



ADOPTED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2014 AND SEPTEMBER 30, 2014**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER 31, 2015 and 2016 AND
SEPTEMBER 30, 2015 and 2016**

SEPTEMBER 12, 2013

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS

PAGE

INTRODUCTORY SECTION

Budget Letter A – 1

Budget Timeline..... A – 2

Budget Ordinance and Notice of Adoption A – 4

Budget Discussion and Analysis A – 12

Glossary of Terms A – 34

SUMMARY SCHEDULES

Summary of Budgeted Revenues and Expenditures by Fund – Year Ending 2014 B – 1

Summary of Budgeted Revenues and Expenditures by Fund – Year Ending 2015 B – 2

Summary of Budgeted Revenues and Expenditures by Fund – Year Ending 2016 B – 3

Summary of Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary by Category..... B – 4

Summary of Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary by Function B – 5

Summary of Expenditures –
All Funds Summary by Function by Detail B – 6

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance –
All Funds Summary by Category and Fund Classification – Year Ending 2014..... B – 8

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds by Category – Year Ending 2014..... B – 9

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary by Category and Fund Classification – Year Ending 2015..... B – 19

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds by Category – Year Ending 2015..... B – 20

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary by Category and Fund Classification – Year Ending 2016..... B – 30

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds by Category – Year Ending 2016..... B – 31

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

	PAGE
<u>GENERAL FUND SCHEDULES</u>	
General Fund Detail by Category – All Departments	C – 1
General Fund Detail by Function – All Departments	C – 2
General Fund Revenues by Type and Department.....	C – 3
General Fund Expenditures by Function and Department.....	C – 7
General Fund Expenditures by Category and Department	C – 9
 General Fund Budgetary Centers:	
Board of Commissioners	C – 18
Building Authority	C – 19
Circuit Court.....	C – 20
Civil Service Commission.....	C – 21
County Clerk.....	C – 22
Corporation Counsel	C – 23
County Executive	C – 24
Court Building Safety.....	C – 25
District Court Romeo	C – 26
District Court New Baltimore	C – 27
Department of Human Services	C – 28
District Court Witness Fees.....	C – 29
Elections.....	C – 30
Equalization.....	C – 31
Emergency Management	C – 32
Ethics Board	C – 34
Facilities & Operations	C – 35
Family Counseling.....	C – 37
Finance.....	C – 38
Health Department	C – 39
Health & Community Services.....	C – 43
Human Resources & Labor Relations	C – 44
Information Technology.....	C – 45
Jury Commission.....	C – 46
Juvenile Court.....	C – 47
Law Library	C – 48
MSU Extension.....	C – 49
Probate Court – Mental Division.....	C – 50
Probate Court – (formerly Wills & Estates)	C – 51
Planning & Economic Development.....	C – 52
Plat Board.....	C – 53

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

GENERAL FUND SCHEDULES (continued)

General Fund Budgetary Centers (continued):

Probation – Circuit Court	C – 54
Probation – District Court	C – 55
Prosecuting Attorney	C – 56
Purchasing.....	C – 58
Public Works.....	C – 60
Register of Deeds.....	C – 62
Reimbursement	C – 63
Risk Management	C – 64
Security.....	C – 65
Senior Citizen Services	C – 66
Sheriff	C – 68
Technical Services	C – 72
Treasurer’s Office.....	C – 73
Water Quality Board	C – 74
Non-Departmental	C – 75
Operating Transfers	C – 76
Appropriations	C – 77

SPECIAL REVENUE FUNDS

December Year End:

Community Corrections.....	D – 1
Community Services Agency	D – 3
Department of Human Services	D – 5
Health Department	D – 6
Health Grants	D – 10
Homeland Security Grants	D – 12
Law Library	D – 14
Michigan Works.....	D – 15
MSU Extension Grants.....	D – 16
Planning Grants.....	D – 18
Prosecuting Attorney Forfeitures.....	D – 21
Reference & Research Center	D – 22
ROD – Remonumentation	D – 24
ROD – Technology Fund.....	D – 25
Revenue Sharing Reserve	D – 26
Senior Citizen Services	D – 27
Sheriff Grants	D – 29
Veterans Services	D – 30

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

SPECIAL REVENUE FUNDS (continued)

September Year End:

Adult Drug Court.....	D – 31
Child Care Fund	D – 32
Community Corrections.....	D – 34
Community Services Agency	D – 36
Friend of the Court	D – 40
Health Grants	D – 42
Juvenile Accountability Grant.....	D – 45
MSU Extension Grants.....	D – 46
Prosecuting Attorney Grants.....	D – 48
Department of Roads	D – 50
Sheriff Grants	D – 53

ENTERPRISE FUNDS

December Year End:

Martha T. Berry Medical Care Facility.....	E – 1
Parks & Recreation	E – 4

September Year End:

Community Mental Health	E – 5
Substance Abuse	E – 11

DEBT SERVICE

Debt Service	F – 1
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APPENDIX

Position List	Appendix – 1
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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Deputy County Executive

July 1, 2013

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, 2014

As the County Executive, the Charter requires me to prepare and administer a comprehensive balanced budget in a manner which assures coordination among agencies. In the past I have prepared two separate budgets for each of the County's fiscal years. This year, in an effort to streamline the budget process and give the public an opportunity to review all County appropriations at a glance, I have prepared a consolidated budget document. 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 each of the agencies contained in the attached budget have fiscal years beginning on October 1 or 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.

When I took office in January 2011, the financial future of Macomb County government was uncertain. We were faced with annual structural budget deficits in the tens of millions of dollars and had an unfunded retiree healthcare plan of approximately \$500 million. We are successfully dealing with both of these issues. 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 third budget submission; all of which have been balanced without the use of fund balance following years of deficit spending. I am committed to preserving the well-being of our retiree healthcare plan by confronting the unfunded liability rather than continue to delay action. First we are making reductions in the liability through benefit changes to existing and future employees and second, we will begin to pay down our liability beginning in the year 2015. 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 black ink that reads "Mark A. Hackel". The signature is written in a cursive style.

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2014**

06/01/2013 to 06/30/2013	Finance Department to compile and discuss budgets with Department Leaders
07/01/2013	Budget submission to Board of Commissioners
07/11/2013	Budget discussion - Finance Committee (Presentation of 2014 Budget Proposal)
07/15/2013	Budget discussion – Government Operations (Board of Commissioners, Ethics Board, Clerk/Register of Deeds)
07/16/2013	Budget Discussion – Justice & Public Safety (Sheriff, District Courts, Probation-District, Community Corrections, Emergency Management)
07/17/2013	Budget Discussion – Planning & Economic Development (Economic Development)
07/18/2013	Budget Discussion – Finance Committee (Human Resources/Labor Relations, Finance)
07/22/2013	Budget Discussion – Health & Human Services (Health & Community Services, Health-including Animal Shelter & Medical Examiner, Community Services, Senior Services, MSU Extension)
07/23/2013	Budget Discussion – Infrastructure (Public Works, Parks & Recreation Commission)
07/24/2013	Budget Discussion – Finance Committee (Treasurer)
08/05/2013	Budget Discussion – Government Operations (Corporation Counsel, Office of County Executive)
08/06/2013	Budget Discussion – Justice & Public Safety (Prosecutor, Juvenile Justice Center, Department of Human Services-Child Care Fund, Friend of the Court, Probate Court, Circuit Court, Juvenile Court)
08/12/2013	Budget Discussion – Health & Human Services (Department of Human Services, Community Mental Health, Martha T. Berry, Veterans Services)
08/13/2013	Budget Discussion – Infrastructure (Facilities & Operations, Information Technology, Department of Roads)
09/05/2013	Deadline to post notice of Public Hearing (Newspaper, website, etc.)

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2014**

Timeline Continued:

- 09/12/2013 Finance Committee - Public Hearing
- 09/18/2013 Finance Committee - Final Budget discussion & Finance Committee approval
- 09/19/2013 Final budget approval – Full Board Meeting

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2013-08**

FY 2014 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

**As amended by Ordinance No. 2014-01 on February 6, 2014
(Edited for inclusion in Published Adopted Budget)**

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 and administer a comprehensive balanced budget; and

WHEREAS, pursuant to section 8.6 of the Charter, the County Executive submitted a proposed comprehensive balanced budget to the Board of Commissioners (the "Commission") 90 days prior to the beginning of the 2014 fiscal year; and

WHEREAS, after extensively studying the budget proposed by the Executive, the Commission determined to make modifications to improve transparency and accountability related to the expenditure of County funds and to alter some proposed line items to reflect the Commission's budget priorities; 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 the Commission have determined that the Fiscal Year 2014 budget should be a single document covering those funds for which the fiscal year ends on September 30, 2014 and for those funds for which the fiscal year ends on December 31, 2014.

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows:

<u>Revenues</u>	General Fund	Other Funds	Total
Property Taxes	\$ 108,454,065	\$ 1,075,664	\$ 109,529,729
Licenses & Permits	1,498,240	531,200	2,029,440
Intergovernmental	25,274,210	169,256,939	194,531,149
Charges for Services	28,239,901	223,447,806	251,687,707
Investment Income	300,000	113,569	413,569
Fines & Forfeitures	608,800	195,000	803,800
Reimbursements	7,733,263	1,007,392	8,740,655
Indirect Cost Allocation	8,424,124	46,237	8,470,361
Other Revenue	125,790	1,197,529	1,323,319
Transfers In	10,725,000	38,866,808	49,591,808
Fund Balance Utilization	223,675	13,252,089	13,475,764
Total Revenues	<u>\$ 191,607,068</u>	<u>\$ 448,990,233</u>	<u>\$ 640,597,301</u>

<u>Expenditures</u>	Total
General Fund	\$ 191,607,068
Adult Drug Court	250,946
Child Care Fund	21,226,471
Community Corrections-Dec Year End	143,481
Community Corrections-Sep Year End	1,314,055
Community Services-Dec Year End	346,609
Community Services-Sep Year End	28,967,501
Department of Human Services	200,000
Friend of the Court	10,578,943
Health Grants-Dec Year End	25,900
Health Grants-Sep Year End	4,855,010
Homeland Security Grants	6,601,096
JAIBG Grant	38,372
Michigan Works!	4,162,798
MSUE Grants-Dec Year End	131,775
MSUE Grants-Sep Year End	32,950
Planning Grant Fund	9,304,612
Prosecuting Attorney Forfeitures	5,000
Prosecuting Attorney Grants-Sep Year End	2,272,089
Register of Deeds Remonumentation Fund	204,612
Register of Deeds Technology Fund	2,308,080
Roads	99,058,260
Sheriff Grants-Dec Year End	326,600
Sheriff Grants-Sep Year End	2,049,412
Veterans' Affairs	1,288,148
Community Mental Health	212,970,541
Freedom Hill Park	408,500
Martha T. Berry Medical Care Facility	23,201,700
Substance Abuse	11,114,590
Debt Service Fund	5,602,182
	<u>\$ 640,597,301</u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows:

Legislative	
Board of Commissioners	\$ 1,593,361
Judicial	
Circuit Court	10,190,081
District Court - Romeo	1,157,124
District Court - New Baltimore	1,433,625
District Court - 3rd Class	17,848
Family Counseling	156,523
Jury Commission	152,246
Juvenile Court	5,106,254
Law Library	31,772
Probate Court	3,062,499
Probation - Circuit Court	120,902
Probation - District Court	480,934
Prosecuting Attorney	9,749,005
	<u>31,658,813</u>
General Government	
Building Authority	1,300
Clerk	4,762,909
Corporation Counsel	915,467
County Executive	1,392,385
Equalization	937,114
Elections	34,284
Ethics Board	120,000
Facilities & Operations	15,159,549
Finance	2,172,820
Human Resources	2,323,769
Information Technology	6,152,320
MSU Extension	808,244
Planning & Economic Development	2,993,994
Plat Board	1,000
Purchasing	1,418,261
Register of Deeds	1,814,674
Reimbursement	840,534
Treasurer	2,318,374
Non Departmental Appropriations	(9,726,618)
	<u>34,440,380</u>
Public Safety	
Civil Service Commission	36,010
Emergency Management	1,005,215
Sheriff	64,180,479
	<u>65,221,704</u>
Public Works	
Public Works Commissioner	6,178,079
Health & Welfare	
Health and Community Services	292,231
Health Department	19,606,755
Senior Citizens Services	950,200
Resident County Hospitalization	72,472
	<u>20,921,658</u>
Capital Outlay	1,960,555
Transfers Out	<u>29,632,518</u>
Total Expenditures	<u>\$ 191,607,068</u>

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known at the “FY 2014 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. “Published Adopted Budget” means the Fiscal Year 2014 official budget as amended by this ordinance which is published on the Macomb County website for reference and use by the public and others, 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, 2014, and December 31, 2014, 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 Published Adopted Budget for funds ending December 31, 2014 and September 30, 2014, that includes the following changes.

A. This edited FY 2014 General Appropriations Ordinance is inserted in the document at the beginning of the Published Adopted Budget.

B. For each department the additional expenditure categories and corresponding amounts as provided in the Published Adopted Budget table to (i) show a breakdown of salary and wages line items into full time wages, part time wages, and overtime wages, and (ii) to show a breakdown of fringe benefits line items into FICA/Medicare, pension/retiree health care, employee health/life/dental, and workers’ comp/unemployment comp/other.

C. The Department of Roads budget includes details provided in the Published Adopted Budget. No capital expenditures or contract 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.

D. 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.

E. 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. 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.

F. The following changes made by the Commission in amounts for specific line items are included as part of this Published Adopted Budget.

Item Ref.	Page No.	Department	Fund	Expenditure Category	Line Item	Executive Recommended	Commission Approved	Difference
A	C-77	931-APPROPRIATIONS	101-GENERAL FUND	Appropriations- Other	"Contingency"	\$200,000	\$0	(\$200,000)
B	C-39	601-HEALTH DEPARTMENT	101-GENERAL FUND	Salaries & Wages	n/a	\$8,058,033	\$7,863,530	(\$194,503)
C	C-39	601-HEALTH DEPARTMENT	101-GENERAL FUND	Fringe Benefits	n/a	\$5,300,436	\$5,144,705	(\$155,731)
G	D-30	681-VETERANS SERVICES	295 – VETERANS AFFAIRS	Internal Services	n/a	\$192,088	\$126,243	(\$65,845)
H	C-18	101-BOARD OF COMMISSIONERS	101-GENERAL FUND	Contract Services	n/a	\$142,500	\$208,500	\$66,000

I	C-34	181-ETHICS BOARD	101-GENERAL FUND	Salaries & Wages	n/a	\$0	\$30,000	\$30,000
J	C-34	181-ETHICS BOARD	101-GENERAL FUND	Fringe Benefits	n/a	\$0	\$30,000	\$30,000
K	C-22	215-COUNTY CLERK	101-GENERAL FUND	Salaries & Wages	n/a	\$2,308,183	\$2,432,303	\$124,120
L	C-22	215-COUNTY CLERK	101-GENERAL FUND	Fringe Benefits	n/a	\$1,829,070	\$1,927,176	\$98,106
M	C-56	229-PROSECUTING ATTORNEY	101-GENERAL FUND	Salaries & Wages	n/a	\$5,686,859	\$5,833,103	\$146,244
N	C-56	229-PROSECUTING ATTORNEY	101-GENERAL FUND	Fringe Benefits	n/a	\$3,263,918	\$3,367,494	\$103,576
O	D-36	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	Transfers in – General Fund	n/a	\$887,599	\$1,055,906	\$168,307
P	D-39	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	EXPENDITURES BY SERVICE	“Senior Citizens Nutrition”	\$540,363	\$708,670	\$168,307
Q	C-76	930-OPERATING TRANSFERS	101-GENERAL FUND	Operating Transfers Out	“Community Services”	\$887,599	\$1,055,906	\$168,307

Section 5. Expenditures Authorized, Not Mandated. The appropriations within this ordinance, including its appendices, are the maximum authorized expenditures but are not a mandate to spend.

Section 6. Tax Levy. The General Operating Millage Rate levied by the County for 2014 shall be 4.5685 mills, the voted Veterans Millage levied by the County for 2014 shall be 0.04 mill, and the Drain Debt Millage levied by the County for 2014 shall be .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 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. 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.

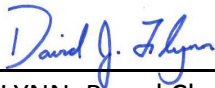
Section 10. Additional Authorization May Be Required.

- A. 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.
- B. 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.
- C. Commission approval shall be required for any lawsuit settlement.
- D. The Executive shall submit to the Commission budget amendments for any lawsuit settlements resulting in payments to the County.

Section 11. Interpretation. 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 Published Adopted Budget.

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

This ordinance was adopted at a Macomb County Board of Commissioners meeting on September 12, 2013, and amended at a Macomb County Board of Commissioners meeting on February 6, 2014.



DAVID FLYNN, Board Chair



CARMELLA SABAUGH, County Clerk

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2014

About This Document

The 2014 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.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

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.

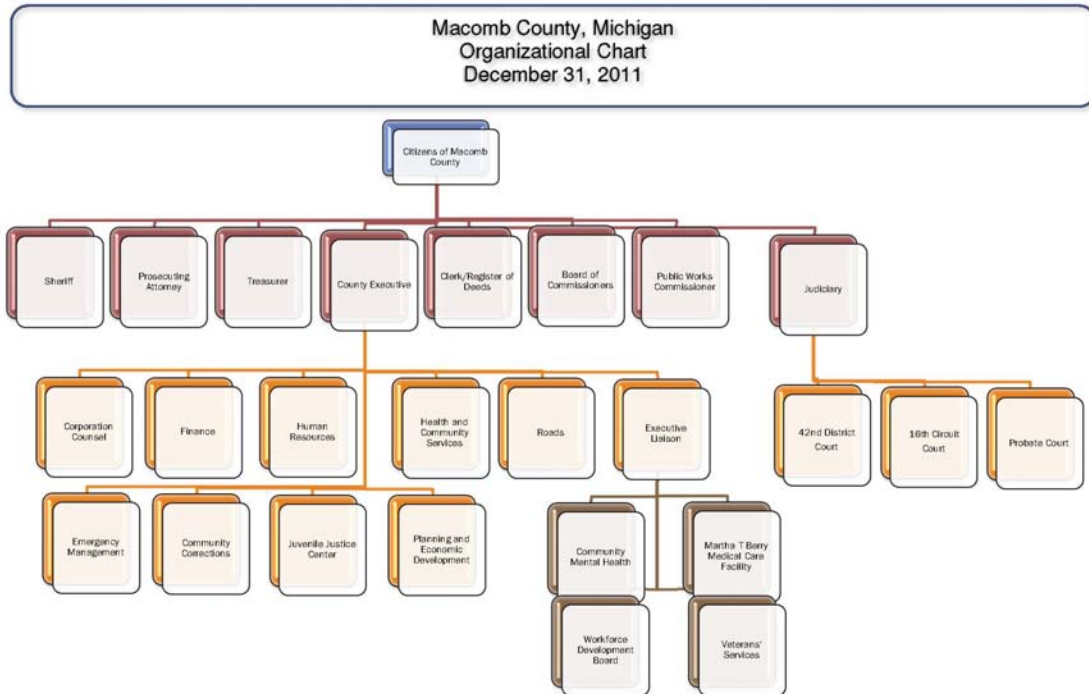
Health care services in Macomb County include five general hospitals with a capacity of over 1,400 beds to serve the area. **Henry Ford Health System** operates three Henry Ford Macomb hospitals within the county, in Clinton Township, Warren and Mount Clemens. They offer several "Centers of Excellence," 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.

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

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

Budget Discussion and Analysis

Fiscal Year 2014

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.

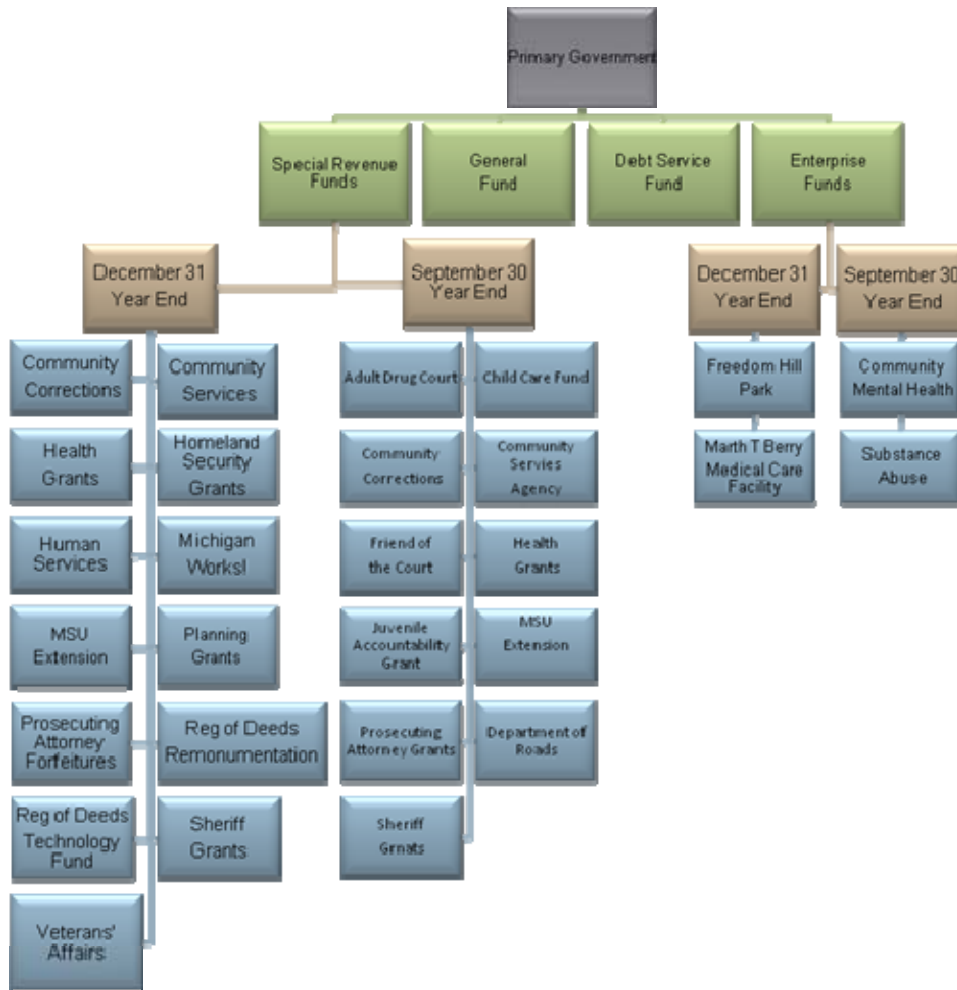
Governmental funds are accounted for using the modified accrual basis of accounting. Revenues of governmental funds are recognized when they become both measurable and available. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current 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 2014

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.



MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

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 two 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.



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

Budget Adjustments

The County Executive is authorized to transfer funds between budgeted line items within any budget center, more commonly referred to as a department, within any fund. Transfers between funds must be approved by the Board of Commissioners regardless of amount, except for transfers involving internal service costs, which may be transferred between funds and budget centers regardless of amount without prior approval of the Board of Commissioners.

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 policy has 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.
- ✓ Under no circumstances, shall a budget be prepared that causes the fund balance of the General Fund to fall below the 20% level.

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 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.

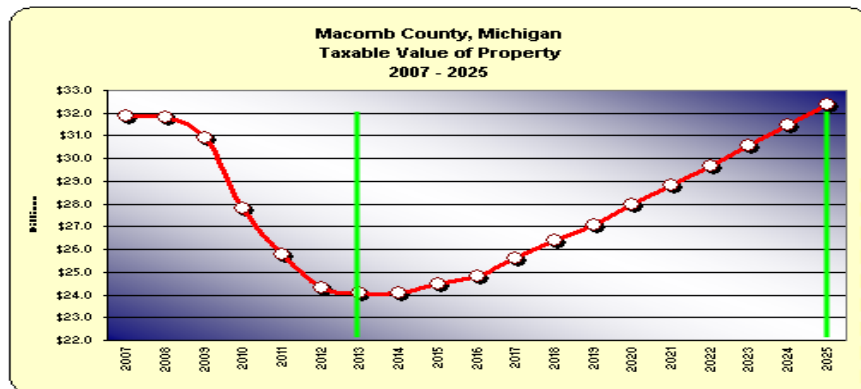
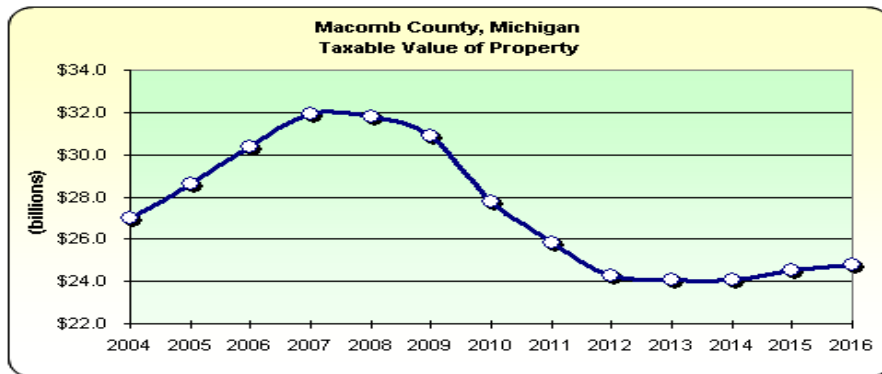
Overview

The administration entered the 2014 budget cycle facing a budget gap of approximately \$9.0 million in the General Fund. **A combination of revenue increases, operating cost reductions and position eliminations closed the gap completely and enabled County Executive Mark Hackel to balance the budget without utilizing fund balance for the third consecutive year.** Subsequent budget amendments introduced by the Board of Commissioners resulted in a budget gap of \$223,675. Revenue items of note include increases totaling approximately \$0.9 million relative to State Revenue Sharing and Liquor Tax and \$1.5 million in property taxes as a result of property values declining 1% less than anticipated in 2013. Cost reductions of note include \$1.0 million in juvenile detention placement costs, \$2.5 million in reduced health care charges resulting from the implementation of PA 152 (discussed further in the next section) and the elimination of a \$4.0 million contribution to the Capital Improvement Fund. The administration is currently engaged in a space utilization study which will be used to update the County's capital plan and determine the need for a capital contribution from the General Fund.

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

Major Issues Affecting the Budget

Property Values - Property taxes account for approximately 17.7% of revenues across all funds and are the primary source of revenue for the General Fund (56.5%). 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 have declined 26.7% from that time through the end of 2013. **Taxable values declined 2.9% in 2009, 10.2% in 2010, 7.0% in 2011, 6.0% in 2012 and 0.6% in 2013. Taxable values are estimated to increase 0% in 2014 and 1.5% in 2015 and 2016.** Each 1% change in property values equates to approximately \$1.0 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. Furthermore, legislation recently passed at the State level will significantly reduce personal property subject to tax by 2016. A loss of \$750,000 has been built into the 2014 budget and an additional loss of \$1,000,000 built into the 2016 forecast. 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 3% per year, the taxable values are not expected to return to 2008 levels until at least 2025, as indicated below.



MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2014

Major Issues Affecting the Budget (concluded)

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 66% of payroll and are estimated at \$92.5 million in 2014. 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.

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 2013 are as follows: \$5,693 for single coverage, \$11,385 for two-person coverage and \$15,525 for family coverage. These amounts are adjusted annually for inflation. The budget for employee health care was established prior to the enactment of PA 152. As a result, premium charges to the operating funds exceeded actual expenses in 2012 by approximately \$2,500,000. These savings will be refunded to the operating funds in 2014 through reduced charges. An inflationary increase of 8% has been built in the 2014 budget for retiree health care. More information on the funding status of the pension and retiree health care plans is provided later in this document.

The Affordable Care Act (commonly referred to as Obamacare) enacted by the U.S. Congress becomes effective in 2014. The full impact of this legislation is not completely known at this time and the County is currently working with its health care providers to determine the impact on premiums in 2014. Preliminary indications are that double digit increases are possible and could cause premiums to exceed the limits established by PA 152, in which case employees would pay more out of pocket or changes to plan designs would be necessary to ensure that employer paid premiums stay below the limits established by the State.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

Personnel Changes

A total of 22.0 full time equivalents were added and 49.6 full time equivalents were eliminated from the 2014 budget, resulting in a net reduction of 27.6 full time equivalents, as indicated below. Of the total full time equivalents eliminated, 13.5 were eliminated from the General Fund at a net savings of approximately \$178,000.

Macomb County, Michigan
Summary of Position Changes
Year Ending December 31, 2014

<u>General Fund</u>	<u>Budgeted</u>		
	<u>Additions</u>	<u>Deletions</u>	<u>Net</u>
Circuit Court	3.0	-	3.0
County Clerk	3.0	-	3.0
Health Department	-	(6.0)	(6.0)
Human Resources & Labor Relations	2.0	-	2.0
Juvenile Court	1.0	(4.0)	(3.0)
MSU Extension	-	(1.0)	(1.0)
Probate Court	-	(3.0)	(3.0)
Prosecuting Attorney	2.0	-	2.0
Public Works	1.0	-	1.0
Senior Citizens Services	-	(11.5)	(11.5)
General Fund Total	12.0	(25.5)	(13.5)
<u>Special Revenue Funds - Dec 31 Year End</u>			
Community Development Block Grant	-	(4.0)	(4.0)
Health Grants	-	(1.0)	(1.0)
MSU Extension	0.5	-	0.5
Veteran's Services	1.0	-	1.0
Dec 31 Year End Total	1.5	(5.0)	(3.5)
<u>Special Revenue Funds - Sep 30 Year End</u>			
Adult Drug Court	0.5	-	0.5
Child Care Fund	-	(2.0)	(2.0)
Community Services	4.0	(11.1)	(7.1)
Friend of the Court	4.0	-	4.0
Health Grants	-	(4.5)	(4.5)
MSU Extension	-	(1.5)	(1.5)
September 30 Year End Total	8.5	(19.1)	(10.6)
Grand Total	22.0	(49.6)	(27.6)

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

Personnel Changes (continued)

Position Changes – Special Revenue Funds

Four positions in the Community Development Block Grant Program were transferred from the Planning Department to the Community Services department, one position was added in Veterans' Affairs and numerous other full time equivalents were reduced through a combination of position eliminations and reductions in work hours resulting from reduced grant funding.

Position Changes – General Fund

- Circuit Court - Three positions were added in connection with a proposed reorganization involving the Circuit Court, Juvenile Court and Probate Court and several other positions were reclassified, resulting in a net savings of approximately \$129,000.
- County Clerk - Funding for three positions was added in the 2014 budget at a cost of approximately \$222,000.
- Health Department - Funding for six positions was eliminated in the 2014 budget at a savings of approximately \$439,000.
- Human Resources - Two positions were added to enhance services provided to employees preparing to retire at a cost of \$195,000, which will be paid for through indirect cost reimbursement from the Employees' Retirement System.
- Juvenile Court - Added one position and eliminated four positions in connection with the Court reorganization mentioned previously.
- MSU Extension - Eliminated one professional position at a savings of approximately \$82,000.
- Probate Court - Eliminated three positions in connection with the Court reorganization mentioned previously.
- Prosecuting Attorney - Funding for two positions was added in the 2014 budget at a cost of approximately \$250,000.
- Public Works - Added one position in the Wastewater Division, which will be funded through sewage rates.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

Personnel Changes (concluded)

- Senior Citizens Services – Eliminated eleven and a half positions due to an extensive reorganization of the Office of Senior Services. The goal of the reorganization was not to achieve significant cost reductions but was to take the savings from the position eliminations and reallocate those dollars toward increased services provided to seniors. A synopsis of the position changes is as follows:
 - Eliminate two manager positions and add one clerical position in Administration.
 - Eliminate two positions in Legal Services as a result of no longer providing the service. Seniors will be referred to other agencies in the County that provide similar services.
 - Eliminate three positions in the Outreach program and contract those services to outside providers.
 - Eliminate one and a half positions from the Prescription Resource program as a result of no longer providing the service. Seniors will be referred to other agencies in the County that provide similar services.
 - Eliminate four positions from the Adult Day Care program and contract those services through the Martha T Berry Medical Care Facility. The program will continue to be provided but under the direction of medical and social welfare professionals.

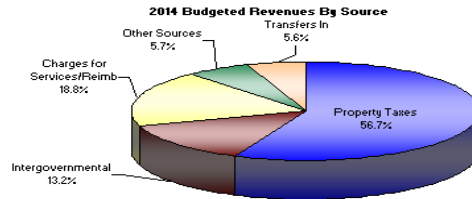
MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

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 2014 General Fund budget totals \$191,607,068, an increase of \$6,028,267 or 3.3% from fiscal 2013, which is primarily the net result of the elimination of furlough days, increases in pension and retiree health care costs, offset by the reduction in health care costs for active employees in connection with the implementation of PA 152, as discussed previously. A summary of revenues by source and expenditures by function and category for fiscal 2014 is presented below:

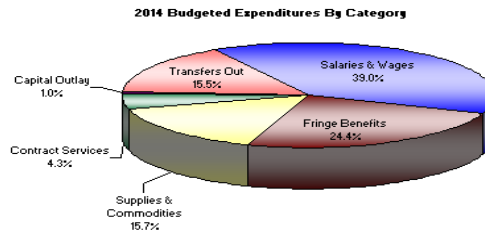
**Macomb County, Michigan
General Fund Revenues By Source**

	2014 Budget	2015 Forecast	2016 Forecast
Property Taxes	\$ 108,454,065	\$ 110,080,876	\$ 110,732,089
Intergovernmental	25,274,210	24,644,310	24,644,410
Charges for Services/Reimb	35,973,164	36,010,854	36,044,817
Other Sources	10,956,954	10,960,306	10,964,781
Transfers In	10,725,000	10,725,000	10,725,000
Total	\$ 191,383,393	\$ 192,421,346	\$ 193,111,097



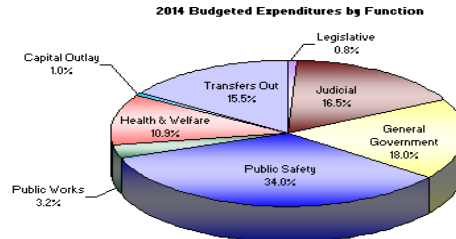
**Macomb County, Michigan
General Fund Expenditures By Category**

	2014 Budget	2015 Forecast	2016 Forecast
Salaries & Wages	\$ 74,775,862	\$ 75,090,318	\$ 75,231,667
Fringe Benefits	46,844,685	50,876,616	52,904,164
Supplies & Commodities	30,094,525	30,437,451	30,873,683
Contract Services	8,298,923	8,539,439	8,560,668
Capital Outlay	1,960,555	1,016,155	1,017,655
Transfers Out	29,632,518	31,557,491	31,862,952
Total	\$ 191,607,068	\$ 197,517,470	\$ 200,450,789



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

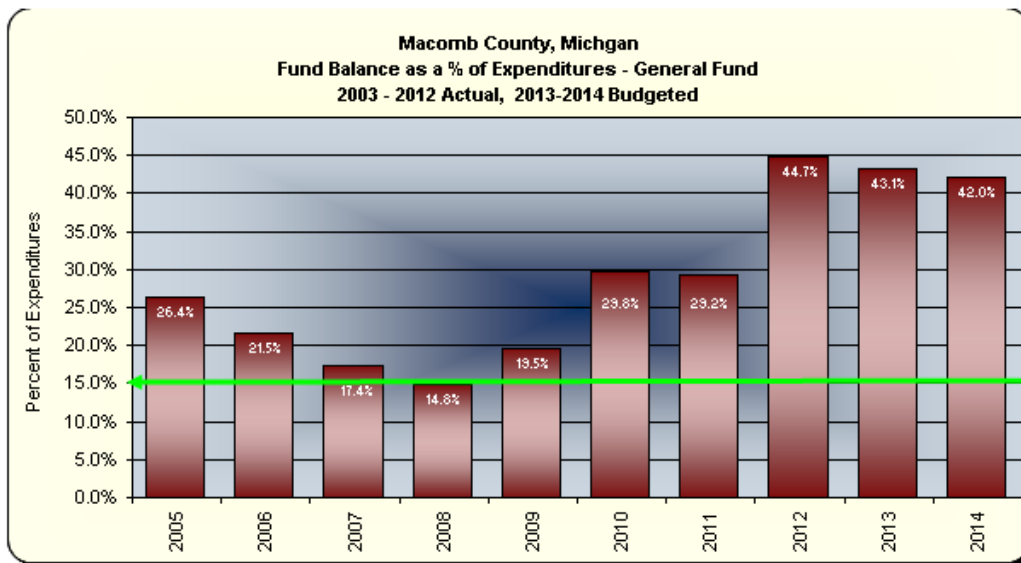
	2014 Budget	2015 Forecast	2016 Forecast
Legislative	\$ 1,593,361	\$ 1,626,972	\$ 1,653,773
Judicial	31,658,813	32,135,682	32,581,362
General Government	34,440,380	37,398,346	38,413,990
Public Safety	65,221,704	66,318,041	67,146,749
Public Works	6,178,079	6,265,933	6,354,688
Health & Welfare	20,921,658	21,198,850	21,419,600
Capital Outlay	1,960,555	1,016,155	1,017,655
Transfers Out	29,632,518	31,557,491	31,862,952
Total	\$ 191,607,068	\$ 197,517,470	\$ 200,450,789



MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

The General Fund (continued)

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 unaudited General Fund fund balance of \$79.8 million as of December 31, 2012 represented 44.7% of 2012 expenditures. The ratio is expected to decrease slightly to approximately 43.1% by the end of fiscal 2013 and decrease to approximately 42.0% by the end of fiscal 2014. 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 \$143,481 for fiscal 2014. The General Fund contribution for 2014 is \$73,777, an increase of \$3,674 over 2013.

Community Development Block Grants - Prior to 2013, this fund was supported primarily by grants from the Department of Housing and Urban Development used mostly for housing rehabilitation loans and was administered by the Planning and Economic Development Department. The department also receives grants from other 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 aerial maps. The administration of the Community Development Block Grant program was transferred to the Community Services Department in 2013. The budget for this fund is \$9,304,612, which includes a residual equity transfer of \$8,605,197 to the Community Services Fund in conjunction with the transfer of the Community Development Block Grant program as previously discussed.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

Special Revenue Funds (continued)

Community Services Grants - The Community Services Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. The budget for the year ending December 31, 2014 is \$346,609, a decrease of \$40,984 from 2013.

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 2014 is \$25,900, a decrease of \$188,853 from 2013. The decrease is due primarily to the expiration of several multi-year grants in 2013.

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 2014 is \$6,601,096, a decrease of \$12,199,558 from 2013. The large decrease is due to the expiration of a \$9.0 million three year grant in 2013.

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 2014 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 2014 is \$4,162,798, an increase of \$213,818 from 2013.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2014 is \$131,775, a decrease of \$179,168 from 2013, which is attributable to decreased funding for financial literacy and foreclosure mitigation community education programs.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training. The budget for 2014 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 2014 is \$204,612.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

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 2014 is \$2,308,080, 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.

Sheriff Grants - The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2014 is \$326,600.

Veterans Services - The Department of Veterans' Services is supported by a special five year property tax millage of .04 mills approved by the voters in November 2008. The budget for 2014 is \$1,288,148, an increase of \$207,546 from 2013. The increase is driven by the addition of one position in 2014 and a substantial increase in indirect costs allocated from the General Fund to reflect actual costs calculated through the indirect cost study that is prepared each year by an outside consulting firm.

Adult Drug Court - The Adult Drug Court provides 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 2014 are \$250,946, an increase of \$32,946 over fiscal 2013. The General Fund appropriation to the Adult Drug Court Fund for 2014 is \$210,446, an increase of \$27,446, or 15.0% over 2013, due primarily to budgeting one position as full time in 2014 as opposed to part time in 2013. The Adult Drug Court is 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 \$21,226,471 for 2014 represents a 5.4% decrease from fiscal 2012. The General Fund appropriation to the Child Care Fund for 2014 is \$11,724,188, a decrease of \$798,868, or 6.4%, over 2013. The decrease is driven primarily by the elimination of two positions as well as a \$450,000 decrease in costs associated with housing wards of the State. In addition, the budget for outside placements has been reduced by \$1,000,000 as a result of the continued efforts of Court staff to place more kids in treatment programs administered at the Juvenile Justice Center as opposed to housing them in private facilities.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

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 2014 are essentially unchanged from previous years. The General Fund appropriation requested for 2014 is \$308,306, an increase of \$6,012.

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 2014 is \$1,055,906, an increase of \$168,307 from 2013, for county-supported Senior Nutrition. In addition, the Community Services Department assumed responsibility for administering the Community Development Block Grant program in 2013, which is primarily responsible for the \$7.0 million increase in the 2014 budget.

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 2014 is \$3,050,943, an increase of \$249,716 from 2013.

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 \$1,182,982 represents approximately 32% of the budget. The General Fund appropriation budgeted for 2014 is \$638,265 higher than the amount budgeted in 2013, 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 2014. These costs will be charged to the individual programs beginning in 2014 to more accurately reflect actual costs by program.

Juvenile Accountability Grant – This fund is 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. The budget for 2014 is \$38,372, a decrease of \$24,482 from 2013 due to reduced grant funding.

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 2014 is \$32,950, a decrease of \$252,435 from 2013, 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 2014 is \$859,841, an increase of \$51,378 over 2013 due primarily to increases in fringe benefit costs and the elimination of furlough days.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2014

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 2014 is \$99,058,260, an increase of \$3,545,917, or 3.7%, over 2013. 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 \$13.8 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 55% of the funding for these programs is provided by State grants and charges for services. The 2014 budget provides for the continued funding of 11 positions. The General Fund appropriation to this fund is \$650,167 for 2014, a decrease of \$247 from 2013.

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 \$4,094,482 in 2014. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain relatively flat for the last three years.

Marta 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 244 and a bed capacity of 217. The budget for 2014 is \$23,201,700, an increase of 1.3% from 2013. The facility has not required a General Fund contribution since 2009.

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 2013. 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 \$408,500 has been established for 2014. The General Fund will provide support in the amount of \$163,500 to cover those costs and the remaining \$245,000 will be covered by revenue provided for in the lease and restricted fund balance.

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 2014 is \$1,505,925, an increase of \$271,652, or 22.0%, from 2013, which is due primarily to an anticipated increase of \$500,000 in liquor tax revenue.

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

Debt Service Fund

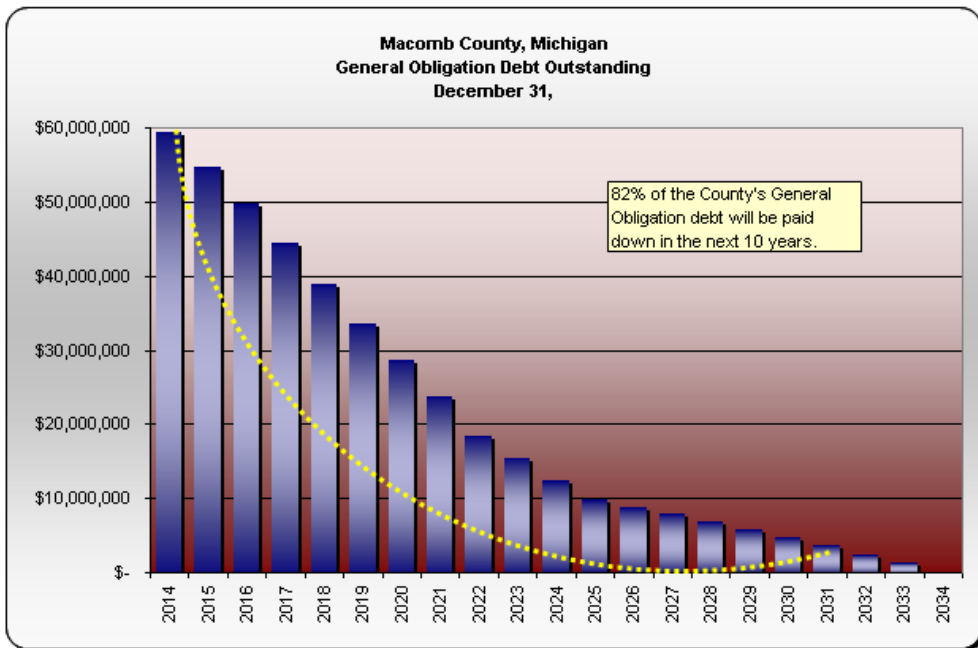
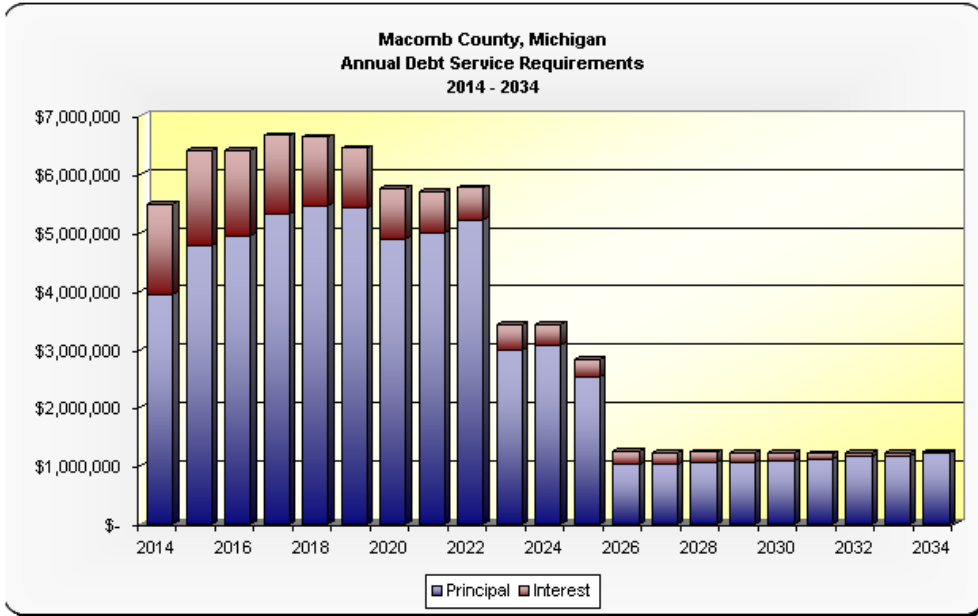
The County's general obligation bonds are rated **AAA** by Standard & Poor's, a status enjoyed by only three counties in Michigan and sixty-seven nationwide. The County's outstanding general obligation debt supported by the General Fund will amount to \$45,333,682, or \$53.84 per capita, as of December 31, 2013 and debt service for the year ending December 31, 2014 is budgeted at \$5,482,667, consisting of \$3,927,033 in principal payments and \$1,555,634 in interest and fees. The County's general obligation debt per capita is among the lowest in the region. Annual debt service requirements and outstanding balances by year through final maturity in 2034 are presented in the following schedules.

Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2014-2034

Year	Series 2002-A Admin Refunding		Series 2002 MTB/Youth Home		Series 2005 Clemens Refunding		Series 2007 MTB/YTH Refunding		Series 2008 Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 875,000	\$ 53,244	\$ 1,625,000	\$ 35,547	\$ 245,000	\$ 72,436	\$ 70,000	\$ 657,082	\$ 445,000	\$ 31,676
2015	910,000	18,200	-	-	265,000	62,235	1,770,000	623,962	460,000	16,100
	<u>\$ 1,785,000</u>	<u>\$ 71,444</u>	<u>\$ 1,625,000</u>	<u>\$ 35,547</u>	260,000	51,670	1,840,000	558,752	-	-
					285,000	40,562	1,930,000	489,214	-	-
					280,000	28,909	2,020,000	412,626	-	-
					300,000	16,799	2,080,000	330,626	-	-
					210,000	5,249	2,195,000	244,029	-	-
					-	-	2,305,000	151,491	-	-
					-	-	2,310,000	51,975	-	-
					<u>\$ 1,845,000</u>	<u>\$ 277,860</u>	<u>\$ 16,520,000</u>	<u>\$ 3,519,757</u>	<u>\$ 905,000</u>	<u>\$ 47,776</u>
Year	Series 2010 MDOT Loan		Series 2012 PWK/WertzRefunding		Series 2012-A Refunding					
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 47,033	\$ 8,074	\$ 495,000	\$ 125,550	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -
2015	47,974	7,133	490,000	115,700	25,000	-	25,000	-	301,425	301,425
2016	48,933	6,174	530,000	105,500	1,035,000	-	1,035,000	-	300,925	300,925
2017	49,912	5,195	525,000	94,950	1,320,000	-	1,320,000	-	280,225	280,225
2018	50,910	4,197	515,000	84,550	1,360,000	-	1,360,000	-	253,825	253,825
2019	51,928	3,178	560,000	73,800	1,395,000	-	1,395,000	-	226,625	226,625
2020	52,967	2,140	535,000	62,850	1,410,000	-	1,410,000	-	198,725	198,725
2021	54,025	1,079	575,000	50,313	1,455,000	-	1,455,000	-	170,526	170,526
2022	-	-	565,000	36,063	1,495,000	-	1,495,000	-	141,425	141,425
2023	-	-	575,000	21,812	1,510,000	-	1,510,000	-	109,656	109,656
2024	-	-	585,000	7,312	1,555,000	-	1,555,000	-	75,681	75,681
2025	-	-	-	-	1,550,000	-	1,550,000	-	38,750	38,750
	<u>\$ 403,682</u>	<u>\$ 37,170</u>	<u>\$ 5,950,000</u>	<u>\$ 778,400</u>	<u>\$ 14,135,000</u>				<u>\$ 2,399,713</u>	
Year	Series 2012 Bridge Refunding		(Proposed) Series 2014 Court/Admin Renovation		Totals					
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2014	\$ 100,000	\$ 43,300	\$ -	\$ 225,000	\$ 3,927,033	\$ 1,553,834	\$ 3,927,033	\$ 1,553,834	\$ -	\$ -
2015	100,000	41,300	715,000	441,043	4,782,974	1,627,098	4,782,974	1,627,098	-	-
2016	490,000	39,300	730,000	423,000	4,933,933	1,485,321	4,933,933	1,485,321	-	-
2017	470,000	29,500	745,000	404,563	5,324,912	1,344,209	5,324,912	1,344,209	-	-
2018	470,000	20,100	760,000	385,750	5,455,910	1,189,957	5,455,910	1,189,957	-	-
2019	535,000	10,700	500,000	370,000	5,421,928	1,031,728	5,421,928	1,031,728	-	-
2020	-	-	475,000	357,813	4,877,967	870,806	4,877,967	870,806	-	-
2021	-	-	600,000	344,375	4,989,025	717,784	4,989,025	717,784	-	-
2022	-	-	850,000	326,250	5,220,000	555,713	5,220,000	555,713	-	-
2023	-	-	890,000	304,500	2,975,000	435,968	2,975,000	435,968	-	-
2024	-	-	930,000	271,750	3,070,000	354,743	3,070,000	354,743	-	-
2025	-	-	970,000	258,000	2,520,000	296,750	2,520,000	296,750	-	-
2026	-	-	1,010,000	233,250	1,010,000	233,250	1,010,000	233,250	-	-
2027	-	-	1,010,000	208,000	1,010,000	208,000	1,010,000	208,000	-	-
2028	-	-	1,050,000	182,250	1,050,000	182,250	1,050,000	182,250	-	-
2029	-	-	1,050,000	156,000	1,050,000	156,000	1,050,000	156,000	-	-
2030	-	-	1,085,000	129,313	1,085,000	129,313	1,085,000	129,313	-	-
2031	-	-	1,100,000	102,000	1,100,000	102,000	1,100,000	102,000	-	-
2032	-	-	1,150,000	73,875	1,150,000	73,875	1,150,000	73,875	-	-
2033	-	-	1,170,000	44,875	1,170,000	44,875	1,170,000	44,875	-	-
2034	-	-	1,210,000	15,125	1,210,000	15,125	1,210,000	15,125	-	-
	<u>\$ 2,165,000</u>	<u>\$ 184,200</u>	<u>\$ 18,000,000</u>	<u>\$ 5,256,732</u>	<u>\$ 63,333,682</u>	<u>\$ 12,608,599</u>				

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

Debt Service Fund (concluded)



MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

Pension and Retiree Health Care Liabilities

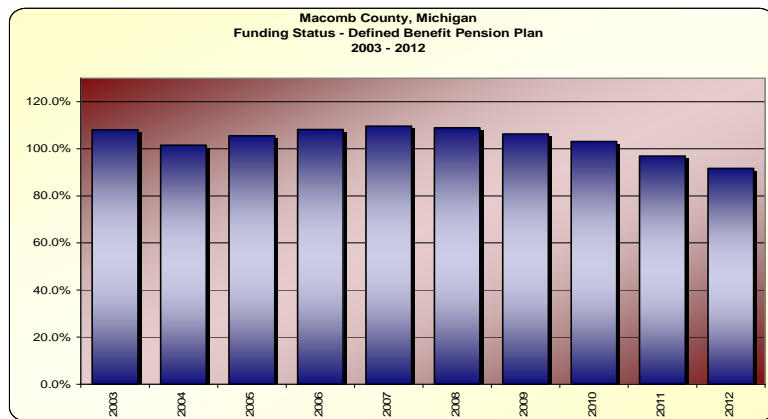
Defined Benefit Pension Plan - The County sponsors and administers the Macomb County Employees' Retirement System (the "System"), a single employer defined benefit plan covering substantially all of the County's employees. The System was established in accordance with state statutes to provide retirement 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%.

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%.

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%.

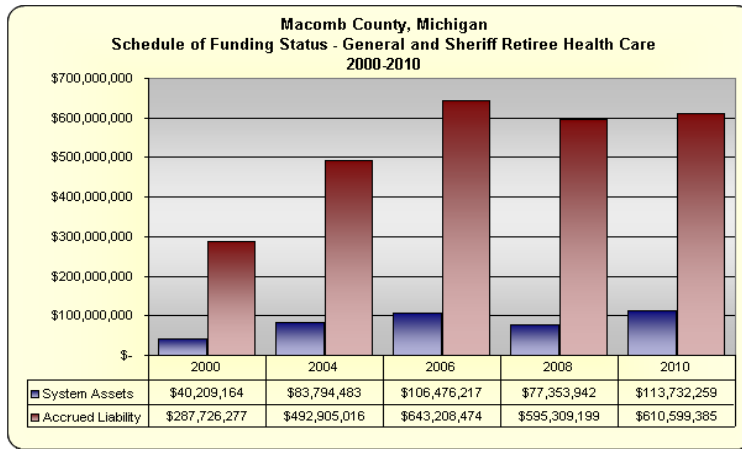
As of December 31, 2012, the date of the most recent actuarial valuation, the plan was 91.7% funded. The actuarial accrued liability was \$867,218,699 and the actuarial value of plan assets was \$795,605,544, resulting in an unfunded liability of \$71,613,155. The funding status for the last 10 years is presented below.



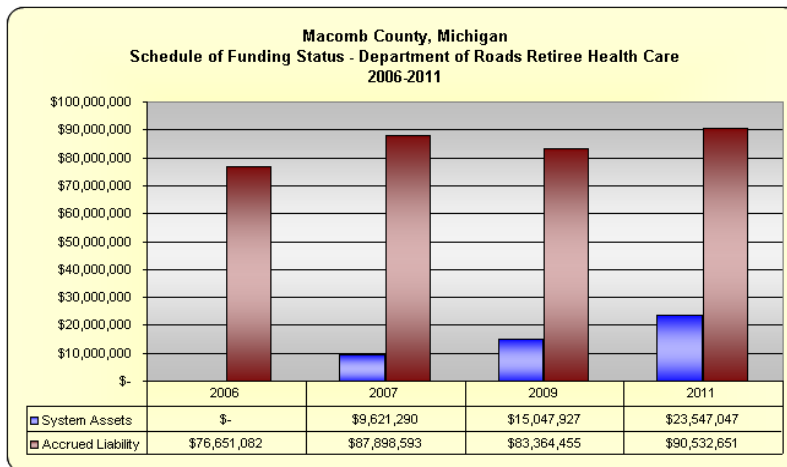
MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2014

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, 2010, the date of the most recent actuarial valuation, the plan was 18.6% funded. The actuarial accrued liability for benefits was \$610,599,385 and the actuarial value of assets in the plan was \$113,732,259, resulting in an unfunded actuarial accrued liability of \$496,867,126. The County is committed to reducing the unfunded liability of this plan by instituting the changes in retiree health care benefits mentioned earlier as well as appropriated a \$1.5 million General Fund contribution toward the unfunded liability for 2015 and 2016.



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, 2011, the date of the most recent actuarial valuation, the plan was 26.0% funded. The actuarial accrued liability for benefits was \$90,532,651 and the actuarial value of assets in the plan was \$23,547,047, resulting in an unfunded actuarial accrued liability of \$66,985,604.



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.

Adult Drug Court – to account for expenditures associated with drug treatment courts 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: 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.

JAIBG Grant – to account for cost associated with the treatment of juvenile substance abuse offenders through intensive outpatient therapy in both the individual and group setting.

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 (CDBG) – to account for State and Federal grants as well as outside source revenues to enhance community development and 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.

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 revenues 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 Ins – 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 2014 - Adopted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 191,383,393	\$ 191,607,068	\$ (223,675)	\$ 80,047,383	\$ 79,823,708
Special Revenue Funds					
Community Corrections	143,481	143,481	-	50,511	50,511
Community Services	203,260	346,609	(143,349)	296,992	153,643
Department of Human Services	200,000	200,000	-	-	-
Health Grants	-	25,900	(25,900)	259,854	233,954
Homeland Security Grants	6,601,096	6,601,096	-	-	-
Michigan Works!	4,162,798	4,162,798	-	-	-
MSUE Grants	66,010	131,775	(65,765)	150,270	84,505
Planning Grants/CDBG	564,000	9,304,612	(8,740,612)	9,140,349	399,737
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	20,016	15,016
Register of Deeds Remonumentation Fund	204,612	204,612	-	-	-
Register of Deeds Technology Fund	900,000	2,308,080	(1,408,080)	1,707,670	299,590
Sheriff Grants	326,600	326,600	-	4,214	4,214
Veterans' Affairs	974,299	1,288,148	(313,849)	1,092,226	778,377
Enterprise Funds					
Freedom Hill Park	348,500	408,500	(60,000)	1,192,683	1,132,683
Martha T. Berry Medical Care Facility	23,201,700	23,201,700	-	3,576,542	3,576,542
Debt Service Fund	4,868,532	5,602,182	(733,650)	2,550,493	1,816,843
	<u>234,148,281</u>	<u>245,868,161</u>	<u>(11,719,880)</u>	<u>100,089,201</u>	<u>88,369,321</u>
September 30 Year End Funds					
Special Revenue Funds					
Adult Drug Court	250,946	250,946	-	-	-
Child Care	21,226,471	21,226,471	-	2,570,180	2,570,180
Community Corrections	1,314,055	1,314,055	-	227	227
Community Services	37,292,098	28,967,501	8,324,597	1,361,246	9,685,843
Friend of the Court	10,578,943	10,578,943	-	80,761	80,761
Health Grants	4,855,010	4,855,010	-	692,403	692,403
JAIBG Grant	38,372	38,372	-	-	-
MSUE Grants	11,000	32,950	(21,950)	217,642	195,692
Prosecuting Attorney Grants	2,272,089	2,272,089	-	29,808	29,808
Roads	89,826,649	99,058,260	(9,231,611)	46,758,260	37,526,649
Sheriff Grants	2,049,412	2,049,412	-	306,874	306,874
Enterprise Funds					
Community Mental Health	212,970,541	212,970,541	-	2,996,805	2,996,805
Substance Abuse	10,287,670	11,114,590	(826,920)	2,213,695	1,386,775
	<u>392,973,256</u>	<u>394,729,140</u>	<u>(1,755,884)</u>	<u>57,227,902</u>	<u>55,472,018</u>
	<u>\$ 627,121,537</u>	<u>\$ 640,597,301</u>	<u>\$ (13,475,764)</u>	<u>\$ 157,317,103</u>	<u>\$ 143,841,339</u>

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

Fiscal Year 2015 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 192,421,346	\$ 197,517,470	\$ (5,096,124)	\$ 79,823,708	\$ 74,727,584
Special Revenue Funds					
Community Corrections	95,549	95,549	-	50,511	50,511
Community Services	203,260	301,857	(98,597)	153,643	55,046
Department of Human Services	200,000	200,000	-	-	-
Health Grants	-	25,900	(25,900)	233,954	208,054
Michigan Works!	4,162,798	4,162,798	-	-	-
MSUE Grants	36,220	53,945	(17,725)	84,505	66,780
Planning Grants/CDBG	164,000	282,000	(118,000)	399,737	281,737
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	15,016	10,016
Register of Deeds Remonumentation Fund	204,612	204,612	-	-	-
Register of Deeds Technology Fund	900,000	900,000	-	299,590	299,590
Sheriff Grants	326,600	326,600	-	4,214	4,214
Veterans' Affairs	974,299	1,306,721	(332,422)	778,377	445,955
Enterprise Funds					
Freedom Hill Park	355,500	415,500	(60,000)	1,132,683	1,072,683
Martha T. Berry Medical Care Facility	23,800,447	23,800,447	-	3,576,542	3,576,542
Debt Service Fund	6,531,181	6,531,181	-	1,816,843	1,816,843
	<u>230,375,812</u>	<u>236,129,580</u>	<u>(5,753,768)</u>	<u>88,369,321</u>	<u>82,615,553</u>
September 30 Year End Funds					
Special Revenue Funds					
Adult Drug Court	253,650	253,650	-	-	-
Child Care	21,550,715	21,550,715	-	2,570,180	2,570,180
Community Corrections	1,315,407	1,315,407	-	227	227
Community Services	27,191,268	27,441,868	(250,600)	9,685,843	9,435,243
Friend of the Court	10,832,545	10,832,545	-	80,761	80,761
Health Grants	4,904,730	4,904,730	-	692,403	692,403
JAIBG Grant	38,372	38,372	-	-	-
MSUE Grants	11,000	32,950	(21,950)	195,692	173,742
Prosecuting Attorney Grants	2,301,734	2,301,734	-	29,808	29,808
Roads	65,810,766	70,418,174	(4,607,408)	37,526,649	32,919,241
Sheriff Grants	2,062,164	2,062,164	-	306,874	306,874
Enterprise Funds					
Community Mental Health	215,622,840	215,622,840	-	2,996,805	2,996,805
Substance Abuse	10,527,337	10,960,551	(433,214)	1,386,775	953,561
	<u>362,422,528</u>	<u>367,735,700</u>	<u>(5,313,172)</u>	<u>55,472,018</u>	<u>50,158,846</u>
	<u>\$ 592,798,340</u>	<u>\$ 603,865,280</u>	<u>\$ (11,066,940)</u>	<u>\$ 143,841,339</u>	<u>\$ 132,774,399</u>

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

Fiscal Year 2016 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 193,111,097	\$ 200,450,789	\$ (7,339,692)	\$ 74,727,584	\$ 67,387,892
Special Revenue Funds					
Community Corrections	79,604	79,604	-	50,511	50,511
Community Services	203,260	324,507	(121,247)	55,046	(66,201)
Department of Human Services	200,000	200,000	-	-	-
Health Grants	-	25,900	(25,900)	208,054	182,154
Michigan Works!	4,162,798	4,162,798	-	-	-
MSUE Grants	36,440	40,745	(4,305)	66,780	62,475
Planning Grants/CDBG	164,000	284,000	(120,000)	281,737	161,737
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	10,016	5,016
Register of Deeds Remonumentation Fund	204,612	204,612	-	-	-
Register of Deeds Technology Fund	900,000	900,000	-	299,590	299,590
Sheriff Grants	326,600	326,600	-	4,214	4,214
Veterans' Affairs	988,641	1,322,946	(334,305)	445,955	111,650
Enterprise Funds					
Freedom Hill Park	362,500	422,500	(60,000)	1,072,683	1,012,683
Martha T. Berry Medical Care Facility	24,002,718	24,002,718	-	3,576,542	3,576,542
Debt Service Fund	6,541,686	6,541,686	-	1,816,843	1,816,843
	<u>231,283,956</u>	<u>239,294,405</u>	<u>(8,010,449)</u>	<u>82,615,553</u>	<u>74,605,104</u>
September 30 Year End Funds					
Special Revenue Funds					
Adult Drug Court	256,600	256,600	-	-	-
Child Care	21,850,119	21,850,119	-	2,570,180	2,570,180
Community Corrections	1,316,882	1,316,882	-	227	227
Community Services	27,326,184	27,566,784	(240,600)	9,435,243	9,194,643
Friend of the Court	11,070,150	11,070,150	-	80,761	80,761
Health Grants	4,959,055	4,959,055	-	692,403	692,403
JAIBG Grant	38,372	38,372	-	-	-
MSUE Grants	11,000	24,350	(13,350)	173,742	160,392
Prosecuting Attorney Grants	2,339,487	2,339,487	-	29,808	29,808
Roads	65,808,980	70,765,332	(4,956,352)	32,919,241	27,962,889
Sheriff Grants	2,076,091	2,076,091	-	306,874	306,874
Enterprise Funds					
Community Mental Health	218,306,871	218,306,871	-	2,996,805	2,996,805
Substance Abuse	10,880,915	11,079,670	(198,755)	953,561	754,806
	<u>366,240,706</u>	<u>371,649,763</u>	<u>(5,409,057)</u>	<u>50,158,846</u>	<u>44,749,789</u>
	<u>\$ 597,524,662</u>	<u>\$ 610,944,168</u>	<u>\$ (13,419,506)</u>	<u>\$ 132,774,399</u>	<u>\$ 119,354,893</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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Property Taxes	119,762,117	109,999,846	108,706,718	109,529,729	111,156,540	111,823,888
Licenses & Permits	1,736,851	1,963,895	1,972,701	2,029,440	2,029,440	2,029,440
Intergovernmental	160,135,197	176,170,888	207,342,630	194,531,149	161,792,134	162,460,028
Charges for Services	226,545,530	236,031,754	237,729,306	251,687,707	255,171,477	258,208,393
Investment Income	773,153	730,651	498,825	413,569	411,811	410,025
Fines & Forfeitures	1,276,396	2,469,465	837,850	803,800	805,800	808,800
Reimbursements	7,871,997	8,296,914	8,244,115	8,740,655	8,779,455	8,809,638
Indirect Cost Allocation	8,466,037	6,614,578	8,343,781	8,470,361	8,471,713	8,473,188
Other Revenue	2,404,693	2,542,340	1,664,941	1,323,319	1,323,619	1,324,066
Total Revenues	528,971,972	544,820,331	575,340,867	577,529,729	549,941,989	554,347,466
Expenditures By Category:						
Full Time Wages	125,262,162	121,216,984	129,112,435	128,556,164	129,774,929	129,882,500
Part Time Wages	6,136,602	6,837,645	5,196,683	6,302,333	5,307,881	5,274,828
Overtime Wages	4,677,663	4,921,242	5,125,560	4,914,116	5,199,577	5,249,577
FICA/Medicare	21,970,976	23,223,491	24,778,367	22,918,898	23,280,280	23,623,196
Pension/Retiree Health Care	24,600,986	26,187,435	31,671,584	36,804,859	40,200,262	42,247,442
Employee Health/Dental Life Ins	29,055,280	27,981,379	29,245,343	29,098,855	31,271,508	32,539,340
Workers Comp/Unemployment/Other	2,235,882	3,707,782	4,360,092	3,770,489	3,406,789	3,436,001
Supplies & Services	59,686,244	55,695,032	70,874,791	57,518,148	50,658,290	51,073,728
Room & Board	6,699,726	5,764,204	8,740,128	7,275,000	7,335,000	7,395,000
Conferences & Training	497,417	607,074	948,831	740,668	621,353	622,090
Utilities	4,949,919	4,702,256	5,319,645	5,207,749	5,264,598	5,410,425
Repairs & Maintenance	5,695,314	6,048,529	6,088,569	6,240,857	6,306,037	6,539,382
Road Construction & Maintenance	35,411,292	34,860,115	52,115,995	56,097,402	32,771,163	32,771,163
Vehicle Operations	2,609,060	2,499,776	2,936,786	3,989,031	3,991,851	3,994,995
Contract Services	183,448,321	186,444,660	193,015,939	204,468,895	204,449,260	206,485,403
Internal Services	11,907,987	9,612,854	10,607,653	11,469,159	11,429,588	11,471,681
Capital Outlay	4,119,314	4,704,689	13,676,270	10,766,298	3,946,750	3,949,482
Debt Service - Principal	5,620,000	5,990,000	5,502,033	3,927,033	4,782,974	4,933,933
Debt Service - Interest and fees	2,511,368	2,336,240	1,896,242	1,555,634	1,628,692	1,486,445
Total Expenditures	537,095,511	533,341,389	601,212,945	601,621,588	571,626,782	578,386,611
Revenues Over (Under) Expenditures	(8,123,539)	11,478,942	(25,872,078)	(24,091,859)	(21,684,793)	(24,039,145)
Other Financing Sources (Uses):						
Bond Proceeds	-	22,975,000	-	-	-	-
Transfers in - General Fund	39,955,148	28,357,771	29,899,140	29,632,518	31,557,491	31,862,952
Transfers in - Other Funds	33,038,429	23,335,573	11,649,606	19,959,290	11,298,860	11,314,244
Transfers out	(73,529,764)	(39,863,490)	(31,098,801)	(38,975,713)	(32,238,498)	(32,557,557)
Payment to refunding escrow agent	-	(24,760,000)	-	-	-	-
Total Other Financing Sources (Uses):	(536,187)	10,044,854	10,449,945	10,616,095	10,617,853	10,619,639
Net Increase (Decrease) in Fund Balance	(8,659,726)	21,523,796	(15,422,133)	(13,475,764)	(11,066,940)	(13,419,506)
Fund Balance, Beginning of Year	164,603,164	151,215,440	172,739,236	157,317,103	143,841,339	132,774,399
Prior Period Adjustment	(4,727,998)	-	-	-	-	-
Fund Balance, End of Year	\$ 151,215,440	\$ 172,739,236	\$ 157,317,103	\$ 143,841,339	\$ 132,774,400	\$ 119,354,893

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Property Taxes	\$ 119,762,117	\$ 109,999,846	\$ 108,706,718	\$ 109,529,729	\$ 111,156,540	\$ 111,823,888
Licenses & Permits	1,736,851	1,963,895	1,972,701	2,029,440	2,029,440	2,029,440
Intergovernmental	160,135,197	176,170,888	207,342,630	194,531,149	161,792,134	162,460,028
Charges for Services	226,545,530	236,031,754	237,729,306	251,687,707	255,171,477	258,208,393
Investment Income	773,153	730,651	498,825	413,569	411,811	410,025
Fines & Forfeitures	1,276,396	2,469,465	837,850	803,800	805,800	808,800
Reimbursements	7,871,997	8,296,914	8,244,115	8,740,655	8,779,455	8,809,638
Indirect Cost Allocation	8,466,037	6,614,578	8,343,781	8,470,361	8,471,713	8,473,188
Other Revenue	2,404,693	2,542,340	1,664,941	1,323,319	1,323,619	1,324,066
Total Revenues	528,971,972	544,820,331	575,340,867	577,529,729	549,941,989	554,347,466
Expenditures:						
Legislative	1,182,344	1,138,537	1,495,176	1,593,361	1,626,972	1,653,773
Judicial	40,007,850	39,548,317	42,965,011	44,785,863	45,552,483	46,275,491
General Government	46,363,318	47,854,858	46,828,408	37,622,487	38,754,958	39,772,602
Public Safety	61,665,391	61,122,518	86,109,132	75,263,432	70,070,368	70,899,426
Public Works	71,423,886	71,723,353	93,539,569	97,287,595	74,262,746	74,700,445
Health & Welfare	303,044,398	298,717,439	308,748,597	328,291,870	330,465,824	334,171,206
Recreation & Culture	1,056,137	133,954	322,507	408,500	415,500	422,500
Capital Outlay	4,119,314	4,704,689	13,676,270	10,766,298	3,946,750	3,949,482
Debt Service - Principal	5,620,000	5,990,000	5,502,033	3,927,033	4,782,974	4,933,933
Debt Service - Interest & Fees	2,612,873	2,407,725	2,026,242	1,675,149	1,748,207	1,607,753
Total Expenditures	537,095,511	533,341,389	601,212,945	601,621,588	571,626,782	578,386,611
Revenues Over (Under) Expenditures	(8,123,539)	11,478,942	(25,872,078)	(24,091,859)	(21,684,793)	(24,039,145)
Other Financing Sources (Uses):						
Bond Proceeds	-	22,975,000	-	-	-	-
Transfers in - General Fund	39,955,148	28,357,771	29,899,140	29,632,518	31,557,491	31,862,952
Transfers in - Other Fund s	33,038,429	23,335,573	11,649,606	19,959,290	11,298,860	11,314,244
Transfers out	(73,529,764)	(39,863,490)	(31,098,801)	(38,975,713)	(32,238,498)	(32,557,557)
Payment to refunding escrow agent	-	(24,760,000)	-	-	-	-
Total Other Financing Sources (Uses):	(536,187)	10,044,854	10,449,945	10,616,095	10,617,853	10,619,639
Net Increase (Decrease) in Fund Balance	(8,659,726)	21,523,796	(15,422,133)	(13,475,764)	(11,066,940)	(13,419,506)
Fund Balance, Beginning of Year	164,603,164	151,215,440	172,739,236	157,317,103	143,841,339	132,774,400
Prior Period Adjustment	(4,727,998)	-	-	-	-	-
Fund Balance, End of Year	\$ 151,215,440	\$ 172,739,236	\$ 157,317,103	\$ 143,841,339	\$ 132,774,400	\$ 119,354,894

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

	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Legislative						
General Fund	\$ 1,182,344	\$ 1,138,537	\$ 1,495,176	\$ 1,593,361	\$ 1,626,972	\$ 1,653,773
Judicial						
General Fund	28,011,785	27,740,564	30,569,413	31,658,813	32,135,682	32,581,382
Adult Drug Court	188,567	176,305	218,000	250,946	253,650	256,600
Friend of the Court	9,828,780	9,536,049	9,979,652	10,567,943	10,820,545	11,057,150
Juvenile Court Grants	45,985	50,767	62,854	38,372	38,372	38,372
Law Library	29,300	-	-	-	-	-
Prosecuting Attorney Forfeiture	3,840	3,884	750	5,000	5,000	5,000
Prosecuting Attorney Grants	1,899,593	2,040,748	2,134,342	2,264,789	2,299,234	2,336,987
General government						
General Fund	37,083,708	38,702,903	34,393,497	34,440,380	37,398,346	38,413,990
Community Development Block Grant	7,984,546	8,123,771	11,383,513	674,415	257,000	259,000
Register of Deeds Remuneration Fund	198,301	192,986	204,612	204,612	204,612	204,612
Register of Deeds Technology Fund	1,096,762	835,198	846,786	2,303,080	895,000	895,000
Public Safety						
General Fund	57,404,682	55,136,123	63,611,454	65,221,704	66,318,041	67,146,749
Community Corrections - Dec 31 Year End	180,718	262,299	147,630	125,872	94,656	79,604
Community Corrections - Sep 30 Year End	1,316,306	1,255,384	1,326,834	1,313,055	1,314,407	1,315,882
Homeland Security Grants	583,862	2,047,370	17,682,015	6,272,289	-	-
Sheriff Grants - Dec 31 Year End	233,924	492,136	1,055,231	283,600	283,600	283,600
Sheriff Grants - Sep 30 Year End	1,945,898	1,929,205	2,285,969	2,046,912	2,059,664	2,073,591
Public Works						
General Fund	4,830,691	4,899,873	5,664,255	6,178,079	6,265,933	6,354,688
Roads	66,593,195	66,823,480	87,875,314	91,109,516	67,996,813	68,345,757
Health & Welfare						
General Fund	23,380	18,059,750	19,470,900	20,921,658	21,198,850	21,419,600
Child Care Fund	19,989,442	18,122,709	22,412,568	21,216,471	21,539,715	21,838,119
Community Mental Health	196,667,883	200,638,601	201,135,775	212,770,539	215,422,838	218,106,869
Community Services - Dec 31 Year End	2,770,028	736,759	332,443	236,280	236,857	237,507
Community Services - Sep 30 Year End	20,393,719	19,823,955	21,203,534	28,451,401	26,935,672	27,067,204
Department of Human Services	2,421,922	1,272,046	2,000,000	200,000	200,000	200,000
Health Department	19,010,584	-	-	-	-	-
Health Grants - Dec 31 Year End	1,155,659	493,329	329,579	25,900	25,900	25,900
Health Grants - Sep 30 Year End	3,942,802	4,024,931	4,112,154	4,848,660	4,898,380	4,952,705
Martha T Berry Medical Care Facility	22,311,798	22,682,104	22,493,850	22,901,700	23,500,447	23,702,718
Michigan Works!	4,486,639	4,063,271	3,948,980	4,162,798	4,162,798	4,162,798
MSUE Grants - Dec 31 Year End	149,394	243,365	308,943	129,775	53,145	39,820
MSUE Grants - Sep 30 Year End	356,520	135,885	285,385	32,950	32,950	24,350
Senior Citizens Services	1,330,905	-	-	-	-	-
Substance Abuse	7,129,890	7,419,216	9,639,884	11,113,590	10,959,551	11,078,670
Veterans' Affairs	903,833	1,001,517	1,074,602	1,280,148	1,298,721	1,314,946
Recreation & Culture						
Freedom Hill Park	307,063	133,954	322,507	408,500	415,500	422,500
Research & Reference Center	749,074	-	-	-	-	-
Debt Service						
Principal	5,620,000	5,990,000	5,502,033	3,927,033	4,782,974	4,933,933
Interest & Fees	2,612,873	2,407,725	2,026,242	1,675,149	1,748,207	1,607,753
Payment to refunding escrow agent	-	24,760,000	-	-	-	-
Capital Outlay	4,119,314	4,704,689	13,676,270	10,766,298	3,946,750	3,949,482
Total Operating Expenditures	537,095,511	558,101,389	601,212,945	601,621,588	571,626,782	578,386,611

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

	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Transfers Out						
General Fund	53,882,340	32,156,006	29,232,249	29,632,518	31,557,491	31,862,952
Community Development Block Grant	125,893	-	-	8,605,197	-	-
Community Mental Health	243,581	178,852	-	-	-	-
Community Services - Dec 31 Year End	-	-	55,150	110,329	65,000	87,000
Community Services - Sep 30 Year End	157,293	510,894	626,356	514,100	504,196	497,580
Department of Human Services	-	97,482	-	-	-	-
Friend of the Court	2,750,000	-	-	-	-	-
Health Department	47,518	1,501,736	226,750	-	-	-
Law Library	-	14,990	-	-	-	-
MSUE Grants - Sep 30 Year End	2,000	-	-	-	-	-
Research & Reference Center	-	380,212	-	-	-	-
Revenue Sharing Reserve Fund	16,321,138	4,969,281	-	-	-	-
Roads	-	-	171,296	113,569	111,811	110,025
Senior Citizens Services	-	54,037	-	-	-	-
Sheriff Grants - Dec 31 Year End	-	-	770,000	-	-	-
Sheriff Grants - Sep 30 Year End	-	-	17,000	-	-	-
Total Transfers	<u>73,529,764</u>	<u>39,863,490</u>	<u>31,098,801</u>	<u>38,975,713</u>	<u>32,238,498</u>	<u>32,557,557</u>
Total Expenditures	<u>\$ 610,625,275</u>	<u>\$ 597,964,879</u>	<u>\$ 632,311,746</u>	<u>\$ 640,597,301</u>	<u>\$ 603,865,280</u>	<u>\$ 610,944,168</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, 2014

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 108,454,065	\$ -	\$ -	\$ 1,075,664	\$ 109,529,729
Licenses & Permits	1,498,240	531,200	-	-	2,029,440
Intergovernmental	25,274,210	86,524,530	28,997,317	53,735,092	194,531,149
Charges for Services	28,239,901	2,471,000	179,735,990	41,240,816	251,687,707
Investment Income	300,000	113,569	-	-	413,569
Fines & Forfeitures	608,800	-	-	195,000	803,800
Reimbursements	7,733,263	-	57,232	950,160	8,740,655
Indirect Cost Allocation	8,424,124	-	46,237	-	8,470,361
Other Revenue	125,790	186,350	39,283	971,896	1,323,319
Total Revenues	180,658,393	89,826,649	208,876,059	98,168,628	577,529,729
Expenditures By Category:					
Full Time Wages	69,561,517	12,266,013	17,153,360	29,575,274	128,556,164
Part Time Wages	1,722,242	100,000	-	4,480,091	6,302,333
Overtime Wages	3,492,103	1,498,841	-	(76,828)	4,914,116
FICA/Medicare	5,678,562	1,150,000	1,305,171	14,785,165	22,918,898
Pension/Retiree Health Care	23,344,173	8,407,000	4,000,877	1,052,809	36,804,859
Employee Health/Dental Life Ins	15,606,650	3,555,000	4,873,455	5,063,750	29,098,855
Workers Comp/Unemployment/Other	2,215,300	221,000	278,957	1,055,232	3,770,489
Supplies & Services	15,383,766	1,734,665	11,402,527	28,997,190	57,518,148
Room & Board	-	-	-	7,275,000	7,275,000
Conferences & Training	163,940	117,835	65,000	393,893	740,668
Utilities	3,220,490	687,210	335,349	964,700	5,207,749
Repairs & Maintenance	5,274,769	449,700	49,998	466,390	6,240,857
Road Construction & Maintenance	-	56,097,402	-	-	56,097,402
Vehicle Operations	1,192,031	2,516,450	-	280,550	3,989,031
Contract Services	8,298,923	2,308,400	171,794,954	22,066,618	204,468,895
Internal Services	4,859,529	-	1,510,891	5,098,739	11,469,159
Capital Outlay	1,960,555	7,835,175	200,002	770,566	10,766,298
Debt Service - Principal	-	-	-	3,927,033	3,927,033
Debt Service - Interest and fees	-	-	-	1,555,634	1,555,634
Total Expenditures	161,974,550	98,944,691	212,970,541	127,731,806	601,621,588
Revenues Over (Under) Expenditures	18,683,843	(9,118,042)	(4,094,482)	(29,563,178)	(24,091,859)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	4,094,482	25,538,036	29,632,518
Transfers in - Other Funds	10,725,000	-	-	9,234,290	19,959,290
Transfers out	(29,632,518)	(113,569)	-	(9,229,626)	(38,975,713)
Total Other Financing Sources (Uses):	(18,907,518)	(113,569)	4,094,482	25,542,700	10,616,095
Net Increase (Decrease) in Fund Balance	(223,675)	(9,231,611)	-	(4,020,478)	(13,475,764)
Fund Balance, Beginning of Year	80,047,383	46,758,260	2,996,805	27,514,655	157,317,103
Fund Balance, End of Year	\$ 79,823,708	\$ 37,526,649	\$ 2,996,805	\$ 23,494,177	\$ 143,841,339

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2014

	Community Corrections	Community Development Block Grant	Community Services
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	66,704	400,000	150,000
Charges for Services	3,000	-	43,260
Fines & Forfeitures	-	-	-
Reimbursements	-	52,000	-
Other Revenue	-	112,000	10,000
Total Revenues	69,704	564,000	203,260
Expenditures:			
Full Time Wages	41,136	-	-
Part Time Wages	-	-	28,536
Overtime Wages	-	-	-
FICA/Medicare	3,146	-	2,183
Pension/Retiree Health Care	14,172	-	8,500
Employee Health/Dental Life Ins	14,635	-	13
Workers Comp/Unemployment/Other	688	-	143
Supplies & Services	49,095	94,000	195,350
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	3,000	580,415	-
Internal Services	-	-	1,555
Capital Outlay	17,609	25,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	143,481	699,415	236,280
Revenues Over (Under) Expenditures	(73,777)	(135,415)	(33,020)
Other Financing Sources (Uses):			
Transfers in from General Fund	73,777	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	(8,605,197)	(110,329)
Total Other Financing Sources (Uses):	73,777	(8,605,197)	(110,329)
Net Increase (Decrease) in Fund Balance	-	(8,740,612)	(143,349)
Fund Balance, Beginning of Year	50,511	9,140,349	296,992
Fund Balance, End of Year	\$ 50,511	\$ 399,737	\$ 153,643

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2014

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 119,515	\$ -	\$ -
Intergovernmental	-	6,601,096	-
Charges for Services	-	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	119,515	6,601,096	185,000
Expenditures:			
Full Time Wages	-	136,000	-
Part Time Wages	-	126,500	-
Overtime Wages	-	10,539	-
FICA/Medicare	-	20,140	-
Pension/Retiree Health Care	-	55,702	-
Employee Health/Dental Life Ins	-	29,270	-
Workers Comp/Unemployment/Other	-	52,638	-
Supplies & Services	119,515	5,743,500	180,000
Room & Board	-	-	-
Conferences & Training	-	35,000	-
Utilities	-	-	160,000
Repairs & Maintenance	-	-	42,000
Vehicle Operations	-	-	-
Contract Services	-	63,000	26,000
Internal Services	-	-	500
Capital Outlay	-	328,807	-
Debt Service - Principal	3,927,033	-	-
Debt Service - Interest and fees	1,555,634	-	-
Total Expenditures	5,602,182	6,601,096	408,500
Revenues Over (Under) Expenditures	(5,482,667)	-	(223,500)
Other Financing Sources (Uses):			
Transfers in from General Fund	4,749,017	-	163,500
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	4,749,017	-	163,500
Net Increase (Decrease) in Fund Balance	(733,650)	-	(60,000)
Fund Balance, Beginning of Year	2,550,493	-	1,192,683
Fund Balance, End of Year	\$ 1,816,843	\$ -	\$ 1,132,683

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2014

	Health Grants	Human Services	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	23,156,700
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	30,000
Other Revenue	-	-	15,000
Total Revenues	-	200,000	23,201,700
Expenditures:			
Full Time Wages	-	-	6,593,046
Part Time Wages	-	-	1,820,177
Overtime Wages	-	-	979,000
FICA/Medicare	-	-	718,506
Pension/Retiree Health Care	-	-	2,271,085
Employee Health/Dental Life Ins	-	-	1,946,455
Workers Comp/Unemployment/Other	-	-	579,498
Supplies & Services	900	200,000	4,451,350
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	560,000
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	25,000	-	2,134,879
Internal Services	-	-	847,704
Capital Outlay	-	-	300,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	25,900	200,000	23,201,700
Revenues Over (Under) Expenditures	(25,900)	-	-
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	(25,900)	-	-
Fund Balance, Beginning of Year	259,854	-	3,576,542
Fund Balance, End of Year	\$ 233,954	\$ -	\$ 3,576,542

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2014

	Michigan	MSUE	Prosecuting
	Works!	Grants	Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	30,000	-
Charges for Services	4,162,798	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	31,010	-
Other Revenue	-	5,000	-
Total Revenues	4,162,798	66,010	-
Expenditures:			
Full Time Wages	2,415,623	-	-
Part Time Wages	-	65,950	-
Overtime Wages	-	-	-
FICA/Medicare	188,485	4,443	-
Pension/Retiree Health Care	599,402	-	-
Employee Health/Dental Life Ins	702,528	-	-
Workers Comp/Unemployment/Other	40,811	473	-
Supplies & Services	66,598	22,704	5,000
Room & Board	-	-	-
Conferences & Training	17,150	6,095	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	27,270	-
Internal Services	132,201	840	-
Capital Outlay	-	2,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	4,162,798	131,775	5,000
Revenues Over (Under) Expenditures	-	(65,765)	(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	-	(65,765)	(5,000)
Fund Balance, Beginning of Year	-	150,270	20,016
Fund Balance, End of Year	\$ -	\$ 84,505	\$ 15,016

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2014

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	204,612	-	45,000
Charges for Services	-	900,000	100,100
Fines & Forfeitures	-	-	165,000
Reimbursements	-	-	-
Other Revenue	-	-	16,500
Total Revenues	<u>204,612</u>	<u>900,000</u>	<u>326,600</u>
Expenditures:			
Full Time Wages	-	36,638	-
Part Time Wages	-	-	-
Overtime Wages	-	-	35,000
FICA/Medicare	-	2,803	2,678
Pension/Retiree Health Care	-	13,443	7,291
Employee Health/Dental Life Ins	-	14,635	-
Workers Comp/Unemployment/Other	-	611	5,031
Supplies & Services	667	25,950	48,600
Room & Board	-	-	-
Conferences & Training	-	2,000	147,000
Utilities	-	-	-
Repairs & Maintenance	-	5,000	10,000
Vehicle Operations	-	-	15,000
Contract Services	203,945	2,201,000	6,000
Internal Services	-	1,000	7,000
Capital Outlay	-	5,000	43,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>204,612</u>	<u>2,308,080</u>	<u>326,600</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(1,408,080)</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	-	(1,408,080)	-
Fund Balance, Beginning of Year	-	1,707,670	4,214
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 299,590</u>	<u>\$ 4,214</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2014

	Veterans'	December Year End
	Affairs	Sub-total
Revenues:		
Property Taxes	\$ 956,149	\$ 1,075,664
Intergovernmental	-	7,497,412
Charges for Services	-	28,550,858
Fines & Forfeitures	-	165,000
Reimbursements	18,150	331,160
Other Revenue	-	158,500
Total Revenues	<u>974,299</u>	<u>37,778,594</u>
Expenditures:		
Full Time Wages	437,343	9,659,786
Part Time Wages	-	2,041,163
Overtime Wages	-	1,024,539
FICA/Medicare	33,456	975,840
Pension/Retiree Health Care	153,437	3,123,032
Employee Health/Dental Life Ins	160,985	2,868,521
Workers Comp/Unemployment/Other	7,304	687,197
Supplies & Services	343,245	11,546,474
Room & Board	-	-
Conferences & Training	9,000	216,245
Utilities	-	720,000
Repairs & Maintenance	9,135	68,135
Vehicle Operations	-	15,000
Contract Services	-	5,270,509
Internal Services	126,243	1,117,043
Capital Outlay	8,000	729,416
Debt Service - Principal	-	3,927,033
Debt Service - Interest and fees	-	1,555,634
Total Expenditures	<u>1,288,148</u>	<u>45,545,567</u>
Revenues Over (Under) Expenditures	<u>(313,849)</u>	<u>(7,766,973)</u>
Other Financing Sources (Uses):		
Transfers in from General Fund	-	4,986,294
Transfers in from Other Funds	-	-
Transfers out	-	(8,715,526)
Total Other Financing Sources (Uses):	<u>-</u>	<u>(3,729,232)</u>
Net Increase (Decrease) in Fund Balance	(313,849)	(11,496,205)
Fund Balance, Beginning of Year	<u>1,092,226</u>	<u>20,041,818</u>
Fund Balance, End of Year	<u>\$ 778,377</u>	<u>\$ 8,545,613</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2014

	Adult	Child	Community
	Drug Court	Care	Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	35,000	8,858,183	1,005,749
Charges for Services	5,500	26,100	-
Fines & Forfeitures	-	-	-
Reimbursements	-	618,000	-
Other Revenue	-	-	-
Total Revenues	40,500	9,502,283	1,005,749
Expenditures:			
Full Time Wages	97,415	5,302,410	465,200
Part Time Wages	-	443,365	-
Overtime Wages	-	305,000	-
FICA/Medicare	7,453	462,884	35,587
Pension/Retiree Health Care	30,801	1,873,935	150,456
Employee Health/Dental Life Ins	29,270	1,741,565	146,350
Workers Comp/Unemployment/Other	1,626	101,049	7,769
Supplies & Services	6,200	624,025	67,664
Room & Board	-	7,275,000	-
Conferences & Training	850	24,025	4,500
Utilities	-	232,500	-
Repairs & Maintenance	-	259,000	2,600
Vehicle Operations	-	5,500	-
Contract Services	76,000	1,052,500	417,929
Internal Services	1,331	1,513,713	15,000
Capital Outlay	-	10,000	1,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	250,946	21,226,471	1,314,055
Revenues Over (Under) Expenditures	(210,446)	(11,724,188)	(308,306)
Other Financing Sources (Uses):			
Transfers in from General Fund	210,446	11,724,188	308,306
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	210,446	11,724,188	308,306
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	2,570,180	227
Fund Balance, End of Year	\$ -	\$ 2,570,180	\$ 227

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2014

	Community Services	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	19,107,548	6,705,700	3,232,339
Charges for Services	7,093,158	822,300	432,489
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	801,196	-	7,200
Total Revenues	<u>27,001,902</u>	<u>7,528,000</u>	<u>3,672,028</u>
Expenditures:			
Full Time Wages	3,486,454	4,932,090	1,428,262
Part Time Wages	1,726,753	-	344,148
Overtime Wages	-	39,500	7,974
FICA/Medicare	398,875	380,327	136,245
Pension/Retiree Health Care	1,370,612	1,601,390	523,602
Employee Health/Dental Life Ins	1,136,713	1,551,310	520,116
Workers Comp/Unemployment/Other	283,611	83,026	29,838
Supplies & Services	15,424,932	141,450	301,040
Room & Board	-	-	-
Conferences & Training	85,790	11,550	17,403
Utilities	7,200	-	-
Repairs & Maintenance	48,297	75,500	1,475
Vehicle Operations	123,550	19,500	-
Contract Services	4,170,298	565,000	639,536
Internal Services	188,316	1,167,300	899,021
Capital Outlay	2,000	11,000	6,350
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>28,453,401</u>	<u>10,578,943</u>	<u>4,855,010</u>
Revenues Over (Under) Expenditures	<u>(1,451,499)</u>	<u>(3,050,943)</u>	<u>(1,182,982)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	1,055,906	3,050,943	1,182,982
Transfers in from Other Funds	9,234,290	-	-
Transfers out	(514,100)	-	-
Total Other Financing Sources (Uses):	<u>9,776,096</u>	<u>3,050,943</u>	<u>1,182,982</u>
Net Increase (Decrease) in Fund Balance	8,324,597	-	-
Fund Balance, Beginning of Year	<u>1,361,246</u>	<u>80,761</u>	<u>692,403</u>
Fund Balance, End of Year	<u>\$ 9,685,843</u>	<u>\$ 80,761</u>	<u>\$ 692,403</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2014

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	33,834	-	1,370,275
Charges for Services	1,500	5,000	41,973
Fines & Forfeitures	-	-	-
Reimbursements	-	1,000	-
Other Revenue	-	5,000	-
Total Revenues	35,334	11,000	1,412,248
Expenditures:			
Full Time Wages	-	-	1,218,739
Part Time Wages	16,162	8,500	-
Overtime Wages	-	-	-
FICA/Medicare	1,142	1,000	93,332
Pension/Retiree Health Care	-	-	361,622
Employee Health/Dental Life Ins	-	-	322,912
Workers Comp/Unemployment/Other	175	104	20,369
Supplies & Services	1,971	12,494	110,128
Room & Board	-	-	-
Conferences & Training	550	2,150	3,600
Utilities	-	-	-
Repairs & Maintenance	-	-	1,550
Vehicle Operations	-	-	-
Contract Services	18,372	8,600	10,500
Internal Services	-	102	122,037
Capital Outlay	-	-	7,300
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	38,372	32,950	2,272,089
Revenues Over (Under) Expenditures	(3,038)	(21,950)	(859,841)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,038	-	859,841
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	3,038	-	859,841
Net Increase (Decrease) in Fund Balance	-	(21,950)	-
Fund Balance, Beginning of Year	-	217,642	29,808
Fund Balance, End of Year	\$ -	\$ 195,692	\$ 29,808

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2014

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,075,664
Intergovernmental	1,128,132	4,760,920	46,237,680	53,735,092
Charges for Services	241,113	4,020,825	12,689,958	41,240,816
Fines & Forfeitures	30,000	-	30,000	195,000
Reimbursements	-	-	619,000	950,160
Other Revenue	-	-	813,396	971,896
Total Revenues	1,399,245	8,781,745	60,390,034	98,168,628
Expenditures:				
Full Time Wages	789,766	596,311	18,316,647	27,976,433
Part Time Wages	-	-	2,538,928	4,580,091
Overtime Wages	45,000	-	397,474	1,422,013
FICA/Medicare	63,861	45,619	1,626,325	2,602,165
Pension/Retiree Health Care	252,632	171,727	6,336,777	9,459,809
Employee Health/Dental Life Ins	155,643	146,350	5,750,229	8,618,750
Workers Comp/Unemployment/Other	51,505	9,963	589,035	1,276,232
Supplies & Services	544,926	215,886	17,450,716	28,997,190
Room & Board	-	-	7,275,000	7,275,000
Conferences & Training	-	27,230	177,648	393,893
Utilities	-	5,000	244,700	964,700
Repairs & Maintenance	6,833	3,000	398,255	466,390
Vehicle Operations	117,000	-	265,550	280,550
Contract Services	-	9,837,374	16,796,109	22,066,618
Internal Services	19,746	55,130	3,981,696	5,098,739
Capital Outlay	2,500	1,000	41,150	770,566
Debt Service - Principal	-	-	-	3,927,033
Debt Service - Interest and fees	-	-	-	1,555,634
Total Expenditures	2,049,412	11,114,590	82,186,239	127,731,806
Revenues Over (Under) Expenditures	(650,167)	(2,332,845)	(21,796,205)	(29,563,178)
Other Financing Sources (Uses):				
Transfers in from General Fund	650,167	1,505,925	20,551,742	25,538,036
Transfers in from Other Funds	-	-	9,234,290	9,234,290
Transfers out	-	-	(514,100)	(9,229,626)
Total Other Financing Sources (Uses):	650,167	1,505,925	29,271,932	25,542,700
Net Increase (Decrease) in Fund Balance	-	(826,920)	7,475,727	(4,020,478)
Fund Balance, Beginning of Year	306,874	2,213,695	7,472,836	27,514,654
Fund Balance, End of Year	\$ 306,874	\$ 1,386,775	\$ 14,948,563	\$ 23,494,176

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, 2015

	Major Funds				
	General	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 110,080,876	\$ -	\$ -	\$ 1,075,664	\$ 111,156,540
Licenses & Permits	1,498,240	531,200	-	-	2,029,440
Intergovernmental	24,644,310	62,510,405	28,900,310	45,737,109	161,792,134
Charges for Services	28,239,001	2,471,000	182,484,996	41,976,480	255,171,477
Investment Income	300,000	111,811	-	-	411,811
Fines & Forfeitures	610,800	-	-	195,000	805,800
Reimbursements	7,771,853	-	57,232	950,370	8,779,455
Indirect Cost Allocation	8,425,476	-	46,237	-	8,471,713
Other Revenue	125,790	186,350	39,583	971,896	1,323,619
Total Revenues	181,696,346	65,810,766	211,528,358	90,906,519	549,941,989
Expenditures By Category:					
Full Time Wages	69,877,553	12,266,013	17,280,052	30,351,311	129,774,929
Part Time Wages	1,695,662	100,000	-	3,512,219	5,307,881
Overtime Wages	3,517,103	1,498,841	-	183,633	5,199,577
FICA/Medicare	5,702,619	1,150,000	1,317,524	15,110,137	23,280,280
Pension/Retiree Health Care	25,976,220	8,587,000	4,288,598	1,348,444	40,200,262
Employee Health/Dental Life Ins	17,323,253	3,693,600	5,072,458	5,182,197	31,271,508
Workers Comp/Unemployment/Other	1,874,524	221,000	281,376	1,029,889	3,406,789
Supplies & Services	15,621,695	1,738,907	11,740,783	21,556,905	50,658,290
Room & Board	-	-	-	7,335,000	7,335,000
Conferences & Training	163,940	117,835	10,000	329,578	621,353
Utilities	3,268,760	687,210	334,178	974,450	5,264,598
Repairs & Maintenance	5,327,267	449,700	55,000	474,070	6,306,037
Road Construction & Maintenance	-	32,771,163	-	-	32,771,163
Vehicle Operations	1,194,741	2,516,450	-	280,660	3,991,851
Contract Services	8,539,439	2,199,094	173,687,134	20,023,593	204,449,260
Internal Services	4,861,048	-	1,355,735	5,212,805	11,429,588
Capital Outlay	1,016,155	2,309,550	200,002	421,043	3,946,750
Debt Service - Principal	-	-	-	4,782,974	4,782,974
Debt Service - Interest and fees	-	-	-	1,628,692	1,628,692
Total Expenditures	165,959,979	70,306,363	215,622,840	119,737,600	571,626,782
Revenues Over (Under) Expenditures	15,736,367	(4,495,597)	(4,094,482)	(28,831,081)	(21,684,793)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	4,094,482	27,463,009	31,557,491
Transfers in - Other Funds	10,725,000	-	-	573,860	11,298,860
Transfers out	(31,557,491)	(111,811)	-	(569,196)	(32,238,498)
Total Other Financing Sources (Uses):	(20,832,491)	(111,811)	4,094,482	27,467,673	10,617,853
Net Increase (Decrease) in Fund Balance	(5,096,124)	(4,607,408)	-	(1,363,408)	(11,066,940)
Fund Balance, Beginning of Year	79,823,708	37,526,649	2,996,805	23,494,177	143,841,339
Fund Balance, End of Year	\$ 74,727,584	\$ 32,919,241	\$ 2,996,805	\$ 22,130,769	\$ 132,774,400

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2015

	Community Corrections	Community Development Block Grant	Community Services
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	17,420	-	150,000
Charges for Services	3,000	-	43,260
Fines & Forfeitures	-	-	-
Reimbursements	-	52,000	-
Other Revenue	-	112,000	10,000
Total Revenues	<u>20,420</u>	<u>164,000</u>	<u>203,260</u>
Expenditures:			
Full Time Wages	41,136	-	-
Part Time Wages	-	-	28,536
Overtime Wages	-	-	-
FICA/Medicare	3,147	-	2,183
Pension/Retiree Health Care	14,972	-	9,077
Employee Health/Dental Life Ins	15,187	-	13
Workers Comp/Unemployment/Other	687	-	143
Supplies & Services	16,527	94,000	195,350
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	3,000	163,000	-
Internal Services	-	-	1,555
Capital Outlay	893	25,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>95,549</u>	<u>282,000</u>	<u>236,857</u>
Revenues Over (Under) Expenditures	<u>(75,129)</u>	<u>(118,000)</u>	<u>(33,597)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	75,129	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(65,000)
Total Other Financing Sources (Uses):	<u>75,129</u>	<u>-</u>	<u>(65,000)</u>
Net Increase (Decrease) in Fund Balance	-	(118,000)	(98,597)
Fund Balance, Beginning of Year	50,511	399,737	153,643
Fund Balance, End of Year	<u>\$ 50,511</u>	<u>\$ 281,737</u>	<u>\$ 55,046</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2015

	Debt	Freedom Hill
	Service Fund	Park
Revenues:		
Property Taxes	\$ 119,515	\$ -
Intergovernmental	-	-
Charges for Services	-	185,000
Fines & Forfeitures	-	-
Reimbursements	-	-
Other Revenue	-	-
Total Revenues	<u>119,515</u>	<u>185,000</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	119,515	180,000
Room & Board	-	-
Conferences & Training	-	-
Utilities	-	165,000
Repairs & Maintenance	-	43,000
Vehicle Operations	-	-
Contract Services	-	27,000
Internal Services	-	500
Capital Outlay	-	-
Debt Service - Principal	4,782,974	-
Debt Service - Interest and fees	<u>1,628,692</u>	<u>-</u>
Total Expenditures	<u>6,531,181</u>	<u>415,500</u>
Revenues Over (Under) Expenditures	<u>(6,411,666)</u>	<u>(230,500)</u>
Other Financing Sources (Uses):		
Transfers in from General Fund	6,411,666	170,500
Transfers in from Other Funds	-	-
Transfers out	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses):	<u>6,411,666</u>	<u>170,500</u>
Net Increase (Decrease) in Fund Balance	-	(60,000)
Fund Balance, Beginning of Year	<u>1,816,843</u>	<u>1,132,683</u>
Fund Balance, End of Year	<u>\$ 1,816,843</u>	<u>\$ 1,072,683</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2015

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	23,755,447
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	30,000
Other Revenue	-	-	15,000
Total Revenues	-	200,000	23,800,447
Expenditures:			
Full Time Wages	-	-	7,444,925
Part Time Wages	-	-	1,026,179
Overtime Wages	-	-	1,250,000
FICA/Medicare	-	-	743,664
Pension/Retiree Health Care	-	-	2,422,082
Employee Health/Dental Life Ins	-	-	2,019,871
Workers Comp/Unemployment/Other	-	-	599,793
Supplies & Services	900	200,000	4,451,350
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	560,000
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	25,000	-	2,134,879
Internal Services	-	-	847,704
Capital Outlay	-	-	300,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	25,900	200,000	23,800,447
Revenues Over (Under) Expenditures	(25,900)	-	-
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	(25,900)	-	-
Fund Balance, Beginning of Year	233,954	-	3,576,542
Fund Balance, End of Year	\$ 208,054	\$ -	\$ 3,576,542

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2015

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	4,162,798	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	31,220	-
Other Revenue	-	5,000	-
Total Revenues	<u>4,162,798</u>	<u>36,220</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,415,623	-	-
Part Time Wages	-	34,700	-
Overtime Wages	-	-	-
FICA/Medicare	188,485	2,655	-
Pension/Retiree Health Care	599,402	-	-
Employee Health/Dental Life Ins	702,528	-	-
Workers Comp/Unemployment/Other	40,811	231	-
Supplies & Services	66,598	8,213	5,000
Room & Board	-	-	-
Conferences & Training	17,150	1,000	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	3,808	-
Internal Services	132,201	538	-
Capital Outlay	-	800	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,162,798</u>	<u>53,945</u>	<u>5,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(17,725)</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	-	(17,725)	(5,000)
Fund Balance, Beginning of Year	-	84,505	15,016
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 66,780</u>	<u>\$ 10,016</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2015

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	204,612	-	45,000
Charges for Services	-	900,000	100,100
Fines & Forfeitures	-	-	165,000
Reimbursements	-	-	-
Other Revenue	-	-	16,500
Total Revenues	<u>204,612</u>	<u>900,000</u>	<u>326,600</u>
Expenditures:			
Full Time Wages	-	36,638	-
Part Time Wages	-	-	-
Overtime Wages	-	-	35,000
FICA/Medicare	-	2,803	2,678
Pension/Retiree Health Care	-	14,243	7,291
Employee Health/Dental Life Ins	-	15,187	-
Workers Comp/Unemployment/Other	-	611	5,031
Supplies & Services	667	25,950	48,600
Room & Board	-	-	-
Conferences & Training	-	2,000	147,000
Utilities	-	-	-
Repairs & Maintenance	-	5,500	10,000
Vehicle Operations	-	-	15,000
Contract Services	203,945	791,068	6,000
Internal Services	-	1,000	7,000
Capital Outlay	-	5,000	43,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>204,612</u>	<u>900,000</u>	<u>326,600</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</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	-	-	-
Fund Balance, Beginning of Year	-	299,590	4,214
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 299,590</u>	<u>\$ 4,214</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2015

	Veterans'	December Year End
	Affairs	Sub-total
Revenues:		
Property Taxes	\$ 956,149	\$ 1,075,664
Intergovernmental	-	417,032
Charges for Services	-	29,149,605
Fines & Forfeitures	-	165,000
Reimbursements	18,150	331,370
Other Revenue	-	158,500
Total Revenues	<u>974,299</u>	<u>31,297,171</u>
Expenditures:		
Full Time Wages	440,291	10,378,613
Part Time Wages	-	1,089,415
Overtime Wages	-	1,285,000
FICA/Medicare	33,682	979,297
Pension/Retiree Health Care	162,715	3,229,782
Employee Health/Dental Life Ins	167,057	2,919,843
Workers Comp/Unemployment/Other	7,353	654,660
Supplies & Services	343,245	5,755,915
Room & Board	-	-
Conferences & Training	9,000	176,150
Utilities	-	725,000
Repairs & Maintenance	9,135	69,635
Vehicle Operations	-	15,000
Contract Services	-	3,357,700
Internal Services	126,243	1,116,741
Capital Outlay	8,000	382,693
Debt Service - Principal	-	4,782,974
Debt Service - Interest and fees	-	1,628,692
Total Expenditures	<u>1,306,721</u>	<u>38,547,110</u>
Revenues Over (Under) Expenditures	<u>(332,422)</u>	<u>(7,249,939)</u>
Other Financing Sources (Uses):		
Transfers in from General Fund	-	6,657,295
Transfers in from Other Funds	-	-
Transfers out	-	(65,000)
Total Other Financing Sources (Uses):	<u>-</u>	<u>6,592,295</u>
Net Increase (Decrease) in Fund Balance	(332,422)	(657,644)
Fund Balance, Beginning of Year	<u>778,377</u>	<u>8,545,613</u>
Fund Balance, End of Year	<u>\$ 445,955</u>	<u>\$ 7,887,969</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2015

	Adult <u>Drug Court</u>	Child <u>Care</u>	Community <u>Corrections</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	35,000	9,020,305	1,005,749
Charges for Services	5,500	26,100	-
Fines & Forfeitures	-	-	-
Reimbursements	-	618,000	-
Other Revenue	-	-	-
Total Revenues	<u>40,500</u>	<u>9,664,405</u>	<u>1,005,749</u>
Expenditures:			
Full Time Wages	97,415	5,318,435	465,400
Part Time Wages	-	443,365	-
Overtime Wages	-	305,000	-
FICA/Medicare	7,452	464,110	35,603
Pension/Retiree Health Care	32,401	1,971,734	158,489
Employee Health/Dental Life Ins	30,374	1,807,253	151,870
Workers Comp/Unemployment/Other	1,627	101,316	7,772
Supplies & Services	6,200	632,968	55,244
Room & Board	-	7,335,000	-
Conferences & Training	850	24,405	4,500
Utilities	-	237,150	-
Repairs & Maintenance	-	264,180	2,600
Vehicle Operations	-	5,610	-
Contract Services	76,000	1,066,550	417,929
Internal Services	1,331	1,562,639	15,000
Capital Outlay	-	11,000	1,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>253,650</u>	<u>21,550,715</u>	<u>1,315,407</u>
Revenues Over (Under) Expenditures	<u>(213,150)</u>	<u>(11,886,310)</u>	<u>(309,658)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	213,150	11,886,310	309,658
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>213,150</u>	<u>11,886,310</u>	<u>309,658</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	2,570,180	227
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 2,570,180</u>	<u>\$ 227</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2015

	Community Services	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	17,630,668	6,832,420	3,273,147
Charges for Services	7,129,638	833,400	441,401
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	801,196	-	7,200
Total Revenues	25,561,502	7,665,820	3,721,748
Expenditures:			
Full Time Wages	3,510,854	4,940,679	1,428,262
Part Time Wages	1,687,753	22,876	344,148
Overtime Wages	-	39,500	7,974
FICA/Medicare	397,627	382,734	136,245
Pension/Retiree Health Care	1,479,558	1,682,995	554,002
Employee Health/Dental Life Ins	1,179,345	1,594,635	539,436
Workers Comp/Unemployment/Other	283,253	101,126	29,838
Supplies & Services	13,763,030	152,900	301,040
Room & Board	-	-	-
Conferences & Training	85,790	12,000	17,403
Utilities	7,200	-	-
Repairs & Maintenance	48,297	76,500	1,475
Vehicle Operations	123,550	19,500	-
Contract Services	4,180,367	569,800	639,536
Internal Services	189,048	1,225,300	899,021
Capital Outlay	2,000	12,000	6,350
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	26,937,672	10,832,545	4,904,730
Revenues Over (Under) Expenditures	(1,376,170)	(3,166,725)	(1,182,982)
Other Financing Sources (Uses):			
Transfers in from General Fund	1,055,906	3,166,725	1,182,982
Transfers in from Other Funds	573,860	-	-
Transfers out	(504,196)	-	-
Total Other Financing Sources (Uses):	1,125,570	3,166,725	1,182,982
Net Increase (Decrease) in Fund Balance	(250,600)	-	-
Fund Balance, Beginning of Year	9,685,843	80,761	692,403
Fund Balance, End of Year	\$ 9,435,243	\$ 80,761	\$ 692,403

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2015

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	33,834	-	1,384,406
Charges for Services	1,500	5,000	41,973
Fines & Forfeitures	-	-	-
Reimbursements	-	1,000	-
Other Revenue	-	5,000	-
Total Revenues	<u>35,334</u>	<u>11,000</u>	<u>1,426,379</u>
Expenditures:			
Full Time Wages	-	-	1,219,496
Part Time Wages	16,162	8,500	-
Overtime Wages	-	-	-
FICA/Medicare	1,142	1,000	93,291
Pension/Retiree Health Care	-	-	380,402
Employee Health/Dental Life Ins	-	-	334,114
Workers Comp/Unemployment/Other	175	374	20,366
Supplies & Services	1,971	12,274	110,128
Room & Board	-	-	-
Conferences & Training	550	2,100	3,600
Utilities	-	-	-
Repairs & Maintenance	-	-	1,550
Vehicle Operations	-	-	-
Contract Services	18,372	8,600	10,500
Internal Services	-	102	125,787
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>38,372</u>	<u>32,950</u>	<u>2,301,734</u>
Revenues Over (Under) Expenditures	<u>(3,038)</u>	<u>(21,950)</u>	<u>(875,355)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,038	-	875,355
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,038</u>	<u>-</u>	<u>875,355</u>
Net Increase (Decrease) in Fund Balance	-	(21,950)	-
Fund Balance, Beginning of Year	-	195,692	29,808
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 173,742</u>	<u>\$ 29,808</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2015

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,075,664
Intergovernmental	1,145,618	4,958,930	45,320,077	45,737,109
Charges for Services	235,952	4,106,411	12,826,875	41,976,480
Fines & Forfeitures	30,000	-	30,000	195,000
Reimbursements	-	-	619,000	950,370
Other Revenue	-	-	813,396	971,896
Total Revenues	1,411,570	9,065,341	59,609,348	90,906,519
Expenditures:				
Full Time Wages	789,766	603,550	18,373,857	28,752,470
Part Time Wages	-	-	2,522,804	3,612,219
Overtime Wages	45,000	-	397,474	1,682,474
FICA/Medicare	63,860	46,176	1,629,240	2,608,537
Pension/Retiree Health Care	265,183	180,898	6,705,662	9,935,444
Employee Health/Dental Life Ins	167,057	151,870	5,955,954	8,875,797
Workers Comp/Unemployment/Other	40,293	10,089	596,229	1,250,889
Supplies & Services	544,926	220,309	15,800,990	21,556,905
Room & Board	-	-	7,335,000	7,335,000
Conferences & Training	-	2,230	153,428	329,578
Utilities	-	5,100	249,450	974,450
Repairs & Maintenance	6,833	3,000	404,435	474,070
Vehicle Operations	117,000	-	265,660	280,660
Contract Services	-	9,678,239	16,665,893	20,023,593
Internal Services	19,746	58,090	4,096,064	5,212,805
Capital Outlay	2,500	1,000	38,350	421,043
Debt Service - Principal	-	-	-	4,782,974
Debt Service - Interest and fees	-	-	-	1,628,692
Total Expenditures	2,062,164	10,960,551	81,190,490	119,737,600
Revenues Over (Under) Expenditures	(650,594)	(1,895,210)	(21,581,142)	(28,831,081)
Other Financing Sources (Uses):				
Transfers in from General Fund	650,594	1,461,996	20,805,714	27,463,009
Transfers in from Other Funds	-	-	573,860	573,860
Transfers out	-	-	(504,196)	(569,196)
Total Other Financing Sources (Uses):	650,594	1,461,996	20,875,378	27,467,673
Net Increase (Decrease) in Fund Balance	-	(433,214)	(705,764)	(1,363,408)
Fund Balance, Beginning of Year	306,874	1,386,775	14,948,563	23,494,176
Fund Balance, End of Year	\$ 306,874	\$ 953,561	\$ 14,242,799	\$ 22,130,768

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, 2016

	Major Funds				
	General	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 110,732,089	\$ -	\$ -	\$ 1,091,799	\$ 111,823,888
Licenses & Permits	1,498,240	531,200	-	-	2,029,440
Intergovernmental	24,644,410	62,510,405	28,936,149	46,369,064	162,460,028
Charges for Services	28,243,001	2,471,000	185,132,873	42,361,519	258,208,393
Investment Income	300,000	110,025	-	-	410,025
Fines & Forfeitures	613,800	-	-	195,000	808,800
Reimbursements	7,801,816	-	57,232	950,590	8,809,638
Indirect Cost Allocation	8,426,951	-	46,237	-	8,473,188
Other Revenue	125,790	186,350	39,898	972,028	1,324,066
Total Revenues	182,386,097	65,808,980	214,212,389	91,940,000	554,347,466
Expenditures By Category:					
Full Time Wages	69,968,902	12,266,013	17,280,051	30,367,534	129,882,500
Part Time Wages	1,695,662	100,000	-	3,479,166	5,274,828
Overtime Wages	3,567,103	1,498,841	-	183,633	5,249,577
FICA/Medicare	5,713,440	1,150,000	1,317,524	15,442,232	23,623,196
Pension/Retiree Health Care	27,217,314	8,781,400	4,589,198	1,659,530	42,247,442
Employee Health/Dental Life Ins	18,093,403	3,848,144	5,264,508	5,333,285	32,539,340
Workers Comp/Unemployment/Other	1,880,007	221,000	281,375	1,053,619	3,436,001
Supplies & Services	15,686,630	1,738,907	12,084,702	21,563,489	51,073,728
Room & Board	-	-	-	7,395,000	7,395,000
Conferences & Training	163,940	117,835	10,000	330,315	622,090
Utilities	3,404,715	687,210	334,207	984,293	5,410,425
Repairs & Maintenance	5,550,577	449,700	57,751	481,354	6,539,382
Road Construction & Maintenance	-	32,771,163	-	-	32,771,163
Vehicle Operations	1,197,773	2,516,450	-	280,772	3,994,995
Contract Services	8,560,668	2,199,094	175,584,730	20,140,911	206,485,403
Internal Services	4,870,048	-	1,302,823	5,298,810	11,471,681
Capital Outlay	1,017,655	2,309,550	200,002	422,275	3,949,482
Debt Service - Principal	-	-	-	4,933,933	4,933,933
Debt Service - Interest and fees	-	-	-	1,486,445	1,486,445
Total Expenditures	168,587,837	70,655,307	218,306,871	120,836,596	578,386,611
Revenues Over (Under) Expenditures	13,798,260	(4,846,327)	(4,094,482)	(28,896,596)	(24,039,145)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	4,094,482	27,768,470	31,862,952
Transfers in - Other Funds	10,725,000	-	-	589,244	11,314,244
Transfers out	(31,862,952)	(110,025)	-	(584,580)	(32,557,557)
Total Other Financing Sources (Uses):	(21,137,952)	(110,025)	4,094,482	27,773,134	10,619,639
Net Increase (Decrease) in Fund Balance	(7,339,692)	(4,956,352)	-	(1,123,462)	(13,419,506)
Fund Balance, Beginning of Year	74,727,584	32,919,241	2,996,805	22,130,769	132,774,399
Fund Balance, End of Year	\$ 67,387,892	\$ 27,962,889	\$ 2,996,805	\$ 21,007,307	\$ 119,354,893

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2016

	Community Corrections	Community Development Block Grant	Community Services
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	150,000
Charges for Services	3,000	-	43,260
Fines & Forfeitures	-	-	-
Reimbursements	-	52,000	-
Other Revenue	-	112,000	10,000
Total Revenues	<u>3,000</u>	<u>164,000</u>	<u>203,260</u>
Expenditures:			
Full Time Wages	41,136	-	-
Part Time Wages	-	-	28,536
Overtime Wages	-	-	-
FICA/Medicare	3,147	-	2,183
Pension/Retiree Health Care	15,872	-	9,727
Employee Health/Dental Life Ins	15,762	-	13
Workers Comp/Unemployment/Other	687	-	143
Supplies & Services	-	94,000	195,350
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	3,000	165,000	-
Internal Services	-	-	1,555
Capital Outlay	-	25,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>79,604</u>	<u>284,000</u>	<u>237,507</u>
Revenues Over (Under) Expenditures	<u>(76,604)</u>	<u>(120,000)</u>	<u>(34,247)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	76,604	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(87,000)
Total Other Financing Sources (Uses):	<u>76,604</u>	<u>-</u>	<u>(87,000)</u>
Net Increase (Decrease) in Fund Balance	-	(120,000)	(121,247)
Fund Balance, Beginning of Year	<u>50,511</u>	<u>281,737</u>	<u>55,046</u>
Fund Balance, End of Year	<u>\$ 50,511</u>	<u>\$ 161,737</u>	<u>\$ (66,201)</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2016

	Debt	Freedom Hill
	Service Fund	Park
Revenues:		
Property Taxes	\$ 121,308	\$ -
Intergovernmental	-	-
Charges for Services	-	185,000
Fines & Forfeitures	-	-
Reimbursements	-	-
Other Revenue	-	-
Total Revenues	<u>121,308</u>	<u>185,000</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	121,308	180,000
Room & Board	-	-
Conferences & Training	-	-
Utilities	-	170,000
Repairs & Maintenance	-	44,000
Vehicle Operations	-	-
Contract Services	-	28,000
Internal Services	-	500
Capital Outlay	-	-
Debt Service - Principal	4,933,933	-
Debt Service - Interest and fees	1,486,445	-
Total Expenditures	<u>6,541,686</u>	<u>422,500</u>
Revenues Over (Under) Expenditures	<u>(6,420,378)</u>	<u>(237,500)</u>
Other Financing Sources (Uses):		
Transfers in from General Fund	6,420,378	177,500
Transfers in from Other Funds	-	-
Transfers out	-	-
Total Other Financing Sources (Uses):	<u>6,420,378</u>	<u>177,500</u>
Net Increase (Decrease) in Fund Balance	-	(60,000)
Fund Balance, Beginning of Year	<u>1,816,843</u>	<u>1,072,683</u>
Fund Balance, End of Year	<u>\$ 1,816,843</u>	<u>\$ 1,012,683</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2016

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	-	-	23,957,718
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	30,000
Other Revenue	-	-	15,000
Total Revenues	-	200,000	24,002,718
Expenditures:			
Full Time Wages	-	-	7,449,712
Part Time Wages	-	-	1,026,179
Overtime Wages	-	-	1,250,000
FICA/Medicare	-	-	744,030
Pension/Retiree Health Care	-	-	2,542,431
Employee Health/Dental Life Ins	-	-	2,096,346
Workers Comp/Unemployment/Other	-	-	600,087
Supplies & Services	900	200,000	4,451,350
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	560,000
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	25,000	-	2,134,879
Internal Services	-	-	847,704
Capital Outlay	-	-	300,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	25,900	200,000	24,002,718
Revenues Over (Under) Expenditures	(25,900)	-	-
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	(25,900)	-	-
Fund Balance, Beginning of Year	208,054	-	3,576,542
Fund Balance, End of Year	\$ 182,154	\$ -	\$ 3,576,542

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2016

	Michigan	MSUE	Prosecuting
	Works!	Grants	Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	4,162,798	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	31,440	-
Other Revenue	-	5,000	-
Total Revenues	4,162,798	36,440	-
Expenditures:			
Full Time Wages	2,415,623	-	-
Part Time Wages	-	23,400	-
Overtime Wages	-	-	-
FICA/Medicare	188,485	1,790	-
Pension/Retiree Health Care	599,402	-	-
Employee Health/Dental Life Ins	702,528	-	-
Workers Comp/Unemployment/Other	40,811	540	-
Supplies & Services	66,598	7,903	5,000
Room & Board	-	-	-
Conferences & Training	17,150	1,000	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	2,800	-
Internal Services	132,201	387	-
Capital Outlay	-	925	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	4,162,798	40,745	5,000
Revenues Over (Under) Expenditures	-	(4,305)	(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	-	(4,305)	(5,000)
Fund Balance, Beginning of Year	-	66,780	10,016
Fund Balance, End of Year	\$ -	\$ 62,475	\$ 5,016

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2016

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	204,612	-	45,000
Charges for Services	-	900,000	100,100
Fines & Forfeitures	-	-	165,000
Reimbursements	-	-	-
Other Revenue	-	-	16,500
Total Revenues	<u>204,612</u>	<u>900,000</u>	<u>326,600</u>
Expenditures:			
Full Time Wages	-	36,638	-
Part Time Wages	-	-	-
Overtime Wages	-	-	35,000
FICA/Medicare	-	2,803	2,678
Pension/Retiree Health Care	-	15,143	7,291
Employee Health/Dental Life Ins	-	15,762	-
Workers Comp/Unemployment/Other	-	611	5,031
Supplies & Services	667	25,950	48,600
Room & Board	-	-	-
Conferences & Training	-	2,000	147,000
Utilities	-	-	-
Repairs & Maintenance	-	5,500	10,000
Vehicle Operations	-	-	15,000
Contract Services	203,945	789,593	6,000
Internal Services	-	1,000	7,000
Capital Outlay	-	5,000	43,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>204,612</u>	<u>900,000</u>	<u>326,600</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</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	-	-	-
Fund Balance, Beginning of Year	-	299,590	4,214
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 299,590</u>	<u>\$ 4,214</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2016

	Veterans'	December Year End
	Affairs	Sub-total
Revenues:		
Property Taxes	\$ 970,491	\$ 1,091,799
Intergovernmental	-	399,612
Charges for Services	-	29,351,876
Fines & Forfeitures	-	165,000
Reimbursements	18,150	331,590
Other Revenue	-	158,500
Total Revenues	<u>988,641</u>	<u>31,498,377</u>
Expenditures:		
Full Time Wages	440,291	10,383,400
Part Time Wages	-	1,078,115
Overtime Wages	-	1,285,000
FICA/Medicare	33,682	978,798
Pension/Retiree Health Care	172,615	3,362,481
Employee Health/Dental Life Ins	173,382	3,003,793
Workers Comp/Unemployment/Other	7,353	655,263
Supplies & Services	343,245	5,740,871
Room & Board	-	-
Conferences & Training	9,000	176,150
Utilities	-	730,000
Repairs & Maintenance	9,135	70,635
Vehicle Operations	-	15,000
Contract Services	-	3,358,217
Internal Services	126,243	1,116,590
Capital Outlay	8,000	381,925
Debt Service - Principal	-	4,933,933
Debt Service - Interest and fees	-	1,486,445
Total Expenditures	<u>1,322,946</u>	<u>38,756,616</u>
Revenues Over (Under) Expenditures	<u>(334,305)</u>	<u>(7,258,239)</u>
Other Financing Sources (Uses):		
Transfers in from General Fund	-	6,674,482
Transfers in from Other Funds	-	-
Transfers out	-	(87,000)
Total Other Financing Sources (Uses):	<u>-</u>	<u>6,587,482</u>
Net Increase (Decrease) in Fund Balance	(334,305)	(670,757)
Fund Balance, Beginning of Year	<u>445,955</u>	<u>7,887,969</u>
Fund Balance, End of Year	<u>\$ 111,650</u>	<u>\$ 7,217,212</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2016

	Adult Drug Court	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	35,000	9,170,008	1,005,749
Charges for Services	5,500	26,100	-
Fines & Forfeitures	-	-	-
Reimbursements	-	618,000	-
Other Revenue	-	-	-
Total Revenues	<u>40,500</u>	<u>9,814,108</u>	<u>1,005,749</u>
Expenditures:			
Full Time Wages	97,415	5,325,247	465,400
Part Time Wages	-	443,365	-
Overtime Wages	-	305,000	-
FICA/Medicare	7,452	464,631	35,603
Pension/Retiree Health Care	34,201	2,079,940	167,489
Employee Health/Dental Life Ins	31,524	1,875,678	157,620
Workers Comp/Unemployment/Other	1,627	101,429	7,772
Supplies & Services	6,200	641,028	41,969
Room & Board	-	7,395,000	-
Conferences & Training	850	24,792	4,500
Utilities	-	241,893	-
Repairs & Maintenance	-	269,464	2,600
Vehicle Operations	-	5,722	-
Contract Services	76,000	1,080,474	417,929
Internal Services	1,331	1,584,456	15,000
Capital Outlay	-	12,000	1,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>256,600</u>	<u>21,850,119</u>	<u>1,316,882</u>
Revenues Over (Under) Expenditures	<u>(216,100)</u>	<u>(12,036,011)</u>	<u>(311,133)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	216,100	12,036,011	311,133
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>216,100</u>	<u>12,036,011</u>	<u>311,133</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	2,570,180	227
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 2,570,180</u>	<u>\$ 227</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2016

	Community Services	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	17,726,544	6,951,470	3,317,722
Charges for Services	7,153,162	844,500	451,151
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	801,328	-	7,200
Total Revenues	<u>25,681,034</u>	<u>7,795,970</u>	<u>3,776,073</u>
Expenditures:			
Full Time Wages	3,510,853	4,941,479	1,428,262
Part Time Wages	1,667,255	22,876	344,148
Overtime Wages	-	39,500	7,974
FICA/Medicare	380,703	382,795	136,245
Pension/Retiree Health Care	1,569,650	1,777,625	588,202
Employee Health/Dental Life Ins	1,223,352	1,655,010	559,561
Workers Comp/Unemployment/Other	283,255	120,315	29,838
Supplies & Services	13,784,013	155,850	301,040
Room & Board	-	-	-
Conferences & Training	85,790	12,400	17,403
Utilities	7,200	-	-
Repairs & Maintenance	48,297	77,500	1,475
Vehicle Operations	123,550	19,500	-
Contract Services	4,194,238	570,000	639,536
Internal Services	189,048	1,282,300	899,021
Capital Outlay	2,000	13,000	6,350
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>27,069,204</u>	<u>11,070,150</u>	<u>4,959,055</u>
Revenues Over (Under) Expenditures	<u>(1,388,170)</u>	<u>(3,274,180)</u>	<u>(1,182,982)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	1,055,906	3,274,180	1,182,982
Transfers in from Other Funds	589,244	-	-
Transfers out	(497,580)	-	-
Total Other Financing Sources (Uses):	<u>1,147,570</u>	<u>3,274,180</u>	<u>1,182,982</u>
Net Increase (Decrease) in Fund Balance	(240,600)	-	-
Fund Balance, Beginning of Year	9,435,243	80,761	692,403
Fund Balance, End of Year	<u>\$ 9,194,643</u>	<u>\$ 80,761</u>	<u>\$ 692,403</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, 2016

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	33,834	-	1,404,253
Charges for Services	1,500	5,000	41,973
Fines & Forfeitures	-	-	-
Reimbursements	-	1,000	-
Other Revenue	-	5,000	-
Total Revenues	<u>35,334</u>	<u>11,000</u>	<u>1,446,226</u>
Expenditures:			
Full Time Wages	-	-	1,220,096
Part Time Wages	16,162	7,245	-
Overtime Wages	-	-	-
FICA/Medicare	1,142	700	93,336
Pension/Retiree Health Care	-	-	400,300
Employee Health/Dental Life Ins	-	-	346,764
Workers Comp/Unemployment/Other	175	100	20,376
Supplies & Services	1,971	8,949	110,428
Room & Board	-	-	-
Conferences & Training	550	2,050	3,600
Utilities	-	-	-
Repairs & Maintenance	-	-	1,550
Vehicle Operations	-	-	-
Contract Services	18,372	5,225	10,500
Internal Services	-	81	130,037
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>38,372</u>	<u>24,350</u>	<u>2,339,487</u>
Revenues Over (Under) Expenditures	<u>(3,038)</u>	<u>(13,350)</u>	<u>(893,261)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,038	-	893,261
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,038</u>	<u>-</u>	<u>893,261</u>
Net Increase (Decrease) in Fund Balance	-	(13,350)	-
Fund Balance, Beginning of Year	-	173,742	29,808
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 160,392</u>	<u>\$ 29,808</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, 2016

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,091,799
Intergovernmental	1,153,707	5,171,165	45,969,452	46,369,064
Charges for Services	236,752	4,244,005	13,009,643	42,361,519
Fines & Forfeitures	30,000	-	30,000	195,000
Reimbursements	-	-	619,000	950,590
Other Revenue	-	-	813,528	972,028
Total Revenues	1,420,459	9,415,170	60,441,623	91,940,000
Expenditures:				
Full Time Wages	790,566	605,975	18,385,293	28,768,693
Part Time Wages	-	-	2,501,051	3,579,166
Overtime Wages	45,000	-	397,474	1,682,474
FICA/Medicare	63,922	46,361	1,612,890	2,591,688
Pension/Retiree Health Care	270,749	190,293	7,078,449	10,440,930
Employee Health/Dental Life Ins	170,507	157,620	6,177,636	9,181,429
Workers Comp/Unemployment/Other	44,342	10,127	619,356	1,274,619
Supplies & Services	544,926	226,244	15,822,618	21,563,489
Room & Board	-	-	7,395,000	7,395,000
Conferences & Training	-	2,230	154,165	330,315
Utilities	-	5,200	254,293	984,293
Repairs & Maintenance	6,833	3,000	410,719	481,354
Vehicle Operations	117,000	-	265,772	280,772
Contract Services	-	9,770,420	16,782,694	20,140,911
Internal Services	19,746	61,200	4,182,220	5,298,810
Capital Outlay	2,500	1,000	40,350	422,275
Debt Service - Principal	-	-	-	4,933,933
Debt Service - Interest and fees	-	-	-	1,486,445
Total Expenditures	2,076,091	11,079,670	82,079,980	120,836,596
Revenues Over (Under) Expenditures	(655,632)	(1,664,500)	(21,638,357)	(28,896,596)
Other Financing Sources (Uses):				
Transfers in from General Fund	655,632	1,465,745	21,093,988	27,768,470
Transfers in from Other Funds	-	-	589,244	589,244
Transfers out	-	-	(497,580)	(584,580)
Total Other Financing Sources (Uses):	655,632	1,465,745	21,185,652	27,773,134
Net Increase (Decrease) in Fund Balance	-	(198,755)	(452,705)	(1,123,462)
Fund Balance, Beginning of Year	306,874	953,561	14,242,799	22,130,768
Fund Balance, End of Year	\$ 306,874	\$ 754,806	\$ 13,790,094	\$ 21,007,306

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

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	2011	2012	2013	2014	2015	2016
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:						
Property Taxes	\$ 118,515,591	\$ 108,830,816	\$ 107,639,818	\$ 108,454,065	\$ 110,080,876	\$ 110,732,089
Licenses & Permits	416,870	1,510,367	1,451,501	1,498,240	1,498,240	1,498,240
Intergovernmental	7,601,165	28,455,427	21,778,649	25,274,210	24,644,310	24,644,410
Charges for Services	20,184,962	28,399,516	27,567,401	28,239,901	28,239,001	28,243,001
Investment Income	339,286	346,172	300,000	300,000	300,000	300,000
Fines & Forfeitures	712,788	692,787	627,850	608,800	610,800	613,800
Reimbursements	6,800,475	7,131,975	6,956,845	7,733,263	7,771,853	7,801,816
Indirect Cost Allocation	8,249,546	6,568,912	8,291,115	8,424,124	8,425,476	8,426,951
Other Revenue	142,859	476,736	217,000	125,790	125,790	125,790
Total Revenues	<u>162,963,541</u>	<u>182,412,708</u>	<u>174,830,179</u>	<u>180,658,393</u>	<u>181,696,346</u>	<u>182,386,097</u>
Expenditures:						
Full Time Wages	60,302,295	66,327,288	68,610,040	69,561,517	69,877,553	69,968,902
Part Time Wages	1,240,967	2,023,713	1,732,182	1,722,242	1,695,662	1,695,662
Overtime Wages	3,233,160	3,159,921	3,633,394	3,492,103	3,517,103	3,567,103
FICA/Medicare	4,852,001	5,358,268	5,619,530	5,678,562	5,702,619	5,713,440
Pension/Retiree Health Care	14,084,790	16,003,033	19,882,402	23,344,173	25,976,220	27,217,314
Employee Health/Dental/Life Ins	14,660,324	16,143,345	15,658,550	15,606,650	17,323,253	18,093,403
Workers Comp/Unemployment/Other	1,739,367	2,228,961	2,763,691	2,215,300	1,874,524	1,880,007
Supplies & Services	10,239,206	14,435,452	14,261,258	15,383,766	15,621,695	15,686,630
Conferences & Training	19,007	93,986	148,212	163,940	163,940	163,940
Utilities	3,149,475	2,909,818	3,308,460	3,220,490	3,268,760	3,404,715
Repairs & Maintenance	4,846,127	5,385,429	5,166,318	5,274,769	5,327,267	5,550,577
Vehicle Operations	992,332	1,118,154	1,182,717	1,192,031	1,194,741	1,197,773
Contract Services	6,868,311	6,346,976	8,103,030	8,298,923	8,539,439	8,560,668
Internal Services	2,309,231	4,143,406	5,134,911	4,859,529	4,861,048	4,870,048
Capital Outlay	345,665	696,860	1,141,857	1,960,555	1,016,155	1,017,655
Total Expenditures	<u>128,882,256</u>	<u>146,374,610</u>	<u>156,346,552</u>	<u>161,974,550</u>	<u>165,959,979</u>	<u>168,587,837</u>
Revenues Over (Under) Expenditures	<u>34,081,285</u>	<u>36,038,098</u>	<u>18,483,627</u>	<u>18,683,843</u>	<u>15,736,367</u>	<u>13,798,260</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	24,998,138	20,190,425	10,951,750	10,725,000	10,725,000	10,725,000
Transfers out	(53,882,340)	(32,156,006)	(29,232,249)	(29,632,518)	(31,557,491)	(31,862,952)
Total Other Financing Sources (Uses):	<u>(28,884,202)</u>	<u>(11,965,581)</u>	<u>(18,280,499)</u>	<u>(18,907,518)</u>	<u>(20,832,491)</u>	<u>(21,137,952)</u>
Net Increase (Decrease) in Fund Balance	5,197,082	24,072,517	203,128	(223,675)	(5,096,124)	(7,339,692)
Fund Balance, Beginning of Year	55,302,654	55,771,738	79,844,255	80,047,383	79,823,708	74,727,584
Prior Period Adjustment	(4,727,998)	-	-	-	-	-
Fund Balance, End of Year	<u>\$ 55,771,738</u>	<u>\$ 79,844,255</u>	<u>\$ 80,047,383</u>	<u>\$ 79,823,708</u>	<u>\$ 74,727,584</u>	<u>\$ 67,387,892</u>

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Property Taxes	\$ 118,515,591	\$ 108,830,816	\$ 107,639,818	\$ 108,454,065	\$ 110,080,876	\$ 110,732,089
Licenses & Permits	416,870	1,510,367	1,451,501	1,498,240	1,498,240	1,498,240
Intergovernmental	7,601,165	28,455,427	21,778,649	25,274,210	24,644,310	24,644,410
Charges for Services	20,184,962	28,399,516	27,567,401	28,239,901	28,239,001	28,243,001
Investment Income	339,286	346,172	300,000	300,000	300,000	300,000
Fines & Forfeitures	712,788	692,787	627,850	608,800	610,800	613,800
Reimbursements	6,800,475	7,131,975	6,956,845	7,733,263	7,771,853	7,801,816
Indirect Cost Allocation	8,249,546	6,568,912	8,291,115	8,424,124	8,425,476	8,426,951
Other Revenue	142,859	476,736	217,000	125,790	125,790	125,790
Total Revenues	<u>162,963,541</u>	<u>182,412,708</u>	<u>174,830,179</u>	<u>180,658,393</u>	<u>181,696,346</u>	<u>182,386,097</u>
Expenditures:						
Legislative	1,182,344	1,138,537	1,495,176	1,593,361	1,626,972	1,653,773
Judicial	28,011,785	27,740,564	30,569,413	31,658,813	32,135,682	32,581,382
General Government	37,083,708	38,702,903	34,393,497	34,440,380	37,398,346	38,413,990
Public Safety	57,404,682	55,136,123	63,611,454	65,221,704	66,318,041	67,146,749
Public Works	4,830,691	4,899,873	5,664,255	6,178,079	6,265,933	6,354,688
Health & Welfare	23,380	18,059,750	19,470,900	20,921,658	21,198,850	21,419,600
Capital Outlay	345,665	696,860	1,141,857	1,960,555	1,016,155	1,017,655
Total Expenditures	<u>128,882,256</u>	<u>146,374,610</u>	<u>156,346,552</u>	<u>161,974,550</u>	<u>165,959,979</u>	<u>168,587,837</u>
Revenues Over (Under) Expenditures	<u>34,081,285</u>	<u>36,038,098</u>	<u>18,483,627</u>	<u>18,683,843</u>	<u>15,736,367</u>	<u>13,798,260</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	24,998,138	20,190,425	10,951,750	10,725,000	10,725,000	10,725,000
Transfers out	(53,882,340)	(32,156,006)	(29,232,249)	(29,632,518)	(31,557,491)	(31,862,952)
Total Other Financing Sources (Uses):	<u>(28,884,202)</u>	<u>(11,965,581)</u>	<u>(18,280,499)</u>	<u>(18,907,518)</u>	<u>(20,832,491)</u>	<u>(21,137,952)</u>
Net Increase (Decrease) in Fund Balance	5,197,082	24,072,517	203,128	(223,675)	(5,096,124)	(7,339,692)
Fund Balance, Beginning of Year	55,302,654	55,771,738	79,844,255	80,047,383	79,823,708	74,727,584
Prior Period Adjustment	(4,727,998)	-	-	-	-	-
Fund Balance, End of Year	<u>\$ 55,771,738</u>	<u>\$ 79,844,255</u>	<u>\$ 80,047,383</u>	<u>\$ 79,823,708</u>	<u>\$ 74,727,584</u>	<u>\$ 67,387,892</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Property Taxes						
Non-Departmental	\$ 118,515,591	\$ 108,830,816	\$ 107,639,818	\$ 108,454,065	\$ 110,080,876	\$ 110,732,089
	\$ 118,515,591	\$ 108,830,816	\$ 107,639,818	\$ 108,454,065	\$ 110,080,876	\$ 110,732,089
Licenses & Permits						
Clerk	227,085	267,309	280,800	232,000	232,000	232,000
Family Counseling	73,880	75,865	75,000	75,000	75,000	75,000
Health Department	-	1,029,347	966,701	1,060,240	1,060,240	1,060,240
Public Works	43,026	66,774	48,000	50,000	50,000	50,000
Treasurer	332	1,875	1,000	1,000	1,000	1,000
Non-Departmental	72,548	69,197	80,000	80,000	80,000	80,000
	416,870	1,510,367	1,451,501	1,498,240	1,498,240	1,498,240
Intergovernmental						
Circuit Court	4,481,728	4,339,748	4,823,688	4,548,688	4,548,688	4,548,688
District Court - Romeo	55,626	56,795	55,724	55,724	55,724	55,724
District Court - New Baltimore	70,679	92,464	66,224	66,224	66,324	66,424
Elections	6,252	6,110	7,000	7,000	7,000	7,000
Emergency Management	47,754	35,264	53,000	53,000	53,000	53,000
Health Department	-	3,686,529	1,981,245	3,783,129	3,783,129	3,783,129
Juvenile Court	154,997	116,248	154,997	154,997	154,997	154,997
Probate Court - Mental	148,904	148,622	-	-	-	-
Probate Court - Wills & Estates	148,904	148,622	279,838	296,448	296,448	296,448
Planning & Economic Development	-	-	20,000	20,000	20,000	20,000
Prosecuting Attorney	4,523	-	40,000	40,000	40,000	40,000
Senior Citizens Services	-	123,873	136,933	183,000	183,000	183,000
Sheriff	175,000	212,285	210,000	840,000	210,000	210,000
Non-Departmental	2,306,798	19,488,867	13,950,000	15,226,000	15,226,000	15,226,000
	7,601,165	28,455,427	21,778,649	25,274,210	24,644,310	24,644,410

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Charges for Services						
Board of Commissioners	658	303	-	-	-	-
Building Authority	1,225	1,800	-	-	-	-
Circuit Court	1,491,809	1,615,474	1,641,420	1,521,250	1,521,250	1,521,250
Clerk	606,532	647,694	523,984	483,984	478,984	478,984
District Court - Romeo	372,332	361,553	418,200	419,700	419,700	419,700
District Court - New Baltimore	465,043	441,136	402,530	410,500	413,600	416,600
Elections	5,500	16,532	15,000	15,100	15,100	15,100
Equalization	15,693	500	1,000	1,000	1,000	1,000
Emergency Management	-	291,109	352,000	333,000	334,000	335,000
Facilities & Operations	284,254	3,440,329	2,255,284	2,223,200	2,223,200	2,223,200
Family Counseling	85,925	76,229	100,000	85,000	85,000	85,000
Finance	49,882	45,876	51,000	51,000	51,000	51,000
Health Department	-	1,974,871	2,019,453	2,140,208	2,140,208	2,140,208
Human Resources	1,800	2,141	1,500	1,500	1,500	1,500
Juvenile Court	171,758	176,581	194,500	165,000	165,000	165,000
Law Library	-	5	-	-	-	-
Probate Court - Mental	135	115	-	-	-	-
Probate Court - Wills & Estates	301,617	309,449	310,000	310,000	310,000	310,000
Planning & Economic Development	40	110	-	-	-	-
Probation - Circuit Court	531	558	-	-	-	-
Probation - District Court	765,113	620,471	609,000	610,450	610,450	610,450
Prosecuting Attorney	2,514	1,728	7,000	7,000	7,000	7,000
Purchasing	86,579	86,756	115,500	100,000	100,000	100,000
Public Works	707,097	956,573	688,026	941,026	941,026	941,026
Register of Deeds	4,258,457	3,292,351	2,682,840	2,563,000	2,563,000	2,563,000
Reimbursement	233,777	260,486	300,000	250,000	250,000	250,000
Risk Management	1,633	-	-	-	-	-
Senior Citizens Services	-	106,368	101,454	1,500	1,500	1,500
Sheriff	9,858,742	10,998,335	12,414,465	13,243,238	13,243,238	13,243,238
Technical Services	256,757	-	-	-	-	-
Treasurer	25,312	27,387	29,000	29,000	29,000	29,000
Non-Departmental	134,245	2,646,697	2,334,245	2,334,245	2,334,245	2,334,245
	<u>20,184,962</u>	<u>28,399,516</u>	<u>27,567,401</u>	<u>28,239,901</u>	<u>28,239,001</u>	<u>28,243,001</u>
Investment Income						
District Court - Romeo	397	328	-	-	-	-
Non-Departmental	338,889	345,844	300,000	300,000	300,000	300,000
	<u>339,286</u>	<u>346,172</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Fines & Forfeitures						
Circuit Court	54,307	62,903	95,000	80,000	80,000	80,000
District Court - Romeo	348,242	360,740	264,000	264,000	264,000	264,000
District Court - New Baltimore	285,700	239,472	228,800	228,800	230,800	233,800
Juvenile Court	7,353	5,902	8,500	4,500	4,500	4,500
Law Library	-	8,500	8,500	8,500	8,500	8,500
Sheriff	17,123	15,215	22,000	22,000	22,000	22,000
Treasurer	63	55	1,050	1,000	1,000	1,000
	<u>712,788</u>	<u>692,787</u>	<u>627,850</u>	<u>608,800</u>	<u>610,800</u>	<u>613,800</u>
Reimbursements						
Circuit Court	1,026,604	1,015,562	1,300,000	1,100,000	1,100,000	1,100,000
Clerk	99,744	117,174	45,050	75,000	75,000	75,000
Corporation Counsel	-	26	-	-	-	-
District Court - Romeo	60,753	49,711	43,600	43,600	43,600	43,600
District Court - New Baltimore	73,243	69,403	73,235	73,235	74,235	75,235
Elections	1,192	4,834	1,500	1,100	5,100	5,100
Equalization	13	26	-	-	-	-
Emergency Management	15,497	45,879	82,000	92,000	92,000	92,000
Facilities & Operations	1,135,776	1,615,450	900,000	1,600,000	1,600,000	1,600,000
Finance	25	-	-	-	-	-
Health Department	-	10,692	9,175	9,250	9,250	9,250
Human Resources	204	123	800	800	800	800
Information Technology	-	5,445	-	-	-	-
Juvenile Court	309,542	313,857	400,000	375,000	375,000	375,000
Law Library	-	3,118	3,000	2,750	2,750	2,750
MSU Extension	733	26	-	-	-	-
Probate Court - Mental	25	105	-	-	-	-
Probate Court - Wills & Estates	16	-	-	-	-	-
Planning & Economic Development	27	-	-	-	-	-
Probation - District Court	-	43	50	50	50	50
Prosecuting Attorney	12,925	22,183	5,100	5,100	5,100	5,100
Purchasing	-	-	10,000	10,000	10,000	10,000
Public Works	1,440,937	1,542,947	1,955,085	2,247,128	2,280,718	2,309,681
Register of Deeds	14	-	-	-	-	-
Reimbursement	270,198	137,433	175,000	135,000	135,000	135,000
Senior Citizens Services	-	6	-	-	-	-
Sheriff	2,321,958	2,177,709	1,953,150	1,963,150	1,963,150	1,963,150
Technical Services	31,023	-	-	-	-	-
Treasurer	26	5	100	100	100	100
Non-Departmental	-	220	-	-	-	-
	<u>6,800,475</u>	<u>7,131,975</u>	<u>6,956,845</u>	<u>7,733,263</u>	<u>7,771,853</u>	<u>7,801,816</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Indirect Cost Allocation						
Health Department	-	217,353	208,178	299,018	299,018	299,018
Information Technology	-	78,737	82,937	85,951	87,303	88,778
Non-Departmental	8,249,546	6,272,822	8,000,000	8,039,155	8,039,155	8,039,155
	<u>8,249,546</u>	<u>6,568,912</u>	<u>8,291,115</u>	<u>8,424,124</u>	<u>8,425,476</u>	<u>8,426,951</u>
Other Revenue						
Board of Commissioners	6	718	1,000	2,500	2,500	2,500
Building Authority	-	92	-	-	-	-
Clerk	3,477	3,399	-	-	-	-
Corporation Counsel	1,502	3,129	1,500	1,500	1,500	1,500
District Court - Romeo	2,495	1,102	-	-	-	-
Facilities & Operations	18,285	262,289	-	1,290	1,290	1,290
Family Counseling	-	-	3,500	3,000	3,000	3,000
Finance	1,755	28,223	-	-	-	-
Health Department	-	11,067	11,000	10,500	10,500	10,500
Human Resources	(29,068)	333	-	-	-	-
Juvenile Court	3,862	131	-	-	-	-
MSU Extension	171	-	-	-	-	-
Probate Court - Wills & Estates	905	450	-	-	-	-
Purchasing	108,547	109,676	88,000	95,000	95,000	95,000
Public Works	11	350	-	-	-	-
Register of Deeds	10,223	13,058	-	-	-	-
Senior Citizens Services	-	11,184	-	-	-	-
Sheriff	23,638	31,391	12,000	12,000	12,000	12,000
Treasurer	51	15	-	-	-	-
Non-Departmental	(3,000)	130	100,000	-	-	-
	<u>142,859</u>	<u>476,736</u>	<u>217,000</u>	<u>125,790</u>	<u>125,790</u>	<u>125,790</u>
Total Operating Revenues	<u>162,963,541</u>	<u>182,412,708</u>	<u>174,830,179</u>	<u>180,658,393</u>	<u>181,696,346</u>	<u>182,386,097</u>
Transfers In						
Board of Commissioners	2,000	-	-	-	-	-
Planning & Economic Development	20,000	-	20,000	20,000	20,000	20,000
Non-Departmental	24,976,138	20,190,425	10,931,750	10,705,000	10,705,000	10,705,000
	<u>24,998,138</u>	<u>20,190,425</u>	<u>10,951,750</u>	<u>10,725,000</u>	<u>10,725,000</u>	<u>10,725,000</u>
	<u>\$ 187,961,679</u>	<u>\$ 202,603,133</u>	<u>\$ 185,781,929</u>	<u>\$ 191,383,393</u>	<u>\$ 192,421,346</u>	<u>\$ 193,111,097</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Legislative						
Board of Commissioners	\$ 1,182,344	\$ 1,138,536	\$ 1,495,176	\$ 1,593,361	\$ 1,626,972	\$ 1,653,773
Judicial						
Circuit Court	8,311,323	8,887,975	9,895,407	10,190,081	10,339,478	10,473,523
District Court - Romeo	952,971	971,197	1,115,628	1,157,124	1,180,032	1,199,459
District Court - New Baltimore	1,151,919	1,311,457	1,366,438	1,433,625	1,457,108	1,481,491
District Court - 3rd Class	28,180	26,199	17,848	17,848	17,848	17,848
Family Counseling	155,967	164,224	168,428	156,523	157,875	159,350
Jury Commission	74,401	117,374	148,746	152,246	152,246	152,246
Juvenile Court	4,856,157	4,841,678	5,131,572	5,106,254	5,190,620	5,279,779
Law Library	-	30,345	31,500	31,772	32,272	32,272
Probate Court - Mental	868,232	813,053	-	-	-	-
Probate Court - Wills & Estates	2,358,137	2,124,868	3,160,814	3,062,499	3,105,010	3,148,969
Probation - Circuit Court	117,487	114,656	124,256	120,902	120,902	120,902
Probation - District Court	835,380	453,656	465,178	480,934	487,694	495,069
Prosecuting Attorney	8,301,631	7,883,883	8,943,598	9,749,005	9,894,597	10,020,474
	<u>28,011,785</u>	<u>27,740,564</u>	<u>30,569,413</u>	<u>31,658,813</u>	<u>32,135,682</u>	<u>32,581,382</u>
General Government						
Building Authority	-	-	1,300	1,300	1,300	1,300
Clerk	3,751,420	3,963,830	4,311,962	4,762,909	4,846,960	4,938,994
Corporation Counsel	838,399	766,363	871,105	915,467	925,356	935,981
County Executive	966,868	1,107,986	1,272,767	1,392,385	1,401,545	1,411,620
Equalization	769,965	759,751	901,105	937,114	954,177	968,927
Elections	9,413	26,184	34,284	34,284	34,284	34,284
Ethics Board	-	1,466	60,000	120,000	120,000	120,000
Facilities & Operations	13,077,763	13,555,648	14,590,373	15,159,549	15,399,295	15,941,221
Finance	1,552,457	1,718,445	2,056,787	2,172,820	2,211,699	2,247,609
Human Resources	1,624,074	1,793,082	1,990,706	2,323,769	2,373,387	2,409,038
Information Technology	4,893,125	5,130,336	5,661,100	6,152,320	6,221,062	6,277,533
MSU Extension	800,098	876,672	863,884	808,244	829,980	857,107
Planning & Economic Development	2,255,694	2,406,068	2,825,456	2,993,994	3,061,446	3,132,462
Plat Board	-	-	1,000	1,000	1,000	1,000
Purchasing	1,137,316	1,210,612	1,345,662	1,418,261	1,439,893	1,464,246
Register of Deeds	1,424,198	1,469,792	1,763,169	1,814,674	1,854,401	1,894,821
Reimbursement	699,828	698,876	791,901	840,534	859,418	877,429
Risk Management	344,805	-	-	-	-	-
Treasurer	1,974,932	2,060,308	2,202,301	2,318,374	2,353,275	2,392,629
Non Departmental Appropriations	963,354	1,157,484	(7,151,365)	(9,726,618)	(7,490,132)	(7,492,211)
	<u>37,083,708</u>	<u>38,702,903</u>	<u>34,393,497</u>	<u>34,440,380</u>	<u>37,398,346</u>	<u>38,413,990</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Public Safety						
Civil Service Commission	5,739	18,269	14,150	36,010	34,551	36,010
Court Building Safety	827,928	-	-	-	-	-
Emergency Management	257,080	854,606	975,693	1,005,215	1,027,069	1,048,447
Security	437,143	-	-	-	-	-
Sheriff	55,200,221	54,263,248	62,621,611	64,180,479	65,256,421	66,062,292
Technical Services	676,572	-	-	-	-	-
	<u>57,404,682</u>	<u>55,136,123</u>	<u>63,611,454</u>	<u>65,221,704</u>	<u>66,318,041</u>	<u>67,146,749</u>
Public Works						
Public Works Commissioner	4,830,691	4,899,873	5,664,255	6,178,079	6,265,933	6,354,688
Health & Welfare						
Health and Community Services	23,004	216,543	262,687	292,231	294,935	297,885
Health Department	-	16,778,529	18,040,013	19,606,755	19,806,243	20,024,043
Senior Citizens Services	-	992,207	1,095,728	950,200	1,025,200	1,025,200
Resident County Hospitalization	-	72,472	72,472	72,472	72,472	72,472
Water Quality Board	377	-	-	-	-	-
	<u>23,380</u>	<u>18,059,750</u>	<u>19,470,900</u>	<u>20,921,658</u>	<u>21,198,850</u>	<u>21,419,600</u>
Capital Outlay	<u>345,665</u>	<u>696,860</u>	<u>1,141,857</u>	<u>1,960,555</u>	<u>1,016,155</u>	<u>1,017,655</u>
Total Operating Expenditures	128,882,256	146,374,610	156,346,552	161,974,550	165,959,979	168,587,837
Transfers Out	<u>53,882,340</u>	<u>32,156,006</u>	<u>29,232,249</u>	<u>29,632,518</u>	<u>31,557,491</u>	<u>31,862,952</u>
Total Expenditures	<u>\$182,764,597</u>	<u>\$178,530,616</u>	<u>\$ 185,578,801</u>	<u>\$ 191,607,068</u>	<u>\$ 197,517,470</u>	<u>\$ 200,450,789</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Full Time Wages						
Board of Commissioners	732,812	689,108	734,280	712,189	719,472	719,672
Circuit Court	2,851,256	3,072,365	3,231,449	3,528,270	3,576,528	3,606,528
Clerk	2,054,190	2,023,748	2,232,493	2,420,688	2,421,477	2,423,077
Corporation Counsel	557,692	516,008	559,235	572,130	572,130	572,130
County Executive	599,243	730,864	802,931	814,816	814,816	814,816
District Court - Romeo	499,529	499,085	542,240	546,043	550,233	550,433
District Court - New Baltimore	616,353	623,023	620,594	633,605	633,805	634,405
Equalization	476,781	467,211	533,691	536,185	538,968	538,968
Emergency Management	144,019	500,384	551,731	551,390	556,355	560,121
Ethics Board	-	-	-	30,000	30,000	30,000
Facilities & Operations	3,510,099	3,637,567	4,056,663	4,148,643	4,149,243	4,150,043
Family Counseling	34,544	34,548	35,147	35,360	35,360	35,360
Finance	931,810	1,063,795	1,251,206	1,281,220	1,289,574	1,293,505
Health Department	-	5,977,432	7,317,838	7,173,198	7,199,778	7,199,778
Health & Community Services	15,859	148,975	168,405	176,566	176,566	176,566
Human Resources	957,503	1,022,685	1,111,131	1,281,072	1,294,749	1,294,949
Information Technology	1,935,933	1,975,281	2,299,825	2,429,529	2,446,593	2,450,453
Juvenile Court	2,431,062	2,441,739	2,539,326	2,530,975	2,548,579	2,565,522
MSU Extension	336,790	271,227	273,430	233,994	236,043	238,867
Probate Court - Mental	402,385	388,636	-	-	-	-
Probate Court - Wills & Estates	1,382,810	1,210,754	1,675,476	1,575,498	1,580,283	1,583,576
Planning & Economic Development	1,362,352	1,349,427	1,580,656	1,616,373	1,620,875	1,624,652
Probation - District Court	502,310	260,438	260,843	267,360	267,360	267,360
Prosecuting Attorney	5,267,271	4,945,632	5,537,999	5,833,103	5,858,109	5,858,509
Purchasing	550,454	577,201	646,411	663,424	663,424	664,024
Public Works	2,852,397	2,921,581	3,370,100	3,529,777	3,535,577	3,536,377
Register of Deeds	808,938	764,791	853,763	872,607	874,407	874,407
Reimbursement	406,962	392,885	425,035	440,253	443,399	444,799
Risk Management	222,680	-	-	-	-	-
Security	246,872	-	-	-	-	-
Senior Citizens Services	-	494,527	544,545	207,411	209,012	209,012
Sheriff	26,036,101	26,133,204	28,538,577	28,711,268	28,844,402	28,863,802
Technical Services	406,315	-	-	-	-	-
Treasurer	1,168,972	1,193,166	1,216,987	1,244,536	1,244,336	1,245,136
Non-Departmental	-	-	(4,901,967)	(5,035,966)	(5,053,900)	(5,057,945)
	<u>60,302,295</u>	<u>66,327,287</u>	<u>68,610,040</u>	<u>69,561,517</u>	<u>69,877,553</u>	<u>69,968,902</u>
Part Time Wages						
Board of Commissioners	-	-	-	12,998	12,998	12,998
Circuit Court	63,461	78,342	44,604	44,604	44,604	44,604
Clerk	12,660	43,925	37,735	-	-	-
County Executive	-	5,584	-	-	-	-
Court Building Safety	750,056	-	-	-	-	-
District Court - Romeo	8,982	15,079	-	-	-	-
District Court - New Baltimore	44,368	44,368	44,366	44,366	44,366	44,366
Equalization	-	510	-	-	-	-
Emergency Management	-	-	18,019	18,087	18,087	18,087
Facilities & Operations	8,368	25,757	15,390	14,476	14,476	14,476
Finance	26,394	4,053	-	-	-	-
Health Department	-	628,545	547,620	624,344	597,764	597,764
Human Resources	7,938	3,624	-	-	-	-
Information Technology	7,150	11,900	8,830	17,660	17,660	17,660
MSU Extension	66,575	20,621	15,534	15,533	15,533	15,533
Probate Court - Mental	1,487	-	-	-	-	-
Probate Court - Wills & Estates	31,526	37,998	14,955	14,955	14,955	14,955

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Part Time Wages (continued)						
Planning & Economic Development	19,320	45,100	8,830	8,830	8,830	8,830
Probation - District Court	7,795	-	-	-	-	-
Prosecuting Attorney	41,479	127,509	-	-	-	-
Purchasing	40,116	35,203	-	-	-	-
Public Works	66,593	76,577	-	16,326	16,326	16,326
Register of Deeds	870	-	62,850	-	-	-
Senior Citizens Services	-	27,476	33,875	-	-	-
Sheriff	9,386	760,295	844,254	854,743	854,743	854,743
Treasurer	26,443	31,248	35,320	35,320	35,320	35,320
	<u>1,240,967</u>	<u>2,023,713</u>	<u>1,732,182</u>	<u>1,722,242</u>	<u>1,695,662</u>	<u>1,695,662</u>
Overtime Wages						
Clerk	15,116	102,971	-	11,615	11,615	11,615
District Court - New Baltimore	13,284	13,507	-	-	-	-
Emergency Management	-	3,253	-	-	-	-
Facilities & Operations	308,867	366,048	425,000	425,000	425,000	425,000
Finance	791	317	-	-	-	-
Health Department	-	61,009	70,988	65,988	65,988	65,988
Information Technology	129,378	105,842	-	100,000	100,000	100,000
Juvenile Court	3,943	1,837	-	-	-	-
Probate Court - Wills & Estates	-	68	-	-	-	-
Purchasing	8,533	10,419	20,000	20,000	20,000	20,000
Public Works	116,744	63,252	45,200	80,000	80,000	80,000
Register of Deeds	-	29,398	-	-	-	-
Security	13,944	-	-	-	-	-
Senior Citizens Services	-	128	-	-	-	-
Sheriff	2,620,703	2,401,874	3,072,206	2,789,500	2,814,500	2,864,500
Technical Services	1,857	-	-	-	-	-
	<u>3,233,160</u>	<u>3,159,921</u>	<u>3,633,394</u>	<u>3,492,103</u>	<u>3,517,103</u>	<u>3,567,103</u>
FICA/Medicare						
Board of Commissioners	55,133	52,245	56,172	55,477	56,034	56,049
Circuit Court	180,063	197,123	245,263	267,970	271,662	273,957
Clerk	156,717	163,215	173,673	186,071	186,132	186,254
Corporation Counsel	41,047	38,090	42,782	43,768	43,768	43,768
County Executive	42,087	52,625	61,424	62,334	62,333	62,333
Court Building Safety	57,373	-	-	-	-	-
District Court - Romeo	35,403	35,644	41,481	41,773	42,093	42,109
District Court - New Baltimore	47,051	47,164	50,870	51,865	51,880	51,926
Equalization	36,223	35,533	40,828	41,018	41,231	41,231
Emergency Management	11,018	38,528	43,586	43,566	43,945	44,233
Ethics Board	-	-	-	2,295	2,295	2,295
Facilities & Operations	291,566	306,124	344,025	350,988	351,037	351,098
Family Counseling	2,643	2,643	2,689	2,705	2,705	2,705
Finance	73,280	80,526	95,717	98,014	98,652	98,953
Health Department	-	503,013	607,051	601,560	601,559	601,559
Health & Community Services	1,293	10,424	12,883	13,507	13,507	13,507
Human Resources	70,713	75,343	85,001	98,002	99,048	99,064
Information Technology	156,088	157,865	176,613	194,860	196,165	196,461
Juvenile Court	185,221	185,822	193,436	192,797	194,144	195,440
MSU Extension	30,270	22,236	22,106	19,089	19,246	19,462
Probate Court - Mental	28,460	27,647	-	-	-	-
Probate Court - Wills & Estates	105,953	93,466	129,285	121,654	122,020	122,272

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
FICA/Medicare (continued)						
Planning & Economic Development	104,391	107,277	121,596	124,328	124,673	124,961
Probation - District Court	38,523	19,735	19,954	20,453	20,453	20,453
Prosecuting Attorney	400,451	383,348	422,586	445,161	447,074	447,105
Purchasing	45,415	47,440	50,980	52,281	52,282	52,328
Public Works	231,051	231,916	261,271	277,397	277,841	277,902
Register of Deeds	61,141	60,128	70,133	66,755	66,892	66,892
Reimbursement	30,461	29,585	32,515	33,680	33,920	34,027
Risk Management	16,897	-	-	-	-	-
Security	19,749	-	-	-	-	-
Senior Citizens Services	-	39,744	44,249	15,867	15,990	15,990
Sheriff	2,174,750	2,221,007	2,450,560	2,440,669	2,452,767	2,458,084
Technical Services	31,165	-	-	-	-	-
Treasurer	90,405	92,811	95,801	97,909	97,894	97,955
Non-Departmental	-	-	(375,000)	(385,251)	(386,623)	(386,933)
	<u>4,852,001</u>	<u>5,358,268</u>	<u>5,619,530</u>	<u>5,678,562</u>	<u>5,702,619</u>	<u>5,713,440</u>
Pension/Retiree Health Care						
Board of Commissioners	110,736	129,963	218,573	252,625	268,207	284,439
Circuit Court	503,946	638,114	842,340	1,055,666	1,115,493	1,178,859
Clerk	405,896	539,401	673,136	837,020	884,347	937,707
Corporation Counsel	108,803	94,542	121,180	145,299	150,899	157,199
County Executive	106,062	111,406	121,419	169,492	175,892	183,092
District Court - Romeo	97,671	124,871	159,434	186,068	197,147	208,880
District Court - New Baltimore	118,774	159,890	195,907	229,967	242,800	257,297
Equalization	96,282	103,202	138,054	161,969	170,420	179,420
Emergency Management	28,138	103,604	142,821	167,367	176,174	185,785
Facilities & Operations	751,651	939,594	1,229,007	1,449,193	1,524,490	1,609,220
Family Counseling	6,748	9,752	11,396	13,235	14,035	14,935
Finance	182,786	222,162	307,160	365,314	383,469	403,007
Health Department	-	1,506,107	1,838,445	2,308,059	2,428,060	2,563,060
Health & Community Services	3,100	25,913	35,762	43,639	45,239	47,039
Human Resources	188,620	235,585	295,392	387,790	409,208	430,841
Information Technology	407,033	406,849	541,454	675,654	706,422	738,548
Juvenile Court	475,191	538,949	671,778	753,781	793,436	837,584
MSU Extension	72,361	71,969	85,451	85,473	90,605	96,464
Probate Court - Mental	79,392	80,062	-	-	-	-
Probate Court - Wills & Estates	274,896	269,099	425,921	460,439	482,815	507,650
Planning & Economic Development	267,183	278,631	378,880	451,108	471,838	494,951
Probation - District Court	98,257	58,028	68,234	80,866	84,866	89,366
Prosecuting Attorney	1,044,275	993,030	1,283,773	1,581,178	1,652,784	1,729,348
Purchasing	109,178	149,934	196,099	230,851	243,652	258,149
Public Works	585,706	640,278	849,753	1,030,654	1,078,917	1,130,673
Register of Deeds	157,619	215,616	274,867	321,537	341,028	362,628
Reimbursement	79,311	105,308	130,440	153,909	163,219	173,347
Risk Management	43,250	-	-	-	-	-
Security	50,890	-	-	-	-	-
Senior Citizens Services	-	127,223	164,218	65,259	69,833	73,729
Sheriff	7,321,900	6,844,701	8,788,493	10,095,002	10,507,308	10,957,606
Technical Services	79,885	-	-	-	-	-
Treasurer	229,250	279,251	341,055	402,593	423,360	446,890
Non-Departmental	-	-	(648,040)	(816,834)	680,257	679,601
	<u>14,084,790</u>	<u>16,003,033</u>	<u>19,882,402</u>	<u>23,344,173</u>	<u>25,976,220</u>	<u>27,217,314</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Employee Health/Dental/ Life Ins						
Board of Commissioners	127,273	137,576	245,016	263,430	273,366	283,716
Circuit Court	686,395	753,368	843,944	951,275	987,155	1,024,530
Clerk	714,100	696,143	762,272	863,465	896,033	929,958
Corporation Counsel	85,436	75,931	95,284	102,445	106,309	110,334
County Executive	27,820	44,742	68,060	75,665	78,425	81,300
District Court - Romeo	155,211	138,775	176,956	190,255	197,431	204,906
District Court - New Baltimore	216,874	212,443	217,792	234,160	242,992	252,192
Equalization	114,825	111,321	136,120	146,350	151,870	157,620
Emergency Management	42,326	139,969	136,180	146,410	151,930	157,680
Facilities & Operations	1,099,245	1,117,372	1,279,528	1,375,690	1,427,578	1,481,628
Family Counseling	14,093	14,093	13,612	14,635	15,187	15,762
Finance	238,363	253,946	285,852	307,335	318,927	331,002
Health Department	-	1,706,911	2,048,148	2,110,760	2,190,247	2,273,047
Health & Community Services	2,375	23,458	27,224	29,270	30,374	31,524
Human Resources	264,630	284,033	299,464	351,240	364,489	378,287
Information Technology	410,133	397,713	476,420	512,225	531,545	551,670
Juvenile Court	631,785	603,987	680,600	673,210	698,602	725,052
MSU Extension	126,871	98,726	95,284	87,810	91,122	94,572
Probate Court - Mental	89,250	77,184	-	-	-	-
Probate Court - Wills & Estates	330,067	292,886	408,360	395,145	410,050	425,574
Planning & Economic Development	296,882	294,254	340,300	365,875	379,675	394,050
Probation - District Court	131,306	70,472	68,060	73,175	75,935	78,810
Prosecuting Attorney	970,896	905,436	1,116,184	1,243,975	1,290,895	1,339,770
Purchasing	189,094	200,129	217,792	234,160	242,992	252,192
Public Works	699,221	690,428	804,583	864,940	896,033	929,958
Register of Deeds	277,774	243,719	326,688	351,240	364,488	378,288
Reimbursement	141,140	131,817	149,732	160,985	167,057	173,382
Risk Management	43,097	-	-	-	-	-
Security	94,041	-	-	-	-	-
Senior Citizens Services	-	172,352	176,956	64,310	66,737	69,265
Sheriff	6,002,262	5,928,712	6,499,106	7,068,705	7,304,947	7,581,522
Technical Services	112,956	-	-	-	-	-
Treasurer	324,584	325,450	353,912	380,510	394,862	409,812
Non-Departmental	-	-	(2,690,879)	(4,032,000)	(3,024,000)	(3,024,000)
	<u>14,660,324</u>	<u>16,143,345</u>	<u>15,658,550</u>	<u>15,606,650</u>	<u>17,323,253</u>	<u>18,093,403</u>
Workers Comp/Unemployment/Other						
Board of Commissioners	13,642	5,346	12,262	12,111	12,232	12,236
Circuit Court	47,799	37,785	53,541	58,498	59,304	59,805
Clerk	41,476	31,442	37,460	40,620	40,632	40,659
Corporation Counsel	9,414	6,804	9,339	9,555	9,555	9,555
County Executive	9,489	9,098	11,732	11,971	11,972	11,972
Court Building Safety	3,842	-	-	-	-	-
District Court - Romeo	8,482	6,429	9,056	9,118	9,189	9,192
District Court - New Baltimore	10,619	8,303	11,105	11,322	11,325	11,335
Equalization	8,093	5,497	8,912	8,955	9,001	9,001
Emergency Management	2,445	6,646	9,515	9,510	9,593	9,656
Ethics Board	-	-	-	27,705	27,705	27,705
Facilities & Operations	67,653	52,870	75,103	76,624	76,631	76,646
Family Counseling	589	546	587	591	591	591
Finance	20,024	14,344	20,895	21,396	21,536	21,601
Health Department	-	141,600	126,112	124,326	124,327	124,327
Health & Community Services	240	2,315	2,813	2,949	2,949	2,949
Human Resources	16,235	15,632	18,555	21,394	21,622	21,626
Information Technology	35,226	32,956	38,554	42,538	42,823	42,887

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Workers Comp/Unemployment/Other (continued)						
Juvenile Court	41,348	32,219	42,227	42,088	42,382	42,665
MSU Extension	5,794	30,131	4,825	4,167	4,201	4,248
Probate Court - Mental	6,787	4,673	-	-	-	-
Probate Court - Wills & Estates	39,503	14,568	28,227	26,558	26,637	26,692
Planning & Economic Development	23,221	22,632	26,544	27,141	27,216	27,279
Probation - District Court	11,111	3,602	4,356	4,465	4,465	4,465
Prosecuting Attorney	89,533	73,432	92,250	97,180	97,597	97,604
Purchasing	17,517	9,664	11,130	11,415	11,413	11,423
Public Works	55,186	38,633	57,035	60,556	60,653	60,666
Register of Deeds	13,597	10,977	14,588	14,572	14,603	14,603
Reimbursement	6,866	5,925	7,098	7,352	7,405	7,428
Risk Management	3,779	-	-	-	-	-
Security	4,174	-	-	-	-	-
Senior Citizens Services	-	33,922	9,659	141,992	3,474	3,474
Sheriff	1,099,310	1,555,538	1,931,160	1,921,359	1,968,521	1,972,802
Technical Services	6,539	-	-	-	-	-
Treasurer	19,833	15,431	20,914	21,373	21,370	21,383
Non-Departmental	-	-	68,137	(654,101)	(906,400)	(906,468)
	1,739,367	2,228,961	2,763,691	2,215,300	1,874,524	1,880,007
Supplies and Services						
Board of Commissioners	13,773	16,604	25,120	25,212	25,212	25,212
Building Authority	-	-	1,300	1,300	1,300	1,300
Circuit Court	3,830,107	3,966,963	4,417,595	4,078,150	4,078,150	4,078,150
Civil Service Commission	3,585	9,119	7,750	20,210	20,210	20,210
Clerk	228,751	265,273	279,366	283,366	286,660	289,660
Corporation Counsel	17,383	16,957	20,735	22,275	22,700	23,000
County Executive	42,094	20,488	24,700	24,700	24,700	24,700
Court Building Safety	28	-	-	-	-	-
District Court - Romeo	113,382	119,300	144,066	148,560	148,560	148,560
District Court - New Baltimore	54,602	173,538	191,545	194,860	196,460	196,490
Department of Human Services	-	72,472	72,472	72,472	72,472	72,472
District Court - 3rd Class	28,180	26,199	17,848	17,848	17,848	17,848
Equalization	18,727	17,093	21,500	21,500	21,500	21,500
Elections	9,262	25,851	31,700	31,700	31,700	31,700
Emergency Management	4,333	7,772	12,730	11,330	11,330	13,230
Ethics Board	-	1,466	9,500	9,500	9,500	9,500
Facilities & Operations	498,580	388,823	481,310	615,500	620,100	637,510
Family Counseling	622	584	2,250	2,250	2,250	2,250
Finance	37,857	36,611	46,202	46,202	46,202	46,202
Health Department	-	3,486,154	2,026,396	3,458,369	3,458,369	3,458,369
Health & Community Services	137	2,958	6,400	16,600	16,600	16,600
Human Resources	39,331	59,373	87,272	87,272	87,272	87,272
Information Technology	55,291	51,605	54,050	55,500	55,500	55,500
Jury Commission	36,308	40,089	49,100	49,100	49,100	49,100
Juvenile Court	962,656	927,134	880,679	778,175	778,175	778,175
Law Library	-	29,948	29,528	29,900	30,400	30,400
MSU Extension	117,766	325,286	327,613	325,393	336,445	351,176
Probate Court - Mental	205,996	191,141	-	-	-	-
Probate Court - Wills & Estates	142,903	155,840	368,316	361,000	361,000	361,000
Plat Board	-	-	1,000	1,000	1,000	1,000
Planning & Economic Development	66,245	157,558	216,850	217,400	220,400	245,400

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Supplies and Services (continued)						
Probation - Circuit Court	53,037	56,680	56,100	56,100	56,100	56,100
Probation - District Court	17,642	18,414	24,231	26,450	26,450	26,450
Prosecuting Attorney	315,956	294,742	312,706	367,186	366,916	366,916
Purchasing	67,894	67,142	77,375	77,375	77,375	77,375
Public Works	25,800	40,463	47,395	47,453	48,402	49,370
Register of Deeds	79,570	120,855	129,750	157,280	162,300	167,320
Reimbursement	21,860	20,544	25,400	26,400	26,400	26,400
Risk Management	8,847	-	-	-	-	-
Security	1,563	-	-	-	-	-
Senior Citizens Services	-	51,517	75,297	157,964	362,723	356,299
Sheriff	2,084,252	1,937,320	2,175,988	2,177,641	2,177,641	2,177,641
Technical Services	3,613	-	-	-	-	-
Treasurer	67,544	78,092	85,739	85,739	85,739	85,739
Water Quality Board	377	-	-	-	-	-
Non-Departmental	963,354	1,157,484	1,396,384	1,197,534	1,200,534	1,203,534
	<u>10,239,206</u>	<u>14,435,452</u>	<u>14,261,258</u>	<u>15,383,766</u>	<u>15,621,695</u>	<u>15,686,630</u>
Conferences & Training						
Board of Commissioners	-	7,445	13,450	13,450	13,450	13,450
Circuit Court	4,445	4,934	19,000	20,000	20,000	20,000
County Executive	-	2,851	10,000	10,000	10,000	10,000
District Court - Romeo	-	560	600	600	600	600
Emergency Management	-	20	20	20	20	20
Finance	199	820	4,000	4,000	4,000	4,000
Health Department	-	10,387	23,199	17,370	17,370	17,370
Human Resources	855	21,026	15,000	15,000	15,000	15,000
Information Technology	558	30,583	30,000	40,000	40,000	40,000
Planning & Economic Development	9,084	8,326	8,000	8,000	8,000	8,000
Senior Citizens Services	-	30	2,000	7,000	7,000	7,000
Sheriff	3,864	5,542	20,319	20,300	20,300	20,300
	<u>19,007</u>	<u>93,986</u>	<u>148,212</u>	<u>163,940</u>	<u>163,940</u>	<u>163,940</u>
Utilities						
Facilities & Operations	3,146,937	2,906,881	3,304,620	3,216,650	3,264,920	3,400,875
Jury Commission	2,537	2,937	3,840	3,840	3,840	3,840
	<u>3,149,475</u>	<u>2,909,818</u>	<u>3,308,460</u>	<u>3,220,490</u>	<u>3,268,760</u>	<u>3,404,715</u>
Repairs & Maintenance						
Board of Commissioners	2,236	2,261	7,150	7,000	7,000	7,000
Circuit Court	5,305	4,645	26,362	10,000	10,000	10,000
Clerk	24,620	8,688	13,000	13,000	13,000	13,000
Corporation Counsel	664	439	1,550	1,500	1,500	1,500
County Executive	4,163	3,111	4,375	4,375	4,375	4,375
Court Building Safety	2,825	-	-	-	-	-
District Court - Romeo	6,471	6,720	7,000	7,000	7,000	7,000
District Court - New Baltimore	659	486	982	982	982	982
Equalization	536	493	1,500	1,500	1,500	1,500
Elections	151	334	850	850	850	850
Emergency Management	953	7,214	10,350	10,550	11,550	11,550

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Repairs & Maintenance (continued)						
Facilities & Operations	2,851,747	3,237,790	2,832,200	2,903,150	2,954,550	3,175,760
Family Counseling	347	172	175	175	175	175
Finance	947	1,408	1,800	1,800	1,800	1,800
Health Department	-	37,557	37,776	41,839	41,839	41,839
Health & Community Services	-	-	1,000	800	800	800
Human Resources	2,779	1,407	3,650	3,650	3,650	3,650
Information Technology	1,535,879	1,657,760	1,752,500	1,801,500	1,801,500	1,801,500
Jury Commission	-	120	700	4,200	4,200	4,200
Juvenile Court	9,931	4,854	7,000	7,000	7,000	7,000
Law Library	-	-	100	-	-	-
MSU Extension	2,300	197	1,300	1,300	1,300	1,300
Probate Court - Mental	1,775	1,689	-	-	-	-
Probate Court - Wills & Estates	1,349	1,688	5,500	4,000	4,000	4,000
Planning & Economic Development	48,616	51,702	50,000	50,000	50,000	52,000
Probation - Circuit Court	8,030	7,614	9,000	9,000	9,000	9,000
Probation - District Court	631	174	2,500	1,500	1,500	1,500
Prosecuting Attorney	3,177	3,689	5,304	5,304	5,304	5,304
Purchasing	45,436	44,629	45,700	45,700	45,700	45,700
Public Works	822	720	5,300	4,900	4,998	5,098
Register of Deeds	1,887	1,694	3,500	3,500	3,500	3,500
Reimbursement	416	340	1,000	1,000	1,000	1,000
Risk Management	(3,511)	-	-	-	-	-
Security	324	-	-	-	-	-
Senior Citizens Services	-	816	3,100	2,000	2,000	2,000
Sheriff	275,527	290,584	320,594	321,694	321,694	321,694
Technical Services	5,468	-	-	-	-	-
Treasurer	3,667	4,434	3,500	4,000	4,000	4,000
	<u>4,846,127</u>	<u>5,385,429</u>	<u>5,166,318</u>	<u>5,274,769</u>	<u>5,327,267</u>	<u>5,550,577</u>
Vehicle Operations						
Clerk	740	279	1,100	1,100	1,100	1,100
County Executive	6,274	4,982	5,000	5,000	5,000	5,000
Emergency Management	4,441	15,312	12,400	13,300	14,400	14,400
Facilities & Operations	59,185	54,928	56,000	55,000	55,500	57,000
Finance	3,740	-	-	-	-	-
Health Department	-	105,134	105,222	103,535	103,535	103,535
Juvenile Court	2,134	1,551	2,444	2,444	2,444	2,444
MSU Extension	1,688	1,762	-	-	-	-
Probate Court - Mental	2,971	410	-	-	-	-
Planning & Economic Development	3,040	3,036	3,800	3,800	3,800	4,200
Prosecuting Attorney	2,791	2,859	2,800	2,800	2,800	2,800
Purchasing	14,465	14,750	18,620	21,500	21,500	21,500
Public Works	63,662	61,637	69,500	69,500	70,610	71,742
Sheriff	812,501	849,024	901,331	909,552	909,552	909,552
Technical Services	11,280	-	-	-	-	-
Treasurer	3,422	2,488	4,500	4,500	4,500	4,500
	<u>992,332</u>	<u>1,118,154</u>	<u>1,182,717</u>	<u>1,192,031</u>	<u>1,194,741</u>	<u>1,197,773</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Contract Services						
Board of Commissioners	91,964	65,003	142,500	208,500	208,500	208,500
Circuit Court	24,415	26,472	32,000	27,000	27,000	27,000
Civil Service Commission	2,154	9,150	6,400	15,800	14,341	15,800
Clerk	2,066	2,844	2,144	2,144	2,144	2,144
County Executive	120,492	103,935	137,500	187,500	187,500	187,500
District Court - Romeo	1,770	300	1,122	1,000	1,000	1,000
District Court - New Baltimore	1,252	2,902	3,000	3,500	3,500	3,500
Ethics Board	-	-	50,000	50,000	50,000	50,000
Facilities & Operations	217,552	236,889	221,100	236,700	243,675	261,445
Family Counseling	93,838	99,715	100,000	85,000	85,000	85,000
Health Department	-	725,135	744,084	734,049	734,049	734,049
Human Resources	38,488	39,061	34,000	34,000	34,000	34,000
Information Technology	146,219	231,353	200,000	200,000	200,000	200,000
Jury Commission	35,277	73,950	94,800	94,800	94,800	94,800
Juvenile Court	12,618	10,410	10,000	10,000	10,000	10,000
MSU Extension	3,000	-	-	-	-	-
Probate Court - Mental	29,363	22,906	-	-	-	-
Probate Court - Wills & Estates	2,654	5,862	31,000	31,750	31,750	31,750
Planning & Economic Development	10,692	44,593	40,000	70,000	95,000	97,000
Risk Management	3,000	-	-	-	-	-
Senior Citizens Services	-	7,740	9,200	273,000	273,000	273,000
Sheriff	6,031,499	4,638,757	6,244,180	6,034,180	6,244,180	6,244,180
	<u>6,868,311</u>	<u>6,346,976</u>	<u>8,103,030</u>	<u>8,298,923</u>	<u>8,539,439</u>	<u>8,560,668</u>
Internal Services						
Board of Commissioners	34,775	32,987	40,653	30,369	30,501	30,501
Circuit Court	114,132	107,864	139,309	148,648	149,582	150,090
Clerk	95,089	85,900	99,583	103,820	103,820	103,820
Corporation Counsel	17,960	17,593	21,000	18,495	18,495	18,495
County Executive	9,145	18,301	25,626	26,532	26,532	26,532
Court Building Safety	13,804	-	-	-	-	-
District Court - Romeo	26,070	24,434	33,673	26,707	26,779	26,779
District Court - New Baltimore	28,083	25,832	30,277	28,998	28,998	28,998
Equalization	18,499	18,890	20,500	19,637	19,687	19,687
Elections	-	-	1,734	1,734	1,734	1,734
Emergency Management	19,408	31,902	38,341	33,685	33,685	33,685
Ethics Board	-	-	500	500	500	500
Facilities & Operations	266,313	285,005	270,427	291,935	292,095	300,520
Family Counseling	2,542	2,172	2,572	2,572	2,572	2,572
Finance	36,267	40,463	43,955	47,539	47,539	47,539
Health Department	-	1,889,545	2,547,134	2,243,358	2,243,358	2,243,358
Health & Community Services	-	2,500	7,000	7,700	7,700	7,700
Human Resources	36,980	35,314	41,241	44,349	44,349	44,349
Information Technology	74,237	70,630	82,854	82,854	82,854	82,854
Jury Commission	278	278	306	306	306	306
Juvenile Court	100,267	92,180	102,932	110,784	110,858	110,897
Law Library	-	398	1,872	1,872	1,872	1,872
MSU Extension	36,682	34,516	38,341	35,485	35,485	35,485
Probate Court - Mental	20,366	18,470	-	-	-	-
Probate Court - Wills & Estates	46,476	42,594	73,500	69,500	69,500	69,500
Planning & Economic Development	44,669	43,532	50,000	51,139	51,139	51,139

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Internal Services (continued)						
Probation - Circuit Court	56,420	50,362	59,156	55,802	55,802	55,802
Probation - District Court	27,806	22,791	17,000	6,665	6,665	6,665
Prosecuting Attorney	165,801	154,205	169,996	173,118	173,118	173,118
Purchasing	49,215	54,100	61,555	61,555	61,555	61,555
Public Works	133,508	134,204	154,118	196,576	196,576	196,576
Register of Deeds	22,801	22,613	27,030	27,183	27,183	27,183
Reimbursement	12,812	12,473	20,681	16,955	17,018	17,046
Risk Management	6,766	-	-	-	-	-
Security	5,586	-	-	-	-	-
Senior Citizens Services	-	36,731	32,629	15,397	15,431	15,431
Sheriff	728,166	696,690	834,843	835,866	835,866	835,866
Technical Services	17,494	-	-	-	-	-
Treasurer	40,813	37,937	44,573	41,894	41,894	41,894
	<u>2,309,231</u>	<u>4,143,406</u>	<u>5,134,911</u>	<u>4,859,529</u>	<u>4,861,048</u>	<u>4,870,048</u>
Capital Outlay						
Circuit Court	-	3,631	-	-	-	-
Clerk	19,429	16,074	88,000	-	-	-
County Executive	-	1,467	-	-	-	-
District Court - Romeo	21,306	-	-	-	-	-
District Court - New Baltimore	613	-	-	-	-	-
Facilities & Operations	26,055	-	80,700	91,500	92,100	93,600
Finance	-	300	-	-	-	-
Health Department	-	103,647	160,681	115,316	115,316	115,316
Health & Community Services	1,357	2,593	4,000	4,000	4,000	4,000
Information Technology	-	462	200	-	-	-
Jury Commission	18,509	904	-	30,000	-	-
Probate Court - Wills & Estates	-	-	27,500	25,000	25,000	25,000
Planning & Economic Development	1,573	800	950	1,000	1,000	1,000
Senior Citizens Services	-	-	26,087	100,000	25,000	25,000
Sheriff	13,095	3,739	3,739	843,739	3,739	3,739
Non-Departmental	243,728	563,244	750,000	750,000	750,000	750,000
	<u>345,665</u>	<u>696,860</u>	<u>1,141,857</u>	<u>1,960,555</u>	<u>1,016,155</u>	<u>1,017,655</u>
Transfers Out						
Elections	337,950	-	-	-	-	-
Prosecuting Attorney	28,281	-	-	-	-	-
Non-Departmental	53,516,109	32,156,006	29,232,249	29,632,518	31,557,491	31,862,952
	<u>53,882,340</u>	<u>32,156,006</u>	<u>29,232,249</u>	<u>29,632,518</u>	<u>31,557,491</u>	<u>31,862,952</u>
	<u>\$ 182,764,597</u>	<u>\$ 178,530,616</u>	<u>\$ 185,578,801</u>	<u>\$ 191,607,068</u>	<u>\$ 197,517,470</u>	<u>\$ 200,450,789</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

The Board of Commissioners is a 13 member body elected every two years to represent the citizens of Macomb County in providing services and activities through the creation of various committees.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 658	\$ 303	\$ -	\$ -	\$ -	\$ -
Other Revenue	6	718	1,000	2,500	2,500	2,500
Total Revenues	665	1,021	1,000	2,500	2,500	2,500
Expenditures:						
Full Time Wages	732,812	689,108	734,280	712,189	719,472	719,672
Part Time Wages	-	-	-	12,998	12,998	12,998
FICA/Medicare	55,133	52,245	56,172	55,477	56,034	56,049
Pension/Retiree Health Care	110,736	129,963	218,573	252,625	268,207	284,439
Employee Health/Dental/Life Ins	127,273	137,576	245,016	263,430	273,366	283,716
Workers Comp/Unemployment/Other	13,642	5,346	12,262	12,111	12,232	12,236
Supplies & Services	13,773	16,604	25,120	25,212	25,212	25,212
Conferences & Training	-	7,445	13,450	13,450	13,450	13,450
Repairs & Maintenance	2,236	2,261	7,150	7,000	7,000	7,000
Contract Services	91,964	65,003	142,500	208,500	208,500	208,500
Internal Services	34,775	32,987	40,653	30,369	30,501	30,501
Total Expenditures	1,182,344	1,138,536	1,495,176	1,593,361	1,626,972	1,653,773
Revenues Over (Under) Expenditures	(1,181,680)	(1,137,516)	(1,494,176)	(1,590,861)	(1,624,472)	(1,651,273)
Other Financing Sources (Uses):						
Transfers in - Other Funds	2,000	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (1,179,680)	\$ (1,137,516)	\$ (1,494,176)	\$ (1,590,861)	\$ (1,624,472)	\$ (1,651,273)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	13.0	13.0	14.0	14.0	14.0	14.0
Professional Support	4.0	4.0	3.5	3.5	3.5	3.5
Clerical Staff	2.0	2.0	1.0	1.0	1.0	1.0
Total Position Count	19.0	19.0	18.5	18.5	18.5	18.5

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 1,225	\$ 1,800	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	92	-	-	-	-
Total Revenues	1,225	1,892	-	-	-	-
Expenditures:						
Supplies & Services	-	-	1,300	1,300	1,300	1,300
Total Expenditures	-	-	1,300	1,300	1,300	1,300
Revenues Over (Under) Expenditures	\$ 1,225	\$ 1,892	\$ (1,300)	\$ (1,300)	\$ (1,300)	\$ (1,300)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
131 - CIRCUIT COURT	101 - GENERAL FUND	JUDICIAL

MISSION STATEMENT:

The 16th Judicial Court of Macomb County provides opportunities for peaceful resolution of all public and private disputes through a judicial forum.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 4,481,728	\$ 4,339,748	\$ 4,823,688	\$ 4,548,688	\$ 4,548,688	\$ 4,548,688
Charges for Services	1,491,809	1,615,474	1,641,420	1,521,250	1,521,250	1,521,250
Fines & Forfeitures	54,307	62,903	95,000	80,000	80,000	80,000
Reimbursements	1,026,604	1,015,562	1,300,000	1,100,000	1,100,000	1,100,000
Total Revenues	7,054,448	7,033,687	7,860,108	7,249,938	7,249,938	7,249,938
Expenditures:						
Full Time Wages	2,851,256	3,072,365	3,231,449	3,528,270	3,576,528	3,606,528
Part Time Wages	63,461	78,342	44,604	44,604	44,604	44,604
FICA/Medicare	180,063	197,123	245,263	267,970	271,662	273,957
Pension/Retiree Health Care	503,946	638,114	842,340	1,055,666	1,115,493	1,178,859
Employee Health/Dental/Life Ins	686,395	753,368	843,944	951,275	987,155	1,024,530
Workers Comp/Unemployment/Other	47,799	37,785	53,541	58,498	59,304	59,805
Supplies & Services	3,830,107	3,966,963	4,417,595	4,078,150	4,078,150	4,078,150
Conferences & Training	4,445	4,934	19,000	20,000	20,000	20,000
Repairs & Maintenance	5,305	4,645	26,362	10,000	10,000	10,000
Contract Services	24,415	26,472	32,000	27,000	27,000	27,000
Internal Services	114,132	107,864	139,309	148,648	149,582	150,090
Capital Outlay	-	3,631	-	-	-	-
Total Expenditures	8,311,323	8,891,606	9,895,407	10,190,081	10,339,478	10,473,523
Revenues Over (Under) Expenditures	\$ (1,256,875)	\$ (1,857,919)	\$ (2,035,299)	\$ (2,940,143)	\$ (3,089,540)	\$ (3,223,585)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	19.0	19.0	20.0	21.0	21.0	21.0
Professional Support	17.0	17.0	17.0	20.0	20.0	20.0
Clerical Staff	25.5	25.5	25.0	24.0	24.0	24.0
Total Position Count	61.5	61.5	62.0	65.0	65.0	65.0

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Supplies & Services	\$ 3,585	\$ 9,119	\$ 7,750	\$ 20,210	\$ 20,210	\$ 20,210
Contract Services	2,154	9,150	6,400	15,800	14,341	15,800
Total Expenditures	5,739	18,269	14,150	36,010	34,551	36,010
Revenues Over (Under) Expenditures	\$ (5,739)	\$ (18,269)	\$ (14,150)	\$ (36,010)	\$ (34,551)	\$ (36,010)

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ 227,085	\$ 267,309	\$ 280,800	\$ 232,000	\$ 232,000	\$ 232,000
Charges for Services	606,532	647,694	523,984	483,984	478,984	478,984
Reimbursements	99,744	117,174	45,050	75,000	75,000	75,000
Other Revenue	3,477	3,399	-	-	-	-
Total Revenues	936,838	1,035,576	849,834	790,984	785,984	785,984
Expenditures:						
Full Time Wages	2,054,190	2,023,748	2,232,493	2,420,688	2,421,477	2,423,077
Part Time Wages	12,660	43,925	37,735	-	-	-
Overtime Wages	15,116	102,971	-	11,615	11,615	11,615
FICA/Medicare	156,717	163,215	173,673	186,071	186,132	186,254
Pension/Retiree Health Care	405,896	539,401	673,136	837,020	884,347	937,707
Employee Health/Dental/Life Ins	714,100	696,143	762,272	863,465	896,033	929,958
Workers Comp/Unemployment/Other	41,476	31,442	37,460	40,620	40,632	40,659
Supplies & Services	228,751	265,273	279,366	283,366	286,660	289,660
Repairs & Maintenance	24,620	8,688	13,000	13,000	13,000	13,000
Vehicle Operations	740	279	1,100	1,100	1,100	1,100
Contract Services	2,066	2,844	2,144	2,144	2,144	2,144
Internal Services	95,089	85,900	99,583	103,820	103,820	103,820
Capital Outlay	19,429	16,074	88,000	-	-	-
Total Expenditures	3,770,849	3,979,904	4,399,962	4,762,909	4,846,960	4,938,994
Revenues Over (Under) Expenditures	\$ (2,834,011)	\$ (2,944,328)	\$ (3,550,128)	\$ (3,971,925)	\$ (4,060,976)	\$ (4,153,010)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	6.0	6.0	6.0	7.0	7.0	7.0
Professional Support	21.0	22.0	22.0	23.0	23.0	23.0
Clerical Staff	27.0	27.0	28.0	29.0	29.0	29.0
Total Position Count	54.0	55.0	56.0	59.0	59.0	59.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To provide legal assistance to all departments and agencies of the County.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Reimbursements	\$ -	\$ 26	\$ -	\$ -	\$ -	\$ -
Other Revenue	1,502	3,129	1,500	1,500	1,500	1,500
Total Revenues	1,502	3,155	1,500	1,500	1,500	1,500
Expenditures:						
Full Time Wages	557,692	516,008	559,235	572,130	572,130	572,130
FICA/Medicare	41,047	38,090	42,782	43,768	43,768	43,768
Pension/Retiree Health Care	108,803	94,542	121,180	145,299	150,899	157,199
Employee Health/Dental/Life Ins	85,436	75,931	95,284	102,445	106,309	110,334
Workers Comp/Unemployment/Other	9,414	6,804	9,339	9,555	9,555	9,555
Supplies & Services	17,383	16,957	20,735	22,275	22,700	23,000
Repairs & Maintenance	664	439	1,550	1,500	1,500	1,500
Internal Services	17,960	17,593	21,000	18,495	18,495	18,495
Total Expenditures	838,399	766,363	871,105	915,467	925,356	935,981
Revenues Over (Under) Expenditures	\$ (836,898)	\$ (763,208)	\$ (869,605)	\$ (913,967)	\$ (923,856)	\$ (934,481)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	8.0	8.0	8.0	8.0	8.0	8.0

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Full Time Wages	\$ 599,243	\$ 730,864	\$ 802,931	\$ 814,816	\$ 814,816	\$ 814,816
Part Time Wages	-	5,584	-	-	-	-
FICA/Medicare	42,087	52,625	61,424	62,334	62,333	62,333
Pension/Retiree Health Care	106,062	111,406	121,419	169,492	175,892	183,092
Employee Health/Dental/Life Ins	27,820	44,742	68,060	75,665	78,425	81,300
Workers Comp/Unemployment/Other	9,489	9,098	11,732	11,971	11,972	11,972
Supplies & Services	42,094	20,488	24,700	24,700	24,700	24,700
Conferences & Training	-	2,851	10,000	10,000	10,000	10,000
Repairs & Maintenance	4,163	3,111	4,375	4,375	4,375	4,375
Vehicle Operations	6,274	4,982	5,000	5,000	5,000	5,000
Contract Services	120,492	103,935	137,500	187,500	187,500	187,500
Internal Services	9,145	18,301	25,626	26,532	26,532	26,532
Capital Outlay	-	1,467	-	-	-	-
Total Expenditures	966,868	1,109,453	1,272,767	1,392,385	1,401,545	1,411,620
Revenues Over (Under) Expenditures	\$ (966,868)	\$ (1,109,453)	\$ (1,272,767)	\$ (1,392,385)	\$ (1,401,545)	\$ (1,411,620)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	1.0	1.0	2.0	2.0	2.0	2.0
Clerical Staff	3.0	3.0	2.0	2.0	2.0	2.0
Total Position Count	9.0	9.0	9.0	9.0	9.0	9.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
310 - COURT BUILDING SAFETY	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To ensure safe and secure entrances to County owned facilities.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Part Time Wages	\$ 750,056	\$ -	\$ -	\$ -	\$ -	\$ -
FICA/Medicare	57,373	-	-	-	-	-
Workers Comp/Unemployment/Other	3,842	-	-	-	-	-
Supplies & Services	28	-	-	-	-	-
Repairs & Maintenance	2,825	-	-	-	-	-
Internal Services	13,804	-	-	-	-	-
Total Expenditures	827,928	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (827,928)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: This department was consolidated with the Sheriff Department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 55,626	\$ 56,795	\$ 55,724	\$ 55,724	\$ 55,724	\$ 55,724
Charges for Services	372,332	361,553	418,200	419,700	419,700	419,700
Investment Income	397	328	-	-	-	-
Fines & Forfeitures	348,242	360,740	264,000	264,000	264,000	264,000
Reimbursements	60,753	49,711	43,600	43,600	43,600	43,600
Other Revenue	2,495	1,102	-	-	-	-
Total Revenues	839,845	830,228	781,524	783,024	783,024	783,024
Expenditures:						
Full Time Wages	499,529	499,085	542,240	546,043	550,233	550,433
Part Time Wages	8,982	15,079	-	-	-	-
FICA/Medicare	35,403	35,644	41,481	41,773	42,093	42,109
Pension/Retiree Health Care	97,671	124,871	159,434	186,068	197,147	208,880
Employee Health/Dental/Life Ins	155,211	138,775	176,956	190,255	197,431	204,906
Workers Comp/Unemployment/Other	8,482	6,429	9,056	9,118	9,189	9,192
Supplies & Services	113,382	119,300	144,066	148,560	148,560	148,560
Conferences & Training	-	560	600	600	600	600
Repairs & Maintenance	6,471	6,720	7,000	7,000	7,000	7,000
Contract Services	1,770	300	1,122	1,000	1,000	1,000
Internal Services	26,070	24,434	33,673	26,707	26,779	26,779
Capital Outlay	21,306	-	-	-	-	-
Total Expenditures	974,277	971,197	1,115,628	1,157,124	1,180,032	1,199,459
Revenues Over (Under) Expenditures	\$ (134,432)	\$ (140,969)	\$ (334,104)	\$ (374,100)	\$ (397,008)	\$ (416,435)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
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	9.0	9.0	9.0	9.0	9.0	9.0
Total Position Count	13.0	13.0	13.0	13.0	13.0	13.0

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 70,679	\$ 92,464	\$ 66,224	\$ 66,224	\$ 66,324	\$ 66,424
Charges for Services	465,043	441,136	402,530	410,500	413,600	416,600
Fines & Forfeitures	285,700	239,472	228,800	228,800	230,800	233,800
Reimbursements	73,243	69,403	73,235	73,235	74,235	75,235
Total Revenues	894,665	842,476	770,789	778,759	784,959	792,059
Expenditures:						
Full Time Wages	616,353	623,023	620,594	633,605	633,805	634,405
Part Time Wages	44,368	44,368	44,366	44,366	44,366	44,366
Overtime Wages	13,284	13,507	-	-	-	-
FICA/Medicare	47,051	47,164	50,870	51,865	51,880	51,926
Pension/Retiree Health Care	118,774	159,890	195,907	229,967	242,800	257,297
Employee Health/Dental/Life Ins	216,874	212,443	217,792	234,160	242,992	252,192
Workers Comp/Unemployment/Other	10,619	8,303	11,105	11,322	11,325	11,335
Supplies & Services	54,602	173,538	191,545	194,860	196,460	196,490
Repairs & Maintenance	659	486	982	982	982	982
Contract Services	1,252	2,902	3,000	3,500	3,500	3,500
Internal Services	28,083	25,832	30,277	28,998	28,998	28,998
Capital Outlay	613	-	-	-	-	-
Total Expenditures	1,152,532	1,311,457	1,366,438	1,433,625	1,457,108	1,481,491
Revenues Over (Under) Expenditures	\$ (257,867)	\$ (468,981)	\$ (595,649)	\$ (654,866)	\$ (672,149)	\$ (689,432)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	10.0	10.0	10.0	10.0	10.0	10.0
Total Position Count	16.5	16.5	16.5	16.5	16.5	16.5

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Supplies & Services	\$ -	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472
Revenues Over (Under) Expenditures	\$ -	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)

EXPENDITURES BY SERVICE

Administration	\$ -	\$ 9,263	\$ 17,972	\$ 17,972	\$ 17,972	\$ 17,972
County Emergency	-	62,673	48,500	48,500	48,500	48,500
County Foster Care	-	535	6,000	6,000	6,000	6,000
Total	\$ -	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Department of Human Services receives more than 50% of its financial resources from General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Supplies & Services	\$ 28,180	\$ 26,199	\$ 17,848	\$ 17,848	\$ 17,848	\$ 17,848
Total Expenditures	28,180	26,199	17,848	17,848	17,848	17,848
Revenues Over (Under) Expenditures	\$ (28,180)	\$ (26,199)	\$ (17,848)	\$ (17,848)	\$ (17,848)	\$ (17,848)

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 6,252	\$ 6,110	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Charges for Services	5,500	16,532	15,000	15,100	15,100	15,100
Reimbursements	1,192	4,834	1,500	1,100	5,100	5,100
Total Revenues	12,944	27,476	23,500	23,200	27,200	27,200
Expenditures:						
Supplies & Services	9,262	25,851	31,700	31,700	31,700	31,700
Repairs & Maintenance	151	334	850	850	850	850
Internal Services	-	-	1,734	1,734	1,734	1,734
Total Expenditures	9,413	26,184	34,284	34,284	34,284	34,284
Revenues Over (Under) Expenditures	3,531	1,291	(10,784)	(11,084)	(7,084)	(7,084)
Other Financing Sources (Uses):						
Transfers out	(337,950)	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (334,419)	\$ 1,291	\$ (10,784)	\$ (11,084)	\$ (7,084)	\$ (7,084)

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 15,693	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	13	26	-	-	-	-
Total Revenues	15,706	526	1,000	1,000	1,000	1,000
Expenditures:						
Full Time Wages	476,781	467,211	533,691	536,185	538,968	538,968
Part Time Wages	-	510	-	-	-	-
FICA/Medicare	36,223	35,533	40,828	41,018	41,231	41,231
Pension/Retiree Health Care	96,282	103,202	138,054	161,969	170,420	179,420
Employee Health/Dental/Life Ins	114,825	111,321	136,120	146,350	151,870	157,620
Workers Comp/Unemployment/Other	8,093	5,497	8,912	8,955	9,001	9,001
Supplies & Services	18,727	17,093	21,500	21,500	21,500	21,500
Repairs & Maintenance	536	493	1,500	1,500	1,500	1,500
Internal Services	18,499	18,890	20,500	19,637	19,687	19,687
Total Expenditures	769,965	759,751	901,105	937,114	954,177	968,927
Revenues Over (Under) Expenditures	<u>\$ (754,259)</u>	<u>\$ (759,226)</u>	<u>\$ (900,105)</u>	<u>\$ (936,114)</u>	<u>\$ (953,177)</u>	<u>\$ (967,927)</u>

	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
Managers & Supervisors	4.0	3.0	3.0	3.0	3.0	3.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	11.0	10.0	10.0	10.0	10.0	10.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

Per Act 390 of 1982, to plan and coordinate emergency preparedness activities within Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 47,754	\$ 35,264	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000
Charges for Services	-	291,109	352,000	333,000	334,000	335,000
Reimbursements	15,497	45,879	82,000	92,000	92,000	92,000
Total Revenues	63,251	372,253	487,000	478,000	479,000	480,000
Expenditures:						
Full Time Wages	144,019	500,384	551,731	551,390	556,355	560,121
Part Time Wages	-	-	18,019	18,087	18,087	18,087
Overtime Wages	-	3,253	-	-	-	-
FICA/Medicare	11,018	38,528	43,586	43,566	43,945	44,233
Pension/Retiree Health Care	28,138	103,604	142,821	167,367	176,174	185,785
Employee Health/Dental/Life Ins	42,326	139,969	136,180	146,410	151,930	157,680
Workers Comp/Unemployment/Other	2,445	6,646	9,515	9,510	9,593	9,656
Supplies & Services	4,333	7,772	12,730	11,330	11,330	13,230
Conferences & Training	-	20	20	20	20	20
Repairs & Maintenance	953	7,214	10,350	10,550	11,550	11,550
Vehicle Operations	4,441	15,312	12,400	13,300	14,400	14,400
Internal Services	19,408	31,902	38,341	33,685	33,685	33,685
Total Expenditures	257,080	854,606	975,693	1,005,215	1,027,069	1,048,447
Revenues Over (Under) Expenditures	\$ (193,828)	\$ (482,353)	\$ (488,693)	\$ (527,215)	\$ (548,069)	\$ (568,447)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

Per Act 390 of 1982, to plan and coordinate emergency preparedness activities within Macomb County.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Emergency Management:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	3.0	4.0	4.0	4.0	4.0
Technical Services:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	6.0	5.0	5.0	5.0	5.0
Clerical Staff	-	1.0	0.5	0.5	0.5	0.5
	-	8.0	6.5	6.5	6.5	6.5
Total Position Count	3.0	11.0	10.5	10.5	10.5	10.5
EXPENDITURES BY SERVICE						
Emergency Management	\$ 257,080	\$ 259,860	\$ 387,830	\$ 392,467	\$ 404,705	\$ 415,082
Technical Services	-	594,746	587,863	612,748	622,364	633,365
	\$ 257,080	\$ 854,606	\$ 975,693	\$ 1,005,215	\$ 1,027,069	\$ 1,048,447

NOTE: The Technical Services department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Full Time Wages	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
FICA/Medicare	-	-	-	2,295	2,295	2,295
Workers Comp/Unemployment/Other	-	-	-	27,705	27,705	27,705
Supplies & Services	-	1,466	9,500	9,500	9,500	9,500
Contract Services	-	-	50,000	50,000	50,000	50,000
Internal Services	-	-	500	500	500	500
Total Expenditures	-	1,466	60,000	120,000	120,000	120,000
Revenues Over (Under) Expenditures	\$ -	\$ (1,466)	\$ (60,000)	\$ (120,000)	\$ (120,000)	\$ (120,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To provide professional engineering and maintenance service in planning, construction, maintenance and operations of all county-owned buildings and grounds.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 284,254	\$ 3,440,329	\$ 2,255,284	\$ 2,223,200	\$ 2,223,200	\$ 2,223,200
Reimbursements	1,135,776	1,615,450	900,000	1,600,000	1,600,000	1,600,000
Other Revenue	18,285	262,289	-	1,290	1,290	1,290
Total Revenues	1,438,315	5,318,068	3,155,284	3,824,490	3,824,490	3,824,490
Expenditures:						
Full Time Wages	3,510,099	3,637,567	4,056,663	4,148,643	4,149,243	4,150,043
Part Time Wages	8,368	25,757	15,390	14,476	14,476	14,476
Overtime Wages	308,867	366,048	425,000	425,000	425,000	425,000
FICA/Medicare	291,566	306,124	344,025	350,988	351,037	351,098
Pension/Retiree Health Care	751,651	939,594	1,229,007	1,449,193	1,524,490	1,609,220
Employee Health/Dental/Life Ins	1,099,245	1,117,372	1,279,528	1,375,690	1,427,578	1,481,628
Workers Comp/Unemployment/Other	67,653	52,870	75,103	76,624	76,631	76,646
Supplies & Services	498,580	388,823	481,310	615,500	620,100	637,510
Utilities	3,146,937	2,906,881	3,304,620	3,216,650	3,264,920	3,400,875
Repairs & Maintenance	2,851,747	3,237,790	2,832,200	2,903,150	2,954,550	3,175,760
Vehicle Operations	59,185	54,928	56,000	55,000	55,500	57,000
Contract Services	217,552	236,889	221,100	236,700	243,675	261,445
Internal Services	266,313	285,005	270,427	291,935	292,095	300,520
Capital Outlay	26,055	-	80,700	91,500	92,100	93,600
Total Expenditures	13,103,818	13,555,648	14,671,073	15,251,049	15,491,395	16,034,821
Revenues Over (Under) Expenditures	\$ (11,665,503)	\$ (8,237,580)	\$ (11,515,789)	\$ (11,426,559)	\$ (11,666,905)	\$ (12,210,331)

NOTE: The F&O Security department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To provide professional engineering and maintenance service in planning, construction, maintenance and operations of all county-owned buildings and grounds.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Facilities & Operations:						
Managers & Supervisors	10.0	10.0	9.0	9.0	9.0	9.0
Professional Support	77.5	77.5	73.5	73.5	73.5	73.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	<u>90.5</u>	<u>90.5</u>	<u>85.5</u>	<u>85.5</u>	<u>85.5</u>	<u>85.5</u>
Security:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	7.0	8.5	8.5	8.5	8.5
	<u>-</u>	<u>8.0</u>	<u>9.5</u>	<u>9.5</u>	<u>9.5</u>	<u>9.5</u>
Total Position Count	<u>90.5</u>	<u>98.5</u>	<u>95.0</u>	<u>95.0</u>	<u>95.0</u>	<u>95.0</u>
EXPENDITURES BY SERVICE						
Facilities & Operations	\$ 13,103,818	\$ 13,118,454	\$ 14,121,955	\$ 14,683,067	\$ 14,918,005	\$ 15,454,129
Security	-	437,194	549,118	567,982	573,390	580,692
	<u>\$ 13,103,818</u>	<u>\$ 13,555,648</u>	<u>\$ 14,671,073</u>	<u>\$ 15,251,049</u>	<u>\$ 15,491,395</u>	<u>\$ 16,034,821</u>

NOTE: The F&O Security department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ 73,880	\$ 75,865	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Charges for Services	85,925	76,229	100,000	85,000	85,000	85,000
Other Revenue	-	-	3,500	3,000	3,000	3,000
Total Revenues	159,805	152,094	178,500	163,000	163,000	163,000
Expenditures:						
Full Time Wages	34,544	34,548	35,147	35,360	35,360	35,360
FICA/Medicare	2,643	2,643	2,689	2,705	2,705	2,705
Pension/Retiree Health Care	6,748	9,752	11,396	13,235	14,035	14,935
Employee Health/Dental/Life Ins	14,093	14,093	13,612	14,635	15,187	15,762
Workers Comp/Unemployment/Other	589	546	587	591	591	591
Supplies & Services	622	584	2,250	2,250	2,250	2,250
Repairs & Maintenance	347	172	175	175	175	175
Contract Services	93,838	99,715	100,000	85,000	85,000	85,000
Internal Services	2,542	2,172	2,572	2,572	2,572	2,572
Total Expenditures	155,967	164,224	168,428	156,523	157,875	159,350
Revenues Over (Under) Expenditures	\$ 3,837	\$ (12,131)	\$ 10,072	\$ 6,477	\$ 5,125	\$ 3,650

	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 49,882	\$ 45,876	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
Reimbursements	25	-	-	-	-	-
Other Revenue	1,755	28,223	-	-	-	-
Total Revenues	51,662	74,099	51,000	51,000	51,000	51,000
Expenditures:						
Full Time Wages	931,810	1,063,795	1,251,206	1,281,220	1,289,574	1,293,505
Part Time Wages	26,394	4,053	-	-	-	-
Overtime Wages	791	317	-	-	-	-
FICA/Medicare	73,280	80,526	95,717	98,014	98,652	98,953
Pension/Retiree Health Care	182,786	222,162	307,160	365,314	383,469	403,007
Employee Health/Dental/Life Ins	238,363	253,946	285,852	307,335	318,927	331,002
Workers Comp/Unemployment/Other	20,024	14,344	20,895	21,396	21,536	21,601
Supplies & Services	37,857	36,611	46,202	46,202	46,202	46,202
Conferences & Training	199	820	4,000	4,000	4,000	4,000
Repairs & Maintenance	947	1,408	1,800	1,800	1,800	1,800
Vehicle Operations	3,740	-	-	-	-	-
Internal Services	36,267	40,463	43,955	47,539	47,539	47,539
Capital Outlay	-	300	-	-	-	-
Total Expenditures	1,552,457	1,718,745	2,056,787	2,172,820	2,211,699	2,247,609
Revenues Over (Under) Expenditures	<u>\$ (1,500,795)</u>	<u>\$ (1,644,646)</u>	<u>\$ (2,005,787)</u>	<u>\$ (2,121,820)</u>	<u>\$ (2,160,699)</u>	<u>\$ (2,196,609)</u>

POSITION TYPE	2011	2012	2013	2014	2015	2016
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.0	8.0	9.0	9.0	9.0	9.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
Total Position Count	20.0	20.0	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:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ -	\$ 1,029,347	\$ 966,701	\$ 1,060,240	\$ 1,060,240	\$ 1,060,240
Intergovernmental	-	3,686,529	1,981,245	3,783,129	3,783,129	3,783,129
Charges for Services	-	1,974,871	2,019,453	2,140,208	2,140,208	2,140,208
Reimbursements	-	10,692	9,175	9,250	9,250	9,250
Indirect Cost Allocation	-	217,353	208,178	299,018	299,018	299,018
Other Revenue	-	11,067	11,000	10,500	10,500	10,500
Total Revenues	-	6,929,860	5,195,752	7,302,345	7,302,345	7,302,345
Expenditures:						
Full Time Wages	-	5,977,432	7,317,838	7,173,198	7,199,778	7,199,778
Part Time Wages	-	628,545	547,620	624,344	597,764	597,764
Overtime Wages	-	61,009	70,988	65,988	65,988	65,988
FICA/Medicare	-	503,013	607,051	601,560	601,559	601,559
Pension/Retiree Health Care	-	1,506,107	1,838,445	2,308,059	2,428,060	2,563,060
Employee Health/Dental/Life Ins	-	1,706,911	2,048,148	2,110,760	2,190,247	2,273,047
Workers Comp/Unemployment/Other	-	141,600	126,112	124,326	124,327	124,327
Supplies & Services	-	3,486,154	2,026,396	3,458,369	3,458,369	3,458,369
Conferences & Training	-	10,387	23,199	17,370	17,370	17,370
Repairs & Maintenance	-	37,557	37,776	41,839	41,839	41,839
Vehicle Operations	-	105,134	105,222	103,535	103,535	103,535
Contract Services	-	725,135	744,084	734,049	734,049	734,049
Internal Services	-	1,889,545	2,547,134	2,243,358	2,243,358	2,243,358
Capital Outlay	-	103,647	160,681	115,316	115,316	115,316
Total Expenditures	-	16,882,176	18,200,694	19,722,071	19,921,559	20,139,359
Revenues Over (Under) Expenditures	\$ -	\$ (9,952,316)	\$ (13,004,942)	\$ (12,419,726)	\$ (12,619,214)	\$ (12,837,014)

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Health Department receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration:						
Managers & Supervisors	-	5.0	5.0	5.0	5.0	5.0
Professional Support	-	1.0	1.0	1.0	1.0	1.0
Clerical Staff	-	5.0	5.0	5.0	5.0	5.0
	-	11.0	11.0	11.0	11.0	11.0
Health Educator:						
Professional Support	-	5.0	-	-	-	-
	-	5.0	-	-	-	-
EMRAP:						
Professional Support	-	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	-	3.0	3.0	3.0	3.0	3.0
Environmental Health:						
Managers & Supervisors	-	6.0	6.0	6.0	6.0	6.0
Professional Support	-	28.0	28.0	27.0	27.0	27.0
Clerical Staff	-	5.0	5.0	5.0	5.0	5.0
	-	39.0	39.0	38.0	38.0	38.0
PHS ADMIN:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	3.0	4.0	4.0	4.0	4.0
Nutrition:						
Professional Support	-	2.0	-	-	-	-
	-	2.0	-	-	-	-
Clinical Health Services:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	15.0	14.0	13.0	13.0	13.0
Clerical Staff	-	9.0	7.0	7.0	7.0	7.0
	-	25.0	22.0	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:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Dental:						
Professional Support	-	4.5	4.5	4.5	4.5	4.5
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	-	5.5	5.5	5.5	5.5	5.5
Maternal/Child Health Services:						
Professional Support	-	17.0	15.0	13.0	13.0	13.0
Clerical Staff	-	10.0	8.0	8.0	8.0	8.0
	-	27.0	23.0	21.0	21.0	21.0
Vision & Hearing:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	8.0	8.0	8.0	8.0	8.0
Clerical Staff	-	2.0	2.0	2.0	2.0	2.0
	-	11.0	11.0	11.0	11.0	11.0
Healthy Communities:						
Professional Support	-	-	10.0	10.0	10.0	10.0
Clerical Staff	-	-	3.0	1.0	1.0	1.0
	-	-	13.0	11.0	11.0	11.0
Cardio Disease Risk Reduction:						
Professional Support	-	3.0	-	-	-	-
	-	3.0	-	-	-	-
Medical Examiner:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	8.0	8.5	8.5	8.5	8.5
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	-	10.0	10.5	10.5	10.5	10.5
Communicable Disease:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	9.0	9.0	9.0	9.0	9.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	10.0	11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Animal Shelter:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	10.5	10.5	10.5	10.5	10.5
Clerical Staff	-	2.0	2.0	2.0	2.0	2.0
	-	13.5	13.5	13.5	13.5	13.5
Senior Services:						
Professional Support	-	4.0	4.0	4.0	4.0	4.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	-	5.0	5.0	5.0	5.0	5.0
Total Position Count	-	173.0	171.5	165.5	165.5	165.5
EXPENDITURES BY SERVICE						
Administration	\$ -	\$ 1,351,814	\$ 1,783,062	\$ 1,594,555	\$ 1,609,427	\$ 1,625,652
Education	-	414,833	-	-	-	-
EMRAP	-	283,434	398,668	406,492	410,548	414,973
Environmental Health	-	3,384,769	4,195,126	4,229,878	4,280,702	4,336,177
PHS Admin	-	273,426	510,222	478,798	484,206	490,106
Nutrition	-	192,603	-	-	-	-
Clinical Health Services	-	4,279,006	2,600,588	4,250,481	4,278,321	4,308,721
Dental	-	420,561	467,200	484,225	488,281	492,706
Maternal/Child Health Services	-	1,831,053	2,000,911	1,990,346	2,018,738	2,049,713
Vision & Hearing	-	574,442	596,598	672,840	677,944	683,594
Healthy Communities	-	-	1,179,736	1,088,130	1,103,002	1,119,227
Cardio Disease Risk Reduction	-	217,669	-	-	-	-
Medical Examiner	-	1,215,764	1,465,428	1,535,302	1,547,470	1,560,745
Communicable Disease	-	875,088	1,075,640	1,157,705	1,172,577	1,188,802
Animal Shelter	-	1,260,937	1,478,256	1,422,881	1,438,553	1,455,678
Senior Services	-	306,777	449,259	410,438	411,790	413,265
Total	\$ -	\$ 16,882,176	\$ 18,200,694	\$ 19,722,071	\$ 19,921,559	\$ 20,139,359

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Full Time Wages	\$ 15,859	\$ 148,975	\$ 168,405	\$ 176,566	\$ 176,566	\$ 176,566
FICA/Medicare	1,293	10,424	12,883	13,507	13,507	13,507
Pension/Retiree Health Care	3,100	25,913	35,762	43,639	45,239	47,039
Employee Health/Dental/Life Ins	2,375	23,458	27,224	29,270	30,374	31,524
Workers Comp/Unemployment/Other	240	2,315	2,813	2,949	2,949	2,949
Supplies & Services	137	2,958	6,400	16,600	16,600	16,600
Conferences & Training	-	-	1,200	1,200	1,200	1,200
Repairs & Maintenance	-	-	1,000	800	800	800
Internal Services	-	2,500	7,000	7,700	7,700	7,700
Capital Outlay	1,357	2,593	4,000	4,000	4,000	4,000
Total Expenditures	\$ 24,361	\$ 219,135	\$ 266,687	\$ 296,231	\$ 298,935	\$ 301,885
Revenues Over (Under) Expenditures	\$ (24,361)	\$ (219,135)	\$ (266,687)	\$ (296,231)	\$ (298,935)	\$ (301,885)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 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	FUND	FUNCTION
226 - HUMAN RESOURCES & LABOR RELATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide centralized high quality human resources management services and advice to elected officials, department heads, supervisors and county employees.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 1,800	\$ 2,141	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Reimbursements	204	123	800	800	800	800
Other Revenue	(29,068)	333	-	-	-	-
Total Revenues	(27,064)	2,596	2,300	2,300	2,300	2,300
Expenditures:						
Full Time Wages	957,503	1,022,685	1,111,131	1,281,072	1,294,749	1,294,949
Part Time Wages	7,938	3,624	-	-	-	-
FICA/Medicare	70,713	75,343	85,001	98,002	99,048	99,064
Pension/Retiree Health Care	188,620	235,585	295,392	387,790	409,208	430,841
Employee Health/Dental/Life Ins	264,630	284,033	299,464	351,240	364,489	378,287
Workers Comp/Unemployment/Other	16,235	15,632	18,555	21,394	21,622	21,626
Supplies & Services	39,331	59,373	87,272	87,272	87,272	87,272
Conferences & Training	855	21,026	15,000	15,000	15,000	15,000
Repairs & Maintenance	2,779	1,407	3,650	3,650	3,650	3,650
Contract Services	38,488	39,061	34,000	34,000	34,000	34,000
Internal Services	36,980	35,314	41,241	44,349	44,349	44,349
Total Expenditures	1,624,074	1,793,082	1,990,706	2,323,769	2,373,387	2,409,038
Revenues Over (Under) Expenditures	<u>\$ (1,651,138)</u>	<u>\$ (1,790,486)</u>	<u>\$ (1,988,406)</u>	<u>\$ (2,321,469)</u>	<u>\$ (2,371,087)</u>	<u>\$ (2,406,738)</u>
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	3.0	3.0	3.0	4.0	4.0	4.0
Professional Support	7.0	8.0	8.0	9.0	9.0	9.0
Clerical Staff	11.0	11.0	11.0	11.0	11.0	11.0
Total Position Count	21.0	22.0	22.0	24.0	24.0	24.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

Established and maintained to assist all County departments and agencies in analyzing and implementing improvements in office procedures with respect to their computer and information technology needs.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Reimbursements	\$ -	\$ 5,445	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	-	78,737	82,937	85,951	87,303	88,778
Total Revenues	-	84,182	82,937	85,951	87,303	88,778
Expenditures:						
Full Time Wages	1,935,933	1,975,281	2,299,825	2,429,529	2,446,593	2,450,453
Part Time Wages	7,150	11,900	8,830	17,660	17,660	17,660
Overtime Wages	129,378	105,842	-	100,000	100,000	100,000
FICA/Medicare	156,088	157,865	176,613	194,860	196,165	196,461
Pension/Retiree Health Care	407,033	406,849	541,454	675,654	706,422	738,548
Employee Health/Dental/Life Ins	410,133	397,713	476,420	512,225	531,545	551,670
Workers Comp/Unemployment/Other	35,226	32,956	38,554	42,538	42,823	42,887
Supplies & Services	55,291	51,605	54,050	55,500	55,500	55,500
Conferences & Training	558	30,583	30,000	40,000	40,000	40,000
Repairs & Maintenance	1,535,879	1,657,760	1,752,500	1,801,500	1,801,500	1,801,500
Contract Services	146,219	231,353	200,000	200,000	200,000	200,000
Internal Services	74,237	70,630	82,854	82,854	82,854	82,854
Capital Outlay	-	462	200	-	-	-
Total Expenditures	4,893,125	5,130,798	5,661,300	6,152,320	6,221,062	6,277,533
Revenues Over (Under) Expenditures	<u>\$ (4,893,125)</u>	<u>\$ (5,046,616)</u>	<u>\$ (5,578,363)</u>	<u>\$ (6,066,369)</u>	<u>\$ (6,133,759)</u>	<u>\$ (6,188,755)</u>
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	7.0	7.0	10.0	10.0	10.0	10.0
Professional Support	26.0	27.0	24.0	24.0	24.0	24.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	<u>35.0</u>	<u>36.0</u>	<u>36.0</u>	<u>36.0</u>	<u>36.0</u>	<u>36.0</u>

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Supplies & Services	\$ 36,308	\$ 40,089	\$ 49,100	\$ 49,100	\$ 49,100	\$ 49,100
Utilities	2,537	2,937	3,840	3,840	3,840	3,840
Repairs & Maintenance	-	120	700	4,200	4,200	4,200
Contract Services	35,277	73,950	94,800	94,800	94,800	94,800
Internal Services	278	278	306	306	306	306
Capital Outlay	18,509	904	-	30,000	-	-
Total Expenditures	92,909	118,278	148,746	182,246	152,246	152,246
Revenues Over (Under) Expenditures	\$ (92,909)	\$ (118,278)	\$ (148,746)	\$ (182,246)	\$ (152,246)	\$ (152,246)

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 154,997	\$ 116,248	\$ 154,997	\$ 154,997	\$ 154,997	\$ 154,997
Charges for Services	171,758	176,581	194,500	165,000	165,000	165,000
Fines & Forfeitures	7,353	5,902	8,500	4,500	4,500	4,500
Reimbursements	309,542	313,857	400,000	375,000	375,000	375,000
Other Revenue	3,862	131	-	-	-	-
Total Revenues	647,511	612,718	757,997	699,497	699,497	699,497
Expenditures:						
Full Time Wages	2,431,062	2,441,739	2,539,326	2,530,975	2,548,579	2,565,522
Overtime Wages	3,943	1,837	-	-	-	-
FICA/Medicare	185,221	185,822	193,436	192,797	194,144	195,440
Pension/Retiree Health Care	475,191	538,949	671,778	753,781	793,436	837,584
Employee Health/Dental/Life Ins	631,785	603,987	680,600	673,210	698,602	725,052
Workers Comp/Unemployment/Other	41,348	32,219	42,227	42,088	42,382	42,665
Supplies & Services	962,656	927,134	880,679	778,175	778,175	778,175
Conferences & Training	-	996	1,150	5,000	5,000	5,000
Repairs & Maintenance	9,931	4,854	7,000	7,000	7,000	7,000
Vehicle Operations	2,134	1,551	2,444	2,444	2,444	2,444
Contract Services	12,618	10,410	10,000	10,000	10,000	10,000
Internal Services	100,267	92,180	102,932	110,784	110,858	110,897
Total Expenditures	4,856,157	4,841,678	5,131,572	5,106,254	5,190,620	5,279,779
Revenues Over (Under) Expenditures	\$ (4,208,646)	\$ (4,228,960)	\$ (4,373,575)	\$ (4,406,757)	\$ (4,491,123)	\$ (4,580,282)

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	7.0	7.0	7.0	8.0	8.0	8.0
Professional Support	27.0	27.0	26.0	26.0	26.0	26.0
Clerical Staff	16.0	16.0	16.0	12.0	12.0	12.0
Total Position Count	50.0	50.0	49.0	46.0	46.0	46.0

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	8,500	8,500	8,500	8,500	8,500
Reimbursements	-	3,118	3,000	2,750	2,750	2,750
Total Revenues	-	11,623	11,500	11,250	11,250	11,250
Expenditures:						
Supplies & Services	-	29,948	29,528	29,900	30,400	30,400
Repairs & Maintenance	-	-	100	-	-	-
Internal Services	-	398	1,872	1,872	1,872	1,872
Total Expenditures	-	30,345	31,500	31,772	32,272	32,272
Revenues Over (Under) Expenditures	\$ -	\$ (18,723)	\$ (20,000)	\$ (20,522)	\$ (21,022)	\$ (21,022)

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Law Library receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To promote a general program directed toward the local needs of agriculture, family living, 4-H youth, marketing and resource development.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Reimbursements	\$ 733	\$ 26	\$ -	\$ -	\$ -	\$ -
Other Revenue	171	-	-	-	-	-
Total Revenues	<u>904</u>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Full Time Wages	336,790	271,227	273,430	233,994	236,043	238,867
Part Time Wages	66,575	20,621	15,534	15,533	15,533	15,533
FICA/Medicare	30,270	22,236	22,106	19,089	19,246	19,462
Pension/Retiree Health Care	72,361	71,969	85,451	85,473	90,605	96,464
Employee Health/Dental/Life Ins	126,871	98,726	95,284	87,810	91,122	94,572
Workers Comp/Unemployment/Other	5,794	30,131	4,825	4,167	4,201	4,248
Supplies & Services	117,766	325,286	327,613	325,393	336,445	351,176
Repairs & Maintenance	2,300	197	1,300	1,300	1,300	1,300
Vehicle Operations	1,688	1,762	-	-	-	-
Contract Services	3,000	-	-	-	-	-
Internal Services	36,682	34,516	38,341	35,485	35,485	35,485
Total Expenditures	<u>800,098</u>	<u>876,672</u>	<u>863,884</u>	<u>808,244</u>	<u>829,980</u>	<u>857,107</u>
Revenues Over (Under) Expenditures	<u>\$ (799,193)</u>	<u>\$ (876,646)</u>	<u>\$ (863,884)</u>	<u>\$ (808,244)</u>	<u>\$ (829,980)</u>	<u>\$ (857,107)</u>

POSITION TYPE	2011	2012	2013	2014	2015	2016
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Professional Support	4.4	3.0	3.0	2.0	2.0	2.0
Clerical Staff	6.0	5.0	4.5	4.5	4.5	4.5
	<u>10.4</u>	<u>8.0</u>	<u>7.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>
Total Position Count	<u>10.4</u>	<u>8.0</u>	<u>7.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
145 - PROBATE COURT - MENTAL	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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 148,904	\$ 148,622	\$ -	\$ -	\$ -	\$ -
Charges for Services	135	115	-	-	-	-
Reimbursements	25	105	-	-	-	-
Total Revenues	149,064	148,842	-	-	-	-
Expenditures:						
Full Time Wages	402,385	388,636	-	-	-	-
Part Time Wages	1,487	-	-	-	-	-
FICA/Medicare	28,460	27,647	-	-	-	-
Pension/Retiree Health Care	79,392	80,062	-	-	-	-
Employee Health/Dental/Life Ins	89,250	77,184	-	-	-	-
Workers Comp/Unemployment/Other	6,787	4,673	-	-	-	-
Supplies & Services	205,996	191,141	-	-	-	-
Conferences & Training	-	235	-	-	-	-
Repairs & Maintenance	1,775	1,689	-	-	-	-
Vehicle Operations	2,971	410	-	-	-	-
Contract Services	29,363	22,906	-	-	-	-
Internal Services	20,366	18,470	-	-	-	-
Total Expenditures	868,232	813,053	-	-	-	-
Revenues Over (Under) Expenditures	\$ (719,168)	\$ (664,211)	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	2.0	2.0	-	-	-	-
Professional Support	2.0	1.0	-	-	-	-
Clerical Staff	4.0	4.0	-	-	-	-
Total Position Count	8.0	7.0	-	-	-	-

NOTE: Probate Mental Division has been merged with Probate Wills & Estates to form one department for the Probate Court function.

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 148,904	\$ 148,622	\$ 279,838	\$ 296,448	\$ 296,448	\$ 296,448
Charges for Services	301,617	309,449	310,000	310,000	310,000	310,000
Reimbursements	16	-	-	-	-	-
Other Revenue	905	450	-	-	-	-
Total Revenues	451,442	458,521	589,838	606,448	606,448	606,448
Expenditures:						
Full Time Wages	1,382,810	1,210,754	1,675,476	1,575,498	1,580,283	1,583,576
Part Time Wages	31,526	37,998	14,955	14,955	14,955	14,955
Overtime Wages	-	68	-	-	-	-
FICA/Medicare	105,953	93,466	129,285	121,654	122,020	122,272
Pension/Retiree Health Care	274,896	269,099	425,921	460,439	482,815	507,650
Employee Health/Dental/Life Ins	330,067	292,886	408,360	395,145	410,050	425,574
Workers Comp/Unemployment/Other	39,503	14,568	28,227	26,558	26,637	26,692
Supplies & Services	142,903	155,840	368,316	361,000	361,000	361,000
Conferences & Training	-	45	274	2,000	2,000	2,000
Repairs & Maintenance	1,349	1,688	5,500	4,000	4,000	4,000
Contract Services	2,654	5,862	31,000	31,750	31,750	31,750
Internal Services	46,476	42,594	73,500	69,500	69,500	69,500
Capital Outlay	-	-	27,500	25,000	25,000	25,000
Total Expenditures	2,358,137	2,124,868	3,188,314	3,087,499	3,130,010	3,173,969
Revenues Over (Under) Expenditures	<u>\$(1,906,695)</u>	<u>\$(1,666,347)</u>	<u>\$(2,598,476)</u>	<u>\$(2,481,051)</u>	<u>\$(2,523,562)</u>	<u>\$(2,567,521)</u>
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	11.0	11.0	13.0	17.0	17.0	17.0
Clerical Staff	12.0	11.0	12.5	5.5	5.5	5.5
Total Position Count	<u>28.0</u>	<u>27.0</u>	<u>30.5</u>	<u>27.5</u>	<u>27.5</u>	<u>27.5</u>

NOTE: Probate Mental Division has been merged with Probate Wills & Estates to form one department for the Probate Court function effective January 1, 2013.

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 programs to the residents of Macomb County in community development and economic development.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Charges for Services	40	110	-	-	-	-
Reimbursements	27	-	-	-	-	-
Total Revenues	<u>67</u>	<u>110</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
Expenditures:						
Full Time Wages	1,362,352	1,349,427	1,580,656	1,616,373	1,620,875	1,624,652
Part Time Wages	19,320	45,100	8,830	8,830	8,830	8,830
FICA/Medicare	104,391	107,277	121,596	124,328	124,673	124,961
Pension/Retiree Health Care	267,183	278,631	378,880	451,108	471,838	494,951
Employee Health/Dental/Life Ins	296,882	294,254	340,300	365,875	379,675	394,050
Workers Comp/Unemployment/Other	23,221	22,632	26,544	27,141	27,216	27,279
Supplies & Services	66,245	157,558	216,850	217,400	220,400	245,400
Conferences & Training	9,084	8,326	8,000	8,000	8,000	8,000
Repairs & Maintenance	48,616	51,702	50,000	50,000	50,000	52,000
Vehicle Operations	3,040	3,036	3,800	3,800	3,800	4,200
Contract Services	10,692	44,593	40,000	70,000	95,000	97,000
Internal Services	44,669	43,532	50,000	51,139	51,139	51,139
Capital Outlay	1,573	800	950	1,000	1,000	1,000
Total Expenditures	<u>2,257,267</u>	<u>2,406,868</u>	<u>2,826,406</u>	<u>2,994,994</u>	<u>3,062,446</u>	<u>3,133,462</u>
Revenues Over (Under) Expenditures	<u>(2,257,200)</u>	<u>(2,406,758)</u>	<u>(2,806,406)</u>	<u>(2,974,994)</u>	<u>(3,042,446)</u>	<u>(3,113,462)</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	20,000	-	20,000	20,000	20,000	20,000
Revenues Over (Under) Expenditures	<u>\$ (2,237,200)</u>	<u>\$ (2,406,758)</u>	<u>\$ (2,786,406)</u>	<u>\$ (2,954,994)</u>	<u>\$ (3,022,446)</u>	<u>\$ (3,093,462)</u>
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	7.0	7.0	6.0	6.0	6.0	6.0
Professional Support	12.0	12.0	15.0	15.0	15.0	15.0
Clerical Staff	7.0	8.0	5.0	5.0	5.0	5.0
Total Position Count	<u>26.0</u>	<u>27.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
803 - PLAT BOARD	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Plat Board is responsible for ensuring that the proper County agencies have reviewed and approved all plats pertaining to the subdivision of land in the County.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Supplies & Services	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>
Revenues Over (Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>	<u>\$ (1,000)</u>

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 531	\$ 558	\$ -	\$ -	\$ -	\$ -
Total Revenues	531	558	-	-	-	-
Expenditures:						
Supplies & Services	53,037	56,680	56,100	56,100	56,100	56,100
Repairs & Maintenance	8,030	7,614	9,000	9,000	9,000	9,000
Internal Services	56,420	50,362	59,156	55,802	55,802	55,802
Total Expenditures	117,487	114,656	124,256	120,902	120,902	120,902
Revenues Over (Under) Expenditures	\$ (116,956)	\$ (114,099)	\$ (124,256)	\$ (120,902)	\$ (120,902)	\$ (120,902)

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 765,113	\$ 620,471	\$ 609,000	\$ 610,450	\$ 610,450	\$ 610,450
Reimbursements	-	43	50	50	50	50
Total Revenues	765,113	620,514	609,050	610,500	610,500	610,500
Expenditures:						
Full Time Wages	502,310	260,438	260,843	267,360	267,360	267,360
Part Time Wages	7,795	-	-	-	-	-
FICA/Medicare	38,523	19,735	19,954	20,453	20,453	20,453
Pension/Retiree Health Care	98,257	58,028	68,234	80,866	84,866	89,366
Employee Health/Dental/Life Ins	131,306	70,472	68,060	73,175	75,935	78,810
Workers Comp/Unemployment/Other	11,111	3,602	4,356	4,465	4,465	4,465
Supplies & Services	17,642	18,414	24,231	26,450	26,450	26,450
Repairs & Maintenance	631	174	2,500	1,500	1,500	1,500
Internal Services	27,806	22,791	17,000	6,665	6,665	6,665
Total Expenditures	835,380	453,656	465,178	480,934	487,694	495,069
Revenues Over (Under) Expenditures	\$ (70,266)	\$ 166,858	\$ 143,872	\$ 129,566	\$ 122,806	\$ 115,431

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	3.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	2.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	10.0	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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 4,523	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	2,514	1,728	7,000	7,000	7,000	7,000
Reimbursements	12,925	22,183	5,100	5,100	5,100	5,100
Total Revenues	19,962	23,911	52,100	52,100	52,100	52,100
Expenditures:						
Full Time Wages	5,267,271	4,945,632	5,537,999	5,833,103	5,858,109	5,858,509
Part Time Wages	41,479	127,509	-	-	-	-
FICA/Medicare	400,451	383,348	422,586	445,161	447,074	447,105
Pension/Retiree Health Care	1,044,275	993,030	1,283,773	1,581,178	1,652,784	1,729,348
Employee Health/Dental/Life Ins	970,896	905,436	1,116,184	1,243,975	1,290,895	1,339,770
Workers Comp/Unemployment/Other	89,533	73,432	92,250	97,180	97,597	97,604
Supplies & Services	315,956	294,742	312,706	367,186	366,916	366,916
Repairs & Maintenance	3,177	3,689	5,304	5,304	5,304	5,304
Vehicle Operations	2,791	2,859	2,800	2,800	2,800	2,800
Internal Services	165,801	154,205	169,996	173,118	173,118	173,118
Total Expenditures	8,301,631	7,883,883	8,943,598	9,749,005	9,894,597	10,020,474
Revenues Over (Under) Expenditures	(8,281,669)	(7,859,972)	(8,891,498)	(9,696,905)	(9,842,497)	(9,968,374)
Other Financing Sources (Uses):						
Transfers out	(28,281)	-	-	-	-	-
Total Other Financing Sources (Uses):	(28,281)	-	-	-	-	-
Revenues Over (Under) Expenditures	<u>\$ (8,309,950)</u>	<u>\$ (7,859,972)</u>	<u>\$ (8,891,498)</u>	<u>\$ (9,696,905)</u>	<u>\$ (9,842,497)</u>	<u>\$ (9,968,374)</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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	51.0	51.0	51.0	52.0	52.0	52.0
Clerical Staff	22.0	22.0	22.0	23.0	23.0	23.0
	79.0	79.0	79.0	81.0	81.0	81.0
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	82.0	82.0	82.0	84.0	84.0	84.0
EXPENDITURES BY SERVICE						
Administration	\$ 8,022,213	\$ 7,577,799	\$ 8,619,197	\$ 9,407,132	\$ 9,548,668	\$ 9,670,120
DHS - Juvenile Abuse & Neglect	140,996	138,357	141,194	148,848	150,200	151,675
Water Quality Unit	166,703	167,727	183,207	193,025	195,729	198,679
Total	\$ 8,329,912	\$ 7,883,883	\$ 8,943,598	\$ 9,749,005	\$ 9,894,597	\$ 10,020,474

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Recommended	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 86,579	\$ 86,756	\$ 115,500	\$ 100,000	\$ 100,000	\$ 100,000
Reimbursements	-	-	10,000	10,000	10,000	10,000
Other Revenue	108,547	109,676	88,000	95,000	95,000	95,000
Total Revenues	195,126	196,432	213,500	205,000	205,000	205,000
Expenditures:						
Full Time Wages	550,454	577,201	646,411	663,424	663,424	664,024
Part Time Wages	40,116	35,203	-	-	-	-
Overtime Wages	8,533	10,419	20,000	20,000	20,000	20,000
FICA/Medicare	45,415	47,440	50,980	52,281	52,282	52,328
Pension/Retiree Health Care	109,178	149,934	196,099	230,851	243,652	258,149
Employee Health/Dental/Life Ins	189,094	200,129	217,792	234,160	242,992	252,192
Workers Comp/Unemployment/Other	17,517	9,664	11,130	11,415	11,413	11,423
Supplies & Services	67,894	67,142	77,375	77,375	77,375	77,375
Repairs & Maintenance	45,436	44,629	45,700	45,700	45,700	45,700
Vehicle Operations	14,465	14,750	18,620	21,500	21,500	21,500
Internal Services	49,215	54,100	61,555	61,555	61,555	61,555
Total Expenditures	1,137,316	1,210,612	1,345,662	1,418,261	1,439,893	1,464,246
Revenues Over (Under) Expenditures	\$ (942,190)	\$ (1,014,180)	\$ (1,132,162)	\$ (1,213,261)	\$ (1,234,893)	\$ (1,259,246)

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.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Recommended	2015 Forecasted	2016 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	1.0	1.0	1.0	1.0
Clerical Staff	3.0	2.0	2.0	2.0	2.0	2.0
	7.0	6.0	5.0	5.0	5.0	5.0
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	3.0	3.0	3.0	3.0	3.0	3.0
	4.0	4.0	4.0	4.0	4.0	4.0
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	18.0	17.0	16.0	16.0	16.0	16.0
EXPENDITURES BY SERVICE						
Administration	\$ 418,902	\$ 412,670	\$ 461,111	\$ 487,428	\$ 497,068	\$ 504,443
Print Shop	219,890	238,353	249,962	257,764	260,468	263,418
Micro-film	224,292	255,666	264,403	280,656	286,064	292,718
Mail Services	176,174	198,692	196,758	208,310	211,866	216,291
Central Stores	98,058	105,231	173,428	184,103	184,427	187,376
Total	\$ 1,137,316	\$ 1,210,612	\$ 1,345,662	\$ 1,418,261	\$ 1,439,893	\$ 1,464,246

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To oversee existing County storm drains, as well as construction details of new drains. To operate the Chapaton Pumping Station in St. Clair Shores.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Recommended	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ 43,026	\$ 66,774	\$ 48,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	707,097	956,573	688,026	941,026	941,026	941,026
Reimbursements	1,440,937	1,542,947	1,955,085	2,247,128	2,280,718	2,309,681
Other Revenue	11	350	-	-	-	-
Total Revenues	2,191,070	2,566,644	2,691,111	3,238,154	3,271,744	3,300,707
Expenditures:						
Full Time Wages	2,852,397	2,921,581	3,370,100	3,529,777	3,535,577	3,536,377
Part Time Wages	66,593	76,577	-	16,326	16,326	16,326
Overtime Wages	116,744	63,252	45,200	80,000	80,000	80,000
FICA/Medicare	231,051	231,916	261,271	277,397	277,841	277,902
Pension/Retiree Health Care	585,706	640,278	849,753	1,030,654	1,078,917	1,130,673
Employee Health/Dental/Life Ins	699,221	690,428	804,583	864,940	896,033	929,958
Workers Comp/Unemployment/Other	55,186	38,633	57,035	60,556	60,653	60,666
Supplies & Services	25,800	40,463	47,395	47,453	48,402	49,370
Conferences & Training	-	186	-	-	-	-
Repairs & Maintenance	822	720	5,300	4,900	4,998	5,098
Vehicle Operations	63,662	61,637	69,500	69,500	70,610	71,742
Internal Services	133,508	134,204	154,118	196,576	196,576	196,576
Total Expenditures	4,830,691	4,899,873	5,664,255	6,178,079	6,265,933	6,354,688
Revenues Over (Under) Expenditures	\$ (2,639,620)	\$(2,333,229)	\$ (2,973,144)	\$ (2,939,925)	\$ (2,994,189)	\$ (3,053,981)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To oversee existing County storm drains, as well as construction details of new drains. To operate the Chapaton Pumping Station in St. Clair Shores.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Recommended	2015 Forecasted	2016 Forecasted
Administration:						
Managers & Supervisors	5.0	4.0	4.0	4.0	4.0	4.0
Professional Support	30.5	30.5	31.0	31.0	31.0	31.0
Clerical Staff	6.0	5.0	5.0	5.0	5.0	5.0
	41.5	39.5	40.0	40.0	40.0	40.0
Pump Station:						
Managers & Supervisors	3.0	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
	11.5	10.5	10.5	10.5	10.5	10.5
Wastewater Services Division:						
Managers & Supervisors	3.0	3.0	3.0	4.0	4.0	4.0
Professional Support	4.0	5.0	5.0	5.0	5.0	5.0
	7.0	8.0	8.0	9.0	9.0	9.0
Total Position Count	60.0	58.0	58.5	59.5	59.5	59.5
EXPENDITURES BY SERVICE						
Administration	\$ 3,647,918	\$ 3,342,898	\$ 3,719,718	\$ 3,999,743	\$ 4,054,007	\$ 4,113,799
Pump Station	988,330	791,057	969,774	1,053,158	1,067,431	1,082,181
Wastewater Services Division	194,443	765,918	974,763	1,125,178	1,144,495	1,158,708
Total	\$ 4,830,691	\$ 4,899,873	\$ 5,664,255	\$ 6,178,079	\$ 6,265,933	\$ 6,354,688

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 4,258,457 *	\$ 3,292,351	\$ 2,682,840	\$ 2,563,000	\$ 2,563,000	\$ 2,563,000
Reimbursements	14	-	-	-	-	-
Other Revenue	10,223	13,058	-	-	-	-
Total Revenues	4,268,695	3,305,409	2,682,840	2,563,000	2,563,000	2,563,000
Expenditures:						
Full Time Wages	808,938	764,791	853,763	872,607	874,407	874,407
Part Time Wages	870	-	62,850	-	-	-
Overtime Wages	-	29,398	-	-	-	-
FICA/Medicare	61,141	60,128	70,133	66,755	66,892	66,892
Pension/Retiree Health Care	157,619	215,616	274,867	321,537	341,028	362,628
Employee Health/Dental/Life Ins	277,774	243,719	326,688	351,240	364,488	378,288
Workers Comp/Unemployment/Other	13,597	10,977	14,588	14,572	14,603	14,603
Supplies & Services	79,570	120,855	129,750	157,280	162,300	167,320
Repairs & Maintenance	1,887	1,694	3,500	3,500	3,500	3,500
Internal Services	22,801	22,613	27,030	27,183	27,183	27,183
Total Expenditures	1,424,198	1,469,792	1,763,169	1,814,674	1,854,401	1,894,821
Revenues Over (Under) Expenditures	\$ 2,844,497	\$ 1,835,618	\$ 919,671	\$ 748,326	\$ 708,599	\$ 668,179

	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	21.0	21.0	21.0	21.0	21.0	21.0
Total Position Count	24.0	24.0	24.0	24.0	24.0	24.0

NOTE: Real Estate Transfer Tax revenue was accounted for in the Register of Deeds budget until 2012, at which point it started being accounted for as a non-departmental revenue.

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 233,777	\$ 260,486	\$ 300,000	\$ 250,000	\$ 250,000	\$ 250,000
Reimbursements	270,198	137,433	175,000	135,000	135,000	135,000
Total Revenues	503,974	397,919	475,000	385,000	385,000	385,000
Expenditures:						
Full Time Wages	406,962	392,885	425,035	440,253	443,399	444,799
FICA/Medicare	30,461	29,585	32,515	33,680	33,920	34,027
Pension/Retiree Health Care	79,311	105,308	130,440	153,909	163,219	173,347
Employee Health/Dental/Life Ins	141,140	131,817	149,732	160,985	167,057	173,382
Workers Comp/Unemployment/Other	6,866	5,925	7,098	7,352	7,405	7,428
Supplies & Services	21,860	20,544	25,400	26,400	26,400	26,400
Repairs & Maintenance	416	340	1,000	1,000	1,000	1,000
Internal Services	12,812	12,473	20,681	16,955	17,018	17,046
Total Expenditures	699,828	698,876	791,901	840,534	859,418	877,429
Revenues Over (Under) Expenditures	\$ (195,854)	\$ (300,957)	\$ (316,901)	\$ (455,534)	\$ (474,418)	\$ (492,429)

	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
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	8.0	8.0	7.0	7.0	7.0	7.0
Total Position Count	12.0	12.0	11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
224 - RISK MANAGEMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

Proactively respond to safety issues and conditions in the work place, as well as protection of the County against loss under insurance coverage.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 1,633	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	1,633	-	-	-	-	-
Expenditures:						
Full Time Wages	222,680	-	-	-	-	-
FICA/Medicare	16,897	-	-	-	-	-
Pension/Retiree Health Care	43,250	-	-	-	-	-
Employee Health/Dental/Life Ins	43,097	-	-	-	-	-
Workers Comp/Unemployment/Other	3,779	-	-	-	-	-
Supplies & Services	8,847	-	-	-	-	-
Repairs & Maintenance	(3,511)	-	-	-	-	-
Contract Services	3,000	-	-	-	-	-
Internal Services	6,766	-	-	-	-	-
Total Expenditures	344,805	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (343,172)	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	2.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
Total Position Count	4.0	-	-	-	-	-

NOTE: This department was consolidated with Finance and Human Resources beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
426 - F&O - SECURITY	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To provide adequate securing and safe-guarding of all county-owned facilities.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Full Time Wages	\$ 246,872	\$ -	\$ -	\$ -	\$ -	\$ -
Overtime Wages	13,944	-	-	-	-	-
FICA/Medicare	19,749	-	-	-	-	-
Pension/Retiree Health Care	50,890	-	-	-	-	-
Employee Health/Dental/Life Ins	94,041	-	-	-	-	-
Workers Comp/Unemployment/Other	4,174	-	-	-	-	-
Supplies & Services	1,563	-	-	-	-	-
Repairs & Maintenance	324	-	-	-	-	-
Internal Services	5,586	-	-	-	-	-
Total Expenditures	437,143	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (437,143)	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	7.0	-	-	-	-	-
Total Position Count	8.0	-	-	-	-	-

NOTE: This department was consolidated with Facilities and Operations beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 123,873	\$ 136,933	\$ 183,000	\$ 183,000	\$ 183,000
Charges for Services	-	106,368	101,454	1,500	1,500	1,500
Reimbursements	-	6	-	-	-	-
Other Revenue	-	11,184	-	-	-	-
Total Revenues	-	241,431	238,387	184,500	184,500	184,500
Expenditures:						
Full Time Wages	-	494,527	544,545	207,411	209,012	209,012
Part Time Wages	-	27,476	33,875	-	-	-
Overtime Wages	-	128	-	-	-	-
FICA/Medicare	-	39,744	44,249	15,867	15,990	15,990
Pension/Retiree Health Care	-	127,223	164,218	65,259	69,833	73,729
Employee Health/Dental/Life Ins	-	172,352	176,956	64,310	66,737	69,265
Workers Comp/Unemployment/Other	-	33,922	9,659	141,992	3,474	3,474
Supplies & Services	-	51,517	75,297	157,964	362,723	356,299
Conferences & Training	-	30	2,000	7,000	7,000	7,000
Repairs & Maintenance	-	816	3,100	2,000	2,000	2,000
Contract Services	-	7,740	9,200	273,000	273,000	273,000
Internal Services	-	36,731	32,629	15,397	15,431	15,431
Capital Outlay	-	-	26,087	100,000	25,000	25,000
Total Expenditures	-	992,207	1,121,815	1,050,200	1,050,200	1,050,200
Revenues Over (Under) Expenditures	\$ -	\$ (750,775)	\$ (883,428)	\$ (865,700)	\$ (865,700)	\$ (865,700)

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. Senior Citizens' Services receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

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.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Senior Center & Administration:						
Managers & Supervisors	-	2.0	2.0	-	-	-
Professional Support	-	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	-	-	1.0	1.0	1.0
	-	4.0	4.0	3.0	3.0	3.0
Legal Services:						
Professional Support	-	1.0	1.0	-	-	-
Clerical Staff	-	1.0	1.0	-	-	-
	-	2.0	2.0	-	-	-
Outreach:						
Professional Support	-	3.0	3.0	-	-	-
	-	3.0	3.0	-	-	-
Prescription Resource:						
Professional Support	-	1.0	1.0	-	-	-
Clerical Staff	-	0.5	0.5	-	-	-
	-	1.5	1.5	-	-	-
Adult Day Services I:						
Professional Support	-	4.0	3.0	-	-	-
Clerical Staff	-	1.0	1.0	-	-	-
	-	5.0	4.0	-	-	-
Total Position Count	-	15.5	14.5	3.0	3.0	3.0
EXPENDITURES BY SERVICE						
Administration	\$ -	\$ 339,384	\$ 383,431	\$ 780,200	\$ 780,200	\$ 780,200
Adult Day Services II	-	208,766	215,388	110,000	110,000	110,000
Counseling	-	2,137	-	-	-	-
Legal Services	-	173,741	170,987	-	-	-
Outreach	-	182,591	216,136	150,000	150,000	150,000
Prescription Resource Network	-	73,074	82,058	-	-	-
Special Needs	-	12,514	53,815	10,000	10,000	10,000
Total	\$ -	\$ 992,207	\$ 1,121,815	\$ 1,050,200	\$ 1,050,200	\$ 1,050,200

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 175,000	\$ 212,285	\$ 210,000	\$ 840,000	\$ 210,000	\$ 210,000
Charges for Services	9,858,742	10,998,335	12,414,465	13,243,238	13,243,238	13,243,238
Fines & Forfeitures	17,123	15,215	22,000	22,000	22,000	22,000
Reimbursements	2,321,958	2,177,709	1,953,150	1,963,150	1,963,150	1,963,150
Other Revenue	23,638	31,391	12,000	12,000	12,000	12,000
Total Revenues	12,396,461	13,434,935	14,611,615	16,080,388	15,450,388	15,450,388
Expenditures:						
Full Time Wages	26,036,101	26,133,204	28,538,577	28,711,268	28,844,402	28,863,802
Part Time Wages	9,386	760,295	844,254	854,743	854,743	854,743
Overtime Wages	2,620,703	2,401,874	3,072,206	2,789,500	2,814,500	2,864,500
FICA/Medicare	2,174,750	2,221,007	2,450,560	2,440,669	2,452,767	2,458,084
Pension/Retiree Health Care	7,321,900	6,844,701	8,788,493	10,095,002	10,507,308	10,957,606
Employee Health/Dental/Life Ins	6,002,262	5,928,712	6,499,106	7,068,705	7,304,947	7,581,522
Workers Comp/Unemployment/Other	1,099,310	1,555,538	1,931,160	1,921,359	1,968,521	1,972,802
Supplies & Services	2,084,252	1,937,320	2,175,988	2,177,641	2,177,641	2,177,641
Conferences & Training	3,864	5,542	20,319	20,300	20,300	20,300
Repairs & Maintenance	275,527	290,584	320,594	321,694	321,694	321,694
Vehicle Operations	812,501	849,024	901,331	909,552	909,552	909,552
Contract Services	6,031,499	4,638,757	6,244,180	6,034,180	6,244,180	6,244,180
Internal Services	728,166	696,690	834,843	835,866	835,866	835,866
Capital Outlay	13,095	3,739	3,739	843,739	3,739	3,739
Total Expenditures	55,213,316	54,266,987	62,625,350	65,024,218	65,260,160	66,066,031
Revenues Over (Under) Expenditures	\$ (42,816,854)	\$ (40,832,053)	\$ (48,013,735)	\$ (48,943,830)	\$ (49,809,772)	\$ (50,615,643)

NOTE: The Court Building Safety department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 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	13.0	13.0	13.0	13.0	13.0	13.0
	19.0	19.0	19.0	19.0	19.0	19.0
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	1.0	1.0	1.0	1.0	1.0
Professional Support	213.5	213.5	213.5	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	232.5	232.5	232.5
Laundry Trustee Detail:						
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
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	12.0	12.0	12.0
	12.0	12.0	12.0	12.0	12.0	12.0
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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	79.0	79.0	79.0	78.0	78.0	78.0
	80.0	80.0	80.0	79.0	79.0	79.0
Township Patrols:						
Professional Support	69.0	69.0	86.0	86.0	86.0	86.0
	69.0	69.0	86.0	86.0	86.0	86.0
Surveillance Team:						
Professional Support	4.0	4.0	5.0	6.0	6.0	6.0
	4.0	4.0	5.0	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	462.5	462.5	480.5	480.5	480.5	480.5

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.

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Operations	\$ 1,501,030	\$ 1,506,897	\$ 1,815,348	\$ 2,654,670	\$ 1,815,348	\$ 1,815,348
Court Building Safety	-	835,793	906,172	918,126	918,126	918,126
Administration	1,506,804	1,570,284	1,766,454	1,815,784	1,843,987	1,873,089
Marine Division	649,187	655,022	610,230	614,875	620,283	626,452
Jail	29,909,867	28,202,777	32,293,947	32,750,911	33,474,885	33,891,950
Laundry Trustee Detail	104,219	96,592	109,443	113,203	114,555	116,030
Probate Court Security	100,393	104,690	108,569	111,494	112,846	114,321
Roving Security	693,682	676,220	746,368	757,434	765,546	774,396
42nd Court Security	101,056	103,216	113,835	112,976	114,597	116,072
Court Room Security	1,295,139	1,293,664	1,411,208	1,418,600	1,435,362	1,454,947
FOC Enforcement	476,477	477,345	527,767	548,853	555,613	563,257
Dakota Liaison	98,861	98,996	106,199	107,455	110,153	111,628
Road Patrol	8,213,764	8,099,014	8,931,336	9,261,668	9,374,137	9,497,792
Lenox Township Patrol	440,757	429,511	457,364	473,896	479,573	486,012
Harrison Township Patrol	1,026,572	1,056,920	1,182,975	1,224,680	1,236,853	1,252,681
Washington Township Patrol	655,980	738,300	780,480	810,065	819,260	829,854
Macomb Township Patrol	2,398,802	2,433,695	2,606,558	2,699,797	2,732,778	2,769,127
Surveillance Team	473,754	431,330	605,421	685,015	691,775	700,227
Detective Bureau	2,469,829	2,414,529	2,885,611	2,848,967	2,879,250	2,913,854
K-9 Unit	237,857	222,626	256,633	255,478	258,989	261,939
Internet Crime Unit	305,156	325,794	347,691	352,929	357,254	361,679
Mt. Clemens Dispatch	308,859	284,094	332,599	345,293	350,701	356,601
Mt. Clemens Patrol	1,766,409	1,738,251	1,906,321	1,937,472	1,961,264	1,988,224
Contract Patrol Supervisors	478,861	471,428	539,264	556,259	561,667	567,567
Village of New Haven Patrol	-	-	461,034	537,103	546,567	556,892
Clinton Township Dispatch	-	-	816,523	1,111,215	1,128,791	1,147,966
Total	\$ 55,213,316	\$ 54,266,987	\$ 62,625,350	\$ 65,024,218	\$ 65,260,160	\$ 66,066,031

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
395 - TECHNICAL SERVICES	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To coordinate, design, implement and maintain the governmental two-way radio communications system for Macomb County and its sub entities.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 256,757	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	31,023	-	-	-	-	-
Total Revenues	287,781	-	-	-	-	-
Expenditures:						
Full Time Wages	406,315	-	-	-	-	-
Overtime Wages	1,857	-	-	-	-	-
FICA/Medicare	31,165	-	-	-	-	-
Pension/Retiree Health Care	79,885	-	-	-	-	-
Employee Health/Dental/Life Ins	112,956	-	-	-	-	-
Workers Comp/Unemployment/Other	6,539	-	-	-	-	-
Supplies & Services	3,613	-	-	-	-	-
Repairs & Maintenance	5,468	-	-	-	-	-
Vehicle Operations	11,280	-	-	-	-	-
Internal Services	17,494	-	-	-	-	-
Total Expenditures	676,572	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (388,791)	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	6.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
Total Position Count	8.0	-	-	-	-	-

NOTE: This department was consolidated with Emergency Management beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
253 - TREASURER'S OFFICE	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

To act as custodian of the monies and securities of the County. Files Uniform Commercial Code documents pertaining to financing of personal property within the County.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ 332	\$ 1,875	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Charges for Services	25,312	27,387	29,000	29,000	29,000	29,000
Fines & Forfeitures	63	55	1,050	1,000	1,000	1,000
Reimbursements	26	5	100	100	100	100
Other Revenue	51	15	-	-	-	-
Total Revenues	25,783	29,337	31,150	31,100	31,100	31,100
Expenditures:						
Full Time Wages	1,168,972	1,193,166	1,216,987	1,244,536	1,244,336	1,245,136
Part Time Wages	26,443	31,248	35,320	35,320	35,320	35,320
FICA/Medicare	90,405	92,811	95,801	97,909	97,894	97,955
Pension/Retiree Health Care	229,250	279,251	341,055	402,593	423,360	446,890
Employee Health/Dental/Life Ins	324,584	325,450	353,912	380,510	394,862	409,812
Workers Comp/Unemployment/Other	19,833	15,431	20,914	21,373	21,370	21,383
Supplies & Services	67,544	78,092	85,739	85,739	85,739	85,739
Repairs & Maintenance	3,667	4,434	3,500	4,000	4,000	4,000
Vehicle Operations	3,422	2,488	4,500	4,500	4,500	4,500
Internal Services	40,813	37,937	44,573	41,894	41,894	41,894
Total Expenditures	1,974,932	2,060,308	2,202,301	2,318,374	2,353,275	2,392,629
Revenues Over (Under) Expenditures	\$ (1,949,149)	\$(2,030,971)	\$ (2,171,151)	\$ (2,287,274)	\$ (2,322,175)	\$ (2,361,529)
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	7.0	8.0	8.0	8.0	8.0
Clerical Staff	17.0	17.0	16.0	16.0	16.0	16.0
Total Position Count	26.0	26.0	26.0	26.0	26.0	26.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
221 - WATER QUALITY BOARD	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Water Quality Board served as advisors to the Board of Commissioners regarding water quality issues in the County until mid-2011, when it was dissolved in accordance with the organizational plan developed by the County Executive.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Expenditures:						
Supplies & Services	\$ 377	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	377	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (377)	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: This department was eliminated in 2011 as part of the organizational plan developed by the Office of the County Executive.

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>			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Property Taxes	\$ 118,515,591	\$ 108,830,816	\$ 107,639,818	108,454,065	\$ 110,080,876	\$ 110,732,089
Licenses & Permits	72,548	69,197	80,000	80,000	80,000	80,000
Intergovernmental	2,306,798	19,488,867	13,950,000	15,226,000	15,226,000	15,226,000
Charges for Services	134,245	2,646,697	2,334,245	2,334,245	2,334,245	2,334,245
Investment Income	338,889	345,844	300,000	300,000	300,000	300,000
Reimbursements	-	220	-	-	-	-
Indirect Cost Allocation	8,249,546	6,272,822	8,000,000	8,039,155	8,039,155	8,039,155
Other Revenue	(3,000)	130	100,000	-	-	-
Total Revenues	<u>129,614,616</u>	<u>137,654,594</u>	<u>132,404,063</u>	<u>134,433,465</u>	<u>136,060,276</u>	<u>136,711,489</u>
Expenditures:						
Full Time Wages **	-	-	(4,901,967)	(5,035,966)	(5,053,900)	(5,057,945)
FICA/Medicare **	-	-	(375,000)	(385,251)	(386,623)	(386,933)
Pension/Retiree Health Care **	-	-	(648,040)	(816,834)	680,257	679,601
Employee Health/Dental/Life Ins **	-	-	(2,690,879)	(4,032,000)	(3,024,000)	(3,024,000)
Workers Comp/Unemployment/Other **	-	-	68,137	(654,101)	(906,400)	(906,468)
Supplies & Services (see page C-73)	963,354	1,157,484	1,396,384	1,197,534	1,200,534	1,203,534
Capital Outlay	243,728	563,244	750,000	750,000	750,000	750,000
Total Expenditures	<u>1,207,082</u>	<u>1,720,728</u>	<u>(6,401,365)</u>	<u>(8,976,618)</u>	<u>(6,740,132)</u>	<u>(6,742,211)</u>
Revenues Over (Under) Expenditures	<u>128,407,534</u>	<u>135,933,866</u>	<u>138,805,428</u>	<u>143,410,083</u>	<u>142,800,408</u>	<u>143,453,700</u>
Other Financing Sources (Uses):						
Transfers in (see page C-72)	24,976,138	20,190,425	10,931,750	10,705,000	10,705,000	10,705,000
Transfers out (see page C-72)	(53,516,109)	(32,156,006)	(29,232,249)	(29,632,518)	(31,557,491)	(31,862,952)
Total Other Financing Sources (Uses):	<u>(28,539,971)</u>	<u>(11,965,581)</u>	<u>(18,300,499)</u>	<u>(18,927,518)</u>	<u>(20,852,491)</u>	<u>(21,157,952)</u>
Revenues Over (Under) Expenditures	<u>\$ 99,867,563</u>	<u>\$ 123,968,285</u>	<u>\$ 120,504,929</u>	<u>\$ 124,482,565</u>	<u>\$ 121,947,917</u>	<u>\$ 122,295,748</u>

** - These amounts represent a 7% 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. These savings will be refunded to the departments in 2014 and the reduced costs are also reflected in the 2015 and 2016 estimates and will be spread to the individual budget centers at a later date.

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Operating Transfers In:						
Delinquent Personal Property Tax Revolving Fund	\$ 20,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000
Delinquent Real Property Tax Revolving Fund	8,635,000	9,685,000	9,685,000	9,685,000	9,685,000	9,685,000
Revenue Sharing Reserve Fund	16,321,138	4,969,281	-	-	-	-
Other Funds	-	4,516,144	226,750	-	-	-
Total Revenues	<u>24,976,138</u>	<u>20,190,425</u>	<u>10,931,750</u>	<u>10,705,000</u>	<u>10,705,000</u>	<u>10,705,000</u>
Operating Transfers Out:						
Adult Drug Court	195,362	125,492	183,000	210,446	213,150	216,100
Capital Improvement Fund	8,500,000	-	-	-	-	-
Child Care Fund	10,489,641	11,608,566	11,834,529	11,724,188	11,886,310	12,036,011
Community Corrections	211,562	381,475	372,397	382,083	384,787	387,737
Community Mental Health	4,030,600	3,908,682	3,909,682	4,094,482	4,094,482	4,094,482
Community Services	888,074	1,208,033	887,599	1,055,906	1,055,906	1,055,906
Debt Service Fund	-	6,880,279	5,858,050	4,749,017	6,411,666	6,420,378
Friend of the Court	4,157,911	2,844,976	2,810,827	3,050,943	3,166,725	3,274,180
General Liability	-	1,000,000	-	-	-	-
Health Department	11,502,637	-	-	-	-	-
Health Department - Cigarette Tax	38,290	-	-	-	-	-
Health Grant Fund	907,135	306,924	544,717	1,182,982	1,182,982	1,182,982
Law Library	18,111	-	-	-	-	-
JAIBG Grant	-	-	1,285	3,038	3,038	3,038
Park	88,862	85,832	137,507	163,500	170,500	177,500
Planning & Economic Development Grants	119,784	-	-	-	-	-
Prosecuting Attorney Grants	730,890	946,299	808,463	859,841	875,355	893,261
Research & Reference Center	684,437	-	-	-	-	-
Resident County Hospitalization	1,239,887	-	-	-	-	-
Senior Citizens Services	945,883	-	-	-	-	-
Sheriff Grants	866,027	732,427	649,920	650,167	650,594	655,632
Substance Abuse - Liquor Tax	1,126,278	2,089,851	950,000	1,300,000	1,250,000	1,250,000
Substance Abuse - Operations	173,774	37,170	284,273	205,925	211,996	215,745
Waterway Cleanup	100,000	-	-	-	-	-
Other Programs	6,500,965	-	-	-	-	-
Total Expenditures	<u>53,516,109</u>	<u>32,156,006</u>	<u>29,232,249</u>	<u>29,632,518</u>	<u>31,557,491</u>	<u>31,862,952</u>
Revenues Over (Under) Expenditures	<u>\$ (28,539,971)</u>	<u>\$ (11,965,581)</u>	<u>\$ (18,300,499)</u>	<u>\$ (18,927,518)</u>	<u>\$ (20,852,491)</u>	<u>\$ (21,157,952)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION	
931 - APPROPRIATIONS	101 - GENERAL FUND				GENERAL GOVERNMENT	
	Year Ended December 31,					
	Audited		Budgeted			
	2011	2012	2013	2014	2015	2016
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Appropriations - Outside Agencies/Associations						
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
Area Agency on Aging	1,734	41,215	60,000	50,000	50,000	50,000
Area Wide Quality Control	19,045	18,965	20,000	20,000	20,000	20,000
Automation Alley	15,000	15,000	15,000	15,000	15,000	15,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	5,000	5,000	5,000	5,000	5,000	5,000
Detroit Regional Chamber	67,000	67,000	70,000	70,000	70,000	70,000
Indirect Cost Plan	-	16,750	20,000	20,000	20,000	20,000
Literacy Program	-	32,800	32,800	32,800	32,800	32,800
Library for the Blind	-	94,418	97,850	100,000	100,000	100,000
Michigan Association of Counties	40,715	40,715	42,000	42,000	42,000	42,000
National Association of Counties	16,271	16,271	18,000	18,000	18,000	18,000
Police Training Center	25,000	25,000	25,000	25,000	25,000	25,000
SE MI RC & D Council	-	-	500	500	500	500
SEMCOG	243,634	243,634	243,634	243,634	243,634	243,634
Soil Conservation	-	27,300	13,650	13,650	13,650	13,650
Stream Gauge	79,200	79,200	85,000	85,000	85,000	85,000
Turning Point - SANE	30,000	23,333	30,000	30,000	30,000	30,000
	<u>572,099</u>	<u>776,101</u>	<u>808,384</u>	<u>800,534</u>	<u>800,534</u>	<u>800,534</u>
Appropriations - Other						
Annual Audit	106,300	134,500	131,000	132,000	135,000	138,000
Contingency	-	-	200,000	-	-	-
Employee Assistance Program	11,000	18,102	15,000	20,000	20,000	20,000
Executive Transition	31,996	-	-	-	-	-
NACO Awards Applications	-	540	-	-	-	-
Short Term Tax Bond	4,908	5,577	5,000	5,000	5,000	5,000
State Forensic Evaluation Center	237,051	222,664	237,000	240,000	240,000	240,000
	<u>391,255</u>	<u>381,383</u>	<u>588,000</u>	<u>397,000</u>	<u>400,000</u>	<u>403,000</u>
Total Expenditures	<u>\$ 963,354</u>	<u>\$ 1,157,484</u>	<u>\$ 1,396,384</u>	<u>\$ 1,197,534</u>	<u>\$ 1,200,534</u>	<u>\$ 1,203,534</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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 89,302	\$ 211,645	\$ 73,527	\$ 66,704	\$ 17,420	\$ -
Charges for Services	6,085	5,636	4,000	3,000	3,000	3,000
Total Revenues	95,387	217,281	77,527	69,704	20,420	3,000
Expenditures:						
Full Time Wages	40,187	40,191	40,190	41,136	41,136	41,136
FICA/Medicare	2,995	2,995	3,075	3,146	3,147	3,147
Pension/Retiree Health Care	7,985	10,348	12,063	14,172	14,972	15,872
Employee Health/Dental/Life Ins	14,095	14,095	14,104	14,635	15,187	15,762
Workers Comp/Unemployment/Other	115	635	671	688	687	687
Supplies & Services	115,342	194,035	73,527	49,095	16,527	-
Contract Services	-	-	4,000	3,000	3,000	3,000
Capital Outlay	396	17,609	-	17,609	893	-
Total Expenditures	181,114	279,908	147,630	143,481	95,549	79,604
Revenues Over (Under) Expenditures	(85,727)	(62,627)	(70,103)	(73,777)	(75,129)	(76,604)
Other Financing Sources (Uses):						
Transfers in - General Fund	66,749	68,263	70,103	73,777	75,129	76,604
Total Other Financing Sources (Uses):	66,749	68,263	70,103	73,777	75,129	76,604
Net Increase (Decrease) in Fund Balance	(18,978)	5,636	-	-	-	-
Fund Balance, Beginning of Year	63,853	44,875	50,511	50,511	50,511	50,511
Fund Balance, End of Year	\$ 44,875	\$ 50,511	\$ 50,511	\$ 50,511	\$ 50,511	\$ 50,511

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	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0

EXPENDITURES BY SERVICE

MARCH Program	\$ 25,064	\$ -	\$ 4,000	\$ 3,000	\$ 3,000	\$ 3,000
Tether Program	66,749	68,263	70,103	73,777	75,129	76,604
JAG OJP 08-12	26,641	-	-	-	-	-
JAG Recovery 08-12	32,688	-	-	-	-	-
JAG OJP 09-13	29,972	115,858	43,519	-	-	-
JAG OJP 10-14	-	95,787	30,008	19,659	-	-
JAG OJP 11-15	-	-	-	47,045	17,420	-
Total	\$ 181,114	\$ 279,908	\$ 147,630	\$ 143,481	\$ 95,549	\$ 79,604

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
891 - COMMUNITY SERVICES AGENCY	344 - COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Macomb County Community Services Agency provides help services to all residents of Macomb County through a variety of state and federal programs.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 2,696,133	\$ 697,331	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000
Charges for Services	42,333	46,419	43,260	43,260	43,260	43,260
Other Revenue	14,620	15,012	10,000	10,000	10,000	10,000
Total Revenues	2,753,086	758,762	253,260	203,260	203,260	203,260
Expenditures:						
Full Time Wages	390,203	99,917	-	-	-	-
Part Time Wages	36,251	23,930	19,503	28,536	28,536	28,536
Overtime Wages	33,939	848	-	-	-	-
FICA/Medicare	35,053	9,369	1,492	2,183	2,183	2,183
Pension/Retiree Health Care	89,646	34,210	6,612	8,500	9,077	9,727
Employee Health/Dental/Life Ins	120,145	31,225	-	13	13	13
Workers Comp/Unemployment/Other	12,240	5,041	98	143	143	143
Supplies & Services	295,125	36,747	303,375	195,350	195,350	195,350
Conferences & Training	8,012	3,442	-	-	-	-
Repairs & Maintenance	2,051	-	-	-	-	-
Vehicle Operations	9,190	1,445	-	-	-	-
Contract Services	1,716,247	479,350	-	-	-	-
Internal Services	21,927	11,236	1,363	1,555	1,555	1,555
Capital Outlay	5,875	2,197	-	-	-	-
Total Expenditures	2,775,903	738,956	332,443	236,280	236,857	237,507
Revenues Over (Under) Expenditures	(22,817)	19,806	(79,183)	(33,020)	(33,597)	(34,247)
Other Financing Sources (Uses):						
Transfers out	-	-	(55,150)	(110,329)	(65,000)	(87,000)
Total Other Financing Sources (Uses):	-	-	(55,150)	(110,329)	(65,000)	(87,000)
Net Increase (Decrease) in Fund Balance	(22,817)	19,806	(134,333)	(143,349)	(98,597)	(121,247)
Fund Balance, Beginning of Year	434,336	411,519	431,325	296,992	153,643	55,046
Fund Balance, End of Year	\$ 411,519	\$ 431,325	\$ 296,992	\$ 153,643	\$ 55,046	\$ (66,201)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
891 - COMMUNITY SERVICES AGENCY	344 - COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Macomb County Community Services Agency provides help services to all residents of Macomb County through a variety of state and federal programs.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
MI Enrolls:						
Clerical Staff	0.8	0.8	0.8	0.8	0.8	0.8
	0.8	0.8	0.8	0.8	0.8	0.8
ARRA:						
Professional Support	6.0	-	-	-	-	-
Clerical Staff	2.0	-	-	-	-	-
	8.0	-	-	-	-	-
Total Position Count	8.8	0.8	0.8	0.8	0.8	0.8

EXPENDITURES BY SERVICE

Access Centers	\$ 45,247	\$ 3,812	\$ 88,025	\$ 30,000	\$ 30,000	\$ 30,000
Amer Recovery Reinvest Act	2,500,860	675,726	-	-	-	-
FEMA-Emergency Food & Shelter	195,272	-	200,000	150,000	150,000	150,000
FEMA-Additional	-	21,500	-	-	-	-
IDA	4,128	440	10,000	10,000	10,000	10,000
Michigan Enrolls	30,396	37,479	59,568	106,280	111,857	134,507
REACH	-	-	30,000	50,329	-	-
Total	\$ 2,775,903	\$ 738,956	\$ 387,593	\$ 346,609	\$ 301,857	\$ 324,507

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
670 - DEPARTMENT OF HUMAN SERVICES	290 - DHS 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 department of human service offices throughout the state.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 931,034	\$ 772,046	\$ 1,500,000	\$ -	\$ -	\$ -
Charges for Services	-	207,414	-	-	-	-
Reimbursements	251,001	292,586	500,000	200,000	200,000	200,000
Total Revenues	1,182,035	1,272,046	2,000,000	200,000	200,000	200,000
Expenditures:						
Supplies & Services	2,421,922	1,272,046	2,000,000	200,000	200,000	200,000
Total Expenditures	2,421,922	1,272,046	2,000,000	200,000	200,000	200,000
Revenues Over (Under) Expenditures	(1,239,887)	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	1,239,887	-	-	-	-	-
Transfers out	-	(97,482)	-	-	-	-
Total Other Financing Sources (Uses):	1,239,887	(97,482)	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(97,482)	-	-	-	-
Fund Balance, Beginning of Year	97,482	97,482	-	-	-	-
Fund Balance, End of Year	\$ 97,482	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Department of Human Services receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ 990,702	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,551,147	-	-	-	-	-
Charges for Services	1,929,280	-	-	-	-	-
Reimbursements	10,597	-	-	-	-	-
Indirect Cost Allocation	216,491	-	-	-	-	-
Other Revenue	27,123	-	-	-	-	-
Total Revenues	7,725,341	-	-	-	-	-
Expenditures:						
Full Time Wages	6,618,271	-	-	-	-	-
Part Time Wages	635,366	-	-	-	-	-
Overtime Wages	68,344	-	-	-	-	-
FICA/Medicare	552,178	-	-	-	-	-
Pension/Retiree Health Care	1,382,345	-	-	-	-	-
Employee Health/Dental/Life Ins	1,863,475	-	-	-	-	-
Workers Comp/Unemployment/Other	69,109	-	-	-	-	-
Supplies & Services	4,266,694	-	-	-	-	-
Conferences & Training	11,532	-	-	-	-	-
Repairs & Maintenance	20,784	-	-	-	-	-
Vehicle Operations	116,717	-	-	-	-	-
Contract Services	591,014	-	-	-	-	-
Internal Services	2,814,757	-	-	-	-	-
Capital Outlay	208,166	-	-	-	-	-
Total Expenditures	19,218,750	-	-	-	-	-
Revenues Over (Under) Expenditures	(11,493,409)	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	11,540,927	-	-	-	-	-
Transfers out	(47,518)	(1,501,736)	(226,750)	-	-	-
Total Other Financing Sources (Uses):	11,493,409	(1,501,736)	(226,750)	-	-	-
Net Increase (Decrease) in Fund Balance	0	(1,501,736)	(226,750)	-	-	-
Fund Balance, Beginning of Year	1,728,486	1,728,486	226,750	-	-	-
Fund Balance, End of Year	\$ 1,728,486	\$ 226,750	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Health Department receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration:						
Managers & Supervisors	5.0	-	-	-	-	-
Professional Support	1.0	-	-	-	-	-
Clerical Staff	5.0	-	-	-	-	-
	11.0	-	-	-	-	-
Health Educator:						
Professional Support	5.0	-	-	-	-	-
	5.0	-	-	-	-	-
EMRAP:						
Professional Support	3.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	4.0	-	-	-	-	-
Environmental Health:						
Managers & Supervisors	7.0	-	-	-	-	-
Professional Support	28.0	-	-	-	-	-
Clerical Staff	5.0	-	-	-	-	-
	40.0	-	-	-	-	-
PHS ADMIN:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	2.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	4.0	-	-	-	-	-
Nutrition:						
Professional Support	2.0	-	-	-	-	-
	2.0	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

POSITION TYPE	2011 Actual	2012 Amended	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Clinical Health Services:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	16.0	-	-	-	-	-
Clerical Staff	9.0	-	-	-	-	-
	26.0	-	-	-	-	-
Dental:						
Professional Support	4.5	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	5.5	-	-	-	-	-
Maternal/Child Health Services:						
Professional Support	17.0	-	-	-	-	-
Clerical Staff	10.0	-	-	-	-	-
	27.0	-	-	-	-	-
Vision & Hearing:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	8.0	-	-	-	-	-
Clerical Staff	2.0	-	-	-	-	-
	11.0	-	-	-	-	-
Cardio Disease Risk Reduction:						
Professional Support	4.0	-	-	-	-	-
	4.0	-	-	-	-	-
Medical Examiner:						
Managers & Supervisors	1.5	-	-	-	-	-
Professional Support	8.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	10.5	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

POSITION TYPE	2011 Actual	2012 Amended	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Communicable Disease:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	9.0	-	-	-	-	-
	10.0	-	-	-	-	-
Animal Shelter:						
Managers & Supervisors	3.5	-	-	-	-	-
Professional Support	9.0	-	-	-	-	-
Clerical Staff	2.0	-	-	-	-	-
	14.5	-	-	-	-	-
Senior Services:						
Professional Support	4.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	5.0	-	-	-	-	-
Total Position Count	179.5	-	-	-	-	-
EXPENDITURES BY SERVICE						
Administration	\$ 1,411,306	\$ 1,501,736	\$ 226,750	\$ -	\$ -	\$ -
Education	436,314	-	-	-	-	-
EMRAP	352,867	-	-	-	-	-
Environmental Health	4,007,115	-	-	-	-	-
PHS Admin	468,107	-	-	-	-	-
Nutrition	204,540	-	-	-	-	-
Clinical Health Services	4,845,501	-	-	-	-	-
Dental	436,896	-	-	-	-	-
Maternal/Child Health Services	2,023,268	-	-	-	-	-
Computer Project	156,449	-	-	-	-	-
Vision & Hearing	589,811	-	-	-	-	-
Cardio Disease Risk Reduction	358,504	-	-	-	-	-
Medical Examiner	1,227,898	-	-	-	-	-
Communicable Disease	847,215	-	-	-	-	-
Animal Shelter	1,491,434	-	-	-	-	-
Senior Services	409,044	-	-	-	-	-
Total	\$ 19,266,268	\$ 1,501,736	\$ 226,750	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 325,382	\$ 362,352	\$ 115,466	\$ -	\$ -	\$ -
Charges for Services	202,927	40,523	-	-	-	-
Reimbursements	44	-	-	-	-	-
Total Revenues	528,353.30	402,875	115,466	-	-	-
Expenditures:						
Full Time Wages	163,571	147,437	26,167	-	-	-
Part Time Wages	14,241	-	-	-	-	-
FICA/Medicare	13,362	11,079	1,976	-	-	-
Pension/Retiree Health Care	32,530	34,575	4,732	-	-	-
Employee Health/Dental/Life Ins	48,789	35,861	7,081	-	-	-
Workers Comp/Unemployment/Other	488	2,312	571	-	-	-
Supplies & Services	625,187	133,407	75,839	900	900	900
Conferences & Training	1,809	2,260	-	-	-	-
Contract Services	253,532	118,977	213,213	25,000	25,000	25,000
Internal Services	2,149	7,421	-	-	-	-
Capital Outlay	4,995	-	-	-	-	-
Total Expenditures	1,160,654	493,329	329,579	25,900	25,900	25,900
Revenues Over (Under) Expenditures	(632,300)	(90,455)	(214,113)	(25,900)	(25,900)	(25,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	565,725	-	-	-	-	-
Transfers in - Other Funds	47,518	-	-	-	-	-
Total Other Financing Sources (Uses):	613,243	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(19,057)	(90,455)	(214,113)	(25,900)	(25,900)	(25,900)
Fund Balance, Beginning of Year	583,479	564,422	473,967	259,854	233,954	208,054
Fund Balance, End of Year	\$ 564,422	\$ 473,967	\$ 259,854	\$ 233,954	\$ 208,054	\$ 182,154

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Breast & Cervical Cancer:						
Professional Support	3.0	-	-	-	-	-
	3.0	-	-	-	-	-
GLRI - IDEP:						
Professional Support	1.0	1.0	1.0	-	-	-
	1.0	1.0	1.0	-	-	-
Total Position Count	4.0	1.0	1.0	-	-	-
EXPENDITURES BY SERVICE						
DEQ Support #4 Drinking Water	\$ 171,575	\$ 84,070	\$ 43,437	\$ -	\$ -	\$ -
DEQ Pharmacy Outreach Collection	-	-	49,400	-	-	-
GLRI - Beach Modeling	-	54,793	-	-	-	-
GLRI - HHW	108,318	117,978	23,709	-	-	-
GLRI - Rapid Water Testing	53,680	53,915	-	-	-	-
GLRI - IDEP	81,203	131,039	37,757	-	-	-
Facility Dye Testing III	80,021	-	-	-	-	-
Inland Beach Monitoring	2,160	4,626	4,600	-	-	-
Breast & Cervical Cancer	663,696	46,908	-	-	-	-
Animal Shelter - Act 287	-	-	169,776	25,000	25,000	25,000
Animal Shelter - Adoption	-	-	900	900	900	900
Total	\$ 1,160,654	\$ 493,329	\$ 329,579	\$ 25,900	\$ 25,900	\$ 25,900

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

The Emergency Management department administers federal programs dealing with Homeland Security issues.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 702,315	\$ 2,672,768	\$ 18,786,471	\$ 6,601,096	\$ -	\$ -
Total Revenues	702,315	2,672,768	18,786,471	6,601,096	-	-
Expenditures:						
Full Time Wages	-	50,932	567,790	136,000	-	-
Part Time Wages	26,582	82,244	69,460	126,500	-	-
Overtime Wages	26,223	16,543	9,587	10,539	-	-
FICA/Medicare	4,040	11,454	49,530	20,140	-	-
Pension/Retiree Health Care	838	10,467	124,126	55,702	-	-
Employee Health/Dental/Life Ins	-	9,125	98,728	29,270	-	-
Workers Comp/Unemployment/Other	994	2,071	10,424	52,638	-	-
Supplies & Services	440,697	1,668,056	16,536,677	5,743,500	-	-
Conferences & Training	25,796	23,375	148,641	35,000	-	-
Vehicle Operations	-	-	19,000	-	-	-
Contract Services	58,692	173,103	42,645	63,000	-	-
Internal Services	-	-	5,407	-	-	-
Capital Outlay	118,453	625,398	1,118,639	328,807	-	-
Total Expenditures	702,315	2,672,768	18,800,654	6,601,096	-	-
Revenues Over (Under) Expenditures	-	-	(14,183)	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	(14,183)	-	-	-
Fund Balance, Beginning of Year	14,183	14,183	14,183	-	-	-
Fund Balance, End of Year	\$ 14,183	\$ 14,183	\$ 0	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

The Emergency Management department administers federal programs dealing with Homeland Security issues.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Emergency Management:						
Professional Support	4.0	6.0	7.0	7.0	7.0	7.0
	4.0	6.0	7.0	7.0	7.0	7.0

EXPENDITURES BY SERVICE

UASI 06 Homeland Security	\$ (698)	\$ -	\$ -	\$ -	\$ -	\$ -
Citizens Corps	14,551	11,375	-	-	-	-
St Homeland Security 07/10	19,505	-	-	-	-	-
LETPP 07/10	85,698	-	-	-	-	-
UASI 07 Homeland Security	71,828	-	-	-	-	-
Interoperable Communication	-	36,640	-	-	-	-
Relocation Agreement	-	-	14,183	-	-	-
Operation Stone Garden	-	149,927	-	-	-	-
Operation Stone Garden 2010	-	69,213	131,236	-	-	-
St Homeland Security 08/11	32,705	72,529	-	-	-	-
UASI 08 Homeland Security	324,747	834,226	-	-	-	-
St Homeland Security 09/12	76,549	26,147	-	-	-	-
UASI 09 Homeland Security	75,831	1,195,455	-	-	-	-
Citizens Corps 10/13	1,600	1,800	12,114	-	-	-
St Homeland Security 10/13	-	21,007	848,425	-	-	-
UASI 10 Homeland Security	-	254,449	9,590,546	-	-	-
Fiduciary - St Homeland Security 11/14	-	-	541,780	300,000	-	-
Fiduciary - UASI 11 Homeland Security	-	-	7,549,696	3,000,000	-	-
Operation Stone Garden 2011	-	-	112,674	80,000	-	-
Citizens Corps 11/14	-	-	-	46,000	-	-
Fiduciary - St Homeland Security 12/14	-	-	-	175,096	-	-
Fiduciary - UASI 12 Homeland Security	-	-	-	3,000,000	-	-
Total	\$ 702,315	\$ 2,672,768	\$ 18,800,654	\$ 6,601,096	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
143 - LAW LIBRARY	269 - LAW LIBRARY 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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Fines & Forfeitures	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	2,690	-	-	-	-	-
Total Revenues	11,190	-	-	-	-	-
Expenditures:						
Supplies & Services	29,300	-	-	-	-	-
Total Expenditures	29,300	-	-	-	-	-
Revenues Over (Under) Expenditures	(18,111)	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	18,111	-	-	-	-	-
Transfers out	-	(14,990)	-	-	-	-
Total Other Financing Sources (Uses):	18,111	(14,990)	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(14,990)	-	-	-	-
Fund Balance, Beginning of Year	14,990	14,990	-	-	-	-
Fund Balance, End of Year	\$ 14,990	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Law Library receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 3,891,335	\$ 3,693,702	\$ 3,948,980	\$ 4,162,798	\$ 4,162,798	\$ 4,162,798
Reimbursements	-	1,133	-	-	-	-
Total Revenues	3,891,335	3,694,835	3,948,980	4,162,798	4,162,798	4,162,798
Expenditures:						
Full Time Wages	2,773,804	2,447,055	2,308,696	2,415,623	2,415,623	2,415,623
Part Time Wages	28,507	27,534	-	-	-	-
Overtime Wages	22,477	19,003	-	-	-	-
FICA/Medicare	213,045	186,267	183,657	188,485	188,485	188,485
Pension/Retiree Health Care	539,438	527,496	559,048	599,402	599,402	599,402
Employee Health/Dental/Life Ins	749,897	684,854	650,376	702,528	702,528	702,528
Workers Comp/Unemployment/Other	8,106	21,646	39,759	40,811	40,811	40,811
Supplies & Services	40,236	38,266	66,598	66,598	66,598	66,598
Conferences & Training	-	-	15,750	17,150	17,150	17,150
Internal Services	111,129	111,151	125,096	132,201	132,201	132,201
Total Expenditures	4,486,639	4,063,271	3,948,980	4,162,798	4,162,798	4,162,798
Revenues Over (Under) Expenditures	(595,304)	(368,437)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	595,304	368,437	-	-	-	-
Total Other Financing Sources (Uses):	595,304	368,437	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	63.0	63.0	63.0	63.0	63.0	63.0
Total Position Count	68.0	68.0	68.0	68.0	68.0	68.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

The MSU Extension office administers programs centered the local needs of agriculture, family living, 4-H youth, marketing and resource development through federal dollars and private donations.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 43,359	\$ 73,110	\$ 65,000	\$ 30,000	\$ -	\$ -
Charges for Services	24,378	7,391	-	-	-	-
Reimbursements	8,712	18,105	20,620	31,010	31,220	31,440
Other Revenue	-	95,145	80,000	5,000	5,000	5,000
Total Revenues	76,449	193,751	165,620	66,010	36,220	36,440
Expenditures:						
Full Time Wages	35,648	31,425	-	-	-	-
Part Time Wages	24,125	75,406	94,234	65,950	34,700	23,400
FICA/Medicare	4,573	8,172	7,230	4,443	2,655	1,790
Pension/Retiree Health Care	10,302	30,857	30,637	-	-	-
Employee Health/Dental/Life Ins	6,042	9,025	-	-	-	-
Workers Comp/Unemployment/Other	5,851	871	30,675	473	231	540
Supplies & Services	7,044	12,228	30,948	22,704	8,213	7,903
Conferences & Training	4,023	-	9,750	6,095	1,000	1,000
Repairs & Maintenance	245	1,836	3,000	2,000	2,000	2,000
Contract Services	49,855	72,386	100,588	27,270	3,808	2,800
Internal Services	1,687	1,158	1,881	840	538	387
Capital Outlay	968	-	2,000	2,000	800	925
Total Expenditures	150,362	243,365	310,943	131,775	53,945	40,745
Revenues Over (Under) Expenditures	(73,913)	(49,614)	(145,323)	(65,765)	(17,725)	(4,305)
Other Financing Sources (Uses):						
Transfers in - Other Funds	2,000	-	-	-	-	-
Total Other Financing Sources (Uses):	2,000	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(71,913)	(49,614)	(145,323)	(65,765)	(17,725)	(4,305)
Fund Balance, Beginning of Year	417,119	345,207	295,593	150,270	84,505	66,780
Fund Balance, End of Year	\$ 345,207	\$ 295,593	\$ 150,270	\$ 84,505	\$ 66,780	\$ 62,475

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

The MSU Extension office administers programs centered the local needs of agriculture, family living, 4-H youth, marketing and resource development through federal dollars and private donations.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration:						
Professional Support	1.5	1.5	-	-	-	-
Clerical Staff	1.5	0.5	0.5	0.975	0.975	0.975
	3.0	2.0	0.5	0.975	0.975	0.975
Total Position Count	3.0	2.0	0.5	0.975	0.975	0.975

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Sea Grant	\$ 8,712	\$ 9,597	\$ 12,120	\$ 12,120	\$ 12,120	\$ 12,120
Home Horticulture Education	11,092	1,585	5,000	-	-	-
Environmental Education	225	566	5,962	3,265	2,025	1,055
Great Lakes Education	15,440	12,238	4,275	-	-	-
General Extension Education	4,181	3,675	31,200	36,500	18,400	8,500
General Housing	891	1,759	36,386	18,000	5,000	5,000
NFMC Round 5	43,159	15,600	-	-	-	-
NFMC Round 2	5,519	97,588	110,000	30,000	-	-
General Youth Development	1,026	2,277	17,000	17,000	3,250	3,250
General Childcare	46,640	51,964	14,000	4,500	2,550	-
Caregivers Choice	200	-	-	-	-	-
Water Resources	13,275	-	-	-	-	-
Financial Literacy	-	46,516	75,000	10,390	10,600	10,820
	-	46,516	75,000	10,390	10,600	10,820
Total	\$ 150,362	\$ 243,365	\$ 310,943	\$ 131,775	\$ 53,945	\$ 40,745

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 6,788,763	\$ 7,192,319	\$ 10,816,705	\$ 400,000	\$ -	\$ -
Charges for Services	557,635	384,196	415,000	-	-	-
Reimbursements	11,038	8,803	26,000	52,000	52,000	52,000
Other Revenue	87,505	89,486	20,000	112,000	112,000	112,000
Total Revenues	7,444,941	7,674,803	11,277,705	564,000	164,000	164,000
Expenditures:						
Full Time Wages	305,141	226,396	426,352	-	-	-
Overtime Wages	-	327	-	-	-	-
FICA/Medicare	23,316	15,297	32,616	-	-	-
Pension/Retiree Health Care	60,483	40,973	94,302	-	-	-
Employee Health/Dental/Life Ins	64,236	44,728	81,416	-	-	-
Workers Comp/Unemployment/Other	10,278	3,094	5,314	-	-	-
Supplies & Services	6,222,961	6,493,922	9,310,051	94,000	94,000	94,000
Conferences & Training	19,819	2,407	4,000	-	-	-
Contract Services	1,132,067	1,293,581	1,424,962	580,415	163,000	165,000
Internal Services	146,244	3,045	4,500	-	-	-
Capital Outlay	5,873	11,076	11,000	25,000	25,000	25,000
Total Expenditures	7,990,419	8,134,847	11,394,513	699,415	282,000	284,000
Revenues Over (Under) Expenditures	(545,478)	(460,044)	(116,808)	(135,415)	(118,000)	(120,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	114,451	-	-	-	-	-
Transfers in - Other Funds	111,226	-	-	-	-	-
Transfers out	(125,893)	-	-	(8,605,197)	-	-
Total Other Financing Sources (Uses):	99,784	-	-	(8,605,197)	-	-
Net Increase (Decrease) in Fund Balance	(445,694)	(460,044)	(116,808)	(8,740,612)	(118,000)	(120,000)
Fund Balance, Beginning of Year	10,162,896	9,717,201	9,257,157	9,140,349	399,737	281,737
Fund Balance, End of Year	\$ 9,717,201	\$ 9,257,157	\$ 9,140,349	\$ 399,737	\$ 281,737	\$ 161,737

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:

The Planning Department utilizes federal dollars and outside source revenue to fund a variety of programs for local communities.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Business Assistance:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Area Development:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Block Grant:						
Managers & Supervisors	1.0	1.0	1.0	-	-	-
Professional Support	3.0	3.0	3.0	-	-	-
	4.0	4.0	4.0	-	-	-
Total Position Count	6.0	4.0	4.0	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
EXPENDITURES BY SERVICE						
Special Maps & Publications	\$ 3,787	\$ 22,968	\$ 32,484	\$ 2,000	\$ 2,000	\$ 2,000
Aerial Photos	20,351	100,133	25,000	50,000	50,000	50,000
Economic Development-SBTDC	6,632	-	-	-	-	-
SBTDC	142,500	-	-	-	-	-
NxLevel Business Training	55,853	-	-	-	-	-
Special Projects	-	-	19,415	19,415	-	-
Area Development	62,361	-	-	-	-	-
Economic Development-Special Projects	3	-	21,409	100,000	100,000	100,000
Community Program FY 01	1,308,349	2,705,599	1,885,753	-	-	-
Housing Rehab FY 02	94,036	30,503	30,000	-	-	-
Admin FY 00	31,743	12,452	33,824	-	-	-
Home-Clinton Twp	132,806	147,868	802,603	-	-	-
Home-Roseville	147,282	79,545	470,000	-	-	-
Home-Sterling Heights	115,843	135,912	984,589	-	-	-
Home Program FY 03	243,989	795,913	3,005,883	-	-	-
Neighborhood Stabilization 3	-	744,958	1,771,859	-	-	-
Community Development Pay	334,126	304,923	640,000	-	-	-
Neighborhood Stabilization	3,556,878	1,784,756	287,464	-	-	-
Home Loan Receivables	142,815	43,629	-	-	-	-
Community Development Activities	25,880	3,565	20,000	32,000	32,000	32,000
Brownfield Petroleum	73,311	57,729	-	-	-	-
Brownfield Hazardous	26,533	23,092	-	-	-	-
Brownfield Redevelopment Authority	115,479	1,046	44,500	96,000	98,000	100,000
SBA Incubator II	108,575	101,658	95,500	-	-	-
SBA Incubator III	81,561	18,439	-	-	-	-
ARRA HPRP	275,852	-	-	-	-	-
ARRA Fast Trac	-	449,671	-	-	-	-
EECBG	646,929	88,659	-	-	-	-
Coastal Marshland Restoration	134,367	448,830	1,224,230	400,000	-	-
Coastal Zone Management Program-Yr 1	80,000	-	-	-	-	-
Coastal Zone Management Program-Yr 2	22,000	33,000	-	-	-	-
Center for Regional Excellence	576	-	-	-	-	-
sub-total by service	7,990,420	8,134,849	11,394,513	699,415	282,000	284,000
Tr from Spec Proj to Business Training	36,900	-	-	-	-	-
Tr from ED Spec Proj to General Fund	20,000	-	-	-	-	-
Tr from ED Spec Proj to SBA	6,632	-	-	-	-	-
Tr from ED Spec Proj to General Fund	62,361	-	-	-	-	-
Tr CDBG fund balance to MCCSA	-	-	-	8,605,197	-	-
sub-total transfers out	125,893	-	-	8,605,197	-	-
Total	\$ 8,116,313	\$ 8,134,849	\$ 11,394,513	\$ 9,304,612	\$ 282,000	\$ 284,000

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Investment Income	\$ 91	\$ 22	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	-	19,980	-	-	-	-
Total Revenues	91	20,002	-	-	-	-
Expenditures:						
Supplies & Services	3,840	3,884	750	5,000	5,000	5,000
Capital Outlay	64,883	-	-	-	-	-
Total Expenditures	68,723	3,884	750	5,000	5,000	5,000
Revenues Over (Under) Expenditures	(68,632)	16,118	(750)	(5,000)	(5,000)	(5,000)
Net Increase (Decrease) in Fund Balance	(68,632)	16,118	(750)	(5,000)	(5,000)	(5,000)
Fund Balance, Beginning of Year	73,280	4,648	20,766	20,016	15,016	10,016
Fund Balance, End of Year	\$ 4,648	\$ 20,766	\$ 20,016	\$ 15,016	\$ 10,016	\$ 5,016

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
738 - REFERENCE & RESEARCH CENTER	271 - REFERENCE & RESEARCH FUND	LIBRARY

MISSION STATEMENT:

To provide reference and research material to Macomb County residents.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Reimbursements	\$ 58,174	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	6,464	-	-	-	-	-
Total Revenues	64,638	-	-	-	-	-
Expenditures:						
Full Time Wages	346,369	-	-	-	-	-
FICA/Medicare	26,497	-	-	-	-	-
Pension/Retiree Health Care	69,770	-	-	-	-	-
Employee Health/Dental/Life Ins	91,475	-	-	-	-	-
Workers Comp/Unemployment/Other	10,532	-	-	-	-	-
Supplies & Services	145,670	-	-	-	-	-
Utilities	2,607	-	-	-	-	-
Repairs & Maintenance	405	-	-	-	-	-
Contract Services	32,800	-	-	-	-	-
Internal Services	22,949	-	-	-	-	-
Total Expenditures	749,074	-	-	-	-	-
Revenues Over (Under) Expenditures	(684,436)	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	684,436	-	-	-	-	-
Transfers out	-	(380,212)	-	-	-	-
Total Other Financing Sources (Uses):	684,436	(380,212)	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(380,212)	-	-	-	-
Fund Balance, Beginning of Year	380,212	380,212	-	-	-	-
Fund Balance, End of Year	\$ 380,212	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: This department was eliminated in 2011 as part of the organizational plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
738 - REFERENCE & RESEARCH CENTER	271 - REFERENCE & RESEARCH FUND	LIBRARY

MISSION STATEMENT:

To provide reference and research material to Macomb County residents.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration:						
Professional Support	3.0	3.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	4.0	4.0	-	-	-	-
Library for the Blind:						
Professional Support	2.0	2.0	-	-	-	-
Clerical Staff	2.0	2.0	-	-	-	-
	4.0	4.0	-	-	-	-
Library Literacy:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
Total Position Count	9.0	9.0	-	-	-	-
EXPENDITURES BY SERVICE						
Administration	\$ 436,629	\$ 380,212	\$ 35,148	\$ -	\$ -	\$ -
Circulation	(150)	-	-	-	-	-
Information Technology	(150)	-	-	-	-	-
Library for the Blind	230,121	-	-	-	-	-
Literacy Program	82,624	-	-	-	-	-
Total	\$ 749,075	\$ 380,212	\$ 35,148	\$ -	\$ -	\$ -

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 198,058	\$ 192,986	\$ 204,612	\$ 204,612	\$ 204,612	\$ 204,612
Other Revenue	243	-	-	-	-	-
Total Revenues	198,301	192,986	204,612	204,612	204,612	204,612
Expenditures:						
Supplies & Services	641	555	667	667	667	667
Contract Services	197,660	192,431	203,945	203,945	203,945	203,945
Total Expenditures	198,301	192,986	204,612	204,612	204,612	204,612
Revenues Over (Under) Expenditures	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 715,066	\$ 930,826	\$ 850,000	\$ 900,000	\$ 900,000	\$ 900,000
Investment Income	6,328	7,379	-	-	-	-
Total Revenues	721,394	938,205	850,000	900,000	900,000	900,000
Expenditures:						
Full Time Wages	35,707	35,685	36,299	36,638	36,638	36,638
Overtime Wages	-	2,607	-	-	-	-
FICA/Medicare	2,732	2,929	2,776	2,803	2,803	2,803
Pension/Retiree Health Care	7,097	10,136	11,549	13,443	14,243	15,143
Employee Health/Dental/Life Ins	14,114	14,113	14,104	14,635	15,187	15,762
Workers Comp/Unemployment/Other	3,373	578	607	611	611	611
Supplies & Services	15,828	21,243	21,525	25,950	25,950	25,950
Conferences & Training	-	-	1,925	2,000	2,000	2,000
Repairs & Maintenance	3,436	4,570	3,875	5,000	5,500	5,500
Contract Services	1,013,492	742,538	753,126	2,201,000	791,068	789,593
Internal Services	984	799	1,000	1,000	1,000	1,000
Capital Outlay	-	19,437	1,002,000	5,000	5,000	5,000
Total Expenditures	1,096,762	854,635	1,848,786	2,308,080	900,000	900,000
Revenues Over (Under) Expenditures	(375,368)	83,570	(998,786)	(1,408,080)	-	-
Net Increase (Decrease) in Fund Balance	(375,368)	83,570	(998,786)	(1,408,080)	-	-
Fund Balance, Beginning of Year	2,998,254	2,622,886	2,706,456	1,707,670	299,590	299,590
Fund Balance, End of Year	\$ 2,622,886	\$ 2,706,456	\$ 1,707,670	\$ 299,590	\$ 299,590	\$ 299,590
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
932 - NON DEPARTMENTAL	289 - REVENUE SHARING RESERVE FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Investment Income	\$ 35,926	\$ 12,610	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>35,926</u>	<u>12,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>35,926</u>	<u>12,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):						
Transfers out	<u>(16,321,138)</u>	<u>(4,969,281)</u>				
Total Other Financing Sources (Uses):	<u>(16,321,138)</u>	<u>(4,969,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(16,285,212)	(4,956,671)	-	-	-	-
Fund Balance, Beginning of Year	<u>21,241,883</u>	<u>4,956,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 4,956,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - SENIOR CITIZENS SERVICES	210 - SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

To provide outreach services, legal counsel, and adult day services to the older population of Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 137,311	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	235,912	-	-	-	-	-
Reimbursements	28	-	-	-	-	-
Other Revenue	18,591	-	-	-	-	-
Total Revenues	391,842	-	-	-	-	-
Expenditures:						
Full Time Wages	726,915	-	-	-	-	-
Part Time Wages	55,952	-	-	-	-	-
FICA/Medicare	59,621	-	-	-	-	-
Pension/Retiree Health Care	144,060	-	-	-	-	-
Employee Health/Dental/Life Ins	222,296	-	-	-	-	-
Workers Comp/Unemployment/Other	8,179	-	-	-	-	-
Supplies & Services	54,515	-	-	-	-	-
Conferences & Training	1,108	-	-	-	-	-
Repairs & Maintenance	1,968	-	-	-	-	-
Contract Services	15,504	-	-	-	-	-
Internal Services	40,787	-	-	-	-	-
Capital Outlay	6,547	-	-	-	-	-
Total Expenditures	1,337,452	-	-	-	-	-
Revenues Over (Under) Expenditures	(945,610)	-	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	945,883	-	-	-	-	-
Transfers in - Other Funds	495	-	-	-	-	-
Transfers out	-	(54,037)	-	-	-	-
Total Other Financing Sources (Uses):	946,378	(54,037)	-	-	-	-
Net Increase (Decrease) in Fund Balance	768	(54,037)	-	-	-	-
Fund Balance, Beginning of Year	53,269	54,037	-	-	-	-
Fund Balance, End of Year	\$ 54,037	\$ -	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Senior Citizens Services Department receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - SENIOR CITIZENS SERVICES	210 - SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

To provide outreach services, legal counsel, and adult day services to the older population of Macomb County.

POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Senior Center & Administration:						
Managers & Supervisors	2.0	-	-	-	-	-
Professional Support	2.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	5.0	-	-	-	-	-
Legal Services:						
Professional Support	2.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	3.0	-	-	-	-	-
Outreach:						
Professional Support	3.0	-	-	-	-	-
	3.0	-	-	-	-	-
Counseling:						
Professional Support	1.8	-	-	-	-	-
	1.8	-	-	-	-	-
Prescription Resource:						
Professional Support	1.0	-	-	-	-	-
Clerical Staff	0.5	-	-	-	-	-
	1.5	-	-	-	-	-
Adult Day Services I:						
Professional Support	6.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	7.0	-	-	-	-	-
Adult Day Services II:						
Professional Support	5.0	-	-	-	-	-
	5.0	-	-	-	-	-
Total Position Count	26.3	-	-	-	-	-
EXPENDITURES BY SERVICE						
Administration	\$ 400,733	\$ 54,037	\$ -	\$ -	\$ -	\$ -
Adult Day Services I	220,548	-	-	-	-	-
Adult Day Services II	107,963	-	-	-	-	-
Counseling	88,043	-	-	-	-	-
Legal Services	233,858	-	-	-	-	-
Outreach	196,279	-	-	-	-	-
Prescription Resource Network	72,205	-	-	-	-	-
Special Needs	17,824	-	-	-	-	-
Total	\$ 1,337,453	\$ 54,037	\$ -	\$ -	\$ -	\$ -

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 44,658	\$ 79,583	\$ 60,000	\$ 45,000	\$ 45,000	\$ 45,000
Charges for Services	55,491	252,651	90,100	100,100	100,100	100,100
Fines & Forfeitures	534,247	1,644,696	180,000	165,000	165,000	165,000
Reimbursements	23,226	1,670	-	-	-	-
Other Revenue	7,928	10,765	4,600	16,500	16,500	16,500
Total Revenues	665,549	1,989,364	334,700	326,600	326,600	326,600
Expenditures:						
Full Time Wages	-	57,302	48,962	-	-	-
Overtime Wages	-	73,746	72,983	35,000	35,000	35,000
FICA/Medicare	-	9,000	6,138	2,678	2,678	2,678
Pension/Retiree Health Care	-	19,675	-	7,291	7,291	7,291
Workers Comp/Unemployment/Other	-	6,497	771	5,031	5,031	5,031
Supplies & Services	51,967	81,079	493,300	48,600	48,600	48,600
Conferences & Training	103,872	195,367	268,573	147,000	147,000	147,000
Repairs & Maintenance	2,115	1,641	20,000	10,000	10,000	10,000
Vehicle Operations	62,682	39,258	105,005	15,000	15,000	15,000
Contract Services	8,241	3,702	27,500	6,000	6,000	6,000
Internal Services	5,047	4,869	12,000	7,000	7,000	7,000
Capital Outlay	269,012	118,141	2,116,235	43,000	43,000	43,000
Total Expenditures	502,935	610,277	3,171,465	326,600	326,600	326,600
Revenues Over (Under) Expenditures	162,614	1,379,087	(2,836,765)	-	-	-
Other Financing Sources (Uses):						
Transfers out	-	-	(770,000)	-	-	-
Total Other Financing Sources (Uses):	-	-	(770,000)	-	-	-
Net Increase (Decrease) in Fund Balance	162,614	1,379,087	(3,606,765)	-	-	-
Fund Balance, Beginning of Year	2,069,278	2,231,892	3,610,979	4,214	4,214	4,214
Fund Balance, End of Year	\$ 2,231,892	\$ 3,610,979	\$ 4,214	\$ 4,214	\$ 4,214	\$ 4,214
EXPENDITURES BY SERVICE						
Correction Officer Training	\$ 26,380	\$ 132,933	\$ 356,706	\$ 100,000	\$ 100,000	\$ 100,000
Honor Guard	658	9,294	6,650	10,000	10,000	10,000
Jail Ministry	820	153	8,496	1,000	1,000	1,000
Salvage Vehicle Inspection	-	-	100	100	100	100
SET-Federal	76,809	56,185	2,606,491	100,000	100,000	100,000
SET-State	280,626	332,847	807,396	50,000	50,000	50,000
M.A.C.E. Donations	19,647	4,997	7,502	500	500	500
Target	776	-	1,074	5,000	5,000	5,000
Act 302 Police Training	80,981	61,276	111,273	45,000	45,000	45,000
OWI Forfeiture	16,237	12,592	35,779	15,000	15,000	15,000
Total	\$ 502,935	\$ 610,277	\$ 3,941,466	\$ 326,600	\$ 326,600	\$ 326,600

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Through funding by a special .04 mil property tax levy approved by the voters in November 2008 for a five year period, to provide assistance to veterans and/or their dependents with filing claims for federal benefits with V.A.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Property Taxes	\$ 1,108,214	\$ 1,041,487	\$ 942,452	\$ 956,149	\$ 956,149	\$ 970,491
Charges for Services	145	(370)	-	-	-	-
Investment Income	-	(647)	-	-	-	-
Reimbursements	18,150	18,150	18,150	18,150	18,150	18,150
Total Revenues	1,126,509	1,058,619	960,602	974,299	974,299	988,641
Expenditures:						
Full Time Wages	338,824	352,542	392,004	437,343	440,291	440,291
FICA/Medicare	25,743	26,817	29,988	33,456	33,682	33,682
Pension/Retiree Health Care	66,446	91,596	119,323	153,437	162,715	172,615
Employee Health/Dental/Life Ins	83,742	87,148	141,040	160,985	167,057	173,382
Workers Comp/Unemployment/Other	953	5,476	6,547	7,304	7,353	7,353
Supplies & Services	286,221	314,306	274,059	343,245	343,245	343,245
Conferences & Training	8,025	9,282	10,000	9,000	9,000	9,000
Repairs & Maintenance	2,462	1,633	9,135	9,135	9,135	9,135
Internal Services	91,417	112,717	92,506	126,243	126,243	126,243
Capital Outlay	9,280	12,155	6,000	8,000	8,000	8,000
Total Expenditures	913,113	1,013,672	1,080,602	1,288,148	1,306,721	1,322,946
Revenues Over (Under) Expenditures	213,396	44,947	(120,000)	(313,849)	(332,422)	(334,305)
Net Increase (Decrease) in Fund Balance	213,396	44,947	(120,000)	(313,849)	(332,422)	(334,305)
Fund Balance, Beginning of Year	953,883	1,167,279	1,212,226	1,092,226	778,377	445,955
Fund Balance, End of Year	\$ 1,167,279	\$ 1,212,226	\$ 1,092,226	\$ 778,377	\$ 445,955	\$ 111,650
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	5.0	6.0	6.0	6.0
Clerical Staff	3.0	3.0	4.0	4.0	4.0	4.0
Total Position Count	10.0	10.0	10.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	ADULT DRUG COURT	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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 30,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Charges for Services	10,664	8,049	-	5,500	5,500	5,500
Total Revenues	40,664	48,049	35,000	40,500	40,500	40,500
Expenditures:						
Full Time Wages	62,058	46,077	70,054	97,415	97,415	97,415
Part Time Wages	-	8,303	-	-	-	-
FICA/Medicare	4,710	4,109	5,359	7,453	7,452	7,452
Pension/Retiree Health Care	12,337	10,334	14,155	30,801	32,401	34,201
Employee Health/Dental/Life Ins	13,809	9,266	14,104	29,270	30,374	31,524
Workers Comp/Unemployment/Other	175	563	1,170	1,626	1,627	1,627
Supplies & Services	20,493	5,503	5,947	6,200	6,200	6,200
Conferences & Training	675	825	834	850	850	850
Contract Services	73,300	90,125	105,177	76,000	76,000	76,000
Internal Services	1,011	1,200	1,200	1,331	1,331	1,331
Total Expenditures	188,567	176,305	218,000	250,946	253,650	256,600
Revenues Over (Under) Expenditures	(147,903)	(128,256)	(183,000)	(210,446)	(213,150)	(216,100)
Other Financing Sources (Uses):						
Transfers in - General Fund	147,903	128,256	183,000	210,446	213,150	216,100
Total Other Financing Sources (Uses):	147,903	128,256	183,000	210,446	213,150	216,100
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	0.5	0.5	0.5	1.0	1.0	1.0
	1.5	1.5	1.5	2.0	2.0	2.0
Total Position Count	1.5	1.5	1.5	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

To provide adequate housing for juveniles placed by the Juvenile Court. To meet the needs of each resident, including meals, clothing, schooling, recreation and guidance.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 8,164,204	\$ 7,282,923	\$ 9,194,012	\$ 8,858,183	\$ 9,020,305	\$ 9,170,008
Charges for Services	59,896	46,365	16,000	26,100	26,100	26,100
Reimbursements	638,756	682,922	688,000	618,000	618,000	618,000
Other Revenue	42,453	1,293	-	-	-	-
Total Revenues	8,905,309	8,013,502	9,898,012	9,502,283	9,664,405	9,814,108
Expenditures:						
Full Time Wages	5,456,216	5,018,766	5,283,095	5,302,410	5,318,435	5,325,247
Part Time Wages	206,680	238,095	443,365	443,365	443,365	443,365
Overtime Wages	326,052	288,317	297,500	305,000	305,000	305,000
FICA/Medicare	450,031	420,457	460,833	462,884	464,110	464,631
Pension/Retiree Health Care	1,143,653	1,227,017	1,382,931	1,873,935	1,971,734	2,079,940
Employee Health/Dental/Life Ins	1,637,483	1,492,735	1,706,584	1,741,565	1,807,253	1,875,678
Workers Comp/Unemployment/Other	17,515	256,763	306,756	101,049	101,316	101,429
Supplies & Services	524,345	526,259	726,961	624,025	632,968	641,028
Room & Board	6,699,726	5,764,204	8,740,128	7,275,000	7,335,000	7,395,000
Conferences & Training	8,662	6,048	11,500	24,025	24,405	24,792
Utilities	213,158	245,236	232,500	232,500	237,150	241,893
Repairs & Maintenance	259,269	196,889	238,000	259,000	264,180	269,464
Vehicle Operations	4,342	3,013	6,000	5,500	5,610	5,722
Contract Services	912,850	944,738	1,063,000	1,052,500	1,066,550	1,080,474
Internal Services	2,129,459	1,494,172	1,513,415	1,513,713	1,562,639	1,584,456
Capital Outlay	8,549	16,852	8,500	10,000	11,000	12,000
Total Expenditures	19,997,991	18,139,561	22,421,068	21,226,471	21,550,715	21,850,119
Revenues Over (Under) Expenditures	(11,092,682)	(10,126,059)	(12,523,056)	(11,724,188)	(11,886,310)	(12,036,011)
Other Financing Sources (Uses):						
Transfers in - General Fund	10,982,688	10,125,732	12,511,020	11,724,188	11,886,310	12,036,011
Total Other Financing Sources (Uses):	10,982,688	10,125,732	12,511,020	11,724,188	11,886,310	12,036,011
Net Increase (Decrease) in Fund Balance	(109,993)	(327)	(12,036)	-	-	-
Fund Balance, Beginning of Year	2,692,537	2,582,543	2,582,216	2,570,180	2,570,180	2,570,180
Fund Balance, End of Year	\$ 2,582,543	\$ 2,582,216	\$ 2,570,180	\$ 2,570,180	\$ 2,570,180	\$ 2,570,180

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

To provide adequate housing for juveniles placed by the Juvenile Court. To meet the needs of each resident, including meals, clothing, schooling, recreation and guidance.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
Juvenile Justice Center:						
Managers & Supervisors	12.0	12.0	12.0	12.0	12.0	12.0
Professional Support	96.0	90.0	84.0	84.0	84.0	84.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	110.0	104.0	98.0	98.0	98.0	98.0
Juvenile Programs:						
Managers & Supervisors	3.0	2.0	2.0	2.0	2.0	2.0
Professional Support	22.0	20.0	20.0	18.0	18.0	18.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	28.0	25.0	25.0	23.0	23.0	23.0
Total Position Count	138.0	129.0	123.0	121.0	121.0	121.0
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 9,944,258	\$ 8,579,203	\$ 9,588,141	\$ 9,958,313	\$ 10,163,118	\$ 10,348,212
Building Operations	662,643	620,936	745,407	757,905	773,171	789,030
Resident Activity Fund	1,780	604	12,036	-	-	-
sub-total	10,608,681	9,200,742	10,345,584	10,716,218	10,936,289	11,137,242
Juvenile Court Programs:						
JAIBG Grant	310,147	326,871	418,075	430,276	432,980	435,930
Mental Health Drug Court/SED Waiver	30,000	20,000	20,000	20,000	20,000	20,000
Tether Program	81,196	79,454	100,533	100,533	100,533	100,533
Detention Diversion	1,072,844	1,344,925	1,351,571	1,423,250	1,441,579	1,462,778
Intensive Probation	372,949	429,470	421,569	394,116	398,172	402,848
Family Keys	352,856	436,192	370,739	298,956	303,765	308,441
Sex Offender Program	251,958	250,056	287,348	256,441	257,793	259,268
Psychologist Program	106,506	128,140	125,208	123,659	133,582	135,057
sub-total	2,578,455	3,015,109	3,095,043	3,047,231	3,088,404	3,124,855
Juvenile Court Placements:						
State Institutions	3,124,310	2,929,093	3,500,000	3,050,000	3,050,000	3,050,000
Private Institutions	359,451	155,343	700,522	650,522	650,522	650,522
Day Treatment	17,859	-	50,000	50,000	50,000	50,000
Family Foster Care	1,850	-	-	-	-	-
sub-total	3,503,471	3,084,436	4,250,522	3,750,522	3,750,522	3,750,522
DHS Placements:						
Private Institutions	3,272,778	2,766,060	4,729,919	3,712,500	3,775,500	3,837,500
Nonreportable Costs	34,606	73,214	-	-	-	-
Total	\$ 19,997,991	\$ 18,139,561	\$ 22,421,068	\$ 21,226,471	\$ 21,550,715	\$ 21,850,119

**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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 1,025,541	\$ 1,007,216	\$ 1,025,540	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749
Total Revenues	1,025,541	1,007,216	1,025,540	1,005,749	1,005,749	1,005,749
Expenditures:						
Full Time Wages	445,243	432,442	448,397	465,200	465,400	465,400
FICA/Medicare	33,706	32,720	34,302	35,587	35,603	35,603
Pension/Retiree Health Care	87,771	99,100	114,897	150,456	158,489	167,489
Employee Health/Dental/Life Ins	91,858	94,311	141,040	146,350	151,870	157,620
Workers Comp/Unemployment/Other	1,267	5,282	7,487	7,769	7,772	7,772
Supplies & Services	168,812	164,564	129,934	67,664	55,244	41,969
Conferences & Training	4,505	3,837	4,500	4,500	4,500	4,500
Repairs & Maintenance	2,428	1,883	2,600	2,600	2,600	2,600
Contract Services	465,717	406,245	428,677	417,929	417,929	417,929
Internal Services	15,000	15,000	15,000	15,000	15,000	15,000
Capital Outlay	350	994	1,000	1,000	1,000	1,000
Total Expenditures	1,316,656	1,256,378	1,327,834	1,314,055	1,315,407	1,316,882
Revenues Over (Under) Expenditures	(291,115)	(249,163)	(302,294)	(308,306)	(309,658)	(311,133)
Other Financing Sources (Uses):						
Transfers in - General Fund	291,180	249,162	302,294	308,306	309,658	311,133
Total Other Financing Sources (Uses):	291,180	249,162	302,294	308,306	309,658	311,133
Net Increase (Decrease) in Fund Balance	65	(1)	-	-	-	-
Fund Balance, Beginning of Year	164	228	227	227	227	227
Fund Balance, End of Year	\$ 228	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227

**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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Community Corrections:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	9.0	9.0	9.0	9.0	9.0	9.0
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	10.0	10.0	10.0
EXPENDITURES BY SERVICE						
Community Corrections	\$ 1,025,476	\$ 1,007,217	\$ 1,025,540	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749
Substance Abuse Treatment	172,198	160,947	183,294	189,306	190,658	192,133
Felony Urinalysis Program	118,982	88,215	119,000	119,000	119,000	119,000
Total	\$ 1,316,656	\$ 1,256,378	\$ 1,327,834	\$ 1,314,055	\$ 1,315,407	\$ 1,316,882

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Macomb County Community Services Agency provides help services to all residents of Macomb County through a variety of state and federal programs.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 13,425,617	\$ 11,745,779	\$ 11,991,526	\$ 19,107,548	\$ 17,630,668	\$ 17,726,544
Charges for Services	5,546,937	6,399,146	6,942,410	7,093,158	7,129,638	7,153,162
Reimbursements	972	-	-	-	-	-
Other Revenue	1,008,368	991,186	944,286	801,196	801,196	801,328
Total Revenues	19,981,894	19,136,110	19,878,222	27,001,902	25,561,502	25,681,034
Expenditures:						
Full Time Wages	3,379,692	3,211,317	3,598,565	3,486,454	3,510,854	3,510,853
Part Time Wages	1,790,267	1,789,712	1,801,655	1,726,753	1,687,753	1,667,255
Overtime Wages	6,677	878	-	-	-	-
FICA/Medicare	393,476	380,440	413,868	398,875	397,627	380,703
Pension/Retiree Health Care	788,723	1,000,509	1,175,809	1,370,612	1,479,558	1,569,650
Employee Health/Dental/Life Ins	999,356	971,795	1,132,164	1,136,713	1,179,345	1,223,352
Workers Comp/Unemployment/Other	157,285	166,643	191,075	283,611	283,253	283,255
Supplies & Services	7,373,689	8,042,997	7,904,065	15,424,932	13,763,030	13,784,013
Conferences & Training	200,021	164,936	128,083	85,790	85,790	85,790
Utilities	15,539	13,722	14,528	7,200	7,200	7,200
Repairs & Maintenance	21,116	30,926	39,505	48,297	48,297	48,297
Vehicle Operations	156,841	148,755	172,469	123,550	123,550	123,550
Contract Services	4,943,737	3,730,797	4,434,072	4,170,298	4,180,367	4,194,238
Internal Services	167,299	170,528	197,675	188,316	189,048	189,048
Capital Outlay	324,806	78,185	14,332	2,000	2,000	2,000
Total Expenditures	20,718,524	19,902,141	21,217,866	28,453,401	26,937,672	27,069,204
Revenues Over (Under) Expenditures	(736,631)	(766,030)	(1,339,644)	(1,451,499)	(1,376,170)	(1,388,170)
Other Financing Sources (Uses):						
Transfers in - General Fund	928,807	830,688	887,599	1,055,906	1,055,906	1,055,906
Transfers in - Other Funds	144,710	516,258	697,856	9,234,290	573,860	589,244
Transfers out	(157,293)	(510,894)	(626,356)	(514,100)	(504,196)	(497,580)
Total Other Financing Sources (Uses):	916,223	836,052	959,099	9,776,096	1,125,570	1,147,570
Net Increase (Decrease) in Fund Balance	179,593	70,021	(380,545)	8,324,597	(250,600)	(240,600)
Fund Balance, Beginning of Year	1,492,177	1,671,770	1,741,791	1,361,246	9,685,843	9,435,243
Fund Balance, End of Year	\$ 1,671,770	\$ 1,741,791	\$ 1,361,246	\$ 9,685,843	\$ 9,435,243	\$ 9,194,643

NOTE: The Community Development Block Grant program was transferred to the Community Services Agency in 2013 during a reorganization of MCCA. 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
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Macomb County Community Services Agency provides help services to all residents of Macomb County through a variety of state and federal programs.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
Administration:						
Managers & Supervisors	2.0	2.0	2.0	3.0	3.0	3.0
Professional Support	2.0	2.0	2.0	1.0	1.0	1.0
Clerical Staff	1.8	1.8	1.8	1.8	1.8	1.8
	5.8	5.8	5.8	5.8	5.8	5.8
General Community Programming:						
Professional Support	17.3	17.3	18.8	18.8	18.8	18.8
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	18.3	18.3	19.8	19.8	19.8	19.8
Transportation:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	13.3	13.3	12.3	9.3	9.3	9.3
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	14.3	14.3	14.3	11.3	11.3	11.3
Macomb Food Program:						
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
Homeless Services:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Head Start:						
Managers & Supervisors	3.0	3.0	1.0	1.0	1.0	1.0
Professional Support	94.0	94.8	96.1	90.4	90.4	90.4
Clerical Staff	4.0	4.0	5.0	4.9	4.9	4.9
	101.0	101.8	102.1	96.3	96.3	96.3
Senior Nutrition:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	17.3	17.3	17.3	16.8	16.8	16.8
Clerical Staff	1.0	1.0	1.0	-	-	-
	19.3	19.3	19.3	17.8	17.8	17.8

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT COMMUNITY SERVICES AGENCY	FUND COMMUNITY SERVICES	FUNCTION HEALTH & WELFARE
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MISSION STATEMENT:

Macomb County Community Services Agency provides help services to all residents of Macomb County through a variety of state and federal programs.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE (cont.)						
Home Delivered Meals:						
Professional Support	4.5	4.5	1.5	1.5	1.5	1.5
Clerical Staff	-	-	3.0	3.0	3.0	3.0
	4.5	4.5	4.5	4.5	4.5	4.5
Home Preservation/Energy:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	12.0	12.0	6.0	6.0	6.0	6.0
Clerical Staff	3.0	3.0	1.0	1.0	1.0	1.0
	15.0	15.0	8.0	8.0	8.0	8.0
Senior Chore-AAA:						
Professional Support	1.8	0.8	0.8	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	2.8	1.8	0.8	-	-	-
Feeding America:						
Professional Support	0.8	0.8	0.8	0.8	0.8	0.8
	0.8	0.8	0.8	0.8	0.8	0.8
Commodities Program:						
Professional Support	0.8	0.8	0.8	0.8	0.8	0.8
	0.8	0.8	0.8	0.8	0.8	0.8
Community Development						
Managers & Supervisors	-	-	-	1.0	1.0	1.0
Professional Support	-	-	-	3.0	3.0	3.0
	-	-	-	4.0	4.0	4.0
Total Position Count	184.3	183.0	177.0	169.9	169.9	169.9

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Macomb County Community Services Agency provides help services to all residents of Macomb County through a variety of state and federal programs.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
EXPENDITURES BY SERVICE						
Administration	\$ 461,121	\$ 716,360	\$ 836,416	\$ 974,274	\$ 974,274	\$ 974,274
CDL Training	3,637	-	-	-	-	-
Community Development	-	-	-	8,562,712	6,958,549	6,964,337
CSBG Discretionary	23,420	-	-	-	-	-
CSBG Discretionary EITC	20,000	20,000	20,000	20,000	20,000	20,000
Discretionary (non CSBG)	11,660	5,196	5,000	50,329	5,000	5,000
Energy Optimization	-	-	240,000	240,000	240,000	240,000
Evidence Based Disease Prevention	-	-	8,531	24,580	27,758	27,890
Federal Commodity Distribution	828,368	810,189	853,134	804,760	808,915	810,222
Feeding America	16,509	26,274	27,000	27,600	27,600	27,600
GCP Action Center	-	-	20,000	20,000	20,000	20,000
General Community Programming	1,036,009	1,081,935	1,376,741	1,151,971	1,184,556	1,199,501
Head Start	9,382,218	9,282,448	9,023,659	8,569,484	8,691,066	8,796,509
Home Delivered Meals	2,622,459	2,669,068	2,773,168	2,648,987	2,613,987	2,598,987
Home Injury Control/Chore AAA	167,094	209,782	153,998	120,250	120,250	120,250
Homeless Services	79,144	-	-	-	-	-
LIHEAP	615,012	-	-	354,037	355,955	358,415
LIHEAP-Deliverable Fuels	44,100	15,401	44,100	27,000	27,000	27,000
Macomb Food Program	2,569,816	3,263,525	3,309,357	3,228,337	3,228,982	3,229,421
MPSC-EAP	116,750	77,664	77,664	100,000	75,000	75,000
MPSC-Weatherization	303,915	-	-	-	-	-
Paratransit	1,592	-	-	-	-	-
Senior Citizens Chore-Cities	100,747	49,413	119,167	67,000	77,000	77,000
Senior Citizens Nutrition	722,217	708,670	702,532	708,670	713,670	718,670
Sterling Heights Repair	-	-	50,000	50,000	50,000	50,000
Special Projects-Home Preservation	165,305	149,167	170,000	170,000	170,000	170,000
TANF-EITC	1	-	-	-	-	-
Transportation	770,763	775,587	831,892	651,090	653,254	655,689
Vic Wertz Warehouse	-	88,054	87,650	56,420	56,420	56,420
Weatherization-Home Preservation/Energy	813,961	442,681	445,663	300,000	302,632	304,599
Weatherization-DOE ARRA Modification	-	-	628,550	-	-	-
WFW-Weatherization	-	21,619	40,000	40,000	40,000	40,000
Total	\$ 20,875,817	\$ 20,413,034	\$ 21,844,222	\$ 28,967,501	\$ 27,441,868	\$ 27,566,784

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.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 6,314,223	\$ 6,161,930	\$ 6,403,225	\$ 6,705,700	\$ 6,832,420	\$ 6,951,470
Charges for Services	735,866	934,201	781,000	822,300	833,400	844,500
Investment Income	575	372	-	-	-	-
Reimbursements	129	199	-	-	-	-
Other Revenue	4,200	300	-	-	-	-
Total Revenues	7,054,993	7,097,003	7,184,225	7,528,000	7,665,820	7,795,970
Expenditures:						
Full Time Wages	4,820,734	4,651,961	4,693,076	4,932,090	4,940,679	4,941,479
Part Time Wages	-	34,371	46,800	-	22,876	22,876
Overtime Wages	-	-	39,500	39,500	39,500	39,500
FICA/Medicare	364,140	354,235	365,623	380,327	382,734	382,795
Pension/Retiree Health Care	956,335	1,066,976	1,233,305	1,601,390	1,682,995	1,777,625
Employee Health/Dental/Life Ins	1,289,022	1,251,240	1,498,551	1,551,310	1,594,635	1,655,010
Workers Comp/Unemployment/Other	13,623	48,999	96,847	83,026	101,126	120,315
Supplies & Services	265,448	175,427	152,900	141,450	152,900	155,850
Conferences & Training	-	890	8,250	11,550	12,000	12,400
Repairs & Maintenance	51,821	57,906	69,500	75,500	76,500	77,500
Vehicle Operations	12,223	9,969	11,500	19,500	19,500	19,500
Contract Services	492,788	491,556	565,000	565,000	569,800	570,000
Internal Services	1,562,646	1,392,519	1,198,800	1,167,300	1,225,300	1,282,300
Capital Outlay	3,525	912	5,800	11,000	12,000	13,000
Total Expenditures	9,832,305	9,536,962	9,985,452	10,578,943	10,832,545	11,070,150
Revenues Over (Under) Expenditures	(2,777,312)	(2,439,959)	(2,801,227)	(3,050,943)	(3,166,725)	(3,274,180)
Other Financing Sources (Uses):						
Transfers in - General Fund	5,527,312	2,439,959	2,801,227	3,050,943	3,166,725	3,274,180
Transfers out	(2,750,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	2,777,312	2,439,959	2,801,227	3,050,943	3,166,725	3,274,180
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	80,761	80,761	80,761	80,761	80,761	80,761
Fund Balance, End of Year	\$ 80,761	\$ 80,761	\$ 80,761	\$ 80,761	\$ 80,761	\$ 80,761

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.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.5	2.5	2.5	2.5
Professional Support	23.0	23.0	20.0	21.0	21.0	21.0
Clerical Staff	44.0	44.0	37.5	36.5	36.5	36.5
	69.0	69.0	60.0	60.0	60.0	60.0
Act 215 Fund:						
Professional Support	5.0	6.0	7.0	7.0	7.0	7.0
Clerical Staff	9.0	7.0	7.0	9.0	9.0	9.0
	14.0	13.0	14.0	16.0	16.0	16.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	11.0	11.0	11.0
Clerical Staff	17.0	17.0	18.0	19.0	19.0	19.0
	28.0	28.0	29.0	31.0	31.0	31.0
Total Position Count	111.0	110.0	103.0	107.0	107.0	107.0

EXPENDITURES BY SERVICE	Year ended September 30,					
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administration	\$ 6,887,282	\$ 6,485,972	\$ 6,715,630	\$ 6,749,892	\$ 6,879,077	\$ 7,036,107
Act 215 Fund	886,131	984,225	1,061,999	1,336,753	1,374,590	1,405,490
Coop Reimbursable costs	2,033,777	2,042,481	2,177,823	2,477,298	2,563,878	2,613,553
Non-reimbursable costs	2,775,115	24,285	30,000	15,000	15,000	15,000
Total	\$ 12,582,305	\$ 9,536,962	\$ 9,985,452	\$ 10,578,943	\$ 10,832,545	\$ 11,070,150

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 3,470,384	\$ 3,454,963	\$ 3,221,666	\$ 3,232,339	\$ 3,273,147	\$ 3,317,722
Charges for Services	82,468	87,572	390,540	432,489	441,401	451,151
Reimbursements	174	345	-	-	-	-
Other Revenue	681,338	486,976	7,200	7,200	7,200	7,200
Total Revenues	4,234,364	4,029,857	3,619,406	3,672,028	3,721,748	3,776,073
Expenditures:						
Full Time Wages	1,328,144	1,357,092	1,380,460	1,428,262	1,428,262	1,428,262
Part Time Wages	354,943	327,259	363,271	344,148	344,148	344,148
Overtime Wages	40,339	35,287	34,532	7,974	7,974	7,974
FICA/Medicare	131,104	131,013	135,331	136,245	136,245	136,245
Pension/Retiree Health Care	282,503	359,678	416,160	523,602	554,002	588,202
Employee Health/Dental/Life Ins	435,792	455,393	510,455	520,116	539,436	559,561
Workers Comp/Unemployment/Other	15,712	17,117	29,356	29,838	29,838	29,838
Supplies & Services	305,646	415,435	350,492	301,040	301,040	301,040
Conferences & Training	10,252	16,184	16,183	17,403	17,403	17,403
Repairs & Maintenance	3,974	819	2,164	1,475	1,475	1,475
Contract Services	659,496	603,799	555,840	639,536	639,536	639,536
Internal Services	374,897	305,854	317,910	899,021	899,021	899,021
Capital Outlay	188,021	23,069	52,352	6,350	6,350	6,350
Total Expenditures	4,130,823	4,048,000	4,164,506	4,855,010	4,904,730	4,959,055
Revenues Over (Under) Expenditures	103,542	(18,143)	(545,100)	(1,182,982)	(1,182,982)	(1,182,982)
Other Financing Sources (Uses):						
Transfers in - General Fund	274,484	192,906	544,717	1,182,982	1,182,982	1,182,982
Total Other Financing Sources (Uses):	274,484	192,906	544,717	1,182,982	1,182,982	1,182,982
Net Increase (Decrease) in Fund Balance	378,025	174,763	(383)	-	-	-
Fund Balance, Beginning of Year	139,998	518,023	692,786	692,403	692,403	692,403
Fund Balance, End of Year	\$ 518,023	\$ 692,786	\$ 692,403	\$ 692,403	\$ 692,403	\$ 692,403

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 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	1.0	1.0	1.0	1.0
Professional Support	18.5	20.5	21.5	17.0	17.0	17.0
Clerical Staff	4.0	4.0	4.0	3.0	3.0	3.0
	23.5	25.5	26.5	21.0	21.0	21.0
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	-	1.0	2.5	2.5	2.5	2.5
Clerical Staff	2.0	2.0	2.0	3.0	3.0	3.0
	2.0	3.0	4.5	5.5	5.5	5.5
Warren Housing Inspection:						
Professional Support	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	-	-	-	-
Professional Support	9.5	9.5	10.5	10.5	10.5	10.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	11.5	11.5	11.5	11.5	11.5	11.5

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE (cont.)						
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	54.5	57.5	58.0	53.5	53.5	53.5
EXPENDITURES BY SERVICE						
Tobacco Retailer Inspections	\$ -	\$ 5,322	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Non Community Water Supply	21,036	21,265	21,435	28,628	28,628	28,628
Venereal Disease	259,824	232,035	320,526	341,670	345,726	350,151
Women/Infants/Children	1,412,260	1,595,146	1,771,314	1,935,110	1,960,246	1,987,696
Cleansweep Program	28,206	17,000	20,000	20,000	20,000	20,000
Aids Testing	205,723	164,360	225,267	297,788	301,292	305,142
CSCHS/Outreach	252,331	282,379	311,398	485,595	492,355	499,730
CSCHS Family Center	-	5,000	-	-	-	-
Housing Inspections	186,566	197,532	-	-	-	-
Immunization	319,277	324,566	329,370	412,952	414,304	415,779
Immunization Reaching Child/Adult	92,054	-	-	-	-	-
Family Planning	692,589	690,363	745,400	967,066	975,978	985,728
WIC Breastfeeding	39,000	37,456	50,633	50,633	50,633	50,633
Emergency Preparedness	313,525	285,464	210,755	168,343	168,343	168,343
NAACHO MRC Capacity	-	4,617	383	4,000	4,000	4,000
CRI	172,179	160,990	123,025	108,225	108,225	108,225
H1N1 Planning	107,183	-	-	-	-	-
Tobacco Prevention	29,070	24,506	-	-	-	-
Total	\$ 4,130,823	\$ 4,048,000	\$ 4,164,506	\$ 4,855,010	\$ 4,904,730	\$ 4,959,055

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 41,386	\$ 45,690	\$ 58,569	\$ 33,834	\$ 33,834	\$ 33,834
Charges for Services	1,610	3,561	3,000	1,500	1,500	1,500
Total Revenues	42,996	49,251	61,569	35,334	35,334	35,334
Expenditures:						
Part Time Wages	-	-	16,162	16,162	16,162	16,162
FICA/Medicare	-	-	1,142	1,142	1,142	1,142
Workers Comp/Unemployment/Other	-	-	175	175	175	175
Supplies & Services	-	-	1,971	1,971	1,971	1,971
Conferences & Training	-	-	550	550	550	550
Contract Services	45,985	50,767	42,854	18,372	18,372	18,372
Total Expenditures	45,985	50,767	62,854	38,372	38,372	38,372
Revenues Over (Under) Expenditures	(2,989)	(1,517)	(1,285)	(3,038)	(3,038)	(3,038)
Other Financing Sources (Uses):						
Transfers in - General Fund	2,989	1,517	1,285	3,038	3,038	3,038
Total Other Financing Sources (Uses):	2,989	1,517	1,285	3,038	3,038	3,038
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY SERVICE						
Juvenile Drug Court	\$ 45,985	\$ 49,251	\$ 42,854	\$ 18,372	\$ 18,372	\$ 18,372
Support Services	-	-	20,000	20,000	20,000	20,000
	\$ 45,985	\$ 49,251	\$ 62,854	\$ 38,372	\$ 38,372	\$ 38,372

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

The MSU Extension office administers programs centered on the local needs of agriculture, family living, 4-H youth, marketing and resource development through federal dollars and private donations.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 403,337	\$ 76,933	\$ 14,500	\$ 5,000	\$ 5,000	\$ 5,000
Reimbursements	5,000	4,500	4,500	1,000	1,000	1,000
Other Revenue	-	27,475	134,000	5,000	5,000	5,000
Total Revenues	408,337	108,908	153,000	11,000	11,000	11,000
Expenditures:						
Full Time Wages	20,101	24,521	11,500	-	-	-
Part Time Wages	88,766	27,018	84,910	8,500	8,500	7,245
FICA/Medicare	8,328	3,943	7,540	1,000	1,000	700
Pension/Retiree Health Care	18,275	13,803	33,730	-	-	-
Employee Health/Dental/Life Ins	5,896	6,855	3,790	-	-	-
Workers Comp/Unemployment/Other	164	400	697	104	374	100
Supplies & Services	31,361	7,376	37,405	12,494	12,274	8,949
Conferences & Training	4,410	2,500	6,450	2,150	2,100	2,050
Contract Services	174,007	47,969	97,560	8,600	8,600	5,225
Internal Services	5,213	1,500	1,803	102	102	81
Total Expenditures	356,520	135,885	285,385	32,950	32,950	24,350
Revenues Over (Under) Expenditures	51,817	(26,977)	(132,385)	(21,950)	(21,950)	(13,350)
Other Financing Sources (Uses):						
Transfers in - Other Funds	12,000	-	-	-	-	-
Transfers out	(2,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	10,000	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	61,817	(26,977)	(132,385)	(21,950)	(21,950)	(13,350)
Fund Balance, Beginning of Year	315,186	377,004	350,027	217,642	195,692	173,742
Fund Balance, End of Year	\$ 377,004	\$ 350,027	\$ 217,642	\$ 195,692	\$ 173,742	\$ 160,392

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

The MSU Extension office administers programs centered on the local needs of agriculture, family living, 4-H youth, marketing and resource development through federal dollars and private donations.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE						
Administration:						
Professional Support	2.0	2.0	1.0	-	-	-
Clerical Staff	1.5	0.5	0.5	0.025	0.025	-
	3.5	2.5	1.5	0.025	0.025	-
Total Position Count	3.5	2.5	1.5	0.025	0.025	-
EXPENDITURES BY SERVICE						
AMACHI Michigan	\$ 2,071	\$ 6,471	\$ 10,800	\$ -	\$ -	\$ -
BEES Early Headstart	19,456	34,003	8,600	-	-	-
BEES MISD	-	7,783	-	-	-	-
Early On	10,194	5,946	12,560	-	-	-
Gypsy Moth Suppression	1,431	5,987	12,000	11,000	11,000	11,200
Housing-Warren	3,770	31,345	37,475	10,500	10,500	5,000
MISD Early On Parenting	81,268	-	-	-	-	-
MSHDA Foreclosure	134,351	39,220	185,450	-	-	-
MSU Housing-MSHDA	4,518	2,112	8,000	6,950	6,950	6,950
NSP	20,361	2,595	7,500	3,300	3,300	-
UW-Financial Literacy	67,500	-	-	-	-	-
WIC	13,601	423	3,000	1,200	1,200	1,200
Total	\$ 358,520	\$ 135,885	\$ 285,385	\$ 32,950	\$ 32,950	\$ 24,350

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 1,162,182	\$ 1,211,408	\$ 1,288,674	\$ 1,370,275	\$ 1,384,406	\$ 1,404,253
Charges for Services	-	38,678	39,705	41,973	41,973	41,973
Fines & Forfeitures	1,603	-	-	-	-	-
Total Revenues	1,163,785	1,250,086	1,328,379	1,412,248	1,426,379	1,446,226
Expenditures:						
Full Time Wages	1,140,171	1,155,417	1,195,049	1,218,739	1,219,496	1,220,096
Part Time Wages	-	3,869	-	-	-	-
FICA/Medicare	86,453	87,512	91,490	93,332	93,291	93,336
Pension/Retiree Health Care	219,647	244,434	274,033	361,622	380,402	400,300
Employee Health/Dental/Life Ins	253,574	267,990	310,648	322,912	334,114	346,764
Workers Comp/Unemployment/Other	3,118	48,529	19,955	20,369	20,366	20,376
Supplies & Services	39,317	47,269	100,110	110,128	110,128	110,428
Conferences & Training	1,764	2,979	3,600	3,600	3,600	3,600
Repairs & Maintenance	904	798	1,550	1,550	1,550	1,550
Contract Services	8,000	7,000	10,500	10,500	10,500	10,500
Internal Services	146,646	174,951	127,407	122,037	125,787	130,037
Capital Outlay	6,628	-	2,500	7,300	2,500	2,500
Total Expenditures	1,906,221	2,040,748	2,136,842	2,272,089	2,301,734	2,339,487
Revenues Over (Under) Expenditures	(742,436)	(790,662)	(808,463)	(859,841)	(875,355)	(893,261)
Other Financing Sources (Uses):						
Transfers in - General Fund	742,436	790,662	808,463	859,841	875,355	893,261
Total Other Financing Sources (Uses):	742,436	790,662	808,463	859,841	875,355	893,261
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	29,808	29,808	29,808	29,808	29,808	29,808
Fund Balance, End of Year	\$ 29,808	\$ 29,808	\$ 29,808	\$ 29,808	\$ 29,808	\$ 29,808

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
PA Coop Reimbursement:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	13.0	13.0	13.0	13.0	13.0	13.0
Victim Witness Rights:						
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
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	22.0	22.0	22.0	22.0	22.0
EXPENDITURES BY SERVICE						
PA Coop Reimbursement	\$ 1,003,330	\$ 1,145,094	\$ 1,199,781	\$ 1,272,624	\$ 1,293,950	\$ 1,318,428
Victim Witness	297,516	297,541	326,895	352,990	353,598	359,498
Domestic Violence (VOCA)	186,921	193,387	198,525	209,865	213,520	216,470
Anti Drug Abuse	278,737	267,015	274,230	288,297	291,001	293,951
Auto Theft Prosecution	139,717	137,711	137,411	148,313	149,665	151,140
Total	\$ 1,906,221	\$ 2,040,748	\$ 2,136,842	\$ 2,272,089	\$ 2,301,734	\$ 2,339,487

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

The County Department of Roads is the governmental agency responsible for the maintenance and construction of the road system in Macomb County.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Licenses & Permits	\$ 329,279	\$ 453,528	\$ 521,200	\$ 531,200	\$ 531,200	\$ 531,200
Intergovernmental	65,726,406	68,460,283	86,431,750	86,524,530	62,510,405	62,510,405
Charges for Services	1,207,712	1,178,156	1,087,500	2,471,000	2,471,000	2,471,000
Investment Income	192,448	159,231	171,296	113,569	111,811	110,025
Other Revenue	160,875	395,346	202,083	186,350	186,350	186,350
Total Revenues	67,616,720	70,646,544	88,413,829	89,826,649	65,810,766	65,808,980
Expenditures:						
Full Time Wages	12,525,057	11,707,703	12,892,618	12,266,013	12,266,013	12,266,013
Part Time Wages	68,744	82,205	100,000	100,000	100,000	100,000
Overtime Wages	1,472,351	1,345,998	1,518,356	1,498,841	1,498,841	1,498,841
FICA/Medicare	1,066,694	1,003,910	1,150,000	1,150,000	1,150,000	1,150,000
Pension/Retiree Health Care	7,970,466	9,052,056	9,743,500	8,407,000	8,587,000	8,781,400
Employee Health/Dental/Life Ins	3,594,055	4,050,503	4,090,000	3,555,000	3,693,600	3,848,144
Workers Comp/Unemployment/Other	162,874	104,560	281,000	221,000	221,000	221,000
Supplies & Services	1,077,265	1,216,494	1,549,255	1,734,665	1,738,907	1,738,907
Conferences & Training	53,918	66,631	97,340	117,835	117,835	117,835
Utilities	576,464	528,977	681,300	687,210	687,210	687,210
Repairs & Maintenance	373,837	273,659	459,800	449,700	449,700	449,700
Road Construction & Maintenance	35,411,292	34,860,115	52,115,995	56,097,402	32,771,163	32,771,163
Vehicle Operations	1,164,123	1,093,357	1,345,450	2,516,450	2,516,450	2,516,450
Contract Services	1,076,056	1,437,312	1,850,700	2,308,400	2,199,094	2,199,094
Capital Outlay	1,943,652	2,959,994	7,637,029	7,835,175	2,309,550	2,309,550
Total Expenditures	68,536,847	69,783,474	95,512,343	98,944,691	70,306,363	70,655,307
Revenues Over (Under) Expenditures	(920,127)	863,070	(7,098,514)	(9,118,042)	(4,495,597)	(4,846,327)
Other Financing Sources (Uses):						
Transfers in - Other Funds	279,383	250,118	-	-	-	-
Transfers out-Trails (Investment Income)	-	-	(171,296)	(113,569)	(111,811)	(110,025)
Total Other Financing Sources (Uses):	279,383	250,118	(171,296)	(113,569)	(111,811)	(110,025)
Net Increase (Decrease) in Fund Balance	(640,744)	1,113,188	(7,269,810)	(9,231,611)	(4,607,408)	(4,956,352)
Fund Balance, Beginning of Year	53,555,626	52,914,882	54,028,070	46,758,260	37,526,649	32,919,241
Fund Balance, End of Year	\$ 52,914,882	\$ 54,028,070	\$ 46,758,260	\$ 37,526,649	\$ 32,919,241	\$ 27,962,889
POSITION TYPE						
Managers & Supervisors	30.0	30.0	29.0	29.0	29.0	29.0
Professional Support	184.0	184.0	184.0	184.0	184.0	184.0
Clerical Staff	19.0	19.0	19.0	19.0	19.0	19.0
	233.0	233.0	232.0	232.0	232.0	232.0
Total Position Count	233.0	233.0	232.0	232.0	232.0	232.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

The County Department of Roads is the governmental agency responsible for the maintenance and construction of the road system in Macomb County.

PROJECT	LIMIT	WORK	2014 Road Construction
LOCAL:			
24 Mile Road	E. of Romeo Plank to Foss	Pave Gravel	\$ 1,000,000
Project for Macomb Township Reimbursement			660,000
Wolcott Road	over NB Clinton River	Replace Bridge	1,079,000
Hagen Road	over Deer Creek	Replace Bridge	570,000
33 Mile Road (carryover)	over Cemetery Creek	Replace Bridge	450,000
33 Mile Road (carryover)	over Highbank Creek	Replace Bridge	450,000
East Archer Drive	over Canal	Replace Bridge	530,000
Chapman Road	over Deer Creek	Replace Bridge	675,000
Bordman Road	over E. Branch Coon Creek	Replace Bridge	560,000
2014 Large Culvert	TBD	Culvert Replacement	200,000
2014 Limestone Program	Countywide	Limestone	1,170,000
2014 Pavement Preservation	Countywide	Rehabilitation	1,500,000
2014 Subdivision Reconstruction	Countywide	Rehabilitation	1,648,000
2014 Local Bridge Inspection	Countywide		15,000
Sub-total			10,507,000
PRIMARY:			
North Avenue	M59 to 21 Mile	Reconstruction	3,600,000
34 Mile Road	Campground to Fisher	Pave Gravel	2,100,000
25 Mile Road	Mound to Van Dyke	Reconstruction	2,200,000
Mound Road	28 Mile to 29 Mile	Pave Gravel	1,357,000
Hayes Road	21 Mile to 23 Mile	Reconstruction	7,305,000
Van Dyke	25 Mile to 26 Mile	Reconstruction	3,895,000
Van Dyke	26 Mile to West	Reconstruction	391,000
10 Mile Road	Hayes to Groesbeck	Rehabilitation	885,000
12 Mile Road	Palm Beach, Hoover to ITC	Rehabilitation	1,225,000
Mound Road	11 Mile to 14 Mile	Capital Preventative Maint	2,258,150
New Haven Road	Deer Creek	Replace Bridge	1,005,000
Mt. Clemens Trails (Carryover)	Various	Non-motorized	534,000
Metro Parkway	Spillway to M-3	Capital Preventative Maint	1,145,000
EB Metro Parkway	at Clinton River Spillway	Bridge Deck Rehabilitation	1,115,000
Various Rural Roads	Countywide	Resurface	349,000
2014 Pavement Preservation	Countywide	Rehabilitation	1,500,000
2014 Bridge Inspection	Countywide		60,000
2014 MDOT Final Accounting	various		100,000
Sub-total			31,024,150

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

The County Department of Roads is the governmental agency responsible for the maintenance and construction of the road system in Macomb County.

PROJECT	LIMIT	WORK	2014 Road Construction
TRAFFIC:			
Soil Borings	TBD		26,000
Guardrail Installation	TBD		254,000
LED Retrofit	TBD		272,000
Signal Modernizations	TBD		273,000
New Signals	TBD		137,000
Hoover, Hayes, Harper, Garfield, 12 Mile, Schoenherr Signal Upgrades	47 locations		396,300
	crossover west of Ryan to crossover east of Harper - 23 locations		143,100
Metro Parkway Signal Upgrades	Countywide, 23 locations		1,196,091
Wireless Backhaul Communications Upgrade	Operations & Maintenance		2,125,000
Traffic Operations Center	9 Mile to 18 Mile - 9 locations		278,500
Mound Road Signal Upgrades	Van Dyke to Jefferson - 10 locations		278,500
21 Mile Signal Upgrade			278,500
9 Mile at Marmon/Marion, 21 Mile at Tilch, 22 Mile at Shelby, Hayes at Clinton River Signal Upgrades			837,000
2013 Safety Funds Signal Upgrades	3 Full Modernizations		75,000
2014 Safety Funds Signal Upgrades	Metro Parkway		75,000
2014 Safety Funds Signal Upgrades	6 Full Modernizations		45,000
CMAQ Signal Upgrades	Managed Switches		45,000
CMAQ Signal Upgrades	Traffic Surveillance Cameras		55,000
CMAQ Signal Upgrades	Miscellaneous Actuation 19 Locations		25,000
CMAQ Signal Upgrades	15 & 17 Actuation		46,000
13 Mile Road Signal Optimization			64,000
9 Mile Road Signal Optimization			16,000
Jefferson Signal Optimization			17,000
Utica Road Signal Optimization			30,000
Dequindre Road Signal Optimization			316,000
Hoover, Hayes, Harper, Garfield Signal Optimization			149,000
Metro Parkway Signal Optimization	TBD		7,452,991
Sub-total			7,452,991
MAINTENANCE SUB-TOTAL			7,113,261
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 56,097,402

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.						
	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 1,082,487	\$ 1,055,923	\$ 1,392,711	\$ 1,128,132	\$ 1,145,618	\$ 1,153,707
Charges for Services	224,277	203,450	240,588	241,113	235,952	236,752
Fines & Forfeitures	19,259	112,002	30,000	30,000	30,000	30,000
Reimbursements	-	812	-	-	-	-
Total Revenues	<u>1,326,023</u>	<u>1,372,186</u>	<u>1,663,299</u>	<u>1,399,245</u>	<u>1,411,570</u>	<u>1,420,459</u>
Expenditures:						
Full Time Wages	862,140	849,043	841,376	789,766	789,766	790,566
Overtime Wages	13,894	45,225	124,064	45,000	45,000	45,000
FICA/Medicare	65,962	66,933	73,918	63,861	63,860	63,922
Pension/Retiree Health Care	228,547	211,902	219,000	252,632	265,183	270,749
Employee Health/Dental/Life Ins	166,331	153,813	155,144	155,643	167,057	170,507
Workers Comp/Unemployment/Other	17,341	37,590	58,576	51,505	40,293	44,342
Supplies & Services	484,377	459,224	696,016	544,926	544,926	544,926
Repairs & Maintenance	5,282	3,569	6,833	6,833	6,833	6,833
Vehicle Operations	87,559	83,156	94,645	117,000	117,000	117,000
Internal Services	14,465	18,749	16,397	19,746	19,746	19,746
Capital Outlay	20,875	18,900	10,250	2,500	2,500	2,500
Total Expenditures	<u>1,966,773</u>	<u>1,948,105</u>	<u>2,296,219</u>	<u>2,049,412</u>	<u>2,062,164</u>	<u>2,076,091</u>
Revenues Over (Under) Expenditures	<u>(640,751)</u>	<u>(575,920)</u>	<u>(632,920)</u>	<u>(650,167)</u>	<u>(650,594)</u>	<u>(655,632)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	647,611	664,022	649,920	650,167	650,594	655,632
Transfers out	-	-	(17,000)	-	-	-
Total Other Financing Sources (Uses):	<u>647,611</u>	<u>664,022</u>	<u>632,920</u>	<u>650,167</u>	<u>650,594</u>	<u>655,632</u>
Net Increase (Decrease) in Fund Balance	6,861	88,103	-	-	-	-
Fund Balance, Beginning of Year	211,911	218,772	306,874	306,874	306,874	306,874
Fund Balance, End of Year	<u>\$ 218,772</u>	<u>\$ 306,874</u>	<u>\$ 306,874</u>	<u>\$ 306,874</u>	<u>\$ 306,874</u>	<u>\$ 306,874</u>

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.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
C.O.M.E.T.:						
Professional Support	4.0	4.0	3.0	2.0	2.0	2.0
	4.0	4.0	3.0	2.0	2.0	2.0
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	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	5.0	5.0	5.0
Secondary Road Patrol:						
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
Total Position Count	12.0	12.0	11.0	11.0	11.0	11.0
EXPENDITURES BY SERVICE						
C.O.M.E.T.	\$ 430,486	\$ 477,189	\$ 373,304	\$ 318,867	\$ 321,571	\$ 325,329
Macomb Auto Theft Squad	1,042,547	990,908	1,164,166	1,205,119	1,209,759	1,213,759
Secondary Road Patrol	493,740	480,008	500,754	525,426	530,834	537,003
Strategic Traffic Enforcement	-	-	274,995	-	-	-
Total	\$ 1,966,773	\$ 1,948,105	\$ 2,313,219	\$ 2,049,412	\$ 2,062,164	\$ 2,076,091

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 cronicly ill and/or handicapped. These services include medical, dietary, inhalation therapy, physical and occupational therapy.

	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 23,146,786	\$23,279,772	\$ 22,858,850	\$ 23,156,700	\$ 23,755,447	\$ 23,957,718
Reimbursements	42,833	31,677	30,000	30,000	30,000	30,000
Other Revenue	7,151	14,518	5,000	15,000	15,000	15,000
Total Revenues	23,196,770	23,325,967	22,893,850	23,201,700	23,800,447	24,002,718
Expenditures:						
Full Time Wages	6,550,419	6,203,811	7,916,529	6,593,046	7,444,925	7,449,712
Part Time Wages	1,162,120	1,788,625	525,141	1,820,177	1,026,179	1,026,179
Overtime Wages	904,631	1,268,331	914,000	979,000	1,250,000	1,250,000
FICA/Medicare	652,201	703,749	715,706	718,506	743,664	744,030
Pension/Retiree Health Care	1,403,674	1,730,299	2,026,065	2,271,085	2,422,082	2,542,431
Employee Health/Dental/Life Ins	2,315,484	2,186,411	2,468,200	1,946,455	2,019,871	2,096,346
Workers Comp/Unemployment/Other	94,522	666,153	577,248	579,498	599,793	600,087
Supplies & Services	4,318,606	4,374,288	4,308,650	4,451,350	4,451,350	4,451,350
Conferences & Training	-	1,483	30,000	-	-	-
Utilities	585,558	650,556	590,000	560,000	560,000	560,000
Repairs & Maintenance	40,408	67,399	-	-	-	-
Vehicle Operations	3,051	2,670	-	-	-	-
Contract Services	3,319,508	2,290,328	1,654,058	2,134,879	2,134,879	2,134,879
Internal Services	961,615	748,002	768,253	847,704	847,704	847,704
Capital Outlay	24,884	-	400,000	300,000	300,000	300,000
Total Expenditures	22,336,683	22,682,104	22,893,850	23,201,700	23,800,447	24,002,718
Revenues Over (Under) Expenditures	860,087	643,863	-	-	-	-
Net Increase (Decrease) in Fund Balance	860,087	643,863	-	-	-	-
Fund Balance, Beginning of Year	2,072,591	2,932,678	3,576,542	3,576,542	3,576,542	3,576,542
Fund Balance, End of Year	\$ 2,932,678	\$ 3,576,542	\$ 3,576,542	\$ 3,576,542	\$ 3,576,542	\$ 3,576,542
Fund Balance Components						
Net investment in capital assets	\$ 463,433	\$ 570,478	\$ 470,478	\$ 370,478	\$ 270,478	\$ 170,478
Unrestricted	2,469,245	3,006,064	3,106,064	3,206,064	3,306,064	3,406,064
	\$ 2,932,678	\$ 3,576,542	\$ 3,576,542	\$ 3,576,542	\$ 3,576,542	\$ 3,576,542

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	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Administrator:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	-	1.0	2.0	2.0	2.0	2.0
	1.0	2.0	3.0	3.0	3.0	3.0
Accounting Office:						
Managers & Supervisors	4.0	3.0	3.0	3.0	3.0	3.0
Professional Support	3.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	7.5	8.5	8.5	8.5	8.5	8.5
	14.5	15.5	15.5	15.5	15.5	15.5
Laundry Supervisor:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Laundry Personnel:						
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
Social Work Services:						
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	2.0	2.0	2.0	2.0	2.0	2.0
	5.0	5.0	5.0	5.0	5.0	5.0
Dietary Personnel:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	16.5	16.5	14.0	14.0	14.0	14.0
	17.5	17.5	15.0	15.0	15.0	15.0
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	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Registered Nurses:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	24.0	26.0	18.0	18.0	18.0	18.0
	30.0	32.0	24.0	24.0	24.0	24.0
LP Nurses:						
Professional Support	18.0	18.0	18.0	18.0	18.0	18.0
	18.0	18.0	18.0	18.0	18.0	18.0
Nurses Aides:						
Professional Support	112.0	112.0	129.0	129.0	129.0	129.0
	112.0	112.0	129.0	129.0	129.0	129.0
Nurse Administration-Clerical:						
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
Nurse Environmental Services:						
Professional Support	20.0	21.0	20.0	20.0	20.0	20.0
	20.0	21.0	20.0	20.0	20.0	20.0
Diversional Therapy:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	6.0	6.0	6.0	6.0	6.0	6.0
Total Position Count	233.0	238.0	244.5	244.5	244.5	244.5

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Charges for Services	\$ 161,294	\$ 501,090	\$ 125,000	\$ 185,000	\$ 185,000	\$ 185,000
Other Revenue	-	-	-	-	-	-
Total Revenues	161,294	501,090	125,000	185,000	185,000	185,000
Expenditures:						
Full Time Wages	2,739	-	-	-	-	-
Part Time Wages	-	1,001	-	-	-	-
Overtime Wages	-	8,015	-	-	-	-
FICA/Medicare	210	683	-	-	-	-
Pension/Retiree Health Care	544	1,688	-	-	-	-
Employee Health/Dental/Life Ins	-	1,862	-	-	-	-
Workers Comp/Unemployment/Other	(978)	48	-	-	-	-
Supplies & Services	219,093	64,641	157,500	180,000	180,000	180,000
Utilities	84,100	49,413	155,007	160,000	165,000	170,000
Repairs & Maintenance	864	6,603	9,500	42,000	43,000	44,000
Contract Services	-	-	-	26,000	27,000	28,000
Internal Services	492	-	500	500	500	500
Total Expenditures	307,063	133,954	322,507	408,500	415,500	422,500
Revenues Over (Under) Expenditures	(145,769)	367,136	(197,507)	(223,500)	(230,500)	(237,500)
Other Financing Sources (Uses):						
Transfers in - General Fund	88,862	85,832	137,507	163,500	170,500	177,500
Total Other Financing Sources (Uses):	88,862	85,832	137,507	163,500	170,500	177,500
Net Increase (Decrease) in Fund Balance	(56,907)	452,968	(60,000)	(60,000)	(60,000)	(60,000)
Fund Balance, Beginning of Year	856,622	799,715	1,252,683	1,192,683	1,132,683	1,072,683
Fund Balance, End of Year	\$ 799,715	\$ 1,252,683	\$ 1,192,683	\$ 1,132,683	\$ 1,072,683	\$ 1,012,683
Fund Balance Components						
Net investment in capital assets	\$ 724,896	\$ 677,864	\$ 617,864	\$ 557,864	\$ 497,864	\$ 437,864
Unrestricted	74,819	574,819	574,819	574,819	574,819	574,819
	\$ 799,715	\$ 1,252,683	\$ 1,192,683	\$ 1,132,683	\$ 1,072,683	\$ 1,012,683

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 31,385,005	\$ 30,883,199	\$ 28,716,788	\$ 28,997,317	\$ 28,900,310	\$ 28,936,149
Charges for Services	164,848,740	167,111,240	168,562,643	179,735,990	182,484,996	185,132,873
Investment Income	68,532	103,609	-	-	-	-
Reimbursements	-	104,039	-	57,232	57,232	57,232
Indirect Cost Allocation	-	45,665	52,666	46,237	46,237	46,237
Other Revenue	39,260	35,770	40,772	39,283	39,583	39,898
Total Revenues	196,341,537	198,283,522	197,372,869	208,876,059	211,528,358	214,212,389
Expenditures:						
Full Time Wages	14,496,130	14,746,553	16,125,135	17,153,360	17,280,052	17,280,051
Part Time Wages	471,836	386,564	-	-	-	-
Overtime Wages	1,928	2,195	-	-	-	-
FICA/Medicare	1,130,216	1,142,333	1,226,386	1,305,171	1,317,524	1,317,524
Pension/Retiree Health Care	2,855,387	3,289,710	3,807,825	4,000,877	4,288,598	4,589,198
Employee Health/Dental/Life Ins	3,786,438	3,898,035	4,498,219	4,873,455	5,072,458	5,264,508
Workers Comp/Unemployment/Other	44,965	175,643	201,930	278,957	281,376	281,375
Supplies & Services	18,938,204	15,112,413	10,959,892	11,402,527	11,740,783	12,084,702
Conferences & Training	10,207	10,641	32,460	65,000	10,000	10,000
Utilities	318,969	301,845	326,850	335,349	334,178	334,207
Repairs & Maintenance	53,789	12,157	53,789	49,998	55,000	57,751
Contract Services	153,646,964	160,717,052	162,886,610	171,794,954	173,687,134	175,584,730
Internal Services	912,850	843,458	1,016,679	1,510,891	1,355,735	1,302,823
Capital Outlay	552,264	100,766	146,776	200,002	200,002	200,002
Total Expenditures	197,220,147	200,739,367	201,282,551	212,970,541	215,622,840	218,306,871
Revenues Over (Under) Expenditures	(878,610)	(2,455,844)	(3,909,682)	(4,094,482)	(4,094,482)	(4,094,482)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,844,656	3,909,682	3,909,682	4,094,482	4,094,482	4,094,482
Transfers out	(243,581)	(178,852)	-	-	-	-
Total Other Financing Sources (Uses):	3,601,075	3,730,830	3,909,682	4,094,482	4,094,482	4,094,482
Net Increase (Decrease) in Fund Balance	2,722,464	1,274,986	-	-	-	-
Fund Balance, Beginning of Year	(1,000,645)	1,721,820	2,996,805	2,996,805	2,996,805	2,996,805
Fund Balance, End of Year	\$ 1,721,820	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805
Fund Balance Components						
Restricted	\$ -	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805
Unrestricted	1,721,820	-	-	-	-	-
	\$ 1,721,820	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
General Administration:						
Managers & Supervisors	3.0	3.0	4.0	4.0	4.0	4.0
Professional Support	7.0	8.0	12.0	12.0	12.0	12.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	15.0	16.0	21.0	21.0	21.0	21.0
Network Operations:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	3.0	2.0	2.0	2.0	2.0
Clerical Staff	2.0	2.0	1.0	1.0	1.0	1.0
	8.0	6.0	4.0	4.0	4.0	4.0
Finance & Budget:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	9.0	9.0	10.0	10.0	10.0	10.0
	20.0	20.0	21.0	21.0	21.0	21.0
Recipient Rights:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
	10.0	11.0	12.0	12.0	12.0	12.0
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
Professional Support	-	6.0	7.0	7.0	7.0	7.0
	-	6.0	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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Business Management:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	12.0	8.0	7.0	7.0	7.0	7.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	13.5	9.5	8.5	8.5	8.5	8.5
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	1.0	1.0	1.0	1.0
Professional Support	10.3	10.3	10.3	10.3	10.3	10.3
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	12.3	12.3	12.3	12.3	12.3	12.3
Assertive Community Treatment:						
Professional Support	22.0	22.0	22.0	22.0	22.0	22.0
Clerical Staff	2.5	1.6	1.6	1.6	1.6	1.6
	24.5	23.6	23.6	23.6	23.6	23.6
MI Adult Residential Services:						
Professional Support	15.0	15.0	14.0	14.0	14.0	14.0
	15.0	15.0	14.0	14.0	14.0	14.0
Obra Treatment:						
Professional Support	3.0	3.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	5.0	5.0	5.0	5.0
Crisis Response/Residential:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	2.0	2.0	1.0	1.0	1.0	1.0
	8.0	8.0	7.0	7.0	7.0	7.0

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
SED Waiver:						
Professional Support	-	2.0	2.0	2.0	2.0	2.0
	-	2.0	2.0	2.0	2.0	2.0
DD In-Home Clinical Services:						
Professional Support	26.0	26.0	26.0	26.0	26.0	26.0
	26.0	26.0	26.0	26.0	26.0	26.0
DD Residential Services-Clinical:						
Professional Support	8.0	7.0	5.0	5.0	5.0	5.0
	8.0	7.0	5.0	5.0	5.0	5.0
DD Model Waiver C.S.M.:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
	9.0	8.0	8.0	8.0	8.0	8.0
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
	3.0	3.0	4.0	4.0	4.0	4.0
Child & Family Services Admin:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	2.0	4.0	4.0	4.0	4.0
Clerical Staff	-	2.0	5.0	5.0	5.0	5.0
	-	5.0	10.0	10.0	10.0	10.0
Sustain & Integration Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	13.5	11.5	9.5	9.5	9.5	9.5
	22.5	19.5	17.5	17.5	17.5	17.5
North Administration Unit:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	7.4	7.3	7.3	7.3	7.3	7.3
	12.4	12.3	12.3	12.3	12.3	12.3

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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
North Outpatient Treatment:						
Professional Support	28.0	28.0	28.0	28.0	28.0	28.0
	28.0	28.0	28.0	28.0	28.0	28.0
South Administration Unit:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	4.0	4.0	4.0	4.0
Clerical Staff	9.5	9.5	9.5	9.5	9.5	9.5
	16.5	16.5	15.5	15.5	15.5	15.5
South Outpatient Treatment SE:						
Professional Support	17.0	17.0	17.0	17.0	17.0	17.0
	17.0	17.0	17.0	17.0	17.0	17.0
South Outpatient Treatment SW:						
Professional Support	15.0	15.0	16.0	16.0	16.0	16.0
	15.0	15.0	16.0	16.0	16.0	16.0
Obra Assessment:						
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
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	22.0	22.0	20.0	20.0	20.0	20.0
	22.0	22.0	20.0	20.0	20.0	20.0

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.

	Year ended September 30,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
POSITION TYPE (cont.)						
Access Center Administration:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	1.0	-	-	-	-	-
Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0
	8.0	7.0	7.0	7.0	7.0	7.0
Adult Jail Diversion:						
Professional Support	2.0	2.0	3.0	3.0	3.0	3.0
	2.0	2.0	3.0	3.0	3.0	3.0
Juvenile Jail Diversion:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Total Position Count	333.7	334.6	340.6	340.6	340.6	340.6
EXPENDITURES BY SERVICE						
Macomb CMH	\$ 197,205,208	\$ 200,515,831	\$ 200,774,832	\$ 212,652,122	\$ 215,444,421	\$ 218,128,452
CMH Grants	258,520	402,388	507,719	318,419	178,419	178,419
Total	\$ 197,463,728	\$ 200,918,219	\$ 201,282,551	\$ 212,970,541	\$ 215,622,840	\$ 218,306,871

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

<u>DEPARTMENT</u> COMMUNITY MENTAL HEALTH	<u>FUND</u> SUBSTANCE ABUSE		<u>FUNCTION</u> 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			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Intergovernmental	\$ 4,199,135	\$ 4,112,009	\$ 3,982,740	\$ 4,760,920	\$ 4,958,930	\$ 5,171,165
Charges for Services	2,270,395	2,195,639	3,748,829	4,020,825	4,106,411	4,244,005
Other Revenue	155,715	(97,669)	-	-	-	-
Total Revenues	<u>6,625,246</u>	<u>6,209,979</u>	<u>7,731,569</u>	<u>8,781,745</u>	<u>9,065,341</u>	<u>9,415,170</u>
Expenditures:						
Full Time Wages	555,289	567,909	581,725	596,311	603,550	605,975
FICA/Medicare	41,196	42,688	44,361	45,619	46,176	46,361
Pension/Retiree Health Care	107,860	118,617	128,880	171,727	180,898	190,293
Employee Health/Dental/Life Ins	121,606	118,155	141,045	146,350	151,870	157,620
Workers Comp/Unemployment/Other	1,588	6,870	9,692	9,963	10,089	10,127
Supplies & Services	555,686	306,429	215,120	215,886	220,309	226,244
Conferences & Training	-	-	2,230	27,230	2,230	2,230
Utilities	4,051	2,687	11,000	5,000	5,100	5,200
Repairs & Maintenance	2,029	813	3,000	3,000	3,000	3,000
Contract Services	5,692,500	6,203,928	8,448,881	9,837,374	9,678,239	9,770,420
Internal Services	48,086	51,119	53,950	55,130	58,090	61,200
Capital Outlay	5,649	2,143	-	1,000	1,000	1,000
Total Expenditures	<u>7,135,539</u>	<u>7,421,359</u>	<u>9,639,884</u>	<u>11,114,590</u>	<u>10,960,551</u>	<u>11,079,670</u>
Revenues Over (Under) Expenditures	<u>(510,294)</u>	<u>(1,211,380)</u>	<u>(1,908,315)</u>	<u>(2,332,845)</u>	<u>(1,895,210)</u>	<u>(1,664,500)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	1,300,052	1,990,813	1,234,273	1,505,925	1,461,996	1,465,745
Total Other Financing Sources (Uses):	<u>1,300,052</u>	<u>1,990,813</u>	<u>1,234,273</u>	<u>1,505,925</u>	<u>1,461,996</u>	<u>1,465,745</u>
Net Increase (Decrease) in Fund Balance	789,758	779,433	(674,042)	(826,920)	(433,214)	(198,755)
Fund Balance, Beginning of Year	1,318,546	2,108,303	2,887,737	2,213,695	1,386,775	953,561
Fund Balance, End of Year	<u>\$ 2,108,303</u>	<u>\$ 2,887,737</u>	<u>\$ 2,213,695</u>	<u>\$ 1,386,775</u>	<u>\$ 953,561</u>	<u>\$ 754,806</u>
Fund Balance Components						
Net investment in capital assets	\$ 7,684	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	2,100,619	2,883,895	2,209,853	1,382,933	949,719	750,964
	<u>\$ 2,108,303</u>	<u>\$ 2,887,737</u>	<u>\$ 2,213,695</u>	<u>\$ 1,386,775</u>	<u>\$ 953,561</u>	<u>\$ 754,806</u>
POSITION TYPE						
Managers & Supervisors						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0
	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>
Total Position Count	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>

MACOMB COUNTY, MICHIGAN
Debt Service Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
FINANCE	DEBT SERVICE		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted
Revenues:						
Property Taxes	\$ 138,312	\$ 127,543	\$ 124,448	\$ 119,515	\$ 119,515	\$ 121,308
Investment Income	129,967	101,903	27,529	-	-	-
Total Revenues	<u>268,279</u>	<u>229,446</u>	<u>151,977</u>	<u>119,515</u>	<u>119,515</u>	<u>121,308</u>
Expenditures:						
Supplies & Services	101,505	71,485	130,000	119,515	119,515	121,308
Debt Service - Principal	5,620,000	5,990,000	5,502,033	3,927,033	4,782,974	4,933,933
Debt Service - Interest and Fees	2,511,368	2,336,240	1,896,242	1,555,634	1,628,692	1,486,445
Total Expenditures	<u>8,232,873</u>	<u>8,397,725</u>	<u>7,528,275</u>	<u>5,602,182</u>	<u>6,531,181</u>	<u>6,541,686</u>
Revenues Over (Under) Expenditures	<u>(7,964,594)</u>	<u>(8,168,279)</u>	<u>(7,376,298)</u>	<u>(5,482,667)</u>	<u>(6,411,666)</u>	<u>(6,420,378)</u>
Other Financing Sources (Uses):						
Bond Proceeds	-	22,975,000	-	-	-	-
Transfers in - General Fund	-	6,880,279	5,858,050	4,749,017	6,411,666	6,420,378
Transfers in - Other Funds	6,847,655	2,010,335	-	-	-	-
Payment to refunding escrow agent	-	(24,760,000)	-	-	-	-
Total Other Financing Sources (Uses):	<u>6,847,655</u>	<u>7,105,614</u>	<u>5,858,050</u>	<u>4,749,017</u>	<u>6,411,666</u>	<u>6,420,378</u>
Increase (Decrease) in Fund Balance	(1,116,939)	(1,062,665)	(1,518,248)	(733,650)	-	-
Fund Balance, Beginning of Year	<u>6,248,345</u>	<u>5,131,406</u>	<u>4,068,741</u>	<u>2,550,493</u>	<u>1,816,843</u>	<u>1,816,843</u>
Fund Balance, End of Year	<u>\$5,131,406</u>	<u>\$ 4,068,741</u>	<u>\$ 2,550,493</u>	<u>\$ 1,816,843</u>	<u>\$ 1,816,843</u>	<u>\$ 1,816,843</u>

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

DEPARTMENT					FUND			FUNCTION			
FINANCE					DEBT SERVICE FUND			GENERAL GOVERNMENT			
					Audited		Budgeted				
	Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2012	2011 Actual	2012 Actual	2013 Amended	2014 Adopted	2015 Forecasted	2016 Forecasted	
Macomb County Building Authority											
<i>Series 2002-A Admin Building Refunding</i>											
	\$ 8,885,000	2002	2015	2,620,000	\$ 765,000	\$ 800,000	\$ 835,000	\$ 875,000	\$ 910,000	\$ -	
					141,796	114,840	85,551	53,469	18,425	-	
<i>Series 2002 MTB/Youth Home</i>											
	32,000,000	2002	2014	3,175,000	1,400,000	1,475,000	1,550,000	1,625,000	-	-	
					227,105	167,575	104,256	35,772	-	-	
<i>Series 2004 Vic Wertz Warehouse</i>											
	5,100,000	2004	2012	-	225,000	225,000	-	-	-	-	
					176,587	4,580	-	-	-	-	
<i>Series 2004-A Public Works Building</i>											
	4,250,000	2004	2012	-	175,000	200,000	-	-	-	-	
					127,887	3,600	-	-	-	-	
<i>Series 2005 Clemens Refunding</i>											
	2,875,000	2005	2020	2,095,000	230,000	225,000	250,000	245,000	265,000	260,000	
					99,512	91,154	82,248	72,661	62,461	51,896	
<i>Series 2005 800 MhZ Radio/NB District Court</i>											
	19,380,000	2005	2012	-	800,000	825,000	-	-	-	-	
					661,031	631,031	-	-	-	-	
<i>Series 2007 MTB/Youth Home Refunding</i>											
	16,895,000	2007	2022	16,590,000	65,000	65,000	70,000	70,000	1,770,000	1,840,000	
					664,396	662,254	659,792	657,307	624,185	558,975	
<i>Series 2012 Public Works/Warehouse Refunding</i>											
	6,550,000	2012		6,430,000	-	120,000	480,000	495,000	490,000	530,000	
					-	233,557	135,525	125,775	115,925	105,725	
<i>Series 2012 800 MhZ Radio /NB Court Refunding</i>											
	14,285,000	2012		14,160,000	-	-	25,000	25,000	25,000	1,035,000	
					-	-	327,853	302,150	301,650	301,150	
<i>Series 2013 Court Renovation/Parking Structure</i>											
	18,000,000	2014	2034	-	-	-	715,000	-	715,000	730,000	
					-	-	341,670	225,000	441,063	423,000	
Criminal Justice Building Authority											
<i>Series 2002-B Refunding</i>											
	5,830,000	2003	2013	1,000,000	1,155,000	1,135,000	1,000,000	-	-	-	
					128,937	85,625	40,225	-	-	-	
Michigan Transportation Bonds											
<i>2010 MDOT Infrastructure Loan</i>											
	495,000	2010	2020	449,793	-	45,207	47,033	47,033	47,974	48,933	
					9,900	9,899	7,133	8,074	7,133	6,174	
<i>Series 2004-B Bridge Bonds</i>											
	10,000,000	2004	2012	-	400,000	500,000	-	-	-	-	
					210,400	195,900	-	-	-	-	
	2,605,000	2008	2015	1,335,000	405,000	420,000	430,000	445,000	460,000	-	
					73,757	60,625	46,950	31,901	16,325	-	
<i>Series 2012 Refunding Bonds</i>											
	2,385,000	2012	2021	2,265,000	-	-	100,000	100,000	100,000	490,000	
					-	-	64,098	43,525	41,525	39,525	
	<u>\$ 149,535,000</u>			<u>\$ 50,119,793</u>	<u>\$ 8,141,308</u>	<u>\$ 8,295,847</u>	<u>\$ 7,397,334</u>	<u>\$ 5,482,667</u>	<u>\$ 6,411,666</u>	<u>\$ 6,420,378</u>	
					Principal	\$ 5,620,000	\$ 6,035,207	\$ 5,502,033	\$ 3,927,033	\$ 4,782,974	\$ 4,933,933
					Interest & Fees	2,521,308	2,260,640	1,895,301	1,555,634	1,628,692	1,486,445
						<u>\$ 8,141,308</u>	<u>\$ 8,295,847</u>	<u>\$ 7,397,334</u>	<u>\$ 5,482,667</u>	<u>\$ 6,411,666</u>	<u>\$ 6,420,378</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
GENERAL FUND			
Board of Commissioners:			
Managers & Supervisors:			
Director of Legislative Affairs	58,264	72,829	1.0
Chairperson of the Board		66,595	1.0
County Commissioner		30,746	12.0
Professional Support:			
Administrative Assistant to the Chair	43,183	53,978	1.0
Committee Reporter	42,145	52,681	1.0
Media and Technology Assistant	36,000	45,000	1.0
Special Projects Coordinator (1 PT)		13.28 /hr	0.5
Clerical Staff:			
Administrative Secretary to the Board	39,163	48,954	1.0
			18.5
Circuit Court:			
Managers & Supervisors:			
Court Administrator	89,868	112,335	1.0
Deputy Court Administrator	83,710	104,637	1.0
Court Services Director	69,336	86,670	1.0
Circuit Court Legal Services Director	69,336	86,670	1.0
Information Systems Director	69,336	86,670	1.0
Court Finance Director	52,002	65,003	1.0
Caseload Manager	48,151	60,189	1.0
Judicial Aide Manager	48,151	60,189	1.0
Assistant Caseload Manager	41,271	51,589	1.0
Circuit Court Judge		45,724	12.0
Professional Support:			
Research Attorney	49,526	61,907	8.0
Court Systems Specialist	48,151	60,189	1.0
Court Reporter		58,277	7.0
Specialty Court Coordinator	45,024	56,279	1.0
Judicial Aide	41,271	51,589	2.0
Assistant Caseload Manager	41,271	51,589	1.0
Clerical Staff:			
Judicial Secretary	39,138	48,922	14.0
Mediation Clerk, Senior	31,393	36,933	1.0
Account Clerk, Chief	30,056	35,360	1.0
Data Maintenance Clerk	30,056	35,360	6.0
Account Clerk	28,363	32,415	1.0
Typist Clerk	27,157	31,037	1.0
			65.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
County Clerk:			
Managers & Supervisors:			
County Clerk/Register of Deeds		106,745	1.0
Deputy County Clerk	69,336	86,670	1.0
Chief Court Clerk	51,188	63,985	1.0
Chief Election Clerk	51,188	63,985	1.0
Clerical Supervisor	39,127	48,909	1.0
Supervisor, Jury Services	33,225	41,531	1.0
Supervisor of Records	33,214	41,517	1.0
Professional Support:			
Administrative Assistant	42,855	53,569	1.0
Judicial Court Clerk	34,040	41,261	20.0
Election Specialist	34,040	41,261	2.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Cashier II	34,040	41,261	1.0
Account Clerk IV	31,046	36,525	1.0
Cashier I	30,299	35,646	2.0
Computer Maintenance Clerk	29,708	33,952	18.0
Typist Clerk III	28,994	33,136	2.0
Account Clerk I/II	26,307	31,563	1.0
Typist Clerk I/II	25,676	30,065	3.0
			59.0
Corporation Counsel:			
Managers & Supervisors:			
Corporation Counsel Director	105,710	132,137	1.0
Professional Support:			
Assistant Corporation Counsel	82,039	102,604	3.0
Paralegal	30,935	38,669	1.0
Clerical Staff:			
Legal Secretary	39,138	48,922	1.0
Senior Secretary	34,164	41,411	1.0
Law Clerk (2 PT)		13.28 /hr	1.0
			8.0
County Executive:			
Managers & Supervisors:			
County Executive		139,773	1.0
Deputy County Executive		130,000	1.0
Assistant County Executive		110,000	3.0
Professional Support:			
Administrative Specialist	35,404	44,255	1.0
Project Coordinator	35,404	44,255	1.0
Clerical Staff:			
Confidential Secretary		53,978	1.0
Administrative Secretary	35,404	44,255	1.0
			9.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
District Court Romeo:			
Managers & Supervisors:			
Court Administrator	50,654	63,318	1.0
District Court Judge		45,724	1.0
Professional Support:			
Magistrate	55,487	72,399	1.0
Court Officer	28,597	33,643	1.0
Clerical Staff:			
Senior Court Clerk	32,842	38,637	4.0
Deputy Court Clerk II	29,792	35,050	5.0
			13.0
District Court New Baltimore:			
Managers & Supervisors:			
Court Administrator	50,654	63,318	1.0
District Court Judge		45,724	1.0
Professional Support:			
Magistrate	33,898	50,861	1.0
Administrative Assistant	35,404	44,255	1.0
Court Recorder	33,480	39,388	1.0
Court Officer	28,597	33,643	1.0
Magistrate/Mediator (PT) - 18 hrs/wk	38206	47,757.00 /hr	0.5
Clerical Staff:			
Account Clerk, Senior	30,742	36,167	1.0
Deputy Court Clerk II	29,792	35,050	9.0
			16.5
Equalization:			
Managers & Supervisors:			
Director, Equalization	77,020	96,275	1.0
Equalization Manager	55,652	69,565	2.0
Professional Support:			
Senior Appraiser	44,258	55,323	1.0
Appraiser II	39,163	48,954	3.0
Clerical Staff:			
Senior Secretary	34,040	41,261	1.0
Typist Clerk III	28,994	33,136	2.0
			10.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Emergency Management/Technical Services:			
Managers & Supervisors:			
Director	71,308	89,135	1.0
Service Manager	49,463	61,829	1.0
Emergency Program Manager	49,245	61,556	1.0
Professional Support:			
Radio Technician I/II	38,773	51,408	4.0
Emergency Services Aide	32,597	38,350	2.0
Installer	31,812	37,426	1.0
Clerical Staff:			
Account Clerk IV (1PT)	15.71	18.48 /hr	0.5
			10.5
Facilities & Operations/Security:			
Managers & Supervisors:			
Director, Facilities & Operations	92,447	115,559	1.0
Security Guard Leader	28,061	32,070	1.0
Operations Supervisor	49,463	61,828	1.0
Mechanical Systems Supervisor	49,369	61,712	1.0
Maintenance Supervisor	45,215	56,519	1.0
Custodian Foreman	34,215	42,768	3.0
General Foreman	28.28	28.99 /hr	1.0
Licensed Boiler Operator/Foreman	25.10	25.57 /hr	1.0
Professional Support:			
Custodian/Groundskeeper	30,299	35,646	2.0
Custodian I/II	28,297	33,952	37.0
Security Guard	27,388	31,300	8.0
Housekeeper I/II	25,158	29,344	3.0
Electrician Foreman	27.73	28.44 /hr	1.0
Plumber Foreman	27.73	28.44 /hr	1.0
Carpenter Foreman	27.27	27.97 /hr	1.0
Tradesmen as required	25.74	27.79 /hr	20.0
Painter Foreman	26.39	26.81 /hr	1.0
Facilities Technician (PT)	20.76	25.95 /hr	0.5
Lic Boiler Oper Refrig Maint	24.35	24.82 /hr	7.0
Security Guard (1 PT)	12.94	14.79 /hr	0.5
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Account Clerk IV	31,046	36,525	2.0
			95.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Family Counseling:			
Clerical Staff:			
Dictation Clerk	30,056	35,360	1.0
Finance:			
Managers & Supervisors:			
Director, Finance	114,750	127,500	1.0
Assistant Director, Finance	83,710	104,637	1.0
Risk & Insurance Manager	77,020	96,275	1.0
Fiscal Services Manager	69,336	86,670	1.0
Professional Support:			
Financial Officer	56,723	75,631	1.0
Budget Officer	54,962	68,702	1.0
Fiscal Analyst II	52,521	65,651	1.0
Budget Analyst	47,072	58,840	1.0
Fiscal Analyst	47,072	58,840	4.0
Contract and Grant Support Specialist	35,404	44,255	1.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Senior Secretary	34,040	41,261	2.0
Payroll Specialist	34,040	41,261	1.0
Account Clerk IV	31,046	36,525	4.0
			21.0
Health Department:			
Managers & Supervisors:			
Medical Director	122,728	153,410	1.0
Health Officer	95,027	118,784	1.0
Deputy Health Officer	78,541	98,177	1.0
Division Director, Family Hlth Serv	71,308	89,135	1.0
Division Director, Hlth Promo/Dis Control	71,308	89,135	1.0
Associate Director, Env Hlth Serv	67,357	84,196	2.0
Financial Services Manager	54,962	68,702	1.0
Manager, Planning/QA	54,962	68,702	1.0
Environmental Health Supervisor	51,946	64,932	4.0
Animal Care & Control Manager	48,367	60,458	1.0
Program Manager	45,893	57,366	2.0
Chief Medical Examiner Investigator	40,106	50,132	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Health Department (cont.):			
Professional Support:			
PHS Coordinator	52,684	65,855	5.0
Toxicologist	47,175	62,900	1.0
Program Development Spec/Health Planner	48,367	60,458	1.0
Health Educator II	48,137	60,171	1.0
Nutritionist II	47,987	59,983	1.0
Environmentalist IV	42,315	56,419	7.0
Accountant	43,432	54,290	1.0
Environmentalist II/III	40,650	54,200	20.0
Nutritionist I	42,288	52,860	1.0
Forensic Investigator Specialist	41,999	52,499	1.0
Public Health Nurse III	40,078	50,097	10.0
Public Health Nurse II	38,702	48,377	14.0
Health Educator I	38,567	48,208	4.0
Public Health Nurse I	38,702	45,098	4.0
Morgue Specialist	34,040	41,261	1.0
Communicable Disease Specialist	34,040	41,261	1.0
Animal Control Officer	29,924	40,623	6.0
Kennel Attendant	27,754	37,728	4.0
Medical Examiner Investigator	29,329	36,557	5.0
Program Assessor	27,201	34,002	2.0
Dental Assistant Senior	28,297	32,340	1.0
Community Health Technician	26,954	30,805	4.0
Dental Assistant	26,954	30,805	1.0
Veterinarian (3 PT)		65.56 /hr	0.5
Dentist (2 PT)		42.97 /hr	1.5
Hygienist (PT)		31.06 /hr	1.0
Public Health Nurse II (10 PT)	19.79	24.76 /hr	3.0
Morgue Specialist (2 PT)	17.38	21.07 /hr	1.0
Medical Examiner Investigator (1 PT)	14.87	18.53 /hr	0.5
Technician-Vision & Hearing (16 PT)	13.06	16.49 /hr	8.0
Clinic Outreach Worker (3 PT)		12.76 /hr	1.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Senior Secretary	34,040	41,261	2.0
Account Clerk IV	31,046	36,525	5.0
Secretary	31,046	36,525	2.0
Computer Maintenance Clerk	29,708	33,952	7.0
Typist Clerk III	28,994	33,136	7.0
Account Clerk I/II	26,307	31,563	8.0
Typist Clerk I/II	25,676	30,065	3.0
Outreach Worker	22,984	29,849	1.0
			165.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Health & Community Services:			
Managers & Supervisors:			
Director, Health & Community Services	114,750	127,500	1.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
			2.0
Human Resources & Labor Relations:			
Managers & Supervisors:			
Director, HR & Labor Relations	114,750	127,500	1.0
Service Director	77,020	96,275	2.0
Retirement Administrator	65,377	81,722	1.0
Professional Support:			
Service Partner	48,151	60,189	5.0
Wellness & Safety Partner	48,151	60,189	1.0
Retirement Assistant	32,597	38,350	1.0
Human Resources Assistant	32,597	38,350	2.0
Clerical Staff:			
Administrative Secretary	39,138	48,922	1.0
Team Coordinator	34,160	41,406	2.0
Position Control Specialist	32,909	41,136	1.0
Account Clerk III	30,440	34,789	6.0
Typist Clerk I/II	25,676	30,065	1.0
			24.0
Information Technology:			
Managers & Supervisors:			
Director, Management Information Svcs	92,447	115,559	1.0
Manager, Technical Services & Networking	75,278	94,097	1.0
Manager, Project Management Office	75,278	94,097	1.0
Manager, Application & Enterprise	75,278	94,097	1.0
Project Manager	61,103	76,379	5.0
Help Desk Supervisor	54,962	68,702	1.0
Professional Support:			
Business Systems Analyst	55,081	68,852	6.0
PC/Network Support Specialist	55,081	68,852	5.0
Analyst/Programmer	51,154	63,942	6.0
Programmer/Analyst	45,857	57,321	1.0
PC/Network Support Technician	45,857	57,321	2.0
Systems Technician	41,937	50,833	4.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Network Co-op Clerk (2 PT)	8.19	8.83 /hr	1.0
			36.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Juvenile Court:			
Managers & Supervisors:			
Juvenile Division Administrator	83,710	104,637	1.0
Program Director	69,336	86,670	1.0
Chief Juvenile Referee	69,336	86,670	1.0
Case Work Supervisor	49,464	61,830	3.0
Adoption Supervisor	49,464	61,830	1.0
Juvenile Clerical Supervisor	39,127	48,909	1.0
Professional Support:			
Referee/Attorney	63,450	79,313	4.0
Probation Officer	38,614	57,329	19.0
Adoption Caseworker	38,614	57,329	1.0
Juvenile Court Coordinator	33,872	41,057	1.0
Intake Coordinator	31,941	37,577	1.0
Clerical Staff:			
Administrative Secretary	39,138	48,922	1.0
Senior Secretary	34,164	41,411	1.0
Typist Clerk IV	30,549	34,913	1.0
Typist Clerk III	29,097	33,254	8.0
Switchboard Operator/Receptionist	29,097	33,254	1.0
			46.0
MSU Extension:			
Professional Support:			
Administrative Assistant	40,967	51,208	1.0
Program Coordinator I	38,896	48,651	1.0
Clerical Staff:			
Computer Maintenance Clerk	29,708	33,952	4.0
Account Clerk I/II (1 PT)	13.22	15.87 /hr	0.5
			6.5
Probate Court:			
Managers & Supervisors:			
Probate Court Judge		139,919	2.0
Deputy Court Administrator/Chief Referee	83,710	104,637	1.0
Probate Legal Services Director	69,336	86,670	1.0
Guardianship Supervisor	49,245	61,556	1.0
Professional Support:			
Attorney/Deputy Probate Register	63,450	79,313	3.0
Guardianship Investigator	38,614	57,329	1.0
Court Analyst	44,279	55,348	2.0
Chief Deputy Register	39,127	48,909	1.0
Assistant Chief Deputy Register	33,194	41,493	1.0
Deputy Register, Senior	31,773	39,716	3.0
Deputy Register	30,137	37,671	6.0
Clerical Staff:			
Judicial Secretary	39,138	48,922	3.0
Data Maintenance Clerk	30,104	35,417	2.0
Typist Clerk I/II (PT)	11.54	15.28 /hr	0.5
			27.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Planning & Economic Development:			
Managers & Supervisors:			
Executive Director, Planning	100,186	125,233	1.0
Deputy Director	80,237	100,296	1.0
Program Manager-Comm & Marketing	67,357	84,196	1.0
Program Manager	67,357	84,196	3.0
Professional Support:			
Public Information Officer	58,285	72,857	1.0
Senior Planner	52,684	65,855	3.0
Economic Development Specialist	52,684	65,855	3.0
Associate Planner	45,024	56,279	2.0
Graphic & Audio Visual Technician	42,976	53,720	1.0
Research Librarian	41,858	52,323	2.0
Graphic Technician	40,967	51,208	3.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Senior Secretary	34,040	41,261	1.0
Account Clerk IV	31,046	36,525	1.0
Computer Maintenance Clerk	29,281	33,465	1.0
Co-op Clerks (1 PT)	8.19	8.83 /hr	1.0
			26.0
Probation-District Court:			
Managers & Supervisors:			
Probation Officer/Supervisor	48,151	60,189	1.0
Professional Support:			
Assistant Probation Officer	45,024	56,279	3.0
Clerical Staff:			
Secretary	31,393	36,933	1.0
			5.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Prosecuting Attorney:			
Managers & Supervisors:			
Prosecutor		115,482	1.0
Chief Assistant Prosecutor	89,868	112,335	1.0
Chief of Operations	84,455	105,568	1.0
Chief Trial Lawyer	84,455	105,568	1.0
Chief Appellate Lawyer	81,995	102,494	1.0
Chief of Circuit Court & Special Units	81,995	102,494	1.0
Professional Support:			
Principal Trial Lawyer	73,161	99,508	7.0
Assistant IV	66,756	90,797	15.0
Assistant III	63,705	86,648	7.0
Assistant II	58,208	77,611	8.0
Assistant I	53,169	70,892	8.0
Chief Investigator	45,009	56,262	1.0
Chief Deputy Investigator	37,887	54,797	1.0
Investigator II	37,258	53,654	1.0
Administrative Assistant	42,855	53,569	1.0
Investigator	36,216	52,919	2.0
Supervisor	39,127	48,909	1.0
Victim Witness Advocate	36,760	45,950	1.0
Paralegal	30,935	38,669	1.0
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Senior Secretary	34,040	41,261	4.0
Typist Clerk IV	30,440	34,789	3.0
Computer Maintenance Clerk	29,708	33,952	10.0
Telephone Operator	26,954	30,805	1.0
Typist Clerk I/II	25,676	30,065	5.0
			84.0
Purchasing:			
Managers & Supervisors:			
Purchasing Manager	69,336	86,670	1.0
Assistant Purchasing Manager	55,652	69,565	1.0
Warehouse Services Manager	40,106	50,132	1.0
Professional Support:			
Buyer	38,145	47,681	1.0
Warehouse Services Assistant	31,398	36,939	1.0
Clerical Staff:			
Senior Secretary	34,040	41,261	1.0
Multigraph Operator	31,812	37,426	1.0
Account Clerk IV	31,046	36,525	1.0
Inventory & Delivery Clerk	29,708	33,952	1.0
Mail Services Clerk	27,617	31,563	3.0
Assistant Multigraph Operator/Clerk	27,617	31,563	1.0
Microfilm Operator/Clerk	26,307	30,065	3.0
			16.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Public Works:			
Managers & Supervisors:			
Public Works Commissioner		111,540	1.0
Chief Engineer	80,237	100,296	1.0
Chief Engineer-Wastewater Services	80,237	100,296	1.0
Deputy, Public Works Commissioner	69,336	86,670	1.0
Deputy PWC - Government Relations	60,833	76,041	1.0
Operations Manager, Pump Station	60,084	75,105	1.0
Wastewater Field Supervisor	51,831	66,000	1.0
SCADA System Manager	48,271	64,362	1.0
Community Wastewater Service Manager	43,871	54,847	1.0
Assistant Operations Manager, Pump Station	43,485	54,356	1.0
Professional Support:			
Wastewater Service Director		80,000	1.0
Financial Officer	56,723	75,631	1.0
Construction Engineer	56,723	75,631	1.0
Engineer II	56,723	75,631	1.0
Wastewater Engineer II	56,723	75,631	1.0
Environmental Engineer II	56,723	75,631	1.0
Soil Engineer II	56,723	75,631	1.0
Operations Manager, Engineering	56,329	75,105	1.0
Manager Real Property Section	51,831	69,109	1.0
Manager Construction Section	51,831	69,109	1.0
Engineer I	48,271	64,362	1.0
Public Works Coordinator	48,271	64,362	1.0
Sewer & Water Coordinator	48,271	64,362	1.0
Engineering Coordinator	48,271	64,362	1.0
Accountant	43,432	54,290	1.0
Administrative Assistant	42,976	53,720	1.0
Environmental Educator II	40,691	50,864	1.0
Engineering/GIS Technician	41,126	51,408	1.0
Wastewater Field Operator	38,218	47,772	2.0
Equipment Operator	37,884	47,356	3.0
Station Operator	37,884	47,356	8.0
Environmental Educator I	36,691	45,864	1.0
Wastewater Services Specialist	36,395	45,494	1.0
Engineering Technician	34,881	42,280	1.0
Inspector	33,220	40,266	10.0
Clerical Staff:			
Drain Account Specialist	34,040	41,261	4.0
Senior Secretary	34,040	41,261	1.0
Typist Clerk III (PT)	14.50	16.74 /hr	0.5
			59.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Register of Deeds:			
Managers & Supervisors:			
Director, Register of Deeds Deputy	61,607	77,009	1.0
Supervisor of Records	33,225	41,531	2.0
Clerical Staff:			
Cashier I	30,299	35,646	3.0
Account Clerk III	30,440	34,789	3.0
Computer Maintenance Clerk	29,708	33,952	11.0
Account Clerk I/II	26,307	32,563	1.0
Typist Clerk I/II	25,676	30,065	3.0
			24.0
Reimbursement:			
Managers & Supervisors:			
Reimbursement Manager	48,151	60,189	1.0
Professional Support:			
Reimbursement Aide	41,126	51,408	2.0
Reimbursement Assistant	32,597	38,350	1.0
Clerical Staff:			
Account Clerk IV	31,046	36,525	2.0
Account Clerk III	30,440	34,789	3.0
Account Clerk I/II	26,307	31,563	1.0
Typist Clerk I/II	25,676	30,065	1.0
			11.0
Office of Senior Services:			
Professional Support:			
Senior Services Coordinator	37,747	47,184	1.0
Accountant	43,432	54,290	1.0
Clerical Staff:			
Data Maintenance Clerk	30,104	35,417	1.0
			3.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Sheriff:			
Managers & Supervisors:			
Sheriff		106,913	1.0
Undersheriff		108,006	1.0
Chief of Staff	92,178	102,419	1.0
Captain	83,798	93,109	2.0
Jail Administrator	83,798	93,109	1.0
Clerical Services Supervisor	39,127	48,909	1.0
Professional Support:			
Lieutenant	75,008	79,880	11.0
Corrections Sergeant	68,189	72,619	5.0
Sergeant	68,189	72,619	22.0
Corrections Sergeant-1	61,990	66,017	3.0
Sergeant-1	61,990	66,017	9.0
Prisoner Reimbursement Coordinator	47,157	58,946	1.0
Deputy	45,247	57,746	185.0
Vehicle Service Manager/Instructor	45,836	57,296	1.0
Accountant	43,432	54,290	1.0
Dispatch Supervisor	50,490	53,770	1.0
Administrative Assistant	42,855	53,569	1.0
Corrections Officer	33,301	47,573	163.0
Dispatcher Leader	41,026	44,047	1.0
Dispatcher	38,812	41,677	36.0
Auto Mechanic	31,046	36,525	1.0
Jail Reimbursement Analyst (PT)		24.05 /hr	0.5
Clerical Staff:			
Administrative Secretary	39,163	48,954	1.0
Cashier II	34,040	41,261	1.0
Senior Secretary	34,040	41,261	1.0
Account Clerk IV	31,046	36,525	1.0
Secretary	31,046	36,525	5.0
Computer Maintenance Clerk	29,708	33,952	19.0
Telephone Operator	28,751	32,858	3.0
Account Clerk I/II	26,307	31,563	1.0
			480.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Treasurer's Office:			
Managers & Supervisors:			
Treasurer		106,745	1.0
Deputy Treasurer	69,336	86,670	1.0
Professional Support:			
Investment Officer	67,357	84,196	1.0
Tax Collection Administrator	56,543	70,678	1.0
Tax Service Coordinator	51,889	64,861	1.0
Settlement Officer	45,832	57,289	1.0
Administrative Assistant	42,976	53,720	1.0
Draftsperson Technical Writer	36,395	45,494	1.0
Investment Assistant	36,395	45,494	1.0
Tax Collection Officer	33,225	41,531	1.0
Clerical Staff:			
Senior Secretary	34,040	41,261	1.0
Cashier	31,046	36,525	2.0
Account Clerk IV	31,046	36,525	8.0
Technical Writer Assistant	31,046	36,525	1.0
Account Clerk III	30,440	34,789	4.0
Co-op Clerk (4 PT)	8.19	8.83 /hr	
			26.0
Total General Fund Position Count			1,369.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
<u>SPECIAL REVENUE FUNDS</u>			
Community Corrections:			
Tether Program:			
Professional Support:			
MARCH Coordinator	32,909	41,136	1.0
Community Services Agency:			
Michigan Rolls:			
Clerical Staff:			
Field Enrollment Worker (1 PT)	12.09	13.45 /hr	0.8
Emergency Management Grants:			
Professional Support:			
Intelligence Analyst	51,993	64,991	1.0
UASI Regional Homeland Security Planner	42,024	56,279	1.0
Homeland Security Planner	38,668	46,187	1.0
Homeland Security Planner (3 PT)		23.69 /hr	3.0
Administrative Aide (1 PT)	16.08	20.10 /hr	1.0
			7.0
Michigan Works:			
Managers & Supervisors:			
Director, M/SCETA	69,336	86,670	1.0
MI Works! Customer Services Supervisor	48,151	60,189	4.0
Professional Support:			
Business Consultant	48,151	60,189	3.0
Case Manager	40,967	51,208	60.0
			68.0
MSUE Grants:			
Clerical Staff:			
Account Clerk IV (1 PT)	15.71	18.48 /hr	0.775
Typist Clerk I/II (1 PT)	16.08	20.10 /hr	0.2
			0.975
Register of Deeds Technology Fund:			
Clerical Staff:			
Account Clerk IV	31,046	36,525	1.0
Veteran's Affairs:			
Managers & Supervisors:			
Director, Veterans Services	51,971	64,963	1.0
Professional Support:			
Counselor II	34,040	41,261	1.0
Counselor	33,402	39,296	5.0
Clerical Staff:			
Secretary	31,046	36,525	1.0
Account Clerk III	30,440	34,789	1.0
Typist Clerk III	28,994	33,136	2.0
			11.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
<u>ENTERPRISE FUND</u>			
Martha T. Berry Medical Care Facility:			
Managers & Supervisors:			
Director/Administrator	96,500	120,606	1.0
Director of Nursing	69,358	86,697	1.0
Assistant Administrator	72,245	90,292	1.0
Human Resources Manager	65,377	81,722	1.0
Assistant Director of Nursing	58,285	72,857	2.0
Shift Supervisor	52,706	65,882	2.0
Unit Manager	52,706	65,882	4.0
Social Services & Activities Manager	51,993	64,991	1.0
Environmental & Safety Services Manager	49,463	61,828	1.0
Food Services Manager	48,173	60,217	1.0
Business Services Manager	44,255	55,539	1.0
Resident Activity & Recreation Supervisor	31,417	39,271	1.0
Professional Support:			
Compliance Officer	52,706	65,882	1.0
MDS Nurse	52,487	59,644	4.0
Educator/Admissions Coordinator	47,000	58,746	1.0
Team Leader	49,106	55,802	8.0
Assistant to Administrator	42,102	52,627	1.0
Assistant to the Director	38,537	48,922	1.0
Social Worker	36,840	46,050	2.0
Assessment Nurse	37,712	45,278	2.0
Licensed Practical Nurse	35,278	42,356	16.0
Coordinator, Resident Financial Svcs	32,596	40,745	1.0
Coordinator, Resident Billing Svcs	32,596	40,745	1.0
Maintenance Technician	32,235	40,294	2.0
Health Information Systems Coordinator	29,933	38,000	1.0
Certified Recreational Therapist	31,398	36,939	1.0
Laundry & Housekeeping Supervisor	34,308	36,023	1.0
Activity & Recreation Aide	28,296	32,338	4.0
Rehabilitation Nurse Aide	28,296	32,338	6.0
Central Supply Clerk	27,606	31,550	1.0
Environmental Services Worker III	26,933	30,780	5.0
Food Production Worker II	26,933	30,780	2.0
Unit Clerk	26,933	30,780	5.0
Environmental Services Worker II	27,026	30,029	3.0
Laundry Worker II	27,026	30,029	1.0
Nurse Aide	27,026	30,029	100.0
Environmental Services Worker I	26,367	29,297	8.0
Food Production Worker I	26,367	29,297	10.0
Food Service Worker	26,367	29,297	2.0
Contingent RN (6 PT)		31.11 /hr	3.0
Contingent LPN (6 PT)		23.05 /hr	2.0
Contingent Aides (15 PT)		17.32 /hr	15.0
Environmental Services Worker I (PT)		14.97 /hr	1.0
Unit Clerk (4 PT)	10.96	12.89 /hr	2.0
Laundry Worker I (4 PT)	10.73	12.63 /hr	2.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time Equivalent Adopted
	Minimum	Maximum	
Martha T. Berry MCF (cont.):			
Clerical Staff:			
Human Resources Assistant	30,632	36,038	2.0
Account Clerk IV	30,632	36,038	2.0
Account Clerk III	30,014	34,301	4.0
Typist Clerk IV	30,014	34,301	1.0
Account Clerk I/II	25,881	31,075	2.0
Typist Clerk I/II	25,249	29,578	1.0
Typist Clerk I/II (PT)	12.89	15.11 /hr	0.5
			244.5
Total Other Calendar Year Funds Position Count			334.2

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2014
Supplemental Information Only

<u>Fund and Position</u>	<u>Salary Range</u>		<u>2014 Full Time Equivalent Adopted</u>
	<u>Minimum</u>	<u>Maximum</u>	
<u>SPECIAL REVENUE FUNDS</u>			
Adult Drug Court:			
Managers & Supervisors:			
Specialty Court Case Manager	45,024	56,279	1.0
Professional Support:			
Specialty Court Assessor	32,909	41,136	1.0
			2.0
Child Care Fund:			
Managers & Supervisors:			
Director, Juvenile Justice Center	73,280	91,600	1.0
Case Work Supervisor	49,464	61,830	1.0
Assistant Superintendent	46,317	57,896	2.0
Case Manager	38,668	48,335	3.0
Shift Supervisor	38,206	47,757	7.0
Professional Support:			
Program Coordinator	55,652	69,565	1.0
Psychologist	54,626	68,283	2.0
Juvenile Justice Center Counselor	38,616	58,699	2.0
Probation Officer	38,614	57,329	5.0
Detention Diversion Worker	37,406	55,108	10.0
Vocational Counselor	38,949	54,780	1.0
Coordinator of Security	34,976	42,395	1.0
Training Coordinator	33,875	39,853	1.0
Food Services Director	31,882	39,852	1.0
Youth Specialist	31,715	37,312	70.0
Delinquent Section Aide	29,602	33,831	1.0
Custodian I/II	27,871	33,465	3.0
Cook I	29,121	33,281	2.0
Cook (2 Part Time)	13.95	15.94 /hr	2.0
Clerical Staff:			
Senior Secretary	34,164	41,411	1.0
Account Clerk III	30,549	34,913	1.0
Typist Clerk IV	30,549	34,913	1.0
Typist Clerk III	29,097	33,254	2.0
			121.0
Community Corrections Fiscal Programs:			
Managers & Supervisors:			
Dir, Community Corrections	62,782	78,477	1.0
Asst Dir, Community Corrections	45,024	56,279	1.0
Professional Support:			
Clinical Manager	45,024	56,279	1.0
Assessor/Therapy Coordinator	32,909	41,136	2.0
Jail Population Specialist	32,909	41,136	3.0
Clerical Staff:			
Computer Maintenance Clerk	29,698	33,941	2.0
			10.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2014
Supplemental Information Only

<u>Fund and Position</u>	<u>Salary Range</u>		<u>2014 Full Time</u>
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent</u> <u>Adopted</u>
Community Services Agency Fiscal Programs:			
Managers & Supervisors:			
Director, Community Services Agency	83,710	104,637	1.0
Division Director	69,336	86,670	2.0
Program Manager	67,357	84,196	1.0
Program Director	56,543	70,678	1.0
Community Operations Coordinator	46,588	58,234	1.0
Home Preservation/Energy Supervisor	38,668	48,335	1.0
Transportation Supervisor	38,668	48,335	1.0
Professional Support:			
Fiscal Services Supervisor	52,684	65,855	1.0
Associate Planner	45,024	56,280	3.0
Program Coordinator	44,761	55,952	2.0
Food Program Coordinator	38,668	48,335	1.0
Site Supervisor	38,668	48,335	2.0
Health Services Coordinator	38,249	47,811	2.0
Data Maintenance Supervisor	38,206	47,757	1.0
Senior Services Coordinator	37,747	47,184	2.0
Disabilities Coordinator	36,182	45,228	1.0
Education Specialist	36,182	45,228	5.0
Family Service Coordinator	36,182	45,228	6.0
Stacked Teacher II	34,120	42,650	16.15
Teacher II - Full Day	33,806	42,257	2.55
Stacked Teacher I	32,833	41,042	4.25
Quality Assurance Technician	32,776	40,970	1.0
Health Services Assistant	32,610	40,763	1.0
Teacher I - Full Day	32,582	40,727	3.4
Home Preservation/Energy Auditor	31,823	39,779	5.0
Communications Specialist II	31,694	39,617	1.0
Administrative Aide	31,473	39,342	2.0
Case Manager	29,548	36,935	1.0
Field Worker	24,315	30,394	6.0
Typist Clerk/Field Worker	24,315	30,394	3.0
Health Services Assistant (2 Part Time)	15.58	19.47 /hr	1.2
Community & Outreach Specialist (1 PT)		17.00 /hr	0.8
Vehicle Maintenance Operator (1 PT)	12.55	15.69 /hr	0.5
Inventory/Warehouse Worker (1 Part Time)	13.49	16.90 /hr	0.75
Warehouse Operator (1 Part Time)	11.92	14.03 /hr	0.75
Field Worker (3 Part Time)	12.09	13.45 /hr	2.4
Advocate (21 Part Time)	11.00	13.00 /hr	10.35
Senior Nutrition Program Clerk (1 Part Time)	10.17	12.71 /hr	0.5
Assistant Field Worker (2 Part Time)	10.10	12.62 /hr	1.6
Bus Driver (20 Part Time)	10.65	12.53 /hr	4.0
Van Driver (18 Part Time)	9.69	11.40 /hr	4.8
Teacher Aide (56 Part Time)	9.38	11.03 /hr	34.5
Food Service Worker (37 PT)	9.38	11.03 /hr	13.75
Clerical Staff:			
Administrative Secretary	39,138	48,922	1.0
Account Clerk IV	29,083	36,353	5.0
Data Maintenance Clerk	28,333	35,417	1.0
Typist Clerk III	26,587	33,234	1.0
Inventory & Delivery Clerk	26,400	33,000	0.85
Account Clerk I/II	23,925	31,373	1.0
Typist Clerk I/II	23,534	30,394	3.0
Account Clerk IV (1 Part Time)	14.63	18.35 /hr	0.75
			169.85

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Friend of the Court:			
Managers & Supervisors:			
Friend of the Court	83,710	104,637	1.0
Enforcement Division Director	69,336	86,670	1.0
Financial Supervisor	38,206	47,757	1.0
Family Court Counsel/Referee	37.43	46.79 /hr	0.5
Professional Support:			
Chief Referee	69,336	86,670	1.0
Referee	63,450	79,313	6.0
Judicial Service Officer/Attorney	62,782	78,477	1.0
Judicial Service Officer	53,427	66,783	11.0
Analyst/Programmer	51,154	63,942	1.0
Chief Field Investigator	46,633	58,291	1.0
Clerical Services Supervisor	46,588	58,234	1.0
Field Investigator I/II	37,056	54,016	5.0
Support Investigator	34,537	50,439	4.0
Interstate Investigator	39,299	49,124	2.0
Medical Program Specialist	39,299	49,124	2.0
Cashier II	38,206	47,757	1.0
Data Maintenance Supervisor	38,206	47,757	1.0
Supervisor-Court Services	38,206	47,757	1.0
Enforcement Investigator	36,862	46,077	1.0
Clerical Staff:			
Administrative Secretary	39,138	48,922	1.0
Recorder-Secretary	31,826	38,577	10.0
Data Maintenance Clerk	30,056	35,360	5.0
Dictation Clerk	30,056	35,360	17.0
Account Clerk, Senior	29,623	33,855	7.0
Data Entry Clerk	29,623	33,855	9.0
Receptionist/Supply Clerk	28,363	32,415	1.0
Typist Clerk, Senior	28,363	32,415	4.0
Telephone Operator	27,157	31,037	1.0
Typist Clerk	27,157	31,037	9.0
Typist Clerk (PT)	13.87	15.85 /hr	0.5
			107.0
Health Grant Fiscal Programs:			
Managers & Supervisors:			
Program Manager	45,893	57,366	2.0
Professional Support:			
Women's Health Practitioner IV	49,546	61,933	2.0
Nutritionist I	42,288	52,860	2.0
Public Health Nurse III	40,078	50,097	2.0
Public Health Nurse II	38,702	48,377	4.0
W.I.C. Dietitian	37,204	46,506	3.0
Public Health Nurse I	38,702	45,097	1.0
V.D. Investigator II	33,738	42,172	2.0
Community Health Technician	26,954	30,805	10.0
Outreach Worker	22,984	29,849	1.0
Environmentalist (1 Part Time)	20.61	27.49	0.5
Counselor (6 Part Time)		26.51	3.5
Public Health Nurse II (7 Part Time)	19.79	24.76	3.5
W.I.C. Dietitian (4 Part Time)	18.85	23.56	3.0
Public Health Nurse I (4 Part Time)	19.79	22.58	3.0
Social Worker (1 Part Time)		22.14	0.5
Community Health Technician (5 Part Time)	13.50	15.43	1.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Health Grant Fiscal Programs (cont.):			
Clerical Staff:			
Computer Maintenance Clerk	29,708	33,952	1.0
Typist Clerk III	28,994	33,136	3.0
Account Clerk I/II	26,307	31,563	3.0
Typist Clerk I/II	25,676	30,065	2.0
			53.5
MSUE Grants:			
Clerical Staff:			
Account Clerk IV (1 PT)	15.71	18.48 /hr	0.025
Prosecuting Attorney Grants:			
Managers & Supervisors:			
Victim Witness Coordinator	47,167	58,958	1.0
Professional Support:			
Principal Trial Lawyer	73,161	99,508	2.0
Assistant IV	66,756	90,797	2.0
Assistant III	63,705	86,648	2.0
Investigator	36,216	52,919	2.0
Victim Witness Advocate	36,760	45,950	4.0
Clerical Staff:			
Typist Clerk IV	30,440	34,789	9.0
			22.0
Department of Roads:			
Managers & Supervisors:			
Director of Roads	113,627	113,627	1.0
Assistant Finance Director-Fiscal	83,905	109,076	1.0
Deputy County Highway Engineer	76,277	99,160	1.0
Maintenance Supervisor	76,277	99,160	1.0
Right of Way Director	64,098	83,328	1.0
Purchasing Director	64,098	83,328	1.0
Fiscal Services Manager	56,976	74,069	1.0
Permits/Local Road Engineer	56,976	74,069	1.0
Traffic Engineer	68,800	73,353	1.0
Traffic Supervisor	68,214	70,780	1.0
Electrical Supervisor	56,609	61,730	1.0
Service Center 3 Foreman	56,281	61,397	1.0
Mechanic Foreman	54,902	60,023	1.0
Inspection Supervisor	52,863	57,988	1.0
Service Center Foreman	52,863	57,988	3.0
Sign Shop Supervisor	52,863	57,988	1.0
Stock and Inventory Supervisor	52,863	57,988	1.0
Electrical Assistant Foreman	56,085	57,637	2.0
Assistant Foreman	50,251	52,865	8.0
Professional Support:			
Planning Director	64,098	83,328	1.0
Development Manager	72,440	76,997	1.0
Civil Engineer 3	67,207	71,758	6.0
Civil Engineer 2	60,724	65,277	1.0
Service Partner	43,828	60,195	1.0
Fleet Specialist		57,988	1.0
Electrical Technician	45,552	57,023	2.0
Administrative Aide	43,828	56,976	1.0
Community Relations Coordinator	45,500	54,999	1.0
Information Systems Technician	50,800	54,983	1.0
Design Technician	43,815	54,494	2.0
Electrician A	44,450	53,061	8.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2014
Supplemental Information Only

Fund and Position	Salary Range		2014 Full Time
	Minimum	Maximum	Equivalent Adopted
Department of Roads (cont.):			
Engineering Aide 3	42,187	52,865	8.0
Senior Traffic Technician	49,675	52,863	1.0
Assist. Stockroom Supervisor	49,675	52,863	1.0
Service Center Admin. Asst.	46,361	51,503	1.0
Mechanic Leader	43,139	50,877	1.0
Master Welder	42,598	50,378	1.0
Mechanic Welder	42,598	50,378	1.0
Account Specialist 3	38,108	50,126	1.0
Mechanic	42,266	50,045	12.0
Stock Clerk 1	32,820	48,922	1.0
Account Specialist 2	36,980	48,745	2.0
Engineering Aide 2	36,980	48,745	13.0
Records Technician	36,980	48,745	1.0
Right-of-way Technician	36,980	48,745	1.0
Traffic Technician	36,980	48,745	2.0
Master Sign Artisan	36,816	47,819	1.0
Project Leader	36,816	47,819	7.0
Pavement Marking Leader	36,816	47,819	1.0
Electrician B	36,566	47,570	5.0
Equipment Operator A	36,171	47,154	21.0
Account Specialist 1	33,211	47,029	1.0
Semi-truck Driver	34,902	45,885	4.0
Engineering Aide 1	28,377	45,866	5.0
PC Net Support Technician	31,970	45,433	1.0
Heavy Truck Driver	34,216	45,198	39.0
Mechanic Helper	29,765	45,094	1.0
Traffic Sign Artisan	33,758	44,803	1.0
Equipment Operator B	33,571	44,533	3.0
Highway Maint. Person Leader	33,384	44,283	6.0
Custodian	28,954	44,013	1.0
Highway Maintenance Person	28,954	44,013	12.0
Bldg Maint. Repair Person	34,403	41,829	1.0
Coop-IT Technician		12.00 /hr	1.0
Clerical Staff:			
Traffic/Subdivisions Coordinator	36,980	48,745	1.0
Department Secretary	31,354	45,866	5.0
Department Clerk	28,924	42,746	10.0
Stock Chaser	27,325	40,055	1.0
Typist Clerk	25,515	38,382	2.0
			232.0
Sheriff Grants:			
Managers & Supervisors:			
Lieutenant	75,008	79,880	1.0
Professional Support:			
Sergeant	68,189	72,619	3.0
Deputy	45,247	57,746	6.0
Clerical Staff:			
Secretary	31,046	36,525	1.0
			11.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2014
Supplemental Information Only

<u>Fund and Position</u>	<u>Salary Range</u>		<u>2014 Full Time</u>
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent</u> <u>Adopted</u>
<u>ENTERPRISE FUNDS</u>			
Community Mental Health:			
Managers & Supervisors:			
Medical Director	122,728	153,410	1.0
Executive Director, CMH	95,027	118,784	1.0
Deputy Director	78,541	98,177	1.0
Program Director	71,308	89,135	7.0
Program Supervisor	58,264	72,829	9.0
Professional Support:			
Administrative Assistant IV	62,782	78,477	12.0
Administrative Assistant III	53,771	67,214	17.0
Therapist III	51,971	64,963	20.0
Administrative Assistant II	48,151	60,189	5.0
Psychologist	47,632	59,539	1.0
Therapist II	47,632	59,539	55.0
Senior Accountant	47,072	58,840	1.0
Accountant	42,976	53,720	4.0
Case Manager III	42,799	53,498	11.0
Registered Nurse	40,133	50,166	27.0
Case Manager II	39,163	48,954	70.0
Specialist II	39,163	48,954	3.0
Administrative Assistant I	36,818	46,022	9.0
Reimbursement Analyst	35,404	44,255	1.0
Case Manager I	34,660	43,325	2.0
Specialist I	34,660	43,325	4.0
Mental Health Worker III	31,812	37,426	8.0
Mental Health Worker II	26,954	30,805	3.0
Phone Counselor Supervisor (3 Part Time)	15.05	18.82 /hr	0.6
Phone Counselor (7 Part Time)	12.09	15.13 /hr	3.7
Clerical Staff:			
Administrative Secretary	35,404	44,255	1.0
Senior Secretary	32,235	40,294	1.0
Account Clerk IV	31,046	36,525	9.0
Secretary	31,046	36,525	5.0
Account Clerk III	30,440	34,789	14.0
Typist Clerk IV	30,440	34,789	2.0
Typist Clerk III	28,994	33,136	11.0
Account Clerk I/II	26,307	31,563	5.0
Typist Clerk I/II	25,676	30,065	12.0
Account Clerk I/II (3 Part Time)	13.22	15.87 /hr	1.0
Typist Clerk I/II (9 PartTime)	12.89	15.11 /hr	3.3
			340.6
Substance Abuse:			
Managers & Supervisors:			
Program Director	71,308	89,135	1.0
Professional Support:			
Administrative Assistant IV	62,782	78,477	1.0
Administrative Assistant III	53,771	67,214	3.0
Administrative Assistant II	48,151	60,189	2.0
Clerical Staff:			
Secretary	31,046	36,525	1.0
Account Clerk IV	31,046	36,525	2.0
Data Input Clerk (1 Part Time)		11.51 /hr	0.2
			10.2
TOTAL POSITION COUNT			1,079.2