,782	186,355	191,579
Debt Service - Principal	3,880,000	13,031,953	16,155,000	16,630,000	16,900,000	17,345,000
Debt Service - Interest and Fees	1,299,527	5,816,241	10,975,485	10,753,266	10,460,613	10,097,136
Total Expenditures	<u>5,319,115</u>	<u>18,954,165</u>	<u>27,313,483</u>	<u>27,567,048</u>	<u>27,546,968</u>	<u>27,633,715</u>
Revenues Over (Under) Expenditures	<u>(5,199,504)</u>	<u>(5,448,532)</u>	<u>(8,795,300)</u>	<u>(9,047,093)</u>	<u>(9,030,640)</u>	<u>(9,108,618)</u>
Other Financing Sources (Uses):						
Bond Proceeds	16,450,500	-	-	-	-	-
Transfers in - General Fund	4,749,017	5,466,980	8,795,300	9,047,093	9,030,640	9,108,618
Payment to refunding escrow agent	(16,450,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>4,749,517</u>	<u>5,466,980</u>	<u>8,795,300</u>	<u>9,047,093</u>	<u>9,030,640</u>	<u>9,108,618</u>
Increase (Decrease) in Fund Balance	(449,987)	18,448	-	-	-	-
Fund Balance, Beginning of Year	<u>3,049,441</u>	<u>2,599,454</u>	<u>2,617,902</u>	<u>2,617,902</u>	<u>2,617,902</u>	<u>2,617,902</u>
Fund Balance, End of Year	<u>\$ 2,599,454</u>	<u>\$ 2,617,902</u>	<u>\$ 2,617,902</u>	<u>\$ 2,617,902</u>	<u>\$ 2,617,902</u>	<u>\$ 2,617,902</u>

MACOMB COUNTY, MICHIGAN
Debt Service Fund - Debt Service Payments by Issue

DEPARTMENT	FUND				FUNCTION					
FINANCE	DEBT SERVICE FUND				GENERAL GOVERNMENT					
	Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2015	Audited		Budgeted			
					2014 Actual	2015 Actual	2016 Amended	2017 Adopted	2018 Forecasted	2019 Forecasted
Macomb County Building Authority										
<i>Series 2002-A Admin Building Refunding</i>										
Principal	\$ 8,885,000	2002	2015	\$ 910,000	\$ 875,000	\$ 910,000	\$ -	\$ -	\$ -	\$ -
Interest & Fees					53,244	18,200	-	-	-	-
<i>Series 2002 MTB/Youth Home</i>										
Principal	32,000,000	2002	2014	-	1,625,000	-	-	-	-	-
Interest & Fees					35,547	-	-	-	-	-
<i>Series 2005 Clemens Refunding</i>										
Principal	2,875,000	2005	2020	1,600,000	245,000	265,000	260,000	285,000	280,000	300,000
Interest & Fees					72,435	62,985	51,895	40,788	29,135	17,025
<i>Series 2007 MTB/Youth Home Refunding</i>										
Principal	16,895,000	2007	2014	-	70,000	-	-	-	-	-
Interest & Fees					329,170	-	-	-	-	-
<i>Series 2012 Public Works/Warehouse Refunding</i>										
Principal	6,550,000	2012	2024	5,455,000	495,000	490,000	530,000	525,000	515,000	560,000
Interest & Fees					125,550	115,700	105,725	95,175	84,775	74,025
<i>Series 2012 800 Mhz Radio /NB Court Refunding</i>										
Principal	14,285,000	2012	2025	14,110,000	25,000	25,000	1,035,000	1,320,000	1,360,000	1,395,000
Interest & Fees					301,925	301,625	301,150	280,450	254,050	226,850
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>										
Principal	15,155,000	2014	2022	15,155,000	-	1,650,000	1,710,000	1,780,000	1,860,000	1,910,000
Interest & Fees					306,681	530,550	479,875	427,525	363,625	288,225
Macomb County General Obligation Bonds										
<i>Series 2015 Retiree Health Care</i>										
Principal	263,555,000	2015	2035	252,555,000	-	11,000,000	9,720,000	9,790,000	9,905,000	10,080,000
Interest & Fees					-	5,118,372	8,670,292	8,601,280	8,480,080	8,308,625
<i>Series 2015 Central Campus Renovations</i>										
Principal	44,210,000	2015	2030	44,210,000	-	-	2,410,000	2,460,000	2,510,000	2,565,000
Interest & Fees					-	480,320	1,327,023	1,278,323	1,228,623	1,171,461
Michigan Transportation Bonds										
<i>Series 2008 Refunding Bonds</i>										
Principal	2,605,000	2008	2015	460,000	445,000	460,000	-	-	-	-
Interest & Fees					31,675	16,100	-	-	-	-
<i>Series 2012 Refunding Bonds</i>										
Principal	2,385,000	2012	2021	2,065,000	100,000	100,000	490,000	470,000	470,000	535,000
Interest & Fees					43,300	41,500	39,525	29,725	20,325	10,925
	<u>\$ 409,400,000</u>			<u>\$ 336,520,000</u>	<u>\$ 5,179,527</u>	<u>\$ 21,585,352</u>	<u>\$ 27,130,485</u>	<u>\$ 27,383,266</u>	<u>\$ 27,360,613</u>	<u>\$ 27,442,136</u>
				Principal	\$ 3,880,000	\$ 14,900,000	\$ 16,155,000	\$ 16,630,000	\$ 16,900,000	\$ 17,345,000
				Interest & Fees	<u>1,299,527</u>	<u>6,685,352</u>	<u>10,975,485</u>	<u>10,753,266</u>	<u>10,460,613</u>	<u>10,097,136</u>
					<u>\$ 5,179,527</u>	<u>\$ 21,585,352</u>	<u>\$ 27,130,485</u>	<u>\$ 27,383,266</u>	<u>\$ 27,360,613</u>	<u>\$ 27,442,136</u>

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>GENERAL FUND</u>					
Animal Shelter:					
Managers & Supervisors:					
Chief Animal Control Officer	61,898	77,373	1.0	1.0	1.0
Professional Support:					
Animal Care & Control Assistant	44,274	55,342	1.0	1.0	1.0
Animal Care & Control Administrative Aide	36,473	45,592	1.0	1.0	1.0
Animal Control Officer	30,828	41,849	5.0	6.0	6.0
Kennel Attendant	28,592	38,867	6.0	6.0	6.0
Veterinarian (3 PT)		67.54 /hr	0.5	0.5	0.5
Clerical Staff:					
Account Clerk IV	31,984	37,628	1.0	1.0	1.0
Account Clerk I/II	27,102	32,516	2.0	2.0	2.0
Typist Clerk I/II	26,451	30,973	1.0	1.0	1.0
			<u>18.5</u>	<u>19.5</u>	<u>19.5</u>
Board of Commissioners:					
Managers & Supervisors:					
Director of Legislative Affairs	60,023	75,029	1.0	1.0	1.0
Chief of Staff	60,023	75,029	1.0	1.0	1.0
Chairperson of the Board		90,000	1.0	1.0	1.0
County Commissioner		35,000	12.0	12.0	12.0
Professional Support:					
Legislative Analyst	43,417	54,272	-	-	1.0
Legislative Assistant	43,417	54,272	-	1.0	1.0
Committee Reporter	43,417	54,272	1.0	-	-
Communications Coordinator	37,087	46,359	1.0	1.0	1.0
Special Projects Coordinator (1 PT)		20.20 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary to the Board	40,346	50,433	1.0	1.0	1.0
			<u>18.5</u>	<u>18.5</u>	<u>19.5</u>
Circuit Court:					
Managers & Supervisors:					
Court Administrator	92,582	115,727	1.0	1.0	1.0
Deputy Court Administrator	86,238	107,797	1.0	1.0	1.0
Court Services Director	71,430	89,287	1.0	1.0	1.0
Circuit Court Legal Services Director	71,430	89,287	1.0	1.0	1.0
Information Systems Director	71,430	89,287	1.0	1.0	1.0
Court Finance Director	71,430	89,287	1.0	1.0	1.0
Caseload Manager	49,606	62,007	1.0	1.0	1.0
Court Finance Manager	49,606	62,007	2.0	2.0	2.0
Assistant Caseload Manager	42,517	53,147	1.0	1.0	1.0
Circuit Court Judge		45,724	12.0	12.0	14.0
Professional Support:					
Research Attorney	55,040	68,800	9.0	9.0	9.0
Technology Liaison	49,606	62,007	2.0	2.0	3.0
Court Reporter		60,037	6.0	6.0	6.0
Specialty Court Coordinator	46,383	57,979	2.0	2.0	3.0
Judicial Aide	42,517	53,147	2.0	2.0	2.0
Reimbursement Aide	42,368	52,960	2.0	2.0	2.0
Specialty Court Assessor	33,903	42,379	1.0	1.0	1.0
Reimbursement Assistant	33,582	39,508	1.0	1.0	1.0

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Circuit Court (cont.):					
Clerical Staff:					
Judicial Secretary		50,400	14.0	14.0	16.0
Senior Secretary	35,196	42,662	1.0	1.0	1.0
Alternative Dispute Resolution Clerk Senior	32,341	38,049	1.0	1.0	1.0
Account Clerk IV	31,984	37,628	2.0	2.0	2.0
Account Clerk, Chief	30,964	36,428	1.0	1.0	1.0
Data Maintenance Clerk	30,964	36,428	7.0	7.0	9.0
Account Clerk III	31,359	35,839	3.0	3.0	3.0
Account Clerk	28,931	33,063	1.0	1.0	-
Typist Clerk	27,700	31,658	1.0	1.0	-
Typist Clerk I/II	26,189	30,667	1.0	1.0	-
			79.0	79.0	84.0
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		108,880	1.0	1.0	1.0
Deputy County Clerk	77,551	96,939	1.0	1.0	1.0
Chief Court Clerk	52,734	65,917	1.0	1.0	1.0
Chief Election Clerk	52,734	65,917	1.0	1.0	1.0
Clerical Supervisor	40,308	50,386	1.0	1.0	1.0
Supervisor of Records	34,229	42,786	2.0	2.0	2.0
Professional Support:					
Administrative Coordinator	52,734	65,917	1.0	1.0	1.0
Senior Elections Specialist	40,346	50,433	1.0	1.0	1.0
Judicial Court Clerk	35,068	42,507	20.0	20.0	22.0
Election Specialist	35,068	42,507	1.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Cashier II	35,068	42,507	1.0	1.0	1.0
Account Clerk IV	31,667	37,256	1.0	-	-
Cashier I	31,214	36,723	2.0	2.0	2.0
Computer Maintenance Clerk	30,605	34,977	16.0	16.0	16.0
Typist Clerk III	29,869	34,137	2.0	2.0	2.0
Account Clerk I/II	27,102	32,516	1.0	1.0	1.0
Typist Clerk I/II	26,451	30,973	3.0	3.0	3.0
			58.0	58.0	60.0
Corporation Counsel:					
Managers & Supervisors:					
Corporation Counsel Director	108,902	136,128	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	84,562	105,703	3.0	3.0	4.0
Paralegal	31,870	39,837	1.0	1.0	1.0
Clerical Staff:					
Legal Secretary	40,320	50,400	1.0	1.0	1.0
Senior Secretary	35,196	42,662	1.0	1.0	1.0
Senior Secretary (PT)	17.98	21.79 /hr	-	0.5	0.5
Law Clerk (2 PT)		13.28 /hr	1.0	-	-
			8.0	7.5	8.5

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
County Executive:					
Managers & Supervisors:					
County Executive		139,773	1.0	1.0	1.0
Chief Deputy County Executive		133,926	1.0	1.0	1.0
Deputy County Executive		113,322	3.0	3.0	3.0
Executive Office Manager	41,786	52,233	-	1.0	1.0
Professional Support:					
Public Information Officer	60,046	75,057	1.0	1.0	1.0
Communications Specialist	36,473	45,592	-	1.0	1.0
Administrative Specialist	36,473	45,592	1.0	-	-
Project Coordinator	36,473	45,592	1.0	1.0	1.0
Clerical Staff:					
Confidential Secretary		55,608	1.0	1.0	1.0
Administrative Secretary	40,320	50,400	1.0	-	-
			<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
District Court Romeo:					
Managers & Supervisors:					
District Court Administrator	85,384	106,730	1.0	1.0	-
District Court Director	71,430	89,287	-	-	1.0
Deputy District Court Administrator	51,668	64,584	1.0	1.0	-
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Court Officer	29,460	35,659	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		50.00 /hr	-	-	0.6
Magistrate/Mediator (PT-1,170 hrs)		48.35 /hr	0.9	0.9	-
Clerical Staff:					
Administrative Secretary	39,947	49,933	-	-	1.0
Senior Court Clerk	33,834	39,804	4.0	4.0	3.0
Deputy Court Clerk II	30,692	36,108	5.0	5.0	4.0
			<u>13.9</u>	<u>13.9</u>	<u>11.6</u>
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	71,430	89,287	-	-	1.0
Deputy District Court Administrator	51,668	64,584	1.0	1.0	-
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Administrative Assistant	36,473	45,592	1.0	1.0	1.0
Court Recorder	34,491	40,578	1.0	1.0	1.0
Court Officer	29,460	34,659	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		50.00 /hr	-	-	0.6
Clerical Staff:					
Administrative Secretary	39,947	49,933	-	-	1.0
Account Clerk, Senior	31,671	37,260	1.0	1.0	-
Deputy Court Clerk II	30,692	36,108	9.0	9.0	8.0
			<u>15.0</u>	<u>15.0</u>	<u>14.6</u>
Equalization:					
Managers & Supervisors:					
Director, Equalization	89,410	111,762	1.0	1.0	1.0
Equalization Manager	57,333	71,666	2.0	2.0	2.0
Professional Support:					
Appraiser II	40,346	50,433	4.0	4.0	4.0
Appraiser Technician	31,359	35,839	-	1.0	1.0
Clerical Staff:					
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Typist Clerk III	29,869	34,137	2.0	1.0	1.0
			<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	73,462	91,827	1.0	1.0	1.0
Emergency Program Manager	61,745	77,182	1.0	1.0	1.0
Service Manager	50,957	63,696	1.0	1.0	1.0
Professional Support:					
Radio Technician I/II	40,346	52,960	5.0	5.0	5.0
Emergency Services Aide	33,582	39,508	2.0	2.0	2.0
Installer	32,773	38,556	1.0	1.0	1.0
Emergency Management Administrative Aide	30,441	38,051	1.0	1.0	1.0
Clerical Staff:					
Account Clerk IV	31,948	37,628	1.0	1.0	1.0
			13.0	13.0	13.0
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	95,239	119,049	1.0	1.0	1.0
Mechanical Systems Supervisor	50,860	63,575	1.0	1.0	1.0
Operations & Safety Supervisor	50,732	63,415	1.0	1.0	1.0
Maintenance Supervisor	46,581	58,226	1.0	1.0	1.0
Custodian Foreman	35,248	44,060	3.0	3.0	3.0
Security Guard Coordinator		39,663	-	-	1.0
Security Guard Leader	28,908	33,038	1.0	1.0	1.0
General Foreman	29.14	29.83 /hr	1.0	1.0	1.0
Licensed Boiler Operator/Foreman	27.19	27.62 /hr	1.0	1.0	1.0
Professional Support:					
Custodian/Groundskeeper	31,214	36,723	2.0	2.0	2.0
Custodian I/II	29,152	34,977	36.0	36.0	37.0
Security Guard	28,215	32,245	7.0	7.0	6.0
Housekeeper I/II	25,918	30,230	3.0	3.0	3.0
Electrician Foreman	28.56	29.30 /hr	1.0	1.0	1.0
Plumber Foreman	28.56	29.30 /hr	1.0	1.0	1.0
Carpenter Foreman	28.09	28.82 /hr	1.0	1.0	1.0
Tradesmen as required	26.51	28.63 /hr	20.0	20.0	20.0
Painter Foreman	27.19	27.62 /hr	1.0	1.0	1.0
Lic Boiler Oper Refrig Maint	26.51	26.95 /hr	7.0	7.0	7.0
Facilities Technician (PT)	21.39	26.73 /hr	0.5	0.5	0.5
Custodian I/II (2 PT)	14.73	17.68 /hr	1.0	1.0	1.0
Security Guard (2 PT)	13.33	15.24 /hr	1.5	1.5	1.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Account Clerk IV	31,984	37,628	2.0	2.0	2.0
			95.0	95.0	95.5

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Family Counseling:					
Professional Support:					
Psychologist (PT)		36.65 /hr	-	-	0.9
Clerical Staff:					
Dictation Clerk	30,964	36,428	1.0	1.0	-
			<u>1.0</u>	<u>1.0</u>	<u>0.9</u>
Finance:					
Managers & Supervisors:					
Finance Director	108,902	136,128	1.0	1.0	1.0
Deputy Finance Director	95,239	119,049	1.0	1.0	1.0
Risk & Insurance Manager	71,430	89,287	1.0	1.0	1.0
Fiscal Services Manager	71,430	89,287	1.0	1.0	1.0
Professional Support:					
Financial Officer	58,436	77,915	1.0	1.0	1.0
Budget Officer	56,621	70,777	1.0	1.0	1.0
Fiscal Analyst II	54,107	67,634	1.0	1.0	1.0
Budget Analyst	48,493	60,617	1.0	1.0	1.0
Fiscal Analyst	48,493	60,617	3.0	3.0	3.0
Payroll Coordinator	42,368	52,960	1.0	1.0	1.0
Junior Fiscal Analyst	39,297	49,121	1.0	1.0	1.0
Contract & Grant Support Specialist	36,473	45,592	1.0	1.0	1.0
Risk Management Contract Specialist	36,473	45,592	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,320	50,400	1.0	1.0	1.0
Account Clerk IV	31,984	37,628	6.0	6.0	6.0
			<u>22.0</u>	<u>22.0</u>	<u>22.0</u>
Health Department:					
Managers & Supervisors:					
Medical Director	126,434	158,043	1.0	1.0	1.0
Health Officer	97,897	122,371	1.0	1.0	1.0
Deputy Health Officer	80,913	101,142	1.0	1.0	1.0
Division Director, Environmental Health	73,462	91,827	-	1.0	1.0
Division Director, Family Hlth Serv	73,462	91,827	1.0	1.0	1.0
Division Director, Hlth Promo/Dis Control	73,462	91,827	1.0	1.0	1.0
Associate Director, Env Hlth Serv	69,391	86,738	2.0	-	-
Financial Services Manager	56,621	70,777	1.0	1.0	1.0
Manager, Planning/QA	56,621	70,777	1.0	1.0	1.0
Environmental Health Supervisor	53,515	66,893	4.0	4.0	4.0
Manager of Operations	53,515	66,893	1.0	1.0	1.0
Program Manager	53,424	66,782	3.0	3.0	4.0

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Health Department (cont.):					
Professional Support:					
PHS Coordinator	59,160	73,949	5.0	5.0	5.0
Epidemiologist	56,276	70,345	1.0	1.0	1.0
Public Health Informatics Specialist	53,540	66,925	1.0	1.0	1.0
Toxicologist	48,600	64,800	1.0	1.0	1.0
Public Health Nurse III	49,959	62,448	7.0	7.0	7.0
Community Health Planner	49,591	61,989	-	1.0	1.0
Nutritionist II	49,436	61,795	1.0	1.0	1.0
Public Health Nurse II	48,243	60,304	17.0	15.0	18.0
Environmentalist IV	43,592	58,123	7.0	7.0	7.0
Accountant	44,744	55,930	1.0	1.0	1.0
Environmentalist II/III	41,878	55,837	20.0	21.0	21.0
Nutritionist I	43,565	54,457	1.0	1.0	1.0
Forensic Investigations Specialist	43,267	54,084	1.0	1.0	1.0
Public Health Nurse I	44,297	51,570	4.0	4.0	4.0
Medical Examiner Investigator	40,544	50,680	5.0	5.0	6.0
Health Educator I	39,731	49,664	4.0	4.0	4.0
Medical Billing Specialist	35,068	42,507	2.0	2.0	2.0
Morgue Specialist	35,068	42,507	2.0	2.0	2.0
Communicable Disease Specialist	35,068	42,507	1.0	-	-
Program Assessor	28,023	35,028	3.0	3.0	3.0
Dental Assistant Senior	29,152	33,316	1.0	1.0	-
Community Health Technician	27,768	31,735	3.0	2.0	2.0
Dental Assistant	27,768	31,735	1.0	1.0	-
Dentist (2 PT)		44.27 /hr	1.5	1.5	-
Hygienist (PT)		31.99 /hr	1.0	1.0	-
Public Health Nurse II (8 PT)		32.42 /hr	3.0	3.0	3.0
Medical Examiner Investigator (2 PT)	20.72	25.98 /hr	1.0	1.0	1.0
Morgue Specialist (PT)	17.91	21.70 /hr	0.5	0.5	0.5
Technician-Vision & Hearing (16 PT)	13.59	16.99 /hr	8.0	8.0	8.0
Clinic Outreach Worker (3 PT)		13.14 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Account Clerk IV	31,984	37,628	3.0	3.0	3.0
Secretary	31,984	37,628	2.0	2.0	2.0
Account Clerk III	31,359	35,839	-	6.0	6.0
Computer Maintenance Clerk	30,605	34,977	6.0	2.0	3.0
Typist Clerk III	29,869	34,137	7.0	6.0	6.0
Account Clerk I/II	27,102	32,516	8.0	8.0	7.0
Typist Clerk I/II	26,451	30,973	4.0	4.0	4.0
Community Outreach Worker	27,102	30,973	2.0	2.0	2.0
			156.0	154.0	154.5

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	118,215	131,351	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
			<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	118,215	131,351	1.0	1.0	1.0
Service Director, HR & LR	79,346	99,183	2.0	2.0	2.0
Retirement Administrator	63,468	79,335	1.0	1.0	1.0
Professional Support:					
HR & LR Service Partner	50,711	63,415	6.0	6.0	6.0
Operations Coordinator	47,994	59,993	1.0	1.0	1.0
Retirement Specialist	35,068	42,507	1.0	1.0	1.0
Human Resources Assistant	33,582	39,508	3.0	3.0	3.0
Clerical Staff:					
Administrative Secretary	40,320	50,400	1.0	1.0	1.0
Team Coordinator	34,126	42,657	2.0	2.0	2.0
Position Control Specialist	33,903	42,379	2.0	2.0	2.0
Account Clerk III	31,359	35,839	2.0	2.0	2.0
Typist Clerk I/II	26,451	30,973	1.0	1.0	1.0
Account Clerk I/II (2 PT)	13.61	16.35 /hr	1.0	1.0	1.0
			<u>24.0</u>	<u>24.0</u>	<u>24.0</u>
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	95,239	119,049	1.0	1.0	1.0
Deputy Director, Information Technology	82,660	103,325	1.0	1.0	1.0
Manager, Technical Services & Networking	77,551	96,939	1.0	1.0	1.0
Manager, Project Management Office	77,551	96,939	1.0	1.0	1.0
Manager, Application & Enterprise	77,551	96,939	1.0	1.0	1.0
Project Manager	62,949	78,686	5.0	5.0	5.0
Help Desk Supervisor	56,621	70,777	1.0	1.0	1.0
Professional Support:					
Security Administrator	61,745	77,182	1.0	1.0	1.0
Business Systems Analyst	56,745	70,931	7.0	7.0	8.0
PC/Network Support Specialist	56,745	70,931	5.0	5.0	5.0
Analyst/Programmer	52,698	65,873	4.0	4.0	4.0
PC/Network Support Technician	47,242	59,052	2.0	2.0	2.0
Web Developer	47,242	59,052	1.0	1.0	1.0
Systems Technician	43,204	52,368	4.0	4.0	4.0
Client Support Technician	34,046	41,268	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		9.09 /hr	1.0	1.0	1.0
			<u>38.0</u>	<u>38.0</u>	<u>39.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2017
Supplemental Information Only

Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	86,238	107,797	1.0	1.0	1.0
Program Director	71,430	89,287	1.0	1.0	1.0
Chief Juvenile Referee	71,430	89,287	1.0	1.0	1.0
Case Work Supervisor	50,957	63,697	3.0	3.0	2.0
Adoption Supervisor	50,957	63,697	1.0	1.0	1.0
Juvenile Clerical Supervisor	40,308	50,386	1.0	1.0	1.0
Professional Support:					
Referee/Attorney	65,366	81,708	4.0	4.0	4.0
Probation Officer	39,781	59,060	19.0	19.0	19.0
Adoption Caseworker	39,781	59,060	1.0	1.0	1.0
Juvenile Court Coordinator	34,894	42,297	1.0	1.0	-
Intake Coordinator	32,905	38,712	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,320	50,400	1.0	1.0	1.0
Senior Secretary	35,196	42,662	1.0	1.0	1.0
Typist Clerk IV	31,472	35,968	1.0	1.0	2.0
Typist Clerk III	29,976	34,258	8.0	8.0	10.0
Switchboard Operator/Receptionist	29,976	34,258	1.0	1.0	-
			46.0	46.0	46.0
MSU Extension:					
Professional Support:					
Administrative Assistant	42,204	52,755	1.0	1.0	1.0
Program Coordinator I	40,096	50,120	1.0	1.0	1.0
Clerical Staff:					
Computer Maintenance Clerk	30,605	34,977	4.0	4.0	4.0
Account Clerk I/II (PT)	13.61	16.35 /hr	0.5	0.5	0.5
			6.5	6.5	6.5
Probate Court:					
Managers & Supervisors:					
Probate Court Judge		141,318	2.0	2.0	2.0
Deputy Court Administrator/Chief Referee	86,238	107,797	1.0	1.0	1.0
Probate Legal Services Director	71,430	89,287	1.0	1.0	1.0
Guardianship Supervisor	50,732	63,415	1.0	1.0	1.0
Data Maintenance Supervisor	39,359	49,199	1.0	1.0	1.0
Professional Support:					
Attorney/Deputy Probate Register	65,366	81,708	3.0	3.0	3.0
Court Analyst	45,616	57,020	2.0	2.0	2.0
Chief Deputy Register	40,308	50,386	1.0	1.0	1.0
Assistant Chief Deputy Register	34,197	42,746	1.0	1.0	1.0
First Deputy Register	32,732	40,915	1.0	1.0	1.0
Second Deputy Register	31,047	38,809	1.0	1.0	1.0
Deputy Register	31,472	35,968	6.0	6.0	7.0
Guardianship Investigator (PT)	20.32	30.17 /hr	0.5	0.5	0.5
Deputy Register (PT)	16.08	18.37 /hr	0.5	0.5	0.5
Clerical Staff:					
Judicial Secretary		50,400	3.0	3.0	3.0
Data Maintenance Clerk	31,013	36,486	2.0	2.0	2.0
Typist Clerk I/II (PT)	11.89	15.75 /hr	0.5	0.5	0.5
			27.5	27.5	28.5

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Planning & Economic Development:					
Managers & Supervisors:					
Executive Director, Planning	103,212	129,015	1.0	1.0	1.0
Deputy Director	82,660	103,325	1.0	1.0	1.0
Program Manager-Business Outreach & Comm	69,391	86,738	1.0	1.0	1.0
Program Manager-Economic Development	69,391	86,738	1.0	1.0	1.0
Program Manager	69,391	86,738	2.0	2.0	2.0
Professional Support:					
Project Coordinator	63,468	79,335	3.0	3.0	3.0
Senior Planner	54,275	67,844	2.0	2.0	2.0
Economic Development Specialist	54,275	67,844	2.0	2.0	2.0
Associate Planner	46,383	57,979	4.0	4.0	4.0
Senior GIS Technician	46,383	57,979	-	1.0	1.0
Graphic Information Systems Technician	42,204	52,755	2.0	2.0	2.0
Graphic Designer	43,259	52,755	2.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Account Clerk I/II	31,984	37,628	2.0	2.0	2.0
Co-op Clerks (1 PT)		9.09 /hr	0.5	0.5	0.5
			25.5	26.5	26.5
Probation-District Court:					
Managers & Supervisors:					
Probation Officer/Supervisor	49,606	62,007	1.0	1.0	1.0
Professional Support:					
Assistant Probation Officer	46,383	57,979	3.0	3.0	3.0
Clerical Staff:					
Secretary	32,341	38,049	1.0	1.0	1.0
			5.0	5.0	5.0

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		148,619	1.0	1.0	1.0
Chief Assistant Prosecutor	92,582	115,727	1.0	1.0	1.0
Chief of Operations	87,005	108,757	1.0	1.0	1.0
Chief Trial Lawyer	87,005	108,757	1.0	1.0	1.0
Chief Appellate Lawyer	84,471	105,589	1.0	1.0	1.0
Chief of Circuit Court & Special Units	84,471	105,589	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	75,370	102,514	7.0	7.0	7.0
Assistant IV	68,772	93,539	15.0	15.0	15.0
Assistant III	65,629	89,265	7.0	7.0	7.0
Assistant II	59,966	79,955	8.0	8.0	8.0
Assistant I	54,774	73,033	8.0	8.0	10.0
Chief Investigator	46,369	57,961	1.0	1.0	1.0
Chief Deputy Investigator	39,032	56,452	1.0	1.0	1.0
Investigator II	38,383	55,275	1.0	-	-
Administrative Assistant	44,149	55,186	1.0	1.0	1.0
Investigator	37,310	54,517	2.0	3.0	3.0
Supervisor	40,308	50,386	1.0	1.0	1.0
Victim Witness Advocate	37,870	47,337	1.0	1.0	1.0
Paralegal	31,870	39,837	1.0	1.0	1.0
Principal Trial Lawyer (2 PT)	41.21	61.81 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Senior Secretary	35,068	42,507	4.0	3.0	3.0
Typist Clerk IV	31,359	35,839	3.0	4.0	4.0
Computer Maintenance Clerk	30,605	34,977	10.0	10.0	10.0
Telephone Operator	27,768	31,735	1.0	1.0	1.0
Typist Clerk I/II	26,451	30,973	4.0	4.0	4.0
Typist Clerk I/II (PT)		15.83 /hr	-	-	0.5
			84.0	84.0	86.5
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	71,430	89,287	1.0	1.0	1.0
Assistant Purchasing Manager	57,333	71,666	1.0	1.0	1.0
Warehouse Services Manager	41,317	51,646	1.0	1.0	1.0
Professional Support:					
Senior Buyer	44,744	55,930	1.0	1.0	1.0
Buyer	39,297	49,121	1.0	1.0	1.0
Warehouse Services Assistant	35,068	42,507	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Printing & Graphics Specialist	32,773	38,556	2.0	2.0	2.0
Inventory & Delivery Clerk	32,773	38,556	1.0	1.0	1.0
Records Maintenance Clerk	39,869	34,137	2.0	2.0	2.0
Mail Services Clerk	28,451	32,516	3.0	3.0	3.0
Typist Clerk I/II (PT)	13.28	15.56 /hr	0.5	0.5	0.5
			15.5	15.5	15.5

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		130,034	1.0	1.0	1.0
Chief Deputy/Admin Director	86,238	107,797	1.0	1.0	1.0
Chief Engineer	82,660	103,325	1.0	1.0	1.0
Chief Engineer-Wastewater Services	82,660	103,325	1.0	1.0	1.0
Deputy PWC - Government Relations	82,660	103,325	1.0	1.0	1.0
Financial Manager	75,493	94,367	-	1.0	1.0
Operational Services Manager	75,493	94,367	1.0	1.0	1.0
Operations Manager, Pump Station	61,898	77,373	1.0	1.0	1.0
Operations Manager, Wastewater Services	61,898	77,373	1.0	1.0	1.0
Wastewater Field Supervisor	53,396	67,993	1.0	1.0	1.0
SCADA System Manager	49,729	66,305	1.0	1.0	1.0
Community Wastewater Service Manager	45,202	56,503	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	44,798	55,998	1.0	1.0	1.0
Professional Support:					
Financial Officer	75,493	94,367	1.0	-	-
Construction Engineer	58,436	77,915	1.0	1.0	1.0
Engineer II	58,436	77,915	1.0	1.0	1.0
Wastewater Engineer II	58,436	77,915	3.0	3.0	3.0
Environmental Engineer II	58,436	77,915	1.0	1.0	1.0
Soil Engineer II	58,436	77,915	1.0	1.0	1.0
Manager Real Property Section	53,397	71,196	1.0	1.0	1.0
Manager Construction Section	53,397	71,196	1.0	1.0	1.0
Engineer I	49,729	66,305	1.0	1.0	1.0
Wastewater Engineer I	49,729	66,305	1.0	1.0	1.0
Public Works Coordinator	49,729	66,305	1.0	2.0	2.0
Sewer & Water Coordinator	49,729	66,305	1.0	-	-
Engineering Coordinator	49,729	66,305	1.0	1.0	1.0
Accountant	44,744	55,930	1.0	1.0	1.0
Administrative Assistant	44,274	55,342	1.0	1.0	1.0
Engineering/GIS Technician	42,368	52,960	1.0	1.0	1.0
Lead Inspector	42,368	52,960	1.0	1.0	1.0
Engineering Technician	42,368	52,960	1.0	1.0	1.0
Environmental Educator II	41,920	52,400	1.0	1.0	1.0
Inspector	40,346	50,433	9.0	9.0	9.0
Wastewater Field Operator	39,372	49,215	3.0	3.0	3.0
Equipment Operator	39,029	48,786	3.0	3.0	3.0
Station Operator	39,029	48,786	7.0	7.0	7.0
Environmental Educator I	37,800	47,249	1.0	1.0	1.0
Wastewater Services Specialist	37,494	46,868	1.0	1.0	1.0
Station Operator (2 PT)	18.70	23.36 /hr	1.0	1.0	1.0
Clerical Staff:					
Drain Account Specialist	35,068	42,507	4.0	4.0	4.0
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Typist Clerk III (PT)	16.10	17.24 /hr	0.5	0.5	0.5
			63.5	63.5	63.5

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Register of Deeds:					
Managers & Supervisors:					
Director, Register of Deeds Deputy	63,468	79,335	1.0	1.0	1.0
Supervisor of Records	34,229	42,786	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Cashier I	31,214	36,723	3.0	3.0	3.0
Account Clerk III	31,359	35,839	3.0	3.0	3.0
Computer Maintenance Clerk	30,605	34,977	11.0	11.0	11.0
Account Clerk I/II	27,102	32,516	1.0	1.0	1.0
Typist Clerk I/II	26,451	30,973	3.0	3.0	3.0
			25.0	25.0	25.0
Sheriff:					
Managers & Supervisors:					
Sheriff		121,469	1.0	1.0	1.0
Undersheriff		112,369	1.0	1.0	1.0
Chief of Staff	95,901	106,557	1.0	1.0	1.0
Captain	87,183	96,870	2.0	3.0	3.0
Jail Administrator	87,183	96,870	1.0	-	-
Communications Administrator	69,553	74,071	(1)	1.0	1.0
Clerical Services Supervisor	40,308	50,386	1.0	1.0	1.0
Professional Support:					
Lieutenant	76,508	81,478	(1)	11.0	11.0
Corrections Sergeant	69,553	74,071	(1)	4.0	4.0
Sergeant	69,553	74,071	(1)	23.0	22.0
Criminal Justice Technology Specialist	55,395	69,244		2.0	2.0
Corrections Sergeant-1	63,230	67,337	(1)	3.0	3.0
Sergeant-1	63,230	67,337	(1)	9.0	10.0
Prisoner Reimbursement Coordinator	48,581	60,727		1.0	1.0
Deputy	46,152	58,900	(1)	192.0	194.0
Vehicle Service Manager/Instructor	47,221	59,026		1.0	1.0
Accountant	44,744	55,930		1.0	1.0
Dispatch Supervisor	51,500	54,845	(1)	4.0	4.0
Administrative Assistant	44,149	55,186		1.0	1.0
Corrections Officer	33,967	48,524	(1)	161.0	161.0
Dispatcher	44,885	48,524	(1)	53.0	54.0
Auto Mechanic	31,984	37,628		1.0	1.0
Jail Reimbursement Analyst (PT)		24.78 /hr		0.5	0.5
Clerical Staff:					
Administrative Secretary	40,346	50,433	1.0	1.0	1.0
Cashier II	35,068	42,507	1.0	1.0	1.0
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Account Clerk IV	31,948	37,628	1.0	2.0	2.0
Secretary	31,984	37,628	5.0	5.0	5.0
Computer Maintenance Clerk	30,605	34,977	18.0	18.0	18.0
Telephone Operator	29,619	33,851	3.0	3.0	3.0
Account Clerk I/II	26,833	32,194	1.0	-	-
			506.5	509.5	512.5

(1) 2016 Salary Range

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		112,342	1.0	1.0	1.0
Deputy Treasurer	77,551	96,939	1.0	1.0	1.0
Professional Support:					
Investment Officer	69,391	86,738	1.0	1.0	1.0
Tax Collection Administrator	69,391	86,738	1.0	1.0	1.0
Tax Service Coordinator	53,456	66,820	1.0	1.0	1.0
Settlement Officer	47,216	59,020	1.0	1.0	1.0
Administrative Assistant	44,274	55,342	1.0	1.0	1.0
Draftsperson Technical Writer	37,494	46,868	1.0	1.0	1.0
Investment Assistant	37,494	46,868	1.0	1.0	1.0
Tax Collection Officer	34,228	42,785	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,068	42,507	1.0	1.0	1.0
Cashier	31,984	37,628	2.0	2.0	2.0
Account Clerk IV	31,984	37,628	8.0	8.0	8.0
Technical Writer Assistant	31,984	37,628	1.0	1.0	1.0
Account Clerk III	31,359	35,839	4.0	4.0	4.0
Co-op Clerk (4 PT)		9.09 /hr	2.0	2.0	2.0
			28.0	28.0	28.0
Total General Fund Position Count			1,432.1	1,417.4	1,432.1

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Clerk - CPL:					
Clerical Staff:					
Data Maintenance Clerk	30,605	34,977	2.0	2.0	2.0
			2.0	2.0	2.0
Community Corrections:					
Tether Program:					
Professional Support:					
Jail Population Specialist	33,903	42,379	-	1.0	1.0
MARCH Coordinator	33,903	42,379	1.0	-	-
Jail Population Specialist (PT)	17.38	21.73 /hr	-	-	0.5
			1.0	1.0	1.5
Macomb Community Action:					
Block Grant:					
Managers & Supervisors:					
Program Manager	69,391	86,738	1.0	1.0	1.0
Professional Support:					
Associate Planner	46,383	57,979	3.0	3.0	3.0
Michigan Rolls:					
Clerical Staff:					
Field Enrollment Worker (2 PT)	12.46	13.86 /hr	1.5	1.5	1.5
			5.5	5.5	5.5
Emergency Management Grants:					
Professional Support:					
Intelligence Analyst	53,563	66,953	1.0	1.0	1.0
Homeland Security Grant Manager	47,994	59,993	1.0	1.0	1.0
Homeland Security Planner	39,836	49,795	1.0	1.0	1.0
Homeland Security Planner (3 PT)		24.41 /hr	3.0	3.0	3.0
Administrative Aide (1 PT)	16.55	20.69 /hr	1.0	1.0	1.0
			7.0	7.0	7.0
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	71,430	89,287	1.0	1.0	1.0
Service Center Supervisor	49,606	62,007	2.0	2.0	2.0
Professional Support:					
Case Manager	42,204	52,755	40.0	43.0	43.0
			43.0	46.0	46.0
MSUE Grants:					
Clerical Staff:					
Account Clerk IV (3 PT)	16.18	19.04 /hr	0.75	0.75	0.75
Educator (1 PT)	14.79	18.88 /hr	0.2	0.2	0.2
			0.95	0.95	0.95
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	53,540	66,925	1.0	1.0	1.0
Professional Support:					
Veterans Services Officer II	35,068	42,507	1.0	1.0	1.0
Veterans Services Officer I	34,410	40,483	5.0	5.0	5.0
Clerical Staff:					
Senior Secretary	35,068	42,507	-	1.0	1.0
Secretary	31,948	37,628	1.0	-	-
Account Clerk III	31,359	35,839	1.0	1.0	1.0
Typist Clerk III	29,869	34,137	2.0	2.0	2.0
			11.0	11.0	11.0

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Fund and Position	2017 Salary Range			2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum		Equivalent	Equivalent	Equivalent
				Adopted	Amended	Adopted
ENTERPRISE FUNDS						
Martha T. Berry Medical Care Facility:						
Managers & Supervisors:						
Director	116,757	145,947	(1)	1.0	1.0	1.0
Director of Nursing	82,084	102,604	(1)	1.0	1.0	1.0
Deputy Director	73,280	91,600	(1)	1.0	1.0	1.0
Controller	69,041	84,196	(1)	1.0	1.0	-
Assistant Director of Nursing	65,377	81,727	(1)	2.0	2.0	2.0
Human Resources Manager	65,377	81,722	(1)	1.0	1.0	1.0
Shift Supervisor	52,706	65,882	(1)	-	-	5.6
Unit Manager	52,706	65,882	(1)	4.0	4.0	4.0
Social Services & Activities Manager	51,993	64,991	(1)	1.0	1.0	1.0
Case Manager - Staff Development Coordinator	56,647	63,804	(1)	8.0	8.0	1.0
Environmental & Safety Services Manager	49,463	61,828	(1)	1.0	1.0	1.0
Food Services Manager	48,173	60,217	(1)	1.0	1.0	1.0
Health Services Manager	42,000	58,406	(1)	2.0	2.0	-
Business Services Manager	44,255	55,539	(1)	1.0	1.0	1.0
Supervisor of Resident/Client Services ADC	38,206	47,757	(1)	1.0	1.0	1.0
Dietary Supervisor	34,239	42,799	(1)	1.0	1.0	1.0
Resident Activity & Recreation Supervisor	31,417	39,271	(1)	1.0	1.0	1.0
Professional Support:						
Lead MDS Nurse	59,247	66,404	(1)	1.0	1.0	-
Compliance Officer	52,706	65,882	(1)	1.0	1.0	-
MDS Nurse	52,487	59,644	(1)	2.0	2.0	4.0
Educator/Admissions Coordinator	47,000	58,746	(1)	-	-	1.0
Community Liaison	47,000	58,746	(1)	1.0	1.0	-
Project Coordinator	46,587	58,234	(1)	1.0	1.0	1.0
Senior Human Resource Specialist	45,023	56,279	(1)	1.0	1.0	1.0
Team Leader	49,106	55,802	(1)	8.0	8.0	12.0
Assistant to Administrator	42,102	52,627	(1)	-	-	1.0
Human Resource Specialist	41,338	52,498	(1)	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	38,537	48,922	(1)	1.0	1.0	1.0
Admissions Coordinator	37,840	46,822	(1)	1.0	1.0	1.0
Social Worker	36,840	46,050	(1)	3.0	3.0	4.0
IT Support Specialist	37,841	46,022	(1)	1.0	1.0	1.0
Assessment Nurse	37,712	45,278	(1)	-	-	-
Purchaser	34,501	43,126	(1)	1.0	1.0	-
Licensed Practical Nurse	35,278	42,356	(1)	24.0	24.0	37.0
Coordinator, Resident Financial Svcs	32,596	40,745	(1)	-	-	1.0
Coordinator, Resident Billing Svcs	32,596	40,745	(1)	-	-	1.0
Maintenance Technician	32,235	40,294	(1)	3.0	3.0	4.0
Health Information Systems Coordinator	29,933	38,000	(1)	1.0	1.0	1.0
Certified Recreational Therapist	31,398	36,939	(1)	2.0	2.0	1.0
Laundry & Housekeeping Supervisor	34,308	36,023	(1)	1.0	1.0	1.0
Inventory Control Specialist	27,955	33,134	(1)	1.0	1.0	1.0
Therapeutic Recreational Activity Aide	28,296	32,338	(1)	10.0	10.0	12.2
Maintenance Helper	27,206	32,052	(1)	1.0	1.0	-
Central Supply Clerk	27,606	31,550	(1)	2.0	2.0	1.0
Environmental Services Worker III	26,933	30,780	(1)	5.0	5.0	33.0
Food Production Worker II	26,933	30,780	(1)	2.0	2.0	2.0
Unit Clerk	26,933	30,780	(1)	4.0	4.0	4.0
Environmental Services Worker II	27,026	30,029	(1)	2.0	2.0	-
Laundry Worker II	27,026	30,029	(1)	2.0	2.0	2.0
Nurse Aide	27,026	30,029	(1)	98.0	98.0	142.0
Environmental Services Worker I	26,367	29,297	(1)	6.0	6.0	-
Food Production Worker I	26,367	29,297	(1)	2.0	2.0	3.0
Food Service Worker	26,367	29,297	(1)	8.0	8.0	7.0

(1) 2016 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
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Supplemental Information Only

Fund and Position	2017 Salary Range			2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum		Equivalent	Equivalent	Equivalent
				Adopted	Amended	Adopted
Martha T. Berry (cont.):						
Contingent RN (4 PT)		31.11	/hr (1)	3.0	3.0	-
Contingent LPN (4 PT)		23.05	/hr (1)	2.0	2.0	-
Contingent Aides (10 PT)		17.32	/hr (1)	6.0	6.0	-
Therapeutic Recreational Activity Aide (4 PT)		15.54	/hr (1)	2.0	2.0	-
Environmental Services Worker I (8 PT)		14.97	/hr (1)	4.0	4.0	-
Nurse Aide (8 PT) ADC		12.95	/hr (1)	4.0	4.0	2.1
Food Service Worker (12 PT)		12.95	/hr (1)	6.0	6.0	9.8
Unit Clerk (4 PT)	10.96	12.89	/hr (1)	2.0	2.0	2.7
Laundry Worker I (6 PT)	10.73	12.63	/hr (1)	3.0	3.0	2.8
Receptionist (4 PT)				2.0	2.0	3.0
Clerical Staff:						
Staffing Front Desk HR Support	32,929	36,587	(1)	-	-	1.0
Human Resources Assistant	30,632	36,038	(1)	-	-	1.0
Account Clerk IV	30,632	36,038	(1)	2.0	2.0	1.0
Account Clerk III	30,014	34,301	(1)	3.0	3.0	-
Typist Clerk IV	30,014	34,301	(1)	1.0	1.0	-
Staffing Coordinator	30,014	34,301	(1)	1.0	1.0	1.0
Account Clerk I/II	25,881	31,075	(1)	1.0	1.0	-
Patient Advocates	25,958	30,780	(1)	1.0	1.0	-
Typist Clerk I/II	25,249	29,578	(1)	1.0	1.0	-
Typist Clerk I/II (PT)	12.89	15.11	/hr (1)	0.5	0.5	0.7
Patient Advocates (3 PT)		12.90	/hr (1)	1.5	1.5	-
Human Resources Coordinator				1.0	1.0	-
Staffing Coordinator (1 PT)				0.5	0.5	0.7
				272.5	272.5	330.6

(1) 2016 Salary Range

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Circuit Court Programs:					
Managers & Supervisors:					
Speciality Court Coordinator	46,383	57,979	1.0	1.0	-
			1.0	1.0	-
Child Care Fund:					
Managers & Supervisors:					
Director, Juvenile Justice Center	75,493	94,367	1.0	1.0	1.0
Deputy Director	61,898	77,373	-	1.0	1.0
Treatment Manager	59,353	74,191	-	1.0	1.0
Case Work Supervisor	50,957	63,697	1.0	1.0	1.0
Assistant Superintendent	47,715	59,644	2.0	-	-
Case Manager	39,836	49,795	3.0	2.0	2.0
Shift Supervisor	39,359	49,199	8.0	8.0	8.0
Professional Support:					
Program Coordinator	57,333	71,666	1.0	1.0	1.0
Psychologist	56,276	70,345	2.0	2.0	2.0
Treatment Therapist	53,540	66,925	-	2.0	2.0
Juvenile Division Counselor	39,782	60,472	2.0	2.0	3.0
Probation Officer	39,781	59,060	5.0	5.0	5.0
Detention Diversion Worker	38,536	56,772	10.0	10.0	10.0
Vocational Counselor	40,125	56,434	1.0	1.0	1.0
Training & Safety Coordinator	37,952	47,440	1.0	1.0	1.0
Food Services Director	32,845	41,056	1.0	1.0	1.0
Youth Specialist	32,673	39,400	70.0	71.0	71.0
Transporter	32,793	37,478	1.0	2.0	2.0
Custodian I/II	29,152	34,977	3.0	3.0	3.0
Cook I	30,000	34,286	2.0	2.0	2.0
Cook (2 PT)	14.37	16.42 /hr	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	35,196	42,662	1.0	1.0	1.0
Account Clerk III	31,472	35,968	1.0	1.0	1.0
Typist Clerk IV	31,472	35,968	1.0	1.0	-
Typist Clerk III	29,976	34,258	2.0	2.0	-
			121.0	124.0	122.0
Community Corrections Fiscal Programs:					
Managers & Supervisors:					
Dir, Community Corrections	64,678	80,847	1.0	1.0	1.0
Professional Support:					
Clinical Manager	53,540	66,925	1.0	1.0	1.0
Pre-Trial Manager	49,628	62,035	-	-	1.0
Jail Population Specialist	33,903	42,379	3.0	3.0	3.0
Assessor/Therapy Coordinator	33,903	42,379	3.0	3.0	3.0
Clerical Staff:					
Account Clerk IV	30,441	38,051	1.0	1.0	1.0
Computer Maintenance Clerk	27,973	34,966	1.0	1.0	1.0
			10.0	10.0	11.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs:					
Managers & Supervisors:					
Director, Community Services Agency	86,238	107,797	1.0	1.0	1.0
Division Director	73,462	91,827	2.0	2.0	2.0
Program Director	60,549	75,687	1.0	-	-
Program Manager	55,395	69,244	7.0	7.0	7.0
Public Relations Manager	55,395	69,244	1.0	1.0	1.0
Program Supervisor	44,274	55,342	1.0	1.0	1.0
Transportation Supervisor	39,836	49,795	1.0	1.0	1.0
Professional Support:					
Fiscal Services Supervisor	54,275	67,844	1.0	1.0	1.0
Operations Coordinator	47,994	59,993	-	-	1.0
Program Coordinator	47,049	58,811	2.0	2.0	2.0
Accountant	44,744	55,930	2.0	2.0	2.0
Housing Rehabilitation Specialist	42,204	52,755	1.0	2.0	2.0
Teacher III - Full Day (1)	41,221	51,526	0.95	0.88	0.88
Site Supervisor	39,836	49,795	2.0	3.0	3.0
Lead Case Manager	39,836	49,795	1.0	1.0	1.0
Disabilities Coordinator	39,916	49,895	1.0	1.0	1.0
Education Specialist	39,916	49,895	9.0	9.0	9.0
Family Service Coordinator	39,916	49,895	3.0	4.0	4.0
Health Services Coordinator	39,916	49,895	2.0	2.0	2.0
Teacher II - Full Day (9)	39,781	49,726	8.55	7.92	7.92
Data Maintenance Supervisor	39,359	49,199	1.0	1.0	1.0
Senior Services Coordinator	38,887	48,609	3.0	3.0	3.0
Volunteer Coordinator	38,887	48,609	1.0	1.0	1.0
Stacked Teacher II (18)	38,255	47,819	13.94	15.6	15.6
Stacked Teacher I (4)	36,812	46,015	5.57	3.5	3.5
Health Services Assistant	35,976	44,970	2.0	2.0	2.0
Quality Assurance Technician	35,543	44,429	1.0	1.0	1.0
Administrative Aide	34,721	43,402	4.0	4.0	4.0
Home Preservation/Energy Auditor	32,784	40,980	4.0	5.0	5.0
Continuum of Care Coordinator	31,868	39,836	-	-	1.0
Case Manager	30,441	38,051	3.0	3.0	3.0
Field Worker	25,049	31,312	5.0	8.0	8.0
Intake Support Clerk	25,049	31,312	-	4.0	4.0
Typist Clerk/Field Worker	24,315	30,394	4.0	-	-
Special Projects Coordinator (1 PT)	18.13	22.66 /hr	0.75	0.75	0.75
Advocate (32 PT)	14.36	17.95 /hr	20.43	20.43	20.43
Inventory/Warehouse Worker (1 PT)	13.90	17.41 /hr	0.75	0.75	0.75
Vehicle Maintenance Operator (1 PT)	12.93	16.16 /hr	0.75	0.75	0.75
Bus Driver (20 PT)	13.94	16.02 /hr	4.0	4.0	4.0
Warehouse Operator (1 PT)	12.28	14.44 /hr	0.75	0.75	0.75
Teacher Aide (64 PT)	11.33	14.16 /hr	42.15	42.15	42.15
Senior Nutrition Program Clerk (1 PT)	10.46	13.08 /hr	0.5	0.5	0.5
Field Worker (5 PT)	10.39	13.00 /hr	2.2	2.2	2.2
Assistant Field Worker (2 PT)	10.39	13.00 /hr	1.5	-	-
Van Driver (30 PT)	9.98	11.75 /hr	6.05	7.25	7.25
Food Service Worker (45 PT)	9.67	11.36 /hr	17.35	17.35	17.35
Clerical Staff:					
Administrative Secretary	40,320	50,400	1.0	1.0	1.0
Account Clerk IV	32,084	40,105	4.0	5.0	5.0
Data Maintenance Clerk	29,189	36,484	2.0	2.0	2.0
Inventory & Delivery Clerk	27,749	34,687	0.85	0.85	1.00
Typist Clerk III	27,390	34,238	1.0	1.0	1.0
Account Clerk I/II	24,647	32,321	2.0	2.0	2.0
Typist Clerk I/II	24,245	31,312	3.0	3.0	3.0
Account Clerk IV (1 PT)	14.63	18.35 /hr	0.75	-	0.75
			206.79	211.63	214.53

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	86,238	107,797	1.0	1.0	1.0
Enforcement Division Director	71,430	89,287	1.0	1.0	1.0
Clerical Services Supervisor	47,994	59,993	1.0	1.0	1.0
Financial Supervisor	39,359	49,199	1.0	1.0	1.0
Data Maintenance Supervisor	39,359	49,199	1.0	1.0	1.0
Supervisor-Court Services	39,359	49,199	1.0	1.0	1.0
Family Court Counsel/Referee	38.57	48.21 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee	71,430	89,287	1.0	1.0	1.0
Referee	65,366	81,708	6.0	6.0	6.0
Judicial Service Officer/Attorney	64,678	80,847	1.0	1.0	1.0
Judicial Service Officer	55,040	68,800	11.0	11.0	11.0
Analyst/Programmer	52,698	65,873	1.0	1.0	1.0
Chief Field Investigator	48,041	60,051	1.0	1.0	1.0
Field Investigator I/II	38,175	55,648	5.0	5.0	5.0
Support Investigator	35,580	51,962	4.0	4.0	4.0
Interstate Investigator	40,486	50,608	2.0	2.0	2.0
Medical Program Specialist	40,486	50,608	2.0	2.0	2.0
Cashier II	39,359	49,199	1.0	1.0	1.0
Enforcement Investigator	37,975	47,469	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,320	50,400	1.0	1.0	1.0
Recorder-Secretary	32,787	39,742	10.0	10.0	10.0
Data Maintenance Clerk	30,964	36,428	7.0	7.0	7.0
Dictation Clerk	30,964	36,428	15.0	15.0	16.0
Account Clerk, Senior	30,518	34,878	6.0	6.0	6.0
Data Entry Clerk	30,518	34,878	12.0	12.0	12.0
Receptionist/Supply Clerk	29,220	33,394	1.0	1.0	1.0
Typist Clerk, Senior	29,220	33,394	2.0	2.0	2.0
Telephone Operator	27,977	31,974	1.0	1.0	1.0
Typist Clerk	27,977	31,974	9.0	9.0	9.0
Typist Clerk (PT)	14.15	16.17 /hr	0.5	0.5	0.5
			107.0	107.0	108.0
Health Grant Fiscal Programs:					
Managers & Supervisors:					
Program Manager	53,424	66,782	1.0	1.0	1.0
Professional Support:					
PHS Coordinator	59,160	73,949	1.0	1.0	1.0
Women's Health Practitioner IV	57,168	71,460	2.0	2.0	2.0
Public Health Social Worker	49,606	62,007	1.0	1.0	1.0
Nutritionist II	49,436	61,795	1.0	1.0	1.0
Nutritionist I	43,565	54,457	1.0	1.0	1.0
Public Health Nurse III	49,959	62,448	2.0	2.0	2.0
Public Health Nurse II	48,243	60,304	4.0	5.0	5.0
W.I.C. Dietitian	38,328	47,910	3.0	3.0	3.0
Contact Investigator	34,757	43,446	2.0	2.0	2.0
Lactation Specialist	33,208	41,511	1.0	1.0	1.0
Community Health Technician	27,768	31,735	10.0	11.0	11.0
Community Outreach Worker	27,102	30,973	1.0	1.0	1.0
Public Health Nurse II (11 PT)		32.42 /hr	6.5	7.0	7.0
Environmentalist (PT)	21.23	28.32 /hr	0.5	0.5	0.5
Counselor (6 PT)		27.31 /hr	3.5	3.5	3.5
W.I.C. Dietitian (6 PT)	19.42	24.27 /hr	3.0	3.5	3.5
Social Worker (PT)		22.14 /hr	0.5	-	-
Community Health Technician (4 PT)	14.18	16.00 /hr	2.0	1.5	1.5

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Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Grant Fiscal Programs (cont.):					
Clerical Staff:					
Computer Maintenance Clerk	30,605	34,977	3.0	3.0	3.0
Typist Clerk III	29,869	34,137	2.0	2.0	2.0
Account Clerk I/II	27,102	32,516	2.0	2.0	2.0
Typist Clerk I/II	26,451	30,973	3.0	3.0	3.0
			56.0	58.0	58.0
Prosecuting Attorney Grants:					
Managers & Supervisors:					
Victim Witness Coordinator	48,591	60,739	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	75,370	102,514	2.0	2.0	2.0
Assistant IV	68,772	93,539	2.0	2.0	2.0
Assistant III	65,629	89,265	2.0	2.0	2.0
Investigator II	38,383	55,275	-	1.0	1.0
Investigator	37,310	54,517	4.0	3.0	3.0
Victim Witness Advocate	37,870	47,337	4.0	4.0	4.0
Victim Witness Advocate (PT)	19.34	24.18 /hr	0.5	0.5	0.5
Clerical Staff:					
Senior Secretary	35,068	42,507	-	1.0	1.0
Typist Clerk IV	31,359	35,839	9.0	8.0	8.0
Typist Clerk IV (PT)	16.02	18.31 /hr	0.5	0.5	0.5
			25.0	25.0	25.0
Department of Roads:					
Managers & Supervisors:					
Director of Roads	118,215	131,350	1.0	1.0	1.0
Assistant Finance Director-Fiscal	86,238	107,797	1.0	1.0	1.0
Traffic Operations Director	82,260	103,325	1.0	1.0	1.0
Maintenance Supervisor	71,430	89,287	1.0	1.0	1.0
Fiscal Services Manager	71,430	89,287	1.0	1.0	1.0
Planning Director	69,391	86,738	1.0	1.0	1.0
Deputy County Highway Engineer	67,352	84,190	1.0	1.0	1.0
Development Manager	74,628	79,323	1.0	1.0	1.0
Permits/Local Road Engineer	69,237	73,925	1.0	1.0	1.0
Traffic Supervisor	70,275	72,919	1.0	1.0	1.0
Electrical Supervisor	63,663	69,547	1.0	1.0	1.0
Right of Way Agent	63,488	67,248	1.0	1.0	1.0
Mechanic Foreman	60,000	65,973	1.0	1.0	1.0
Electrical Assistant Foreman	57,778	63,663	2.0	2.0	2.0
Assistant Purchasing Director	50,732	63,415	1.0	1.0	1.0
Foreman Service Center 3	57,980	63,251	1.0	1.0	1.0
Permits/Local Roads Inspection Manager	56,601	61,884	1.0	1.0	1.0
Service Center Foreman	54,459	59,740	3.0	3.0	3.0
Sign Shop Supervisor	54,459	59,740	1.0	1.0	1.0
Stock and Inventory Supervisor	54,459	59,740	1.0	1.0	1.0
Assistant Foreman	51,767	54,461	12.0	12.0	12.0
Professional Support:					
Traffic Engineer	70,878	75,568	1.0	1.0	1.0
Civil Engineer III	69,237	73,925	9.0	9.0	9.0
Community Relations/Park Coordinator	58,250	72,813	1.0	1.0	1.0
Service Partner	50,732	63,415	2.0	2.0	2.0
Fleet Specialist	47,994	59,993	1.0	1.0	1.0
Electrician A	49,286	59,463	8.0	8.0	8.0
Electrical Technician	46,927	58,745	2.0	2.0	2.0
Mechanic Leader	48,385	56,957	1.0	1.0	1.0
Information Systems Coordinator	52,333	56,645	1.0	1.0	1.0
Design Technician	45,138	56,139	2.0	2.0	2.0

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Supplemental Information Only

Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Department of Roads (cont.):					
Master Welder	47,484	56,056	2.0	2.0	2.0
Mechanic	47,141	55,713	12.0	12.0	12.0
Engineering Aide III	43,462	54,461	8.0	8.0	9.0
Senior Traffic Technician	43,462	54,459	2.0	2.0	2.0
Stockroom Assistant	51,176	54,459	1.0	1.0	1.0
Service Center Administrative Assistant	47,757	53,059	1.0	1.0	1.0
Systems Technician	43,204	52,336	1.0	1.0	1.0
Account Specialist III	39,258	51,640	1.0	1.0	1.0
Administrative Aide	40,320	50,400	1.0	1.0	1.0
Account Specialist II	38,097	50,217	2.0	2.0	2.0
Engineering Aide II	38,097	50,217	13.0	12.0	12.0
Records Technician	38,097	50,217	1.0	1.0	1.0
Traffic Technician	38,097	50,217	-	1.0	1.0
Right-of-way Technician	38,097	50,217	1.0	1.0	1.0
Traffic/Subdivisions Coordinator	38,097	50,217	1.0	1.0	1.0
Master Sign Artisan	37,929	49,265	1.0	1.0	1.0
Project Leader	37,929	49,265	7.0	7.0	7.0
Electrician B	37,671	49,005	5.0	5.0	5.0
Equipment Operator A	37,263	48,576	23.0	23.0	27.0
Account Specialist I	34,214	48,449	2.0	2.0	2.0
Bldg Maint. Repair Person	35,443	48,148	1.0	1.0	1.0
Semi Truck Driver	35,957	47,270	4.0	4.0	4.0
Engineering Aide I	29,234	47,251	7.0	7.0	7.0
Heavy Truck Driver	35,250	46,565	42.0	42.0	45.0
Mechanic Helper	30,663	46,457	1.0	1.0	1.0
Traffic Sign Artisan	34,780	46,157	1.0	1.0	1.0
Equipment Operator B	34,586	45,876	3.0	3.0	4.0
Highway Maintenance Person Leader	34,393	45,621	6.0	6.0	9.0
Stock Clerk I	33,810	40,321	1.0	1.0	1.0
Highway Maintenance Person	28,392	39,106	21.0	21.0	21.0
Custodian	26,250	39,106	1.0	1.0	1.0
Coop-IT Technician		12.12 /hr	1.0	-	-
Clerical Staff:					
Department Secretary	32,300	47,251	5.0	5.0	5.0
Department Clerk	29,798	38,347	11.0	10.0	10.0
Typist Clerk	26,285	34,237	1.0	1.0	1.0
Stock Chaser	30,607	34,975	1.0	1.0	1.0
			255.0	253.0	265.0
Sheriff Grants:					
Managers & Supervisors:					
Lieutenant	76,508	81,478	(1)	1.0	1.0
Professional Support:					
Sergeant	69,553	74,071	(1)	1.0	2.0
Sergeant-1	63,230	67,337	(1)	1.0	-
Deputy	46,152	58,900	(1)	5.0	5.0
Clerical Staff:					
Secretary	31,984	37,628		1.0	1.0
			9.0	9.0	9.0

(1) 2016 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2017
Supplemental Information Only

Fund and Position	2017 Salary Range		2016 Full Time	2016 Full Time	2017 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
ENTERPRISE FUNDS					
Community Mental Health:					
Managers & Supervisors:					
Medical Director	126,434	158,043	1.0	1.0	1.0
Executive Director, CMH	97,897	122,371	1.0	1.0	1.0
Deputy Director	80,913	101,142	1.0	1.0	1.0
Program Director	73,462	91,827	7.0	7.0	7.0
Program Supervisor	60,023	75,029	9.0	9.0	9.0
Professional Support:					
Administrative Assistant IV	64,678	80,847	12.0	13.0	13.0
Administrative Assistant III	55,395	69,244	19.0	19.0	19.0
Therapist III	53,540	66,925	20.0	20.0	20.0
Administrative Assistant II	49,606	62,007	13.0	12.0	12.0
Psychologist	49,070	61,338	1.0	1.0	1.0
Therapist II	49,070	61,338	55.0	55.0	55.0
Senior Accountant	48,493	60,617	1.0	1.0	1.0
Case Manager III	44,493	55,616	11.0	11.0	11.0
Accountant	44,274	55,342	3.0	3.0	3.0
Registered Nurse	41,345	51,681	27.0	27.0	27.0
Case Manager II	40,346	50,433	72.0	73.0	74.0
Specialist II	40,346	50,433	3.0	2.0	2.0
Administrative Assistant I	37,930	47,412	3.0	3.0	3.0
Reimbursement Analyst	36,473	45,592	1.0	1.0	1.0
Case Manager I	35,707	44,633	2.0	2.0	2.0
Specialist I	35,707	44,633	4.0	4.0	4.0
Mental Health Worker III	32,773	38,556	8.0	8.0	8.0
Mental Health Worker II	27,768	31,735	3.0	3.0	3.0
Therapist II (PT)	24.57	30.71 /hr	0.5	0.5	-
Case Manager II (PT)	20.48	25.60 /hr	-	-	0.5
Phone Counselor Supervisor (3 PT)	15.51	19.39 /hr	0.59	0.59	0.59
Phone Counselor (7 PT)	12.45	15.58 /hr	3.68	3.68	3.68
Clerical Staff:					
Administrative Secretary	40,320	50,400	1.0	1.0	1.0
Senior Secretary	34,126	42,657	1.0	1.0	1.0
Account Clerk IV	31,984	37,628	8.0	8.0	8.0
Secretary	30,201	37,752	1.0	1.0	1.0
Secretary	31,984	37,628	4.0	4.0	4.0
Account Clerk III	31,359	35,839	14.0	14.0	14.0
Typist Clerk IV	31,359	35,839	2.0	2.0	2.0
Typist Clerk III	29,869	34,137	11.0	11.0	11.0
Account Clerk I/II	27,102	32,516	5.0	5.0	5.0
Typist Clerk I/II	26,451	30,973	12.0	12.0	12.0
Account Clerk I/II (2 PT)	13.61	16.35 /hr	1.03	1.03	1.03
Typist Clerk I/II (8 PT)	13.28	15.56 /hr	3.31	3.31	3.31
			345.11	345.11	346.11
Substance Abuse:					
Managers & Supervisors:					
Program Director	73,462	91,827	1.0	1.0	1.0
Professional Support:					
Administrative Assistant IV	64,678	80,847	1.0	1.0	1.0
Administrative Assistant III	55,395	69,244	3.0	3.0	3.0
Administrative Assistant II	49,606	62,007	2.0	2.0	2.0
Therapist II	49,070	61,338	3.0	3.0	3.0
Clerical Staff:					
Secretary	31,984	37,628	1.0	1.0	1.0
Account Clerk IV	31,984	37,628	2.0	2.0	2.0
Data Input Clerk (PT)		11.86 /hr	0.2	0.2	0.2
			13.2	13.2	13.2
Total Special Revenue Funds Position Count			1,492.05	1,502.89	1,576.39
GRAND TOTAL COUNTY WIDE POSITION COUNT			2,924.15	2,920.29	3,008.49