



ADOPTED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING DECEMBER
31, 2019 AND SEPTEMBER 30, 2019**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2020 and 2021 AND SEPTEMBER 30, 2020 and 2021**

NOVEMBER 8, 2018

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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Chief Deputy County Executive

January 1, 2019

To the Citizens and Voters of Macomb County

Re: Macomb County Budget for Fiscal Years Ended September 30 and December 31, 2019

On behalf of myself and the Board of Commissioners, I am pleased to present the County budget for fiscal year 2019. The budget was prepared in accordance with the County charter and State law.

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 historical revenues and expenditures for the last three years. The narrative section of the budget includes a deeper analysis of personnel, fringe costs, and other information to further support the budget line items. It is worth noting that the budget has passed the scrutiny of bond rating agencies as well as our independent auditors. It also exceeds the requirements and recommendations of the Department of Treasury.

I am very proud of the fact that in a short period of time we have stabilized the County's fiscal condition and have positioned the County to overcome the future financial challenges coming our way. The proposed 2019 General Fund budget totals \$246.4 million, with 100% of operating expenses being covered by forecasted revenues. This marks my eighth budget submission, all of which have been structurally balanced without the use of fund balance to support ongoing departmental operations. I am also committed to addressing the County's aging infrastructure and, thus, this budget includes a carefully planned General Fund appropriation of \$13.0 to fund the County's five year capital plan in 2019 and forecasted appropriations for that purpose of \$9.6 million and \$8.3 million in 2020 and 2021 respectively.

Furthermore, the Board of Commissioners followed through on my commitment to preserving the well-being of our retiree healthcare plan by authorizing the issuance of bonds in the amount of \$263.5 million in March 2015 to fully fund the County's unfunded retiree health care liability. This budget provides funding for the debt service on those bonds. It is absolutely essential that we continue to provide fiscal stability to Macomb County government in order to maintain the critical services so many residents and businesses depend on.

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

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

Sincerely,

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2019**

06/01/2018 to 06/29/2018	Department budget preparation time frame
06/30/2018 to 08/24/2018	Finance Department to compile and discuss budgets with Department Leaders, Finance Department to prepare Executive Recommend Budget
08/24/2018	Budget submission to Board of Commissioners
08/30/2018	Budget Discussion – Full Board (FY 2019 Budget Presentation)
09/06/2018	Budget Discussion – Health & Human Services (Health & Community Services, Health Department, Macomb Community Action, MSU Extension, Medical Examiner, Animal Control)
09/10/2018	Budget Discussion – Justice & Public Safety (Circuit Court, Probate Court, Juvenile Court, Friend of the Court, 42-1 District Court, 42-2 District Court, Probate District Court, DHS-Child Care Fund, Juvenile Justice Center, Probation)
09/11/2018	Budget Discussion – Government Operations (Corporation Counsel)
09/12/2018	Budget Discussion – Infrastructure & Economic Development (Facilities & Operations, Information Technology)
09/13/2018	Budget Discussion – Finance (Finance, Risk Management, Purchasing, Equalization, Vote on 90-day Budget Contingency Budget for September Funds)
09/20/2018	Budget Discussion – Full Board (Vote on 90-day Budget Contingency for September Funds)
09/24/2018	Budget Discussion – Health & Human Services (Community Mental Health, Office of Substance Abuse, Department of Human Services)
09/26/2018	Budget Discussion – Justice & Public Safety (Sheriff, Community Corrections)
09/27/2018	Budget Discussion – Government Operations (County Executive, County Clerk, Register of Deeds)
10/01/2018	Budget Discussion – Infrastructure & Economic Development (Planning & Economic Development, Parks & Recreation, Michigan Works)

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2019**

Timeline Continued:

- 10/03/2018 Budget Discussion – Finance (Treasurer)
- 10/04/2018 Budget Discussion – Full Board
- 10/10/2018 Budget Discussion – Capital Improvement Plan Review
- 10/11/2018 Budget Discussion – Justice & Public Safety (Emergency Management, Prosecutor’s Office); Health & Human Services (Veterans Services, Martha T. Berry)
- 10/15/2018 Budget Discussion – Government Operations (Board of Commissioners, Ethics Board)
- 10/16/2018 Budget Discussion – Infrastructure & Economic Development (Department of Roads, Public Works, Solid Waste Planning Committee)
- 10/17/2018 Budget Discussion – Finance (Human Resources & Labor Relations)
- 10/18/2018 Budget Discussion – Full Board
- 10/22/2018 Budget Discussion – Capital Improvement Plan Review
- 10/25/2018 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 10/30/2018 Budget Discussion – Finance (Proposed Budget Amendments)
- 11/01/2018 Finance Committee – Public Hearing, Proposed Budget
- 11/01/2018 Full Board – Approval to send 2019 Budget Ordinance to next Full Board
- 11/08/2018 Full Board – Final 2019 Budget approval

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2018-05**

FY 2019 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER LEONETTI, SUPPORTED BY COMMISSIONER DUZYJ:

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

WHEREAS, pursuant to section 8.6 of the Charter, the Executive, by a letter dated August 24, 2017, submitted a recommended comprehensive balanced budget (the “Recommended Budget”) to the Board of Commissioners (the “Commission”); and

WHEREAS, at 25 public meetings, the Commission conducted 39 reviews, receiving presentations from county departments and agencies and examining the goals, benchmarks and performance metrics and follow-up information and details from each; and

WHEREAS, with a commitment to its legislative priorities as expressed in Resolution R18-1882, adopted on August 16, 2018, to (1) promote a transparent, collaborative budgeting process, (ii) establish a sustainable, efficient and innovative county government for the next generation through establishing sound policies, (iii) foster a safe and healthy community, (iv) encourage collaboration with our local municipalities, (v) support the changing demographic, the adoption of this Ordinance improves transparency and accountability related to the expenditure of County funds, reflects the budget priorities, and increases the fiscal year-end General Fund balance; and

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

WHEREAS, the Executive and Commission agree that the FY 2019 appropriations ordinance should include the funds with September 30 and December 31, 2019, fiscal year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the "FY 2019 Budgeted Revenues"):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 126,032,070	\$ 1,971,874	\$ 128,003,944
Licenses & Permits	1,509,550	973,056	2,482,606
Intergovernmental	37,908,925	214,052,254	251,961,179
Charges for Services	37,864,537	236,042,423	273,906,960
Investment Income	600,000	453,613	1,053,613
Fines & Forfeitures	498,000	265,000	763,000
Reimbursements	7,865,346	1,820,158	9,685,504
Indirect Cost Allocation	16,567,823	66,150	16,633,973
Other Revenue	114,600	1,007,819	1,122,419
Transfers In	8,605,000	41,534,296	50,139,296
Fund Balance Utilization	8,844,007	24,579,530	33,423,537
Total Revenues	\$ 246,409,858	\$ 522,766,173	\$ 769,176,031

WHEREAS, the estimated expenditures by fund are as follows (the "FY 2019 Budgeted Expenditures by Fund"):

Expenditures	Total
General Fund	\$ 246,409,858
Circuit Court Programs	450,621
Child Care Fund	19,801,296
Community Corrections-Dec Year End	189,082
Community Corrections-Sep Year End	1,825,349
Community Action-Dec Year End	9,575,865
Community Action-Sep Year End	32,073,510
Friend of the Court	11,304,344
Health Grants-Dec Year End	30,200
Health Grants-Sep Year End	7,585,110
Homeland Security Grants	6,058,350
Michigan Works!	4,539,468
MIDC Fund-Sep Year End	6,184,277
MSUE Grants-Dec Year End	36,975
MSUE Grants-Sep Year End	22,000
Planning Grant Fund	185,500
Prosecuting Attorney Grants-Sep Year End	2,526,733
Register of Deeds Remonumentation Fund	232,784
Register of Deeds Technology Fund	1,261,050
Concealed Pistol License Fund	150,856
Roads	162,226,234
Sheriff Grants-Dec Year End	395,000
Sheriff Grants-Sep Year End	2,516,519
Veterans' Affairs	1,654,639
Community Mental Health	194,264,003
Martha T. Berry Medical Care Facility	27,198,128
Freedom Hill Park	512,349
Substance Abuse	20,727,462
Debt Service Fund	9,238,469
	<hr/>
	<u><u>\$ 769,176,031</u></u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2019 Budgeted Expenditures by General Fund Budget Center"):

Legislative	
Board of Commissioners	\$ 1,768,373
Judicial	
Circuit Court	8,684,669
District Court - Romeo	1,275,378
District Court - New Baltimore	1,373,747
District Court - 3rd Class	20,000
Family Counseling	73,916
Jury Commission	181,450
Juvenile Court	6,040,728
Law Library	40,950
Probate Court	3,288,369
Probation - Circuit Court	117,492
Prosecuting Attorney	10,797,082
	<u>31,893,781</u>
General Government	
Building Authority	500
Clerk	5,258,715
Corporation Counsel	1,116,043
County Executive	1,680,130
Equalization	938,193
Elections	19,838
Ethics Board	11,600
Facilities & Operations	17,408,417
Finance	2,382,965
Human Resources	2,409,352
Information Technology	9,015,855
MSU Extension	997,080
Planning & Economic Development	3,644,645
Purchasing	1,447,810
Register of Deeds	1,930,338
Treasurer	2,341,941
Non Departmental Appropriations	(2,323,391)
	<u>48,280,031</u>
Public Safety	
Civil Service Commission	60,925
Emergency Management	1,293,792
Sheriff	74,229,911
	<u>75,584,628</u>
Public Works	
Public Works Commissioner	6,784,011
Health & Welfare	
Animal Shelter	2,444,890
Health and Community Services	400,293
Health Department	21,544,871

Resident County Hospitalization	59,500
	<u>24,449,554</u>
Capital Outlay	17,145,254
Transfers Out	<u>40,504,226</u>
Total Expenditures	<u><u>\$ 246,409,858</u></u>

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the “FY 2019 General Appropriations Ordinance.”

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

A. “Charter” means the Home Rule Charter of Macomb County, Michigan, which took effect on January 1, 2011.

B. “Adopted Budget” means the Fiscal Year 2019 official budget as amended by this ordinance at the front of which this edited copy of this ordinance is included.

C. Other words used in this ordinance shall have the meanings provided in the Charter.

Section 3. Applicability. This ordinance and budget adopted by it constitutes the County's balanced line item budget and appropriations ordinance for the General Fund, Special Revenue Funds, the Debt Service Fund and certain Enterprise Funds for the fiscal years ending September 30, 2019, and December 31, 2019, as required by section 8.7 of the Charter and by the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, MCL 141.421 *et seq.*

Section 4. Budget Adoption. This is the budget for funds ending September 30, 2019, and December 31, 2019, that includes (i) the FY 2019 Budgeted Revenues, (ii) the FY 2019 Budgeted Expenditures by Fund, (iii) the FY 2019 Budgeted Expenditures by General Fund Budget Center, and (iv) the Recommended Budget with the following changes and others provided in this ordinance.

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

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

C. The following changes made by the Commission in amounts for specific line items are included as part of the FY 2018 Budget.

ITEM REF.	PAGE NO.	DEPARTMENT	FUND	EXPENDITURE / [REVENUE] CATEGORY	LINE ITEM	EXECUTIVE RECOMMEND	COMMISSION APPROVED	DIFFERENCE
A	C-66	930 – OPERATING TRANSFERS	101 – GENERAL FUND	OPERATING TRANSFER OUT	CAPITAL IMPROVEMENT FUND	\$13,584,300	\$0	(\$13,584,300)
B	C-65	932 - NON-DEPARTMENTAL	101 – GENERAL FUND	EXPENDITURE	CAPITAL OUTLAY	\$1,195,000	\$14,779,300	\$13,584,300

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

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

E. Unless the terms and conditions of the grant otherwise specifically require, any staff position funded, in whole or in part, by state or federal grants shall be eliminated at the expiration or termination of the grant.

F. If funding of the Community Mental Health Fund from other governmental units is less than projected, budget amendments to reduce expenditures will be required. Requests for budget amendments shall be made as soon as the Community Mental Health Department is notified of funding decisions by the other governmental units. The Commission is not appropriating any additional County funds, other than what is statutorily required, to replace any budget shortfalls resulting from payments from other governmental units that are less than what is budgeted.

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

Section 6. Tax Levy. The General Operating Millage Rate to be levied by the County on July 1, 2019, to support the FY 2019 budget shall not be greater than 4.4925 mills, the voted Veterans Millage to be levied by the County on December 1, 2018, to support the FY 2019 budget shall be 0.0677 mill, and the Drain Debt Millage to be levied by the County on December 1, 2018, to support the FY 2019 budget shall be 0.0050 mill.

Section 7. Cigarette and Liquor Taxes.

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

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

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

Section 9. Fund Transfers. The County Executive, Countywide Elected Officials, Departments and Agencies shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary center in an amount up to \$35,000 or 5.0 percent of the budget in that budgetary center known as a department number, whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers known as a department number. Multiple related expenditures shall be aggregated and subject to the limitation of \$35,000 or 5.0 percent, whichever is less for the budget year.

A. 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 Required Authorization.

A. The "Operating Transfer Out" to the "Capital Improvement Fund" listed in Department 930, the "Operating Transfers" has been moved to the Capital Outlay line item in the "Non-Departmental" fund 932. Any transfer from that Capital Outlay line item in Department 932 into the Capital Improvement Plan fund requires prior Board approval, which must be in full compliance with Board's Capital Improvement Plan Funding Policy, except that any transfer under \$35,000 from the Capital Outlay line item in Department 932 for a specific project which total project cost is under \$35,000 may be allowed without prior Board approval; transfers under \$35,000 made under this exception shall not be divided, separated, sequenced, phased, or otherwise broken-up in a manner to avoid the requirement prior Board approval.

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

C. Budget amendments shall be required when the award amount of any federal, state or private grant fund increases or decreases by \$35,000 or more. Such budget amendments shall include details about the amount of the grant, the amounts and sources of any required local matching funds and a brief synopsis of any restrictions on or requirements for their use. However, any such decreases that result in service delays, disruptions or other negative impact shall be reported to the Commission within the Quarterly Report. Budget amendments necessitated by changes in grant award amounts related to food and immunization programs are exempt from this clause and the Executive shall have the authority to make such amendments as needed.

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

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

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

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

H. The Director of Legislative Affairs for the Board of Commissioners shall be given real-time, read-only access to the financial software program the County uses.

I. Commission shall review, at a regularly schedule full board meeting held in accordance with the Open Meetings Act, 1976 PA 267, MCL 15.261 through 15.275, any agreement with, or payment requests to make payment to, any of the following organizations before any funds are authorized:

- 8 Mile Boulevard Association
- Area Agency on Aging
- Area Wide Quality Control
- Automation Alley
- CARE House
- Clinton River Watershed Council
- Detroit Regional Chamber
- Library for the Blind
- Michigan Association of Counties
- National Association of Counties
- OneMacomb
- Police Training Center
- St. Clair/Sanilac Conservation District
- SEMCOG
- Stream Gauge
- Turning Point - SANE

Section 11. Penalties and Consequences.

- A. Any expenditure, purchase or contract that is made in violation of this ordinance shall be null and void.
- B. Any expenditure, staff hiring, purchase or contract in violation of this ordinance is unauthorized. Any such payments made in violation of this ordinance shall be recoverable by the County.
- C. Any action taken by any "Public Servant" (as defined in the Charter) in violation of this ordinance will be *ultra vires* and outside the scope of office or employment.
- D. Any Public Servant taking any action in violation of this ordinance may be subject to personnel action in accordance with County policies and collective bargaining agreements.
- E. It is misfeasance in office for any Public Servant to take any action in violation of this ordinance.

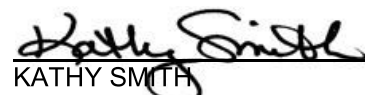
Section 12. Interpretation and Severability.

- A. The wording of this ordinance shall control any inconsistency between it and any chart or table included within or attached to this ordinance or any inconsistent wording in the Adopted Budget.
- B. If any portion of any provision or any section of this ordinance is determined to be invalid or unenforceable, it shall not affect the validity of the remaining portions of such provision or section.

Section 13. Effective Date. This ordinance shall become effective immediately upon publication of a notice of enactment.



 BOB SMITH
 Chair, Macomb County Commission



 KATHY SMITH
 Acting Macomb County Clerk/Register of Deeds

Adopted: November 8, 2018

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2019

About This Document

The 2019 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 communication 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, Research & Development 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
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Profile of the County (concluded)

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

Higher education is a priority of Macomb County residents. This is directly reflected in the broad range of degree and technical certificate programs that are made available to them. Macomb Community College, with campuses 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

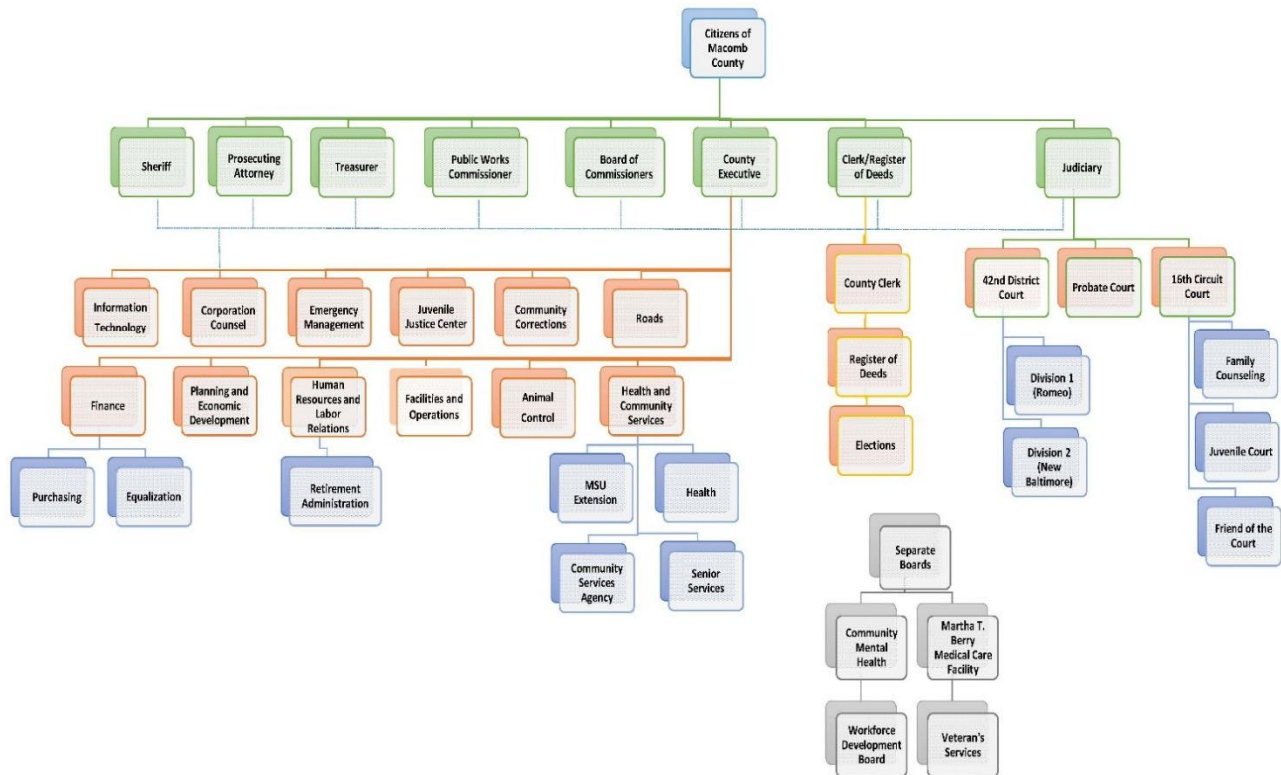
Budget Discussion and Analysis

Fiscal Year 2019

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, Clerk/Register of Deeds, Prosecuting Attorney, Public Works Commissioner, Sheriff and Treasurer. These are mostly statutory functions and each elected official is directly accountable to the residents of the County and is responsible for discharging their statutory functions in accordance with State laws and regulations, within the financial resources allocated to them by the Board of Commissioners. Neither the Board of Commissioners nor the County Executive has oversight responsibility over the operations of these elective offices. However, county-wide elected officials share a commitment to the commonly understood purpose of county government to provide responsive, efficient, transparent and ethical government services to the residents of Macomb County. An organizational chart of the County is presented below.

MACOMB COUNTY, MICHIGAN Organizational Chart



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

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.

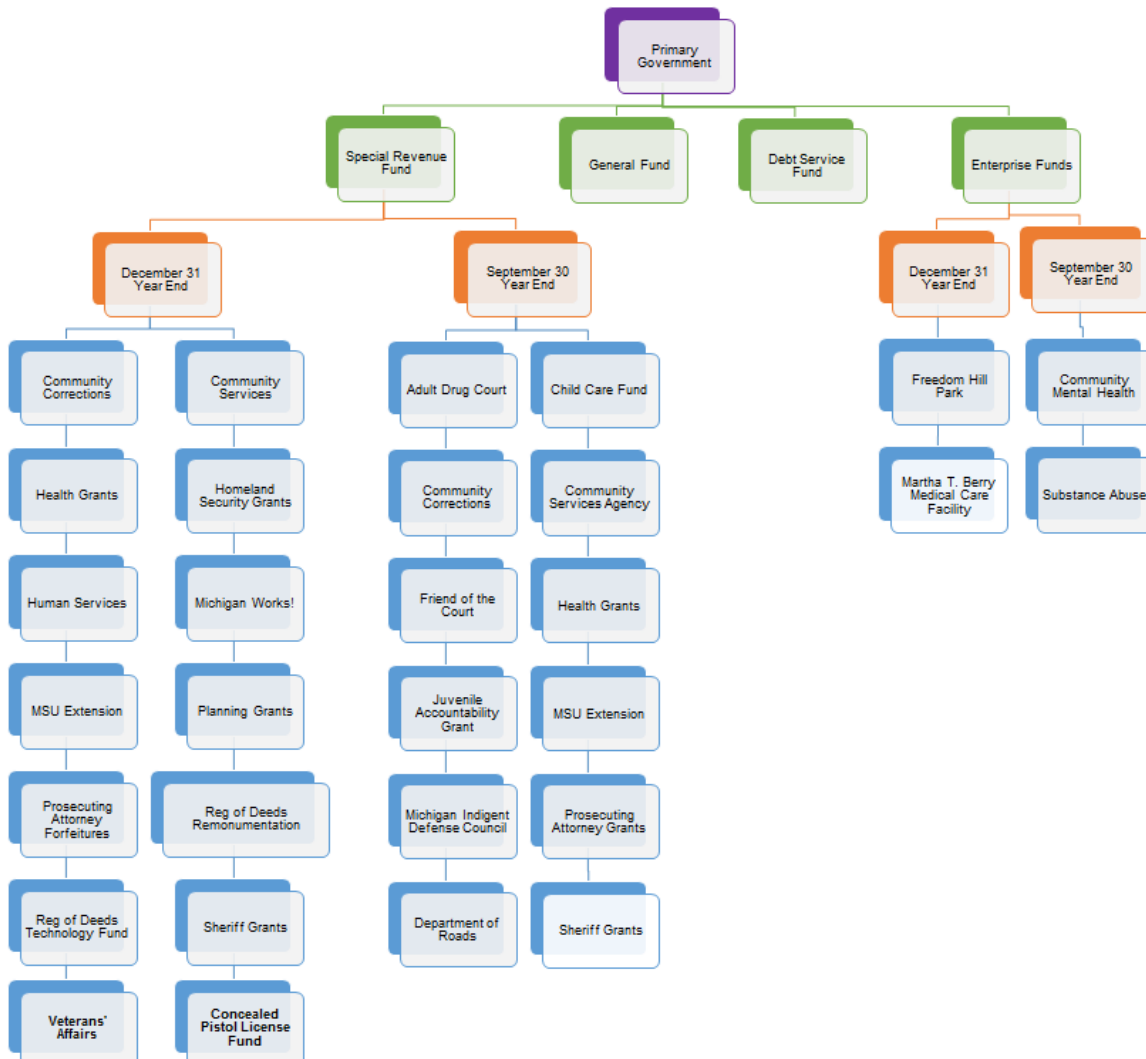
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2019

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 also elected to 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
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The Budget Process (concluded)

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

Budget Amendments

The County Executive shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary centers in an amount up to \$35,000 or 5.0% 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 \$35,000 or 5.0%, whichever is less for the budget year. In addition, Budget amendments shall be required when the award amount of any Federal, State or private grant fund increases or decreases by \$35,000 or more. Budget amendments shall not be required when the award amount of any Federal, State or private grant increases or decreases by less than \$35,000. Budget amendments necessitated by changes in grant award amounts related to food and immunization programs are exempt from this clause and the County Executive shall have the authority to make such amendments as needed.

Financial Policies

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

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

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2019

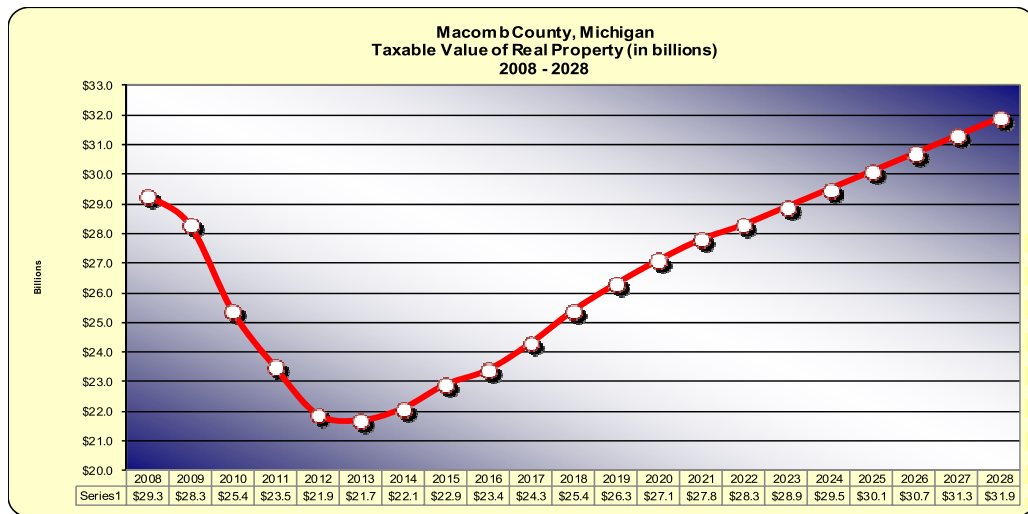
Financial Policies (concluded)

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

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

Major Issues Affecting the Budget

Property Values - Property taxes are the primary source of revenue for the General Fund (53%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid 1990s through the mid 2000s. Taxable values began to stagnate in 2008 and declined 26.7% for the period 2008-2013 but have shown signs of recovery, with the taxable value of real property increasing 16.9% since 2013. **Taxable values are estimated to increase 3.5% in 2019, 3.00% in 2020 and 2.5% in 2021.** Taxable values of real property are expected to return to 2008 levels in 2023. Each 1% change in property values equates to approximately \$1.2 million in property tax revenue to the General Fund. The Board of Commissioners raised the County operating millage rate from 4.2 mills to the maximum allowed limit of 4.5685 mills in 2009 to combat the effects of declining property values. 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.



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
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Major Issues Affecting the Budget (continued)

Fringe Benefits – The County offers its employees a generous package of fringe benefits, including health care and dental coverage when employed, health care in retirement and a defined benefit pension plan. Employer paid fringe benefits are approximately 63% of payroll and are budgeted at \$105.1 million across all funds in 2019. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

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

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

Capital Improvements - Aging infrastructure continues to be a major concern of the Administration. The County's 5 year capital plan calls for \$38.9 million in projects for the period 2019-2013, with \$15.5 in projects scheduled for 2019.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Personnel Changes

A total of 35.5 new full time equivalents are being recommended by the County Executive and have been included in the 2019 budget as indicated below.

Department	FTE	Value Incl Benefits	Funding Source	
			General Fund	Revenue/ Reduced
Animal Control				
Animal Control Officer	1.0	\$ 65,991	\$ -	\$ 65,991
County Clerk				
Judicial Court Clerk - New Judge	1.0	65,617	65,617	-
Cashier I	1.0	61,189	61,189	-
Circuit Court				
Circuit Court Judge - New Judge	1.0	64,275	64,275	-
Judicial Secretary - New Judge	1.0	77,738	77,738	-
Health Department				
Clinical Outreach Worker (PT)	2.0	50,148	-	50,148
Public Health Nurse II	1.0	89,722	-	89,722
Account Clerk I/II	3.0	168,297	14,271	154,026
Juvenile Court				
Probation Officer	1.0	88,217	-	88,217
Prosecuting Attorney				
Assistant Prosecutor I - New Judge	1.0	129,925	129,925	-
Computer Maintenance Clerk	1.0	59,077	59,077	-
Public Works				
Chief Engineer	(1.0)	(131,761)	(131,761)	-
Community Services Manager	1.0	85,123	85,123	-
Secretary	1.0	62,285	62,285	-
Typist Clerk Full Time to Part Time	(0.5)	(17,381)	(17,381)	-
Drain Co-Op Laborer PT	1.0	36,648	36,648	-
Roads				
Electrician A	1.0	125,505	-	125,505
Engineering Aide 2	1.0	112,774	-	112,774
Highway Maintenance Person	1.0	106,063	-	106,063
Sheriff				
Deputy -overtime reduction	13.0	1,309,542	833,261	476,281
Deputy - New Judge	1.0	100,633	100,633	-
Corrections Deputy - overtime reduction	3.0	254,652	31,212	223,440
	<u>35.5</u>	<u>\$ 2,964,279</u>	<u>\$ 1,472,112</u>	<u>\$ 1,492,167</u>

Five of new positions are associated with the addition of one new judgeship in 2019 at a cost to the General Fund of \$438,000. Sixteen positions are being added in the Sheriff Department for the purpose of relieving overtime. The full impact of those sixteen positions will not be realized until 2020 due to initial police and corrections academy training and orientation of the new employees. The remaining 14.5 positions are in various departments with several of them being partially or fully funded by grants or reductions in other expenses.

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

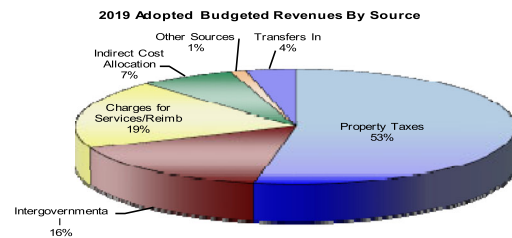
Fiscal Year 2019

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 2019 General Fund expenditure budget totals \$246,409,858, an increase of \$22,917,276 or 10.2% from the amended fiscal 2018 budget. Revenues of \$237,565,851 represent a 5.2% increase over fiscal 2018. A summary of revenues by source and expenditures by function and category for fiscal 2019, 2020 and 2021 is presented below:

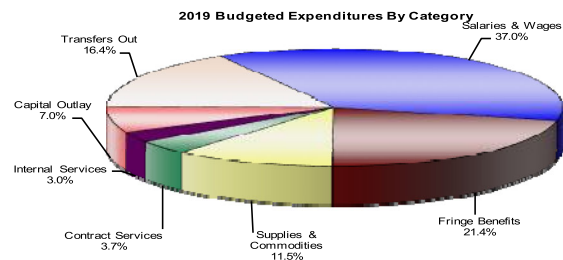
**Macomb County, Michigan
General Fund Revenues By Source**

	2019 <u>Adopted</u>	2020 <u>Forecast</u>	2021 <u>Forecast</u>
Property Taxes	\$ 126,032,070	\$ 129,802,534	\$ 132,988,847
Intergovernmental	37,908,925	38,138,501	38,370,372
Charges for Services/Reimb	45,729,883	44,813,830	45,217,451
Indirect Cost Allocation	16,567,823	16,567,283	16,567,283
Other Sources	2,722,150	2,722,150	2,722,150
Transfers In	8,605,000	8,040,000	8,040,000
Total	\$ 237,565,851	\$ 240,084,298	\$ 243,906,103



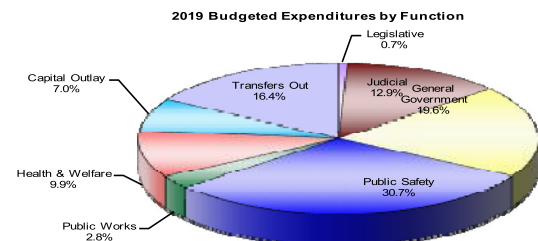
**Macomb County, Michigan
General Fund Expenditures By Category**

	2019 <u>Adopted</u>	2020 <u>Forecast</u>	2021 <u>Forecast</u>
Salaries & Wages	\$ 91,121,926	\$ 92,242,462	\$ 93,288,622
Fringe Benefits	52,831,794	56,240,496	57,184,209
Supplies & Commodities	28,359,422	28,286,328	28,335,548
Contract Services	9,124,608	9,126,508	9,143,766
Internal Services	7,322,628	7,421,360	7,512,303
Capital Outlay	17,145,254	12,415,272	11,147,272
Transfers Out	40,504,226	40,357,306	40,431,871
Total	\$ 246,409,858	\$ 246,089,732	\$ 247,043,591



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

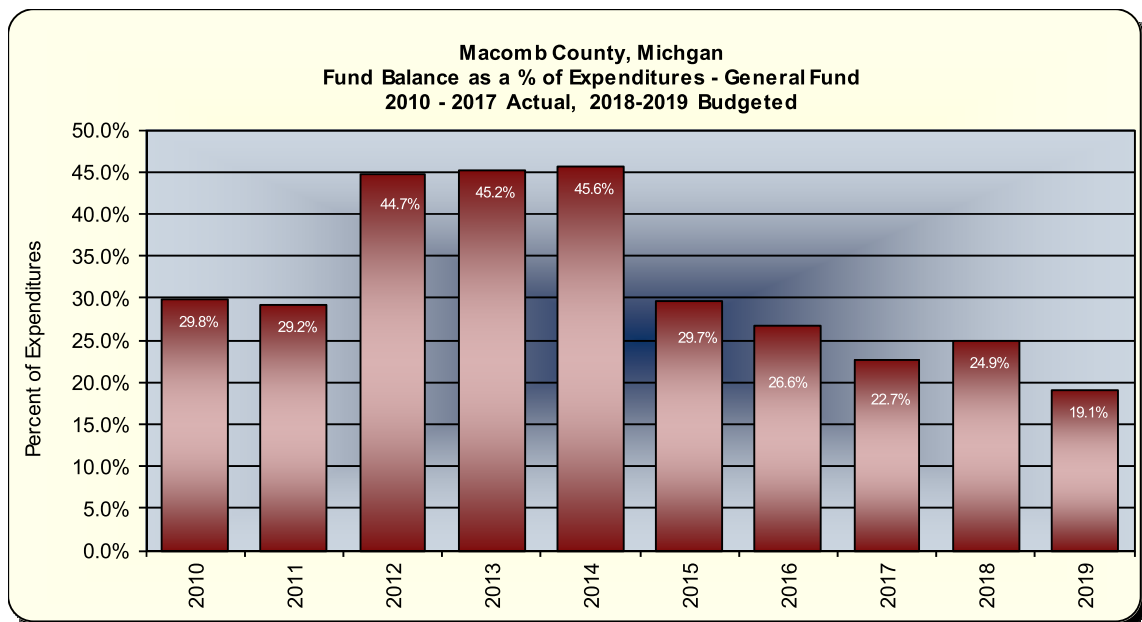
	2019 <u>Adopted</u>	2020 <u>Forecast</u>	2021 <u>Forecast</u>
Legislative	\$ 1,768,373	\$ 1,803,436	\$ 1,820,860
Judicial	31,893,781	32,838,209	33,249,030
General Government	48,280,031	49,891,580	50,441,274
Public Safety	75,584,628	76,795,000	77,557,480
Public Works	6,784,011	7,013,774	7,129,240
Health & Welfare	24,449,554	24,975,155	25,266,564
Capital Outlay	17,145,254	12,415,272	11,147,272
Transfers Out	40,504,226	40,357,306	40,431,871
Total	\$ 246,409,858	\$ 246,089,732	\$ 247,043,591



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

The General Fund (concluded)

Fund Balance - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10 - 15% of annual expenditures in any given fund. The audited fund balance of the General Fund was \$53.6 million as of December 31, 2017 and represented 22.7% of expenditures. The ratio is budgeted to increase to approximately 24.9% by the end of fiscal 2018 and decrease to 19.1% by the end of fiscal 2019 as the County continues to investment in its capital assets. 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 \$189,082 for fiscal 2019. The General Fund contribution for 2019 is \$177,162, an increase of \$24,903 over amended 2018.

Community Action Grants - The Community Action Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. In addition, the Community Action Department is responsible for administering the Community Development Block Grant program. The budget for the year ending December 31, 2019 is \$9,575,865, an increase of \$577,460 from amended 2018.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Special Revenue Funds (continued)

Health Grants – This fund is supported entirely by State grants primarily for the purpose of administering a variety of water quality monitoring programs. The budget for 2019 is \$30,200, a decrease of \$111,618 from the amended 2018 budget.

Homeland Security Grants – This fund is supported entirely by Federal grants for the purpose of purchasing emergency response equipment and creating emergency response plans for the County and local municipalities. The budget for 2019 is \$6,058,350 a decrease of \$2,768,412 from the amended 2018 budget.

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 2019 is \$4,539,468, an increase of \$44,763 from amended 2018.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2019 is \$36,975, an increase of \$825 from amended 2018, which is attributable to an increase in the use of fund balance to continue to provide services.

Planning Grants - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield development and small business development. In addition to Federal funding, this fund is used to account for the proceeds from the sale of aerial maps. The budget for this fund in 2019 is \$185,500, a decrease of \$422,004 from amended 2018 due in large part to the discontinuation of several grant programs.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training. As in 2018, there are no budget expenditures in this fund for 2019.

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 2019 is \$232,784, which is the same amount budgeted as amended for 2018.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

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 2019 is \$1,261,050, the majority of which is spent on contractual services related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Concealed Pistol Licenses Fund (CPL) - The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications. The proposed budget for 2019 is \$150,856, an increase of \$9,196 from amended 2018. There is no County support in this fund.

Sheriff Grants – The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2019 is \$395,000, a decrease of \$1,945,229 from the amended 2018 budget.

Veterans Services – The Department of Veterans’ Services is supported by a special property tax millage of .0682 mills. The budget for 2019 is \$1,654,639, an increase of \$247,933 from the amended 2018 budget.

Circuit Court Programs – The Adult Drug Court, Mental Health Court, Veterans Treatment Court, and DCP state and federal programs, provide intensive probation and treatment to low-risk offenders and allows participants to avoid incarceration. There are on average 35-40 participants in the program at any point in time, who otherwise would have been sentenced to jail or prison. Participants in the program have avoided more than 19,000 jail bed days and over 20,000 prison bed days since January 1, 2008. Expenditures for 2019 are \$450,621, an increase of \$56,185 over amended fiscal 2018. The General Fund appropriation to the Circuit Court Programs for 2019 is \$99,000, an increase of \$20,645 from amended 2018. The Specialty Courts are administered by the Circuit Court and represent 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 allowable Child Care Fund expenditures, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$19,801,296 for 2019 represents an 8.7% decrease from fiscal 2018. The General Fund appropriation to the Child Care Fund for 2019 is \$10,357,554, a decrease of \$920,322 over amended 2018.

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 eleven (11) full-time positions and approximately 81% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2019 increased by \$87,073 over 2018. The General Fund appropriation requested for 2019 is \$348,262, an increase of \$2,568 from amended 2018.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Special Revenue Funds (continued)

Community Action – The Community Action 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 87% of the funding for Community Services comes from State and Federal grants as well as outside source revenue. The General Fund appropriation requested for fiscal 2019 is \$3,920,578, a decrease of \$41,595 from amended 2018.

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 53% of the funding for the Friend of the Court is provided through a grant from the Federal government. The General Fund appropriation for 2019 is \$3,039,672, an increase of \$31,423 from amended 2018.

Health Grants – The health grants which operate on a September 30 year-end represent approximately 25% 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 \$2,279,468 represents approximately 30% of the budget. The General Fund appropriation budgeted for 2019 is \$268,470 higher than the amended budget in 2018, primarily driven by increases in overhead allocation charges from the Health Department, which will be offset by a corresponding increase in General Fund revenue. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

Michigan Indigent Defense Commission - This fund is used to account for costs associated with the fair, cost-effective and constitutional defense of indigents. Revenue sources include state reimbursement as well as reimbursement of attorney fees by those individuals in need of court-appointed attorneys. Expenditures include salary and fringe benefits of sheriff employees as well as attorney fees and expert witness fees. In its inaugural fiscal year the total budget for 2019 is \$6,184,277, with a General Fund appropriation of \$2,747,750.

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 2019 is \$22,000, a decrease of \$501 from amended 2018, which is attributable to the decrease in fund balance draw down.

Prosecuting Attorney Grants – This fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence and auto theft offenses. The General Fund appropriation to this fund for 2019 is \$815,680, an increase of \$30,673 over amended 2018.

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 2019 is \$161,522,621, an increase of \$32,560,872 from amended 2018. The Department of Roads anticipates spending 210.4 million on road repair and maintenance in 2019-2021, with \$25.9 million of that amount being funded by fund balance.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Special Revenue Funds (concluded)

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 83.4% of the funding for these programs is provided by State grants and charges for services. The 2019 budget provides for the continued funding of 8 positions. The General Fund appropriation to this fund is \$418,162 for 2019, an increase of \$95,421 from amended 2018.

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 90% of the total budget of the Mental Health Department. Approximately 97.5% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 2.5% is contributed by the County General Fund and is budgeted at \$3,853,481 in 2019. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain relatively flat for the last three years.

Freedom Hill Park – The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are hosted at the park annually. 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 \$489,349 has been established for 2019. The General Fund will provide support in the amount of \$86,000. Additionally, fund balance in the Freedom Hill Park fund in the amount of \$163,349 along with \$240,000 of revenues provided for in the lease will be used to fund the operations of Freedom Hill Park in 2019.

Martha T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 305 and a bed capacity of 217. The budget for 2019 is \$27,198,128, an increase of 4.1% from 2018. The facility has not required a General Fund contribution since 2009.

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 73.6% 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 2019 is \$3,251,564, an increase of \$39,555, or 1.2%, from amended 2018.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Debt Service Fund

The County's general obligation bonds are rated **AA+** by Standard & Poor's and **Aa1** by Moody's Investor Services. The County's outstanding general obligation debt supported by the General Fund is anticipated to total \$282,935,000 as of December 31, 2018. Debt service requirements for the year ending December 31, 2019 are \$27,440,560, consisting of \$17,345,000 in principal payments and \$10,095,560 in interest. Debt service requirements and outstanding balances by year through final maturity in 2035 are presented in the following schedules.

Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2019-2035

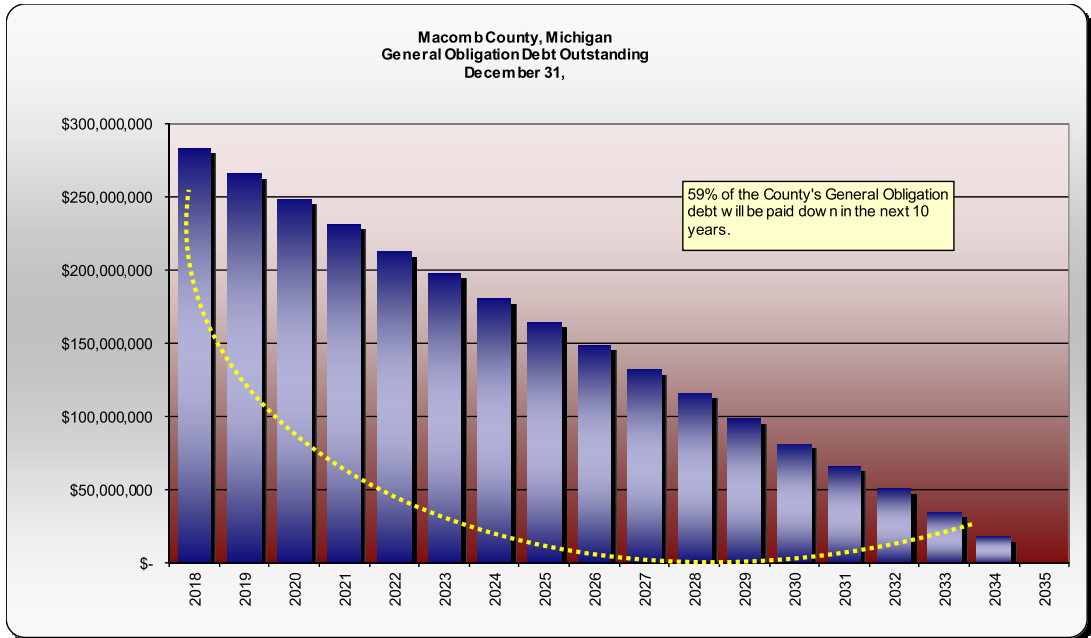
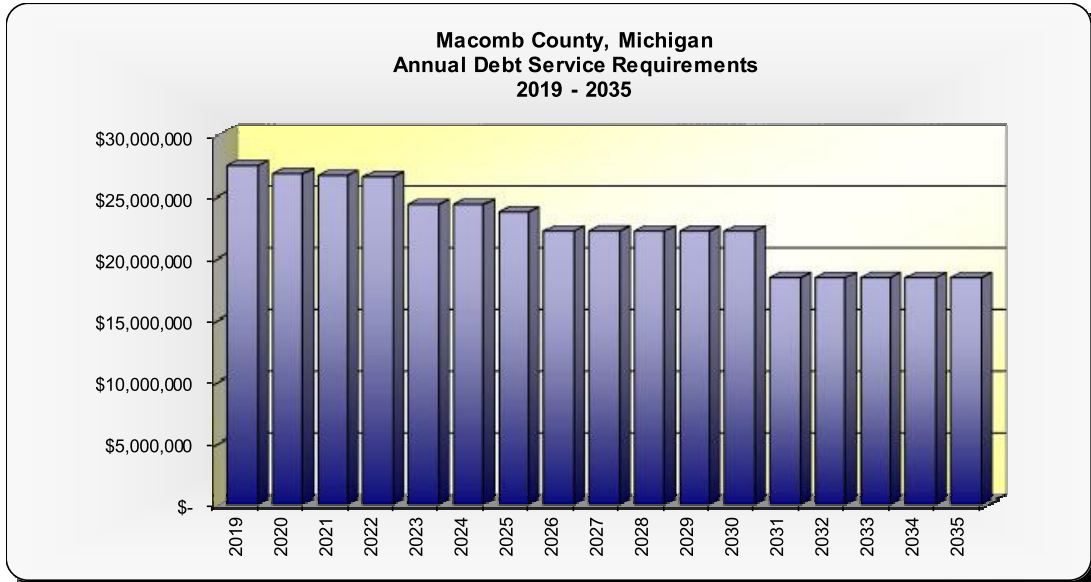
Year	Series 2005 Clemens Refunding		Series 2012 PWK/Wertz Refunding		Series 2012 800 MhZ/NB Court Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
	2019	\$ 300,000	\$ 16,799	\$ 560,000	\$ 73,800	\$ 1,395,000
2020	210,000	5,250	535,000	62,850	1,410,000	198,725
2021	-	-	575,000	50,313	1,455,000	170,526
2022	-	-	565,000	36,063	1,495,000	141,425
2023	-	-	575,000	21,812	1,510,000	109,656
2024	-	-	585,000	7,312	1,555,000	75,681
2025	-	-	-	-	1,550,000	38,750
	<u>\$ 510,000</u>	<u>\$ 22,049</u>	<u>\$ 3,395,000</u>	<u>\$ 252,150</u>	<u>\$ 10,370,000</u>	<u>\$ 961,388</u>

Year	Series 2012 Bridge Refunding		Series 2014 Refunding 2007 MTB/YTH Refunding	
	Principal	Interest	Principal	Interest
	2019	\$ 535,000	\$ 10,700	\$ 1,910,000
2020	-	-	2,020,000	209,400
2021	-	-	2,120,000	126,600
2022	-	-	2,105,000	42,100
2023	-	-	-	-
2024	-	-	-	-
2025	-	-	-	-
	<u>\$ 535,000</u>	<u>\$ 10,700</u>	<u>\$ 8,155,000</u>	<u>\$ 666,100</u>

Year	Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
	2019	\$ 2,565,000	\$ 1,171,236	\$ 10,080,000	\$ 8,308,400	\$ 17,345,000
2020	2,635,000	1,099,649	10,295,000	8,090,570	17,105,000	9,666,444
2021	2,705,000	1,033,074	10,545,000	7,842,358	17,400,000	9,222,871
2022	2,770,000	964,474	10,830,000	7,558,908	17,765,000	8,742,970
2023	2,870,000	865,524	11,145,000	7,246,138	16,100,000	8,243,130
2024	2,990,000	748,324	11,485,000	6,903,318	16,615,000	7,734,635
2025	3,110,000	626,324	11,860,000	6,532,812	16,520,000	7,197,886
2026	3,220,000	515,824	12,250,000	6,138,348	15,470,000	6,654,172
2027	3,320,000	414,404	12,685,000	5,706,414	16,005,000	6,120,818
2028	3,430,000	304,689	13,155,000	5,233,770	16,585,000	5,538,459
2029	3,545,000	188,272	13,670,000	4,717,304	17,215,000	4,905,576
2030	3,670,000	64,225	14,230,000	4,160,116	17,900,000	4,224,341
2031	-	-	14,815,000	3,572,986	14,815,000	3,572,986
2032	-	-	15,465,000	2,918,756	15,465,000	2,918,756
2033	-	-	16,155,000	2,235,820	16,155,000	2,235,820
2034	-	-	16,865,000	1,522,416	16,865,000	1,522,416
2035	-	-	17,610,000	777,657	17,610,000	777,657
	<u>\$ 36,830,000</u>	<u>\$ 7,996,019</u>	<u>\$ 223,140,000</u>	<u>\$ 89,466,091</u>	<u>\$ 282,935,000</u>	<u>\$99,374,497</u>

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Debt Service Fund (concluded)



State statute limits the total amount of general obligation debt of the County to 10% of the assessed value of all property in the County. Assessed value is generally 50% of true market value. Management, however, believes that the taxable value of all property in the County is a more practical and conservative base on which to base the calculation of the County's debt limit. The taxable value of all property in the County as of December 31, 2017 was \$25.6 billion. Therefore, the County's debt limitation was \$2.6 billion at year-end. The County's outstanding debt of \$282.9 million at December 31, 2018, supported by the General Fund, will be well below the limit based on either assessed or taxable value.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

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 31, 2001 may retire if their age plus years of service equals or exceeds 70 and they have attained a minimum age of 50. The annual retirement benefit, payable monthly for life, is computed at 2.4% of final average compensation for the first 26 years of service and 1% for every year thereafter, with a maximum employer pension of 65%. Employees hired on or after January 1, 2002 and certain employees hired before that date not covered by the provisions described above may retire at age 55 with 25 or more years of service or age 60 with 8 years of service. The annual retirement benefit, payable monthly for life, for these employees is computed at 2.2% of final average compensation for each year of service, with a maximum employer pension of 66%. The plan is closed to new employees effective January 1, 2016.

Sheriff Department- Employees may retire at any age with 25 or more years of service or age 60 with 8 years of service. The annual retirement benefit for the Sheriff, command officers, deputies and dispatchers, 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 and corrections officers is 2.4% for the first 26 years of service and 1% for every year thereafter, with a maximum employer pension of 66%. The plan is closed to new employees effective January 1, 2016.

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

As of December 31, 2017, the date of the most recent actuarial valuation, the plan was 97.8% funded. The funding status for the last 10 years is presented below.

SCHEDULE OF FUNDING PROGRESS - DEFINED BENEFIT PENSION PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2007	847,305,155	772,649,767	(74,655,388)	109.7%	126,696,252	(58.92)
2008	855,265,571	785,688,661	(69,576,910)	108.9%	121,822,674	(57.11)
2009	866,356,598	814,563,728	(51,792,870)	106.4%	116,522,938	(44.45)
2010	862,915,501	837,167,835	(25,747,666)	103.1%	110,795,240	(23.24)
2011	828,692,442	854,323,846	25,631,404	97.0%	108,900,180	23.54
2012	795,605,544	867,218,699	71,613,155	91.7%	105,391,874	67.95
2013	837,652,540	884,041,581	46,389,041	94.8%	102,252,875	45.37
2014	882,565,132	911,065,833	28,500,701	96.9%	110,159,044	25.87
2015	902,930,628	977,566,461	74,635,833	92.4%	105,254,524	70.91
2016	940,494,250	1,019,137,859	78,643,609	92.3%	116,574,389	67.46
2017	990,802,562	1,013,110,113	22,307,551	97.8%	107,491,731	20.75

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2019

Pension and Retiree Health Care Liabilities (concluded)

Retiree Health Care (General and Sheriff) - The County sponsors a single employer post-retirement 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, 2015, the date of the most recent actuarial valuation, the plan was 35.5% funded as indicated in the schedule presented below. The County issued bonds in the amount of \$263,555,000 to fully fund the unfunded liability and also contributed an additional \$59,000,000 to the retiree health care plan to fund future normal cost and actuarial losses should they occur. Those funds were placed in a separate trust fund. Therefore, the plan is considered over-funded at this time.

SCHEDULE OF FUNDING PROGRESS - RETIREE HEALTH CARE TRUST PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2000	\$ 40,209,164	\$ 287,726,277	\$ 247,517,113	14.0%	\$ 94,345,155	262.4%
2004	83,794,483	492,905,016	409,110,533	17.0%	117,894,514	347.0%
2006	106,476,217	643,208,474	536,732,257	16.6%	113,523,878	472.8%
2008	77,353,942	595,309,199	517,955,257	13.0%	107,373,375	482.4%
2010	113,732,259	610,599,385	496,867,126	18.6%	97,650,493	508.8%
2012	130,289,669	679,928,682	549,639,013	19.2%	91,150,925	603.0%
2013	155,145,734	417,782,617	262,636,883	37.1%	90,567,875	290.0%
2014	174,132,994	435,124,093	260,991,099	40.0%	97,730,512	267.1%
2015	179,970,735	507,326,224	327,355,489	35.5%	93,336,709	350.7%

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, 2015, the date of the most recent actuarial valuation, the plan was 60.7% funded as indicated below.

SCHEDULE OF FUNDING PROGRESS - DEPARTMENT OF ROADS RETIREE HEALTH CARE PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2006	\$ -	\$ 76,651,082	\$ 76,651,082	0.0%	\$ 15,548,979	493.0%
2007	9,621,290	87,898,593	78,277,303	10.9%	14,621,336	535.4%
2009	15,047,927	83,364,455	68,316,528	18.1%	14,421,101	473.7%
2011	23,547,047	90,532,651	66,985,604	26.0%	12,613,964	531.0%
2013	36,511,623	69,322,970	32,811,347	52.7%	11,685,197	280.8%
2015	44,338,622	73,051,905	28,713,283	60.7%	11,917,815	240.9%

MACOMB COUNTY, MICHIGAN

Glossary of Terms

Description of Funds

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN
Glossary of Terms

Description of Funds (continued)

Special Revenue Funds (continued):

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

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

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

Michigan Indigent Defense Commission – to account for revenues and expenditures services designed to ensure the state's public defense is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

Special Revenue Funds (concluded):

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

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

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

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

REVENUE CATEGORIES:

Property Taxes – to account for property tax collections.

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

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

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

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

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

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

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

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

EXPENDITURE CATEGORIES:

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

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

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

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

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

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

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

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

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

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

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

PERSONNEL CATEGORIES:

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

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

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

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

Fiscal Year 2019 - Adopted					
Fund	Revenues and Expenditures and		Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 237,565,851	\$ 246,409,858	\$ (8,844,007)	\$ 55,739,871	\$ 46,895,864
Special Revenue Funds					
Community Corrections	189,082	189,082	-	-	-
Macomb Community Action	9,251,565	9,575,865	(324,300)	6,471,792	6,147,492
Health Grants	5,200	30,200	(25,000)	390,742	365,742
Homeland Security Grants	6,058,350	6,058,350	-	(1,308,847)	(1,308,847)
Michigan Works!	4,539,468	4,539,468	-	-	-
MSUE Grants	6,000	36,975	(30,975)	114,112	83,137
Planning Grants	111,500	185,500	(74,000)	523,555	449,555
Prosecuting Attorney Forfeitures	-	-	-	55,819	55,819
Register of Deeds Remonumentation Fund	232,784	232,784	-	(134,356)	(134,356)
Register of Deeds Technology Fund	1,080,000	1,261,050	(181,050)	629,760	448,710
Concealed Pistol License	150,856	150,856	-	671,983	671,983
Sheriff Grants	395,000	395,000	-	4,782	4,782
Veterans' Affairs	1,874,967	1,654,639	220,328	955,994	1,176,322
Enterprise Funds					
Freedom Hill Park	326,000	512,349	(186,349)	2,129,300	1,942,951
Martha T. Berry Medical Care Facility	27,198,128	27,198,128	-	(5,658,868)	(5,658,868)
Debt Service Fund	9,238,469	9,238,469	-	2,038,747	2,038,747
	<u>298,223,220</u>	<u>307,668,573</u>	<u>(9,445,353)</u>	<u>62,624,387</u>	<u>53,179,034</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	450,621	450,621	-	(33,680)	(33,680)
Child Care	19,801,296	19,801,296	-	(1,278,772)	(1,278,772)
Community Corrections	1,825,349	1,825,349	-	(136,483)	(136,483)
Macomb Community Action	31,731,438	32,073,510	(342,072)	471,146	129,074
Friend of the Court	11,304,344	11,304,344	-	(433,795)	(433,795)
Health Grants	7,269,412	7,585,110	(315,698)	2,593,011	2,277,313
MIDC	6,184,277	6,184,277	-	-	-
MSUE Grants	-	22,000	(22,000)	224,666	202,666
Prosecuting Attorney Grants	2,526,733	2,526,733	-	(164,424)	(164,424)
Roads	141,148,077	162,226,234	(21,078,157)	48,504,822	27,426,665
Sheriff Grants	2,516,519	2,516,519	-	205,651	205,651
Enterprise Funds					
Community Mental Health	194,264,003	194,264,003	-	5,425,943	5,425,943
Substance Abuse	18,507,205	20,727,462	(2,220,257)	11,714,725	9,494,468
	<u>437,529,274</u>	<u>461,507,458</u>	<u>(23,978,184)</u>	<u>67,092,810</u>	<u>43,114,626</u>
	<u>\$ 735,752,494</u>	<u>\$ 769,176,031</u>	<u>\$ (33,423,537)</u>	<u>\$ 129,717,197</u>	<u>\$ 96,293,660</u>

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

Fiscal Year 2020 - Forecasted					
Fund	Revenues and Expenditures and		Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 240,084,298	\$ 246,089,732	\$ (6,005,434)	\$ 46,895,864	40,890,430
Special Revenue Funds					
Community Corrections	184,545	184,545	-	-	-
Macomb Community Action	9,263,161	9,372,896	(109,735)	6,147,492	6,037,757
Health Grants	-	10,000	(10,000)	365,742	355,742
Homeland Security Grants	1,942,200	1,942,200	-	(1,308,847)	(1,308,847)
Michigan Works!	4,606,037	4,606,037	-	-	-
MSUE Grants	6,000	28,391	(22,391)	83,137	60,746
Planning Grants	111,500	185,500	(74,000)	449,555	375,555
Prosecuting Attorney Forfeitures	-	-	-	55,819	55,819
Register of Deeds Remonumentation Fund	232,784	232,784	-	(134,356)	(134,356)
Register of Deeds Technology Fund	1,080,000	1,261,110	(181,110)	448,710	267,600
Concealed Pistol License	153,842	153,842	-	671,983	671,983
Sheriff Grants	395,000	395,000	-	4,782	4,782
Veterans' Affairs	1,921,843	1,634,189	287,654	1,176,322	1,463,976
Enterprise Funds					
Freedom Hill Park	326,000	515,031	(189,031)	1,942,951	1,753,920
Martha T. Berry Medical Care Facility	27,470,109	27,470,109	-	(5,658,868)	(5,658,868)
Debt Service Fund	8,575,173	8,575,173	-	2,038,747	2,038,747
	<u>296,352,492</u>	<u>302,656,539</u>	<u>(6,304,047)</u>	<u>53,179,034</u>	<u>46,874,987</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	443,121	443,121	-	(33,680)	(33,680)
Child Care	20,157,545	20,157,545	-	(1,278,772)	(1,278,772)
Community Corrections	1,826,650	1,826,650	-	(136,483)	(136,483)
Macomb Community Action	31,962,664	32,381,099	(418,435)	129,074	(289,361)
Friend of the Court	11,566,769	11,566,769	-	(433,795)	(433,795)
Health Grants	7,336,231	7,663,664	(327,433)	2,277,313	1,949,880
MIDC	6,184,277	6,184,277	-	-	-
MSUE Grants	-	11,705	(11,705)	202,666	190,961
Prosecuting Attorney Grants	2,573,426	2,573,426	-	(164,424)	(164,424)
Roads	100,085,290	102,093,030	(2,007,740)	27,426,665	25,418,925
Sheriff Grants	2,533,657	2,533,657	-	205,651	205,651
Enterprise Funds					
Community Mental Health	194,595,321	194,595,321	-	5,425,943	5,425,943
Substance Abuse	17,599,773	20,047,645	(2,447,872)	9,494,468	7,046,596
	<u>396,864,724</u>	<u>402,077,909</u>	<u>(5,213,185)</u>	<u>43,114,626</u>	<u>37,901,441</u>
	<u>\$ 693,217,216</u>	<u>\$ 704,734,448</u>	<u>\$ (11,517,232)</u>	<u>\$ 96,293,660</u>	<u>\$ 84,776,428</u>

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

Fiscal Year 2021 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 243,906,103	\$ 247,043,591	\$ (3,137,488)	\$ 40,890,430	37,752,942
Special Revenue Funds					
Community Corrections	186,928	186,928	-	-	-
Macomb Community Action	9,263,161	9,311,753	(48,592)	6,037,757	5,989,165
Health Grants	-	10,000	(10,000)	355,742	345,742
Homeland Security Grants	-	-	-	(1,308,847)	(1,308,847)
Michigan Works!	4,670,829	4,670,829	-	-	-
MSUE Grants	6,000	9,871	(3,871)	60,746	56,875
Planning Grants	111,500	185,500	(74,000)	375,555	301,555
Prosecuting Attorney Forfeitures	-	-	-	55,819	55,819
Register of Deeds Remonumentation Fund	232,784	232,784	-	(134,356)	(134,356)
Register of Deeds Technology Fund	1,080,000	1,261,175	(181,175)	267,600	86,425
Concealed Pistol License	155,834	155,834	-	671,983	671,983
Sheriff Grants	395,000	395,000	-	4,782	4,782
Veterans' Affairs	1,969,890	1,674,952	294,938	1,463,976	1,758,914
Enterprise Funds					
Freedom Hill Park	326,000	516,346	(190,346)	1,753,920	1,563,574
Martha T. Berry Medical Care Facility	27,744,810	27,744,810	-	(5,658,868)	(5,658,868)
Debt Service Fund	8,428,714	8,428,714	-	2,038,747	2,038,747
	<u>298,477,553</u>	<u>301,828,087</u>	<u>(3,350,534)</u>	<u>46,874,987</u>	<u>43,524,453</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	443,121	443,121	-	(33,680)	(33,680)
Child Care	20,346,141	20,346,141	-	(1,278,772)	(1,278,772)
Community Corrections	1,827,981	1,827,981	-	(136,483)	(136,483)
Macomb Community Action	32,026,887	32,586,740	(559,853)	(289,361)	(849,214)
Friend of the Court	11,701,755	11,701,755	-	(433,795)	(433,795)
Health Grants	7,388,523	7,719,332	(330,809)	1,949,880	1,619,071
MIDC	6,184,277	6,184,277	-	-	-
MSUE Grants	-	5,000	(5,000)	190,961	185,961
Prosecuting Attorney Grants	2,609,314	2,609,314	-	(164,424)	(164,424)
Roads	107,483,270	110,355,822	(2,872,552)	25,418,925	22,546,373
Sheriff Grants	2,551,078	2,551,078	-	205,651	205,651
Enterprise Funds					
Community Mental Health	194,515,491	194,515,491	-	5,425,943	5,425,943
Substance Abuse	17,477,513	19,925,385	(2,447,872)	7,046,596	4,598,724
	<u>404,555,351</u>	<u>410,771,437</u>	<u>(6,216,086)</u>	<u>37,901,441</u>	<u>31,685,355</u>
	<u>\$ 703,032,904</u>	<u>\$ 712,599,524</u>	<u>\$ (9,566,620)</u>	<u>\$ 84,776,428</u>	<u>\$ 75,209,808</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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Property Taxes	\$ 115,175,400	\$ 119,562,508	\$ 121,837,339	\$ 121,837,339	\$ 128,003,944	\$ 131,823,867	\$ 135,062,235
Licenses & Permits	2,831,316	2,681,790	2,440,904	2,440,904	2,482,606	2,485,592	2,487,584
Intergovernmental	182,446,902	185,407,482	212,522,122	218,655,384	251,961,179	206,515,442	212,337,326
Charges for Services	300,062,168	288,365,527	261,950,385	262,393,178	273,906,960	273,534,859	274,189,154
Investment Income	741,894	1,390,279	561,217	561,217	1,053,613	1,050,120	1,048,100
Fines & Forfeitures	1,148,341	1,099,730	732,750	732,750	763,000	763,000	763,000
Reimbursements	22,943,115	9,382,365	28,264,026	28,293,595	9,685,504	9,772,791	9,822,817
Indirect Cost Allocation	14,527,015	14,546,439	15,312,039	15,612,303	16,633,973	16,633,433	16,633,433
Other Revenue	1,252,862	1,018,277	1,337,870	1,417,939	1,122,419	1,122,697	1,122,978
Total Revenues	641,129,013	623,454,397	644,958,652	651,944,609	685,613,198	643,701,801	653,466,627
Expenditures By Category:							
Full Time Wages	132,191,008	139,570,240	145,542,803	145,952,873	150,323,307	152,881,435	154,709,392
Part Time Wages	6,826,819	6,885,835	8,186,516	8,248,025	7,366,355	7,380,952	7,482,252
Overtime Wages	9,213,585	10,193,072	9,018,884	9,201,901	8,596,714	8,015,485	8,047,088
FICA/Medicare	11,166,920	11,801,056	12,172,035	12,229,217	12,663,556	12,815,052	12,964,062
Pension/Retiree Health Care	46,434,974	49,767,075	48,637,169	48,832,755	48,924,369	52,933,219	53,467,494
Employee Health/Dental Life Ins	26,644,610	30,983,214	35,791,964	35,820,529	37,476,037	38,782,910	40,133,923
Workers Comp/Unemployment/Other	3,281,856	3,574,625	3,453,692	3,491,255	6,066,383	6,124,768	6,197,099
Supplies & Services	63,722,519	55,369,916	61,558,275	66,684,553	64,865,827	61,073,448	59,224,481
Room & Board	5,686,525	4,958,548	6,065,000	6,052,000	5,245,000	5,245,000	5,245,000
Conferences & Training	1,449,248	1,438,085	1,605,737	2,081,138	1,797,989	1,724,402	1,719,399
Utilities	5,117,832	4,996,868	5,515,646	5,519,946	5,628,629	5,636,773	5,659,980
Repairs & Maintenance	7,307,903	8,277,309	8,557,688	8,630,190	10,721,677	10,747,219	10,775,158
Road Construction & Maintenance	49,777,253	41,071,664	77,552,285	77,552,285	100,237,960	51,370,077	58,770,077
Vehicle Operations	2,212,011	2,159,856	3,898,181	3,928,683	3,917,133	3,905,698	3,900,659
Contract Services	206,494,499	209,291,797	188,022,204	188,746,437	202,052,873	200,273,731	199,766,242
Internal Services	15,140,636	15,498,769	15,772,620	16,168,363	18,696,862	18,769,783	18,923,542
Capital Outlay	7,226,113	7,116,568	16,692,315	9,451,894	33,299,396	16,557,647	15,172,967
Debt Service - Principal	14,504,273	6,840,000	17,800,000	16,900,000	7,265,000	6,810,000	6,855,000
Debt Service - Interest and fees	9,503,586	2,153,036	11,061,938	10,461,938	1,789,786	1,578,274	1,382,161
Total Expenditures	623,902,170	611,947,533	676,904,952	675,953,982	726,934,853	662,625,873	670,395,976
Revenues Over (Under) Expenditures	17,226,844	11,506,864	(31,946,300)	(24,009,373)	(41,321,655)	(18,924,072)	(16,929,349)
Other Financing Sources (Uses):							
Transfers in - General Fund	32,978,911	33,824,591	39,415,246	38,267,683	40,504,226	40,357,306	40,431,871
Transfers in - Other Funds	10,520,400	10,140,184	9,635,891	9,657,571	9,635,070	9,158,109	9,134,406
Transfers out	(65,328,268)	(58,855,068)	(41,489,032)	(43,167,246)	(42,241,178)	(42,108,575)	(42,203,548)
Total Other Financing Sources (Uses):	(21,828,957)	(14,890,293)	7,562,105	4,758,008	7,898,118	7,406,840	7,362,729
Net Increase (Decrease) in Fund Balance	(4,602,114)	(3,383,429)	(24,384,195)	(19,251,365)	(33,423,537)	(11,517,232)	(9,566,620)
Fund Balance, Beginning of Year	156,954,104	152,351,991	148,968,562	148,968,562	129,717,197	96,293,660	84,776,428
Fund Balance, End of Year	\$ 152,351,991	\$ 148,968,562	\$ 124,584,367	\$ 129,717,197	\$ 96,293,660	\$ 84,776,428	\$ 75,209,808

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

	<u>Audited</u>		<u>Budgeted</u>				
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Adopted</u>	<u>2018 Amended</u>	<u>2019 Adopted</u>	<u>2020 Forecasted</u>	<u>2021 Forecasted</u>
Revenues:							
Property Taxes	\$ 115,175,400	\$ 119,562,508	\$ 121,837,339	\$ 121,837,339	\$ 128,003,944	\$ 131,823,867	\$ 135,062,235
Licenses & Permits	2,831,316	2,681,790	2,440,904	2,440,904	2,482,606	2,485,592	2,487,584
Intergovernmental	182,446,902	185,407,482	212,522,122	218,655,384	251,961,179	206,515,442	212,337,326
Charges for Services	300,062,168	288,365,527	261,950,385	262,393,178	273,906,960	273,534,859	274,189,154
Investment Income	741,894	1,390,279	561,217	561,217	1,053,613	1,050,120	1,048,100
Fines & Forfeitures	1,148,341	1,099,730	732,750	732,750	763,000	763,000	763,000
Reimbursements	22,943,115	9,382,365	28,264,026	28,293,595	9,685,504	9,772,791	9,822,817
Indirect Cost Allocation	14,527,015	14,546,439	15,312,039	15,612,303	16,633,973	16,633,433	16,633,433
Other Revenue	1,252,862	1,018,277	1,337,870	1,417,939	1,122,419	1,122,697	1,122,978
Total Revenues	<u>641,129,013</u>	<u>623,454,397</u>	<u>644,958,652</u>	<u>651,944,609</u>	<u>685,613,198</u>	<u>643,701,801</u>	<u>653,466,627</u>
Expenditures:							
Legislative	1,234,851	1,481,976	1,732,622	1,732,622	1,768,373	1,803,436	1,820,860
Judicial	43,387,117	46,028,701	47,723,971	47,875,302	52,200,593	53,476,639	54,058,334
General Government	46,216,857	47,420,653	45,392,800	45,952,425	50,110,221	51,724,816	52,276,567
Public Safety	72,768,182	78,636,106	79,720,680	85,476,935	86,243,514	83,518,052	82,417,467
Public Works	89,899,706	83,976,036	129,479,018	129,509,673	153,542,494	105,343,059	113,786,962
Health & Welfare	338,575,536	337,818,535	326,633,925	327,925,510	340,069,444	341,162,020	341,967,759
Recreation & Culture	429,305	339,010	484,000	484,000	462,349	465,031	466,346
Capital Outlay	7,226,113	7,116,568	16,692,315	9,451,894	33,299,396	16,557,647	15,172,967
Debt Service - Principal	14,504,273	6,840,000	17,800,000	16,900,000	7,265,000	6,810,000	6,855,000
Debt Service - Interest & Fees	9,660,230	2,289,948	11,245,621	10,645,621	1,973,469	1,765,173	1,573,714
Total Expenditures	<u>623,902,170</u>	<u>611,947,533</u>	<u>676,904,952</u>	<u>675,953,982</u>	<u>726,934,853</u>	<u>662,625,873</u>	<u>670,395,976</u>
Revenues Over (Under) Expenditures	<u>17,226,844</u>	<u>11,506,864</u>	<u>(31,946,300)</u>	<u>(24,009,373)</u>	<u>(41,321,655)</u>	<u>(18,924,072)</u>	<u>(16,929,349)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	32,978,911	33,824,591	39,415,246	38,267,683	40,504,226	40,357,306	40,431,871
Transfers in - Other Fund s	10,520,400	10,140,184	9,635,891	9,657,571	9,635,070	9,158,109	9,134,406
Transfers out	(65,328,268)	(58,855,068)	(41,489,032)	(43,167,246)	(42,241,178)	(42,108,575)	(42,203,548)
Total Other Financing Sources (Uses):	<u>(21,828,957)</u>	<u>(14,890,293)</u>	<u>7,562,105</u>	<u>4,758,008</u>	<u>7,898,118</u>	<u>7,406,840</u>	<u>7,362,729</u>
Net Increase (Decrease) in Fund Balance	(4,602,114)	(3,383,429)	(24,384,195)	(19,251,365)	(33,423,537)	(11,517,232)	(9,566,620)
Fund Balance, Beginning of Year	156,954,104	152,351,991	148,968,562	148,968,562	129,717,197	96,293,660	84,776,428
Fund Balance, End of Year	<u>\$ 152,351,991</u>	<u>\$ 148,968,562</u>	<u>\$ 124,584,367</u>	<u>\$ 129,717,197</u>	<u>\$ 96,293,660</u>	<u>\$ 84,776,428</u>	<u>\$ 75,209,808</u>

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

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Legislative							
General Fund	\$ 1,234,851	\$ 1,481,976	\$ 1,732,622	\$ 1,732,622	\$ 1,768,373	\$ 1,803,436	\$ 1,820,860
Judicial							
General Fund	31,182,103	33,262,955	34,364,884	34,358,148	31,893,781	32,838,209	33,249,030
Circuit Court Programs	357,486	272,993	308,789	394,436	450,621	443,121	443,121
Friend of the Court	9,373,303	9,994,011	10,725,519	10,736,612	11,239,344	11,531,769	11,666,755
MIDC	-	-	-	-	6,100,114	6,100,114	6,100,114
Prosecuting Attorney Grants	2,474,225	2,498,742	2,324,779	2,386,106	2,516,733	2,563,426	2,599,314
General government							
General Fund	43,990,321	45,554,783	43,553,590	43,700,353	48,280,031	49,891,580	50,441,274
Community Development Block Grant	362,936	427,682	203,500	607,504	185,500	185,500	185,500
Register of Deeds Remonumentation Fund	245,898	223,926	223,926	232,784	232,784	232,784	232,784
Register of Deeds Technology Fund	1,474,323	1,118,930	1,270,124	1,270,124	1,261,050	1,261,110	1,261,175
Clerk CPL	143,379	95,332	141,660	141,660	150,856	153,842	155,834
Public Safety							
General Fund	64,993,982	69,884,226	71,164,128	71,418,567	75,584,628	76,795,000	77,557,480
Community Corrections - Dec 31 Year End	82,010	259,363	163,213	205,795	189,082	184,545	186,928
Community Corrections - Sep 30 Year End	1,352,392	1,622,312	1,724,684	1,735,276	1,825,349	1,826,650	1,827,981
Homeland Security Grants	4,066,799	4,336,532	4,163,011	8,478,008	5,838,350	1,884,200	-
Sheriff Grants - Dec 31 Year End	356,020	393,322	285,500	1,425,043	315,000	315,000	315,000
Sheriff Grants - Sep 30 Year End	1,916,979	2,140,351	2,220,144	2,214,246	2,491,105	2,512,657	2,530,078
Public Works							
General Fund	5,339,112	5,744,644	6,511,090	6,541,745	6,784,011	7,013,774	7,129,240
Roads	84,560,594	78,231,392	122,967,928	122,967,928	146,758,483	98,329,285	106,657,722
Health & Welfare							
General Fund	20,412,014	21,733,866	23,498,831	23,585,849	24,449,554	24,975,155	25,266,564
Child Care Fund	17,050,487	17,715,292	21,643,475	21,661,062	19,771,296	20,127,545	20,316,141
Community Mental Health	219,279,881	211,141,608	184,047,653	184,048,532	194,133,883	194,465,201	194,385,371
Macomb Community Action - Dec 31 Year End	3,966,851	3,123,540	8,829,720	8,919,810	9,496,130	9,293,161	9,293,161
Macomb Community Action - Sep 30 Year End	26,450,508	28,282,189	31,262,248	31,815,556	31,121,723	31,346,502	31,468,572
Department of Human Services	139,676	-	200,000	200,000	-	-	-
Health Grants - Dec 31 Year End	34,494	37,175	85,948	138,563	30,200	10,000	10,000
Health Grants - Sep 30 Year End	6,004,112	6,445,785	7,098,309	7,502,379	7,574,786	7,654,380	7,710,203
Martha T Berry Medical Care Facility	24,992,046	28,005,113	25,529,150	25,529,150	26,598,128	26,980,109	27,249,910
Michigan Works!	3,846,778	4,281,100	4,493,705	4,493,705	4,536,468	4,606,037	4,670,829
MSUE Grants - Dec 31 Year End	19,876	17,547	34,950	34,950	35,175	27,391	8,671
MSUE Grants - Sep 30 Year End	8,749	7,660	18,365	22,501	22,000	11,705	5,000
Substance Abuse	15,149,444	15,835,745	18,580,747	18,580,747	20,726,462	20,046,645	19,924,385
Veterans' Affairs	1,220,620	1,191,915	1,310,824	1,392,706	1,573,639	1,618,189	1,658,952
Recreation & Culture							
Freedom Hill Park	429,305	339,010	484,000	484,000	462,349	465,031	466,346
Debt Service							
Principal	14,504,273	6,840,000	17,800,000	16,900,000	7,265,000	6,810,000	6,855,000
Interest & Fees	9,660,230	2,289,948	11,245,621	10,645,621	1,973,469	1,765,173	1,573,714
Capital Outlay	7,226,113	7,116,568	16,692,315	9,451,894	33,299,396	16,557,647	15,172,967
Total Operating Expenditures	623,902,170	611,947,533	676,904,952	675,953,982	726,934,853	662,625,873	670,395,976

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

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Transfers Out							
General Fund	63,089,748	56,410,594	39,415,246	40,947,183	40,504,226	40,357,306	40,431,871
Macomb Community Action - Dec 31 Year End	60,000	40,538	75,743	72,020	67,585	67,585	6,442
Macomb Community Action - Sep 30 Year End	1,533,528	1,877,967	1,482,561	1,482,561	900,754	983,564	1,067,135
Homeland Security Grants	375,000	-	-	-	-	-	-
MSUE Grants - Sep 30 Year End	1,743	-	4,265	4,265	-	-	-
Roads	268,249	457,029	511,217	511,217	703,613	700,120	698,100
Sheriff Grants - Dec 31 Year End	-	61,469	-	150,000	-	-	-
Veterans Affairs	-	-	-	-	65,000	-	-
Total Transfers	65,328,268	58,847,597	41,489,032	43,167,246	42,241,178	42,108,575	42,203,548
Total Expenditures	\$ 689,230,438	\$ 670,795,130	\$ 718,393,984	\$ 719,121,228	\$ 769,176,031	\$ 704,734,448	\$ 712,599,524

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

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 126,032,070	\$ -	\$ -	\$ 1,971,874	\$ 128,003,944
Licenses & Permits	1,509,550	822,200	-	150,856	2,482,606
Intergovernmental	37,908,925	137,481,914	10,192,079	66,378,261	251,961,179
Charges for Services	37,864,537	2,117,500	180,004,936	53,919,987	273,906,960
Investment Income	600,000	453,613	-	-	1,053,613
Fines & Forfeitures	498,000	-	-	265,000	763,000
Reimbursements	7,865,346	-	91,158	1,729,000	9,685,504
Indirect Cost Allocation	16,567,823	-	66,150	-	16,633,973
Other Revenue	114,600	272,850	56,199	678,770	1,122,419
Total Revenues	228,960,851	141,148,077	190,410,522	125,093,748	685,613,198
Expenditures By Category:					
Full Time Wages	83,736,002	15,292,088	16,007,405	35,287,812	150,323,307
Part Time Wages	2,539,352	100,000	-	4,727,003	7,366,355
Overtime Wages	4,846,572	2,049,630	-	1,700,512	8,596,714
FICA/Medicare	6,962,817	1,334,291	1,222,836	3,143,612	12,663,556
Pension/Retiree Health Care	22,391,620	12,367,649	4,858,863	9,306,237	48,924,369
Employee Health/Dental Life Ins	19,790,111	3,845,140	4,068,854	9,771,932	37,476,037
Workers Comp/Unemployment/Other	3,687,246	302,000	552,173	1,524,964	6,066,383
Supplies & Services	13,881,371	2,380,631	9,944,414	38,659,411	64,865,827
Room & Board	-	-	-	5,245,000	5,245,000
Conferences & Training	606,840	189,344	190,096	811,709	1,797,989
Utilities	3,532,310	704,450	380,319	1,011,550	5,628,629
Repairs & Maintenance	9,297,593	553,400	57,160	813,524	10,721,677
Road Construction & Maintenance	-	100,237,960	-	-	100,237,960
Vehicle Operations	1,041,308	2,461,950	-	413,875	3,917,133
Contract Services	9,124,608	4,939,950	154,912,807	33,075,508	202,052,873
Internal Services	7,322,628	-	1,938,956	9,435,278	18,696,862
Capital Outlay	17,145,254	14,764,138	130,120	1,259,884	33,299,396
Debt Service - Principal	-	-	-	7,265,000	7,265,000
Debt Service - Interest and fees	-	-	-	1,789,786	1,789,786
Total Expenditures	205,905,632	161,522,621	194,264,003	165,242,597	726,934,853
Revenues Over (Under) Expenditures	23,055,219	(20,374,544)	(3,853,481)	(40,148,849)	(41,321,655)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,853,481	36,650,745	40,504,226
Transfers in - Other Funds	8,605,000	-	-	1,030,070	9,635,070
Transfers out	(40,504,226)	(703,613)	-	(1,033,339)	(42,241,178)
Total Other Financing Sources (Uses):	(31,899,226)	(703,613)	3,853,481	36,647,476	7,898,118
Net Increase (Decrease) in Fund Balance	(8,844,007)	(21,078,157)	-	(3,501,373)	(33,423,537)
Fund Balance, Beginning of Year	55,739,871	48,504,822	5,425,943	20,046,561	129,717,197
Fund Balance, End of Year	\$ 46,895,864	\$ 27,426,665	\$ 5,425,943	\$ 16,545,188	\$ 96,293,660

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

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	11,920	-	8,871,565
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,000	-
Other Revenue	-	106,500	380,000
Total Revenues	11,920	111,500	9,251,565
Expenditures:			
Full Time Wages	84,300	-	885,869
Part Time Wages	21,698	-	-
Overtime Wages	-	-	-
FICA/Medicare	8,109	-	67,769
Pension/Retiree Health Care	30,179	-	97,844
Employee Health/Dental Life Ins	28,310	-	243,784
Workers Comp/Unemployment/Other	2,976	-	28,897
Supplies & Services	-	124,250	7,943,370
Room & Board	-	-	-
Conferences & Training	-	-	20,000
Utilities	-	-	-
Repairs & Maintenance	-	-	3,300
Vehicle Operations	-	-	2,500
Contract Services	11,920	61,250	177,500
Internal Services	1,590	-	25,297
Capital Outlay	-	-	12,150
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	189,082	185,500	9,508,280
Revenues Over (Under) Expenditures	(177,162)	(74,000)	(256,715)
Other Financing Sources (Uses):			
Transfers in from General Fund	177,162	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(67,585)
Total Other Financing Sources (Uses):	177,162	-	(67,585)
Net Increase (Decrease) in Fund Balance	-	(74,000)	(324,300)
Fund Balance, Beginning of Year	-	523,555	6,471,792
Fund Balance, End of Year	\$ -	\$ 449,555	\$ 6,147,492

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

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 128,576	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	6,058,350	-
Charges for Services	-	-	235,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	5,000
Other Revenue	-	-	-
Total Revenues	128,576	6,058,350	240,000
Expenditures:			
Full Time Wages	-	77,545	58,209
Part Time Wages	-	40,950	-
Overtime Wages	-	5,000	-
FICA/Medicare	-	9,065	4,453
Pension/Retiree Health Care	-	44,880	6,092
Employee Health/Dental Life Ins	-	24,771	14,155
Workers Comp/Unemployment/Other	-	2,789	2,017
Supplies & Services	183,683	5,359,900	200,000
Room & Board	-	-	-
Conferences & Training	-	45,000	-
Utilities	-	-	130,000
Repairs & Maintenance	-	3,000	45,000
Vehicle Operations	-	12,250	-
Contract Services	-	210,000	-
Internal Services	-	3,200	2,423
Capital Outlay	-	220,000	50,000
Debt Service - Principal	7,265,000	-	-
Debt Service - Interest and fees	1,789,786	-	-
Total Expenditures	9,238,469	6,058,350	512,349
Revenues Over (Under) Expenditures	(9,109,893)	-	(272,349)
Other Financing Sources (Uses):			
Transfers in from General Fund	9,109,893	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	9,109,893	-	86,000
Net Increase (Decrease) in Fund Balance	-	-	(186,349)
Fund Balance, Beginning of Year	2,038,747	(1,308,847)	2,129,300
Fund Balance, End of Year	\$ 2,038,747	\$ (1,308,847)	\$ 1,942,951

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

	Health Grants	Human Services	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	5,200	-	-
Charges for Services	-	-	26,870,308
Fines & Forfeitures	-	-	-
Reimbursements	-	-	300,000
Other Revenue	-	-	27,820
Total Revenues	5,200	-	27,198,128
Expenditures:			
Full Time Wages	-	-	10,041,384
Part Time Wages	-	-	872,305
Overtime Wages	-	-	1,107,455
FICA/Medicare	-	-	919,618
Pension/Retiree Health Care	-	-	1,915,198
Employee Health/Dental Life Ins	-	-	2,725,546
Workers Comp/Unemployment/Other	-	-	381,310
Supplies & Services	17,700	-	5,489,148
Room & Board	-	-	-
Conferences & Training	-	-	50,000
Utilities	-	-	578,450
Repairs & Maintenance	-	-	316,676
Vehicle Operations	-	-	6,000
Contract Services	12,500	-	2,195,038
Internal Services	-	-	-
Capital Outlay	-	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	30,200	-	27,198,128
Revenues Over (Under) Expenditures	(25,000)	-	-
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	(25,000)	-	-
Fund Balance, Beginning of Year	390,742	-	(5,658,868)
Fund Balance, End of Year	\$ 365,742	\$ -	\$ (5,658,868)

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

	Michigan	MSUE	Prosecuting
	Works!	Grants	Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,539,468	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	6,000	-
Other Revenue	-	-	-
Total Revenues	4,539,468	6,000	-
Expenditures:			
Full Time Wages	2,461,800	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	188,328	-	-
Pension/Retiree Health Care	883,605	-	-
Employee Health/Dental Life Ins	636,975	-	-
Workers Comp/Unemployment/Other	85,004	-	-
Supplies & Services	60,980	12,400	-
Room & Board	-	-	-
Conferences & Training	27,350	1,750	-
Utilities	-	-	-
Repairs & Maintenance	-	3,025	-
Vehicle Operations	-	-	-
Contract Services	-	18,000	-
Internal Services	192,426	-	-
Capital Outlay	3,000	1,800	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	4,539,468	36,975	-
Revenues Over (Under) Expenditures	-	(30,975)	-
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	-	(30,975)	-
Fund Balance, Beginning of Year	-	114,112	55,819
Fund Balance, End of Year	\$ -	\$ 83,137	\$ 55,819

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	232,784	-	40,000
Charges for Services	-	1,080,000	100,000
Fines & Forfeitures	-	-	255,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	232,784	1,080,000	395,000
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	3,162	47,400	108,000
Room & Board	-	-	-
Conferences & Training	-	11,500	138,000
Utilities	-	-	-
Repairs & Maintenance	-	1,000	25,000
Vehicle Operations	-	-	27,000
Contract Services	229,622	1,200,000	5,000
Internal Services	-	1,150	12,000
Capital Outlay	-	-	80,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	232,784	1,261,050	395,000
Revenues Over (Under) Expenditures	-	(181,050)	-
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	-	(181,050)	-
Fund Balance, Beginning of Year	(134,356)	629,760	4,782
Fund Balance, End of Year	\$ (134,356)	\$ 448,710	\$ 4,782

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

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,843,298	\$ 1,971,874
Licenses & Permits	150,856	-	150,856
Intergovernmental	-	31,669	15,251,488
Charges for Services	-	-	32,824,776
Fines & Forfeitures	-	-	255,000
Reimbursements	-	-	316,000
Other Revenue	-	-	514,320
Total Revenues	<u>150,856</u>	<u>1,874,967</u>	<u>51,284,314</u>
Expenditures:			
Full Time Wages	70,469	548,809	14,228,385
Part Time Wages	-	-	934,953
Overtime Wages	-	-	1,112,455
FICA/Medicare	5,391	41,984	1,244,717
Pension/Retiree Health Care	4,687	193,385	3,175,870
Employee Health/Dental Life Ins	28,310	184,015	3,885,866
Workers Comp/Unemployment/Other	2,442	18,998	524,433
Supplies & Services	22,400	277,950	19,850,343
Room & Board	-	-	-
Conferences & Training	15,000	26,000	334,600
Utilities	-	-	708,450
Repairs & Maintenance	-	2,500	399,501
Vehicle Operations	-	-	47,750
Contract Services	-	30,000	4,150,830
Internal Services	2,157	249,998	490,241
Capital Outlay	-	16,000	982,950
Debt Service - Principal	-	-	7,265,000
Debt Service - Interest and fees	-	-	1,789,786
Total Expenditures	<u>150,856</u>	<u>1,589,639</u>	<u>61,126,130</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>285,328</u>	<u>(9,841,816)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	9,373,055
Transfers in from Other Funds	-	-	-
Transfers out	-	(65,000)	(132,585)
Total Other Financing Sources (Uses):	<u>-</u>	<u>(65,000)</u>	<u>9,240,470</u>
Net Increase (Decrease) in Fund Balance	-	220,328	(601,346)
Fund Balance, Beginning of Year	<u>671,983</u>	<u>955,994</u>	<u>6,884,516</u>
Fund Balance, End of Year	<u>\$ 671,983</u>	<u>\$ 1,176,322</u>	<u>\$ 6,283,170</u>

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

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	346,621	8,417,742	1,477,087
Charges for Services	5,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	545,000	-
Other Revenue	-	-	-
Total Revenues	351,621	9,443,742	1,477,087
Expenditures:			
Full Time Wages	-	5,148,123	544,451
Part Time Wages	-	260,278	-
Overtime Wages	18,961	307,500	-
FICA/Medicare	1,451	391,813	41,650
Pension/Retiree Health Care	4,524	1,518,973	159,299
Employee Health/Dental Life Ins	-	1,455,134	155,705
Workers Comp/Unemployment/Other	694	251,523	18,829
Supplies & Services	22,564	914,450	101,938
Room & Board	-	5,245,000	-
Conferences & Training	4,575	45,850	7,000
Utilities	-	273,500	-
Repairs & Maintenance	-	221,500	1,500
Vehicle Operations	-	4,500	-
Contract Services	397,664	705,800	776,453
Internal Services	188	3,027,352	18,524
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	450,621	19,801,296	1,825,349
Revenues Over (Under) Expenditures	(99,000)	(10,357,554)	(348,262)
Other Financing Sources (Uses):			
Transfers in from General Fund	99,000	10,357,554	348,262
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	99,000	10,357,554	348,262
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(33,680)	(1,278,772)	(136,483)
Fund Balance, End of Year	\$ (33,680)	\$ (1,278,772)	\$ (136,483)

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

	Macomb Community Action	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,874,370	7,524,672	4,413,669
Charges for Services	9,745,970	740,000	572,275
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	160,450	-	4,000
Total Revenues	26,780,790	8,264,672	4,989,944
Expenditures:			
Full Time Wages	5,027,859	5,158,776	2,264,973
Part Time Wages	2,871,845	64,423	486,958
Overtime Wages	-	14,902	37,195
FICA/Medicare	603,189	400,715	213,368
Pension/Retiree Health Care	1,793,470	1,382,592	564,724
Employee Health/Dental Life Ins	1,414,366	1,514,585	678,869
Workers Comp/Unemployment/Other	350,880	177,829	79,336
Supplies & Services	10,007,657	164,600	366,335
Room & Board	-	-	-
Conferences & Training	156,504	43,250	20,150
Utilities	26,600	-	-
Repairs & Maintenance	105,321	73,500	7,100
Vehicle Operations	124,625	18,000	-
Contract Services	6,509,624	679,450	1,015,374
Internal Services	2,129,783	1,546,722	1,840,404
Capital Outlay	51,033	65,000	10,324
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	31,172,756	11,304,344	7,585,110
Revenues Over (Under) Expenditures	(4,391,966)	(3,039,672)	(2,595,166)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,920,578	3,039,672	2,279,468
Transfers in from Other Funds	1,030,070	-	-
Transfers out	(900,754)	-	-
Total Other Financing Sources (Uses):	4,049,894	3,039,672	2,279,468
Net Increase (Decrease) in Fund Balance	(342,072)	-	(315,698)
Fund Balance, Beginning of Year	471,146	(433,795)	2,593,011
Fund Balance, End of Year	\$ 129,074	\$ (433,795)	\$ 2,277,313

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

	MSUE	Prosecuting	Sheriff
	Grants	Attorney Grants	Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	1,665,718	1,655,857
Charges for Services	-	45,335	432,500
Fines & Forfeitures	-	-	10,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	1,711,053	2,098,357
Expenditures:			
Full Time Wages	-	1,221,736	631,307
Part Time Wages	-	82,088	-
Overtime Wages	-	-	81,853
FICA/Medicare	-	99,743	54,557
Pension/Retiree Health Care	-	288,176	164,674
Employee Health/Dental Life Ins	-	311,410	113,240
Workers Comp/Unemployment/Other	-	42,209	32,904
Supplies & Services	1,000	135,891	1,126,502
Room & Board	-	-	-
Conferences & Training	-	10,350	20,000
Utilities	-	-	-
Repairs & Maintenance	-	2,077	1,500
Vehicle Operations	-	-	219,000
Contract Services	21,000	79,500	-
Internal Services	-	243,553	45,568
Capital Outlay	-	10,000	25,414
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	22,000	2,526,733	2,516,519
Revenues Over (Under) Expenditures	(22,000)	(815,680)	(418,162)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	815,680	418,162
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	815,680	418,162
Net Increase (Decrease) in Fund Balance	(22,000)	-	-
Fund Balance, Beginning of Year	224,666	(164,424)	205,651
Fund Balance, End of Year	\$ 202,666	\$ (164,424)	\$ 205,651

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

	Substance		September Year End	
	Abuse	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,971,874
Licenses & Permits	-	-	-	150,856
Intergovernmental	6,182,510	2,568,527	51,126,773	66,378,261
Charges for Services	9,073,131	-	21,095,211	53,919,987
Fines & Forfeitures	-	-	10,000	265,000
Reimbursements	-	868,000	1,413,000	1,729,000
Other Revenue	-	-	164,450	678,770
Total Revenues	15,255,641	3,436,527	73,809,434	125,093,748
Expenditures:				
Full Time Wages	815,806	246,396	21,059,427	35,287,812
Part Time Wages	-	26,458	3,792,050	4,727,003
Overtime Wages	-	127,646	588,057	1,700,512
FICA/Medicare	61,769	30,640	1,898,895	3,143,612
Pension/Retiree Health Care	229,845	24,090	6,130,367	9,306,237
Employee Health/Dental Life Ins	186,137	56,620	5,886,066	9,771,932
Workers Comp/Unemployment/Other	27,713	18,614	1,000,531	1,524,964
Supplies & Services	558,142	5,409,989	18,809,068	38,659,411
Room & Board	-	-	5,245,000	5,245,000
Conferences & Training	21,230	148,200	477,109	811,709
Utilities	3,000	-	303,100	1,011,550
Repairs & Maintenance	1,525	-	414,023	813,524
Vehicle Operations	-	-	366,125	413,875
Contract Services	18,739,813	-	28,924,678	33,075,508
Internal Services	81,482	11,461	8,945,037	9,435,278
Capital Outlay	1,000	84,163	276,934	1,259,884
Debt Service - Principal	-	-	-	7,265,000
Debt Service - Interest and fees	-	-	-	1,789,786
Total Expenditures	20,727,462	6,184,277	104,116,467	165,242,597
Revenues Over (Under) Expenditures	(5,471,821)	(2,747,750)	(30,307,033)	(40,148,849)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,251,564	2,747,750	27,277,690	36,650,745
Transfers in from Other Funds	-	-	1,030,070	1,030,070
Transfers out	-	-	(900,754)	(1,033,339)
Total Other Financing Sources (Uses):	3,251,564	2,747,750	27,407,006	36,647,476
Net Increase (Decrease) in Fund Balance	(2,220,257)	-	(2,900,027)	(3,501,373)
Fund Balance, Beginning of Year	11,714,725	-	13,162,045	20,046,561
Fund Balance, End of Year	\$ 9,494,468	\$ -	\$ 10,262,018	\$ 16,545,188

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, 2020

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 129,802,534	\$ -	\$ -	\$ 2,021,333	\$ 131,823,867
Licenses & Permits	1,509,550	822,200	-	153,842	2,485,592
Intergovernmental	38,138,501	96,422,620	10,192,079	61,762,242	206,515,442
Charges for Services	36,864,197	2,117,500	180,312,440	54,240,722	273,534,859
Investment Income	600,000	450,120	-	-	1,050,120
Fines & Forfeitures	498,000	-	-	265,000	763,000
Reimbursements	7,949,633	-	91,158	1,732,000	9,772,791
Indirect Cost Allocation	16,567,283	-	66,150	-	16,633,433
Other Revenue	114,600	272,850	56,199	679,048	1,122,697
Total Revenues	232,044,298	100,085,290	190,718,026	120,854,187	643,701,801
Expenditures By Category:					
Full Time Wages	85,431,144	15,446,009	16,331,362	35,672,920	152,881,435
Part Time Wages	2,564,746	100,000	-	4,716,206	7,380,952
Overtime Wages	4,246,572	2,070,126	-	1,698,787	8,015,485
FICA/Medicare	7,047,784	1,347,634	1,247,618	3,172,016	12,815,052
Pension/Retiree Health Care	24,927,433	12,814,681	5,350,531	9,840,574	52,933,219
Employee Health/Dental Life Ins	20,559,405	3,987,716	4,221,778	10,014,011	38,782,910
Workers Comp/Unemployment/Other	3,705,874	314,500	563,385	1,541,009	6,124,768
Supplies & Services	13,798,827	2,399,938	9,928,176	34,946,507	61,073,448
Room & Board	-	-	-	5,245,000	5,245,000
Conferences & Training	587,340	188,454	189,564	759,044	1,724,402
Utilities	3,535,460	704,450	379,528	1,017,335	5,636,773
Repairs & Maintenance	9,323,393	553,800	57,160	812,866	10,747,219
Road Construction & Maintenance	-	51,370,077	-	-	51,370,077
Vehicle Operations	1,041,308	2,461,950	-	402,440	3,905,698
Contract Services	9,126,508	4,569,950	154,341,532	32,235,741	200,273,731
Internal Services	7,421,360	-	1,854,567	9,493,856	18,769,783
Capital Outlay	12,415,272	3,063,625	130,120	948,630	16,557,647
Debt Service - Principal	-	-	-	6,810,000	6,810,000
Debt Service - Interest and fees	-	-	-	1,578,274	1,578,274
Total Expenditures	205,732,426	101,392,910	194,595,321	160,905,216	662,625,873
Revenues Over (Under) Expenditures	26,311,872	(1,307,620)	(3,877,295)	(40,051,029)	(18,924,072)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,877,295	36,480,011	40,357,306
Transfers in - Other Funds	8,040,000	-	-	1,118,109	9,158,109
Transfers out	(40,357,306)	(700,120)	-	(1,051,149)	(42,108,575)
Total Other Financing Sources (Uses):	(32,317,306)	(700,120)	3,877,295	36,546,971	7,406,840
Net Increase (Decrease) in Fund Balance	(6,005,434)	(2,007,740)	-	(3,504,058)	(11,517,232)
Fund Balance, Beginning of Year	46,895,864	27,426,665	5,425,943	16,545,188	96,293,660
Prior Period Adjustment	-	-	-	-	-
Fund Balance, End of Year	\$ 40,890,430	\$ 25,418,925	\$ 5,425,943	\$ 13,041,130	\$ 84,776,428

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2020

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	8,883,161
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,000	-
Other Revenue	-	106,500	380,000
Total Revenues	-	111,500	9,263,161
Expenditures:			
Full Time Wages	87,304	-	889,470
Part Time Wages	21,915	-	-
Overtime Wages	-	-	-
FICA/Medicare	8,355	-	68,045
Pension/Retiree Health Care	32,878	-	98,381
Employee Health/Dental Life Ins	29,374	-	250,569
Workers Comp/Unemployment/Other	3,081	-	29,004
Supplies & Services	-	124,250	7,728,805
Room & Board	-	-	-
Conferences & Training	-	-	20,000
Utilities	-	-	-
Repairs & Maintenance	-	-	3,300
Vehicle Operations	-	-	2,500
Contract Services	-	61,250	177,500
Internal Services	1,638	-	25,587
Capital Outlay	-	-	12,150
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	184,545	185,500	9,305,311
Revenues Over (Under) Expenditures	(184,545)	(74,000)	(42,150)
Other Financing Sources (Uses):			
Transfers in from General Fund	184,545	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(67,585)
Total Other Financing Sources (Uses):	184,545	-	(67,585)
Net Increase (Decrease) in Fund Balance	-	(74,000)	(109,735)
Fund Balance, Beginning of Year	-	449,555	6,147,492
Fund Balance, End of Year	\$ -	\$ 375,555	\$ 6,037,757

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2020

	Debt	Emergency Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 131,792	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	1,942,200	-
Charges for Services	-	-	235,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	5,000
Other Revenue	-	-	-
Total Revenues	<u>131,792</u>	<u>1,942,200</u>	<u>240,000</u>
Expenditures:			
Full Time Wages	-	-	59,979
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	4,588
Pension/Retiree Health Care	-	-	6,199
Employee Health/Dental Life Ins	-	-	14,687
Workers Comp/Unemployment/Other	-	-	2,078
Supplies & Services	186,899	1,834,100	200,000
Room & Board	-	-	-
Conferences & Training	-	5,000	-
Utilities	-	-	130,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	5,100	-
Contract Services	-	40,000	-
Internal Services	-	-	2,500
Capital Outlay	-	58,000	50,000
Debt Service - Principal	6,810,000	-	-
Debt Service - Interest and fees	1,578,274	-	-
Total Expenditures	<u>8,575,173</u>	<u>1,942,200</u>	<u>515,031</u>
Revenues Over (Under) Expenditures	<u>(8,443,381)</u>	<u>-</u>	<u>(275,031)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	8,443,381	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>8,443,381</u>	<u>-</u>	<u>86,000</u>
Net Increase (Decrease) in Fund Balance	-	-	(189,031)
Fund Balance, Beginning of Year	<u>2,038,747</u>	<u>(1,308,847)</u>	<u>1,942,951</u>
Fund Balance, End of Year	<u>\$ 2,038,747</u>	<u>\$ (1,308,847)</u>	<u>\$ 1,753,920</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2020

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	27,139,011
Fines & Forfeitures	-	-	-
Reimbursements	-	-	303,000
Other Revenue	-	-	28,098
Total Revenues	-	-	27,470,109
Expenditures:			
Full Time Wages	-	-	10,141,797
Part Time Wages	-	-	881,028
Overtime Wages	-	-	1,118,530
FICA/Medicare	-	-	928,814
Pension/Retiree Health Care	-	-	1,934,350
Employee Health/Dental Life Ins	-	-	2,752,801
Workers Comp/Unemployment/Other	-	-	385,123
Supplies & Services	5,000	-	5,544,040
Room & Board	-	-	-
Conferences & Training	-	-	50,500
Utilities	-	-	584,235
Repairs & Maintenance	-	-	319,843
Vehicle Operations	-	-	6,060
Contract Services	5,000	-	2,332,988
Internal Services	-	-	-
Capital Outlay	-	-	490,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	10,000	-	27,470,109
Revenues Over (Under) Expenditures	(10,000)	-	-
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	(10,000)	-	-
Fund Balance, Beginning of Year	365,742	-	(5,658,868)
Fund Balance, End of Year	\$ 355,742	\$ -	\$ (5,658,868)

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2020

	Michigan <u>Works!</u>	MSUE <u>Grants</u>	Prosecuting Attorney <u>Forfeitures</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,606,037	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	6,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,606,037</u>	<u>6,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,501,387	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	191,356	-	-
Pension/Retiree Health Care	884,656	-	-
Employee Health/Dental Life Ins	660,915	-	-
Workers Comp/Unemployment/Other	86,373	-	-
Supplies & Services	60,980	8,220	-
Room & Board	-	-	-
Conferences & Training	27,350	500	-
Utilities	-	-	-
Repairs & Maintenance	-	2,200	-
Vehicle Operations	-	-	-
Contract Services	-	16,471	-
Internal Services	193,020	-	-
Capital Outlay	-	1,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,606,037</u>	<u>28,391</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(22,391)</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	-	(22,391)	-
Fund Balance, Beginning of Year	-	83,137	55,819
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 60,746</u>	<u>\$ 55,819</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2020

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	232,784	-	40,000
Charges for Services	-	1,080,000	100,000
Fines & Forfeitures	-	-	255,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>232,784</u>	<u>1,080,000</u>	<u>395,000</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	3,162	47,400	108,000
Room & Board	-	-	-
Conferences & Training	-	11,500	138,000
Utilities	-	-	-
Repairs & Maintenance	-	1,000	25,000
Vehicle Operations	-	-	27,000
Contract Services	229,622	1,200,000	5,000
Internal Services	-	1,210	12,000
Capital Outlay	-	-	80,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>232,784</u>	<u>1,261,110</u>	<u>395,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(181,110)</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	-	(181,110)	-
Fund Balance, Beginning of Year	<u>(134,356)</u>	<u>448,710</u>	<u>4,782</u>
Fund Balance, End of Year	<u>\$ (134,356)</u>	<u>\$ 267,600</u>	<u>\$ 4,782</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2020

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,889,541	\$ 2,021,333
Licenses & Permits	153,842	-	153,842
Intergovernmental	-	32,302	11,130,447
Charges for Services	-	-	33,160,048
Fines & Forfeitures	-	-	255,000
Reimbursements	-	-	319,000
Other Revenue	-	-	514,598
Total Revenues	153,842	1,921,843	47,554,268
Expenditures:			
Full Time Wages	72,065	557,399	14,309,401
Part Time Wages	-	-	902,943
Overtime Wages	-	-	1,118,530
FICA/Medicare	5,513	42,641	1,249,312
Pension/Retiree Health Care	4,762	208,770	3,169,996
Employee Health/Dental Life Ins	29,374	190,931	3,928,651
Workers Comp/Unemployment/Other	2,497	19,296	527,452
Supplies & Services	22,400	277,950	16,151,206
Room & Board	-	-	-
Conferences & Training	15,000	15,000	282,850
Utilities	-	-	714,235
Repairs & Maintenance	-	2,500	398,843
Vehicle Operations	-	-	40,660
Contract Services	-	30,000	4,097,831
Internal Services	2,231	273,702	511,888
Capital Outlay	-	16,000	707,150
Debt Service - Principal	-	-	6,810,000
Debt Service - Interest and fees	-	-	1,578,274
Total Expenditures	153,842	1,634,189	56,499,222
Revenues Over (Under) Expenditures	-	287,654	(8,944,954)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	8,713,926
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(67,585)
Total Other Financing Sources (Uses):	-	-	8,646,341
Net Increase (Decrease) in Fund Balance	-	287,654	(298,613)
Fund Balance, Beginning of Year	671,983	1,176,322	6,283,170
Fund Balance, End of Year	\$ 671,983	\$ 1,463,976	\$ 5,984,557

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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, 2020

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	339,121	8,603,947	1,477,087
Charges for Services	5,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	545,000	-
Other Revenue	-	-	-
Total Revenues	344,121	9,629,947	1,477,087
Expenditures:			
Full Time Wages	-	5,272,698	556,737
Part Time Wages	-	262,862	-
Overtime Wages	18,961	307,500	-
FICA/Medicare	1,451	401,263	42,591
Pension/Retiree Health Care	4,524	1,649,117	172,232
Employee Health/Dental Life Ins	-	1,509,824	161,557
Workers Comp/Unemployment/Other	694	258,229	19,255
Supplies & Services	22,564	914,450	83,349
Room & Board	-	5,245,000	-
Conferences & Training	3,660	45,850	7,000
Utilities	-	273,500	-
Repairs & Maintenance	-	221,500	1,500
Vehicle Operations	-	4,500	-
Contract Services	391,079	705,800	763,856
Internal Services	188	3,055,452	18,573
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	443,121	20,157,545	1,826,650
Revenues Over (Under) Expenditures	(99,000)	(10,527,598)	(349,563)
Other Financing Sources (Uses):			
Transfers in from General Fund	99,000	10,527,598	349,563
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	99,000	10,527,598	349,563
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(33,680)	(1,278,772)	(136,483)
Fund Balance, End of Year	\$ (33,680)	\$ (1,278,772)	\$ (136,483)

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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, 2020

	Macomb Community Action	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,957,526	7,640,885	4,404,011
Charges for Services	9,719,836	740,000	572,275
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	160,450	-	4,000
Total Revenues	26,837,812	8,380,885	4,980,286
Expenditures:			
Full Time Wages	5,044,544	5,247,910	2,292,373
Part Time Wages	2,884,139	65,067	491,828
Overtime Wages	-	14,902	32,561
FICA/Medicare	605,198	407,583	215,482
Pension/Retiree Health Care	1,947,694	1,512,860	613,153
Employee Health/Dental Life Ins	1,448,857	1,571,509	703,851
Workers Comp/Unemployment/Other	351,370	180,911	80,375
Supplies & Services	10,002,622	174,600	363,384
Room & Board	-	-	-
Conferences & Training	156,504	43,250	20,150
Utilities	26,600	-	-
Repairs & Maintenance	105,321	73,500	7,100
Vehicle Operations	120,280	18,000	-
Contract Services	6,526,210	670,200	990,324
Internal Services	2,127,163	1,551,477	1,843,799
Capital Outlay	51,033	35,000	9,284
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	31,397,535	11,566,769	7,663,664
Revenues Over (Under) Expenditures	(4,559,723)	(3,185,884)	(2,683,378)
Other Financing Sources (Uses):			
Transfers in from General Fund	4,006,743	3,185,884	2,355,945
Transfers in from Other Funds	1,118,109	-	-
Transfers out	(983,564)	-	-
Total Other Financing Sources (Uses):	4,141,288	3,185,884	2,355,945
Net Increase (Decrease) in Fund Balance	(418,435)	-	(327,433)
Fund Balance, Beginning of Year	129,074	(433,795)	2,277,313
Fund Balance, End of Year	\$ (289,361)	\$ (433,795)	\$ 1,949,880

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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, 2020

	MSUE Grants	Prosecuting Attorney Grants	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	1,688,784	1,669,585
Charges for Services	-	45,335	433,000
Fines & Forfeitures	-	-	10,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	1,734,119	2,112,585
Expenditures:			
Full Time Wages	-	1,234,952	640,148
Part Time Wages	-	82,909	-
Overtime Wages	-	-	78,687
FICA/Medicare	-	100,816	54,991
Pension/Retiree Health Care	-	318,553	172,161
Employee Health/Dental Life Ins	-	323,114	117,496
Workers Comp/Unemployment/Other	-	42,661	33,320
Supplies & Services	1,000	133,475	1,130,900
Room & Board	-	-	-
Conferences & Training	-	10,350	20,000
Utilities	-	-	-
Repairs & Maintenance	-	2,077	1,500
Vehicle Operations	-	-	219,000
Contract Services	10,705	70,250	-
Internal Services	-	244,269	44,454
Capital Outlay	-	10,000	21,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	11,705	2,573,426	2,533,657
Revenues Over (Under) Expenditures	(11,705)	(839,307)	(421,072)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	839,307	421,072
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	839,307	421,072
Net Increase (Decrease) in Fund Balance	(11,705)	-	-
Fund Balance, Beginning of Year	202,666	(164,424)	205,651
Fund Balance, End of Year	\$ 190,961	\$ (164,424)	\$ 205,651

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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, 2020

	Substance	September Year End	
	Abuse	Sub-total	Total
Revenues:			
Property Taxes	\$ -	\$ -	\$ 2,021,333
Licenses & Permits	-	-	153,842
Intergovernmental	5,282,322	48,063,268	59,193,715
Charges for Services	9,084,228	21,080,674	54,240,722
Fines & Forfeitures	-	10,000	265,000
Reimbursements	-	545,000	864,000
Other Revenue	-	164,450	679,048
Total Revenues	14,366,550	69,863,392	117,417,660
Expenditures:			
Full Time Wages	827,761	21,117,123	35,426,524
Part Time Wages	-	3,786,805	4,689,748
Overtime Wages	-	452,611	1,571,141
FICA/Medicare	62,689	1,892,064	3,141,376
Pension/Retiree Health Care	256,194	6,646,488	9,816,484
Employee Health/Dental Life Ins	192,532	6,028,740	9,957,391
Workers Comp/Unemployment/Other	28,128	994,943	1,522,395
Supplies & Services	558,968	13,385,312	29,536,518
Room & Board	-	5,245,000	5,245,000
Conferences & Training	21,230	327,994	610,844
Utilities	3,000	303,100	1,017,335
Repairs & Maintenance	1,525	414,023	812,866
Vehicle Operations	-	361,780	402,440
Contract Services	18,009,486	28,137,910	32,235,741
Internal Services	85,132	8,970,507	9,482,395
Capital Outlay	1,000	157,317	864,467
Debt Service - Principal	-	-	6,810,000
Debt Service - Interest and fees	-	-	1,578,274
Total Expenditures	20,047,645	98,221,717	154,720,939
Revenues Over (Under) Expenditures	(5,681,095)	(28,358,325)	(37,303,279)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,233,223	25,018,335	33,732,261
Transfers in from Other Funds	-	1,118,109	1,118,109
Transfers out	-	(983,564)	(1,051,149)
Total Other Financing Sources (Uses):	3,233,223	25,152,880	33,799,221
Net Increase (Decrease) in Fund Balance	(2,447,872)	(3,205,445)	(3,504,058)
Fund Balance, Beginning of Year	9,494,468	10,262,018	16,545,188
Fund Balance, End of Year	\$ 7,046,596	\$ 7,056,573	\$ 13,041,130

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, 2021

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 132,988,847	\$ -	\$ -	\$ 2,073,388	\$ 135,062,235
Licenses & Permits	1,509,550	822,200	-	155,834	2,487,584
Intergovernmental	38,370,372	103,822,620	10,192,079	59,952,255	212,337,326
Charges for Services	37,220,822	2,117,500	180,232,610	54,618,222	274,189,154
Investment Income	600,000	448,100	-	-	1,048,100
Fines & Forfeitures	498,000	-	-	265,000	763,000
Reimbursements	7,996,629	-	91,158	1,735,030	9,822,817
Indirect Cost Allocation	16,567,283	-	66,150	-	16,633,433
Other Revenue	114,600	272,850	56,199	679,329	1,122,978
Total Revenues	235,866,103	107,483,270	190,638,196	119,479,058	653,466,627
Expenditures By Category:					
Full Time Wages	86,451,658	15,600,469	16,574,130	36,083,135	154,709,392
Part Time Wages	2,590,392	100,000	-	4,791,860	7,482,252
Overtime Wages	4,246,572	2,090,828	-	1,709,688	8,047,088
FICA/Medicare	7,127,116	1,361,034	1,266,024	3,209,888	12,964,062
Pension/Retiree Health Care	24,948,148	13,277,291	5,364,095	9,877,960	53,467,494
Employee Health/Dental Life Ins	21,360,511	4,084,588	4,381,025	10,307,799	40,133,923
Workers Comp/Unemployment/Other	3,748,434	319,500	571,787	1,557,378	6,197,099
Supplies & Services	13,803,722	2,390,285	9,926,388	33,104,086	59,224,481
Room & Board	-	-	-	5,245,000	5,245,000
Conferences & Training	587,340	188,500	189,010	754,549	1,719,399
Utilities	3,553,535	704,450	378,818	1,023,177	5,659,980
Repairs & Maintenance	9,349,643	553,800	56,600	815,115	10,775,158
Road Construction & Maintenance	-	58,770,077	-	-	58,770,077
Vehicle Operations	1,041,308	2,461,950	-	397,401	3,900,659
Contract Services	9,143,766	4,754,950	153,841,767	32,025,759	199,766,242
Internal Services	7,512,303	-	1,835,727	9,575,512	18,923,542
Capital Outlay	11,147,272	3,000,000	130,120	895,575	15,172,967
Debt Service - Principal	-	-	-	6,855,000	6,855,000
Debt Service - Interest and fees	-	-	-	1,382,161	1,382,161
Total Expenditures	206,611,720	109,657,722	194,515,491	159,611,043	670,395,976
Revenues Over (Under) Expenditures	29,254,383	(2,174,452)	(3,877,295)	(40,131,985)	(16,929,349)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,877,295	36,554,576	40,431,871
Transfers in - Other Funds	8,040,000	-	-	1,094,406	9,134,406
Transfers out	(40,431,871)	(698,100)	-	(1,073,577)	(42,203,548)
Total Other Financing Sources (Uses):	(32,391,871)	(698,100)	3,877,295	36,575,405	7,362,729
Net Increase (Decrease) in Fund Balance	(3,137,488)	(2,872,552)	-	(3,556,580)	(9,566,620)
Fund Balance, Beginning of Year	40,890,430	25,418,925	5,425,943	13,041,130	84,776,428
Fund Balance, End of Year	\$ 37,752,942	\$ 22,546,373	\$ 5,425,943	\$ 9,484,550	\$ 75,209,808

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2021

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	8,883,161
Charges for Services	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,000	-
Other Revenue	-	106,500	380,000
Total Revenues	-	111,500	9,263,161
Expenditures:			
Full Time Wages	88,177	-	880,733
Part Time Wages	22,134	-	-
Overtime Wages	-	-	-
FICA/Medicare	8,439	-	67,377
Pension/Retiree Health Care	32,931	-	98,923
Employee Health/Dental Life Ins	30,482	-	259,754
Workers Comp/Unemployment/Other	3,111	-	28,682
Supplies & Services	-	124,250	7,728,805
Room & Board	-	-	-
Conferences & Training	-	-	20,000
Utilities	-	-	-
Repairs & Maintenance	-	-	3,300
Vehicle Operations	-	-	2,500
Contract Services	-	61,250	177,500
Internal Services	1,654	-	25,587
Capital Outlay	-	-	12,150
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	186,928	185,500	9,305,311
Revenues Over (Under) Expenditures	(186,928)	(74,000)	(42,150)
Other Financing Sources (Uses):			
Transfers in from General Fund	186,928	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(6,442)
Total Other Financing Sources (Uses):	186,928	-	(6,442)
Net Increase (Decrease) in Fund Balance	-	(74,000)	(48,592)
Fund Balance, Beginning of Year	-	375,555	6,037,757
Fund Balance, End of Year	\$ -	\$ 301,555	\$ 5,989,165

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2021

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 136,446	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	235,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	5,000
Other Revenue	-	-	-
Total Revenues	<u>136,446</u>	<u>-</u>	<u>240,000</u>
Expenditures:			
Full Time Wages	-	-	60,578
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	4,634
Pension/Retiree Health Care	-	-	6,235
Employee Health/Dental Life Ins	-	-	15,241
Workers Comp/Unemployment/Other	-	-	2,099
Supplies & Services	191,553	-	200,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	130,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	-	-	2,559
Capital Outlay	-	-	50,000
Debt Service - Principal	6,855,000	-	-
Debt Service - Interest and fees	1,382,161	-	-
Total Expenditures	<u>8,428,714</u>	<u>-</u>	<u>516,346</u>
Revenues Over (Under) Expenditures	<u>(8,292,268)</u>	<u>-</u>	<u>(276,346)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	8,292,268	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>8,292,268</u>	<u>-</u>	<u>86,000</u>
Net Increase (Decrease) in Fund Balance	-	-	(190,346)
Fund Balance, Beginning of Year	<u>2,038,747</u>	<u>(1,308,847)</u>	<u>1,753,920</u>
Fund Balance, End of Year	<u>\$ 2,038,747</u>	<u>\$ (1,308,847)</u>	<u>\$ 1,563,574</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2021

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	27,410,401
Fines & Forfeitures	-	-	-
Reimbursements	-	-	306,030
Other Revenue	-	-	28,379
Total Revenues	-	-	27,744,810
Expenditures:			
Full Time Wages	-	-	10,243,216
Part Time Wages	-	-	889,838
Overtime Wages	-	-	1,129,715
FICA/Medicare	-	-	938,102
Pension/Retiree Health Care	-	-	1,953,694
Employee Health/Dental Life Ins	-	-	2,780,329
Workers Comp/Unemployment/Other	-	-	388,974
Supplies & Services	5,000	-	5,599,480
Room & Board	-	-	-
Conferences & Training	-	-	51,005
Utilities	-	-	590,077
Repairs & Maintenance	-	-	323,041
Vehicle Operations	-	-	6,121
Contract Services	5,000	-	2,356,318
Internal Services	-	-	-
Capital Outlay	-	-	494,900
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	10,000	-	27,744,810
Revenues Over (Under) Expenditures	(10,000)	-	-
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	(10,000)	-	-
Fund Balance, Beginning of Year	355,742	-	(5,658,868)
Fund Balance, End of Year	\$ 345,742	\$ -	\$ (5,658,868)

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2021

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,670,829	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	6,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,670,829</u>	<u>6,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,535,990	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	194,003	-	-
Pension/Retiree Health Care	885,552	-	-
Employee Health/Dental Life Ins	685,845	-	-
Workers Comp/Unemployment/Other	87,571	-	-
Supplies & Services	60,980	5,420	-
Room & Board	-	-	-
Conferences & Training	27,350	500	-
Utilities	-	-	-
Repairs & Maintenance	-	1,251	-
Vehicle Operations	-	-	-
Contract Services	-	1,500	-
Internal Services	193,538	-	-
Capital Outlay	-	1,200	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,670,829</u>	<u>9,871</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(3,871)</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	-	(3,871)	-
Fund Balance, Beginning of Year	-	60,746	55,819
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 56,875</u>	<u>\$ 55,819</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2021

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	232,784	-	40,000
Charges for Services	-	1,080,000	100,000
Fines & Forfeitures	-	-	255,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>232,784</u>	<u>1,080,000</u>	<u>395,000</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	3,162	47,400	108,000
Room & Board	-	-	-
Conferences & Training	-	11,500	138,000
Utilities	-	-	-
Repairs & Maintenance	-	1,000	25,000
Vehicle Operations	-	-	27,000
Contract Services	229,622	1,200,000	5,000
Internal Services	-	1,275	12,000
Capital Outlay	-	-	80,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>232,784</u>	<u>1,261,175</u>	<u>395,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(181,175)</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	-	(181,175)	-
Fund Balance, Beginning of Year	<u>(134,356)</u>	<u>267,600</u>	<u>4,782</u>
Fund Balance, End of Year	<u>\$ (134,356)</u>	<u>\$ 86,425</u>	<u>\$ 4,782</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2021

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,936,942	\$ 2,073,388
Licenses & Permits	155,834	-	155,834
Intergovernmental	-	32,948	9,188,893
Charges for Services	-	-	33,496,230
Fines & Forfeitures	-	-	255,000
Reimbursements	-	-	322,030
Other Revenue	-	-	514,879
Total Revenues	155,834	1,969,890	46,006,254
Expenditures:			
Full Time Wages	72,786	564,041	14,445,521
Part Time Wages	-	-	911,972
Overtime Wages	-	-	1,129,715
FICA/Medicare	5,568	43,149	1,261,272
Pension/Retiree Health Care	4,784	208,968	3,191,087
Employee Health/Dental Life Ins	30,482	198,133	4,000,266
Workers Comp/Unemployment/Other	2,522	19,526	532,485
Supplies & Services	22,400	277,950	14,374,400
Room & Board	-	-	-
Conferences & Training	15,000	15,000	278,355
Utilities	-	-	720,077
Repairs & Maintenance	-	2,500	401,092
Vehicle Operations	-	-	35,621
Contract Services	-	30,000	4,066,190
Internal Services	2,292	299,685	538,590
Capital Outlay	-	16,000	654,250
Debt Service - Principal	-	-	6,855,000
Debt Service - Interest and fees	-	-	1,382,161
Total Expenditures	155,834	1,674,952	54,778,054
Revenues Over (Under) Expenditures	-	294,938	(8,771,800)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	8,565,196
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(6,442)
Total Other Financing Sources (Uses):	-	-	8,558,754
Net Increase (Decrease) in Fund Balance	-	294,938	(213,046)
Fund Balance, Beginning of Year	671,983	1,463,976	5,984,557
Fund Balance, End of Year	\$ 671,983	\$ 1,758,914	\$ 5,771,511

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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, 2021

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	339,121	8,707,541	1,477,087
Charges for Services	5,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	545,000	-
Other Revenue	-	-	-
Total Revenues	344,121	9,733,541	1,477,087
Expenditures:			
Full Time Wages	-	5,361,262	564,824
Part Time Wages	-	265,472	-
Overtime Wages	18,961	307,500	-
FICA/Medicare	1,451	407,957	43,209
Pension/Retiree Health Care	4,524	1,653,728	172,349
Employee Health/Dental Life Ins	-	1,566,775	167,651
Workers Comp/Unemployment/Other	694	262,933	19,534
Supplies & Services	22,564	914,450	69,363
Room & Board	-	5,245,000	-
Conferences & Training	3,660	45,850	7,000
Utilities	-	273,500	-
Repairs & Maintenance	-	221,500	1,500
Vehicle Operations	-	4,500	-
Contract Services	391,079	705,800	763,856
Internal Services	188	3,079,914	18,695
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	443,121	20,346,141	1,827,981
Revenues Over (Under) Expenditures	(99,000)	(10,612,600)	(350,894)
Other Financing Sources (Uses):			
Transfers in from General Fund	99,000	10,612,600	350,894
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	99,000	10,612,600	350,894
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(33,680)	(1,278,772)	(136,483)
Fund Balance, End of Year	\$ (33,680)	\$ (1,278,772)	\$ (136,483)

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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, 2021

	Macomb Community <u>Action</u>	Friend of <u>the Court</u>	Health <u>Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	17,016,248	7,708,378	4,407,028
Charges for Services	9,749,040	740,000	572,275
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	160,450	-	4,000
Total Revenues	<u>26,925,738</u>	<u>8,448,378</u>	<u>4,983,303</u>
Expenditures:			
Full Time Wages	5,109,801	5,309,849	2,318,176
Part Time Wages	2,941,756	65,718	496,746
Overtime Wages	-	14,902	32,561
FICA/Medicare	614,387	412,371	217,832
Pension/Retiree Health Care	1,950,935	1,513,780	613,667
Employee Health/Dental Life Ins	1,501,550	1,630,787	729,867
Workers Comp/Unemployment/Other	353,607	183,052	81,281
Supplies & Services	9,947,162	174,600	363,384
Room & Board	-	-	-
Conferences & Training	156,504	43,250	20,150
Utilities	26,600	-	-
Repairs & Maintenance	105,321	73,500	7,100
Vehicle Operations	120,280	18,000	-
Contract Services	6,489,297	670,950	990,269
Internal Services	2,151,372	1,555,996	1,839,170
Capital Outlay	51,033	35,000	9,129
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>31,519,605</u>	<u>11,701,755</u>	<u>7,719,332</u>
Revenues Over (Under) Expenditures	<u>(4,593,867)</u>	<u>(3,253,377)</u>	<u>(2,736,029)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	4,006,743	3,253,377	2,405,220
Transfers in from Other Funds	1,094,406	-	-
Transfers out	(1,067,135)	-	-
Total Other Financing Sources (Uses):	<u>4,034,014</u>	<u>3,253,377</u>	<u>2,405,220</u>
Net Increase (Decrease) in Fund Balance	(559,853)	-	(330,809)
Fund Balance, Beginning of Year	(289,361)	(433,795)	1,949,880
Fund Balance, End of Year	<u>\$ (849,214)</u>	<u>\$ (433,795)</u>	<u>\$ 1,619,071</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, 2021

	MSUE	Prosecuting	Sheriff
	Grants	Attorney Grants	Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	1,708,765	1,680,344
Charges for Services	-	45,335	435,375
Fines & Forfeitures	-	-	10,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	1,754,100	2,125,719
Expenditures:			
Full Time Wages	-	1,247,214	645,619
Part Time Wages	-	83,738	-
Overtime Wages	-	-	78,403
FICA/Medicare	-	101,818	55,387
Pension/Retiree Health Care	-	318,732	172,237
Employee Health/Dental Life Ins	-	335,302	121,928
Workers Comp/Unemployment/Other	-	43,080	33,615
Supplies & Services	1,000	131,003	1,136,200
Room & Board	-	-	-
Conferences & Training	-	10,350	20,000
Utilities	-	-	-
Repairs & Maintenance	-	2,077	1,500
Vehicle Operations	-	-	219,000
Contract Services	4,000	81,000	-
Internal Services	-	245,000	46,189
Capital Outlay	-	10,000	21,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	5,000	2,609,314	2,551,078
Revenues Over (Under) Expenditures	(5,000)	(855,214)	(425,359)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	855,214	425,359
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	855,214	425,359
Net Increase (Decrease) in Fund Balance	(5,000)	-	-
Fund Balance, Beginning of Year	190,961	(164,424)	205,651
Fund Balance, End of Year	\$ 185,961	\$ (164,424)	\$ 205,651

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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, 2021

	Substance	September Year End	
	Abuse	Sub-total	Total
Revenues:			
Property Taxes	\$ -	\$ -	\$ 2,073,388
Licenses & Permits	-	-	155,834
Intergovernmental	5,150,323	48,194,835	57,383,728
Charges for Services	9,093,967	21,121,992	54,618,222
Fines & Forfeitures	-	10,000	265,000
Reimbursements	-	545,000	867,030
Other Revenue	-	164,450	679,329
Total Revenues	14,244,290	70,036,277	116,042,531
Expenditures:			
Full Time Wages	834,473	21,391,218	35,836,739
Part Time Wages	-	3,853,430	4,765,402
Overtime Wages	-	452,327	1,582,042
FICA/Medicare	63,564	1,917,976	3,179,248
Pension/Retiree Health Care	262,831	6,662,783	9,853,870
Employee Health/Dental Life Ins	197,053	6,250,913	10,251,179
Workers Comp/Unemployment/Other	28,483	1,006,279	1,538,764
Supplies & Services	559,971	13,319,697	27,694,097
Room & Board	-	5,245,000	5,245,000
Conferences & Training	21,230	327,994	606,349
Utilities	3,000	303,100	1,023,177
Repairs & Maintenance	1,525	414,023	815,115
Vehicle Operations	-	361,780	397,401
Contract Services	17,863,318	27,959,569	32,025,759
Internal Services	88,937	9,025,461	9,564,051
Capital Outlay	1,000	157,162	811,412
Debt Service - Principal	-	-	6,855,000
Debt Service - Interest and fees	-	-	1,382,161
Total Expenditures	19,925,385	98,648,712	153,426,766
Revenues Over (Under) Expenditures	(5,681,095)	(28,612,435)	(37,384,235)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,233,223	25,241,630	33,806,826
Transfers in from Other Funds	-	1,094,406	1,094,406
Transfers out	-	(1,067,135)	(1,073,577)
Total Other Financing Sources (Uses):	3,233,223	25,268,901	33,827,655
Net Increase (Decrease) in Fund Balance	(2,447,872)	(3,343,534)	(3,556,580)
Fund Balance, Beginning of Year	7,046,596	7,056,573	13,041,130
Fund Balance, End of Year	\$ 4,598,724	\$ 3,713,039	\$ 9,484,550

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

DEPARTMENT	FUND				FUNCTION		
ALL DEPARTMENTS	GENERAL FUND				ALL FUNCTIONS		
	Year Ended December 31,						
	Audited				Budgeted		
	2016	2017	2018	2018	2019	2020	2021
	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
Revenues:							
Property Taxes	\$ 114,025,390	\$ 118,423,150	\$ 119,965,426	\$ 119,965,426	\$ 126,032,070	\$ 129,802,534	\$ 132,988,847
Licenses & Permits	1,541,117	1,577,396	1,473,044	1,473,044	1,509,550	1,509,550	1,509,550
Intergovernmental	39,059,424	38,951,865	36,053,702	36,056,134	37,908,925	38,138,501	38,370,372
Charges for Services	35,402,573	36,605,340	34,556,196	34,969,823	37,864,537	36,864,197	37,220,822
Investment Income	319,125	775,514	300,000	300,000	600,000	600,000	600,000
Fines & Forfeitures	557,405	586,742	487,750	487,750	498,000	498,000	498,000
Reimbursements	7,475,935	8,345,818	8,534,421	8,563,990	7,865,346	7,949,633	7,996,629
Indirect Cost Allocation	14,461,742	14,482,179	15,245,889	15,546,153	16,567,823	16,567,283	16,567,283
Other Revenue	149,319	185,549	193,800	193,800	114,600	114,600	114,600
Total Revenues	212,992,030	219,933,553	216,810,228	217,556,120	228,960,851	232,044,298	235,866,103
Expenditures:							
Full Time Wages	75,123,933	78,000,480	78,866,323	78,966,083	83,736,002	85,431,144	86,451,658
Part Time Wages	2,096,373	2,197,375	2,362,536	2,411,027	2,539,352	2,564,746	2,590,392
Overtime Wages	5,787,954	6,679,966	5,421,820	5,545,004	4,846,572	4,246,572	4,246,572
FICA/Medicare	6,240,171	6,532,100	6,407,518	6,429,892	6,962,817	7,047,784	7,127,116
Pension/Retiree Health Care	24,098,029	24,868,149	23,112,611	23,149,281	22,391,620	24,927,433	24,948,148
Employee Health/Dental/Life Ins	12,799,729	16,458,152	18,606,426	18,649,190	19,790,111	20,559,405	21,360,511
Workers Comp/Unemployment/Other	1,733,598	1,872,472	1,944,055	1,968,999	3,687,246	3,705,874	3,748,434
Supplies & Services	16,080,452	16,379,055	17,990,518	18,092,712	13,881,371	13,798,827	13,803,722
Conferences & Training	371,116	459,761	555,822	586,407	606,840	587,340	587,340
Utilities	3,307,683	3,216,126	3,538,560	3,538,560	3,532,310	3,535,460	3,553,535
Repairs & Maintenance	6,032,204	7,045,677	7,020,973	7,024,007	9,297,593	9,323,393	9,349,643
Vehicle Operations	766,311	699,158	1,118,378	1,124,861	1,041,308	1,041,308	1,041,308
Contract Services	6,868,176	7,647,157	8,274,062	8,241,026	9,124,608	9,126,508	9,143,766
Internal Services	5,846,654	5,606,822	5,605,543	5,610,235	7,322,628	7,421,360	7,512,303
Capital Outlay	1,391,904	2,054,061	1,019,600	1,208,115	17,145,254	12,415,272	11,147,272
Total Expenditures	168,544,287	179,716,511	181,844,745	182,545,399	205,905,632	205,732,426	206,611,720
Revenues Over (Under) Expenditures	44,447,743	40,217,042	34,965,483	35,010,721	23,055,219	26,311,872	29,254,383
Other Financing Sources (Uses):							
Transfers in - Other Funds	8,063,243	8,150,732	8,063,000	8,084,680	8,605,000	8,040,000	8,040,000
Transfers out	(63,089,748)	(56,410,594)	(39,415,246)	(40,947,183)	(40,504,226)	(40,357,306)	(40,431,871)
Total Other Financing Sources (Uses):	(55,026,505)	(48,259,862)	(31,352,246)	(32,862,503)	(31,899,226)	(32,317,306)	(32,391,871)
Net Increase (Decrease) in Fund Balance	(10,578,762)	(8,042,820)	3,613,237	2,148,218	(8,844,007)	(6,005,434)	(3,137,488)
Fund Balance, Beginning of Year	72,213,235	61,634,473	53,591,653	53,591,653	55,739,871	46,895,864	40,890,430
Fund Balance, End of Year	\$ 61,634,473	\$ 53,591,653	\$ 57,204,890	\$ 55,739,871	\$ 46,895,864	\$ 40,890,430	\$ 37,752,942

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

DEPARTMENT	FUND				FUNCTION		
ALL DEPARTMENTS	GENERAL FUND				ALL FUNCTIONS		
	Year Ended December 31,						
	Audited				Budgeted		
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Property Taxes	\$ 114,025,390	\$ 118,423,150	\$ 119,965,426	\$ 119,965,426	\$ 126,032,070	\$ 129,802,534	\$ 132,988,847
Licenses & Permits	1,541,117	1,577,396	1,473,044	1,473,044	1,509,550	1,509,550	1,509,550
Intergovernmental	39,059,424	38,951,865	36,053,702	36,056,134	37,908,925	38,138,501	38,370,372
Charges for Services	35,402,573	36,605,340	34,556,196	34,969,823	37,864,537	36,864,197	37,220,822
Investment Income	319,125	775,514	300,000	300,000	600,000	600,000	600,000
Fines & Forfeitures	557,405	586,742	487,750	487,750	498,000	498,000	498,000
Reimbursements	7,475,935	8,345,818	8,534,421	8,563,990	7,865,346	7,949,633	7,996,629
Indirect Cost Allocation	14,461,742	14,482,179	15,245,889	15,546,153	16,567,823	16,567,283	16,567,283
Other Revenue	149,319	185,549	193,800	193,800	114,600	114,600	114,600
Total Revenues	212,992,030	219,933,553	216,810,228	217,556,120	228,960,851	232,044,298	235,866,103
Expenditures:							
Legislative	1,234,851	1,481,976	1,732,622	1,732,622	1,768,373	1,803,436	1,820,860
Judicial	31,182,103	33,262,955	34,364,884	34,358,148	31,893,781	32,838,209	33,249,030
General Government	43,990,321	45,554,783	43,553,590	43,700,353	48,280,031	49,891,580	50,441,274
Public Safety	64,993,982	69,884,226	71,164,128	71,418,567	75,584,628	76,795,000	77,557,480
Public Works	5,339,112	5,744,644	6,511,090	6,541,745	6,784,011	7,013,774	7,129,240
Health & Welfare	20,412,014	21,733,866	23,498,831	23,585,849	24,449,554	24,975,155	25,266,564
Capital Outlay	1,391,904	2,054,061	1,019,600	1,208,115	17,145,254	12,415,272	11,147,272
Total Expenditures	168,544,287	179,716,511	181,844,745	182,545,399	205,905,632	205,732,426	206,611,720
Revenues Over (Under) Expenditures	44,447,743	40,217,042	34,965,483	35,010,721	23,055,219	26,311,872	29,254,383
Other Financing Sources (Uses):							
Transfers in - Other Funds	8,063,243	8,150,732	8,063,000	8,084,680	8,605,000	8,040,000	8,040,000
Transfers out	(63,089,748)	(56,410,594)	(39,415,246)	(40,947,183)	(40,504,226)	(40,357,306)	(40,431,871)
Total Other Financing Sources (Uses):	(55,026,505)	(48,259,862)	(31,352,246)	(32,862,503)	(31,899,226)	(32,317,306)	(32,391,871)
Net Increase (Decrease) in Fund Balance	(10,578,762)	(8,042,820)	3,613,237	2,148,218	(8,844,007)	(6,005,434)	(3,137,488)
Fund Balance, Beginning of Year	72,213,235	61,634,473	53,591,653	53,591,653	55,739,871	46,895,864	40,890,430
Fund Balance, End of Year	\$ 61,634,473	\$ 53,591,653	\$ 57,204,890	\$ 55,739,871	\$ 46,895,864	\$ 40,890,430	\$ 37,752,942

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Property Taxes							
Non-Departmental	\$ 114,025,390	\$ 118,423,150	\$ 119,965,426	\$ 119,965,426	\$ 126,032,070	\$ 129,802,534	\$ 132,988,847
	\$ 114,025,390	\$ 118,423,150	\$ 119,965,426	\$ 119,965,426	\$ 126,032,070	\$ 129,802,534	\$ 132,988,847
Licenses & Permits							
Animal Shelter	313,367	300,074	270,000	270,000	280,000	280,000	280,000
Clerk	28,990	28,925	25,000	25,000	25,000	25,000	25,000
Family Counseling	78,010	77,355	78,000	78,000	78,000	78,000	78,000
Health Department	975,704	1,016,172	968,544	968,544	993,550	993,550	993,550
Public Works	72,010	83,050	60,000	60,000	62,000	62,000	62,000
Treasurer	1,975	450	1,500	1,500	1,000	1,000	1,000
Non-Departmental	71,061	71,370	70,000	70,000	70,000	70,000	70,000
	1,541,117	1,577,396	1,473,044	1,473,044	1,509,550	1,509,550	1,509,550
Intergovernmental							
Circuit Court	4,146,570	4,275,185	4,345,000	4,345,000	4,380,000	4,380,000	4,380,000
District Court - Romeo	52,987	53,801	55,724	55,724	53,224	53,224	53,224
District Court - New Baltimore	60,124	61,294	60,725	60,725	60,725	60,725	60,725
Elections	2,390	2,755	3,000	3,000	3,000	3,000	3,000
Emergency Management	104,008	56,866	50,000	50,000	50,000	50,000	50,000
Health Department	3,542,628	3,556,546	3,938,334	3,940,766	3,761,715	3,761,715	3,761,715
Juvenile Court	180,533	225,666	180,000	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	299,880	257,223	306,696	306,696	312,705	312,705	312,705
Sheriff	313,541	558,820	145,000	145,000	150,000	150,000	150,000
Non-Departmental	30,356,763	29,903,709	26,969,223	26,969,223	28,957,556	29,187,132	29,419,003
	39,059,424	38,951,865	36,053,702	36,056,134	37,908,925	38,138,501	38,370,372

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Charges for Services							
Animal Shelter	189,757	202,627	199,000	199,000	163,500	163,500	163,500
Circuit Court	1,438,562	1,526,414	1,487,500	1,487,500	1,271,500	1,271,500	1,271,500
Clerk	633,214	609,281	569,620	569,620	574,620	574,620	574,620
District Court - Romeo	370,206	321,565	356,500	356,500	634,250	634,250	634,250
District Court - New Baltimore	371,757	343,331	321,500	321,500	433,250	433,250	433,250
Elections	17,533	15,089	12,200	12,200	12,200	12,200	12,200
Equalization	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Emergency Management	215,194	259,389	239,500	239,500	249,500	249,500	249,500
Facilities & Operations	4,305,188	3,077,285	2,878,061	2,878,061	3,157,897	1,827,897	1,827,897
Family Counseling	4,760	1,870	-	-	-	-	-
Finance	1,295	525	500	500	500	500	500
Health Department	2,417,641	2,344,625	1,927,098	1,985,403	2,130,750	2,110,750	2,110,750
Human Resources	1,243	1,614	1,000	1,000	1,000	1,000	1,000
Juvenile Court	137,444	117,646	144,250	144,250	121,900	121,900	121,900
Probate Court - Wills & Estates	332,821	342,927	310,000	310,000	320,000	320,000	320,000
Probation - Circuit Court	537	972	500	500	500	500	500
Probation - District Court	494,892	380,991	492,500	492,500	-	-	-
Prosecuting Attorney	148	-	1,000	1,000	200	200	200
Purchasing	110,416	97,433	90,000	90,000	95,000	95,000	95,000
Public Works	1,068,080	1,217,384	958,000	958,000	1,039,400	1,039,400	1,039,400
Register of Deeds	2,732,924	3,590,012	3,342,000	3,342,000	3,396,100	3,396,100	3,396,100
Sheriff	16,540,433	17,548,053	18,060,467	18,415,789	19,817,470	20,167,130	20,523,755
Treasurer	111,206	134,254	86,500	86,500	91,500	91,500	91,500
Non-Departmental	3,903,822	4,468,553	3,075,000	3,075,000	4,350,000	4,350,000	4,350,000
	<u>35,402,573</u>	<u>36,605,340</u>	<u>34,556,196</u>	<u>34,969,823</u>	<u>37,864,537</u>	<u>36,864,197</u>	<u>37,220,822</u>
Investment Income							
District Court - Romeo	151	60	-	-	-	-	-
Sheriff	-	335	-	-	-	-	-
Non-Departmental	318,974	775,119	300,000	300,000	600,000	600,000	600,000
	<u>319,125</u>	<u>775,514</u>	<u>300,000</u>	<u>300,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Fines & Forfeitures							
Circuit Court	63,374	65,632	50,000	50,000	55,000	55,000	55,000
District Court - Romeo	272,778	283,150	256,000	256,000	254,000	254,000	254,000
District Court - New Baltimore	205,597	220,222	157,000	157,000	173,000	173,000	173,000
Ethics Board	-	125	-	-	-	-	-
Juvenile Court	120	3,019	1,250	1,250	1,500	1,500	1,500
Law Library	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	7,024	5,391	15,000	15,000	6,000	6,000	6,000
Treasurer	12	703	-	-	-	-	-
	<u>557,405</u>	<u>586,742</u>	<u>487,750</u>	<u>487,750</u>	<u>498,000</u>	<u>498,000</u>	<u>498,000</u>
Reimbursements							
Animal Shelter	88,000	142,787	204,200	204,200	333,301	335,008	336,758
Board of Commissioners	23	-	-	-	-	-	-
Circuit Court	1,169,427	1,271,244	1,135,000	1,135,000	-	-	-
Clerk	109,397	104,272	108,000	108,000	100,000	100,000	100,000
Corporation Counsel	-	15	-	-	-	-	-
District Court - Romeo	39,010	34,509	50,000	50,000	25	25	25
District Court - New Baltimore	39,502	36,023	51,200	51,200	1,200	1,200	1,200
Elections	990	3,303	1,050	1,050	1,050	1,050	1,050
Equalization	15	-	-	-	-	-	-
Emergency Management	77,221	87,325	100,000	100,000	110,000	110,000	110,000
Facilities & Operations	1,399,529	1,340,595	1,525,000	1,525,000	1,650,000	1,650,000	1,650,000
Finance	662	-	600	600	-	-	-
Health Department	16,264	19,351	10,450	10,450	10,425	10,425	10,425
Human Resources	197,368	192,477	200,000	200,000	238,021	238,402	238,786
Information Technology	-	36,591	-	-	-	-	-
Juvenile Court	239,939	351,573	423,420	423,420	710,000	710,000	710,000
Law Library	2,727	890	2,500	2,500	800	800	800
MSU Extension	180	-	-	-	-	-	-
Probate Court - Wills & Estates	-	4,099	-	-	-	-	-
Probation - District Court	15	3	25	25	-	-	-
Prosecuting Attorney	16,470	19,063	20,000	20,000	17,000	17,000	17,000
Public Works	1,987,928	1,938,615	2,661,476	2,691,045	2,730,524	2,812,723	2,857,585
Sheriff	2,091,198	2,763,068	2,041,500	2,041,500	1,963,000	1,963,000	1,963,000
Treasurer	70	15	-	-	-	-	-
	<u>7,475,935</u>	<u>8,345,818</u>	<u>8,534,421</u>	<u>8,563,990</u>	<u>7,865,346</u>	<u>7,949,633</u>	<u>7,996,629</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Indirect Cost Allocation							
Health Department	373,389	472,641	511,569	511,569	751,499	750,959	750,959
Information Technology	52,103	-	75,000	75,000	50,000	50,000	50,000
Juvenile Court	123,768	-	-	-	-	-	-
Non-Departmental	13,912,482	14,009,538	14,659,320	14,959,584	15,766,324	15,766,324	15,766,324
	<u>14,461,742</u>	<u>14,482,179</u>	<u>15,245,889</u>	<u>15,546,153</u>	<u>16,567,823</u>	<u>16,567,283</u>	<u>16,567,283</u>
Other Revenue							
Animal Shelter	7,647	10,025	-	-	-	-	-
Board of Commissioners	1,025	675	500	500	500	500	500
Clerk	-	100	-	-	-	-	-
Corporation Counsel	3,100	3,749	1,500	1,500	1,500	1,500	1,500
County Executive	15	-	-	-	-	-	-
District Court - Romeo	1,065	815	-	-	-	-	-
Ethics Board	-	20	-	-	-	-	-
Facilities & Operations	28,898	16,166	-	-	-	-	-
Finance	20	200	-	-	-	-	-
Health Department	38,182	13,473	11,100	11,100	10,100	10,100	10,100
Human Resources	-	-	200	200	-	-	-
Probation - Circuit Court	-	-	-	-	500	500	500
Prosecuting Attorney	-	54	-	-	-	-	-
Purchasing	39,272	108,368	107,000	107,000	102,000	102,000	102,000
Public Works	-	180	-	-	-	-	-
Register of Deeds	7,308	3,273	-	-	-	-	-
Sheriff	16,036	7,198	-	-	-	-	-
Non-Departmental	6,751	21,253	73,500	73,500	-	-	-
	<u>149,319</u>	<u>185,549</u>	<u>193,800</u>	<u>193,800</u>	<u>114,600</u>	<u>114,600</u>	<u>114,600</u>
Total Operating Revenues	<u>212,992,030</u>	<u>219,933,553</u>	<u>216,810,228</u>	<u>217,556,120</u>	<u>228,960,851</u>	<u>232,044,298</u>	<u>235,866,103</u>
Transfers In							
Emergency Management	63,243	63,243	63,000	63,000	-	-	-
Planning & Economic Development	-	87,489	-	-	-	-	-
Sheriff	-	-	-	21,680	40,000	40,000	40,000
Non-Departmental	8,000,000	8,000,000	8,000,000	8,000,000	8,565,000	8,000,000	8,000,000
	<u>8,063,243</u>	<u>8,150,732</u>	<u>8,063,000</u>	<u>8,084,680</u>	<u>8,605,000</u>	<u>8,040,000</u>	<u>8,040,000</u>
	<u>\$ 221,055,273</u>	<u>\$ 228,084,285</u>	<u>\$ 224,873,228</u>	<u>\$ 225,640,800</u>	<u>\$ 237,565,851</u>	<u>\$ 240,084,298</u>	<u>\$ 243,906,103</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Legislative							
Board of Commissioners	\$ 1,234,851	\$ 1,481,976	\$ 1,732,622	\$ 1,732,622	\$ 1,768,373	\$ 1,803,436	\$ 1,820,860
Judicial							
Circuit Court	11,304,158	12,088,798	12,445,065	12,438,329	8,684,669	8,912,679	9,027,469
District Court - Romeo	1,047,108	944,920	970,037	970,037	1,275,378	1,307,811	1,324,217
District Court - New Baltimore	1,190,441	1,272,280	1,267,169	1,267,169	1,373,747	1,412,900	1,432,249
District Court - 3rd Class	16,599	15,876	20,000	20,000	20,000	20,000	20,000
Family Counseling	82,710	20,900	71,319	71,319	73,916	74,625	75,341
Jury Commission	135,192	163,941	183,475	183,475	181,450	181,450	181,450
Juvenile Court	4,658,196	5,144,304	5,266,930	5,266,930	6,040,728	6,260,906	6,329,271
Law Library	35,794	36,052	40,950	40,950	40,950	40,950	40,950
Probate Court - Wills & Estates	2,827,945	3,018,724	3,200,698	3,200,698	3,288,369	3,374,040	3,415,639
Probation - Circuit Court	95,794	111,039	118,137	118,137	117,492	120,939	124,560
Probation - District Court	458,688	481,324	499,663	499,663	-	-	-
Prosecuting Attorney	9,329,478	9,964,797	10,281,441	10,281,441	10,797,082	11,131,909	11,277,884
	<u>31,182,103</u>	<u>33,262,955</u>	<u>34,364,884</u>	<u>34,358,148</u>	<u>31,893,781</u>	<u>32,838,209</u>	<u>33,249,030</u>
General Government							
Building Authority	560	140	500	500	500	500	500
Clerk	4,417,671	4,421,816	4,907,469	4,907,469	5,258,715	5,462,032	5,546,597
Corporation Counsel	914,720	1,037,354	1,080,157	1,080,157	1,116,043	1,146,547	1,159,706
County Executive	1,471,486	1,495,453	1,568,835	1,568,835	1,680,130	1,720,742	1,739,115
Equalization	882,932	814,191	897,690	897,690	938,193	966,848	982,636
Elections	31,152	13,621	29,763	29,763	19,838	31,588	19,838
Ethics Board	1,355	2,901	14,600	14,600	11,600	11,600	11,600
Facilities & Operations	14,961,814	15,024,210	15,579,936	15,579,936	17,408,417	17,699,122	17,857,863
Finance	2,153,213	2,159,575	2,194,321	2,255,408	2,382,965	2,450,786	2,481,382
Human Resources	2,267,285	2,230,304	2,334,949	2,332,988	2,409,352	2,483,222	2,518,932
Information Technology	6,677,046	7,927,517	8,213,414	8,265,776	9,015,855	9,169,504	9,233,896
MSU Extension	892,883	910,909	963,980	963,605	997,080	1,013,849	1,020,907
Planning & Economic Development	2,785,134	3,133,710	3,387,813	3,429,918	3,644,645	3,726,921	3,767,317
Purchasing	1,326,810	1,273,828	1,354,054	1,381,232	1,447,810	1,484,222	1,502,441
Register of Deeds	1,687,214	1,714,969	1,864,442	1,864,442	1,930,338	1,990,784	2,021,735
Treasurer	2,206,399	2,158,901	2,279,121	2,279,121	2,341,941	2,406,871	2,444,367
Non Departmental Appropriations	1,312,647	1,235,384	(3,117,454)	(3,151,087)	(2,323,391)	(1,873,558)	(1,867,558)
	<u>43,990,321</u>	<u>45,554,783</u>	<u>43,553,590</u>	<u>43,700,353</u>	<u>48,280,031</u>	<u>49,891,580</u>	<u>50,441,274</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Public Safety							
Civil Service Commission	40,760	51,404	60,925	60,925	60,925	60,925	60,925
Emergency Management	1,179,944	1,127,071	1,223,655	1,223,655	1,293,792	1,329,546	1,346,276
Sheriff	63,773,278	68,705,751	69,879,548	70,133,987	74,229,911	75,404,529	76,150,279
	<u>64,993,982</u>	<u>69,884,226</u>	<u>71,164,128</u>	<u>71,418,567</u>	<u>75,584,628</u>	<u>76,795,000</u>	<u>77,557,480</u>
Public Works							
Public Works Commissioner	5,339,112	5,744,644	6,511,090	6,541,745	6,784,011	7,013,774	7,129,240
Health & Welfare							
Animal Shelter	1,948,339	2,046,850	2,315,235	2,295,235	2,444,890	2,508,291	2,538,593
Health and Community Services	287,835	290,228	306,038	303,186	400,293	414,834	421,852
Health Department	18,117,114	19,338,431	20,805,086	20,914,956	21,544,871	21,992,530	22,246,619
Department of Human Services	58,726	58,357	72,472	72,472	59,500	59,500	59,500
	<u>20,412,014</u>	<u>21,733,866</u>	<u>23,498,831</u>	<u>23,585,849</u>	<u>24,449,554</u>	<u>24,975,155</u>	<u>25,266,564</u>
Capital Outlay	<u>1,391,904</u>	<u>2,054,061</u>	<u>1,019,600</u>	<u>1,208,115</u>	<u>17,145,254</u>	<u>12,415,272</u>	<u>11,147,272</u>
Total Operating Expenditures	168,544,287	179,716,511	181,844,745	182,545,399	205,905,632	205,732,426	206,611,720
Transfers Out	63,089,748	56,410,594	39,415,246	40,947,183	40,504,226	40,357,306	40,431,871
Total Expenditures	<u>\$ 231,634,035</u>	<u>\$ 236,127,105</u>	<u>\$ 221,259,991</u>	<u>\$ 223,492,582</u>	<u>\$ 246,409,858</u>	<u>\$ 246,089,732</u>	<u>\$ 247,043,591</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Full Time Wages							
Animal Shelter	701,127	685,082	864,861	844,111	918,206	941,967	956,465
Board of Commissioners	671,954	811,035	887,440	887,440	905,559	911,071	916,161
Circuit Court	4,026,791	4,428,864	4,617,905	4,617,905	4,369,330	4,437,581	4,495,458
Clerk	2,350,830	2,142,927	2,547,510	2,413,268	2,648,349	2,729,568	2,770,019
Corporation Counsel	594,894	668,592	699,757	699,757	707,344	714,402	721,530
County Executive	919,150	921,107	919,430	919,430	954,609	965,592	976,718
District Court - Romeo	436,611	430,722	441,660	441,660	660,924	667,293	673,448
District Court - New Baltimore	578,974	571,030	586,440	586,440	683,263	694,103	701,825
Equalization	533,903	504,186	565,942	565,942	568,041	579,212	587,746
Emergency Management	710,190	664,128	722,419	722,419	732,023	740,006	747,110
Facilities & Operations	4,201,290	4,002,214	4,275,124	4,275,124	4,335,133	4,405,519	4,453,911
Family Counseling	38,165	-	-	-	-	-	-
Finance	1,366,949	1,368,399	1,372,523	1,417,672	1,492,887	1,510,175	1,525,163
Health Department	6,692,481	7,003,755	7,503,868	7,552,262	7,689,060	7,824,435	7,946,741
Health & Community Services	178,995	178,510	184,401	184,401	199,812	204,872	209,982
Human Resources	1,288,596	1,254,469	1,342,743	1,342,743	1,314,802	1,337,776	1,357,743
Information Technology	2,457,399	2,638,540	2,741,639	2,780,616	2,874,835	2,916,099	2,950,944
Juvenile Court	2,327,097	2,521,113	2,630,952	2,630,952	3,053,012	3,146,326	3,172,222
MSU Extension	255,301	227,445	247,812	196,092	196,584	200,681	202,665
Probate Court - Wills & Estates	1,488,059	1,464,167	1,608,256	1,608,256	1,618,765	1,641,424	1,662,449
Planning & Economic Development	1,561,947	1,649,747	1,745,411	1,774,691	1,866,223	1,887,171	1,908,328
Probation - District Court	277,633	270,887	277,933	277,933	-	-	-
Prosecuting Attorney	5,797,922	5,997,182	6,363,953	6,363,953	6,557,234	6,650,147	6,729,642
Purchasing	689,638	655,366	687,613	704,034	729,328	739,570	746,884
Public Works	3,077,819	3,193,095	3,890,970	3,898,221	3,881,306	3,962,862	4,029,351
Register of Deeds	901,504	837,382	941,321	941,321	951,432	967,079	980,662
Sheriff	29,707,480	31,642,559	32,800,118	32,921,118	35,340,152	35,743,210	36,096,347
Treasurer	1,291,234	1,267,977	1,306,322	1,306,322	1,328,039	1,347,503	1,366,644
Non-Departmental	-	-	(3,908,000)	(3,908,000)	(2,840,250)	(2,434,500)	(2,434,500)
	<u>75,123,933</u>	<u>78,000,480</u>	<u>78,866,323</u>	<u>78,966,083</u>	<u>83,736,002</u>	<u>85,431,144</u>	<u>86,451,658</u>
Part Time Wages							
Animal Shelter	28,689	30,500	70,946	70,946	71,934	72,653	73,380
Board of Commissioners	22,886	20,927	20,402	20,402	20,166	20,368	20,571
Circuit Court	60,172	45,603	46,414	46,414	46,868	47,337	47,810
Clerk	28,698	35,790	-	-	-	-	-
Corporation Counsel	5,552	18,151	22,008	22,008	21,768	21,985	22,205
County Executive	16,165	8,167	-	-	-	-	-
District Court - Romeo	127,432	71,990	76,822	76,822	59,676	60,273	60,875
District Court - New Baltimore	-	63,599	59,086	59,086	59,676	60,273	60,875
Facilities & Operations	19,919	30,312	65,085	65,085	65,738	66,395	67,059
Family Counseling	-	16,200	64,182	64,182	64,822	65,471	66,125
Finance	903	-	-	-	-	-	-
Health Department	412,704	381,104	451,434	468,217	597,975	603,955	609,994
Health & Community Services	5,751	-	-	-	-	-	-
Human Resources	56,638	47,238	32,326	32,326	87,246	88,118	89,000
Information Technology	7,460	25,066	18,362	18,362	18,288	18,471	18,656
MSU Extension	12,633	13,386	16,163	8,163	16,321	16,484	16,649
Probate Court - Wills & Estates	50,531	36,269	63,543	63,543	64,176	64,818	65,466

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Part Time Wages (continued)							
Planning & Economic Development	4,543	2,109	9,181	9,181	9,144	9,235	9,327
Prosecuting Attorney	205,245	252,194	137,584	137,584	138,979	140,367	141,770
Purchasing	15,062	7,531	15,380	15,380	15,550	15,705	15,862
Public Works	135,972	98,149	49,264	69,096	149,285	150,778	152,286
Register of Deeds	10,450	2,085	-	-	-	-	-
Sheriff	846,392	980,737	1,108,411	1,128,287	992,726	1,002,654	1,012,680
Treasurer	22,576	10,268	35,943	35,943	39,014	39,406	39,802
	<u>2,096,373</u>	<u>2,197,375</u>	<u>2,362,536</u>	<u>2,411,027</u>	<u>2,539,352</u>	<u>2,564,746</u>	<u>2,590,392</u>
Overtime Wages							
Animal Shelter	78,535	90,235	80,000	80,000	90,000	90,000	90,000
Circuit Court	776	563	-	-	-	-	-
Clerk	130,257	186,810	75,000	184,000	150,000	150,000	150,000
District Court - New Baltimore	13,216	17,293	12,500	12,500	12,500	12,500	12,500
Emergency Management	1,445	2,500	-	-	-	-	-
Facilities & Operations	547,199	673,068	425,000	425,000	425,000	425,000	425,000
Finance	104	-	-	-	-	-	-
Health Department	64,909	68,705	33,456	33,456	67,500	67,500	67,500
Human Resources	-	765	-	-	-	-	-
Information Technology	143,052	124,255	150,000	150,000	100,000	100,000	100,000
Juvenile Court	-	362	-	-	-	-	-
Planning & Economic Development	-	1,625	-	-	-	-	-
Prosecuting Attorney	54,567	70,492	-	-	-	-	-
Purchasing	-	11,700	20,000	20,000	20,000	20,000	20,000
Public Works	182,159	209,437	95,000	95,000	95,000	95,000	95,000
Register of Deeds	14,115	25,723	25,000	25,000	25,000	25,000	25,000
Sheriff	4,557,620	5,196,433	4,505,864	4,520,048	3,861,572	3,261,572	3,261,572
	<u>5,787,954</u>	<u>6,679,966</u>	<u>5,421,820</u>	<u>5,545,004</u>	<u>4,846,572</u>	<u>4,246,572</u>	<u>4,246,572</u>
FICA/Medicare							
Animal Shelter	61,838	61,978	77,709	77,709	82,631	84,503	85,668
Board of Commissioners	52,692	63,145	69,450	69,450	70,818	71,255	71,660
Circuit Court	269,822	290,592	356,822	356,822	337,839	343,096	347,560
Clerk	188,911	177,939	200,622	198,691	213,155	219,368	222,463
Corporation Counsel	44,667	51,479	54,750	54,750	55,575	56,045	56,520
County Executive	68,435	69,366	69,342	69,342	71,082	71,633	72,190
District Court - Romeo	39,575	34,883	39,664	39,664	55,126	55,659	56,176
District Court - New Baltimore	40,698	45,409	50,340	50,340	57,791	58,666	59,303
Equalization	40,766	38,566	43,295	43,295	43,455	44,310	44,963
Emergency Management	54,706	51,190	55,265	55,265	56,000	56,610	57,154
Facilities & Operations	362,468	357,933	348,418	348,418	369,179	374,614	378,367
Family Counseling	2,920	1,239	4,910	4,910	4,959	5,008	5,059
Finance	102,470	102,835	104,472	107,926	113,941	115,178	116,237
Health Department	541,427	562,745	609,241	614,226	637,471	648,185	657,903
Health & Community Services	13,018	13,363	13,892	13,892	15,286	15,673	15,996
Human Resources	98,081	97,438	104,966	104,966	107,257	109,081	110,609
Information Technology	197,634	211,642	222,616	225,598	228,974	232,144	234,824
Juvenile Court	177,156	191,734	201,268	201,268	233,555	240,694	242,675
MSU Extension	20,217	18,136	20,194	15,677	16,287	16,613	16,778
Probate Court - Wills & Estates	114,769	113,607	126,452	126,452	127,112	128,895	130,553

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
FICA/Medicare (continued)							
Planning & Economic Development	118,981	126,001	134,207	136,447	143,466	145,075	146,701
Probation - District Court	21,069	20,544	21,262	21,262	-	-	-
Prosecuting Attorney	459,491	479,165	495,980	495,980	511,018	518,041	524,230
Purchasing	53,171	50,916	55,309	56,565	58,513	59,308	59,880
Public Works	258,185	266,734	308,532	310,572	315,608	321,961	327,163
Register of Deeds	70,049	65,430	73,924	73,924	74,697	75,894	76,933
Sheriff	2,667,350	2,871,445	2,740,894	2,752,759	3,074,722	3,060,415	3,088,197
Treasurer	99,605	96,646	102,683	102,683	104,580	106,099	107,593
Non-Departmental	-	-	(298,961)	(298,961)	(217,280)	(186,239)	(186,239)
	<u>6,240,171</u>	<u>6,532,100</u>	<u>6,407,518</u>	<u>6,429,892</u>	<u>6,962,817</u>	<u>7,047,784</u>	<u>7,127,116</u>
Pension/Retiree Health Care							
Animal Shelter	256,595	279,248	257,193	257,193	270,935	294,734	295,357
Board of Commissioners	175,067	212,387	190,770	190,770	192,633	210,337	210,454
Circuit Court	1,108,023	1,124,042	1,004,594	1,004,594	1,028,532	1,133,418	1,134,835
Clerk	812,403	905,374	821,695	821,695	886,370	962,225	963,649
Corporation Counsel	146,803	151,782	141,980	141,980	147,803	165,557	165,687
County Executive	206,014	205,895	188,826	188,826	190,565	213,350	213,496
District Court - Romeo	146,316	124,371	113,232	113,232	167,472	183,598	183,620
District Court - New Baltimore	193,787	178,046	160,960	160,960	193,892	210,651	210,708
Equalization	158,805	108,726	101,063	101,063	120,007	130,331	130,514
Emergency Management	206,638	179,477	166,571	166,571	184,491	202,239	202,319
Facilities & Operations	1,425,425	1,308,472	1,212,171	1,212,171	1,173,685	1,290,999	1,291,584
Family Counseling	13,959	2,767	-	-	-	-	-
Finance	358,014	331,571	305,184	309,754	295,396	325,657	325,729
Health Department	2,071,449	2,268,580	2,095,456	2,098,492	2,123,445	2,331,013	2,334,475
Health & Community Services	41,340	52,867	50,436	50,436	56,519	64,300	64,526
Human Resources	362,918	382,573	350,685	350,685	359,356	394,695	394,833
Information Technology	659,877	741,171	687,898	691,537	675,669	759,111	759,519
Juvenile Court	679,095	761,939	693,861	693,861	719,007	796,836	797,399
MSU Extension	85,676	92,901	84,924	84,924	84,099	91,666	91,688
Probate Court - Wills & Estates	397,135	450,369	408,594	408,594	419,178	462,479	462,913
Planning & Economic Development	410,869	430,733	393,580	396,637	400,359	443,524	443,933
Probation - District Court	78,811	103,857	95,988	95,988	-	-	-
Prosecuting Attorney	1,483,507	1,625,389	1,543,590	1,543,590	1,564,120	1,741,794	1,743,261
Purchasing	222,306	193,875	173,737	176,022	182,187	197,576	197,684
Public Works	852,644	961,822	910,840	910,840	969,003	1,070,533	1,073,175
Register of Deeds	330,943	354,624	323,452	323,452	346,612	374,838	375,292
Sheriff	10,802,952	10,997,489	10,332,991	10,353,074	9,344,048	10,551,995	10,557,438
Treasurer	410,658	337,802	302,340	302,340	296,237	323,977	324,060
	<u>24,098,029</u>	<u>24,868,149</u>	<u>23,112,611</u>	<u>23,149,281</u>	<u>22,391,620</u>	<u>24,927,433</u>	<u>24,948,148</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Employee Health/Dental/ Life Ins							
Animal Shelter	169,651	202,872	286,356	286,356	311,410	323,114	335,302
Board of Commissioners	129,574	203,603	259,084	259,084	268,945	279,053	289,579
Circuit Court	717,168	994,226	1,145,424	1,145,424	1,089,935	1,130,899	1,173,557
Clerk	507,790	626,759	818,160	818,160	877,610	910,594	944,942
Corporation Counsel	71,698	97,043	109,088	109,088	113,240	117,496	121,928
County Executive	62,858	86,877	136,360	136,360	141,550	146,870	152,410
District Court - Romeo	86,601	112,729	136,360	136,360	198,170	205,618	213,374
District Court - New Baltimore	140,478	171,444	190,904	190,904	226,480	234,992	243,856
Equalization	98,211	117,664	136,360	136,360	141,550	146,870	152,410
Emergency Management	119,836	136,960	177,268	177,268	184,015	190,931	198,133
Facilities & Operations	877,909	1,052,743	1,268,148	1,268,148	1,316,415	1,365,891	1,417,413
Family Counseling	10,620	-	-	-	-	-	-
Finance	200,709	257,461	299,992	306,811	325,565	337,801	350,543
Health Department	1,255,018	1,679,115	1,915,117	1,921,936	2,010,581	2,086,147	2,164,837
Health & Community Services	20,986	24,834	27,272	25,400	28,310	29,374	30,482
Human Resources	226,568	269,167	313,628	313,628	311,410	323,114	335,302
Information Technology	355,083	482,014	518,168	524,987	552,045	572,793	594,399
Juvenile Court	401,858	550,474	627,256	627,256	778,525	807,785	838,255
MSU Extension	62,431	71,574	81,816	68,180	70,775	73,435	76,205
Probate Court - Wills & Estates	221,739	307,832	368,172	368,172	382,185	396,549	411,507
Planning & Economic Development	227,069	320,614	354,536	361,355	382,185	396,549	411,507
Probation - District Court	53,011	63,201	68,180	68,180	-	-	-
Prosecuting Attorney	790,008	1,007,881	1,186,332	1,186,332	1,273,950	1,321,830	1,371,690
Purchasing	151,903	174,200	204,540	211,359	226,480	234,992	243,856
Public Works	463,790	613,059	831,796	831,796	863,455	895,907	929,701
Register of Deeds	214,380	271,326	340,900	340,900	353,875	367,175	381,025
Sheriff	4,912,764	6,248,546	7,132,473	7,156,650	7,701,170	7,989,514	8,289,782
Treasurer	250,018	313,934	354,536	354,536	368,030	381,862	396,266
Non-Departmental	-	-	(681,800)	(681,800)	(707,750)	(707,750)	(707,750)
	<u>12,799,729</u>	<u>16,458,152</u>	<u>18,606,426</u>	<u>18,649,190</u>	<u>19,790,111</u>	<u>20,559,405</u>	<u>21,360,511</u>
Workers Comp/Unemployment/Other							
Animal Shelter	9,496	9,865	12,789	12,789	32,396	33,221	33,725
Board of Commissioners	4,902	6,923	7,387	7,387	15,480	15,696	15,872
Circuit Court	51,455	50,587	58,514	58,514	127,049	129,395	131,375
Clerk	30,775	29,891	35,250	34,892	88,596	91,329	92,720
Corporation Counsel	7,900	8,989	10,042	10,042	24,255	24,488	24,724
County Executive	9,690	9,753	11,159	11,159	27,063	27,328	27,595
District Court - Romeo	5,542	5,571	6,865	6,865	21,468	21,721	21,936
District Court - New Baltimore	7,012	7,137	8,022	8,022	22,367	22,744	23,013
Equalization	6,568	6,311	7,977	7,977	19,613	19,997	20,291
Emergency Management	9,283	8,713	9,961	9,961	24,467	24,742	24,975
Facilities & Operations	59,371	56,406	62,629	62,629	150,891	153,324	155,000
Family Counseling	160	41	160	160	162	164	165
Finance	16,293	16,791	19,255	19,898	51,188	51,778	52,291
Health Department	129,671	144,722	112,244	120,808	265,886	270,577	274,816
Health & Community Services	2,394	2,452	2,536	2,536	6,829	7,002	7,176
Human Resources	17,667	17,443	19,366	19,366	47,206	48,006	48,700
Information Technology	33,128	36,220	39,268	39,823	99,204	100,629	101,832

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Workers Comp/Unemployment/Other (continued)							
Juvenile Court	31,528	41,124	36,994	36,994	104,348	107,575	108,466
MSU Extension	3,366	3,085	3,723	3,002	6,786	6,929	6,998
Probate Court - Wills & Estates	17,711	17,794	20,551	20,551	46,781	47,563	48,289
Planning & Economic Development	19,688	21,829	24,746	25,162	64,628	65,351	66,076
Probation - District Court	3,779	3,793	3,934	3,934	-	-	-
Prosecuting Attorney	77,764	81,228	89,907	89,907	221,097	224,151	226,843
Purchasing	8,105	8,188	10,006	10,239	25,159	25,512	25,764
Public Works	39,139	49,041	54,213	55,478	132,393	135,157	137,478
Register of Deeds	12,123	11,524	13,418	13,418	32,861	33,403	33,874
Sheriff	1,094,167	1,199,713	1,151,245	1,182,148	1,878,338	1,859,680	1,879,443
Treasurer	24,859	17,338	17,387	17,387	42,346	42,981	43,566
Non-Departmental	62	-	94,507	77,951	108,389	115,431	115,431
	<u>1,733,598</u>	<u>1,872,472</u>	<u>1,944,055</u>	<u>1,968,999</u>	<u>3,687,246</u>	<u>3,705,874</u>	<u>3,748,434</u>
Supplies and Services							
Animal Shelter	154,547	182,430	156,000	156,000	163,100	163,100	163,100
Board of Commissioners	22,002	22,185	32,850	33,850	32,850	32,850	32,850
Building Authority	560	140	500	500	500	500	500
Circuit Court	4,833,387	4,947,488	4,989,950	4,984,750	1,422,900	1,422,900	1,422,900
Civil Service Commission	27,615	40,639	45,925	45,925	45,925	45,925	45,925
Clerk	219,839	195,040	267,800	267,800	243,050	243,050	243,050
Corporation Counsel	22,587	25,049	25,398	25,398	26,000	26,000	26,000
County Executive	27,247	28,088	38,500	38,500	38,500	38,500	38,500
District Court - Romeo	169,081	136,577	124,200	124,200	72,940	72,940	72,940
District Court - New Baltimore	184,044	187,973	167,890	167,890	79,240	79,240	79,240
Department of Human Services	58,726	58,357	72,472	72,472	59,500	59,500	59,500
District Court - 3rd Class	16,599	15,876	20,000	20,000	20,000	20,000	20,000
Equalization	16,196	17,600	17,500	17,500	17,100	17,100	17,100
Elections	29,505	12,269	27,650	27,650	18,075	29,825	18,075
Emergency Management	13,831	22,093	9,650	11,570	21,720	21,720	21,720
Ethics Board	305	401	4,600	4,600	1,600	1,600	1,600
Facilities & Operations	611,934	639,182	884,830	888,530	777,205	781,520	782,565
Family Counseling	19	-	1,250	1,250	500	500	500
Finance	48,189	43,887	46,860	46,860	45,760	45,760	45,760
Health Department	3,350,448	3,327,054	3,902,281	3,919,473	3,709,430	3,711,680	3,715,430
Health & Community Services	8,266	3,436	8,760	7,780	8,760	8,760	8,760
Human Resources	124,988	94,555	33,450	54,421	30,900	30,900	30,900
Information Technology	52,819	53,744	62,550	61,550	62,250	62,250	62,250
Jury Commission	47,684	36,182	49,250	49,250	49,250	49,250	49,250
Juvenile Court	893,118	968,599	960,300	960,300	992,500	997,500	1,002,500
Law Library	34,858	35,514	40,400	40,400	40,400	40,400	40,400
MSU Extension	418,051	433,762	442,957	527,700	543,087	543,087	543,087
Probate Court - Wills & Estates	397,578	461,897	472,950	472,950	474,450	474,450	474,450
Planning & Economic Development	216,049	237,510	265,900	265,900	266,100	266,100	266,100

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Supplies and Services (continued)							
Probation - Circuit Court	32,466	40,870	45,200	45,200	35,700	35,700	35,700
Probation - District Court	15,858	12,767	24,100	24,100	-	-	-
Prosecuting Attorney	281,664	326,255	331,100	327,600	348,600	348,600	348,600
Purchasing	67,951	81,417	80,000	80,525	81,075	81,175	81,275
Public Works	39,229	48,291	51,100	50,000	52,700	52,700	52,700
Register of Deeds	104,255	125,431	113,000	113,000	113,500	114,250	115,000
Sheriff	2,168,045	2,209,402	2,393,345	2,394,345	2,556,454	2,443,745	2,443,745
Treasurer	58,327	71,711	103,250	103,250	96,250	96,250	96,250
Non-Departmental	1,312,585	1,235,384	1,676,800	1,659,723	1,333,500	1,339,500	1,345,500
	<u>16,080,452</u>	<u>16,379,055</u>	<u>17,990,518</u>	<u>18,092,712</u>	<u>13,881,371</u>	<u>13,798,827</u>	<u>13,803,722</u>
Conferences & Training							
Animal Shelter	15,619	6,631	12,000	12,000	13,000	13,000	13,000
Board of Commissioners	15,668	13,049	20,000	20,000	20,000	20,000	20,000
Circuit Court	19,804	27,055	26,000	26,000	28,500	28,500	28,500
Clerk	20,275	1,689	20,000	20,000	20,000	20,000	20,000
County Executive	12,550	8,882	15,000	15,000	15,000	15,000	15,000
District Court - Romeo	1,555	1,420	1,600	1,600	4,000	4,000	4,000
District Court - New Baltimore	1,186	581	1,200	1,200	2,000	2,000	2,000
Equalization	7,538	5,242	8,500	8,500	8,500	8,500	8,500
Emergency Management	-	3,430	4,000	6,610	8,500	8,500	8,500
Finance	5,824	3,355	10,000	10,000	10,000	10,000	10,000
Health Department	35,861	61,125	58,682	82,957	79,400	79,400	79,400
Health & Community Services	10,165	11,316	9,040	9,040	9,040	9,040	9,040
Human Resources	8,943	10,236	15,000	16,100	20,000	20,000	20,000
Information Technology	38,205	55,859	43,500	43,500	45,000	45,000	45,000
Juvenile Court	24,370	13,040	15,000	15,000	15,000	15,000	15,000
MSU Extension	-	327	-	500	500	500	500
Probate Court - Wills & Estates	-	1,083	3,000	3,000	3,000	3,000	3,000
Planning & Economic Development	17,491	24,003	25,000	25,000	25,000	25,000	25,000
Probation - District Court	1,288	1,392	3,200	3,200	-	-	-
Prosecuting Attorney	-	250	500	500	500	500	500
Purchasing	40	395	500	500	500	500	500
Public Works	-	6,969	9,000	11,100	11,400	11,400	11,400
Register of Deeds	766	1,439	1,000	1,000	1,000	1,000	1,000
Sheriff	133,968	194,696	237,600	237,600	250,500	231,000	231,000
Treasurer	-	6,297	16,500	16,500	16,500	16,500	16,500
	<u>371,116</u>	<u>459,761</u>	<u>555,822</u>	<u>586,407</u>	<u>606,840</u>	<u>587,340</u>	<u>587,340</u>
Utilities							
Facilities & Operations	3,307,683	3,216,126	3,537,060	3,537,060	3,530,810	3,533,960	3,552,035
Jury Commission	-	-	1,500	1,500	1,500	1,500	1,500
	<u>3,307,683</u>	<u>3,216,126</u>	<u>3,538,560</u>	<u>3,538,560</u>	<u>3,532,310</u>	<u>3,535,460</u>	<u>3,553,535</u>
Repairs & Maintenance							
Animal Shelter	16,375	17,781	7,850	8,600	7,850	7,850	7,850
Board of Commissioners	9,504	6,271	7,000	7,000	7,000	7,000	7,000
Circuit Court	3,956	3,760	5,250	5,250	4,500	4,500	4,500
Clerk	16,088	16,270	26,000	26,000	17,000	17,000	17,000
Corporation Counsel	505	836	1,000	1,000	1,000	1,000	1,000
County Executive	2,852	3,323	2,000	2,000	2,000	2,000	2,000
District Court - Romeo	3,136	1,410	4,000	4,000	2,750	2,750	2,750

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Repairs & Maintenance (continued)							
District Court - New Baltimore	649	644	700	700	750	750	750
Equalization	359	223	1,000	1,000	500	500	500
Elections	384	89	850	850	500	500	500
Emergency Management	4,574	3,850	11,000	8,170	9,500	9,500	9,500
Facilities & Operations	2,947,524	3,085,488	2,895,150	2,891,450	4,630,650	4,656,450	4,682,700
Family Counseling	-	-	175	175	-	-	-
Finance	5,312	4,661	4,500	4,500	4,500	4,500	4,500
Health Department	20,782	29,450	48,879	55,193	30,050	30,050	30,050
Human Resources	1,732	1,079	2,750	2,750	2,750	2,750	2,750
Information Technology	2,367,247	3,284,748	3,386,519	3,386,519	3,977,443	3,977,443	3,977,443
Jury Commission	17,655	42,693	30,700	30,700	30,700	30,700	30,700
Juvenile Court	1,506	4,431	4,000	4,000	4,750	4,750	4,750
MSU Extension	196	575	3,000	3,000	2,000	2,000	2,000
Probate Court - Wills & Estates	1,455	1,879	2,500	2,500	2,500	2,500	2,500
Planning & Economic Development	38,431	36,452	48,500	48,500	48,500	48,500	48,500
Probation - Circuit Court	8,610	9,060	9,000	9,000	9,000	9,000	9,000
Probation - District Court	89	178	250	250	-	-	-
Prosecuting Attorney	915	2,225	4,000	7,500	4,000	4,000	4,000
Purchasing	51,070	43,740	54,000	54,000	55,000	55,000	55,000
Public Works	2,393	7,255	2,900	1,900	2,900	2,900	2,900
Register of Deeds	230	266	12,800	12,800	5,000	5,000	5,000
Sheriff	505,644	434,839	441,200	441,200	431,000	431,000	431,000
Treasurer	3,031	2,201	3,500	3,500	3,500	3,500	3,500
	<u>6,032,204</u>	<u>7,045,677</u>	<u>7,020,973</u>	<u>7,024,007</u>	<u>9,297,593</u>	<u>9,323,393</u>	<u>9,349,643</u>
Vehicle Operations							
Animal Shelter	52,383	57,042	69,500	69,500	57,000	57,000	57,000
Clerk	227	60	1,100	1,100	1,100	1,100	1,100
County Executive	2,732	6,970	6,000	6,000	6,000	6,000	6,000
Emergency Management	11,800	9,696	15,500	13,800	13,000	13,000	13,000
Facilities & Operations	69,349	45,780	70,000	70,000	70,000	70,000	70,000
Health Department	47,954	34,081	53,300	53,120	44,408	44,408	44,408
Information Technology	195	801	1,500	1,500	1,500	1,500	1,500
Juvenile Court	1,925	82	-	-	-	-	-
Planning & Economic Development	3,581	3,986	8,000	8,000	7,500	7,500	7,500
Prosecuting Attorney	3,544	2,496	3,300	3,300	3,300	3,300	3,300
Purchasing	9,999	15,290	20,750	20,225	16,000	16,000	16,000
Public Works	32,897	20,487	46,000	46,000	20,000	20,000	20,000
Sheriff	528,050	502,029	819,928	828,816	799,000	799,000	799,000
Treasurer	1,675	358	3,500	3,500	2,500	2,500	2,500
	<u>766,311</u>	<u>699,158</u>	<u>1,118,378</u>	<u>1,124,861</u>	<u>1,041,308</u>	<u>1,041,308</u>	<u>1,041,308</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Contract Services							
Animal Shelter	74,349	73,233	70,000	70,000	70,000	70,000	70,000
Board of Commissioners	99,193	88,786	203,850	202,850	202,350	202,350	202,350
Circuit Court	56,728	41,452	55,150	53,614	60,150	60,150	60,150
Civil Service Commission	13,145	10,765	15,000	15,000	15,000	15,000	15,000
Clerk	2,798	12,636	7,144	34,675	7,144	7,144	7,144
County Executive	112,800	127,937	158,500	158,500	208,500	208,500	208,500
District Court - Romeo	1,020	50	1,000	1,000	1,000	1,000	1,000
District Court - New Baltimore	1,218	4,373	3,000	3,000	3,000	3,000	3,000
Emergency Management	-	-	5,000	5,000	10,000	10,000	10,000
Ethics Board	1,050	2,500	10,000	10,000	10,000	10,000	10,000
Facilities & Operations	230,900	270,717	278,600	278,600	264,100	270,660	272,410
Family Counseling	13,904	-	-	-	2,500	2,500	2,500
Health Department	741,576	791,927	1,014,593	987,393	997,364	992,704	1,008,212
Health & Community Services	2,080	374	4,000	4,000	69,000	69,000	69,000
Human Resources	34,111	17,326	81,000	56,687	81,000	81,000	81,000
Information Technology	284,818	213,693	280,000	280,000	280,000	280,000	280,000
Jury Commission	69,853	85,066	101,725	101,725	100,000	100,000	100,000
Juvenile Court	12,985	11,996	15,000	15,000	25,000	25,000	25,000
MSU Extension	458	10,034	22,000	15,482	22,000	22,000	22,000
Probate Court - Wills & Estates	76,305	98,757	76,500	76,500	86,500	86,500	86,500
Planning & Economic Development	114,428	240,580	340,000	340,000	380,000	380,000	380,000
Sheriff	4,924,457	5,544,955	5,532,000	5,532,000	6,230,000	6,230,000	6,230,000
	<u>6,868,176</u>	<u>7,647,157</u>	<u>8,274,062</u>	<u>8,241,026</u>	<u>9,124,608</u>	<u>9,126,508</u>	<u>9,143,766</u>
Internal Services							
Animal Shelter	329,135	349,953	350,031	350,031	356,428	357,149	357,746
Board of Commissioners	31,409	33,665	34,389	34,389	32,572	33,456	34,363
Circuit Court	156,076	134,566	139,042	139,042	169,066	174,903	180,824
Clerk	108,780	90,631	87,188	87,188	106,341	110,654	114,510
Corporation Counsel	20,114	15,433	16,134	16,134	19,058	19,574	20,112
County Executive	30,993	19,088	23,718	23,718	25,261	25,969	26,706
District Court - Romeo	30,239	25,197	24,634	24,634	31,852	32,959	34,098
District Court - New Baltimore	29,179	24,751	26,127	26,127	32,788	33,981	35,179
Equalization	20,586	15,673	16,053	16,053	19,427	20,028	20,612
Elections	1,263	1,263	1,263	1,263	1,263	1,263	1,263
Emergency Management	47,641	45,034	47,021	47,021	50,076	52,298	53,865
Facilities & Operations	300,843	285,769	257,721	257,721	299,611	304,790	309,819
Family Counseling	2,963	653	642	642	973	982	992
Finance	48,446	30,615	31,535	31,987	43,728	49,937	51,159
Health Department	2,752,834	2,986,068	3,006,535	3,007,423	3,292,301	3,302,476	3,312,853
Health & Community Services	4,840	3,076	5,701	5,701	6,737	6,813	6,890
Human Resources	47,043	38,015	39,035	39,316	47,425	47,782	48,095
Information Technology	80,129	59,764	61,394	61,784	100,647	104,064	107,529
Jury Commission	-	-	300	300	-	-	-
Juvenile Court	107,558	79,410	82,299	82,299	115,031	119,440	123,004
Law Library	936	538	550	550	550	550	550
MSU Extension	34,554	39,684	41,391	40,885	38,641	40,454	42,337
Probate Court - Wills & Estates	62,663	65,070	50,180	50,180	63,722	65,862	68,012
Planning & Economic Development	52,057	38,521	38,752	39,045	51,540	52,916	54,345

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

Year Ended December 31,

	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Internal Services (continued)							
Probation - Circuit Court	54,718	61,109	63,937	63,937	72,792	76,239	79,860
Probation - District Court	7,150	4,705	4,816	4,816	-	-	-
Prosecuting Attorney	174,851	120,040	125,195	125,195	174,284	179,179	184,048
Purchasing	57,565	31,210	32,219	32,383	38,018	38,884	39,736
Public Works	254,885	270,305	261,475	261,742	290,961	294,576	298,086
Register of Deeds	28,399	19,739	19,627	19,627	26,361	27,145	27,949
Sheriff	924,389	682,908	683,479	685,942	1,770,229	1,800,744	1,830,075
Treasurer	44,416	34,369	33,160	33,160	44,945	46,293	47,686
	<u>5,846,654</u>	<u>5,606,822</u>	<u>5,605,543</u>	<u>5,610,235</u>	<u>7,322,628</u>	<u>7,421,360</u>	<u>7,512,303</u>
Capital Outlay							
Animal Shelter	19,446	57,776	20,000	40,000	20,000	20,000	20,000
Board of Commissioners	-	7,729	-	-	-	-	-
Circuit Court	13,462	20,048	-	6,736	-	-	-
County Executive	-	200	-	-	-	-	-
District Court - New Baltimore	-	1,652	-	-	-	-	-
Elections	-	-	-	-	141,000	11,000	11,000
Facilities & Operations	48,251	36,073	74,000	74,000	74,000	74,000	74,000
Finance	-	6,765	-	-	-	-	-
Health Department	211,120	61,364	84,600	85,201	90,100	90,100	90,100
Health & Community Services	-	11,227	-	2,852	-	-	-
Human Resources	-	118	-	1,961	-	-	-
Information Technology	698	570	-	1,000	1,865,777	1,710,172	1,699,172
Juvenile Court	566	-	-	-	-	-	-
MSU Extension	1,279	2,180	-	375	-	-	-
Planning & Economic Development	24,732	42,311	-	-	-	-	-
Prosecuting Attorney	-	1,089	-	-	-	-	-
Purchasing	237	43,165	-	-	-	-	-
Public Works	210	228	-	-	-	-	-
Sheriff	536,321	1,150,460	66,000	196,000	175,077	66,000	66,000
Treasurer	9,863	14,059	-	-	-	-	-
Non-Departmental	525,719	597,047	775,000	799,990	14,779,300	10,444,000	9,187,000
	<u>1,391,904</u>	<u>2,054,061</u>	<u>1,019,600</u>	<u>1,208,115</u>	<u>17,145,254</u>	<u>12,415,272</u>	<u>11,147,272</u>
Transfers Out							
Public Works	-	125,000	-	-	-	-	-
Sheriff	-	81,544	-	-	-	-	-
Non-Departmental	63,089,748	56,204,050	39,415,246	40,947,183	40,504,226	40,357,306	40,431,871
	<u>63,089,748</u>	<u>56,410,594</u>	<u>39,415,246</u>	<u>40,947,183</u>	<u>40,504,226</u>	<u>40,357,306</u>	<u>40,431,871</u>
	<u>\$ 231,634,035</u>	<u>\$ 236,127,105</u>	<u>\$ 221,259,991</u>	<u>\$ 223,492,582</u>	<u>\$ 246,409,858</u>	<u>\$ 246,089,732</u>	<u>\$ 247,043,591</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

The Macomb County Animal Control serves to protect the health and safety of our residents, to safeguard animals and promote their humane treatment. Additionally, Animal Control will make every effort to promote pet adoptions of healthy, non-aggressive animals by the general public and approved animal organizations and reduce the number of homeless pets by ensuring and promoting wellness clinics.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 313,367	\$ 300,074	\$ 270,000	\$ 270,000	\$ 280,000	\$ 280,000	\$ 280,000
Charges for Services	189,757	202,627	199,000	199,000	163,500	163,500	163,500
Reimbursements	88,000	142,787	204,200	204,200	333,301	335,008	336,758
Other Revenue	7,647	10,025	-	-	-	-	-
Total Revenues	<u>598,771</u>	<u>655,513</u>	<u>673,200</u>	<u>673,200</u>	<u>776,801</u>	<u>778,508</u>	<u>780,258</u>
Expenditures:							
Full Time Wages	701,127	685,082	864,861	844,111	918,206	941,967	956,465
Part Time Wages	28,689	30,500	70,946	70,946	71,934	72,653	73,380
Overtime Wages	78,535	90,235	80,000	80,000	90,000	90,000	90,000
FICA/Medicare	61,838	61,978	77,709	77,709	82,631	84,503	85,668
Pension/Retiree Health Care	256,595	279,248	257,193	257,193	270,935	294,734	295,357
Employee Health/Dental/Life Ins	169,651	202,872	286,356	286,356	311,410	323,114	335,302
Workers Comp/Unemployment/Other	9,496	9,865	12,789	12,789	32,396	33,221	33,725
Supplies & Services	154,547	182,430	156,000	156,000	163,100	163,100	163,100
Conferences & Training	15,619	6,631	12,000	12,000	13,000	13,000	13,000
Repairs & Maintenance	16,375	17,781	7,850	8,600	7,850	7,850	7,850
Vehicle Operations	52,383	57,042	69,500	69,500	57,000	57,000	57,000
Contract Services	74,349	73,233	70,000	70,000	70,000	70,000	70,000
Internal Services	329,135	349,953	350,031	350,031	356,428	357,149	357,746
Capital Outlay	19,446	57,776	20,000	40,000	20,000	20,000	20,000
Total Expenditures	<u>1,967,785</u>	<u>2,104,626</u>	<u>2,335,235</u>	<u>2,335,235</u>	<u>2,464,890</u>	<u>2,528,291</u>	<u>2,558,593</u>
Revenues Over (Under) Expenditures	<u>\$ (1,369,014)</u>	<u>\$ (1,449,113)</u>	<u>\$ (1,662,035)</u>	<u>\$ (1,662,035)</u>	<u>\$ (1,688,089)</u>	<u>\$ (1,749,783)</u>	<u>\$ (1,778,335)</u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	14.5	16.5	16.5	17.5	17.5	17.5	17.5
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	<u>19.5</u>	<u>21.5</u>	<u>21.5</u>	<u>22.5</u>	<u>22.5</u>	<u>22.5</u>	<u>22.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Reimbursements	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	1,025	675	500	500	500	500	500
Total Revenues	1,048	675	500	500	500	500	500
Expenditures:							
Full Time Wages	671,954	811,035	887,440	887,440	905,559	911,071	916,161
Part Time Wages	22,886	20,927	20,402	20,402	20,166	20,368	20,571
FICA/Medicare	52,692	63,145	69,450	69,450	70,818	71,255	71,660
Pension/Retiree Health Care	175,067	212,387	190,770	190,770	192,633	210,337	210,454
Employee Health/Dental/Life Ins	129,574	203,603	259,084	259,084	268,945	279,053	289,579
Workers Comp/Unemployment/Other	4,902	6,923	7,387	7,387	15,480	15,696	15,872
Supplies & Services	22,002	22,185	32,850	33,850	32,850	32,850	32,850
Conferences & Training	15,668	13,049	20,000	20,000	20,000	20,000	20,000
Repairs & Maintenance	9,504	6,271	7,000	7,000	7,000	7,000	7,000
Contract Services	99,193	88,786	203,850	202,850	202,350	202,350	202,350
Internal Services	31,409	33,665	34,389	34,389	32,572	33,456	34,363
Capital Outlay	-	7,729	-	-	-	-	-
Total Expenditures	1,234,851	1,489,705	1,732,622	1,732,622	1,768,373	1,803,436	1,820,860
Revenues Over (Under) Expenditures	\$ (1,233,803)	\$ (1,489,030)	\$ (1,732,122)	\$ (1,732,122)	\$ (1,767,873)	\$ (1,802,936)	\$ (1,820,360)

POSITION TYPE

Managers & Supervisors	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Professional Support	2.5	3.5	3.5	3.5	3.5	3.5	3.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	18.5	19.5	19.5	19.5	19.5	19.5	19.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Supplies & Services	\$ 560	\$ 140	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Total Expenditures	560	140	500	500	500	500	500
Revenues Over (Under) Expenditures	\$ (560)	\$ (140)	\$ (500)	\$ (500)	\$ (500)	\$ (500)	\$ (500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 4,146,570	\$ 4,275,185	\$ 4,345,000	\$ 4,345,000	\$ 4,380,000	\$ 4,380,000	\$ 4,380,000
Charges for Services	1,438,562	1,526,414	1,487,500	1,487,500	1,271,500	1,271,500	1,271,500
Fines & Forfeitures	63,374	65,632	50,000	50,000	55,000	55,000	55,000
Reimbursements	1,169,427	1,271,244	1,135,000	1,135,000	-	-	-
Total Revenues	6,817,933	7,138,475	7,017,500	7,017,500	5,706,500	5,706,500	5,706,500
Expenditures:							
Full Time Wages	4,026,791	4,428,864	4,617,905	4,617,905	4,369,330	4,437,581	4,495,458
Part Time Wages	60,172	45,603	46,414	46,414	46,868	47,337	47,810
Overtime Wages	776	563	-	-	-	-	-
FICA/Medicare	269,822	290,592	356,822	356,822	337,839	343,096	347,560
Pension/Retiree Health Care	1,108,023	1,124,042	1,004,594	1,004,594	1,028,532	1,133,418	1,134,835
Employee Health/Dental/Life Ins	717,168	994,226	1,145,424	1,145,424	1,089,935	1,130,899	1,173,557
Workers Comp/Unemployment/Other	51,455	50,587	58,514	58,514	127,049	129,395	131,375
Supplies & Services	4,833,387	4,947,488	4,989,950	4,984,750	1,422,900	1,422,900	1,422,900
Conferences & Training	19,804	27,055	26,000	26,000	28,500	28,500	28,500
Repairs & Maintenance	3,956	3,760	5,250	5,250	4,500	4,500	4,500
Contract Services	56,728	41,452	55,150	53,614	60,150	60,150	60,150
Internal Services	156,076	134,566	139,042	139,042	169,066	174,903	180,824
Capital Outlay	13,462	20,048	-	6,736	-	-	-
Total Expenditures	11,317,620	12,108,846	12,445,065	12,445,065	8,684,669	8,912,679	9,027,469
Revenues Over (Under) Expenditures	<u>\$ (4,499,687)</u>	<u>\$ (4,970,371)</u>	<u>\$ (5,427,565)</u>	<u>\$ (5,427,565)</u>	<u>\$ (2,978,169)</u>	<u>\$ (3,206,179)</u>	<u>\$ (3,320,969)</u>

POSITION TYPE

Managers & Supervisors	22.0	24.0	24.0	24.0	24.0	24.0	24.0
Professional Support	25.0	27.0	27.0	26.0	23.0	23.0	23.0
Clerical Staff	32.0	33.0	33.0	33.5	29.5	29.5	29.5
Total Position Count	<u>79.0</u>	<u>84.0</u>	<u>84.0</u>	<u>83.5</u>	<u>76.5</u>	<u>76.5</u>	<u>76.5</u>

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Supplies & Services	\$ 27,615	\$ 40,639	\$ 45,925	\$ 45,925	\$ 45,925	\$ 45,925	\$ 45,925
Contract Services	13,145	10,765	15,000	15,000	15,000	15,000	15,000
Total Expenditures	40,760	51,404	60,925	60,925	60,925	60,925	60,925
Revenues Over (Under) Expenditures	\$ (40,760)	\$ (51,404)	\$ (60,925)	\$ (60,925)	\$ (60,925)	\$ (60,925)	\$ (60,925)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 28,990	\$ 28,925	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Charges for Services	633,214	609,281	569,620	569,620	574,620	574,620	574,620
Reimbursements	109,397	104,272	108,000	108,000	100,000	100,000	100,000
Other Revenue	-	100	-	-	-	-	-
Total Revenues	771,601	742,578	702,620	702,620	699,620	699,620	699,620
Expenditures:							
Full Time Wages	2,350,830	2,142,927	2,547,510	2,413,268	2,648,349	2,729,568	2,770,019
Part Time Wages	28,698	35,790	-	-	-	-	-
Overtime Wages	130,257	186,810	75,000	184,000	150,000	150,000	150,000
FICA/Medicare	188,911	177,939	200,622	198,691	213,155	219,368	222,463
Pension/Retiree Health Care	812,403	905,374	821,695	821,695	886,370	962,225	963,649
Employee Health/Dental/Life Ins	507,790	626,759	818,160	818,160	877,610	910,594	944,942
Workers Comp/Unemployment/Other	30,775	29,891	35,250	34,892	88,596	91,329	92,720
Supplies & Services	219,839	195,040	267,800	267,800	243,050	243,050	243,050
Conferences & Training	20,275	1,689	20,000	20,000	20,000	20,000	20,000
Repairs & Maintenance	16,088	16,270	26,000	26,000	17,000	17,000	17,000
Vehicle Operations	227	60	1,100	1,100	1,100	1,100	1,100
Contract Services	2,798	12,636	7,144	34,675	7,144	7,144	7,144
Internal Services	108,780	90,631	87,188	87,188	106,341	110,654	114,510
Total Expenditures	4,417,671	4,421,816	4,907,469	4,907,469	5,258,715	5,462,032	5,546,597
Revenues Over (Under) Expenditures	<u>\$ (3,646,070)</u>	<u>\$ (3,679,238)</u>	<u>\$ (4,204,849)</u>	<u>\$ (4,204,849)</u>	<u>\$ (4,559,095)</u>	<u>\$ (4,762,412)</u>	<u>\$ (4,846,977)</u>

POSITION TYPE

Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	24.0	26.0	26.0	26.0	27.0	27.0	27.0
Clerical Staff	27.0	27.0	27.0	27.0	28.0	28.0	28.0
Total Position Count	<u>58.0</u>	<u>60.0</u>	<u>60.0</u>	<u>60.0</u>	<u>62.0</u>	<u>62.0</u>	<u>62.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
210 - CORPORATION COUNSEL	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Reimbursements	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	3,100	3,749	1,500	1,500	1,500	1,500	1,500
Total Revenues	3,100	3,764	1,500	1,500	1,500	1,500	1,500
Expenditures:							
Full Time Wages	594,894	668,592	699,757	699,757	707,344	714,402	721,530
Part Time Wages	5,552	18,151	22,008	22,008	21,768	21,985	22,205
FICA/Medicare	44,667	51,479	54,750	54,750	55,575	56,045	56,520
Pension/Retiree Health Care	146,803	151,782	141,980	141,980	147,803	165,557	165,687
Employee Health/Dental/Life Ins	71,698	97,043	109,088	109,088	113,240	117,496	121,928
Workers Comp/Unemployment/Other	7,900	8,989	10,042	10,042	24,255	24,488	24,724
Supplies & Services	22,587	25,049	25,398	25,398	26,000	26,000	26,000
Repairs & Maintenance	505	836	1,000	1,000	1,000	1,000	1,000
Internal Services	20,114	15,433	16,134	16,134	19,058	19,574	20,112
Total Expenditures	914,720	1,037,354	1,080,157	1,080,157	1,116,043	1,146,547	1,159,706
Revenues Over (Under) Expenditures	<u>\$ (911,620)</u>	<u>\$ (1,033,590)</u>	<u>\$ (1,078,657)</u>	<u>\$ (1,078,657)</u>	<u>\$ (1,114,543)</u>	<u>\$ (1,145,047)</u>	<u>\$ (1,158,206)</u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Total Position Count	7.5	8.5	8.5	8.5	8.5	8.5	8.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Other Revenue	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Full Time Wages	919,150	921,107	919,430	919,430	954,609	965,592	976,718
Part Time Wages	16,165	8,167	-	-	-	-	-
FICA/Medicare	68,435	69,366	69,342	69,342	71,082	71,633	72,190
Pension/Retiree Health Care	206,014	205,895	188,826	188,826	190,565	213,350	213,496
Employee Health/Dental/Life Ins	62,858	86,877	136,360	136,360	141,550	146,870	152,410
Workers Comp/Unemployment/Other	9,690	9,753	11,159	11,159	27,063	27,328	27,595
Supplies & Services	27,247	28,088	38,500	38,500	38,500	38,500	38,500
Conferences & Training	12,550	8,882	15,000	15,000	15,000	15,000	15,000
Repairs & Maintenance	2,852	3,323	2,000	2,000	2,000	2,000	2,000
Vehicle Operations	2,732	6,970	6,000	6,000	6,000	6,000	6,000
Contract Services	112,800	127,937	158,500	158,500	208,500	208,500	208,500
Internal Services	30,993	19,088	23,718	23,718	25,261	25,969	26,706
Capital Outlay	-	200	-	-	-	-	-
Total Expenditures	<u>1,471,486</u>	<u>1,495,653</u>	<u>1,568,835</u>	<u>1,568,835</u>	<u>1,680,130</u>	<u>1,720,742</u>	<u>1,739,115</u>
Revenues Over (Under) Expenditures	<u><u>\$(1,471,471)</u></u>	<u><u>\$(1,495,653)</u></u>	<u><u>\$(1,568,835)</u></u>	<u><u>\$(1,568,835)</u></u>	<u><u>\$(1,680,130)</u></u>	<u><u>\$(1,720,742)</u></u>	<u><u>\$(1,739,115)</u></u>

POSITION TYPE

Managers & Supervisors	6.0	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	3.0	2.0	2.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	3.0	3.0	2.0	2.0	2.0	2.0
Total Position Count	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 60,124	\$ 61,294	\$ 60,725	\$ 60,725	\$ 60,725	\$ 60,725	\$ 60,725
Charges for Services	371,757	343,331	321,500	321,500	433,250	433,250	433,250
Fines & Forfeitures	205,597	220,222	157,000	157,000	173,000	173,000	173,000
Reimbursements	39,502	36,023	51,200	51,200	1,200	1,200	1,200
Total Revenues	676,980	660,870	590,425	590,425	668,175	668,175	668,175
Expenditures:							
Full Time Wages	578,974	571,030	586,440	586,440	683,263	694,103	701,825
Part Time Wages	-	63,599	59,086	59,086	59,676	60,273	60,875
Overtime Wages	13,216	17,293	12,500	12,500	12,500	12,500	12,500
FICA/Medicare	40,698	45,409	50,340	50,340	57,791	58,666	59,303
Pension/Retiree Health Care	193,787	178,046	160,960	160,960	193,892	210,651	210,708
Employee Health/Dental/Life Ins	140,478	171,444	190,904	190,904	226,480	234,992	243,856
Workers Comp/Unemployment/Other	7,012	7,137	8,022	8,022	22,367	22,744	23,013
Supplies & Services	184,044	187,973	167,890	167,890	79,240	79,240	79,240
Conferences & Training	1,186	581	1,200	1,200	2,000	2,000	2,000
Repairs & Maintenance	649	644	700	700	750	750	750
Contract Services	1,218	4,373	3,000	3,000	3,000	3,000	3,000
Internal Services	29,179	24,751	26,127	26,127	32,788	33,981	35,179
Capital Outlay	-	1,652	-	-	-	-	-
Total Expenditures	1,190,441	1,273,932	1,267,169	1,267,169	1,373,747	1,412,900	1,432,249
Revenues Over (Under) Expenditures	\$ (513,461)	\$ (613,062)	\$ (676,744)	\$ (676,744)	\$ (705,572)	\$ (744,725)	\$ (764,074)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.0	3.6	3.6	3.6	4.6	4.6	4.6
Clerical Staff	10.0	9.0	9.0	9.0	10.0	10.0	10.0
Total Position Count	15.0	14.6	14.6	14.6	16.6	16.6	16.6

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 52,987	\$ 53,801	\$ 55,724	\$ 55,724	\$ 53,224	\$ 53,224	\$ 53,224
Charges for Services	370,206	321,565	356,500	356,500	634,250	634,250	634,250
Investment Income	151	60	-	-	-	-	-
Fines & Forfeitures	272,778	283,150	256,000	256,000	254,000	254,000	254,000
Reimbursements	39,010	34,509	50,000	50,000	25	25	25
Other Revenue	1,065	815	-	-	-	-	-
Total Revenues	736,197	693,900	718,224	718,224	941,499	941,499	941,499
Expenditures:							
Full Time Wages	436,611	430,722	441,660	441,660	660,924	667,293	673,448
Part Time Wages	127,432	71,990	76,822	76,822	59,676	60,273	60,875
FICA/Medicare	39,575	34,883	39,664	39,664	55,126	55,659	56,176
Pension/Retiree Health Care	146,316	124,371	113,232	113,232	167,472	183,598	183,620
Employee Health/Dental/Life Ins	86,601	112,729	136,360	136,360	198,170	205,618	213,374
Workers Comp/Unemployment/Other	5,542	5,571	6,865	6,865	21,468	21,721	21,936
Supplies & Services	169,081	136,577	124,200	124,200	72,940	72,940	72,940
Conferences & Training	1,555	1,420	1,600	1,600	4,000	4,000	4,000
Repairs & Maintenance	3,136	1,410	4,000	4,000	2,750	2,750	2,750
Contract Services	1,020	50	1,000	1,000	1,000	1,000	1,000
Internal Services	30,239	25,197	24,634	24,634	31,852	32,959	34,098
Total Expenditures	1,047,108	944,920	970,037	970,037	1,275,378	1,307,811	1,324,217
Revenues Over (Under) Expenditures	\$ (310,911)	\$ (251,020)	\$ (251,813)	\$ (251,813)	\$ (333,879)	\$ (366,312)	\$ (382,718)

POSITION TYPE

Managers & Supervisors	3.0	2.0	2.0	2.0	3.0	3.0	3.0
Professional Support	1.9	1.6	1.6	1.6	3.6	3.6	3.6
Clerical Staff	9.0	8.0	8.0	8.0	8.0	8.0	8.0
Total Position Count	13.9	11.6	11.6	11.6	14.6	14.6	14.6

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Supplies & Services	\$ 58,726	\$ 58,357	\$ 72,472	\$ 72,472	\$ 59,500	\$ 59,500	\$ 59,500
Total Expenditures	58,726	58,357	72,472	72,472	59,500	59,500	59,500
Revenues Over (Under) Expenditures	\$ (58,726)	\$ (58,357)	\$ (72,472)	\$ (72,472)	\$ (59,500)	\$ (59,500)	\$ (59,500)

EXPENDITURES BY SERVICE

Administration	\$ 10,387	\$ 11,039	\$ 17,972	\$ 17,972	\$ 11,000	\$ 11,000	\$ 11,000
County Emergency	48,339	47,318	48,500	48,500	48,500	48,500	48,500
County Foster Care	-	-	6,000	6,000	-	-	-
Total	\$ 58,726	\$ 58,357	\$ 72,472	\$ 72,472	\$ 59,500	\$ 59,500	\$ 59,500

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Supplies & Services	\$ 16,599	\$ 15,876	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenditures	16,599	15,876	20,000	20,000	20,000	20,000	20,000
Revenues Over (Under) Expenditures	\$ (16,599)	\$ (15,876)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 2,390	\$ 2,755	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Charges for Services	17,533	15,089	12,200	12,200	12,200	12,200	12,200
Reimbursements	990	3,303	1,050	1,050	1,050	1,050	1,050
Total Revenues	<u>20,913</u>	<u>21,147</u>	<u>16,250</u>	<u>16,250</u>	<u>16,250</u>	<u>16,250</u>	<u>16,250</u>
Expenditures:							
Supplies & Services	29,505	12,269	27,650	27,650	18,075	29,825	18,075
Repairs & Maintenance	384	89	850	850	500	500	500
Internal Services	1,263	1,263	1,263	1,263	1,263	1,263	1,263
Capital Outlay	-	-	-	-	141,000	11,000	11,000
Total Expenditures	<u>31,152</u>	<u>13,621</u>	<u>29,763</u>	<u>29,763</u>	<u>160,838</u>	<u>42,588</u>	<u>30,838</u>
Revenues Over (Under) Expenditures	<u>\$ (10,239)</u>	<u>\$ 7,526</u>	<u>\$ (13,513)</u>	<u>\$ (13,513)</u>	<u>\$ (144,588)</u>	<u>\$ (26,338)</u>	<u>\$ (14,588)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 104,008	\$ 56,866	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	215,194	259,389	239,500	239,500	249,500	249,500	249,500
Reimbursements	77,221	87,325	100,000	100,000	110,000	110,000	110,000
Total Revenues	<u>396,423</u>	<u>403,580</u>	<u>389,500</u>	<u>389,500</u>	<u>409,500</u>	<u>409,500</u>	<u>409,500</u>
Expenditures:							
Full Time Wages	710,190	664,128	722,419	722,419	732,023	740,006	747,110
Overtime Wages	1,445	2,500	-	-	-	-	-
FICA/Medicare	54,706	51,190	55,265	55,265	56,000	56,610	57,154
Pension/Retiree Health Care	206,638	179,477	166,571	166,571	184,491	202,239	202,319
Employee Health/Dental/Life Ins	119,836	136,960	177,268	177,268	184,015	190,931	198,133
Workers Comp/Unemployment/Other	9,283	8,713	9,961	9,961	24,467	24,742	24,975
Supplies & Services	13,831	22,093	9,650	11,570	21,720	21,720	21,720
Conferences & Training	-	3,430	4,000	6,610	8,500	8,500	8,500
Repairs & Maintenance	4,574	3,850	11,000	8,170	9,500	9,500	9,500
Vehicle Operations	11,800	9,696	15,500	13,800	13,000	13,000	13,000
Contract Services	-	-	5,000	5,000	10,000	10,000	10,000
Internal Services	47,641	45,034	47,021	47,021	50,076	52,298	53,865
Total Expenditures	<u>1,179,944</u>	<u>1,127,071</u>	<u>1,223,655</u>	<u>1,223,655</u>	<u>1,293,792</u>	<u>1,329,546</u>	<u>1,346,276</u>
Revenues Over (Under) Expenditures	<u>(783,521)</u>	<u>(723,491)</u>	<u>(834,155)</u>	<u>(834,155)</u>	<u>(884,292)</u>	<u>(920,046)</u>	<u>(936,776)</u>
Other Financing Sources (Uses):							
Transfers in	63,243	63,243	63,000	63,000	-	-	-
Total Other Financing Sources (Uses):	<u>63,243</u>	<u>63,243</u>	<u>63,000</u>	<u>63,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (720,278)</u>	<u>\$ (660,248)</u>	<u>\$ (771,155)</u>	<u>\$ (771,155)</u>	<u>\$ (884,292)</u>	<u>\$ (920,046)</u>	<u>\$ (936,776)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Emergency Management:							
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0	3.0
	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Technical Services:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
Total Position Count	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>
EXPENDITURES BY SERVICE							
Emergency Management	\$ 486,987	\$ 503,715	\$ 516,295	\$ 516,295	\$ 552,293	\$ 570,680	\$ 578,080
Technical Services	692,957	623,356	707,360	707,360	741,499	758,866	768,196
	<u>\$ 1,179,944</u>	<u>\$ 1,127,071</u>	<u>\$ 1,223,655</u>	<u>\$ 1,223,655</u>	<u>\$ 1,293,792</u>	<u>\$ 1,329,546</u>	<u>\$ 1,346,276</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500
Reimbursements	15	-	-	-	-	-	-
Total Revenues	<u>3,515</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
Expenditures:							
Full Time Wages	533,903	504,186	565,942	565,942	568,041	579,212	587,746
FICA/Medicare	40,766	38,566	43,295	43,295	43,455	44,310	44,963
Pension/Retiree Health Care	158,805	108,726	101,063	101,063	120,007	130,331	130,514
Employee Health/Dental/Life Ins	98,211	117,664	136,360	136,360	141,550	146,870	152,410
Workers Comp/Unemployment/Other	6,568	6,311	7,977	7,977	19,613	19,997	20,291
Supplies & Services	16,196	17,600	17,500	17,500	17,100	17,100	17,100
Conferences & Training	7,538	5,242	8,500	8,500	8,500	8,500	8,500
Repairs & Maintenance	359	223	1,000	1,000	500	500	500
Internal Services	20,586	15,673	16,053	16,053	19,427	20,028	20,612
Total Expenditures	<u>882,932</u>	<u>814,191</u>	<u>897,690</u>	<u>897,690</u>	<u>938,193</u>	<u>966,848</u>	<u>982,636</u>
Revenues Over (Under) Expenditures	<u>\$ (879,417)</u>	<u>\$ (810,691)</u>	<u>\$ (894,190)</u>	<u>\$ (894,190)</u>	<u>\$ (934,693)</u>	<u>\$ (963,348)</u>	<u>\$ (979,136)</u>

POSITION TYPE

Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	5.0	5.0	5.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	2.0	-	-	-	-
Total Position Count	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Fines & Forfeitures	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	20	-	-	-	-	-
Total Revenues	<u>-</u>	<u>145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Supplies & Services	305	401	4,600	4,600	1,600	1,600	1,600
Contract Services	1,050	2,500	10,000	10,000	10,000	10,000	10,000
Total Expenditures	<u>1,355</u>	<u>2,901</u>	<u>14,600</u>	<u>14,600</u>	<u>11,600</u>	<u>11,600</u>	<u>11,600</u>
Revenues Over (Under) Expenditures	<u>\$ (1,355)</u>	<u>\$ (2,756)</u>	<u>\$ (14,600)</u>	<u>\$ (14,600)</u>	<u>\$ (11,600)</u>	<u>\$ (11,600)</u>	<u>\$ (11,600)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To efficiently operate and maintain, within the constraints of budgetary resources, approximately 1.8 million square feet of buildings and related grounds, and to provide a safe, comfortable and aesthetically pleasing environment that fosters the mission and goals of Macomb County.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 4,305,188	\$ 3,077,285	\$ 2,878,061	\$ 2,878,061	\$ 3,157,897	\$ 1,827,897	\$ 1,827,897
Reimbursements	1,399,529	1,340,595	1,525,000	1,525,000	1,650,000	1,650,000	1,650,000
Other Revenue	28,898	16,166	-	-	-	-	-
Total Revenues	5,733,615	4,434,046	4,403,061	4,403,061	4,807,897	3,477,897	3,477,897
Expenditures:							
Full Time Wages	4,201,290	4,002,214	4,275,124	4,275,124	4,335,133	4,405,519	4,453,911
Part Time Wages	19,919	30,312	65,085	65,085	65,738	66,395	67,059
Overtime Wages	547,199	673,068	425,000	425,000	425,000	425,000	425,000
FICA/Medicare	362,468	357,933	348,418	348,418	369,179	374,614	378,367
Pension/Retiree Health Care	1,425,425	1,308,472	1,212,171	1,212,171	1,173,685	1,290,999	1,291,584
Employee Health/Dental/Life Ins	877,909	1,052,743	1,268,148	1,268,148	1,316,415	1,365,891	1,417,413
Workers Comp/Unemployment/Other	59,371	56,406	62,629	62,629	150,891	153,324	155,000
Supplies & Services	611,934	639,182	884,830	888,530	777,205	781,520	782,565
Utilities	3,307,683	3,216,126	3,537,060	3,537,060	3,530,810	3,533,960	3,552,035
Repairs & Maintenance	2,947,524	3,085,488	2,895,150	2,891,450	4,630,650	4,656,450	4,682,700
Vehicle Operations	69,349	45,780	70,000	70,000	70,000	70,000	70,000
Contract Services	230,900	270,717	278,600	278,600	264,100	270,660	272,410
Internal Services	300,843	285,769	257,721	257,721	299,611	304,790	309,819
Capital Outlay	48,251	36,073	74,000	74,000	74,000	74,000	74,000
Total Expenditures	15,010,065	15,060,283	15,653,936	15,653,936	17,482,417	17,773,122	17,931,863
Revenues Over (Under) Expenditures	\$ (9,276,450)	\$ (10,626,237)	\$ (11,250,875)	\$ (11,250,875)	\$ (12,674,520)	\$ (14,295,225)	\$ (14,453,966)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To efficiently operate and maintain, within the constraints of budgetary resources, approximately 1.8 million square feet of buildings and related grounds, and to provide a safe, comfortable and aesthetically pleasing environment that fosters the mission and goals of Macomb County.

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Facilities & Operations:							
Managers & Supervisors	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Professional Support	73.5	74.0	74.0	74.0	74.0	74.0	74.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0	3.0
	85.5	86.0	86.0	86.0	86.0	86.0	86.0
Security:							
Managers & Supervisors	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.5	7.0	7.0	7.0	7.0	7.0	7.0
	9.5	9.0	9.0	9.0	9.0	9.0	9.0
Total Position Count	95.0	95.0	95.0	95.0	95.0	95.0	95.0
EXPENDITURES BY SERVICE							
Facilities & Operations	\$ 14,488,275	\$ 14,479,203	\$ 15,081,331	\$ 15,081,331	\$ 15,196,059	\$ 15,467,060	\$ 15,617,904
Facilities On-going Capital Needs	-	-	-	-	1,700,000	1,700,000	1,700,000
Security	521,790	581,080	572,605	572,605	586,358	606,062	613,959
	\$ 15,010,065	\$ 15,060,283	\$ 15,653,936	\$ 15,653,936	\$ 17,482,417	\$ 17,773,122	\$ 17,931,863

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 78,010	\$ 77,355	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Charges for Services	4,760	1,870	-	-	-	-	-
Total Revenues	<u>82,770</u>	<u>79,225</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>
Expenditures:							
Full Time Wages	38,165	-	-	-	-	-	-
Part Time Wages	-	16,200	64,182	64,182	64,822	65,471	66,125
FICA/Medicare	2,920	1,239	4,910	4,910	4,959	5,008	5,059
Pension/Retiree Health Care	13,959	2,767	-	-	-	-	-
Employee Health/Dental/Life Ins	10,620	-	-	-	-	-	-
Workers Comp/Unemployment/Other	160	41	160	160	162	164	165
Supplies & Services	19	-	1,250	1,250	500	500	500
Repairs & Maintenance	-	-	175	175	-	-	-
Contract Services	13,904	-	-	-	2,500	2,500	2,500
Internal Services	2,963	653	642	642	973	982	992
Total Expenditures	<u>82,710</u>	<u>20,900</u>	<u>71,319</u>	<u>71,319</u>	<u>73,916</u>	<u>74,625</u>	<u>75,341</u>
Revenues Over (Under) Expenditures	<u>\$ 60</u>	<u>\$ 58,325</u>	<u>\$ 6,681</u>	<u>\$ 6,681</u>	<u>\$ 4,084</u>	<u>\$ 3,375</u>	<u>\$ 2,659</u>

POSITION TYPE

Professional Support	-	0.9	0.9	0.9	0.9	0.9	0.9
Clerical Staff	1.0	-	-	-	-	-	-
Total Position Count	<u>1.0</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 1,295	\$ 525	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Reimbursements	662	-	600	600	-	-	-
Other Revenue	20	200	-	-	-	-	-
Total Revenues	<u>1,977</u>	<u>725</u>	<u>1,100</u>	<u>1,100</u>	<u>500</u>	<u>500</u>	<u>500</u>
Expenditures:							
Full Time Wages	1,366,949	1,368,399	1,372,523	1,417,672	1,492,887	1,510,175	1,525,163
Part Time Wages	903	-	-	-	-	-	-
Overtime Wages	104	-	-	-	-	-	-
FICA/Medicare	102,470	102,835	104,472	107,926	113,941	115,178	116,237
Pension/Retiree Health Care	358,014	331,571	305,184	309,754	295,396	325,657	325,729
Employee Health/Dental/Life Ins	200,709	257,461	299,992	306,811	325,565	337,801	350,543
Workers Comp/Unemployment/Other	16,293	16,791	19,255	19,898	51,188	51,778	52,291
Supplies & Services	48,189	43,887	46,860	46,860	45,760	45,760	45,760
Conferences & Training	5,824	3,355	10,000	10,000	10,000	10,000	10,000
Repairs & Maintenance	5,312	4,661	4,500	4,500	4,500	4,500	4,500
Internal Services	48,446	30,615	31,535	31,987	43,728	49,937	51,159
Capital Outlay	-	6,765	-	-	-	-	-
Total Expenditures	<u>2,153,213</u>	<u>2,166,340</u>	<u>2,194,321</u>	<u>2,255,408</u>	<u>2,382,965</u>	<u>2,450,786</u>	<u>2,481,382</u>
Revenues Over (Under) Expenditures	<u>\$ (2,151,236)</u>	<u>\$ (2,165,615)</u>	<u>\$ (2,193,221)</u>	<u>\$ (2,254,308)</u>	<u>\$ (2,382,465)</u>	<u>\$ (2,450,286)</u>	<u>\$ (2,480,882)</u>

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	11.0	11.0	11.0	12.0	12.0	12.0	12.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Total Position Count	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 975,704	\$ 1,016,172	\$ 968,544	\$ 968,544	\$ 993,550	\$ 993,550	\$ 993,550
Intergovernmental	3,542,628	3,556,546	3,938,334	3,940,766	3,761,715	3,761,715	3,761,715
Charges for Services	2,417,641	2,344,625	1,927,098	1,985,403	2,130,750	2,110,750	2,110,750
Reimbursements	16,264	19,351	10,450	10,450	10,425	10,425	10,425
Indirect Cost Allocation	373,389	472,641	511,569	511,569	751,499	750,959	750,959
Other Revenue	38,182	13,473	11,100	11,100	10,100	10,100	10,100
Total Revenues	7,363,808	7,422,808	7,367,095	7,427,832	7,658,039	7,637,499	7,637,499
Expenditures:							
Full Time Wages	6,692,481	7,003,755	7,503,868	7,552,262	7,689,060	7,824,435	7,946,741
Part Time Wages	412,704	381,104	451,434	468,217	597,975	603,955	609,994
Overtime Wages	64,909	68,705	33,456	33,456	67,500	67,500	67,500
FICA/Medicare	541,427	562,745	609,241	614,226	637,471	648,185	657,903
Pension/Retiree Health Care	2,071,449	2,268,580	2,095,456	2,098,492	2,123,445	2,331,013	2,334,475
Employee Health/Dental/Life Ins	1,255,018	1,679,115	1,915,117	1,921,936	2,010,581	2,086,147	2,164,837
Workers Comp/Unemployment/Other	129,671	144,722	112,244	120,808	265,886	270,577	274,816
Supplies & Services	3,350,448	3,327,054	3,902,281	3,919,473	3,709,430	3,711,680	3,715,430
Conferences & Training	35,861	61,125	58,682	82,957	79,400	79,400	79,400
Repairs & Maintenance	20,782	29,450	48,879	55,193	30,050	30,050	30,050
Vehicle Operations	47,954	34,081	53,300	53,120	44,408	44,408	44,408
Contract Services	741,576	791,927	1,014,593	987,393	997,364	992,704	1,008,212
Internal Services	2,752,834	2,986,068	3,006,535	3,007,423	3,292,301	3,302,476	3,312,853
Capital Outlay	211,120	61,364	84,600	85,201	90,100	90,100	90,100
Total Expenditures	18,328,234	19,399,795	20,889,686	21,000,157	21,634,971	22,082,630	22,336,719
Revenues Over (Under) Expenditures	\$ (10,964,426)	\$ (11,976,987)	\$ (13,522,591)	\$ (13,572,325)	\$ (13,976,932)	\$ (14,445,131)	\$ (14,699,220)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Managers & Supervisors	5.0	5.0	8.0	8.0	8.0	8.0	8.0
Professional Support	3.0	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	4.0	4.0	5.0	5.0	5.0	5.0	5.0
	12.0	13.0	17.0	17.0	17.0	17.0	17.0
Environmental Health:							
Managers & Supervisors	5.0	5.0	4.0	4.0	4.0	4.0	4.0
Professional Support	29.0	29.0	29.0	29.0	30.0	30.0	30.0
Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0	6.0
	40.0	40.0	39.0	39.0	40.0	40.0	40.0
PHS ADMIN:							
Managers & Supervisors	1.0	1.0	-	-	-	-	-
Professional Support	2.0	2.0	-	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-	-
	4.0	4.0	-	-	-	-	-
Clinical Health Services:							
Managers & Supervisors	1.0	1.0	-	-	-	-	-
Professional Support	12.0	12.0	12.0	12.0	14.0	14.0	14.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0	8.0
	21.0	21.0	20.0	20.0	22.0	22.0	22.0
Dental:							
Professional Support	4.5	-	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-	-
	5.5	-	-	-	-	-	-
Maternal/Child Health Services:							
Managers & Supervisors	-	0.5	0.5	0.5	0.5	0.5	0.5
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	8.0	8.5	8.5	8.5	8.5	8.5	8.5
	18.0	19.0	19.0	19.0	19.0	19.0	19.0
Vision & Hearing:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	8.0	8.0	9.0	9.0	9.0	9.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	11.0	11.0	11.0	12.0	12.0	12.0	12.0
Healthy Communities:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	8.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	11.0	12.0	12.0	12.0	12.0	12.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Medical Examiner:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.5	10.5	10.5	10.5	10.5	10.5	10.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	11.5	12.5	12.5	12.5	12.5	12.5	12.5
Communicable Disease:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	11.0	12.0	13.0	13.0	13.0	13.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	14.0	14.0	15.0	16.0	16.0	16.0	16.0
Senior Services:							
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	5.0	5.0
Nurse Family Partnership:							
Managers & Supervisors	-	0.5	0.5	0.5	0.5	0.5	0.5
Professional Support	-	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	-	0.5	0.5	0.5	0.5	0.5	0.5
	-	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	154.0	154.5	154.5	156.5	159.5	159.5	159.5
EXPENDITURES BY SERVICE							
Administration	\$ 1,635,849	\$ 1,897,371	\$ 2,577,863	\$ 2,562,802	\$ 2,753,642	\$ 2,817,029	\$ 2,841,780
EMRAP	930	-	-	-	-	-	-
Environmental Health	4,230,984	4,558,375	4,546,098	4,531,879	4,641,522	4,765,720	4,835,996
PHS Admin	387,240	477,880	-	-	-	-	-
Clinical Health Services	4,359,765	4,358,179	4,825,118	4,834,116	4,681,817	4,739,627	4,764,533
Dental	438,518	8,887	-	-	-	-	-
Maternal/Child Health Services	1,770,625	2,001,418	2,203,801	2,191,178	2,211,713	2,268,212	2,295,159
Vision & Hearing	727,871	797,599	880,421	916,116	832,690	848,067	857,065
Healthy Communities	1,105,348	1,118,727	1,289,567	1,287,937	1,341,494	1,379,516	1,400,568
Nurse Family Partnership	-	222,630	319,532	359,532	508,343	497,002	504,001
Medical Examiner	1,827,390	2,008,007	2,097,886	2,104,301	2,247,174	2,304,140	2,344,524
Communicable Disease	1,456,770	1,541,195	1,643,365	1,701,173	1,936,124	1,980,220	2,007,294
Senior Services	386,944	409,527	506,035	511,123	480,452	483,097	485,799
Total	\$ 18,328,234	\$ 19,399,795	\$ 20,889,686	\$ 21,000,157	\$ 21,634,971	\$ 22,082,630	\$ 22,336,719

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Full Time Wages	\$ 178,995	\$ 178,510	\$ 184,401	\$ 184,401	\$ 199,812	\$ 204,872	\$ 209,982
Part Time Wages	5,751	-	-	-	-	-	-
FICA/Medicare	13,018	13,363	13,892	13,892	15,286	15,673	15,996
Pension/Retiree Health Care	41,340	52,867	50,436	50,436	56,519	64,300	64,526
Employee Health/Dental/Life Ins	20,986	24,834	27,272	25,400	28,310	29,374	30,482
Workers Comp/Unemployment/Other	2,394	2,452	2,536	2,536	6,829	7,002	7,176
Supplies & Services	8,266	3,436	8,760	7,780	8,760	8,760	8,760
Conferences & Training	10,165	11,316	9,040	9,040	9,040	9,040	9,040
Contract Services	2,080	374	4,000	4,000	69,000	69,000	69,000
Internal Services	4,840	3,076	5,701	5,701	6,737	6,813	6,890
Capital Outlay	-	11,227	-	2,852	-	-	-
Total Expenditures	287,835	301,455	306,038	306,038	400,293	414,834	421,852
Revenues Over (Under) Expenditures	\$ (287,835)	\$ (301,455)	\$ (306,038)	\$ (306,038)	\$ (400,293)	\$ (414,834)	\$ (421,852)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	-	-	-	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	-	-	-	-
Total Position Count	2.0	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:

We will be a solution driven strategic partner with the County Executive and Macomb County Leadership by providing expertise in every area of Human Resources and Labor Relations. We will succeed by creating a positive work environment where employees, our most valuable assets, are empowered to serve the residents of Macomb County.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 1,243	\$ 1,614	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	197,368	192,477	200,000	200,000	238,021	238,402	238,786
Other Revenue	-	-	200	200	-	-	-
Total Revenues	198,611	194,091	201,200	201,200	239,021	239,402	239,786
Expenditures:							
Full Time Wages	1,288,596	1,254,469	1,342,743	1,342,743	1,314,802	1,337,776	1,357,743
Part Time Wages	56,638	47,238	32,326	32,326	87,246	88,118	89,000
Overtime Wages	-	765	-	-	-	-	-
FICA/Medicare	98,081	97,438	104,966	104,966	107,257	109,081	110,609
Pension/Retiree Health Care	362,918	382,573	350,685	350,685	359,356	394,695	394,833
Employee Health/Dental/Life Ins	226,568	269,167	313,628	313,628	311,410	323,114	335,302
Workers Comp/Unemployment/Other	17,667	17,443	19,366	19,366	47,206	48,006	48,700
Supplies & Services	124,988	94,555	33,450	54,421	30,900	30,900	30,900
Conferences & Training	8,943	10,236	15,000	16,100	20,000	20,000	20,000
Repairs & Maintenance	1,732	1,079	2,750	2,750	2,750	2,750	2,750
Contract Services	34,111	17,326	81,000	56,687	81,000	81,000	81,000
Internal Services	47,043	38,015	39,035	39,316	47,425	47,782	48,095
Capital Outlay	-	118	-	1,961	-	-	-
Total Expenditures	2,267,285	2,230,422	2,334,949	2,334,949	2,409,352	2,483,222	2,518,932
Revenues Over (Under) Expenditures	<u>\$(2,068,674)</u>	<u>\$(2,036,331)</u>	<u>\$(2,133,749)</u>	<u>\$(2,133,749)</u>	<u>\$(2,170,331)</u>	<u>\$(2,243,820)</u>	<u>\$(2,279,146)</u>

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	5.0	5.0	5.0	5.0
Professional Support	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	9.0	9.0	9.0	7.0	8.0	8.0	8.0
Total Position Count	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>23.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Reimbursements	\$ -	\$ 36,591	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	52,103	-	75,000	75,000	50,000	50,000	50,000
Total Revenues	<u>52,103</u>	<u>36,591</u>	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Expenditures:							
Full Time Wages	2,457,399	2,638,540	2,741,639	2,780,616	2,874,835	2,916,099	2,950,944
Part Time Wages	7,460	25,066	18,362	18,362	18,288	18,471	18,656
Overtime Wages	143,052	124,255	150,000	150,000	100,000	100,000	100,000
FICA/Medicare	197,634	211,642	222,616	225,598	228,974	232,144	234,824
Pension/Retiree Health Care	659,877	741,171	687,898	691,537	675,669	759,111	759,519
Employee Health/Dental/Life Ins	355,083	482,014	518,168	524,987	552,045	572,793	594,399
Workers Comp/Unemployment/Other	33,128	36,220	39,268	39,823	99,204	100,629	101,832
Supplies & Services	52,819	53,744	62,550	61,550	62,250	62,250	62,250
Conferences & Training	38,205	55,859	43,500	43,500	45,000	45,000	45,000
Repairs & Maintenance	2,367,247	3,284,748	3,386,519	3,386,519	3,977,443	3,977,443	3,977,443
Vehicle Operations	195	801	1,500	1,500	1,500	1,500	1,500
Contract Services	284,818	213,693	280,000	280,000	280,000	280,000	280,000
Internal Services	80,129	59,764	61,394	61,784	100,647	104,064	107,529
Capital Outlay	698	570	-	1,000	1,865,777	1,710,172	1,699,172
Total Expenditures	<u>6,677,744</u>	<u>7,928,087</u>	<u>8,213,414</u>	<u>8,266,776</u>	<u>10,881,632</u>	<u>10,879,676</u>	<u>10,933,068</u>
Revenues Over (Under) Expenditures	<u><u>\$(6,625,641)</u></u>	<u><u>\$(7,891,496)</u></u>	<u><u>\$(8,138,414)</u></u>	<u><u>\$(8,191,776)</u></u>	<u><u>\$(10,831,632)</u></u>	<u><u>\$(10,829,676)</u></u>	<u><u>\$(10,883,068)</u></u>

POSITION TYPE

Managers & Supervisors	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Professional Support	25.0	26.0	26.0	27.0	27.0	27.0	27.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	<u>38.0</u>	<u>39.0</u>	<u>39.0</u>	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>	<u>40.0</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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Supplies & Services	\$ 47,684	\$ 36,182	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250
Utilities	-	-	1,500	1,500	1,500	1,500	1,500
Repairs & Maintenance	17,655	42,693	30,700	30,700	30,700	30,700	30,700
Contract Services	69,853	85,066	101,725	101,725	100,000	100,000	100,000
Internal Services	-	-	300	300	-	-	-
Total Expenditures	<u>135,192</u>	<u>163,941</u>	<u>183,475</u>	<u>183,475</u>	<u>181,450</u>	<u>181,450</u>	<u>181,450</u>
Revenues Over (Under) Expenditures	<u>\$ (135,192)</u>	<u>\$ (163,941)</u>	<u>\$ (183,475)</u>	<u>\$ (183,475)</u>	<u>\$ (181,450)</u>	<u>\$ (181,450)</u>	<u>\$ (181,450)</u>

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 180,533	\$ 225,666	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	137,444	117,646	144,250	144,250	121,900	121,900	121,900
Fines & Forfeitures	120	3,019	1,250	1,250	1,500	1,500	1,500
Reimbursements	239,939	351,573	423,420	423,420	710,000	710,000	710,000
Indirect Cost Allocation	123,768	-	-	-	-	-	-
Total Revenues	<u>681,804</u>	<u>697,904</u>	<u>748,920</u>	<u>748,920</u>	<u>1,013,400</u>	<u>1,013,400</u>	<u>1,013,400</u>
Expenditures:							
Full Time Wages	2,327,097	2,521,113	2,630,952	2,630,952	3,053,012	3,146,326	3,172,222
Overtime Wages	-	362	-	-	-	-	-
FICA/Medicare	177,156	191,734	201,268	201,268	233,555	240,694	242,675
Pension/Retiree Health Care	679,095	761,939	693,861	693,861	719,007	796,836	797,399
Employee Health/Dental/Life Ins	401,858	550,474	627,256	627,256	778,525	807,785	838,255
Workers Comp/Unemployment/Other	31,528	41,124	36,994	36,994	104,348	107,575	108,466
Supplies & Services	893,118	968,599	960,300	960,300	992,500	997,500	1,002,500
Conferences & Training	24,370	13,040	15,000	15,000	15,000	15,000	15,000
Repairs & Maintenance	1,506	4,431	4,000	4,000	4,750	4,750	4,750
Vehicle Operations	1,925	82	-	-	-	-	-
Contract Services	12,985	11,996	15,000	15,000	25,000	25,000	25,000
Internal Services	107,558	79,410	82,299	82,299	115,031	119,440	123,004
Capital Outlay	566	-	-	-	-	-	-
Total Expenditures	<u>4,658,762</u>	<u>5,144,304</u>	<u>5,266,930</u>	<u>5,266,930</u>	<u>6,040,728</u>	<u>6,260,906</u>	<u>6,329,271</u>
Revenues Over (Under) Expenditures	<u><u>\$(3,976,958)</u></u>	<u><u>\$(4,446,400)</u></u>	<u><u>\$(4,518,010)</u></u>	<u><u>\$(4,518,010)</u></u>	<u><u>\$(5,027,328)</u></u>	<u><u>\$(5,247,506)</u></u>	<u><u>\$(5,315,871)</u></u>

POSITION TYPE

Managers & Supervisors	8.0	7.0	7.0	6.0	7.0	7.0	7.0
Professional Support	26.0	25.0	25.0	26.0	29.0	29.0	29.0
Clerical Staff	12.0	14.0	14.0	14.0	19.0	19.0	19.0
Total Position Count	<u><u>46.0</u></u>	<u><u>46.0</u></u>	<u><u>46.0</u></u>	<u><u>46.0</u></u>	<u><u>55.0</u></u>	<u><u>55.0</u></u>	<u><u>55.0</u></u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	2,727	890	2,500	2,500	800	800	800
Total Revenues	11,227	9,390	11,000	11,000	9,300	9,300	9,300
Expenditures:							
Supplies & Services	34,858	35,514	40,400	40,400	40,400	40,400	40,400
Internal Services	936	538	550	550	550	550	550
Total Expenditures	35,794	36,052	40,950	40,950	40,950	40,950	40,950
Revenues Over (Under) Expenditures	\$ (24,567)	\$ (26,662)	\$ (29,950)	\$ (29,950)	\$ (31,650)	\$ (31,650)	\$ (31,650)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
731 - MSU EXTENSION	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Reimbursements	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Full Time Wages	255,301	227,445	247,812	196,092	196,584	200,681	202,665
Part Time Wages	12,633	13,386	16,163	8,163	16,321	16,484	16,649
FICA/Medicare	20,217	18,136	20,194	15,677	16,287	16,613	16,778
Pension/Retiree Health Care	85,676	92,901	84,924	84,924	84,099	91,666	91,688
Employee Health/Dental/Life Ins	62,431	71,574	81,816	68,180	70,775	73,435	76,205
Workers Comp/Unemployment/Other	3,366	3,085	3,723	3,002	6,786	6,929	6,998
Supplies & Services	418,051	433,762	442,957	527,700	543,087	543,087	543,087
Conferences & Training	-	327	-	500	500	500	500
Repairs & Maintenance	196	575	3,000	3,000	2,000	2,000	2,000
Contract Services	458	10,034	22,000	15,482	22,000	22,000	22,000
Internal Services	34,554	39,684	41,391	40,885	38,641	40,454	42,337
Capital Outlay	1,279	2,180	-	375	-	-	-
Total Expenditures	<u>894,162</u>	<u>913,089</u>	<u>963,980</u>	<u>963,980</u>	<u>997,080</u>	<u>1,013,849</u>	<u>1,020,907</u>
Revenues Over (Under) Expenditures	<u>\$ (893,982)</u>	<u>\$ (913,089)</u>	<u>\$ (963,980)</u>	<u>\$ (963,980)</u>	<u>\$ (997,080)</u>	<u>\$ (1,013,849)</u>	<u>\$ (1,020,907)</u>

POSITION TYPE

Professional Support	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5	4.5
	6.5	6.5	6.5	5.5	5.5	5.5	5.5
Total Position Count	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 299,880	\$ 257,223	\$ 306,696	\$ 306,696	\$ 312,705	\$ 312,705	\$ 312,705
Charges for Services	332,821	342,927	310,000	310,000	320,000	320,000	320,000
Reimbursements	-	4,099	-	-	-	-	-
Total Revenues	632,701	604,249	616,696	616,696	632,705	632,705	632,705
Expenditures:							
Full Time Wages	1,488,059	1,464,167	1,608,256	1,608,256	1,618,765	1,641,424	1,662,449
Part Time Wages	50,531	36,269	63,543	63,543	64,176	64,818	65,466
FICA/Medicare	114,769	113,607	126,452	126,452	127,112	128,895	130,553
Pension/Retiree Health Care	397,135	450,369	408,594	408,594	419,178	462,479	462,913
Employee Health/Dental/Life Ins	221,739	307,832	368,172	368,172	382,185	396,549	411,507
Workers Comp/Unemployment/Other	17,711	17,794	20,551	20,551	46,781	47,563	48,289
Supplies & Services	397,578	461,897	472,950	472,950	474,450	474,450	474,450
Conferences & Training	-	1,083	3,000	3,000	3,000	3,000	3,000
Repairs & Maintenance	1,455	1,879	2,500	2,500	2,500	2,500	2,500
Contract Services	76,305	98,757	76,500	76,500	86,500	86,500	86,500
Internal Services	62,663	65,070	50,180	50,180	63,722	65,862	68,012
Total Expenditures	2,827,945	3,018,724	3,200,698	3,200,698	3,288,369	3,374,040	3,415,639
Revenues Over (Under) Expenditures	<u>\$(2,195,244)</u>	<u>\$(2,414,475)</u>	<u>\$(2,584,002)</u>	<u>\$(2,584,002)</u>	<u>\$(2,655,664)</u>	<u>\$(2,741,335)</u>	<u>\$(2,782,934)</u>

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	16.0	17.0	17.0	17.0	17.0	17.0	17.0
Clerical Staff	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Total Position Count	<u>27.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
801 - PLANNING & ECONOMIC DEVELOPMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Full Time Wages	\$ 1,561,947	\$ 1,649,747	\$ 1,745,411	\$ 1,774,691	\$ 1,866,223	\$ 1,887,171	\$ 1,908,328
Part Time Wages	4,543	2,109	9,181	9,181	9,144	9,235	9,327
Overtime Wages	-	1,625	-	-	-	-	-
FICA/Medicare	118,981	126,001	134,207	136,447	143,466	145,075	146,701
Pension/Retiree Health Care	410,869	430,733	393,580	396,637	400,359	443,524	443,933
Employee Health/Dental/Life Ins	227,069	320,614	354,536	361,355	382,185	396,549	411,507
Workers Comp/Unemployment/Other	19,688	21,829	24,746	25,162	64,628	65,351	66,076
Supplies & Services	216,049	237,510	265,900	265,900	266,100	266,100	266,100
Conferences & Training	17,491	24,003	25,000	25,000	25,000	25,000	25,000
Repairs & Maintenance	38,431	36,452	48,500	48,500	48,500	48,500	48,500
Vehicle Operations	3,581	3,986	8,000	8,000	7,500	7,500	7,500
Contract Services	114,428	240,580	340,000	340,000	380,000	380,000	380,000
Internal Services	52,057	38,521	38,752	39,045	51,540	52,916	54,345
Capital Outlay	24,732	42,311	-	-	-	-	-
Total Expenditures	<u>2,809,866</u>	<u>3,176,021</u>	<u>3,387,813</u>	<u>3,429,918</u>	<u>3,644,645</u>	<u>3,726,921</u>	<u>3,767,317</u>
Revenues Over (Under) Expenditures	<u>(2,809,866)</u>	<u>(3,176,021)</u>	<u>(3,387,813)</u>	<u>(3,429,918)</u>	<u>(3,644,645)</u>	<u>(3,726,921)</u>	<u>(3,767,317)</u>
Other Financing Sources (Uses):							
Transfers in - Other Funds	-	87,489	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>87,489</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u><u>\$(2,809,866)</u></u>	<u><u>\$(3,088,532)</u></u>	<u><u>\$(3,387,813)</u></u>	<u><u>\$(3,429,918)</u></u>	<u><u>\$(3,644,645)</u></u>	<u><u>\$(3,726,921)</u></u>	<u><u>\$(3,767,317)</u></u>

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	16.0	16.0	16.0	17.0	17.0	17.0	17.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	<u>26.5</u>	<u>26.5</u>	<u>26.5</u>	<u>27.5</u>	<u>27.5</u>	<u>27.5</u>	<u>27.5</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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 537	\$ 972	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Other Revenue	-	-	-	-	500	500	500
Total Revenues	537	972	500	500	1,000	1,000	1,000
Expenditures:							
Supplies & Services	32,466	40,870	45,200	45,200	35,700	35,700	35,700
Repairs & Maintenance	8,610	9,060	9,000	9,000	9,000	9,000	9,000
Internal Services	54,718	61,109	63,937	63,937	72,792	76,239	79,860
Total Expenditures	95,794	111,039	118,137	118,137	117,492	120,939	124,560
Revenues Over (Under) Expenditures	\$ (95,257)	\$ (110,067)	\$ (117,637)	\$ (117,637)	\$ (116,492)	\$ (119,939)	\$ (123,560)

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. Effective 1/1/19 this department has been dissolved and split between Romeo and New Baltimore District Courts.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 494,892	\$ 380,991	\$ 492,500	\$ 492,500	\$ -	\$ -	\$ -
Reimbursements	15	3	25	25	-	-	-
Total Revenues	<u>494,907</u>	<u>380,994</u>	<u>492,525</u>	<u>492,525</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Full Time Wages	277,633	270,887	277,933	277,933	-	-	-
FICA/Medicare	21,069	20,544	21,262	21,262	-	-	-
Pension/Retiree Health Care	78,811	103,857	95,988	95,988	-	-	-
Employee Health/Dental/Life Ins	53,011	63,201	68,180	68,180	-	-	-
Workers Comp/Unemployment/Other	3,779	3,793	3,934	3,934	-	-	-
Supplies & Services	15,858	12,767	24,100	24,100	-	-	-
Conferences & Training	1,288	1,392	3,200	3,200	-	-	-
Repairs & Maintenance	89	178	250	250	-	-	-
Internal Services	7,150	4,705	4,816	4,816	-	-	-
Total Expenditures	<u>458,688</u>	<u>481,324</u>	<u>499,663</u>	<u>499,663</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ 36,219</u>	<u>\$ (100,330)</u>	<u>\$ (7,138)</u>	<u>\$ (7,138)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	-	-	-
Professional Support	3.0	3.0	3.0	3.0	-	-	-
Clerical Staff	1.0	1.0	1.0	1.0	-	-	-
Total Position Count	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>-</u>	<u>-</u>	<u>-</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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 148	\$ -	\$ 1,000	\$ 1,000	\$ 200	\$ 200	\$ 200
Reimbursements	16,470	19,063	20,000	20,000	17,000	17,000	17,000
Other Revenue	-	54	-	-	-	-	-
Total Revenues	<u>16,618</u>	<u>19,117</u>	<u>21,000</u>	<u>21,000</u>	<u>17,200</u>	<u>17,200</u>	<u>17,200</u>
Expenditures:							
Full Time Wages	5,797,922	5,997,182	6,363,953	6,363,953	6,557,234	6,650,147	6,729,642
Part Time Wages	205,245	252,194	137,584	137,584	138,979	140,367	141,770
Overtime Wages	54,567	70,492	-	-	-	-	-
FICA/Medicare	459,491	479,165	495,980	495,980	511,018	518,041	524,230
Pension/Retiree Health Care	1,483,507	1,625,389	1,543,590	1,543,590	1,564,120	1,741,794	1,743,261
Employee Health/Dental/Life Ins	790,008	1,007,881	1,186,332	1,186,332	1,273,950	1,321,830	1,371,690
Workers Comp/Unemployment/Other	77,764	81,228	89,907	89,907	221,097	224,151	226,843
Supplies & Services	281,664	326,255	331,100	327,600	348,600	348,600	348,600
Conferences & Training	-	250	500	500	500	500	500
Repairs & Maintenance	915	2,225	4,000	7,500	4,000	4,000	4,000
Vehicle Operations	3,544	2,496	3,300	3,300	3,300	3,300	3,300
Internal Services	174,851	120,040	125,195	125,195	174,284	179,179	184,048
Capital Outlay	-	1,089	-	-	-	-	-
Total Expenditures	<u>9,329,478</u>	<u>9,965,886</u>	<u>10,281,441</u>	<u>10,281,441</u>	<u>10,797,082</u>	<u>11,131,909</u>	<u>11,277,884</u>
Revenues Over (Under) Expenditures	<u>\$ (9,312,860)</u>	<u>\$ (9,946,769)</u>	<u>\$ (10,260,441)</u>	<u>\$ (10,260,441)</u>	<u>\$ (10,779,882)</u>	<u>\$ (11,114,709)</u>	<u>\$ (11,260,684)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	53.0	55.0	57.0	58.0	59.0	58.0	58.0
Clerical Staff	22.0	22.5	22.5	21.5	22.5	23.5	23.5
	81.0	83.5	85.5	85.5	87.5	87.5	87.5
DHS - Juvenile Abuse & Neglect:							
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Quality Unit:							
Professional Support	1.0	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	1.0
	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	84.0	86.5	88.5	88.5	90.5	90.5	90.5
EXPENDITURES BY SERVICE							
Administration	\$ 9,010,502	\$ 9,610,868	\$ 9,926,224	\$ 9,926,224	\$ 10,435,870	\$ 10,756,971	\$ 10,898,684
DHS - Juvenile Abuse & Neglect	145,621	169,298	166,949	166,949	149,938	156,685	158,426
Water Quality Unit	173,355	185,720	188,268	188,268	211,274	218,253	220,774
Total	\$ 9,329,478	\$ 9,965,886	\$ 10,281,441	\$ 10,281,441	\$ 10,797,082	\$ 11,131,909	\$ 11,277,884

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 records retention. Purchasing is dedicated to providing the highest level service to both County departments and the taxpayers through the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 110,416	\$ 97,433	\$ 90,000	\$ 90,000	\$ 95,000	\$ 95,000	\$ 95,000
Other Revenue	39,272	108,368	107,000	107,000	102,000	102,000	102,000
Total Revenues	<u>149,688</u>	<u>205,801</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>	<u>197,000</u>
Expenditures:							
Full Time Wages	689,638	655,366	687,613	704,034	729,328	739,570	746,884
Part Time Wages	15,062	7,531	15,380	15,380	15,550	15,705	15,862
Overtime Wages	-	11,700	20,000	20,000	20,000	20,000	20,000
FICA/Medicare	53,171	50,916	55,309	56,565	58,513	59,308	59,880
Pension/Retiree Health Care	222,306	193,875	173,737	176,022	182,187	197,576	197,684
Employee Health/Dental/Life Ins	151,903	174,200	204,540	211,359	226,480	234,992	243,856
Workers Comp/Unemployment/Other	8,105	8,188	10,006	10,239	25,159	25,512	25,764
Supplies & Services	67,951	81,417	80,000	80,525	81,075	81,175	81,275
Conferences & Training	40	395	500	500	500	500	500
Repairs & Maintenance	51,070	43,740	54,000	54,000	55,000	55,000	55,000
Vehicle Operations	9,999	15,290	20,750	20,225	16,000	16,000	16,000
Internal Services	57,565	31,210	32,219	32,383	38,018	38,884	39,736
Capital Outlay	237	43,165	-	-	-	-	-
Total Expenditures	<u>1,327,047</u>	<u>1,316,993</u>	<u>1,354,054</u>	<u>1,381,232</u>	<u>1,447,810</u>	<u>1,484,222</u>	<u>1,502,441</u>
Revenues Over (Under) Expenditures	<u>\$ (1,177,359)</u>	<u>\$ (1,111,192)</u>	<u>\$ (1,157,054)</u>	<u>\$ (1,184,232)</u>	<u>\$ (1,250,810)</u>	<u>\$ (1,287,222)</u>	<u>\$ (1,305,441)</u>

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 records retention. Purchasing is dedicated to providing the highest level service to both County departments and the taxpayers through the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services.

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Managers & Supervisors	2.0	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	2.0
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5	1.5
	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Print Shop:							
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Micro-film:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Mail Services:							
Clerical Staff	3.0	3.0	3.0	4.0	4.0	4.0	4.0
	3.0	3.0	3.0	4.0	4.0	4.0	4.0
Central Stores:							
Professional Support	1.0	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	1.0
	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	15.5	15.5	15.5	16.5	16.5	16.5	16.5
EXPENDITURES BY SERVICE							
Administration	\$ 501,650	\$ 472,042	\$ 505,989	\$ 505,989	\$ 525,756	\$ 542,651	\$ 549,590
Print Shop	265,383	287,045	252,172	252,172	249,322	253,901	256,018
Records Maintenance	202,415	218,482	214,852	214,852	225,860	231,372	234,448
Mail Services	201,339	173,305	193,115	220,293	254,559	259,280	263,120
Central Stores	156,260	166,119	187,926	187,926	192,313	197,018	199,265
Total	\$ 1,327,047	\$ 1,316,993	\$ 1,354,054	\$ 1,381,232	\$ 1,447,810	\$ 1,484,222	\$ 1,502,441

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To provide and cost effectively manage an extensive network of County storm drains, wastewater supply systems, and retention basins that promotes economic prosperity, ensures the quality of life for Macomb County residents, and protects the environment and waterways.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 72,010	\$ 83,050	\$ 60,000	\$ 60,000	\$ 62,000	\$ 62,000	\$ 62,000
Charges for Services	1,068,080	1,217,384	958,000	958,000	1,039,400	1,039,400	1,039,400
Reimbursements	1,987,928	1,938,615	2,661,476	2,691,045	2,730,524	2,812,723	2,857,585
Other Revenue	-	180	-	-	-	-	-
Total Revenues	<u>3,128,018</u>	<u>3,239,229</u>	<u>3,679,476</u>	<u>3,709,045</u>	<u>3,831,924</u>	<u>3,914,123</u>	<u>3,958,985</u>
Expenditures:							
Full Time Wages	3,077,819	3,193,095	3,890,970	3,898,221	3,881,306	3,962,862	4,029,351
Part Time Wages	135,972	98,149	49,264	69,096	149,285	150,778	152,286
Overtime Wages	182,159	209,437	95,000	95,000	95,000	95,000	95,000
FICA/Medicare	258,185	266,734	308,532	310,572	315,608	321,961	327,163
Pension/Retiree Health Care	852,644	961,822	910,840	910,840	969,003	1,070,533	1,073,175
Employee Health/Dental/Life Ins	463,790	613,059	831,796	831,796	863,455	895,907	929,701
Workers Comp/Unemployment/Other	39,139	49,041	54,213	55,478	132,393	135,157	137,478
Supplies & Services	39,229	48,291	51,100	50,000	52,700	52,700	52,700
Conferences & Training	-	6,969	9,000	11,100	11,400	11,400	11,400
Repairs & Maintenance	2,393	7,255	2,900	1,900	2,900	2,900	2,900
Vehicle Operations	32,897	20,487	46,000	46,000	20,000	20,000	20,000
Internal Services	254,885	270,305	261,475	261,742	290,961	294,576	298,086
Capital Outlay	210	228	-	-	-	-	-
Total Expenditures	<u>5,339,322</u>	<u>5,744,872</u>	<u>6,511,090</u>	<u>6,541,745</u>	<u>6,784,011</u>	<u>7,013,774</u>	<u>7,129,240</u>
Revenues Over (Under) Expenditures	<u>(2,211,304)</u>	<u>(2,505,643)</u>	<u>(2,831,614)</u>	<u>(2,832,700)</u>	<u>(2,952,087)</u>	<u>(3,099,651)</u>	<u>(3,170,255)</u>
Other Financing Sources (Uses):							
Transfers out	-	(125,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>(125,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (2,211,304)</u>	<u>\$ (2,630,643)</u>	<u>\$ (2,831,614)</u>	<u>\$ (2,832,700)</u>	<u>\$ (2,952,087)</u>	<u>\$ (3,099,651)</u>	<u>\$ (3,170,255)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To provide and cost effectively manage an extensive network of County storm drains, wastewater supply systems, and retention basins that promotes economic prosperity, ensures the quality of life for Macomb County residents, and protects the environment and waterways.

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Managers & Supervisors	7.0	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	27.5	26.5	26.5	26.5	27.5	27.5	27.5
Clerical Staff	5.0	5.0	5.0	6.0	6.0	6.0	6.0
	39.5	37.5	37.5	38.5	39.5	39.5	39.5
Pump Station:							
Managers & Supervisors	2.0	2.35	2.35	2.35	2.35	2.35	2.35
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	0.5	-	-	-	-	-	-
	10.5	10.35	10.35	10.35	10.35	10.35	10.35
Wastewater Services Division:							
Managers & Supervisors	4.0	6.65	6.65	6.65	6.65	6.65	6.65
Professional Support	9.5	7.5	7.5	8.0	8.0	8.0	8.0
	13.5	14.15	14.15	14.65	14.65	14.65	14.65
Total Position Count	63.5	62.0	62.0	63.5	64.5	64.5	64.5
EXPENDITURES BY SERVICE							
Administration	\$ 3,437,048	\$ 3,721,860	\$ 3,899,614	\$ 3,900,700	\$ 4,058,487	\$ 4,206,051	\$ 4,276,656
Pump Station	792,692	781,794	1,082,978	1,082,978	1,100,119	1,133,802	1,150,763
Wastewater Services Division	1,109,582	1,241,218	1,528,498	1,558,067	1,625,405	1,673,921	1,701,821
Total	\$ 5,339,322	\$ 5,744,872	\$ 6,511,090	\$ 6,541,745	\$ 6,784,011	\$ 7,013,774	\$ 7,129,240

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 2,732,924	\$ 3,590,012	\$ 3,342,000	\$ 3,342,000	\$ 3,396,100	\$ 3,396,100	\$ 3,396,100
Other Revenue	7,308	3,273	-	-	-	-	-
Total Revenues	<u>2,740,232</u>	<u>3,593,285</u>	<u>3,342,000</u>	<u>3,342,000</u>	<u>3,396,100</u>	<u>3,396,100</u>	<u>3,396,100</u>
Expenditures:							
Full Time Wages	901,504	837,382	941,321	941,321	951,432	967,079	980,662
Part Time Wages	10,450	2,085	-	-	-	-	-
Overtime Wages	14,115	25,723	25,000	25,000	25,000	25,000	25,000
FICA/Medicare	70,049	65,430	73,924	73,924	74,697	75,894	76,933
Pension/Retiree Health Care	330,943	354,624	323,452	323,452	346,612	374,838	375,292
Employee Health/Dental/Life Ins	214,380	271,326	340,900	340,900	353,875	367,175	381,025
Workers Comp/Unemployment/Other	12,123	11,524	13,418	13,418	32,861	33,403	33,874
Supplies & Services	104,255	125,431	113,000	113,000	113,500	114,250	115,000
Conferences & Training	766	1,439	1,000	1,000	1,000	1,000	1,000
Repairs & Maintenance	230	266	12,800	12,800	5,000	5,000	5,000
Internal Services	28,399	19,739	19,627	19,627	26,361	27,145	27,949
Total Expenditures	<u>1,687,214</u>	<u>1,714,969</u>	<u>1,864,442</u>	<u>1,864,442</u>	<u>1,930,338</u>	<u>1,990,784</u>	<u>2,021,735</u>
Revenues Over (Under) Expenditures	<u>\$ 1,053,018</u>	<u>\$ 1,878,316</u>	<u>\$ 1,477,558</u>	<u>\$ 1,477,558</u>	<u>\$ 1,465,762</u>	<u>\$ 1,405,316</u>	<u>\$ 1,374,365</u>

POSITION TYPE

Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	22.0	22.0	22.0	22.0	22.0	22.0	22.0
Total Position Count	<u>25.0</u>	<u>25.0</u>	<u>25.0</u>	<u>25.0</u>	<u>25.0</u>	<u>25.0</u>	<u>25.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 313,541	\$ 558,820	\$ 145,000	\$ 145,000	\$ 150,000	\$ 150,000	\$ 150,000
Charges for Services	16,540,433	17,548,053	18,060,467	18,415,789	19,817,470	20,167,130	20,523,755
Investment Income	-	335	-	-	-	-	-
Fines & Forfeitures	7,024	5,391	15,000	15,000	6,000	6,000	6,000
Reimbursements	2,091,198	2,763,068	2,041,500	2,041,500	1,963,000	1,963,000	1,963,000
Other Revenue	16,036	7,198	-	-	-	-	-
Total Revenues	18,968,232	20,882,865	20,261,967	20,617,289	21,936,470	22,286,130	22,642,755
Expenditures:							
Full Time Wages	29,707,480	31,642,559	32,800,118	32,921,118	35,340,152	35,743,210	36,096,347
Part Time Wages	846,392	980,737	1,108,411	1,128,287	992,726	1,002,654	1,012,680
Overtime Wages	4,557,620	5,196,433	4,505,864	4,520,048	3,861,572	3,261,572	3,261,572
FICA/Medicare	2,667,350	2,871,445	2,740,894	2,752,759	3,074,722	3,060,415	3,088,197
Pension/Retiree Health Care	10,802,952	10,997,489	10,332,991	10,353,074	9,344,048	10,551,995	10,557,438
Employee Health/Dental/Life Ins	4,912,764	6,248,546	7,132,473	7,156,650	7,701,170	7,989,514	8,289,782
Workers Comp/Unemployment/Other	1,094,167	1,199,713	1,151,245	1,182,148	1,878,338	1,859,680	1,879,443
Supplies & Services	2,168,045	2,209,402	2,393,345	2,394,345	2,556,454	2,443,745	2,443,745
Conferences & Training	133,968	194,696	237,600	237,600	250,500	231,000	231,000
Repairs & Maintenance	505,644	434,839	441,200	441,200	431,000	431,000	431,000
Vehicle Operations	528,050	502,029	819,928	828,816	799,000	799,000	799,000
Contract Services	4,924,457	5,544,955	5,532,000	5,532,000	6,230,000	6,230,000	6,230,000
Internal Services	924,389	682,908	683,479	685,942	1,770,229	1,800,744	1,830,075
Capital Outlay	536,321	1,150,460	66,000	196,000	175,077	66,000	66,000
Total Expenditures	64,309,599	69,856,211	69,945,548	70,329,987	74,404,988	75,470,529	76,216,279
Revenues Over (Under) Expenditures	(45,341,367)	(48,973,346)	(49,683,581)	(49,712,698)	(52,468,518)	(53,184,399)	(53,573,524)
Other Financing Sources (Uses):							
Transfers in - Other Funds	-	-	-	21,680	40,000	40,000	40,000
Transfers out	-	(81,544)	-	-	-	-	-
Total Other Financing Sources (Uses):	-	(81,544)	-	21,680	40,000	40,000	40,000
Revenues Over (Under) Expenditures	\$(45,341,367)	\$(49,054,890)	\$(49,683,581)	\$(49,691,018)	\$(52,428,518)	\$(53,144,399)	\$(53,533,524)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Managers & Supervisors	4.0	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	2.0
Clerical Staff	12.0	12.0	12.0	12.0	12.0	12.0	12.0
	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Marine Division:							
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Jail:							
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	212.5	213.5	213.5	213.5	216.5	216.5	216.5
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0	18.0
	232.5	233.5	233.5	233.5	236.5	236.5	236.5
Romeo Liason							
Professional Support	-	-	-	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	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	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	1.0	1.0
Court Room Security:							
Professional Support	12.0	14.0	14.0	14.0	15.0	15.0	15.0
	12.0	14.0	14.0	14.0	15.0	15.0	15.0
PA/FOC Enforcement:							
Professional Support	5.0	5.0	5.0	6.0	6.0	6.0	6.0
	5.0	5.0	5.0	6.0	6.0	6.0	6.0
Dakota Liaison:							
Professional Support	1.0	1.0	1.0	2.0	2.0	2.0	2.0
	1.0	1.0	1.0	2.0	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Road Patrol:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	83.0	83.0	83.0	83.5	96.5	96.5	96.5
	84.0	84.0	84.0	84.5	97.5	97.5	97.5
Township Patrols:							
Professional Support	112.0	122.0	122.0	123.0	123.0	123.0	123.0
	112.0	122.0	122.0	123.0	123.0	123.0	123.0
Surveillance Team:							
Professional Support	6.0	6.0	7.0	7.0	7.0	7.0	7.0
	6.0	6.0	7.0	7.0	7.0	7.0	7.0
Detective Bureau:							
Managers & Supervisors	1.0	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	20.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	22.0	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	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	3.0	3.0
Total Position Count	509.5	522.5	523.5	528.0	545.0	545.0	545.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

Year Ended December 31,

EXPENDITURES BY SERVICE	Audited		Budgeted				
	2016	2017	2018	2018	2019	2020	2021
	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
Operations	\$ 2,212,578	\$ 2,994,223	\$ 2,179,058	\$ 2,177,446	\$ 2,343,886	\$ 2,187,200	\$ 2,200,900
Court Building Safety	972,363	1,146,776	1,236,607	1,236,607	1,067,587	1,078,213	1,088,946
Administration	1,612,509	1,504,730	1,535,590	1,545,590	1,603,783	1,644,660	1,664,588
Marine Division	696,047	683,631	628,063	628,063	639,013	655,417	661,417
Jail	30,450,632	32,712,500	33,500,639	33,638,076	34,725,508	35,567,058	35,856,988
Romeo Liason	-	-	-	39,387	100,633	100,633	100,633
Probate Court Security	111,031	149,977	126,902	126,902	122,409	127,208	128,514
Roving Security	791,149	784,548	759,504	759,504	789,648	814,242	822,592
42nd Court Security	110,910	158,113	126,704	126,704	122,211	127,010	128,315
Court Room Security	1,383,943	1,610,460	1,538,684	1,538,684	1,702,401	1,755,050	1,778,870
FOC Enforcement	520,678	528,555	526,604	548,794	648,329	665,415	673,284
Dakota Liaison	104,501	125,996	122,921	162,308	219,060	223,859	225,164
Road Patrol	8,957,580	9,420,691	9,781,862	9,803,542	11,765,703	11,321,412	11,474,295
Lenox Township Patrol	560,253	577,061	522,971	522,971	537,589	557,943	563,164
Harrison Township Patrol	1,274,634	1,427,702	1,313,865	1,412,333	1,451,680	1,496,209	1,511,770
Washington Township Patrol	1,647,406	1,827,691	1,815,728	1,815,728	1,871,015	1,938,939	1,958,397
Macomb Township Patrol	3,035,515	3,598,413	3,751,820	3,751,820	3,919,637	4,053,747	4,098,436
Surveillance Team	691,932	764,193	886,042	886,042	860,572	898,355	907,704
Detective Bureau	2,711,228	2,880,679	2,756,700	2,756,700	2,852,479	2,945,437	2,975,540
K-9 Unit	214,118	252,797	280,008	281,508	282,056	297,007	303,848
Internet Crime Unit	348,658	402,969	360,276	360,276	364,019	378,414	382,330
Mt. Clemens Dispatch	388,286	425,099	403,265	403,265	415,309	430,397	435,041
Mt. Clemens Patrol	1,784,153	1,949,802	1,970,480	1,970,480	2,024,355	2,105,586	2,129,255
Contract Patrol Supervisors	481,359	505,411	501,978	517,980	537,097	552,433	558,502
Village of New Haven Patrol	469,238	493,284	461,406	461,406	467,039	480,249	485,356
Clinton Township Dispatch	1,247,641	1,356,240	1,231,528	1,231,528	1,283,951	1,325,742	1,340,951
Sterling Heights Dispatch	1,531,257	1,656,214	1,626,343	1,626,343	1,688,019	1,742,694	1,761,479
Total	\$ 64,309,599	\$ 69,937,755	\$ 69,945,548	\$ 70,329,987	\$ 74,404,988	\$ 75,470,529	\$ 76,216,279

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 the custodian of all County funds, which includes investing said funds in order to maximize the rate of return while minimizing risk. To collect delinquent taxes on behalf of local communities, manage our tax reversion process, and maintain the health of the tax revolving fund, while assisting residents with saving their homes from the tax foreclosure process.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 1,975	\$ 450	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Charges for Services	111,206	134,254	86,500	86,500	91,500	91,500	91,500
Fines & Forfeitures	12	703	-	-	-	-	-
Reimbursements	70	15	-	-	-	-	-
Total Revenues	113,263	135,422	88,000	88,000	92,500	92,500	92,500
Expenditures:							
Full Time Wages	1,291,234	1,267,977	1,306,322	1,306,322	1,328,039	1,347,503	1,366,644
Part Time Wages	22,576	10,268	35,943	35,943	39,014	39,406	39,802
FICA/Medicare	99,605	96,646	102,683	102,683	104,580	106,099	107,593
Pension/Retiree Health Care	410,658	337,802	302,340	302,340	296,237	323,977	324,060
Employee Health/Dental/Life Ins	250,018	313,934	354,536	354,536	368,030	381,862	396,266
Workers Comp/Unemployment/Other	24,859	17,338	17,387	17,387	42,346	42,981	43,566
Supplies & Services	58,327	71,711	103,250	103,250	96,250	96,250	96,250
Conferences & Training	-	6,297	16,500	16,500	16,500	16,500	16,500
Repairs & Maintenance	3,031	2,201	3,500	3,500	3,500	3,500	3,500
Vehicle Operations	1,675	358	3,500	3,500	2,500	2,500	2,500
Internal Services	44,416	34,369	33,160	33,160	44,945	46,293	47,686
Capital Outlay	9,863	14,059	-	-	-	-	-
Total Expenditures	2,216,262	2,172,960	2,279,121	2,279,121	2,341,941	2,406,871	2,444,367
Revenues Over (Under) Expenditures	\$(2,102,999)	\$(2,037,538)	\$(2,191,121)	\$(2,191,121)	\$(2,249,441)	\$(2,314,371)	\$(2,351,867)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	9.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	18.0	17.0	17.0	17.0	17.0	17.0	17.0
Total Position Count	28.0	28.0	28.0	28.0	28.0	28.0	28.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION		
932 - NON - DEPARTMENTAL	101 - GENERAL FUND				GENERAL GOVERNMENT		
	Year Ended December 31,						
	Audited		Budgeted				
	2016	2017	2018	2018	2019	2020	2021
	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
Revenues:							
Property Taxes	\$ 114,025,390	\$ 118,423,150	\$ 119,965,426	\$ 119,965,426	\$ 126,032,070	\$ 129,802,534	\$ 132,988,847
Licenses & Permits	71,061	71,370	70,000	70,000	70,000	70,000	70,000
Intergovernmental	30,356,763	29,903,709	26,969,223	26,969,223	28,957,556	29,187,132	29,419,003
Charges for Services	3,903,822	4,468,553	3,075,000	3,075,000	4,350,000	4,350,000	4,350,000
Investment Income	318,974	775,119	300,000	300,000	600,000	600,000	600,000
Indirect Cost Allocation	13,912,482	14,009,538	14,659,320	14,959,584	15,766,324	15,766,324	15,766,324
Other Revenue	6,751	21,253	73,500	73,500	-	-	-
Total Revenues	<u>162,595,243</u>	<u>167,672,692</u>	<u>165,112,469</u>	<u>165,412,733</u>	<u>175,775,950</u>	<u>179,775,990</u>	<u>183,194,174</u>
Expenditures:							
Full Time Wages **	-	-	(3,908,000)	(3,908,000)	(2,840,250)	(2,434,500)	(2,434,500)
FICA/Medicare **	-	-	(298,961)	(298,961)	(217,280)	(186,239)	(186,239)
Employee Health/Dental/Life Ins **	-	-	(681,800)	(681,800)	(707,750)	(707,750)	(707,750)
Workers Comp/Unemployment/Other **	62	-	94,507	77,951	108,389	115,431	115,431
Supplies & Services (see page C-70)	1,312,585	1,235,384	1,676,800	1,659,723	1,333,500	1,339,500	1,345,500
Capital Outlay	525,719	597,047	775,000	799,990	14,779,300	10,444,000	9,187,000
Total Expenditures	<u>1,838,366</u>	<u>1,832,431</u>	<u>(2,342,454)</u>	<u>(2,351,097)</u>	<u>12,455,909</u>	<u>8,570,442</u>	<u>7,319,442</u>
Revenues Over (Under) Expenditures	<u>160,756,877</u>	<u>165,840,261</u>	<u>167,454,923</u>	<u>167,763,830</u>	<u>163,320,041</u>	<u>171,205,548</u>	<u>175,874,732</u>
Other Financing Sources (Uses):							
Transfers in - Other Funds (see page C-69)	8,000,000	8,000,000	8,000,000	8,000,000	8,565,000	8,000,000	8,000,000
Transfers out (see page C-69)	(63,089,748)	(56,204,050)	(39,415,246)	(40,947,183)	(40,504,226)	(40,357,306)	(40,431,871)
Total Other Financing Sources (Uses):	<u>(55,089,748)</u>	<u>(48,204,050)</u>	<u>(31,415,246)</u>	<u>(32,947,183)</u>	<u>(31,939,226)</u>	<u>(32,357,306)</u>	<u>(32,431,871)</u>
Revenues Over (Under) Expenditures	<u>\$ 105,667,129</u>	<u>\$ 117,636,211</u>	<u>\$ 136,039,677</u>	<u>\$ 134,816,647</u>	<u>\$ 131,380,815</u>	<u>\$ 138,848,242</u>	<u>\$ 143,442,861</u>

** - These amounts represent a 3.5% 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.

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				
	2016	2017	2018	2018	2019	2020	2021
	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
Operating Transfers In:							
Delinquent Real Property Tax Revolving Fund	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Other Funds	-	-	-	-	565,000	-	-
Total Revenues	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,565,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
Operating Transfers Out:							
Circuit Court Grants	121,352	77,975	78,355	78,355	99,000	99,000	99,000
Capital Improvement Fund	30,127,303	19,740,495	-	1,179,500	-	-	-
Child Care Fund	9,203,101	9,666,767	11,273,720	11,277,876	10,357,554	10,527,598	10,612,600
Community Corrections	416,381	493,737	458,907	497,953	525,424	534,108	537,822
Community Mental Health	3,191,597	4,036,865	3,994,632	3,994,632	3,853,481	3,877,295	3,877,295
Community Action	3,432,023	3,868,089	3,661,909	3,962,173	3,920,578	4,006,743	4,006,743
Debt Service Fund	8,796,100	9,048,703	10,531,690	10,531,690	9,109,893	8,443,381	8,292,268
Friend of the Court	2,009,574	2,360,562	3,004,477	3,008,249	3,039,672	3,185,884	3,253,377
General Liability	-	552,699	-	-	-	-	-
Health Grant Fund	1,234,339	1,620,247	2,010,998	2,010,998	2,279,468	2,355,945	2,405,220
MIDC Fund	-	-	-	-	2,747,750	2,747,750	2,747,750
Park Fund	94,594	-	86,000	86,000	86,000	86,000	86,000
Prosecuting Attorney Grants	978,325	954,647	779,808	785,007	815,680	839,307	855,214
Sheriff Grants	422,365	430,634	322,741	322,741	418,162	421,072	425,359
Substance Abuse - Liquor Tax	2,923,284	3,106,334	3,049,568	3,049,568	3,109,622	3,090,273	3,090,273
Substance Abuse - Operations	139,410	159,822	162,441	162,441	141,942	142,950	142,950
Other Programs	-	86,474	-	-	-	-	-
Total Expenditures	<u>63,089,748</u>	<u>56,204,050</u>	<u>39,415,246</u>	<u>40,947,183</u>	<u>40,504,226</u>	<u>40,357,306</u>	<u>40,431,871</u>
Revenues Over (Under) Expenditures	<u>\$(55,089,748)</u>	<u>\$(48,204,050)</u>	<u>\$(31,415,246)</u>	<u>\$(32,947,183)</u>	<u>\$(31,939,226)</u>	<u>\$(32,357,306)</u>	<u>\$(32,431,871)</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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Appropriations - Outside Agencies/Associations							
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Area Agency on Aging	55,000	55,000	58,000	58,000	59,000	60,000	61,000
Area Wide Quality Control	9,150	18,300	20,000	20,000	20,000	20,000	20,000
Automation Alley	17,544	27,664	20,000	20,000	20,000	20,000	20,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Detroit Regional Chamber	77,500	40,500	81,000	81,000	81,000	81,000	81,000
Literacy Program	32,800	32,800	32,800	32,800	-	-	-
Library for the Blind	106,652	109,058	110,000	110,000	110,000	110,000	110,000
Michigan Association of Counties	20,357	40,729	48,000	48,000	50,000	52,000	54,000
National Association of Counties	16,820	16,820	18,000	18,000	18,000	18,000	18,000
OneMacomb	18,301	21,761	8,500	16,413	30,000	30,000	30,000
Police Training Center	20,000	6,675	25,000	25,000	25,000	25,000	25,000
St. Clair/Sanilac Conservation District	5,000	5,036	25,000	25,000	25,000	25,000	25,000
SEMCOG	207,663	198,892	225,000	225,000	225,000	225,000	225,000
Stream Gauge	101,605	79,684	86,000	86,000	86,000	86,000	86,000
Turning Point - SANE	30,000	30,000	30,000	30,000	30,000	30,000	30,000
	<u>755,392</u>	<u>719,919</u>	<u>824,800</u>	<u>832,713</u>	<u>816,500</u>	<u>819,500</u>	<u>822,500</u>
Appropriations - Other							
Annual Audit	159,095	97,645	146,000	146,000	149,000	152,000	155,000
County at Large Drains	-	-	150,000	150,000	200,000	200,000	200,000
Shared Svce Facilitation	-	274	-	-	-	-	-
Professional Development Initiative	84,006	118,328	150,000	150,000	150,000	150,000	150,000
Classification and Compensation System	65,715	324,310	-	-	-	-	-
Short Term Tax Bond	-	14,001	8,000	8,000	-	-	-
Indirect Cost Plan	16,750	16,750	18,000	18,000	18,000	18,000	18,000
County Bicentennial	-	-	80,000	80,000	-	-	-
State Forensic Evaluation Center	231,627	(55,843)	300,000	275,010	-	-	-
	<u>557,193</u>	<u>515,465</u>	<u>852,000</u>	<u>827,010</u>	<u>517,000</u>	<u>520,000</u>	<u>523,000</u>
Total Expenditures	<u>\$ 1,312,585</u>	<u>\$ 1,235,384</u>	<u>\$ 1,676,800</u>	<u>\$ 1,659,723</u>	<u>\$ 1,333,500</u>	<u>\$ 1,339,500</u>	<u>\$ 1,345,500</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 12,272	\$ 172,626	\$ 50,000	\$ 47,785	\$ 11,920	\$ -	\$ -
Total Revenues	<u>12,272</u>	<u>172,626</u>	<u>50,000</u>	<u>47,785</u>	<u>11,920</u>	<u>-</u>	<u>-</u>
Expenditures:							
Full Time Wages	39,549	36,687	42,800	69,443	84,300	87,304	88,177
Part Time Wages	-	14,483	21,948	21,948	21,698	21,915	22,134
FICA/Medicare	2,933	3,914	4,954	6,992	8,109	8,355	8,439
Pension/Retiree Health Care	13,400	33,499	28,309	31,208	30,179	32,878	32,931
Employee Health/Dental/Life Ins	11,717	10,330	13,636	20,455	28,310	29,374	30,482
Workers Comp/Unemployment/Other	532	496	920	1,300	2,976	3,081	3,111
Supplies & Services	12,272	156,001	35,000	13,783	-	-	-
Conferences & Training	-	1,714	15,000	9,094	-	-	-
Contract Services	768	1,811	-	30,659	11,920	-	-
Internal Services	839	428	646	913	1,590	1,638	1,654
Capital Outlay	-	59,007	-	-	-	-	-
Total Expenditures	<u>82,010</u>	<u>318,370</u>	<u>163,213</u>	<u>205,795</u>	<u>189,082</u>	<u>184,545</u>	<u>186,928</u>
Revenues Over (Under) Expenditures	<u>(69,738)</u>	<u>(145,744)</u>	<u>(113,213)</u>	<u>(158,010)</u>	<u>(177,162)</u>	<u>(184,545)</u>	<u>(186,928)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	67,461	143,932	113,213	152,259	177,162	184,545	186,928
Total Other Financing Sources (Uses):	<u>67,461</u>	<u>143,932</u>	<u>113,213</u>	<u>152,259</u>	<u>177,162</u>	<u>184,545</u>	<u>186,928</u>
Net Increase (Decrease) in Fund Balance	(2,277)	(1,812)	-	(5,751)	-	-	-
Fund Balance, Beginning of Year	9,840	7,563	5,751	5,751	-	-	-
Fund Balance, End of Year	<u>\$ 7,563</u>	<u>\$ 5,751</u>	<u>\$ 5,751</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Professional Support	1.0	1.5	1.5	2.5	2.5	2.5	2.5
Total Position Count	1.0	1.5	1.5	2.5	2.5	2.5	2.5
EXPENDITURES BY SERVICE							
MARCH Program	\$ 768	\$ 1,811	\$ -	\$ 5,751	\$ -	\$ -	\$ -
Tether Program	68,970	143,933	113,213	152,259	177,162	184,545	186,928
JAG OJP 12-16	12,272	45,245	-	-	-	-	-
JAG OJP 13-17	-	74,539	-	-	-	-	-
JAG OJP 14-18	-	52,842	50,000	22,877	11,920	-	-
JAG OJP 16-19	-	-	-	12,988	-	-	-
JAG OJP 17-20	-	-	-	11,920	-	-	-
Total	\$ 82,010	\$ 318,370	\$ 163,213	\$ 205,795	\$ 189,082	\$ 184,545	\$ 186,928

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Provide persistent action to reduce poverty and promote independence.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 2,988,270	\$ 3,698,112	\$ 8,131,600	\$ 8,131,600	\$ 8,871,565	\$ 8,883,161	\$ 8,883,161
Charges for Services	440,267	63,180	60,564	15,137	-	-	-
Reimbursements	3,705	23,736	-	-	-	-	-
Other Revenue	52,458	31,711	545,000	545,000	380,000	380,000	380,000
Total Revenues	3,484,700	3,816,739	8,737,164	8,691,737	9,251,565	9,263,161	9,263,161
Expenditures:							
Full Time Wages	322,281	340,283	851,938	849,735	885,869	889,470	880,733
Part Time Wages	20,669	26,539	39,546	6,245	-	-	-
Overtime Wages	3,130	2,454	-	-	-	-	-
FICA/Medicare	26,372	28,139	67,464	64,766	67,769	68,045	67,377
Pension/Retiree Health Care	91,067	100,806	257,305	256,923	97,844	98,381	98,923
Employee Health/Dental/Life Ins	64,230	69,977	185,123	184,518	243,784	250,569	259,754
Workers Comp/Unemployment/Other	4,448	4,734	12,444	17,192	28,897	29,004	28,682
Supplies & Services	3,415,170	2,527,755	7,292,741	7,421,851	7,943,370	7,728,805	7,728,805
Conferences & Training	6,780	7,423	15,200	15,200	20,000	20,000	20,000
Repairs & Maintenance	135	1,440	2,120	2,120	3,300	3,300	3,300
Vehicle Operations	-	1,299	1,500	2,000	2,500	2,500	2,500
Contract Services	3,310	263	87,500	87,500	177,500	177,500	177,500
Internal Services	9,259	12,428	16,839	11,760	25,297	25,587	25,587
Capital Outlay	18,985	5,164	12,150	6,575	12,150	12,150	12,150
Total Expenditures	3,985,836	3,128,704	8,841,870	8,926,385	9,508,280	9,305,311	9,305,311
Revenues Over (Under) Expenditures	(501,136)	688,035	(104,706)	(234,648)	(256,715)	(42,150)	(42,150)
Other Financing Sources (Uses):							
Transfers in - General Fund	46,045	5,534	-	-	-	-	-
Transfers out	(60,000)	(40,538)	(75,743)	(72,020)	(67,585)	(67,585)	(6,442)
Total Other Financing Sources (Uses):	(13,955)	(35,004)	(75,743)	(72,020)	(67,585)	(67,585)	(6,442)
Net Increase (Decrease) in Fund Balance	(515,091)	653,031	(180,449)	(306,668)	(324,300)	(109,735)	(48,592)
Fund Balance, Beginning of Year	6,640,520	6,125,429	6,778,460	6,778,460	6,471,792	6,147,492	6,037,757
Fund Balance, End of Year	\$ 6,125,429	\$ 6,778,460	\$ 6,598,011	\$ 6,471,792	\$ 6,147,492	\$ 6,037,757	\$ 5,989,165

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Provide persistent action to reduce poverty and promote independence.

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
MI Enrolls:							
Clerical Staff	1.5	1.5	1.5	-	-	-	-
	1.5	1.5	1.5	-	-	-	-
Community Development:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	5.0	5.0	5.0	5.0	5.0
Total Position Count	<u>5.5</u>	<u>5.5</u>	<u>6.5</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
EXPENDITURES BY SERVICE							
Access Centers	\$ 12,397	\$ 23,998	\$ 22,150	\$ 22,150	\$ 22,150	\$ 22,150	\$ 22,150
Community Development	3,852,195	2,808,257	8,446,600	8,571,165	9,226,130	9,023,161	9,023,161
Home Loan Rehab A/R	-	-	120,000	120,000	50,000	50,000	50,000
FEMA-Emergency Food & Shelter	90,237	259,539	190,000	191,654	190,000	190,000	190,000
IDA	3,000	8,531	28,936	28,936	20,000	20,000	20,000
Michigan Enrolls	88,007	68,917	109,927	64,500	67,585	67,585	6,442
Total	<u>\$ 4,045,836</u>	<u>\$ 3,169,242</u>	<u>\$ 8,917,613</u>	<u>\$ 8,998,405</u>	<u>\$ 9,575,865</u>	<u>\$ 9,372,896</u>	<u>\$ 9,311,753</u>

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 of Michigan through a network of over 100 county department of human service offices throughout the state.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Reimbursements	\$ 36,920	\$ -	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -
Total Revenues	36,920	-	200,000	200,000	-	-	-
Expenditures:							
Supplies & Services	139,676	-	200,000	200,000	-	-	-
Total Expenditures	139,676	-	200,000	200,000	-	-	-
Revenues Over (Under) Expenditures	(102,756)	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(102,756)	-	-	-	-	-	-
Fund Balance, Beginning of Year	102,756	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 9,198	\$ 4,220	\$ -	\$ 36,274	\$ 5,200	\$ -	\$ -
Charges for Services	28,963	39,836	-	2,000	-	-	-
Other Revenue	-	5,116	-	-	-	-	-
Total Revenues	38,161	49,172	-	38,274	5,200	-	-
Expenditures:							
Full Time Wages	-	4,030	15,586	15,586	-	-	-
FICA/Medicare	-	308	1,192	1,192	-	-	-
Pension/Retiree Health Care	-	1,022	-	-	-	-	-
Employee Health/Dental/Life Ins	-	714	-	-	-	-	-
Workers Comp/Unemployment/Other	-	57	222	222	-	-	-
Supplies & Services	9,263	21,394	36,974	81,060	17,700	5,000	5,000
Conferences & Training	140	-	-	3,601	-	-	-
Repairs & Maintenance	5,407	4,345	-	3,248	-	-	-
Contract Services	19,684	5,305	31,974	33,654	12,500	5,000	5,000
Capital Outlay	38,577	3,869	-	3,255	-	-	-
Total Expenditures	73,071	41,044	85,948	141,818	30,200	10,000	10,000
Revenues Over (Under) Expenditures	(34,910)	8,128	(85,948)	(103,544)	(25,000)	(10,000)	(10,000)
Net Increase (Decrease) in Fund Balance	(34,910)	8,128	(85,948)	(103,544)	(25,000)	(10,000)	(10,000)
Fund Balance, Beginning of Year	521,068	486,158	494,286	494,286	390,742	365,742	355,742
Fund Balance, End of Year	\$ 486,158	\$ 494,286	\$ 408,338	\$ 390,742	\$ 365,742	\$ 355,742	\$ 345,742

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
EXPENDITURES BY SERVICE							
DEQ Support #4 Drinking Water	\$ 19,140	\$ 274	\$ -	\$ -	\$ -	\$ -	\$ -
DEQ Pharmacy Outreach Collection	5,699	2,578	-	33,094	-	-	-
Breast/Cervical Cancer Screening	-	-	85,948	85,948	25,000	10,000	10,000
Climate Change Award	-	30,000	-	-	-	-	-
Oral Health Coalition	709	-	-	2,321	-	-	-
NAACHO Challenge Award	719	605	-	12,027	-	-	-
Healthy Kitchen Cook	5,407	4,345	-	3,248	-	-	-
Inland Beach Monitoring	2,392	2,020	-	3,180	5,200	-	-
Animal Control - Act 287	39,005	1,222	-	2,000	-	-	-
Total	\$ 73,071	\$ 41,044	\$ 85,948	\$ 141,818	\$ 30,200	\$ 10,000	\$ 10,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
380 - EMERGENCY MANAGEMENT	350 - EMERGENCY MANAGEMENT GRANT FUND	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 4,672,848	\$ 3,811,834	\$ 4,263,011	\$ 8,781,762	\$ 6,058,350	\$ 1,942,200	\$ -
Charges for Services	9,738	5,346	-	-	-	-	-
Reimbursements	30	-	-	-	-	-	-
Total Revenues	<u>4,682,616</u>	<u>3,817,180</u>	<u>4,263,011</u>	<u>8,781,762</u>	<u>6,058,350</u>	<u>1,942,200</u>	<u>-</u>
Expenditures:							
Full Time Wages	186,358	162,662	142,710	389,210	77,545	-	-
Part Time Wages	28,074	35,945	69,492	69,492	40,950	-	-
Overtime Wages	1,954	1,303	-	-	5,000	-	-
FICA/Medicare	16,473	15,289	16,232	34,832	9,065	-	-
Pension/Retiree Health Care	52,506	78,149	31,655	88,097	44,880	-	-
Employee Health/Dental/Life Ins	27,219	20,184	27,408	47,708	24,771	-	-
Workers Comp/Unemployment/Other	2,057	1,614	2,203	4,153	2,789	-	-
Supplies & Services	3,464,908	3,702,484	3,592,050	7,282,181	5,359,900	1,834,100	-
Conferences & Training	44,424	54,010	35,000	83,000	45,000	5,000	-
Repairs & Maintenance	295	11,571	3,750	9,050	3,000	-	-
Vehicle Operations	7,596	6,829	6,900	6,900	12,250	5,100	-
Contract Services	227,446	241,171	234,111	454,271	210,000	40,000	-
Internal Services	7,489	5,321	1,500	9,114	3,200	-	-
Capital Outlay	112,932	124,961	145,000	348,754	220,000	58,000	-
Total Expenditures	<u>4,179,731</u>	<u>4,461,493</u>	<u>4,308,011</u>	<u>8,826,762</u>	<u>6,058,350</u>	<u>1,942,200</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>502,885</u>	<u>(644,313)</u>	<u>(45,000)</u>	<u>(45,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	-	5,534	-	-	-	-	-
Transfers out	(375,000)	-	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>(375,000)</u>	<u>5,534</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	127,885	(638,779)	(45,000)	(45,000)	-	-	-
Fund Balance, Beginning of Year	(752,953)	(625,068)	(1,263,847)	(1,263,847)	(1,308,847)	(1,308,847)	(1,308,847)
Fund Balance, End of Year	<u>\$ (625,068)</u>	<u>\$ (1,263,847)</u>	<u>\$ (1,308,847)</u>	<u>\$ (1,308,847)</u>	<u>\$ (1,308,847)</u>	<u>\$ (1,308,847)</u>	<u>\$ (1,308,847)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Emergency Management:							
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0	7.0	7.0

EXPENDITURES BY SERVICE

Fiduciary - UASI 11 Homeland Security	\$ 32,640	\$ 10,880	\$ -	\$ -	\$ -	\$ -	\$ -
Fiduciary - St Homeland Security 12/14	557	278	-	-	-	-	-
Fiduciary - UASI 12 Homeland Security	21,803	10,956	-	-	-	-	-
Haz. Mat. / TRT Fees	-	12,010	45,000	45,000	-	-	-
Fiduciary - St Homeland Security 14/16	294,250	2,767	-	-	-	-	-
Fiduciary - St Homeland Security 15/18	166,374	217,175	15,000	15,000	-	-	-
Fiduciary - St Homeland Security 16/19	-	126,631	284,750	284,750	138,000	-	-
Fiduciary - St Homeland Security 17/20	-	-	-	374,751	369,000	138,000	-
Fiduciary - UASI 14/16	2,183,221	2,767	-	-	-	-	-
Fiduciary - UASI 15/18	1,783,781	2,333,919	250,000	250,000	-	-	-
Fiduciary - UASI 16/19	-	1,667,481	3,615,250	3,615,250	1,413,000	-	-
Fiduciary - UASI 17/20	-	-	-	4,144,000	4,045,350	1,764,200	-
2014 Operation Stone Garden	29,630	-	-	-	-	-	-
2015 Operation Stone Garden	42,475	33,650	4,000	4,000	-	-	-
2016 Operation Stone Garden	-	42,979	94,011	94,011	13,000	-	-
2017 Operation Stone Garden	-	-	-	-	80,000	40,000	-
Total	\$ 4,554,731	\$ 4,461,493	\$ 4,308,011	\$ 8,826,762	\$ 6,058,350	\$ 1,942,200	\$ -

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 3,747,242	\$ 4,249,511	\$ 4,494,705	\$ 4,494,705	\$ 4,539,468	\$ 4,606,037	\$ 4,670,829
Reimbursements	58	-	-	-	-	-	-
Total Revenues	<u>3,747,300</u>	<u>4,249,511</u>	<u>4,494,705</u>	<u>4,494,705</u>	<u>4,539,468</u>	<u>4,606,037</u>	<u>4,670,829</u>
Expenditures:							
Full Time Wages	2,297,997	2,475,388	2,583,559	2,583,559	2,461,800	2,501,387	2,535,990
Overtime Wages	15,277	18,397	-	-	-	-	-
FICA/Medicare	174,749	188,310	197,642	197,642	188,328	191,356	194,003
Pension/Retiree Health Care	637,496	811,473	813,595	813,595	883,605	884,656	885,552
Employee Health/Dental/Life Ins	529,380	559,621	640,892	640,892	636,975	660,915	685,845
Workers Comp/Unemployment/Other	32,581	33,643	36,139	36,139	85,004	86,373	87,571
Supplies & Services	21,096	36,773	75,460	75,460	60,980	60,980	60,980
Conferences & Training	8,136	16,854	23,050	23,050	27,350	27,350	27,350
Internal Services	130,066	140,641	123,368	123,368	192,426	193,020	193,538
Capital Outlay	-	3,000	1,000	1,000	3,000	-	-
Total Expenditures	<u>3,846,778</u>	<u>4,284,100</u>	<u>4,494,705</u>	<u>4,494,705</u>	<u>4,539,468</u>	<u>4,606,037</u>	<u>4,670,829</u>
Revenues Over (Under) Expenditures	<u>(99,478)</u>	<u>(34,589)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	-	34,589	-	-	-	-	-
Transfers in - Other Funds	99,478	-	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>99,478</u>	<u>34,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	2016	2017	2018	2018	2019	2020	2021
	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
POSITION TYPE							
Managers & Supervisors	4.0	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	41.0	44.0	44.0	44.0	42.0	42.0	42.0
Total Position Count	<u>45.0</u>	<u>47.0</u>	<u>47.0</u>	<u>47.0</u>	<u>45.0</u>	<u>45.0</u>	<u>45.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Reimbursements	\$ 4,100	\$ 4,215	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Total Revenues	<u>4,100</u>	<u>4,215</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Expenditures:							
Supplies & Services	3,078	5,065	14,900	14,150	12,400	8,220	5,420
Conferences & Training	85	1,425	-	750	1,750	500	500
Repairs & Maintenance	1,190	983	2,300	2,300	3,025	2,200	1,251
Contract Services	15,523	10,074	17,750	17,750	18,000	16,471	1,500
Capital Outlay	-	-	1,200	1,200	1,800	1,000	1,200
Total Expenditures	<u>19,876</u>	<u>17,547</u>	<u>36,150</u>	<u>36,150</u>	<u>36,975</u>	<u>28,391</u>	<u>9,871</u>
Revenues Over (Under) Expenditures	<u>(15,776)</u>	<u>(13,332)</u>	<u>(30,150)</u>	<u>(30,150)</u>	<u>(30,975)</u>	<u>(22,391)</u>	<u>(3,871)</u>
Other Financing Sources (Uses):							
Transfers in - Other Funds	1,743	-	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>1,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(14,033)	(13,332)	(30,150)	(30,150)	(30,975)	(22,391)	(3,871)
Fund Balance, Beginning of Year	171,627	157,594	144,262	144,262	114,112	83,137	60,746
Fund Balance, End of Year	<u>\$ 157,594</u>	<u>\$ 144,262</u>	<u>\$ 114,112</u>	<u>\$ 114,112</u>	<u>\$ 83,137</u>	<u>\$ 60,746</u>	<u>\$ 56,875</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Clerical Staff	0.95	0.95	0.95	0.95	0.95	0.95	0.95
	0.95	0.95	0.95	0.95	0.95	0.95	0.95
Total Position Count	<u>0.95</u>	<u>0.95</u>	<u>0.95</u>	<u>0.95</u>	<u>0.95</u>	<u>0.95</u>	<u>0.95</u>
EXPENDITURES BY SERVICE							
Environmental Education	\$ 686	\$ 445	\$ 4,000	\$ 4,000	\$ 5,000	\$ 421	\$ -
General Extension Education	12,296	13,990	20,500	20,500	21,325	19,675	8,551
General Housing	1,826	315	3,150	3,150	3,150	795	-
NFMC	4,725	-	-	-	-	-	-
General Youth Development	279	2,766	7,500	7,500	7,500	7,500	1,320
General Childcare	-	-	1,000	1,000	-	-	-
Financial Literacy	64	31	-	-	-	-	-
Total	<u>\$ 19,876</u>	<u>\$ 17,547</u>	<u>\$ 36,150</u>	<u>\$ 36,150</u>	<u>\$ 36,975</u>	<u>\$ 28,391</u>	<u>\$ 9,871</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 188,574	\$ 236,805	\$ 35,000	\$ 428,543	\$ -	\$ -	\$ -
Reimbursements	206,666	1,488	7,000	7,000	5,000	5,000	5,000
Indirect Cost Allocation	3,000	-	-	-	-	-	-
Other Revenue	5,620	207,901	106,500	116,961	106,500	106,500	106,500
Total Revenues	<u>403,860</u>	<u>446,194</u>	<u>148,500</u>	<u>552,504</u>	<u>111,500</u>	<u>111,500</u>	<u>111,500</u>
Expenditures:							
Supplies & Services	104,131	286,269	124,250	350,197	124,250	124,250	124,250
Contract Services	255,805	141,413	79,250	257,307	61,250	61,250	61,250
Internal Services	3,000	-	-	-	-	-	-
Capital Outlay	-	9,001	-	-	-	-	-
Total Expenditures	<u>362,936</u>	<u>436,683</u>	<u>203,500</u>	<u>607,504</u>	<u>185,500</u>	<u>185,500</u>	<u>185,500</u>
Revenues Over (Under) Expenditures	<u>40,924</u>	<u>9,511</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(74,000)</u>	<u>(74,000)</u>	<u>(74,000)</u>
Net Increase (Decrease) in Fund Balance	40,924	9,511	(55,000)	(55,000)	(74,000)	(74,000)	(74,000)
Fund Balance, Beginning of Year	528,120	569,044	578,555	578,555	523,555	449,555	375,555
Fund Balance, End of Year	<u>\$ 569,044</u>	<u>\$ 578,555</u>	<u>\$ 523,555</u>	<u>\$ 523,555</u>	<u>\$ 449,555</u>	<u>\$ 375,555</u>	<u>\$ 301,555</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
EXPENDITURES BY SERVICE							
Special Maps & Publications	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -	\$ -
Aerial Photos	-	-	10,000	10,000	10,000	10,000	10,000
Special Projects	-	9,001	-	-	-	-	-
Economic Development-Special Projects	825	2,000	50,000	50,000	50,000	50,000	50,000
Solid Waste Implementation	1,850	-	-	-	-	-	-
Community Development Activities	24,308	19,131	25,000	25,000	25,000	25,000	25,000
Manufacturing Day	35,873	14,291	31,500	31,500	31,500	31,500	31,500
Sprint & Splash	-	-	-	10,461	-	-	-
Brownfield Revolving Loan	-	3,179	-	-	-	-	-
Brownfield Redevelopment Authority	39,315	212,643	50,000	50,000	50,000	50,000	50,000
Defense Grant	127,021	29,247	-	-	-	-	-
CDC Grant	10,575	15,733	35,000	35,000	19,000	19,000	19,000
Defense Grant #2	-	59,752	-	77,249	-	-	-
Coastal Marshland Restoration	103,169	-	-	-	-	-	-
Urban & Comm Forestry Grant	20,000	-	-	-	-	-	-
Green Macomb UFPI	-	71,706	-	116,294	-	-	-
Green Macomb UFPE	-	-	-	200,000	-	-	-
Total	\$ 362,936	\$ 436,683	\$ 203,500	\$ 607,504	\$ 185,500	\$ 185,500	\$ 185,500

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Investment Income	\$ 264	\$ 558	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	264	558	-	-	-	-	-
Revenues Over (Under) Expenditures	264	558	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	264	558	-	-	-	-	-
Fund Balance, Beginning of Year	54,997	55,261	55,819	55,819	55,819	55,819	55,819
Fund Balance, End of Year	\$ 55,261	\$ 55,819	\$ 55,819	\$ 55,819	\$ 55,819	\$ 55,819	\$ 55,819

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 272,641	\$ 237,109	\$ 223,926	\$ 232,784	\$ 232,784	\$ 232,784	\$ 232,784
Total Revenues	272,641	237,109	223,926	232,784	232,784	232,784	232,784
Expenditures:							
Supplies & Services	2,618	3,175	3,264	3,162	3,162	3,162	3,162
Contract Services	243,280	220,751	220,662	229,622	229,622	229,622	229,622
Total Expenditures	245,898	223,926	223,926	232,784	232,784	232,784	232,784
Revenues Over (Under) Expenditures	26,743	13,183	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	26,743	13,183	-	-	-	-	-
Fund Balance, Beginning of Year	(174,282)	(147,539)	(134,356)	(134,356)	(134,356)	(134,356)	(134,356)
Fund Balance, End of Year	\$ (147,539)	\$ (134,356)	\$ (134,356)	\$ (134,356)	\$ (134,356)	\$ (134,356)	\$ (134,356)

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 1,116,704	\$ 1,133,741	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000
Investment Income	4,575	8,600	-	-	-	-	-
Total Revenues	1,121,279	1,142,341	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Expenditures:							
Supplies & Services	35,362	13,420	56,000	56,000	47,400	47,400	47,400
Conferences & Training	11,500	-	11,500	11,500	11,500	11,500	11,500
Repairs & Maintenance	3,397	982	1,600	1,600	1,000	1,000	1,000
Contract Services	1,423,167	1,103,553	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Internal Services	897	975	1,024	1,024	1,150	1,210	1,275
Total Expenditures	1,474,323	1,118,930	1,270,124	1,270,124	1,261,050	1,261,110	1,261,175
Revenues Over (Under) Expenditures	(353,044)	23,411	(190,124)	(190,124)	(181,050)	(181,110)	(181,175)
Net Increase (Decrease) in Fund Balance	(353,044)	23,411	(190,124)	(190,124)	(181,050)	(181,110)	(181,175)
Fund Balance, Beginning of Year	1,149,517	796,473	819,884	819,884	629,760	448,710	267,600
Fund Balance, End of Year	\$ 796,473	\$ 819,884	\$ 629,760	\$ 629,760	\$ 448,710	\$ 267,600	\$ 86,425

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 466,016	\$ 396,548	\$ 141,660	\$ 141,660	\$ 150,856	\$ 153,842	\$ 155,834
Total Revenues	<u>466,016</u>	<u>396,548</u>	<u>141,660</u>	<u>141,660</u>	<u>150,856</u>	<u>153,842</u>	<u>155,834</u>
Expenditures:							
Full Time Wages	61,964	54,038	70,654	70,654	70,469	72,065	72,786
Part Time Wages	8,066	-	-	-	-	-	-
Overtime Wages	515	1,943	-	-	-	-	-
FICA/Medicare	5,386	4,283	5,405	5,405	5,391	5,513	5,568
Pension/Retiree Health Care	24,469	2,414	2,120	2,120	4,687	4,762	4,784
Employee Health/Dental/Life Ins	22,510	20,484	27,272	27,272	28,310	29,374	30,482
Workers Comp/Unemployment/Other	877	753	1,003	1,003	2,442	2,497	2,522
Supplies & Services	17,309	9,737	18,400	18,400	22,400	22,400	22,400
Conferences & Training	-	-	15,000	15,000	15,000	15,000	15,000
Internal Services	2,283	1,680	1,806	1,806	2,157	2,231	2,292
Total Expenditures	<u>143,379</u>	<u>95,332</u>	<u>141,660</u>	<u>141,660</u>	<u>150,856</u>	<u>153,842</u>	<u>155,834</u>
Revenues Over (Under) Expenditures	<u>322,637</u>	<u>301,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	322,637	301,216	-	-	-	-	-
Fund Balance, Beginning of Year	48,130	370,767	671,983	671,983	671,983	671,983	671,983
Fund Balance, End of Year	<u><u>\$ 370,767</u></u>	<u><u>\$ 671,983</u></u>	<u><u>\$ 671,983</u></u>	<u><u>\$ 671,983</u></u>	<u><u>\$ 671,983</u></u>	<u><u>\$ 671,983</u></u>	<u><u>\$ 671,983</u></u>
	2016	2017	2018	2018	2019	2020	2021
POSITION TYPE	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
Clerical Staff	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Position Count	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>	<u><u>2.0</u></u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 110,215	\$ 195,657	\$ 47,000	\$ 356,736	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	89,170	89,551	100,500	100,500	100,000	100,000	100,000
Fines & Forfeitures	582,849	510,461	215,000	215,000	255,000	255,000	255,000
Reimbursements	17,724	122	-	-	-	-	-
Other Revenue	9,727	6,000	-	10,700	-	-	-
Total Revenues	809,685	801,791	362,500	682,936	395,000	395,000	395,000
Expenditures:							
Overtime Wages	16,209	44,205	-	40,272	-	-	-
FICA/Medicare	1,239	3,283	-	3,081	-	-	-
Pension/Retiree Health Care	3,208	8,358	-	-	-	-	-
Workers Comp/Unemployment/Other	428	1,576	-	572	-	-	-
Supplies & Services	80,415	138,677	96,500	601,046	108,000	108,000	108,000
Conferences & Training	127,376	118,247	125,000	491,582	138,000	138,000	138,000
Repairs & Maintenance	12,514	23,888	15,000	75,490	25,000	25,000	25,000
Vehicle Operations	68,678	42,057	32,000	52,000	27,000	27,000	27,000
Contract Services	33,306	1,905	5,000	149,000	5,000	5,000	5,000
Internal Services	12,647	11,126	12,000	12,000	12,000	12,000	12,000
Capital Outlay	245,631	366,396	77,000	765,186	80,000	80,000	80,000
Total Expenditures	601,651	759,718	362,500	2,190,229	395,000	395,000	395,000
Revenues Over (Under) Expenditures	208,034	42,073	-	(1,507,293)	-	-	-
Other Financing Sources (Uses):							
Transfers in - Other Funds	-	54,998	-	-	-	-	-
Transfers out	-	(61,469)	-	(150,000)	-	-	-
Total Other Financing Sources (Uses):	-	(6,471)	-	(150,000)	-	-	-
Net Increase (Decrease) in Fund Balance	208,034	35,602	-	(1,657,293)	-	-	-
Fund Balance, Beginning of Year	1,418,439	1,626,473	1,662,075	1,662,075	4,782	4,782	4,782
Fund Balance, End of Year	\$ 1,626,473	\$ 1,662,075	\$ 1,662,075	\$ 4,782	\$ 4,782	\$ 4,782	\$ 4,782

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
EXPENDITURES BY SERVICE							
Correction Officer Training	\$ 77,342	\$ 104,200	\$ 100,000	\$ 343,432	\$ 100,000	\$ 100,000	\$ 100,000
Jail Ministry	-	-	500	13,482	-	-	-
Salvage Vehicle Inspection	-	-	-	100	-	-	-
SET-Federal	177,691	202,696	60,000	271,340	100,000	100,000	100,000
SET-State	162,360	274,798	115,000	1,041,719	115,000	115,000	115,000
SET-Treasury	-	-	-	57,759	-	-	-
M.A.C.E. Donations	42,449	20,918	25,000	123,774	25,000	25,000	25,000
Target	-	-	-	15	-	-	-
Act 302 Police Training	42,419	33,635	40,000	140,650	40,000	40,000	40,000
Miscellaneous Donations/Grants	-	5,672	-	12,028	-	-	-
OWI Forfeiture	39,061	22,050	15,000	19,194	15,000	15,000	15,000
JAG 16-19	-	-	-	12,988	-	-	-
JAG 17-20	-	-	-	11,920	-	-	-
Training to Locals	-	-	7,000	7,000	-	-	-
Medical Marijuana Oversight	60,329	150,747	-	284,828	-	-	-
Transfer of funds OHSP and drug enforce	60,329	6,471	-	-	-	-	-
Total	\$ 661,980	\$ 821,187	\$ 362,500	\$ 2,340,229	\$ 395,000	\$ 395,000	\$ 395,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

To provide outstanding service to all veterans and their families who reside in Macomb County by maximizing the receipt of the veteran's benefits and eliminating or reducing the frustration and confusion of the benefit receipt process. Originally funding by a special .04 mil property tax levy was approved by the voters in November 2008 for a five year period. In November 2017 an increase to .069 mil property tax levy was approved by voters effective for the December 2018 tax levy.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Property Taxes	\$ 1,022,592	\$ 1,013,336	\$ 1,743,337	\$ 1,743,337	\$ 1,843,298	\$ 1,889,541	\$ 1,936,942
Intergovernmental	-	1,739	31,048	31,048	31,669	32,302	32,948
Charges for Services	-	1,550	-	-	-	-	-
Reimbursements	18,165	4,537	-	-	-	-	-
Total Revenues	<u>1,040,757</u>	<u>1,021,162</u>	<u>1,774,385</u>	<u>1,774,385</u>	<u>1,874,967</u>	<u>1,921,843</u>	<u>1,969,890</u>
Expenditures:							
Full Time Wages	465,333	445,309	464,450	506,360	548,809	557,399	564,041
Part Time Wages	803	4,264	-	-	-	-	-
FICA/Medicare	35,144	33,926	35,531	38,737	41,984	42,641	43,149
Pension/Retiree Health Care	157,994	189,068	174,142	179,257	193,385	208,770	208,968
Employee Health/Dental/Life Ins	126,879	125,111	149,996	163,632	184,015	190,931	198,133
Workers Comp/Unemployment/Other	6,148	6,016	6,581	7,177	18,998	19,296	19,526
Supplies & Services	194,395	188,612	274,950	285,250	277,950	277,950	277,950
Conferences & Training	9,501	5,999	9,000	15,700	26,000	15,000	15,000
Repairs & Maintenance	993	761	2,500	2,500	2,500	2,500	2,500
Contract Services	-	-	-	-	30,000	30,000	30,000
Internal Services	223,430	192,849	193,674	194,093	249,998	273,702	299,685
Capital Outlay	10,181	48,527	14,000	14,000	16,000	16,000	16,000
Total Expenditures	<u>1,230,801</u>	<u>1,240,442</u>	<u>1,324,824</u>	<u>1,406,706</u>	<u>1,589,639</u>	<u>1,634,189</u>	<u>1,674,952</u>
Revenues Over (Under) Expenditures	<u>(190,044)</u>	<u>(219,280)</u>	<u>449,561</u>	<u>367,679</u>	<u>285,328</u>	<u>287,654</u>	<u>294,938</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	-	16,603	-	-	-	-	-
Transfers out	-	-	-	-	(65,000)	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>16,603</u>	<u>-</u>	<u>-</u>	<u>(65,000)</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(190,044)	(202,677)	449,561	367,679	220,328	287,654	294,938
Fund Balance, Beginning of Year	981,036	790,992	588,315	588,315	955,994	1,176,322	1,463,976
Fund Balance, End of Year	<u>\$ 790,992</u>	<u>\$ 588,315</u>	<u>\$ 1,037,876</u>	<u>\$ 955,994</u>	<u>\$ 1,176,322</u>	<u>\$ 1,463,976</u>	<u>\$ 1,758,914</u>
POSITION TYPE	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	8.0	8.0	8.0	8.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

	Year Ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 208,301	\$ 181,225	\$ 224,434	\$ 310,421	\$ 346,621	\$ 339,121	\$ 339,121
Charges for Services	34,887	8,091	6,000	5,660	5,000	5,000	5,000
Other Revenue	-	39	-	-	-	-	-
Total Revenues	243,188	189,355	230,434	316,081	351,621	344,121	344,121
Expenditures:							
Full Time Wages	53,099	-	-	-	-	-	-
Overtime Wages	-	-	-	18,961	18,961	18,961	18,961
FICA/Medicare	4,062	-	-	1,451	1,451	1,451	1,451
Pension/Retiree Health Care	14,608	2,075	-	4,524	4,524	4,524	4,524
Employee Health/Dental/Life Ins	12,775	-	-	-	-	-	-
Workers Comp/Unemployment/Other	754	-	-	694	694	694	694
Supplies & Services	21,378	12,970	22,940	27,663	22,564	22,564	22,564
Conferences & Training	2,655	3,540	3,835	2,745	4,575	3,660	3,660
Contract Services	247,053	254,408	282,014	338,210	397,664	391,079	391,079
Internal Services	1,102	-	-	188	188	188	188
Total Expenditures	357,486	272,993	308,789	394,436	450,621	443,121	443,121
Revenues Over (Under) Expenditures	(114,298)	(83,638)	(78,355)	(78,355)	(99,000)	(99,000)	(99,000)
Other Financing Sources (Uses):							
Transfers in - General Fund	144,130	80,050	78,355	78,355	99,000	99,000	99,000
Total Other Financing Sources (Uses):	144,130	80,050	78,355	78,355	99,000	99,000	99,000
Net Increase (Decrease) in Fund Balance	29,832	(3,588)	-	-	-	-	-
Fund Balance, Beginning of Year	(59,924)	(30,092)	(33,680)	(33,680)	(33,680)	(33,680)	(33,680)
Fund Balance, End of Year	\$ (30,092)	\$ (33,680)	\$ (33,680)	\$ (33,680)	\$ (33,680)	\$ (33,680)	\$ (33,680)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year Ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Managers & Supervisors	1.0	-	-	-	-	-	-
	1.0	-	-	-	-	-	-
Total Position Count	1.0	-	-	-	-	-	-

EXPENDITURES BY SERVICE

Adult Drug Court	\$ 221,268	\$ 164,355	\$ 154,355	\$ 154,015	\$ 202,000	\$ 202,000	\$ 202,000
Mental Health Court	27,666	40,681	60,122	61,121	61,121	61,121	61,121
Veterans Treatment Court	67,795	50,000	79,312	79,300	65,000	65,000	65,000
Juvenile Justice Data Share Program	27,750	882	-	-	-	-	-
CC-Swift & Sure Sanctions	-	-	-	70,000	70,000	70,000	70,000
CC Non Reimb	-	2,075	-	-	-	-	-
DCP Federal	13,007	15,000	15,000	15,000	7,500	-	-
DCP State	-	-	-	15,000	45,000	45,000	45,000
Total	357,486	272,993	308,789	394,436	450,621	443,121	443,121

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 7,010,801	\$ 8,602,232	\$ 9,340,755	\$ 9,344,912	\$ 8,417,742	\$ 8,603,947	\$ 8,707,541
Charges for Services	670,511	484,670	481,000	481,000	481,000	481,000	481,000
Reimbursements	530,412	487,523	578,000	578,000	545,000	545,000	545,000
Other Revenue	108,232	296	-	-	-	-	-
Total Revenues	8,319,956	9,574,721	10,399,755	10,403,912	9,443,742	9,629,947	9,733,541
Expenditures:							
Full Time Wages	4,118,208	4,796,676	5,728,978	5,727,978	5,148,123	5,272,698	5,361,262
Part Time Wages	88,769	143,206	476,927	484,561	260,278	262,862	265,472
Overtime Wages	198,675	245,154	307,500	307,500	307,500	307,500	307,500
FICA/Medicare	335,266	394,562	452,408	452,849	391,813	401,263	407,957
Pension/Retiree Health Care	1,321,780	1,580,706	1,409,357	1,409,357	1,518,973	1,649,117	1,653,728
Employee Health/Dental/Life Ins	1,075,086	1,226,906	1,636,320	1,635,670	1,455,134	1,509,824	1,566,775
Workers Comp/Unemployment/Other	238,531	183,831	189,555	190,367	251,523	258,229	262,933
Supplies & Services	460,220	570,148	1,006,400	1,023,174	914,450	914,450	914,450
Room & Board	5,686,525	4,958,548	6,065,000	6,052,000	5,245,000	5,245,000	5,245,000
Conferences & Training	19,241	37,678	45,850	50,850	45,850	45,850	45,850
Utilities	250,408	252,012	268,500	268,500	273,500	273,500	273,500
Repairs & Maintenance	212,475	205,003	223,000	223,500	221,500	221,500	221,500
Vehicle Operations	2,406	2,787	5,500	6,500	4,500	4,500	4,500
Contract Services	496,446	608,297	759,494	759,494	705,800	705,800	705,800
Internal Services	2,546,451	2,509,778	3,068,686	3,068,762	3,027,352	3,055,452	3,079,914
Capital Outlay	53,165	42,541	30,000	30,000	30,000	30,000	30,000
Total Expenditures	17,103,652	17,757,833	21,673,475	21,691,062	19,801,296	20,157,545	20,346,141
Revenues Over (Under) Expenditures	(8,783,696)	(8,183,112)	(11,273,720)	(11,287,150)	(10,357,554)	(10,527,598)	(10,612,600)
Other Financing Sources (Uses):							
Transfers in - General Fund	9,253,326	7,747,296	11,273,720	11,277,876	10,357,554	10,527,598	10,612,600
Total Other Financing Sources (Uses):	9,253,326	7,747,296	11,273,720	11,277,876	10,357,554	10,527,598	10,612,600
Net Increase (Decrease) in Fund Balance	469,630	(435,816)	-	(9,274)	-	-	-
Fund Balance, Beginning of Year	(1,303,312)	(833,682)	(1,269,498)	(1,269,498)	(1,278,772)	(1,278,772)	(1,278,772)
Fund Balance, End of Year	\$ (833,682)	\$ (1,269,498)	\$ (1,269,498)	\$ (1,278,772)	\$ (1,278,772)	\$ (1,278,772)	\$ (1,278,772)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Juvenile Justice Center:							
Managers & Supervisors	13.0	13.0	13.0	14.0	14.0	14.0	14.0
Professional Support	83.0	85.0	85.0	84.0	84.0	84.0	84.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	98.0	100.0	100.0	100.0	100.0	100.0	100.0
Juvenile Programs:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	19.0	20.0	20.0	20.5	22.0	22.0	22.0
Clerical Staff	3.0	-	-	-	-	-	-
	23.0	21.0	21.0	21.5	23.0	23.0	23.0
Total Position Count	121.0	121.0	121.0	121.5	123.0	123.0	123.0
EXPENDITURES BY SERVICE							
Juvenile Justice Center:							
Justice Center Operations	\$ 6,942,525	\$ 7,830,111	\$ 10,080,655	\$ 10,075,655	\$ 8,830,404	\$ 9,085,861	\$ 9,230,788
Building Operations	735,016	714,316	891,015	891,015	624,170	634,581	637,836
Juvenile Court Activity Fund	327	-	-	-	-	-	-
Resident Activity Fund	-	993	-	9,274	-	-	-
sub-total	7,677,868	8,545,420	10,971,670	10,975,944	9,454,574	9,720,442	9,868,624
Juvenile Court Programs:							
JAIBG Grant/Intensive Sub Abuse Treat	136,155	207,673	235,483	243,796	294,247	297,651	300,669
Mental Health Drug Court/SED Waiver	20,000	23,803	25,079	25,079	25,026	25,186	25,232
Tether Program	108,833	62,026	151,000	151,000	107,000	107,000	107,000
Detention Diversion	1,159,879	1,409,670	1,409,612	1,409,612	1,418,589	1,465,191	1,487,344
Intensive Probation	403,788	670,011	603,245	603,245	699,654	717,297	725,397
Intensive Counseling	151,713	-	-	-	-	-	-
Sexually Reactive Youth Treatment	210,931	228,099	309,694	321,694	361,929	366,867	372,581
Psychologist Program	90,665	-	-	-	-	-	-
sub-total	2,281,964	2,601,282	2,734,113	2,754,426	2,906,445	2,979,192	3,018,223
Juvenile Court Placements:							
State Institutions	1,550,370	1,492,000	2,280,000	2,280,000	1,800,000	1,800,000	1,800,000
Private Institutions	1,850,566	948,608	1,260,000	1,248,000	931,000	931,000	931,000
Day Treatment	-	-	5,500	5,500	5,500	5,500	5,500
sub-total	3,400,936	2,440,608	3,545,500	3,533,500	2,736,500	2,736,500	2,736,500
DHS Placements:							
Private Institutions	2,373,932	2,733,833	3,067,500	3,067,500	2,990,500	2,990,500	2,990,500
Nonreportable Costs	1,368,952	1,436,690	1,354,692	1,359,692	1,713,277	1,730,911	1,732,294
Total	\$ 17,103,652	\$ 17,757,833	\$ 21,673,475	\$ 21,691,062	\$ 19,801,296	\$ 20,157,545	\$ 20,346,141

**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				
	2016 Actual	2016 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 1,008,610	\$ 1,145,082	\$ 1,378,990	\$ 1,392,582	\$ 1,477,087	\$ 1,477,087	\$ 1,477,087
Total Revenues	<u>1,008,610</u>	<u>1,145,082</u>	<u>1,378,990</u>	<u>1,392,582</u>	<u>1,477,087</u>	<u>1,477,087</u>	<u>1,477,087</u>
Expenditures:							
Full Time Wages	445,882	499,276	540,416	540,416	544,451	556,737	564,824
FICA/Medicare	33,843	37,947	41,342	41,342	41,650	42,591	43,209
Pension/Retiree Health Care	134,381	163,278	146,407	146,407	159,299	172,232	172,349
Employee Health/Dental/Life Ins	114,540	126,636	149,996	149,996	155,705	161,557	167,651
Workers Comp/Unemployment/Other	6,285	6,735	7,564	7,564	18,829	19,255	19,534
Supplies & Services	102,095	92,682	111,095	136,919	101,938	83,349	69,363
Conferences & Training	6,036	7,383	8,300	7,000	7,000	7,000	7,000
Repairs & Maintenance	466	496	1,500	2,000	1,500	1,500	1,500
Contract Services	492,716	672,918	703,070	685,956	776,453	763,856	763,856
Internal Services	16,148	14,961	14,994	17,676	18,524	18,573	18,695
Capital Outlay	-	14,954	-	3,000	-	-	-
Total Expenditures	<u>1,352,392</u>	<u>1,637,266</u>	<u>1,724,684</u>	<u>1,738,276</u>	<u>1,825,349</u>	<u>1,826,650</u>	<u>1,827,981</u>
Revenues Over (Under) Expenditures	<u>(343,782)</u>	<u>(492,184)</u>	<u>(345,694)</u>	<u>(345,694)</u>	<u>(348,262)</u>	<u>(349,563)</u>	<u>(350,894)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	348,716	353,964	345,694	345,694	348,262	349,563	350,894
Total Other Financing Sources (Uses):	<u>348,716</u>	<u>353,964</u>	<u>345,694</u>	<u>345,694</u>	<u>348,262</u>	<u>349,563</u>	<u>350,894</u>
Net Increase (Decrease) in Fund Balance	4,934	(138,220)	-	-	-	-	-
Fund Balance, Beginning of Year	(3,197)	1,737	(136,483)	(136,483)	(136,483)	(136,483)	(136,483)
Fund Balance, End of Year	<u>\$ 1,737</u>	<u>\$ (136,483)</u>	<u>\$ (136,483)</u>	<u>\$ (136,483)</u>	<u>\$ (136,483)</u>	<u>\$ (136,483)</u>	<u>\$ (136,483)</u>

Macomb County, Michigan
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Community Corrections:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0	2.0
	<u>9.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
Felony Urinalysis Program:							
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Total Position Count	<u><u>10.0</u></u>	<u><u>11.0</u></u>	<u><u>11.0</u></u>	<u><u>11.0</u></u>	<u><u>11.0</u></u>	<u><u>11.0</u></u>	<u><u>11.0</u></u>

EXPENDITURES BY SERVICE

Community Corrections	\$ 1,003,676	\$ 1,283,302	\$ 1,378,990	\$ 1,392,582	\$ 1,477,087	\$ 1,477,087	\$ 1,477,087
Substance Abuse Treatment	193,536	187,498	185,636	185,636	188,204	189,505	190,836
Felony Urinalysis Program	155,180	156,089	160,058	160,058	160,058	160,058	160,058
Comm Corr-Non Reimb	-	10,377	-	-	-	-	-
Total	<u><u>\$ 1,352,392</u></u>	<u><u>\$ 1,637,266</u></u>	<u><u>\$ 1,724,684</u></u>	<u><u>\$ 1,738,276</u></u>	<u><u>\$ 1,825,349</u></u>	<u><u>\$ 1,826,650</u></u>	<u><u>\$ 1,827,981</u></u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND		FUNCTION				
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES		HEALTH & WELFARE				

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 16,003,834	\$ 15,568,178	\$ 16,246,501	\$ 16,493,731	\$ 16,874,370	\$ 16,957,526	\$ 17,016,248
Charges for Services	7,326,226	8,627,338	10,852,386	10,923,999	9,745,970	9,719,836	9,749,040
Reimbursements	30	14,544	-	-	-	-	-
Other Revenue	274,208	153,071	120,000	178,908	160,450	160,450	160,450
Total Revenues	23,604,298	24,363,131	27,218,887	27,596,638	26,780,790	26,837,812	26,925,738
Expenditures:							
Full Time Wages	4,499,231	4,737,514	5,607,005	5,572,987	5,027,859	5,044,544	5,109,801
Part Time Wages	2,381,277	2,526,321	2,841,596	2,800,624	2,871,845	2,884,139	2,941,756
Overtime Wages	14,584	17,372	-	88	-	-	-
FICA/Medicare	524,890	556,989	646,138	640,740	603,189	605,198	614,387
Pension/Retiree Health Care	1,474,147	1,730,391	1,598,281	1,666,591	1,793,470	1,947,694	1,950,935
Employee Health/Dental/Life Ins	1,109,293	1,149,206	1,625,502	1,548,036	1,414,366	1,448,857	1,501,550
Workers Comp/Unemployment/Other	227,415	245,202	263,149	262,955	350,880	351,370	353,607
Supplies & Services	8,342,383	9,104,367	10,026,466	10,329,532	10,007,657	10,002,622	9,947,162
Conferences & Training	147,471	142,256	214,825	210,172	156,504	156,504	156,504
Utilities	12,584	19,407	24,800	30,800	26,600	26,600	26,600
Repairs & Maintenance	91,554	73,063	114,188	80,204	105,321	105,321	105,321
Vehicle Operations	155,931	146,691	122,268	124,787	124,625	120,280	120,280
Contract Services	5,888,416	5,929,002	6,410,467	6,459,635	6,509,624	6,526,210	6,489,297
Internal Services	1,581,332	1,904,408	1,767,563	2,088,405	2,129,783	2,127,163	2,151,372
Capital Outlay	456,768	498,950	99,186	223,893	51,033	51,033	51,033
Total Expenditures	26,907,276	28,781,139	31,361,434	32,039,449	31,172,756	31,397,535	31,519,605
Revenues Over (Under) Expenditures	(3,302,978)	(4,418,008)	(4,142,547)	(4,442,811)	(4,391,966)	(4,559,723)	(4,593,867)
Other Financing Sources (Uses):							
Transfers in - General Fund	3,321,398	3,812,377	3,661,909	3,962,173	3,920,578	4,006,743	4,006,743
Transfers in - Other Funds	1,593,787	1,894,498	1,572,891	1,572,891	1,030,070	1,118,109	1,094,406
Transfers out	(1,533,528)	(1,877,967)	(1,482,561)	(1,482,561)	(900,754)	(983,564)	(1,067,135)
Total Other Financing Sources (Uses):	3,381,657	3,828,908	3,752,239	4,052,503	4,049,894	4,141,288	4,034,014
Net Increase (Decrease) in Fund Balance	78,679	(589,100)	(390,308)	(390,308)	(342,072)	(418,435)	(559,853)
Fund Balance, Beginning of Year	1,371,875	1,450,554	861,454	861,454	471,146	129,074	(289,361)
Fund Balance, End of Year	\$ 1,450,554	\$ 861,454	\$ 471,146	\$ 471,146	\$ 129,074	\$ (289,361)	\$ (849,214)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Office of Senior Services:							
Managers & Supervisors	1.00	1.00	1.00	1.00	-	-	-
Professional Support	1.00	1.00	-	-	-	-	-
	2.00	2.00	1.00	1.00	-	-	-
Administration:							
Managers & Supervisors	2.00	2.00	2.00	2.00	5.00	5.00	5.00
Professional Support	2.00	4.00	5.00	5.00	5.75	5.75	5.75
Clerical Staff	2.00	2.00	2.00	3.00	2.00	2.00	2.00
	6.00	8.00	9.00	10.00	12.75	12.75	12.75
General Community Programming:							
Managers & Supervisors	3.00	3.00	4.00	5.00	4.00	4.00	4.00
Professional Support	16.95	17.95	21.95	22.45	16.70	16.70	16.70
	19.95	20.95	25.95	27.45	20.70	20.70	20.70
Transportation:							
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Clerical Staff	1.00	1.75	1.75	1.00	1.00	1.00	1.00
	14.00	14.75	14.75	14.00	14.00	14.00	14.00
Macomb Food Program:							
Professional Support	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Specialized Services for Veterans							
Managers & Supervisors	1.00	1.00	-	-	-	-	-
Professional Support	5.00	5.00	-	-	-	-	-
	6.00	6.00	-	-	-	-	-
Head Start:							
Managers & Supervisors	2.00	3.00	3.00	3.00	2.00	2.00	2.00
Professional Support	111.48	119.79	119.79	120.67	117.51	117.51	117.51
Clerical Staff	4.85	5.00	5.00	5.00	5.00	5.00	5.00
	118.33	127.79	127.79	128.67	124.51	124.51	124.51

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:
 Persistent action to diminish poverty and promote independence.

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Home Delivered Meals:							
Managers & Supervisors	2.00	2.00	2.00	2.00	1.00	1.00	1.00
Professional Support	23.85	24.00	24.00	23.50	20.50	20.50	20.50
Clerical Staff	5.00	5.00	5.00	6.25	6.25	6.25	6.25
	30.85	31.00	31.00	31.75	27.75	27.75	27.75
Home Preservation/Energy:							
Managers & Supervisors	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Professional Support	9.00	9.00	9.00	8.00	5.00	5.00	5.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	11.00	11.00	11.00	11.00	8.00	8.00	8.00
Feeding America:							
Professional Support	0.75	-	-	-	-	-	-
	0.75	-	-	-	-	-	-
Commodities Program:							
Professional Support	0.75	1.50	1.50	2.25	2.25	2.25	2.25
	0.75	1.50	1.50	2.25	2.25	2.25	2.25
Total Position Count	211.63	224.99	223.99	228.12	211.96	211.96	211.96

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

EXPENDITURES BY SERVICE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration	\$ 3,054,072	\$ 3,723,462	\$ 4,334,076	\$ 4,602,848	\$ 3,276,488	\$ 3,389,593	\$ 3,401,520
CSBG Discretionary EITC	30,000	50,000	30,000	40,000	30,000	30,000	30,000
Discretionary (non CSBG)	5,458	5,598	20,000	20,000	20,000	15,000	6,177
Energy Optimization	122,622	102,723	200,000	200,000	200,000	200,286	200,286
Evidence Based Disease Prevention	27,549	41,044	41,959	54,007	37,222	37,222	37,706
Family Resource Center	132,041	152,771	200,000	200,000	170,000	170,000	170,000
Federal Commodity Distribution	1,394,636	1,170,005	1,969,500	1,969,500	2,018,750	2,020,566	2,023,607
Feeding America	12,259	30,618	30,000	30,000	30,000	30,000	30,000
Fresh 2 U	-	75,000	17,000	-	-	-	-
GCP Action Center	-	-	27,858	27,858	27,858	27,858	27,858
Community Prog/Emergency Food	1,354,133	1,299,825	1,287,108	1,358,623	1,221,667	1,246,090	1,204,880
Head Start	11,019,198	12,022,791	12,162,826	12,288,615	12,378,858	12,472,309	12,594,313
HS-Great Start	426,300	426,300	426,300	426,300	426,300	430,992	435,790
Home Delivered Meals	3,333,676	3,242,910	3,280,108	3,281,998	3,308,316	3,324,710	3,327,055
Home Injury Control/Chore AAA	267,769	321,799	282,028	336,455	281,357	281,691	309,371
LIHEAP	343,562	338,461	342,689	334,584	342,124	343,148	344,205
LIHEAP-Deliverable Fuels	9,412	2,738	30,454	30,454	30,298	30,298	30,298
Macomb Food Program	2,302,783	3,234,283	3,255,151	3,255,151	3,250,306	3,253,451	3,329,498
MAE MEAP (LIHEAP)	-	-	-	346,920	291,412	291,412	291,412
MEAP LIEF	-	525,586	520,380	289,100	346,644	346,644	346,644
MPSC-EAP	532,228	-	-	-	-	-	-
Office of Senior Services	660,052	765,924	875,064	908,876	879,725	888,216	894,217
Senior Citizens Chore-Cities	237,869	157,628	245,212	245,604	205,782	215,512	212,553
Senior Citizens Nutrition	814,438	731,467	724,584	724,584	772,845	786,634	787,372
Sterling Heights Repair	31,029	23,778	30,000	30,000	30,000	36,913	30,000
Special Projects-Home Preservation	261,729	99,127	212,600	212,600	178,200	178,200	178,200
SSVF Veterans	592,129	156,311	56,399	56,399	56,399	56,399	56,399
Transportation	750,080	774,224	740,645	740,645	748,301	748,369	753,548
UWSEM sys int / DTE LSP	-	137,371	320,000	312,629	250,000	250,740	250,740
Vic Wertz Warehouse	56,469	54,513	55,150	55,150	55,150	55,150	55,150
Water Residential Assistance Prog	37,603	129,259	424,327	424,327	422,928	422,928	422,928
Weatherization-Home Preservation/Energy	615,119	713,580	685,377	701,583	771,580	785,768	790,013
WFW-Weatherization	16,589	42,287	17,200	17,200	15,000	15,000	15,000
MCA-Non Reimb	-	107,723	-	-	-	-	-
Total	\$ 28,440,804	\$ 30,659,106	\$ 32,843,995	\$ 33,522,010	\$ 32,073,510	\$ 32,381,099	\$ 32,586,740

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 7,152,495	\$ 7,170,701	\$ 7,016,042	\$ 7,023,363	\$ 7,524,672	\$ 7,640,885	\$ 7,708,378
Charges for Services	934,351	762,648	740,000	740,000	740,000	740,000	740,000
Reimbursements	85	13	-	-	-	-	-
Total Revenues	8,086,931	7,933,362	7,756,042	7,763,363	8,264,672	8,380,885	8,448,378
Expenditures:							
Full Time Wages	4,524,064	4,852,364	5,196,885	5,196,885	5,158,776	5,247,910	5,309,849
Part Time Wages	67,595	66,543	63,800	63,800	64,423	65,067	65,718
Overtime Wages	7,533	4,963	26,000	26,000	14,902	14,902	14,902
FICA/Medicare	348,881	373,662	402,517	402,517	400,715	407,583	412,371
Pension/Retiree Health Care	1,328,733	1,492,921	1,359,127	1,359,127	1,382,592	1,512,860	1,513,780
Employee Health/Dental/Life Ins	1,174,727	1,217,672	1,459,052	1,459,052	1,514,585	1,571,509	1,630,787
Workers Comp/Unemployment/Other	57,232	58,858	73,292	73,292	177,829	180,911	183,052
Supplies & Services	96,031	96,111	160,250	140,250	164,600	174,600	174,600
Conferences & Training	11,851	13,180	13,250	13,250	43,250	43,250	43,250
Repairs & Maintenance	45,790	46,344	73,500	73,500	73,500	73,500	73,500
Vehicle Operations	18,622	15,009	21,050	21,050	18,000	18,000	18,000
Contract Services	546,343	563,932	624,200	655,293	679,450	670,200	670,950
Internal Services	1,145,901	1,192,452	1,252,596	1,252,596	1,546,722	1,551,477	1,555,996
Capital Outlay	444,399	22,960	35,000	35,000	65,000	35,000	35,000
Total Expenditures	9,817,702	10,016,971	10,760,519	10,771,612	11,304,344	11,566,769	11,701,755
Revenues Over (Under) Expenditures	(1,730,771)	(2,083,609)	(3,004,477)	(3,008,249)	(3,039,672)	(3,185,884)	(3,253,377)
Other Financing Sources (Uses):							
Transfers in - General Fund	1,960,512	2,385,173	3,004,477	3,008,249	3,039,672	3,185,884	3,253,377
Total Other Financing Sources (Uses):	1,960,512	2,385,173	3,004,477	3,008,249	3,039,672	3,185,884	3,253,377
Net Increase (Decrease) in Fund Balance	229,741	301,564	-	-	-	-	-
Fund Balance, Beginning of Year	(965,100)	(735,359)	(433,795)	(433,795)	(433,795)	(433,795)	(433,795)
Fund Balance, End of Year	\$ (735,359)	\$ (433,795)	\$ (433,795)	\$ (433,795)	\$ (433,795)	\$ (433,795)	\$ (433,795)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Administration:							
Managers & Supervisors	5.5	5.5	5.5	8.5	8.5	8.5	8.5
Professional Support	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	38.5	39.5	39.5	35.0	35.0	35.0	35.0
	63.0	64.0	64.0	62.5	62.5	62.5	62.5
Act 215 Fund:							
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0	8.0
	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Coop Reimbursement:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0	18.0
	29.0	29.0	29.0	29.0	29.0	29.0	29.0
Total Position Count	107.0	108.0	108.0	106.5	106.5	106.5	106.5

EXPENDITURES BY SERVICE

Administration	\$ 6,666,147	\$ 6,682,398	\$ 7,036,098	\$ 7,047,191	\$ 7,486,074	\$ 7,650,317	\$ 7,728,817
Act 215 Fund	1,061,693	1,182,377	1,227,396	1,227,396	1,251,730	1,283,098	1,300,436
Coop Reimbursement	2,043,352	2,035,978	2,382,025	2,382,025	2,421,540	2,518,354	2,557,502
Medical Support Incentive	35,610	16,653	100,000	100,000	130,000	100,000	100,000
Non-reimbursable costs	10,900	8,250	15,000	15,000	15,000	15,000	15,000
Non Contract Activity	-	91,315	-	-	-	-	-
Total	\$ 9,817,702	\$ 10,016,971	\$ 10,760,519	\$ 10,771,612	\$ 11,304,344	\$ 11,566,769	\$ 11,701,755

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 3,944,939	\$ 4,087,895	\$ 4,173,657	\$ 4,625,415	\$ 4,413,669	\$ 4,404,011	\$ 4,407,028
Charges for Services	710,370	1,422,171	686,806	686,806	572,275	572,275	572,275
Reimbursements	235	38	-	-	-	-	-
Other Revenue	4,049	4,013	3,700	3,700	4,000	4,000	4,000
Total Revenues	4,659,593	5,514,117	4,864,163	5,315,921	4,989,944	4,980,286	4,983,303
Expenditures:							
Full Time Wages	1,701,725	1,818,857	2,011,709	2,066,547	2,264,973	2,292,373	2,318,176
Part Time Wages	373,988	385,695	480,946	531,836	486,958	491,828	496,746
Overtime Wages	20,459	11,952	32,752	36,089	37,195	32,561	32,561
FICA/Medicare	159,749	169,113	192,517	201,816	213,368	215,482	217,832
Pension/Retiree Health Care	537,969	591,969	515,869	534,918	564,724	613,153	613,667
Employee Health/Dental/Life Ins	465,710	497,058	571,817	588,765	678,869	703,851	729,867
Workers Comp/Unemployment/Other	24,157	24,934	34,886	36,066	79,336	80,375	81,281
Supplies & Services	385,616	377,068	339,126	510,011	366,335	363,384	363,384
Conferences & Training	19,249	10,736	17,600	38,082	20,150	20,150	20,150
Repairs & Maintenance	5,214	34,583	5,606	9,633	7,100	7,100	7,100
Vehicle Operations	-	2,988	-	-	-	-	-
Contract Services	1,009,057	966,399	1,279,380	1,283,305	1,015,374	990,324	990,269
Internal Services	1,301,219	1,554,433	1,616,101	1,665,311	1,840,404	1,843,799	1,839,170
Capital Outlay	15,139	33,903	14,719	62,407	10,324	9,284	9,129
Total Expenditures	6,019,251	6,479,688	7,113,028	7,564,786	7,585,110	7,663,664	7,719,332
Revenues Over (Under) Expenditures	(1,359,658)	(965,571)	(2,248,865)	(2,248,865)	(2,595,166)	(2,683,378)	(2,736,029)
Other Financing Sources (Uses):							
Transfers in - General Fund	1,193,052	1,555,864	2,010,998	2,010,998	2,279,468	2,355,945	2,405,220
Total Other Financing Sources (Uses):	1,193,052	1,555,864	2,010,998	2,010,998	2,279,468	2,355,945	2,405,220
Net Increase (Decrease) in Fund Balance	(166,606)	590,293	(237,867)	(237,867)	(315,698)	(327,433)	(330,809)
Fund Balance, Beginning of Year	2,407,191	2,240,585	2,830,878	2,830,878	2,593,011	2,277,313	1,949,880
Fund Balance, End of Year	\$ 2,240,585	\$ 2,830,878	\$ 2,593,011	\$ 2,593,011	\$ 2,277,313	\$ 1,949,880	\$ 1,619,071

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 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	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	3.0	3.0
Women/Infants/Children:							
Professional Support	19.0	19.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	23.0	23.0	23.0	23.0	23.0	23.0	23.0
Aids Testing:							
Professional Support	5.5	5.5	5.5	5.5	6.5	6.5	6.5
	5.5	5.5	5.5	5.5	6.5	6.5	6.5
CSCHS/Outreach:							
Managers & Supervisors	-	-	-	1.0	1.0	1.0	1.0
Professional Support	3.5	3.5	3.5	4.5	4.5	4.5	4.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0	3.0
	6.5	6.5	6.5	8.5	8.5	8.5	8.5
MCH Block Grants							
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Health Immunization:							
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	1.0	1.0	1.0	1.0	4.0	4.0	4.0
	5.5	5.5	5.5	5.5	8.5	8.5	8.5
Family Planning:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	11.0	11.0	11.0	11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Emergency Preparedness:							
Clerical Staff	1.0	1.0	1.0	1.0	-	-	-
	1.0	1.0	1.0	1.0	-	-	-
Total Position Count	58.0	58.0	58.0	60.0	63.0	63.0	63.0

EXPENDITURES BY SERVICE

Administration	\$ -	\$ 35,280	\$ -	\$ -	\$ -	\$ -	\$ -
West Nile Virus Survey	6,500	6,712	8,000	8,000	8,787	8,787	8,787
Hepatitis C Survey & Prevention	22,736	-	-	-	-	-	-
Non Community Water Supply	33,985	29,530	51,964	51,768	48,579	49,132	49,700
Venereal Disease	365,266	396,142	405,177	405,177	433,540	441,690	446,382
Women/Infants/Children (WIC)	2,222,902	2,316,136	2,481,168	2,481,168	2,540,352	2,584,540	2,606,683
Cleansweep Program	13,197	18,000	18,000	18,000	18,000	18,000	18,000
HIV Testing	324,055	357,811	382,302	382,302	452,514	461,682	465,915
CSCHS/Outreach	657,441	680,199	768,528	800,028	961,735	981,310	992,950
MCH Block Grant (enabling children)	-	-	138,769	138,769	125,647	130,019	132,920
Infant Safe Sleep	22,500	22,500	22,500	22,500	22,500	22,500	22,500
CSCHS Family Center	9,589	450	-	-	-	-	-
GDAHC Grant	44,444	39,277	44,512	44,512	-	-	-
Immunization	388,768	443,929	493,273	493,273	454,365	459,478	464,725
MCH Block Grant (enabling women)	205,785	213,046	137,482	137,482	174,132	179,357	180,683
Family Planning	1,090,765	1,111,929	1,261,697	1,306,697	1,355,147	1,373,875	1,376,656
WIC Breastfeeding	47,956	86,941	159,513	175,823	167,597	167,699	167,805
Zika Virus	-	17,725	20,000	-	-	-	-
Emergency Preparedness	216,920	266,573	238,775	246,864	313,210	313,221	313,173
NAACHO MRC Capacity	2,772	3,739	-	-	-	-	-
CRI	153,540	171,131	156,738	156,346	211,720	211,771	211,823
MCH Assess	-	15,000	-	-	-	-	-
EBOLA	29,358	21,304	-	-	-	-	-
Volunteer Reception Center	-	6,000	-	-	-	-	-
Hepatitis A Response	-	-	-	216,000	5,000	-	-
HIV Data to Care	-	-	-	67,200	72,838	72,863	72,890
Medicaid Outreach	160,772	220,334	324,630	324,630	187,740	187,740	187,740
Safer Opioid Data Collection	-	-	-	88,247	31,707	-	-
Total	\$ 6,019,251	\$ 6,479,688	\$ 7,113,028	\$ 7,564,786	\$ 7,585,110	\$ 7,663,664	\$ 7,719,332

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	MICHIGAN INDIGENT DEFENSE COMMISSION	JUDICIAL

MISSION STATEMENT:

The mission of the Michigan Indigent Defense Commission is to ensure the state's public defense is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

	Year Ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 2,568,527	\$ 2,568,527	\$ 2,568,527
Reimbursements	-	-	-	-	868,000	868,000	868,000
Total Revenues	-	-	-	-	3,436,527	3,436,527	3,436,527
Expenditures:							
Full Time Wages	-	-	-	-	246,396	246,396	246,396
Part Time Wages	-	-	-	-	26,458	26,458	26,458
Overtime Wages	-	-	-	-	127,646	127,646	127,646
FICA/Medicare	-	-	-	-	30,640	30,640	30,640
Pension/Retiree Health Care	-	-	-	-	24,090	24,090	24,090
Employee Health/Dental/Life Ins	-	-	-	-	56,620	56,620	56,620
Workers Comp/Unemployment/Other	-	-	-	-	18,614	18,614	18,614
Supplies & Services	-	-	-	-	5,409,989	5,409,989	5,409,989
Conferences & Training	-	-	-	-	148,200	148,200	148,200
Internal Services	-	-	-	-	11,461	11,461	11,461
Capital Outlay	-	-	-	-	84,163	84,163	84,163
Total Expenditures	-	-	-	-	6,184,277	6,184,277	6,184,277
Revenues Over (Under) Expenditures	-	-	-	-	(2,747,750)	(2,747,750)	(2,747,750)
Other Financing Sources (Uses):							
Transfers in - General Fund	-	-	-	-	2,747,750	2,747,750	2,747,750
Total Other Financing Sources (Uses):	-	-	-	-	2,747,750	2,747,750	2,747,750
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE							
Professional Support	-	-	-	-	4.5	4.5	4.5
Total Position Count	-	-	-	-	4.5	4.5	4.5

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Expenditures:							
Supplies & Services	\$ 2,834	\$ 450	\$ 2,000	\$ 2,200	\$ 1,000	\$ 1,000	\$ 1,000
Contract Services	5,915	7,210	16,365	20,301	21,000	10,705	4,000
Capital Outlay	1,410		-	-	-	-	-
Total Expenditures	<u>10,159</u>	<u>7,660</u>	<u>18,365</u>	<u>22,501</u>	<u>22,000</u>	<u>11,705</u>	<u>5,000</u>
Revenues Over (Under) Expenditures	<u>(10,159)</u>	<u>(7,660)</u>	<u>(18,365)</u>	<u>(22,501)</u>	<u>(22,000)</u>	<u>(11,705)</u>	<u>(5,000)</u>
Other Financing Sources (Uses):							
Transfers out	(1,743)	-	(4,265)	(4,265)	-	-	-
Total Other Financing Sources (Uses):	<u>(1,743)</u>	<u>-</u>	<u>(4,265)</u>	<u>(4,265)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(11,902)	(7,660)	(22,630)	(26,766)	(22,000)	(11,705)	(5,000)
Fund Balance, Beginning of Year	<u>270,994</u>	<u>259,092</u>	<u>251,432</u>	<u>251,432</u>	<u>224,666</u>	<u>202,666</u>	<u>190,961</u>
Fund Balance, End of Year	<u>\$ 259,092</u>	<u>\$ 251,432</u>	<u>\$ 228,802</u>	<u>\$ 224,666</u>	<u>\$ 202,666</u>	<u>\$ 190,961</u>	<u>\$ 185,961</u>
EXPENDITURES BY SERVICE							
AMACHI Michigan	\$ 1,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEES Early Headstart	-	-	1,000	1,000	-	-	-
Early On	-	-	4,265	4,265	-	-	-
Gypsy Moth Suppression	2,159	-	5,000	5,000	5,000	5,000	5,000
MSHDA Foreclosure	6,322	833	8,000	8,000	17,000	6,705	-
MSU Housing-MSHDA	245	6,825	600	1,269	-	-	-
NSP	23	-	3,765	7,232	-	-	-
WIC	1,410	2	-	-	-	-	-
Total	<u>\$ 11,902</u>	<u>\$ 7,660</u>	<u>\$ 22,630</u>	<u>\$ 26,766</u>	<u>\$ 22,000</u>	<u>\$ 11,705</u>	<u>\$ 5,000</u>

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 1,450,130	\$ 1,463,444	\$ 1,514,456	\$ 1,568,892	\$ 1,665,718	\$ 1,688,784	\$ 1,708,765
Charges for Services	41,693	37,511	44,015	45,335	45,335	45,335	45,335
Total Revenues	<u>1,491,823</u>	<u>1,500,955</u>	<u>1,558,471</u>	<u>1,614,227</u>	<u>1,711,053</u>	<u>1,734,119</u>	<u>1,754,100</u>
Expenditures:							
Full Time Wages	1,315,980	1,334,398	1,210,349	1,210,349	1,221,736	1,234,952	1,247,214
Part Time Wages	27,523	29,142	33,669	62,436	82,088	82,909	83,738
FICA/Medicare	100,938	102,100	95,167	97,368	99,743	100,816	101,818
Pension/Retiree Health Care	355,985	377,792	296,509	296,509	288,176	318,553	318,732
Employee Health/Dental/Life Ins	284,647	281,600	299,992	299,992	311,410	323,114	335,302
Workers Comp/Unemployment/Other	18,041	17,565	16,917	16,995	42,209	42,661	43,080
Supplies & Services	107,650	101,142	131,430	131,932	135,891	133,475	131,003
Conferences & Training	13,395	15,973	8,000	11,150	10,350	10,350	10,350
Repairs & Maintenance	1,168	773	2,100	2,077	2,077	2,077	2,077
Contract Services	7,210	12,452	12,250	24,347	79,500	70,250	81,000
Internal Services	241,688	225,805	218,396	232,951	243,553	244,269	245,000
Capital Outlay	731	18,218	13,500	13,128	10,000	10,000	10,000
Total Expenditures	<u>2,474,956</u>	<u>2,516,960</u>	<u>2,338,279</u>	<u>2,399,234</u>	<u>2,526,733</u>	<u>2,573,426</u>	<u>2,609,314</u>
Revenues Over (Under) Expenditures	<u>(983,133)</u>	<u>(1,016,005)</u>	<u>(779,808)</u>	<u>(785,007)</u>	<u>(815,680)</u>	<u>(839,307)</u>	<u>(855,214)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	962,196	1,016,763	779,808	785,007	815,680	839,307	855,214
Total Other Financing Sources (Uses):	<u>962,196</u>	<u>1,016,763</u>	<u>779,808</u>	<u>785,007</u>	<u>815,680</u>	<u>839,307</u>	<u>855,214</u>
Net Increase (Decrease) in Fund Balance	(20,937)	758	-	-	-	-	-
Fund Balance, Beginning of Year	<u>(144,245)</u>	<u>(165,182)</u>	<u>(164,424)</u>	<u>(164,424)</u>	<u>(164,424)</u>	<u>(164,424)</u>	<u>(164,424)</u>
Fund Balance, End of Year	<u>\$ (165,182)</u>	<u>\$ (164,424)</u>	<u>\$ (164,424)</u>	<u>\$ (164,424)</u>	<u>\$ (164,424)</u>	<u>\$ (164,424)</u>	<u>\$ (164,424)</u>

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
PA Coop Reimbursement:							
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	8.0	8.0	8.0	8.5	8.5	8.5	8.5
	15.0	15.0	15.0	15.5	15.5	15.5	15.5
Victim Witness Rights:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.5	2.5	2.5	2.5	2.5	2.5	2.5
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5	1.5
	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Domestic Violence (VOCA):							
Professional Support	2.0	2.0	2.0	2.5	2.5	2.5	2.5
	2.0	2.0	2.0	2.5	2.5	2.5	2.5
Anti Drug Abuse:							
Professional Support	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	1.0	1.0
Total Position Count	25.0	25.0	23.0	24.0	24.0	24.0	24.0
EXPENDITURES BY SERVICE							
PA Coop Reimbursement	\$ 1,473,438	\$ 1,473,743	\$ 1,577,355	\$ 1,592,646	\$ 1,724,978	\$ 1,754,829	\$ 1,783,795
Victim Witness	362,707	378,741	401,580	403,963	409,502	419,597	424,778
Domestic Violence (VOCA)	208,463	187,556	190,427	227,631	226,675	226,675	226,675
Anti Drug Abuse	282,463	293,891	-	-	-	-	-
Auto Theft Prosecution	147,885	162,276	168,917	174,994	165,578	172,325	174,066
Non Contract Activity	-	20,753	-	-	-	-	-
Total	\$ 2,474,956	\$ 2,516,960	\$ 2,338,279	\$ 2,399,234	\$ 2,526,733	\$ 2,573,426	\$ 2,609,314

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Licenses & Permits	\$ 824,183	\$ 707,846	\$ 826,200	\$ 826,200	\$ 822,200	\$ 822,200	\$ 822,200
Intergovernmental	82,952,340	82,256,764	107,431,390	107,431,390	137,481,914	96,422,620	103,822,620
Charges for Services	1,841,657	1,744,541	2,344,000	2,344,000	2,117,500	2,117,500	2,117,500
Investment Income	292,689	478,700	261,217	261,217	453,613	450,120	448,100
Other Revenue	445,226	354,946	272,850	272,850	272,850	272,850	272,850
Total Revenues	86,356,095	85,542,797	111,135,657	111,135,657	141,148,077	100,085,290	107,483,270
Expenditures:							
Full Time Wages	12,223,994	12,984,542	15,130,814	15,130,814	15,292,088	15,446,009	15,600,469
Part Time Wages	37,074	43,680	100,000	100,000	100,000	100,000	100,000
Overtime Wages	1,581,996	1,696,693	2,016,400	2,016,400	2,049,630	2,070,126	2,090,828
FICA/Medicare	1,050,166	1,129,972	1,319,412	1,319,412	1,334,291	1,347,634	1,361,034
Pension/Retiree Health Care	9,877,974	10,601,157	12,130,054	12,130,054	12,367,649	12,814,681	13,277,291
Employee Health/Dental/Life Ins	3,071,085	3,096,529	3,670,728	3,670,728	3,845,140	3,987,716	4,084,588
Workers Comp/Unemployment/Other	222,653	387,077	266,000	266,000	302,000	314,500	319,500
Supplies & Services	1,330,530	1,564,310	2,214,510	2,214,510	2,380,631	2,399,938	2,390,285
Conferences & Training	60,797	82,223	192,475	192,475	189,344	188,454	188,500
Utilities	569,045	598,458	699,450	699,450	704,450	704,450	704,450
Repairs & Maintenance	355,851	318,429	545,400	545,400	553,400	553,800	553,800
Road Construction & Maintenance	49,777,253	41,071,664	77,552,285	77,552,285	100,237,960	51,370,077	58,770,077
Vehicle Operations	1,093,705	1,140,101	2,461,450	2,461,450	2,461,950	2,461,950	2,461,950
Contract Services	3,308,471	3,516,557	4,668,950	4,668,950	4,939,950	4,569,950	4,754,950
Capital Outlay	3,952,304	3,397,897	14,493,821	5,993,821	14,764,138	3,063,625	3,000,000
Total Expenditures	88,512,898	81,629,289	137,461,749	128,961,749	161,522,621	101,392,910	109,657,722
Revenues Over (Under) Expenditures	(2,156,803)	3,913,508	(26,326,092)	(17,826,092)	(20,374,544)	(1,307,620)	(2,174,452)
Other Financing Sources (Uses):							
Transfers out-Trails (Investment Income)	(268,249)	(457,029)	(511,217)	(511,217)	(703,613)	(700,120)	(698,100)
Total Other Financing Sources (Uses):	(268,249)	(457,029)	(511,217)	(511,217)	(703,613)	(700,120)	(698,100)
Net Increase (Decrease) in Fund Balance	(2,425,052)	3,456,479	(26,837,309)	(18,337,309)	(21,078,157)	(2,007,740)	(2,872,552)
Fund Balance, Beginning of Year	65,810,704	63,385,652	66,842,131	66,842,131	48,504,822	27,426,665	25,418,925
Fund Balance, End of Year	\$ 63,385,652	\$ 66,842,131	\$ 40,004,822	\$ 48,504,822	\$ 27,426,665	\$ 25,418,925	\$ 22,546,373
POSITION TYPE							
Managers & Supervisors	34.0	35.0	35.0	35.0	35.0	35.0	35.0
Professional Support	199.0	214.0	214.0	214.0	217.0	217.0	217.0
Clerical Staff	18.0	16.0	16.0	16.0	16.0	16.0	16.0
Total Position Count	251.0	265.0	265.0	265.0	268.0	268.0	268.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2019 Road Construction
LOCAL:			
2019 Local Bridge Inspection (Local)	Countywide	Inspections	\$ 75,000
2019 Limestone Program (Gravel Roads)	Countywide	Limestone	1,750,000
2019 Pavement Preservation (Local)	Countywide	Capital Preventative Maintenance	2,000,000
2019 Subdivision Reconstruction	Countywide	Reconst subdivision streets	3,296,000
Large Culvert	Countywide	Large culvert replacement	500,000
2018 PPP (carryover)	Countywide	Capital Preventative Maintenance	900,000
Riverbend Park (carryover)	Non-motorized	Construct path	517,600
Riverbend Park (carryover)	Non-motorized	Construct path	576,500
Macomb Orchard Trail (carry over)	E of M-53 to W of Powell	CPM Non-motorized	150,000
30 Mile Road - Powell Road (carry over)	E of M-53 to N of 30 Mile Road	Pave gravel	1,372,000
Sub-total			11,137,100
PRIMARY:			
Mound Road	I-696 to 14 Mile Road	Rehabilitation	6,500,000
Romeo Plank Rd (carry over)	at 25 Mile Road	Construct Roundabout	1,250,000
23 Mile Road (carryover)	North Ave to Fairchild	Reconstruct and widen	7,620,000
29 Mile Road (carryover)	North Branch Clinton River	Superstructure repair	500,000
Dequindre Road (Oakland County Project) (carryover)	Long Lake to Burning Bush	Reconstruct and widen	550,000
Mound Road	N of 14 Mile Road to 18 Mile Road	Rehabilitation	3,500,000
Rural Pavement Preservation Program	Countywide	Capital Preventative Maintenance	351,600
Schoenherr Road	N of Plumbrok to 19 Mile Road	Rehabilitation	4,000,000
South River Road Bridge (carry over)	at Channel	Bridge repair	300,000
Act 51 RRR	Countywide	Rehabilitation	10,000,000
23 Mile Road	Card Road to North Avenue	Reconstruct and widen	7,000,000
Hayes Road	10 Mile Road to 11 Mile Road	Rehabilitation	2,800,000
21 Mile Road	Schoenherr to Garfield	Resurface	2,375,000
14 Mile Road	Dequindre to Ryan	Rehabilitation	2,717,800
12 Mile Road	Dequindre to Ryan	Rehabilitation	2,500,000
Garfield Road	14 Mile Road to 15 Mile Road	Rehabilitation	1,525,625
Jefferson Avenue	at Salt River	Replace bridge	3,807,000
Shelby Township Resurfacing	Various	Resurface	3,075,000
2019 Primary Road Bridges	Countywide	Capital Preventative Maintenance	500,000
2018 Pavement Preservation (carry over)	Countywide	Capital Preventative Maintenance	900,000
2019 PPP	Various	Capital Preventative Maintenance	2,000,000
2019 Primary Bridge Inspection	Countywide	Inspections	75,000
2019 MDOT Final Accounting	Countywide		100,000
Sub-total			63,947,025

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2019 Road Construction
TRAFFIC:			
2019 LED Retrofit			290,000
2019 Signal Modernizations			996,000
2019 New Signals			443,000
2019 CMAQ	Traffic Operations Center - Operations		2,750,000
2019 Safety Project	50 Miles of Centerline Sinusoidal Rumble Strips		368,000
2019 Safety Project	Backplates at 84 Locations		402,500
2019 Safety Project	Box Spans with Backplates at 8 Locations		396,750
2019 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		2,219,500
2017 Safety Project	6 Locations along Garfield, 12 Mile Road, 23 Mile Road		168,000
2017 Safety Project	7 Locations along Van Dyke, Schoenherr, Hayes, Chesterfield		159,200
2017 Safety Project	6 Locations along Harper, 14 Mile Road, 18 Mile Road, 19 Mile Road, 24 Mile Road		196,200
2016 CMAQ	Communications Load Distribution		1,034,300
2017 CMAQ	Communications Load Distribution		1,930,000
2017 CMAQ	Traffic Surveillance Cameras		200,600
2017 CMAQ	Wireless Interconnect		150,200
2017 CMAQ	Advance Traffic Management System Software and Controllers		488,000
2018 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		3,040,000
	Sub-total		15,232,250
MAINTENANCE SUB-TOTAL			9,921,585
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 100,237,960

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT
SHERIFF

FUND
SHERIFF GRANTS

FUNCTION
PUBLIC SAFETY

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 958,173	\$ 1,694,773	\$ 1,485,021	\$ 1,486,423	\$ 1,655,857	\$ 1,669,585	\$ 1,680,344
Charges for Services	241,072	391,166	388,382	388,382	432,500	433,000	435,375
Fines & Forfeitures	8,087	2,527	30,000	30,000	10,000	10,000	10,000
Other Revenue	-	(42,664)	-	-	-	-	-
Total Revenues	<u>1,207,332</u>	<u>2,045,802</u>	<u>1,903,403</u>	<u>1,904,805</u>	<u>2,098,357</u>	<u>2,112,585</u>	<u>2,125,719</u>
Expenditures:							
Full Time Wages	632,532	588,619	572,776	572,776	631,307	640,148	645,619
Overtime Wages	86,515	95,630	109,050	106,225	81,853	78,687	78,403
FICA/Medicare	55,986	52,345	47,642	51,939	54,557	54,991	55,387
Pension/Retiree Health Care	202,564	198,838	160,697	160,697	164,674	172,161	172,237
Employee Health/Dental/Life Ins	98,767	98,644	109,088	109,088	113,240	117,496	121,928
Workers Comp/Unemployment/Other	23,368	21,761	7,691	9,101	32,904	33,320	33,615
Supplies & Services	698,743	961,852	1,056,622	1,047,342	1,126,502	1,130,900	1,136,200
Conferences & Training	-	5,717	16,500	16,500	20,000	20,000	20,000
Repairs & Maintenance	751	578	1,000	1,500	1,500	1,500	1,500
Vehicle Operations	95,464	98,580	121,000	121,000	219,000	219,000	219,000
Internal Services	22,289	17,787	18,078	18,078	45,568	44,454	46,189
Capital Outlay	14,243	56,010	6,000	13,300	25,414	21,000	21,000
Total Expenditures	<u>1,931,222</u>	<u>2,196,361</u>	<u>2,226,144</u>	<u>2,227,546</u>	<u>2,516,519</u>	<u>2,533,657</u>	<u>2,551,078</u>
Revenues Over (Under) Expenditures	<u>(723,890)</u>	<u>(150,559)</u>	<u>(322,741)</u>	<u>(322,741)</u>	<u>(418,162)</u>	<u>(421,072)</u>	<u>(425,359)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	420,570	456,580	322,741	322,741	418,162	421,072	425,359
Total Other Financing Sources (Uses):	<u>420,570</u>	<u>456,580</u>	<u>322,741</u>	<u>322,741</u>	<u>418,162</u>	<u>421,072</u>	<u>425,359</u>
Net Increase (Decrease) in Fund Balance	(303,320)	306,021	-	-	-	-	-
Fund Balance, Beginning of Year	202,950	(100,370)	205,651	205,651	205,651	205,651	205,651
Fund Balance, End of Year	<u>\$ (100,370)</u>	<u>\$ 205,651</u>	<u>\$ 205,651</u>	<u>\$ 205,651</u>	<u>\$ 205,651</u>	<u>\$ 205,651</u>	<u>\$ 205,651</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. "Determined to keep your trust. Working to keep you safe."

POSITION TYPE	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
C.O.M.E.T.:							
Professional Support	1.0	1.0	-	-	-	-	-
	1.0	1.0	-	-	-	-	-
Macomb Auto Theft Squad:							
Managers & Supervisors	1.0	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	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0	4.0
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	4.0	4.0
Total Position Count	9.0	9.0	8.0	8.0	8.0	8.0	8.0
EXPENDITURES BY SERVICE							
C.O.M.E.T.	\$ 111,928	\$ 133,940	\$ -	\$ -	\$ -	\$ -	\$ -
OHSP Youth Alcohol Enforcement	-	19,074	20,000	19,921	20,000	20,000	20,000
Macomb Auto Theft Squad	1,152,354	1,382,292	1,482,246	1,482,246	1,722,054	1,729,572	1,741,484
Secondary Road Patrol	452,354	481,089	538,898	538,898	587,465	597,085	602,594
Strategic Traffic Enforcement	214,586	171,665	185,000	186,481	187,000	187,000	187,000
Non Contract Activity	-	8,301	-	-	-	-	-
Total	\$ 1,931,222	\$ 2,196,361	\$ 2,226,144	\$ 2,227,546	\$ 2,516,519	\$ 2,533,657	\$ 2,551,078

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 30,833,997	\$ 27,699,349	\$ 25,801,330	\$ 25,801,330	\$ 26,870,308	\$ 27,139,011	\$ 27,410,401
Reimbursements	289,939	296,161	300,000	300,000	300,000	303,000	306,030
Other Revenue	175,430	43,924	27,820	27,820	27,820	28,098	28,379
Total Revenues	<u>31,299,366</u>	<u>28,039,434</u>	<u>26,129,150</u>	<u>26,129,150</u>	<u>27,198,128</u>	<u>27,470,109</u>	<u>27,744,810</u>
Expenditures:							
Full Time Wages	7,775,311	9,719,125	9,948,256	9,948,256	10,041,384	10,141,797	10,243,216
Part Time Wages	1,592,533	1,325,335	1,696,056	1,696,056	872,305	881,028	889,838
Overtime Wages	1,470,343	1,351,313	1,105,362	1,105,362	1,107,455	1,118,530	1,129,715
FICA/Medicare	800,780	902,712	975,350	975,350	919,618	928,814	938,102
Pension/Retiree Health Care	1,595,519	2,051,591	1,622,005	1,622,005	1,915,198	1,934,350	1,953,694
Employee Health/Dental/Life Ins	2,016,305	2,414,720	2,653,536	2,653,536	2,725,546	2,752,801	2,780,329
Workers Comp/Unemployment/Other	457,728	489,877	359,184	359,184	381,310	385,123	388,974
Supplies & Services	5,588,389	5,821,332	4,510,068	4,510,068	5,489,148	5,544,040	5,599,480
Conferences & Training	57,749	95,669	48,000	48,000	50,000	50,500	51,005
Utilities	493,342	473,195	455,081	455,081	578,450	584,235	590,077
Repairs & Maintenance	457,026	421,761	462,236	462,236	316,676	319,843	323,041
Vehicle Operations	2,790	4,218	8,000	8,000	6,000	6,060	6,121
Contract Services	2,684,231	2,934,265	1,686,016	1,686,016	2,195,038	2,332,988	2,356,318
Capital Outlay	357,882	254,324	600,000	600,000	600,000	490,000	494,900
Total Expenditures	<u>25,349,928</u>	<u>28,259,437</u>	<u>26,129,150</u>	<u>26,129,150</u>	<u>27,198,128</u>	<u>27,470,109</u>	<u>27,744,810</u>
Revenues Over (Under) Expenditures	<u>5,949,439</u>	<u>(220,003)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	5,949,439	(220,003)	-	-	-	-	-
Fund Balance, Beginning of Year	(11,388,303)	(5,438,865)	(5,658,868)	(5,658,868)	(5,658,868)	(5,658,868)	(5,658,868)
Fund Balance, End of Year	<u>\$ (5,438,865)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>
Fund Balance Components							
Net investment in capital assets	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	(6,080,271)	(6,300,274)	(6,300,274)	(6,300,274)	(6,300,274)	(6,300,274)	(6,300,274)
	<u>\$ (5,438,865)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>	<u>\$ (5,658,868)</u>
POSITION TYPE	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Managers & Supervisors	14.0	24.6	19.0	19.0	17.2	17.2	17.2
Professional Support	231.0	290.6	301.8	301.8	278.0	278.0	278.0
Clerical Staff	2.5	10.8	9.7	9.7	9.7	9.7	9.7
Total Position Count	<u>247.5</u>	<u>326.0</u>	<u>330.5</u>	<u>330.5</u>	<u>304.9</u>	<u>304.9</u>	<u>304.9</u>

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 access.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Charges for Services	\$ 250,139	\$ 239,918	\$ 263,000	\$ 263,000	\$ 235,000	\$ 235,000	\$ 235,000
Reimbursements	1,695	3,621	15,000	15,000	5,000	5,000	5,000
Total Revenues	251,834	243,539	278,000	278,000	240,000	240,000	240,000
Expenditures:							
Full Time Wages	(137)	-	-	27,640	58,209	59,979	60,578
Overtime Wages	5,890	-	-	-	-	-	-
FICA/Medicare	451	-	-	2,115	4,453	4,588	4,634
Pension/Retiree Health Care	8,957	(7,471)	-	2,959	6,092	6,199	6,235
Employee Health/Dental/Life Ins	1,176	-	-	6,819	14,155	14,687	15,241
Workers Comp/Unemployment/Other	25	-	-	393	2,017	2,078	2,099
Supplies & Services	250,682	224,114	307,800	263,397	200,000	200,000	200,000
Utilities	111,366	88,181	130,000	130,000	130,000	130,000	130,000
Repairs & Maintenance	49,628	32,933	45,000	45,000	45,000	45,000	45,000
Contract Services	-	-	-	4,200	-	-	-
Internal Services	1,267	1,253	1,200	1,477	2,423	2,500	2,559
Capital Outlay	-	-	50,000	50,000	50,000	50,000	50,000
Total Expenditures	429,305	339,010	534,000	534,000	512,349	515,031	516,346
Revenues Over (Under) Expenditures	(177,471)	(95,471)	(256,000)	(256,000)	(272,349)	(275,031)	(276,346)
Other Financing Sources (Uses):							
Transfers in - General Fund	94,594	-	86,000	86,000	86,000	86,000	86,000
Transfers in - Other Funds	241,825	39,956	-	-	-	-	-
Transfers out	-	(7,471)	-	-	-	-	-
Total Other Financing Sources (Uses):	336,419	32,485	86,000	86,000	86,000	86,000	86,000
Net Increase (Decrease) in Fund Balance	158,948	(62,986)	(170,000)	(170,000)	(186,349)	(189,031)	(190,346)
Fund Balance, Beginning of Year	2,203,338	2,362,286	2,299,300	2,299,300	2,129,300	1,942,951	1,753,920
Fund Balance, End of Year	\$ 2,362,286	\$ 2,299,300	\$ 2,129,300	\$ 2,129,300	\$ 1,942,951	\$ 1,753,920	\$ 1,563,574

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 access.

	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Fund Balance Components							
Net investment in capital assets	\$ 1,806,927	\$ 1,774,048	\$ 1,654,048	\$ 1,654,048	\$ 1,534,048	\$ 1,414,048	\$ 1,294,048
Unrestricted	555,359	525,252	475,252	475,252	408,903	339,872	269,526
	\$ 2,362,286	\$ 2,299,300	\$ 2,129,300	\$ 2,129,300	\$ 1,942,951	\$ 1,753,920	\$ 1,563,574
POSITION TYPE	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Managers & Supervisors	-	-	-	1.0	1.0	1.0	1.0
Total Position Count	-	-	-	1.0	1.0	1.0	1.0

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		
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Intergovernmental	\$ 9,946,933	\$ 11,245,999	\$ 9,360,194	\$ 9,360,194	\$ 10,192,079	\$ 10,192,079	\$ 10,192,079
Charges for Services	207,014,608	195,375,763	170,399,366	170,399,366	180,004,936	180,312,440	180,232,610
Investment Income	125,241	126,907	-	-	-	-	-
Reimbursements	160,127	200,549	238,250	238,250	91,158	91,158	91,158
Indirect Cost Allocation	62,273	64,260	66,150	66,150	66,150	66,150	66,150
Other Revenue	28,467	68,360	68,200	68,200	56,199	56,199	56,199
Total Revenues	<u>217,337,649</u>	<u>207,081,838</u>	<u>180,132,160</u>	<u>180,132,160</u>	<u>190,410,522</u>	<u>190,718,026</u>	<u>190,638,196</u>
Expenditures:							
Full Time Wages	15,676,209	15,987,256	15,721,646	15,671,646	16,007,405	16,331,362	16,574,130
Part Time Wages	104,075	87,307	-	-	-	-	-
Overtime Wages	2,551	21,727	-	-	-	-	-
FICA/Medicare	1,194,486	1,217,148	1,200,404	1,196,579	1,222,836	1,247,618	1,266,024
Pension/Retiree Health Care	4,325,294	4,699,343	4,726,172	4,726,172	4,858,863	5,350,531	5,364,095
Employee Health/Dental/Life Ins	3,497,519	3,468,549	3,801,501	3,801,501	4,068,854	4,221,778	4,381,025
Workers Comp/Unemployment/Other	215,093	207,782	220,332	220,332	552,173	563,385	571,787
Supplies & Services	21,237,586	12,190,150	11,096,782	11,090,524	9,944,414	9,928,176	9,926,388
Conferences & Training	524,409	335,507	217,000	220,500	190,096	189,564	189,010
Utilities	372,156	347,540	396,255	394,555	380,319	379,528	378,818
Repairs & Maintenance	31,845	52,116	32,390	61,300	57,160	57,160	56,600
Vehicle Operations	508	139	135	135	-	-	-
Contract Services	170,122,301	170,501,062	144,866,255	144,896,507	154,912,807	154,341,532	153,841,767
Internal Services	1,975,849	2,025,982	1,768,781	1,768,781	1,938,956	1,854,567	1,835,727
Capital Outlay	111,757	93,400	79,139	78,260	130,120	130,120	130,120
Total Expenditures	<u>219,391,638</u>	<u>211,235,008</u>	<u>184,126,792</u>	<u>184,126,792</u>	<u>194,264,003</u>	<u>194,595,321</u>	<u>194,515,491</u>
Revenues Over (Under) Expenditures	<u>(2,053,989)</u>	<u>(4,153,170)</u>	<u>(3,994,632)</u>	<u>(3,994,632)</u>	<u>(3,853,481)</u>	<u>(3,877,295)</u>	<u>(3,877,295)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	3,035,378	3,896,323	3,994,632	3,994,632	3,853,481	3,877,295	3,877,295
Transfers in - Other Funds	100,000	-	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>3,135,378</u>	<u>3,896,323</u>	<u>3,994,632</u>	<u>3,994,632</u>	<u>3,853,481</u>	<u>3,877,295</u>	<u>3,877,295</u>
Net Increase (Decrease) in Fund Balance	1,081,389	(256,847)	-	-	-	-	-
Fund Balance, Beginning of Year	4,601,401	5,682,790	5,425,943	5,425,943	5,425,943	5,425,943	5,425,943
Fund Balance, End of Year	<u>\$ 5,682,790</u>	<u>\$ 5,425,943</u>	<u>\$ 5,425,943</u>	<u>\$ 5,425,943</u>	<u>\$ 5,425,943</u>	<u>\$ 5,425,943</u>	<u>\$ 5,425,943</u>

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				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
General Administration:							
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	16.0	14.0	14.0	12.0	12.0	12.0	12.0
Clerical Staff	5.0	5.0	5.0	7.0	7.0	7.0	7.0
	25.0	23.0	23.0	23.0	23.0	23.0	23.0
Network Operations:							
Managers & Supervisors	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	4.0	6.0	6.0	7.0	7.0	7.0	7.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	6.0	8.0	8.0	10.0	10.0	10.0	10.0
Finance & Budget:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	9.0	9.0	9.0	7.0	7.0	7.0	7.0
	21.0	21.0	21.0	19.0	19.0	19.0	19.0
Recipient Rights:							
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0	3.0
	11.0	11.0	11.0	11.0	11.0	11.0	11.0
Clinical Records:							
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Information Technology:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0	7.0
	8.0	8.0	8.0	8.0	8.0	8.0	8.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Amended	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Urgent Behavioral Care:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	16.0	18.0	18.0	12.0	12.0	12.0	12.0
Clerical Staff	3.6	3.6	3.6	3.6	3.6	3.6	3.6
	20.6	22.6	22.6	16.6	16.6	16.6	16.6
Business Management:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	5.0	5.0	5.0	5.0
Clerical Staff	0.53	0.53	0.53	0.53	0.53	0.53	0.53
	5.53	5.53	5.53	6.53	6.53	6.53	6.53
Crossroads:							
Professional Support	7.0	7.0	7.0	8.0	8.0	8.0	8.0
	7.0	7.0	7.0	8.0	8.0	8.0	8.0
Macomb Crisis Center:							
Professional Support	9.27	9.27	9.27	10.27	10.27	10.27	10.27
	9.27	9.27	9.27	10.27	10.27	10.27	10.27
Assertive Community Treatment:							
Professional Support	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	4.6	4.6	4.6	4.6	4.6	4.6	4.6
	24.6	24.6	24.6	24.6	24.6	24.6	24.6
MI Adult Residential Services:							
Professional Support	15.0	15.0	15.0	13.0	13.0	13.0	13.0
	15.0	15.0	15.0	13.0	13.0	13.0	13.0
Obra Treatment:							
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	3.0	3.0
Crisis Response/Residential:							
Professional Support	5.0	5.0	5.0	7.0	7.0	7.0	7.0
	5.0	5.0	5.0	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				
	2016 Actual	2017 Amended	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
SED Waiver:							
Professional Support	3.0	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	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	27.0	27.0	27.0	27.0
	26.0	26.0	26.0	27.0	27.0	27.0	27.0
DD Residential Services-Clinical:							
Professional Support	5.0	5.0	5.0	4.0	4.0	4.0	4.0
	5.0	5.0	5.0	4.0	4.0	4.0	4.0
DD Model Waiver C.S.M.:							
Professional Support	6.0	6.0	6.0	5.0	5.0	5.0	5.0
Clerical Staff	-	-	-	1.0	1.0	1.0	1.0
	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Autism Services:							
Professional Support	-	-	-	1.0	1.0	1.0	1.0
	-	-	-	1.0	1.0	1.0	1.0
BHNO Training:							
Managers & Supervisors	1.0	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	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	5.0	5.0	5.0	5.0
Child & Family Services Admin:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	12.0	12.0	12.0	12.0
Clerical Staff	4.0	5.0	5.0	4.0	4.0	4.0	4.0
	15.0	16.0	16.0	17.0	17.0	17.0	17.0
Sustain & Integration Administration:							
Managers & Supervisors	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	6.0	6.0	6.0	5.0	5.0	5.0	5.0
Clerical Staff	12.45	12.45	12.45	12.45	12.45	12.45	12.45
	19.45	19.45	19.45	19.45	19.45	19.45	19.45
North Administration Unit:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	3.0	3.0	3.0	3.0
Clerical Staff	6.2	6.16	6.16	5.16	5.16	5.16	5.16
	9.2	9.16	9.16	9.16	9.16	9.16	9.16

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Budgeted				
	2016 Actual	2017 Amended	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
North Outpatient Treatment:							
Professional Support	18.0	16.0	16.0	20.0	20.0	20.0	20.0
	18.0	16.0	16.0	20.0	20.0	20.0	20.0
South Administration Unit:							
Managers & Supervisors	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	8.0	8.0	8.0	7.0	7.0	7.0	7.0
South Outpatient Treatment SE:							
Professional Support	12.0	13.0	12.0	11.0	11.0	11.0	11.0
	12.0	13.0	12.0	11.0	11.0	11.0	11.0
South Outpatient Treatment SW:							
Professional Support	13.0	13.0	13.0	14.0	14.0	14.0	14.0
	13.0	13.0	13.0	14.0	14.0	14.0	14.0
Obra Assessment:							
Professional Support	2.0	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	1.0
	3.0	3.0	3.0	3.0	3.0	3.0	3.0
M.R.S.-C.S.M.:							
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Access Center Clinical:							
Professional Support	27.0	26.0	27.0	26.0	26.0	26.0	26.0
	27.0	26.0	27.0	26.0	26.0	26.0	26.0

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				
	2016 Actual	2017 Amended	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Access Center Administration:							
Managers & Supervisors	2.0	2.0	2.0	1.0	1.0	1.0	1.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0	7.0
	9.0	9.0	9.0	8.0	8.0	8.0	8.0
Adult Jail Diversion:							
Professional Support	2.5	3.5	3.5	2.5	2.5	2.5	2.5
	2.5	3.5	3.5	2.5	2.5	2.5	2.5
Race For Consultant Grant::							
Professional Support	-	-	-	1.0	1.0	1.0	1.0
	-	-	-	1.0	1.0	1.0	1.0
Total Position Count	345.11	346.11	346.11	347.11	347.11	347.11	347.11
EXPENDITURES BY SERVICE							
Macomb CMH	\$218,712,372	\$210,696,515	\$183,469,751	\$183,469,751	\$193,399,601	\$193,730,919	\$193,651,089
CMH Grants	679,266	538,493	657,041	657,041	864,402	864,402	864,402
Total	\$219,391,638	\$211,235,008	\$184,126,792	\$184,126,792	\$194,264,003	\$194,595,321	\$194,515,491

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT	FUND				FUNCTION		
COMMUNITY MENTAL HEALTH	SUBSTANCE ABUSE				HEALTH & WELFARE		
MISSION STATEMENT:							
The County CMH SA department provides substance abuse treatment through education and hospital/outpatient treatment centers in cooperation with the Mental Health department.							
Year ended September 30,							
	Audited				Budgeted		
	2016	2017	2018	2018	2019	2020	2021
	Actual	Actual	Adopted	Amended	Adopted	Forecasted	Forecasted
Revenues:							
Intergovernmental	\$ 4,496,904	\$ 4,681,222	\$ 5,515,395	\$ 5,515,395	\$ 6,182,510	\$ 5,282,322	\$ 5,150,323
Charges for Services	9,328,000	9,384,306	9,652,135	9,652,135	9,073,131	9,084,228	9,093,967
Other Revenue	126	15	-	-	-	-	-
Total Revenues	<u>13,825,030</u>	<u>14,065,543</u>	<u>15,167,530</u>	<u>15,167,530</u>	<u>15,255,641</u>	<u>14,366,550</u>	<u>14,244,290</u>
Expenditures:							
Full Time Wages	727,495	732,736	835,949	835,949	815,806	827,761	834,473
FICA/Medicare	54,955	54,954	63,200	63,200	61,769	62,689	63,564
Pension/Retiree Health Care	178,894	191,547	252,954	252,954	229,845	256,194	262,831
Employee Health/Dental/Life Ins	141,316	141,121	163,679	163,679	186,137	192,532	197,053
Workers Comp/Unemployment/Other	9,905	9,642	11,555	11,555	27,713	28,128	28,483
Supplies & Services	1,361,593	647,891	578,096	578,096	558,142	558,968	559,971
Conferences & Training	7,337	22,790	15,530	15,530	21,230	21,230	21,230
Utilities	1,248	1,949	3,000	3,000	3,000	3,000	3,000
Repairs & Maintenance	-	1,583	3,525	3,525	1,525	1,525	1,525
Contract Services	12,595,875	13,951,892	16,563,434	16,563,434	18,739,813	18,009,486	17,863,318
Internal Services	70,826	79,640	89,825	89,825	81,482	85,132	88,937
Capital Outlay	105	9,425	1,000	1,000	1,000	1,000	1,000
Total Expenditures	<u>15,149,549</u>	<u>15,845,170</u>	<u>18,581,747</u>	<u>18,581,747</u>	<u>20,727,462</u>	<u>20,047,645</u>	<u>19,925,385</u>
Revenues Over (Under) Expenditures	<u>(1,324,519)</u>	<u>(1,779,627)</u>	<u>(3,414,217)</u>	<u>(3,414,217)</u>	<u>(5,471,821)</u>	<u>(5,681,095)</u>	<u>(5,681,095)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	3,335,433	3,265,866	3,212,009	3,212,009	3,251,564	3,233,223	3,233,223
Total Other Financing Sources (Uses):	<u>3,335,433</u>	<u>3,265,866</u>	<u>3,212,009</u>	<u>3,212,009</u>	<u>3,251,564</u>	<u>3,233,223</u>	<u>3,233,223</u>
Net Increase (Decrease) in Fund Balance	2,010,914	1,486,239	(202,208)	(202,208)	(2,220,257)	(2,447,872)	(2,447,872)
Fund Balance, Beginning of Year	8,419,780	10,430,694	11,916,933	11,916,933	11,714,725	9,494,468	7,046,596
Fund Balance, End of Year	<u>\$ 10,430,694</u>	<u>\$ 11,916,933</u>	<u>\$ 11,714,725</u>	<u>\$ 11,714,725</u>	<u>\$ 9,494,468</u>	<u>\$ 7,046,596</u>	<u>\$ 4,598,724</u>
Fund Balance Components							
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	10,426,852	11,913,091	11,710,883	11,710,883	9,490,626	7,042,754	4,594,882
	<u>\$ 10,430,694</u>	<u>\$ 11,916,933</u>	<u>\$ 11,714,725</u>	<u>\$ 11,714,725</u>	<u>\$ 9,494,468</u>	<u>\$ 7,046,596</u>	<u>\$ 4,598,724</u>
POSITION TYPE							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	8.0	8.0	8.0	8.0
Clerical Staff	3.2	3.2	3.2	3.2	3.2	3.2	3.2
Total Position Count	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>12.2</u>	<u>12.2</u>	<u>12.2</u>	<u>12.2</u>

MACOMB COUNTY, MICHIGAN
Debt Service Fund Detail by Category

DEPARTMENT	FUND				FUNCTION		
FINANCE	DEBT SERVICE				GENERAL GOVERNMENT		
	Year Ended December 31,						
	Audited		Budgeted				
	2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Revenues:							
Property Taxes	\$ 127,418	\$ 126,022	\$ 128,576	\$ 128,576	\$ 128,576	\$ 131,792	\$ 136,446
Reimbursements	14,197,289	-	18,385,355	18,385,355	-	-	-
Total Revenues	<u>14,324,707</u>	<u>126,022</u>	<u>18,513,931</u>	<u>18,513,931</u>	<u>128,576</u>	<u>131,792</u>	<u>136,446</u>
Expenditures:							
Supplies & Services	156,644	136,912	183,683	183,683	183,683	186,899	191,553
Debt Service - Principal	14,504,273	6,840,000	17,800,000	16,900,000	7,265,000	6,810,000	6,855,000
Debt Service - Interest and Fees	9,503,586	2,153,036	11,061,938	10,461,938	1,789,786	1,578,274	1,382,161
Total Expenditures	<u>24,164,503</u>	<u>9,129,948</u>	<u>29,045,621</u>	<u>27,545,621</u>	<u>9,238,469</u>	<u>8,575,173</u>	<u>8,428,714</u>
Revenues Over (Under) Expenditures	<u>(9,839,796)</u>	<u>(9,003,926)</u>	<u>(10,531,690)</u>	<u>(9,031,690)</u>	<u>(9,109,893)</u>	<u>(8,443,381)</u>	<u>(8,292,268)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	8,796,100	9,048,143	10,531,690	9,031,690	9,109,893	8,443,381	8,292,268
Transfers in - Other Funds	420,324	-	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>9,216,424</u>	<u>9,048,143</u>	<u>10,531,690</u>	<u>9,031,690</u>	<u>9,109,893</u>	<u>8,443,381</u>	<u>8,292,268</u>
Increase (Decrease) in Fund Balance	(623,372)	44,217	-	-	-	-	-
Fund Balance, Beginning of Year	<u>2,617,902</u>	<u>1,994,530</u>	<u>2,038,747</u>	<u>2,038,747</u>	<u>2,038,747</u>	<u>2,038,747</u>	<u>2,038,747</u>
Fund Balance, End of Year	<u>\$ 1,994,530</u>	<u>\$ 2,038,747</u>	<u>\$ 2,038,747</u>	<u>\$ 2,038,747</u>	<u>\$ 2,038,747</u>	<u>\$ 2,038,747</u>	<u>\$ 2,038,747</u>

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

DEPARTMENT	FUND				FUNCTION						
FINANCE	DEBT SERVICE FUND				GENERAL GOVERNMENT						
	Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2018	Audited		Budgeted				
					2016 Actual	2017 Actual	2018 Adopted	2018 Amended	2019 Adopted	2020 Forecasted	2021 Forecasted
Macomb County Building Authority											
<i>Series 2005 Clemens Refunding</i>											
Principal	\$ 2,875,000	2005	2020	\$ 510,000	\$ 260,000	\$ 285,000	\$ 280,000	\$ 280,000	\$ 300,000	\$ 210,000	\$ -
Interest & Fees					52,420	41,312	29,660	29,660	17,550	6,000	-
<i>Series 2012 Public Works/Warehouse Refunding</i>											
Principal	6,550,000	2012	2024	3,395,000	530,000	525,000	515,000	515,000	560,000	535,000	575,000
Interest & Fees					105,950	95,150	84,750	84,750	74,225	63,275	50,737
<i>Series 2012 800 Mhz Radio /NB Court Refunding</i>											
Principal	14,285,000	2012	2025	10,370,000	1,035,000	1,320,000	1,360,000	1,360,000	1,395,000	1,410,000	1,455,000
Interest & Fees					301,125	280,425	254,050	254,050	226,850	198,950	170,750
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>											
Principal	15,155,000	2014	2022	8,155,000	1,710,000	1,780,000	1,860,000	1,860,000	1,910,000	2,020,000	2,120,000
Interest & Fees					480,150	427,800	363,900	363,900	288,500	209,900	127,100
Macomb County General Obligation Bonds											
<i>Series 2015 Retiree Health Care</i>											
Principal	263,555,000	2015	2035	223,140,000	8,069,273	-	9,905,000	9,905,000	-	-	-
Interest & Fees					7,197,592	-	8,480,355	8,480,355	-	-	-
<i>Series 2015 Central Campus Renovations</i>											
Principal	44,210,000	2015	2030	36,830,000	2,410,000	2,460,000	2,510,000	2,510,000	2,565,000	2,635,000	2,705,000
Interest & Fees					1,326,799	1,278,599	1,228,898	1,228,898	1,171,736	1,100,149	1,033,574
<i>Series 2018 Infrastructure Renovations (Proposed)</i>											
Principal	20,000,000	2018	2038	-	-	-	900,000	-	-	-	-
Interest & Fees					-	-	600,000	-	-	-	-
Michigan Transportation Bonds											
<i>Series 2012 Refunding Bonds</i>											
Principal	2,385,000	2012	2019	535,000	490,000	470,000	470,000	470,000	535,000	-	-
Interest & Fees					39,550	29,750	20,325	20,325	10,925	-	-
	<u>\$ 380,505,000</u>			<u>\$ 282,935,000</u>	<u>\$ 24,007,859</u>	<u>\$ 8,993,036</u>	<u>\$ 28,861,938</u>	<u>\$ 27,361,938</u>	<u>\$ 9,054,786</u>	<u>\$ 8,388,274</u>	<u>\$ 8,237,161</u>
				Principal	\$ 14,504,273	\$ 6,840,000	\$ 16,900,000	\$ 16,900,000	\$ 7,265,000	\$ 6,810,000	\$ 6,855,000
				Interest & Fees	9,503,586	2,153,036	10,461,938	10,461,938	1,789,786	1,578,274	1,382,161
					<u>\$ 24,007,859</u>	<u>\$ 8,993,036</u>	<u>\$ 27,361,938</u>	<u>\$ 27,361,938</u>	<u>\$ 9,054,786</u>	<u>\$ 8,388,274</u>	<u>\$ 8,237,161</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2019
Supplemental Information Only

Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
GENERAL FUND					
Animal Shelter:					
Managers & Supervisors:					
Chief Animal Control Officer	63,142	78,928	1.0	1.0	1.0
Professional Support:					
Operations Manager	45,164	56,455	-	1.0	1.0
Animal Care & Control Assistant	45,164	56,455	1.0	-	-
Administrative Coordinator	37,206	46,508	-	1.0	1.0
Animal Care & Control Administrative Aide	37,206	46,508	1.0	-	-
Animal Control Officer	31,448	42,690	7.0	8.0	8.0
Kennel Attendant	29,166	39,649	7.0	7.0	7.0
Veterinarian (3 PT)		68.90 /hr	0.5	0.5	0.5
Clerical Staff:					
Account Clerk IV	32,627	38,385	1.0	1.0	1.0
Account Clerk I/II	27,646	33,169	2.0	2.0	2.0
Typist Clerk I/II	26,983	31,596	1.0	1.0	1.0
			21.5	22.5	22.5
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		90,000	1.0	1.0	1.0
Director of Legislative Affairs	61,230	76,537	1.0	1.0	1.0
Chief of Staff	61,230	76,537	1.0	1.0	1.0
County Commissioner		35,000	12.0	12.0	12.0
Professional Support:					
Public Relations Manager	56,509	70,636	-	1.0	1.0
Legislative Analyst	55,389	69,236	1.0	-	-
Legislative Assistant	44,290	55,363	1.0	1.0	1.0
Communications Coordinator	37,833	47,291	1.0	1.0	1.0
Special Projects Coordinator (1 PT)		20.60 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary to the Board	41,157	51,446	1.0	1.0	1.0
			19.5	19.5	19.5
Circuit Court:					
Managers & Supervisors:					
Court Administrator	94,443	118,053	1.0	1.0	1.0
Deputy Court Administrator	87,971	109,964	1.0	1.0	1.0
Court Services Director	72,866	91,082	1.0	1.0	1.0
Circuit Court Legal Services Director	72,866	91,082	1.0	1.0	1.0
Information Systems Director	72,866	91,082	1.0	1.0	1.0
Court Finance Director	72,866	91,082	1.0	1.0	1.0
Caseload Manager	50,603	63,253	1.0	1.0	1.0
Court Finance Manager	50,603	63,253	2.0	2.0	1.0
Assistant Caseload Manager	43,372	54,215	1.0	1.0	1.0
Circuit Court Judge		45,724	14.0	14.0	15.0
Professional Support:					
Research Attorney	56,146	70,183	9.0	9.0	9.0
Technology Liaison	50,603	63,253	3.0	4.0	4.0
Specialty Court Coordinator	50,603	63,253	3.0	4.0	4.0
Court Reporter		61,243	6.0	4.0	4.0
Judicial Aide	43,806	54,757	2.0	2.0	2.0
Reimbursement Aide	43,220	54,025	2.0	2.0	-
Specialty Court Assessor	34,584	43,230	1.0	-	-
Reimbursement Assistant	34,257	40,302	1.0	1.0	-

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2019
Supplemental Information Only

Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Circuit Court (cont.):					
Clerical Staff:					
Judicial Secretary		51,413	16.0	16.0	17.0
Senior Secretary	36,262	43,954	1.0	1.0	1.0
Alternative Dispute Resolution Clerk Senior	32,991	38,813	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	2.0	2.0	-
Account Clerk, Chief	31,550	37,161	1.0	1.0	1.0
Data Maintenance Clerk	31,586	37,161	9.0	9.0	9.0
Account Clerk III	31,990	36,560	3.0	3.0	-
Data Maintenance Clerk (PT)	16.14	18.99 /hr	-	0.5	0.5
			84.0	83.5	76.5
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		113,279	1.0	1.0	1.0
Deputy County Clerk	79,110	98,887	1.0	1.0	1.0
Chief Court Clerk	53,794	67,242	1.0	1.0	1.0
Chief Election Clerk	53,794	67,242	1.0	1.0	1.0
Clerical Supervisor	41,119	51,398	1.0	1.0	1.0
Supervisor of Records	34,916	43,646	2.0	2.0	2.0
Professional Support:					
Administrative Coordinator	53,794	67,242	1.0	1.0	1.0
Senior Elections Specialist	41,157	51,446	1.0	1.0	1.0
Judicial Court Clerk	35,773	43,361	22.0	22.0	23.0
Election Specialist	35,773	43,361	2.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Cashier II	35,773	43,361	1.0	1.0	1.0
Cashier I	31,842	37,461	2.0	2.0	3.0
Computer Maintenance Clerk	31,220	35,680	16.0	16.0	18.0
Typist Clerk III	30,470	34,823	2.0	2.0	-
Account Clerk I/II	27,646	33,169	1.0	1.0	1.0
Typist Clerk I/II	26,983	31,596	3.0	3.0	3.0
			60.0	60.0	62.0
Corporation Counsel:					
Managers & Supervisors:					
Corporation Counsel Director	111,091	138,864	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	86,262	107,828	4.0	4.0	4.0
Paralegal	32,510	40,638	1.0	1.0	1.0
Clerical Staff:					
Legal Secretary	41,130	51,413	1.0	1.0	1.0
Senior Secretary	35,903	43,519	1.0	1.0	1.0
Senior Secretary (PT)	18.34	22.24 /hr	0.5	0.5	0.5
			8.5	8.5	8.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2019
Supplemental Information Only

Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
County Executive:					
Managers & Supervisors:					
County Executive		164,964	1.0	1.0	1.0
Chief Deputy County Executive		136,618	1.0	1.0	1.0
Deputy County Executive		115,600	3.0	3.0	3.0
Executive Office Manager	43,052	53,815	-	1.0	1.0
Professional Support:					
Public Information Officer	61,253	76,566	1.0	1.0	1.0
Project Coordinator	37,206	46,508	1.0	1.0	1.0
Clerical Staff:					
Confidential Secretary		56,726	1.0	1.0	1.0
Administrative Secretary	41,130	51,413	2.0	1.0	1.0
			10.0	10.0	10.0
District Court Romeo:					
Managers & Supervisors:					
District Court Director	72,866	91,082	1.0	1.0	1.0
Probation Officer/Supervisor	50,603	63,253	-	-	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Assistant Probation Officer	47,316	59,144	-	-	2.0
Court Officer	30,052	35,356	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		51.00 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Senior Court Clerk	34,514	40,604	3.0	3.0	3.0
Deputy Court Clerk II	31,309	36,834	4.0	4.0	4.0
			11.6	11.6	14.6
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	72,866	91,082	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Assistant Probation Officer	47,316	59,144	-	-	1.0
Administrative Assistant	37,206	46,508	1.0	1.0	1.0
Court Recorder	35,184	41,393	1.0	1.0	1.0
Court Officer	30,052	35,356	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		51.00 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Secretary	32,991	39,823	-	-	1.0
Deputy Court Clerk II	31,309	36,834	8.0	8.0	8.0
			14.6	14.6	16.6
Equalization:					
Managers & Supervisors:					
Director, Equalization	91,207	114,008	1.0	1.0	1.0
Equalization Manager	58,485	73,107	2.0	2.0	2.0
Professional Support:					
Appraiser II	41,157	51,446	4.0	4.0	4.0
Appraiser Technician	31,990	36,560	1.0	3.0	3.0
Clerical Staff:					
Senior Secretary	35,773	43,361	1.0	-	-
Typist Clerk III	30,470	34,823	1.0	-	-
			10.0	10.0	10.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2019
Supplemental Information Only

Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	74,938	93,673	1.0	1.0	1.0
Emergency Program Manager	62,986	78,733	1.0	1.0	1.0
Service Manager	51,981	64,976	1.0	1.0	1.0
Professional Support:					
Radio Technician I/II	41,157	54,025	5.0	5.0	5.0
Emergency Services Aide	34,257	40,302	2.0	2.0	2.0
Installer	33,432	39,331	1.0	1.0	1.0
Emergency Management Administrative Aide	31,053	38,816	1.0	1.0	1.0
Clerical Staff:					
Account Clerk IV	32,627	38,385	1.0	1.0	1.0
			13.0	13.0	13.0
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	97,153	121,442	1.0	1.0	1.0
Deputy Director	72,866	91,082	1.0	1.0	1.0
Mechanical Systems Supervisor	51,883	64,853	1.0	1.0	1.0
Maintenance Supervisor	47,517	59,396	1.0	1.0	1.0
Custodian Foreman	35,956	44,946	3.0	3.0	3.0
Security Guard Coordinator	32,368	40,460	1.0	1.0	1.0
Security Guard Leader	29,489	33,702	1.0	1.0	1.0
General Foreman	29.68	30.42 /hr	1.0	1.0	1.0
Licensed Boiler Operator/Foreman	27.81	28.26 /hr	1.0	1.0	1.0
Professional Support:					
Custodian/Groundskeeper	31,842	37,461	2.0	2.0	2.0
Custodian I/II	29,738	35,680	37.0	37.0	37.0
Security Guard	28,782	32,894	6.0	6.0	6.0
Housekeeper I/II	26,439	30,838	3.0	3.0	3.0
Electrician Foreman	29.15	29.89 /hr	1.0	1.0	1.0
Plumber Foreman	29.15	29.89 /hr	1.0	1.0	1.0
Carpenter Foreman	28.65	29.41 /hr	1.0	1.0	1.0
Tradesmen as required	27.06	29.21 /hr	20.0	20.0	20.0
Painter Foreman	27.73	28.18 /hr	1.0	1.0	1.0
Lic Boiler Oper Refrig Maint	27.05	27.50 /hr	7.0	7.0	7.0
Custodian I/II (2 PT)	15.03	18.04 /hr	1.0	1.0	1.0
Security Guard (2 PT)	13.60	15.54 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	2.0	2.0	2.0
			95.0	95.0	95.0

MACOMB COUNTY, MICHIGAN
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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Family Counseling:					
Professional Support:					
Psychologist (PT)	29.44	36.79 /hr	0.9	0.9	0.9
			0.9	0.9	0.9
Finance:					
Managers & Supervisors:					
Finance Director	111,091	138,864	1.0	1.0	1.0
Deputy Finance Director	97,153	121,442	1.0	1.0	1.0
Risk & Insurance Manager	72,866	91,082	1.0	1.0	1.0
Fiscal Services Manager	72,866	91,082	1.0	1.0	1.0
Professional Support:					
Financial Officer	59,611	79,481	1.0	2.0	2.0
Budget Officer	57,760	72,199	1.0	1.0	1.0
Fiscal Analyst II	55,195	68,994	1.0	1.0	1.0
Budget Analyst	49,468	61,835	1.0	1.0	1.0
Fiscal Analyst	49,468	61,835	3.0	4.0	4.0
Payroll Coordinator	43,220	54,025	1.0	1.0	1.0
Support Specialist	41,130	51,413	-	1.0	1.0
Junior Fiscal Analyst	40,087	50,109	1.0	-	-
Contract & Grant Support Specialist	37,206	46,508	1.0	-	-
Risk Management Contract Specialist	37,206	46,508	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,130	51,413	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	6.0	6.0	6.0
			22.0	23.0	23.0
Health Department:					
Managers & Supervisors:					
Medical Director	128,975	161,219	1.0	1.0	1.0
Health Officer	99,864	124,831	1.0	1.0	1.0
Deputy Health Officer	82,540	103,175	1.0	1.0	1.0
Division Director	74,938	93,673	3.0	3.0	3.0
Financial Services Manager	57,760	72,199	1.0	1.0	1.0
Manager, Planning/QA	57,760	72,199	1.0	1.0	1.0
Environmental Health Supervisor	54,590	68,238	4.0	4.0	4.0
Manager of Operations	54,590	68,238	1.0	1.0	1.0
Program Manager	54,498	68,124	4.0	4.0	4.0

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Department (cont.):					
Professional Support:					
PHS Coordinator	60,349	75,435	5.0	5.0	5.0
Epidemiologist	57,407	71,759	1.0	1.0	1.0
Public Health Informatics Specialist	54,616	68,270	1.0	1.0	1.0
Toxicologist	49,577	66,102	1.0	1.0	1.0
Public Health Nurse III	50,963	63,703	7.0	7.0	7.0
Community Health Planner	50,588	63,235	1.0	1.0	1.0
Nutritionist II	50,429	63,037	1.0	1.0	1.0
Public Health Nurse II	49,213	61,516	18.0	19.0	19.0
Environmentalist IV	44,468	59,091	7.0	7.0	7.0
Accountant	45,643	57,054	1.0	1.0	1.0
Environmentalist II/III	42,719	56,959	21.0	21.0	21.0
Nutritionist I	44,441	55,551	1.0	1.0	1.0
Forensic Investigations Specialist	44,137	55,171	1.0	1.0	1.0
Public Health Nurse I	45,187	52,606	4.0	4.0	4.0
Medical Examiner Investigator	41,359	51,699	6.0	6.0	6.0
Health Educator I	40,530	50,663	4.0	4.0	4.0
Medical Billing Specialist	35,773	43,361	2.0	2.0	2.0
Morgue Specialist	35,773	43,361	2.0	2.0	2.0
Program Assessor	31,220	35,680	3.0	3.0	3.0
Community Health Technician	28,326	32,373	2.0	2.0	2.0
Public Health Nurse II (8 PT)		33.07 /hr	3.0	3.0	3.0
Medical Examiner Investigator (2 PT)	21.14	26.41 /hr	1.0	1.0	1.0
Morgue Specialist (PT)	18.28	22.16 /hr	0.5	0.5	0.5
Technician-Vision & Hearing (18 PT)	13.92	18.73 /hr	8.0	9.0	9.0
Intern (3 PT)		13.78 /hr	-	-	1.0
Clinic Outreach Worker (9 PT)		13.40 /hr	1.0	1.0	3.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	3.0	3.0	3.0
Secretary	32,627	38,385	2.0	2.0	2.0
Account Clerk III	31,990	36,560	6.0	6.0	6.0
Computer Maintenance Clerk	31,220	35,680	3.0	3.0	3.0
Typist Clerk III	30,470	34,823	6.0	6.0	6.0
Account Clerk I/II	27,646	33,169	7.0	7.0	7.0
Typist Clerk I/II	26,983	31,596	4.0	4.0	4.0
Community Outreach Worker	27,646	31,596	2.0	2.0	2.0
			154.5	156.5	159.5

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	120,592	133,991	1.0	1.0	1.0
Professional Support:					
Chief of Staff	61,230	76,537	-	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	-	-
			<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	120,592	133,991	1.0	1.0	1.0
Service Director, HR & LR	80,941	101,176	2.0	2.0	2.0
Retirement Administrator	64,743	80,929	1.0	1.0	1.0
Benefit Administrator	64,743	80,929	-	1.0	1.0
Professional Support:					
HR & LR Service Partner	51,752	64,690	6.0	5.0	5.0
Operations Coordinator	48,959	61,199	1.0	1.0	1.0
Retirement Specialist	35,773	43,361	1.0	2.0	2.0
Human Resources Assistant	34,257	40,302	3.0	2.0	2.0
HR & LR Service Partner (PT)	26.44	33.05 /hr	-	0.5	0.5
Human Resources Assistant (PT)	17.47	20.58 /hr	-	0.5	0.5
Clerical Staff:					
Administrative Secretary	41,130	51,413	1.0	-	-
Team Coordinator	34,812	43,514	2.0	2.0	2.0
Position Control Specialist	34,584	43,230	2.0	2.0	2.0
Account Clerk III	31,990	36,560	2.0	3.0	3.0
Typist Clerk I/II	26,983	31,550	1.0	-	-
Telephone Operator (2 PT)		16.64 /hr	-	-	1.0
			<u>23.0</u>	<u>23.0</u>	<u>24.0</u>
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	97,153	121,442	1.0	1.0	1.0
Deputy Director, Information Technology	84,321	105,402	1.0	1.0	1.0
Manager, Technical Services & Networking	79,110	98,887	1.0	1.0	1.0
Manager, Project Management Office	79,110	98,887	1.0	1.0	1.0
Manager, Application & Enterprise	79,110	98,887	1.0	1.0	1.0
Project Manager	64,214	80,267	5.0	5.0	5.0
Help Desk Supervisor	57,760	72,199	1.0	1.0	1.0
Professional Support:					
Database Administrator	63,533	79,417	-	1.0	1.0
Security Administrator	62,986	78,733	1.0	1.0	1.0
Business Systems Analyst	57,885	72,357	8.0	8.0	8.0
PC/Network Support Specialist	57,885	72,357	5.0	5.0	5.0
Analyst/Programmer	53,758	67,197	4.0	4.0	4.0
PC/Network Support Technician	48,191	60,239	2.0	2.0	2.0
Web Developer	48,191	60,239	1.0	1.0	1.0
Systems Technician	44,072	53,421	4.0	4.0	4.0
Client Support Technician	34,731	42,098	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		9.34 /hr	1.0	1.0	1.0
			<u>39.0</u>	<u>40.0</u>	<u>40.0</u>

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	87,971	109,964	1.0	1.0	1.0
Program Director	72,866	91,082	1.0	1.0	1.0
Chief Juvenile Referee	72,866	91,082	1.0	1.0	1.0
Case Work Supervisor	51,982	64,977	2.0	2.0	2.0
Adoption Supervisor	51,982	64,977	1.0	-	-
Court Finance Manager	50,603	63,253	-	-	1.0
Juvenile Clerical Supervisor	41,119	51,398	1.0	1.0	1.0
Professional Support:					
Referee/Attorney	66,680	83,350	4.0	4.0	4.0
Adoption Attorney	55,591	69,488	-	1.0	1.0
Probation Officer	40,580	60,247	19.0	19.0	19.0
Adoption Caseworker	40,580	60,247	1.0	1.0	1.0
Reimbursement Aide	43,220	54,025	-	-	2.0
Reimbursement Assistant	34,257	40,302	-	-	1.0
Intake Coordinator	33,567	39,490	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,130	51,413	1.0	1.0	1.0
Senior Secretary	35,903	43,519	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	-	-	2.0
Typist Clerk IV	32,104	36,691	2.0	2.0	2.0
Account Clerk III	31,990	36,560	-	-	3.0
Typist Clerk III	30,578	34,947	10.0	10.0	10.0
			46.0	46.0	55.0
MSU Extension:					
Professional Support:					
Fiscal Administrative Assistant	43,052	53,815	0.0	1.0	1.0
Administrative Assistant	43,052	53,815	1.0	-	-
Program Coordinator I	40,902	51,128	1.0	-	-
Clerical Staff:					
Computer Maintenance Clerk	31,220	35,680	4.0	4.0	4.0
Account Clerk I/II (PT)	13.90	16.68 /hr	0.5	0.5	0.5
			6.5	5.5	5.5
Probate Court:					
Managers & Supervisors:					
Probate Court Judge		148,469	2.0	2.0	2.0
Deputy Court Administrator/Probate Register	87,100	109,964	1.0	1.0	1.0
Probate Legal Services Director	72,866	91,082	1.0	1.0	1.0
Guardianship Supervisor	51,752	64,690	1.0	1.0	1.0
Data Maintenance Supervisor	40,151	50,188	1.0	1.0	1.0
Professional Support:					
Attorney/Deputy Probate Register	66,680	83,350	3.0	3.0	3.0
Court Analyst	46,533	58,166	2.0	2.0	2.0
Chief Deputy Register	41,119	51,398	1.0	1.0	1.0
Assistant Chief Deputy Register	34,884	43,605	1.0	1.0	1.0
First Deputy Register	33,390	41,738	1.0	1.0	1.0
Second Deputy Register	31,671	39,589	1.0	1.0	1.0
Deputy Register	32,104	36,691	7.0	7.0	7.0
Guardianship Investigator (PT)	20.73	30.77 /hr	0.5	0.5	0.5
Deputy Register (PT)	16.39	18.74 /hr	0.5	0.5	0.5
Clerical Staff:					
Judicial Secretary		51,413	3.0	3.0	3.0
Data Maintenance Clerk	31,637	37,220	2.0	2.0	2.0
Typist Clerk I/II (PT)	12.13	16.06 /hr	0.5	0.5	0.5
			28.5	28.5	28.5

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Planning & Economic Development:					
Managers & Supervisors:					
Deputy County Executive/Director of Planning	105,286	131,608	-	1.0	1.0
Executive Director, Planning	105,286	131,608	1.0	-	-
Deputy Director	84,321	105,402	1.0	1.0	1.0
Program Manager-Business Outreach & Comm	70,786	88,482	1.0	1.0	1.0
Program Manager-Economic Development	70,786	88,482	1.0	1.0	1.0
Program Manager	70,786	88,482	2.0	2.0	2.0
Professional Support:					
Project Coordinator	64,743	80,929	3.0	3.0	3.0
Senior Planner	55,366	69,207	2.0	2.0	4.0
Economic Development Specialist	55,366	69,207	2.0	2.0	2.0
Associate Planner	47,316	59,144	4.0	5.0	3.0
Senior GIS Technician	47,316	59,144	1.0	1.0	1.0
Graphic Information Systems Technician	43,052	53,815	2.0	2.0	2.0
Graphic Designer	43,052	53,815	2.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	2.0	2.0	2.0
Co-op Clerk (PT)		9.34 /hr	0.5	0.5	0.5
			26.5	27.5	27.5
Probation-District Court:					
Managers & Supervisors:					
Probation Officer/Supervisor	50,603	63,253	1.0	1.0	-
Professional Support:					
Assistant Probation Officer	47,316	59,144	3.0	3.0	-
Clerical Staff:					
Secretary	32,991	39,823	1.0	1.0	-
			5.0	5.0	-

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		153,623	1.0	1.0	1.0
Chief Assistant Prosecutor	94,443	118,053	1.0	1.0	1.0
Chief of Operations	88,754	110,943	1.0	1.0	1.0
Chief Trial Lawyer	88,754	110,943	1.0	1.0	1.0
Chief Appellate Lawyer	86,169	107,711	1.0	1.0	1.0
Chief of Circuit Court & Special Units	86,169	107,711	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	76,885	104,574	8.0	8.0	8.0
Assistant IV	70,154	95,419	16.0	16.0	16.0
Assistant III	66,949	91,059	7.0	7.0	7.0
Assistant II	61,172	81,562	8.0	8.0	8.0
Assistant I	55,875	74,500	10.0	10.0	11.0
Chief Investigator	47,301	59,126	1.0	1.0	1.0
Chief Deputy Investigator	39,816	57,587	1.0	-	-
Administrative Assistant	45,037	56,296	1.0	1.0	1.0
Investigator	38,060	55,612	3.0	4.0	4.0
Supervisor	41,119	51,398	1.0	1.0	1.0
Victim Witness Advocate	38,631	48,289	1.0	1.0	1.0
Specialist I	36,424	45,531	-	1.0	1.0
Paralegal	32,510	40,638	1.0	1.0	1.0
Special Prosecutor (2 PT)	42.04	63.05 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Senior Secretary	35,773	43,361	3.0	2.0	2.0
Typist Clerk IV	31,990	36,560	4.0	4.0	4.0
Computer Maintenance Clerk	31,220	35,680	10.0	10.0	11.0
Telephone Operator	28,326	32,373	1.0	1.0	1.0
Typist Clerk I/II	26,983	31,596	4.0	4.0	4.0
Typist Clerk I/II (PT)	13.54	15.89 /hr	0.5	0.5	0.5
			88.5	88.5	90.5
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	72,866	91,082	1.0	1.0	1.0
Assistant Purchasing Manager	58,485	73,107	1.0	1.0	1.0
Warehouse Services Manager	42,147	52,684	1.0	1.0	1.0
Professional Support:					
Senior Buyer	45,643	57,054	1.0	1.0	1.0
Buyer	40,087	50,109	1.0	1.0	1.0
Warehouse Services Assistant	35,773	43,361	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Printing & Graphics Specialist	33,432	39,331	2.0	2.0	2.0
Inventory & Delivery Clerk	33,432	39,331	1.0	1.0	1.0
Records Maintenance Clerk	30,470	34,823	2.0	2.0	2.0
Mail Services Clerk	29,023	33,169	3.0	4.0	4.0
Typist Clerk I/II (PT)	13.54	15.89 /hr	0.5	0.5	0.5
			15.5	16.5	16.5

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		135,287	1.0	1.0	1.0
Chief Deputy/Admin Director	87,971	109,964	1.0	1.0	1.0
Chief Engineer	84,321	105,402	1.0	-	-
Deputy PWC - Government Relations	84,321	105,402	1.0	1.0	1.0
Financial Manager	77,011	96,263	1.0	1.0	1.0
Plan Review Manager	71,815	89,769	1.0	1.0	1.0
Operations & Flow Manager	71,815	89,769	1.0	1.0	1.0
Construction & Maintenance Manager	71,815	89,769	1.0	1.0	1.0
Environmental Resources manager	71,815	89,769	-	1.0	1.0
SCADA System Manager	59,611	79,481	1.0	1.0	1.0
Operations Manager, Pump Station	63,142	78,928	1.0	1.0	1.0
Operations Manager	63,142	78,928	1.0	1.0	1.0
Communications Manager	59,421	74,276	-	1.0	1.0
Public Relations Manager	55,949	69,937	1.0	-	-
Wastewater Field Supervisor	54,470	69,360	1.0	1.0	1.0
Community Wastewater Service Manager	46,111	57,639	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	45,699	57,123	1.0	1.0	1.0
Professional Support:					
Construction Engineer	59,611	79,481	1.0	1.0	1.0
Engineer II	59,611	79,481	1.0	2.0	2.0
Wastewater Engineer II	59,611	79,481	2.0	2.0	2.0
Environmental Engineer II	59,611	79,481	1.0	-	-
Soil Engineer II	59,611	79,481	1.0	1.0	1.0
Manager Real Property Section	54,470	72,627	1.0	1.0	1.0
Manager Construction Section	54,470	72,627	1.0	1.0	1.0
Engineer I	50,729	67,638	1.0	1.0	1.0
Wastewater Engineer I	50,729	67,638	1.0	1.0	1.0
Public Works Coordinator	50,729	67,638	1.0	1.0	1.0
Engineering Coordinator	50,729	67,638	1.0	-	-
Community Services Manager	46,111	57,639	-	1.0	1.0
Accountant	45,643	57,054	1.0	1.0	1.0
Administrative Assistant	45,164	56,455	1.0	1.0	1.0
Engineering/GIS Technician	43,220	54,025	1.0	1.0	1.0
Lead Inspector	43,220	54,043	1.0	1.0	1.0
Environmental Specialist	42,763	53,454	-	1.0	1.0
Environmental Educator II	42,763	53,454	1.0	-	-
Inspector	41,157	51,446	9.0	9.0	9.0
Wastewater Field Operator	40,163	50,204	3.0	3.0	3.0
Equipment Operator	39,813	49,766	3.0	3.0	3.0
Station Operator	39,813	49,766	7.0	7.0	7.0
Environmental Educator I	38,559	48,199	1.0	1.0	1.0
Wastewater Services Specialist	38,248	47,810	1.0	1.0	1.0
SCADA System Manager (PT)	28.55	38.07 /hr	-	0.5	0.5
Station Operator (2 PT)	19.08	23.83 /hr	1.0	1.0	1.0
Drain Co-op Laborer (2 PT)		15.68 /hr	-	-	1.0
Clerical Staff:					
Drain Account Specialist	35,773	43,361	3.0	2.0	2.0
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Secretary	32,627	38,385	1.0	2.0	2.0
Typist Clerk I/II (2 PT)	13.54	15.89 /hr	-	1.0	1.0
			62.0	63.5	64.5

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Register of Deeds:					
Managers & Supervisors:					
Director, Register of Deeds Deputy	64,743	80,929	1.0	1.0	1.0
Supervisor of Records	34,916	43,646	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Cashier I	31,842	37,461	3.0	3.0	3.0
Account Clerk III	31,990	36,560	3.0	3.0	3.0
Computer Maintenance Clerk	31,220	35,680	11.0	11.0	11.0
Account Clerk I/II	27,646	33,169	1.0	1.0	1.0
Typist Clerk I/II	26,983	31,596	3.0	3.0	3.0
			25.0	25.0	25.0
Sheriff:					
Managers & Supervisors:					
Sheriff		126,376	1.0	1.0	1.0
Undersheriff		124,549	1.0	1.0	1.0
Chief of Staff	103,079	114,117	1.0	1.0	1.0
Captain	93,708	103,743	3.0	3.0	3.0
Communications Administrator	73,086	77,834	1.0	1.0	1.0
Clerical Services Supervisor	41,119	51,398	1.0	1.0	1.0
Professional Support:					
Lieutenant	78,818	89,004	11.0	11.0	11.0
Sergeant	71,653	80,912	22.0	22.0	22.0
Corrections Sergeant	73,086	77,834	4.0	4.0	4.0
Sergeant-1	65,139	73,557	10.0	10.0	10.0
Corrections Sergeant-1	66,442	70,758	3.0	3.0	3.0
Criminal Justice Technology Specialist	56,509	70,636	2.0	2.0	2.0
Deputy	49,447	63,106	206.0	210.0	224.0
Prisoner Reimbursement Coordinator	49,558	61,947	1.0	1.0	1.0
Vehicle Service Manager/Instructor	48,170	60,212	1.0	1.0	1.0
Dispatch Supervisor	54,116	57,631	4.0	4.0	4.0
Accountant	45,643	57,054	1.0	1.0	1.0
Administrative Assistant	45,037	56,296	1.0	1.0	1.0
Corrections Deputy	47,165	50,989	161.0	161.0	164.0
Dispatcher	47,165	50,989	56.0	56.0	56.0
Auto Mechanic	32,627	38,385	1.0	1.0	1.0
Fire Department/Emergency Medical Service Liaison		40.22 /hr	-	0.5	0.5
Jail Reimbursement Analyst (PT)		25.28 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary	41,157	51,446	1.0	1.0	1.0
Cashier II	35,773	43,361	1.0	1.0	1.0
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	2.0	2.0	2.0
Secretary	32,627	38,385	5.0	5.0	5.0
Computer Maintenance Clerk	31,220	35,680	18.0	18.0	18.0
Telephone Operator	30,215	34,531	3.0	3.0	3.0
			523.5	528.0	545.0

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		116,881	1.0	1.0	1.0
Deputy Treasurer	79,110	98,887	1.0	1.0	1.0
Professional Support:					
Investment Officer	70,786	88,482	1.0	1.0	1.0
Tax Collection Administrator	70,786	88,482	1.0	1.0	1.0
Tax Service Coordinator	54,530	68,163	1.0	1.0	1.0
Settlement Officer	48,165	60,206	1.0	1.0	1.0
Administrative Assistant	45,164	56,455	1.0	1.0	1.0
Draftsperson Technical Writer	38,248	47,810	1.0	1.0	1.0
Investment Assistant	38,248	47,810	1.0	1.0	1.0
Tax Collection Officer	34,916	43,645	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Cashier	32,627	38,385	2.0	2.0	2.0
Account Clerk IV	32,627	38,385	7.0	7.0	7.0
Technical Writer Assistant	32,627	38,385	1.0	1.0	1.0
Account Clerk III	31,990	36,560	4.0	4.0	4.0
Co-op Clerk (4 PT)		9.34 /hr	2.0	2.0	2.0
			28.0	28.0	28.0
Total General Fund Position Count			1,444.1	1,455.6	1,483.6

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Clerk - CPL:					
Clerical Staff:					
Computer Maintenance Clerk	31,220	35,680	2.0	2.0	2.0
			<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Community Corrections:					
Tether Program:					
Professional Support:					
Pretrial/Arrestment Coordinator		53,818	-	1.0	-
Pretrial Specialist	34,584	43,230	1.0	1.0	2.0
Pretrial Specialist (PT)	17.66	22.09 /hr	0.5	0.5	0.5
			<u>1.5</u>	<u>2.5</u>	<u>2.5</u>
Macomb Community Action:					
Block Grant:					
Managers & Supervisors:					
Program Manager	70,786	88,482	1.0	1.0	1.0
Professional Support:					
Associate Planner	47,316	59,144	3.0	3.0	3.0
Administrative Aide	35,419	44,274	1.0	1.0	1.0
Michigan Rolls:					
Clerical Staff:					
Field Enrollment Worker (2 PT)	17.20	14.13 /hr	1.5	-	-
			<u>6.5</u>	<u>5.0</u>	<u>5.0</u>
Emergency Management Grants:					
Professional Support:					
Intelligence Analyst	54,639	68,299	1.0	1.0	1.0
Homeland Security Grant Manager	48,959	61,199	1.0	1.0	1.0
Homeland Security Planner	40,637	50,796	1.0	1.0	1.0
Homeland Security Planner (3 PT)		24.89 /hr	3.0	3.0	3.0
Administrative Aide (PT)	16.89	21.11 /hr	1.0	1.0	1.0
			<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	72,866	91,082	1.0	1.0	1.0
Service Center Supervisor	50,603	63,253	2.0	2.0	2.0
Professional Support:					
Case Manager	43,052	53,815	44.0	44.0	42.0
			<u>47.0</u>	<u>47.0</u>	<u>45.0</u>
MSUE Grants:					
Clerical Staff:					
Account Clerk IV (3 PT)	16.50	19.42 /hr	0.75	0.75	0.75
Educator (PT)	15.10	19.26 /hr	0.2	0.2	0.2
			<u>0.95</u>	<u>0.95</u>	<u>0.95</u>
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	54,616	68,270	1.0	1.0	1.0
Professional Support:					
Veterans Services Officer II	42,994	54,526	1.0	2.0	2.0
Veterans Services Officer I	37,466	47,515	5.0	6.0	6.0
Clerical Staff:					
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Account Clerk III	31,990	36,560	1.0	1.0	1.0
Typist Clerk III	30,470	34,823	2.0	2.0	2.0
			<u>11.0</u>	<u>13.0</u>	<u>13.0</u>

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>ENTERPRISE FUNDS</u>					
Martha T. Berry Medical Care Facility:					
Managers & Supervisors:					
Director	125,119	156,398	1.0	1.0	1.0
Director of Nursing	88,824	111,030	1.0	1.0	1.0
Deputy Director	79,298	99,122	1.0	1.0	-
Assistant Director of Nursing	75,397	97,497	1.0	1.0	2.0
Human Resources Manager	75,397	97,497	1.0	1.0	1.0
House Manager	74,710	93,232	2.0	2.0	2.2
Unit Manager	74,710	93,232	4.0	4.0	4.0
Admissions Experience Manager	74,710	93,232	-	-	1.0
MDS Manager	70,746	88,433	1.0	1.0	-
Environmental & Safety Services Manager	57,034	71,292	1.0	1.0	1.0
Social Services Manager	57,034	71,292	1.0	1.0	-
Nutrition Services Assistant Manager	52,129	65,162	1.0	1.0	1.0
Resident Activity & Recreation Supervisor	47,889	60,100	1.0	1.0	1.0
Business Services Manager	47,889	60,100	1.0	1.0	1.0
Supervisor of Resident/Client Services ADC	41,343	51,167	1.0	1.0	1.0
Dietary Supervisor	37,051	44,091	1.0	1.0	-
Professional Support:					
Risk Manager RN	74,710	93,232	1.0	1.0	1.0
Infection Control	70,746	88,433	1.0	1.0	-
Skin Integrity/Restorative	70,746	88,433	1.0	1.0	-
Staff Development Coordinator	57,034	71,292	2.0	2.0	2.0
Compliance Coordinator	57,034	71,292	1.0	1.0	1.0
Human Resource Generalist	54,108	71,292	1.0	1.0	1.0
MDS Nurse	60,634	70,318	3.0	3.0	4.0
IT Support Specialist	48,721	60,901	1.0	1.0	1.0
Assistant to Administrator	45,559	56,949	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	45,559	56,949	1.0	1.0	1.0
Human Resources Coordinator	44,733	56,949	1.0	1.0	-
Educator/Admissions Coordinator	40,947	50,689	1.0	1.0	1.0
Project Coordinator	40,947	50,689	1.0	1.0	-
Admissions Coordinator	40,947	50,689	1.0	1.0	1.0
Social Worker	40,947	50,689	4.0	4.0	4.0
Coordinator, Resident Billing Svcs	33,580	41,976	1.0	1.0	2.0
Health Information Systems Coordinator	32,392	41,120	1.0	1.0	1.0
Certified Recreational Therapist	33,976	39,972	1.0	1.0	1.0

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Fund and Position	2019 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Martha T. Berry (cont.):					
Team Leader	26.78	30.18 /hr	7.0	7.0	3.0
Licensed Practical Nurse	22.99	26.01 /hr	38.0	38.0	38.0
Maintenance Technician	16.21	20.26 /hr	5.0	5.0	6.0
Accounts Payable Coordinator	16.43	19.32 /hr	1.0	1.0	1.0
Hospitality	16.22	18.04 /hr	3.0	3.0	1.0
Therapeutic Recreational Activity Aide	14.63	16.26 /hr	8.0	8.0	19.0
Activities Aide	14.63	16.26 /hr	8.0	8.0	-
Environmental Services Worker III	13.93	15.47 /hr	20.0	20.0	26.5
Food Production Worker II	13.93	15.47 /hr	1.0	1.0	1.0
Ward Clerk	13.93	15.47 /hr	4.0	4.0	3.0
Laundry Worker II	13.59	15.10 /hr	6.0	6.0	6.0
Nurse Aide	13.59	15.10 /hr	115.0	115.0	115.0
Nurse Aide ADC	13.59	15.10 /hr	3.0	3.0	5.0
Food Service Worker	13.26	14.73 /hr	18.8	18.8	19.0
Coordinator, Resident Billing Services (1 PT)	16.43	19.32 /hr	0.75	0.75	0.60
Environmental Services Worker III (14 PT)	13.93	15.47 /hr	9.8	9.8	-
Activities Aide (5 PT)	13.59	15.10 /hr	4.2	4.2	-
Laundry Worker I (4 PT)	13.59	15.10 /hr	2.8	2.8	-
Nurse Aide (29 PT)	13.59	15.10 /hr	20.3	20.3	10.5
Nurse Aide (3 PT) ADC	13.59	15.10 /hr	2.1	2.1	1.4
Clerical Staff:					
Human Resources Assistant	40,947	50,689	1.0	1.0	2.0
Staffing Coordinator	37,051	46,314	3.0	3.0	2.0
Staffing Front Desk HR Support	14.77	17.24 /hr	3.0	3.0	3.0
Receptionist	14.77	17.24 /hr	0.7	0.7	0.7
Inventory Control Specialist	14.05	16.67 /hr	1.0	1.0	1.0
Central Supply Clerk	14.27	15.86 /hr	1.0	1.0	1.0
			330.45	330.45	304.90
Parks Fund:					
Managers & Supervisors:					
Maintenance Supervisor	47,517	59,396	-	1.0	1.0
			-	1.0	1.0

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Fund and Position	2018 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
Managers & Supervisors:					
Director, Juvenile Justice Center	77,011	96,263	1.0	1.0	1.0
Deputy Director	63,142	78,928	1.0	1.0	1.0
Treatment Manager	60,546	75,682	1.0	1.0	1.0
Case Work Supervisor	51,982	64,977	1.0	2.0	2.0
Case Manager	40,637	50,796	2.0	2.0	2.0
Shift Supervisor	40,151	50,188	8.0	8.0	8.0
Professional Support:					
Program Coordinator	57,906	72,383	1.0	-	-
Psychologist	57,407	71,759	2.0	2.0	2.0
Treatment Therapist	54,616	68,270	2.0	2.0	2.0
Juvenile Division Counselor	40,582	61,688	3.0	3.0	4.0
Probation Officer	40,580	60,247	5.0	5.0	6.0
Detention Diversion Worker	39,310	57,913	10.0	10.0	10.0
Vocational Counselor	40,932	57,568	1.0	1.0	1.0
Training & Safety Coordinator	38,715	48,394	1.0	1.0	1.0
Food Services Director	33,505	41,881	1.0	1.0	1.0
Youth Specialist	33,330	40,192	71.0	71.0	71.0
Transporter	33,452	38,231	2.0	2.0	2.0
Custodian I/II	29,738	35,680	3.0	3.0	3.0
Cook I	30,603	34,975	2.0	2.0	2.0
Juvenile Division Counselor (PT)	20.52	31.20 /hr	-	0.5	-
Cook (2 PT)	14.65	16.74 /hr	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,903	43,519	1.0	1.0	1.0
Account Clerk III	32,104	36,691	1.0	1.0	1.0
			121.0	121.5	123.0
Community Corrections Fiscal Programs:					
Managers & Supervisors:					
Dir, Community Corrections	65,978	82,472	1.0	1.0	1.0
Professional Support:					
Clinical Manager	54,616	68,270	1.0	1.0	1.0
Pretrial Manager	50,626	63,282	1.0	1.0	1.0
Pretrial Specialist	34,584	43,230	3.0	3.0	3.0
Assessor/Therapy Coordinator	34,584	43,230	3.0	3.0	3.0
Clerical Staff:					
Account Clerk IV	31,053	38,816	1.0	1.0	1.0
Computer Maintenance Clerk	28,535	35,669	1.0	1.0	1.0
			11.0	11.0	11.0

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs:					
Managers & Supervisors:					
Director, Community Services Agency	87,971	109,964	1.0	1.0	1.0
Division Director	74,938	93,673	3.0	3.0	3.0
Program Manager	56,509	70,636	7.0	7.0	6.0
Public Information Manager	56,509	70,636	1.0	1.0	1.0
Program Supervisor	45,164	56,455	1.0	3.0	3.0
Transportation Supervisor	40,637	50,796	1.0	1.0	1.0
Professional Support:					
Fiscal Services Supervisor	55,366	69,207	1.0	1.0	1.0
Operations Coordinator	48,959	61,199	1.0	1.0	1.0
Program Coordinator	48,280	60,350	2.0	2.0	2.0
Accountant	45,643	57,054	2.0	2.0	2.0
Housing Rehabilitation Specialist	43,052	53,815	2.0	2.0	2.0
Teacher III - Full Day (2)	42,299	52,874	0.88	1.76	1.76
Disabilities Coordinator	40,961	51,201	1.0	1.0	1.0
Education Specialist	40,961	51,201	9.0	9.0	8.0
Family Service Coordinator	40,961	51,201	4.0	4.0	4.0
Health Services Coordinator	40,961	51,201	2.0	2.0	2.0
Site Supervisor	40,637	50,796	4.0	2.0	1.0
Lead Case Manager	40,637	50,796	1.0	1.0	1.0
Teacher II - Full Day (13)	40,821	51,027	12.32	11.44	11.44
Stacked Teacher III (2)	40,736	50,920	0.88	1.76	1.76
Data Maintenance Supervisor	40,151	50,188	1.0	1.0	-
Senior Services Coordinator	39,668	49,586	3.0	3.0	3.0
Volunteer Coordinator	39,668	49,586	1.0	1.0	1.0
Teacher I - Full Day (1)	39,343	49,179	0.88	0.88	0.88
Stacked Teacher II (15)	39,256	49,070	13.2	13.20	13.20
Stacked Teacher I (3)	37,775	47,219	2.63	2.63	2.63
Health Services Assistant	36,917	46,146	2.0	2.0	2.0
Quality Assurance Technician	36,258	45,322	1.0	1.0	1.0
Administrative Aide	35,419	44,274	3.0	3.0	2.0
Home Preservation/Energy Auditor	33,443	41,804	5.0	3.0	1.0
Continuum of Care Coordinator	32,509	40,636	1.0	1.0	-
Case Manager	31,053	38,816	3.0	3.0	1.0
Field Worker	25,553	31,941	8.0	8.0	6.0
Intake Support Clerk	25,553	31,941	4.0	4.0	3.0
Special Projects Coordinator (1 PT)	18.49	23.12 /hr	0.75	0.75	0.75
Advocate (31 PT)	14.72	18.41 /hr	22.0	22.0	19.84
Inventory/Warehouse Worker (1 PT)	14.17	17.75 /hr	0.75	-	-
Vehicle Maintenance Operator (1 PT)	13.19	16.48 /hr	0.75	0.75	0.75
Bus Driver (20 PT)	14.31	16.44 /hr	4.0	4.0	4.0
Field Worker (5 PT)	13.09	16.37 /hr	2.2	5.7	5.7
Warehouse Operator (3 PT)	12.52	14.73 /hr	0.75	2.25	2.25
Teacher Aide (70 PT)	11.62	14.53 /hr	46.0	46.0	46.0
Senior Nutrition Program Clerk (1 PT)	10.56	13.21 /hr	0.5	-	-
Van Driver (30 PT)	10.18	11.99 /hr	7.25	7.25	7.25
Food Service Aide (45 PT)	9.86	11.58 /hr	17.5	17.5	17.5
Clerical Staff:					
Administrative Secretary	41,130	51,413	1.0	1.0	1.0
Account Clerk IV	32,729	40,911	5.0	5.0	5.0
Secretary	32,627	38,385	-	1.0	-
Data Maintenance Clerk	29,776	37,220	2.0	2.0	2.0
Typist Clerk III	27,941	34,926	1.0	1.0	1.0
Inventory & Delivery Clerk	27,744	34,680	1.0	1.0	1.0
Account Clerk I/II	25,143	32,971	2.0	2.0	2.0
Typist Clerk I/II	24,732	31,941	3.0	2.0	2.0
Account Clerk IV (1 PT)	14.93	18.72 /hr	0.75	-	-
Typist Clerk I/II (3 PT)	12.68	16.38 /hr	-	2.25	2.25
			223.99	228.12	211.96

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Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	87,971	109,964	1.0	1.0	1.0
Enforcement Division Director	72,866	91,082	1.0	1.0	1.0
Clerical Services Director	72,866	91,082	-	1.0	1.0
Clerical Services Supervisor	48,959	61,199	1.0	-	-
Financial Supervisor	40,151	50,188	1.0	1.0	1.0
Data Maintenance Supervisor	40,151	50,188	1.0	1.0	1.0
Supervisor-Court Services	40,151	50,188	1.0	1.0	1.0
Recorder-Secretary Supervisor	40,151	50,188	-	1.0	1.0
Dictation Clerk Supervisor	40,151	50,188	-	2.0	2.0
Family Court Counsel/Referee	39.34	49.18 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee	72,866	91,082	1.0	1.0	1.0
Referee	66,680	83,350	6.0	6.0	6.0
Judicial Service Officer/Attorney	65,978	82,472	1.0	1.0	1.0
Judicial Service Officer	56,147	70,183	11.0	11.0	11.0
Analyst/Programmer	53,758	67,197	1.0	1.0	1.0
Chief Field Investigator	49,007	61,258	1.0	1.0	1.0
Field Investigator I/II	38,942	56,766	5.0	5.0	5.0
Support Investigator	36,295	53,006	4.0	4.0	4.0
Interstate Investigator	41,300	51,625	2.0	2.0	2.0
Medical Program Specialist	41,300	51,625	2.0	2.0	2.0
Cashier II	40,151	50,188	1.0	1.0	1.0
Enforcement Investigator	38,738	48,423	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	41,130	51,413	1.0	1.0	1.0
Recorder-Secretary	33,446	40,541	10.0	9.0	9.0
Data Maintenance Clerk	31,586	37,161	7.0	7.0	7.0
Dictation Clerk	31,586	37,161	16.0	14.0	14.0
Account Clerk, Senior	31,132	35,579	6.0	6.0	6.0
Data Entry Clerk	31,132	35,579	12.0	11.0	11.0
Receptionist/Supply Clerk	29,807	34,065	1.0	1.0	1.0
Typist Clerk, Senior	29,807	34,065	2.0	2.0	2.0
Telephone Operator	28,540	32,617	1.0	1.0	1.0
Typist Clerk	28,540	32,617	9.0	9.0	9.0
Typist Clerk (PT)	14.56	16.64 /hr	0.5	-	-
			108.0	106.5	106.5
Health Grant Fiscal Programs:					
Managers & Supervisors:					
Program Manager	54,498	68,124	2.0	3.0	3.0
Professional Support:					
PHS Coordinator	60,349	75,435	1.0	1.0	1.0
Women's Health Practitioner IV	58,317	72,896	2.0	2.0	2.0
Public Health Social Worker	50,603	63,253	1.0	1.0	1.0
Nutritionist II	50,429	63,037	1.0	1.0	1.0
Nutritionist I	44,441	55,551	1.0	1.0	1.0
Public Health Nurse III	50,963	63,703	2.0	2.0	2.0
Public Health Nurse II	49,213	61,516	5.0	6.0	7.0
W.I.C. Dietitian	39,098	48,873	3.0	3.0	3.0
Contact Investigator	35,455	44,319	2.0	2.0	2.0
Lactation Specialist	33,876	42,345	1.0	1.0	1.0
Community Health Technician	28,326	32,373	11.0	11.0	11.0
Public Health Nurse II (11 PT)		33.07 /hr	7.0	7.0	7.0
Environmentalist (PT)	21.66	28.89 /hr	0.5	0.5	0.5
Counselor (6 PT)		27.86 /hr	3.5	3.5	3.5
W.I.C. Dietitian (6 PT)	19.80	24.76 /hr	3.5	3.5	3.5
Community Health Technician (4 PT)	14.45	16.32 /hr	1.5	1.5	1.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2019
Supplemental Information Only

Fund and Position	2018 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Grant Fiscal Programs (cont.):					
Clerical Staff:					
Computer Maintenance Clerk	31,220	35,680	3.0	3.0	2.0
Typist Clerk III	30,470	34,823	2.0	2.0	2.0
Account Clerk I/II	27,646	33,169	2.0	2.0	5.0
Typist Clerk I/II	26,983	31,596	3.0	3.0	3.0
			58.0	60.0	63.0
MIDC Fund:					
Professional Support:					
Deputy	49,447	63,106	-	-	2.0
Corrections Deputy	47,165	50,989	-	-	2.0
MIDC Compliance Liaison (PT)	20.48	25.59 /hr	-	-	0.5
			-	-	4.5
Prosecuting Attorney Grants:					
Managers & Supervisors:					
Victim Witness Coordinator	49,568	61,960	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	76,885	104,574	1.0	1.0	1.0
Assistant IV	70,154	95,419	1.0	1.0	1.0
Assistant III	66,949	91,059	2.0	2.0	2.0
Chief Deputy Investigator	39,816	57,587	-	1.0	1.0
Investigator II	39,154	56,386	1.0	1.0	1.0
Investigator	38,060	55,612	3.0	2.0	2.0
Victim Witness Advocate	38,631	48,289	4.0	4.0	4.0
Victim Witness Advocate (2 PT)	19.72	24.65 /hr	0.5	1.0	1.0
Clerical Staff:					
Senior Secretary	35,773	43,361	1.0	1.0	1.0
Typist Clerk IV	31,990	36,560	8.0	8.0	8.0
Typist Clerk IV (PT)	16.34	18.67 /hr	0.5	0.5	0.5
Typist Clerk I/II (PT)	13.54	15.89 /hr	-	0.5	0.5
			23.0	24.0	24.0
Department of Roads:					
Managers & Supervisors:					
Director of Roads	120,592	133,991	1.0	1.0	1.0
Assistant Finance Director-Fiscal	87,971	109,964	1.0	1.0	1.0
Traffic Operations Director	84,321	105,402	1.0	1.0	1.0
County Highway Engineer	81,767	103,700	1.0	1.0	1.0
Chief of Staff	79,110	98,887	1.0	1.0	1.0
Planning Director	72,283	91,673	1.0	1.0	1.0
Maintenance Supervisor	72,283	91,673	1.0	1.0	1.0
Fiscal Services Manager	72,283	91,673	1.0	1.0	1.0
Permits/Local Roads Department Manager	65,274	82,784	1.0	1.0	1.0
Assistant Purchasing Manager	65,274	82,784	-	1.0	1.0
Development Manager	76,128	80,916	1.0	1.0	1.0
Traffic Supervisor	71,687	74,385	1.0	1.0	1.0
Electrical Supervisor	64,942	70,945	1.0	1.0	1.0
Right of Way Agent	64,763	68,600	1.0	1.0	1.0
Mechanic Foreman	61,204	67,298	1.0	1.0	1.0
Electrical Assistant Foreman	58,941	64,942	2.0	2.0	2.0
Assistant Purchasing Director	51,749	64,688	1.0	-	-
Foreman Service Center 3	59,147	64,522	1.0	1.0	1.0
Service Center Foreman	55,553	60,940	3.0	3.0	3.0
Sign Shop Supervisor	55,553	60,940	1.0	1.0	1.0
Stock and Inventory Supervisor	55,553	60,940	1.0	1.0	1.0
Assistant Foreman	54,908	57,678	12.0	12.0	12.0
Professional Support:					
Traffic Engineer	76,504	81,330	1.0	1.0	1.0
Civil Engineer 3	74,830	79,654	9.0	9.0	9.0
Fleet Manager	58,279	73,912	-	1.0	1.0
Civil Engineer 2	63,816	68,600	1.0	1.0	1.0
HRLR Consultant	54,037	68,532	-	2.0	2.0
Service Partner	51,749	64,690	2.0	-	-
Fleet Specialist	48,959	61,199	1.0	-	-
Electrician A	50,276	60,659	8.0	8.0	9.0
Electrical Technician	47,871	59,925	2.0	2.0	2.0

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Fund and Position	2018 Salary Range		2018 Full Time	2018 Full Time	2019 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Department of Roads (cont.):					
Mechanic Leader	49,358	58,103	1.0	1.0	1.0
Information Systems Coordinator	53,385	57,782	1.0	1.0	1.0
Design Technician	46,045	57,269	2.0	2.0	2.0
Master Welder	48,439	57,183	2.0	2.0	2.0
Master Mechanic	48,439	57,183	12.0	12.0	12.0
Engineering Aide III	46,436	57,678	9.0	9.0	9.0
Senior Traffic Technician	44,335	55,553	2.0	2.0	2.0
Stockroom Assistant	52,206	55,553	1.0	1.0	1.0
Administrative Aide	42,994	54,526	1.0	1.0	1.0
Service Center Administrative Assistant	48,718	54,126	1.0	1.0	1.0
Systems Technician	44,073	53,419	1.0	1.0	1.0
Account Specialist III	40,720	53,356	2.0	2.0	2.0
Records Technician	40,964	53,348	1.0	1.0	1.0
Project Leader	38,690	52,376	7.0	7.0	7.0
Account Specialist II	38,863	51,226	1.0	1.0	1.0
Engineering Aide II	38,863	51,226	12.0	12.0	13.0
Traffic Technician	38,863	51,226	1.0	1.0	1.0
Right-of-way Technician	38,863	51,226	1.0	1.0	1.0
Traffic/Subdivisions Coordinator	38,863	51,226	1.0	1.0	1.0
Equipment Operator A	38,012	50,615	27.0	27.0	27.0
Master Sign Artisan	38,690	50,255	1.0	1.0	1.0
Electrician B	38,428	49,991	5.0	5.0	5.0
Account Specialist I	34,900	49,423	2.0	2.0	2.0
Semi Truck Driver	36,680	49,281	4.0	4.0	4.0
Bldg Maint. Repair Person	36,155	49,115	1.0	1.0	1.0
Heavy Truck Driver	35,957	47,925	45.0	45.0	45.0
Engineering Aide I	35,957	47,501	8.0	8.0	8.0
Mechanic Helper	31,279	47,391	1.0	1.0	1.0
Traffic Sign Artisan	35,479	47,085	1.0	1.0	1.0
Highway Maintenance Person Leader	35,083	46,538	9.0	9.0	9.0
Equipment Operator B	35,281	45,594	4.0	4.0	4.0
Stock Clerk I	34,491	41,132	1.0	1.0	1.0
Highway Maintenance Person	28,964	39,892	21.0	21.0	22.0
Custodian	26,776	39,892	1.0	1.0	1.0
Clerical Staff:					
Department Secretary	32,949	48,200	5.0	5.0	5.0
Department Clerk	30,397	39,116	9.0	9.0	9.0
Stock Chaser	31,223	35,678	1.0	1.0	1.0
Typist Clerk	26,813	34,925	1.0	1.0	1.0
			265.0	265.0	268.0
Sheriff Grants:					
Managers & Supervisors:					
Lieutenant	78,818	89,004	1.0	1.0	1.0
Professional Support:					
Sergeant	71,653	80,912	2.0	2.0	2.0
Deputy	49,447	63,106	4.0	4.0	4.0
Clerical Staff:					
Secretary	32,627	38,385	1.0	1.0	1.0
			8.0	8.0	8.0

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
ENTERPRISE FUNDS					
Community Mental Health:					
Managers & Supervisors:					
Medical Director	128,975	161,219	1.0	1.0	1.0
Executive Director, CMH	111,091	138,864	1.0	1.0	1.0
Deputy Director	82,540	103,175	1.0	1.0	1.0
Program Director	74,938	93,673	7.0	7.0	7.0
Program Supervisor	61,230	76,537	9.0	9.0	9.0
Professional Support:					
Administrative Assistant IV	65,978	82,472	13.0	15.0	15.0
Administrative Assistant III	56,509	70,636	19.0	19.0	19.0
Therapist III	54,616	68,270	20.0	19.0	19.0
Administrative Assistant II	50,603	63,253	12.0	12.0	12.0
Psychologist	50,056	62,570	1.0	1.0	1.0
Therapist II	50,056	62,570	54.0	59.0	59.0
Senior Accountant	49,468	61,835	1.0	1.0	1.0
Registered Nurse II	48,845	61,057	22.0	23.0	23.0
Case Manager III	45,387	56,734	7.0	7.0	7.0
Accountant	45,164	56,455	3.0	3.0	3.0
Registered Nurse	42,176	52,720	9.0	4.0	4.0
Case Manager II	41,157	51,446	74.0	75.0	75.0
Specialist II	41,157	51,446	2.0	1.0	1.0
Administrative Assistant I	38,692	48,365	3.0	3.0	3.0
Reimbursement Analyst	37,206	46,508	1.0	1.0	1.0
Specialist I	36,424	45,531	4.0	4.0	4.0
Mental Health Worker III	33,432	39,331	8.0	8.0	8.0
Mental Health Worker II	28,326	32,373	3.0	3.0	3.0
Case Manager II (PT)	20.68	25.86 /hr	0.5	0.5	0.5
Phone Counselor Supervisor (3 PT)	15.82	19.77 /hr	0.59	0.59	0.59
Phone Counselor (7 PT)	12.70	15.89 /hr	3.68	3.68	3.68
Clerical Staff:					
Administrative Secretary	41,130	51,413	1.0	1.0	1.0
Senior Secretary	34,812	43,514	1.0	1.0	1.0
Secretary	30,808	38,510	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	8.0	8.0	8.0
Secretary	32,627	38,385	4.0	4.0	4.0
Account Clerk III	31,990	36,560	14.0	14.0	14.0
Typist Clerk IV	31,990	36,560	2.0	2.0	2.0
Typist Clerk III	30,470	34,823	11.0	11.0	11.0
Account Clerk I/II	27,646	33,169	6.0	5.0	5.0
Typist Clerk I/II	26,983	31,596	12.0	12.0	12.0
Account Clerk I/II (2 PT)	13.90	16.68 /hr	1.03	1.03	1.03
Typist Clerk I/II (8 PT)	13.54	15.89 /hr	3.31	3.31	3.31
			344.11	345.11	345.11
Substance Abuse:					
Managers & Supervisors:					
Program Director	74,938	93,673	1.0	1.0	1.0
Professional Support:					
Administrative Assistant IV	65,978	82,472	1.0	-	-
Administrative Assistant III	56,509	70,636	3.0	3.0	3.0
Administrative Assistant II	50,603	63,253	2.0	2.0	2.0
Therapist II	50,056	62,570	3.0	3.0	3.0
Clerical Staff:					
Secretary	32,627	38,385	1.0	1.0	1.0
Account Clerk IV	32,627	38,385	2.0	2.0	2.0
Data Input Clerk (PT)		12.10 /hr	0.2	0.2	0.2
			13.2	12.2	12.2
Total Special Revenue Funds Position Count			1,581.70	1,590.33	1,558.62
GRAND TOTAL COUNTY WIDE POSITION COUNT			3,025.80	3,045.93	3,042.22