



# ADOPTED BUDGET



**Mark A. Hackel**  
County Executive

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**FOR FUNDS WITH FISCAL YEARS ENDING  
DECEMBER 31, 2015 AND SEPTEMBER 30, 2015**

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**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER 31, 2016 and 2017 AND  
SEPTEMBER 30, 2016 and 2017**

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**SEPTEMBER 11, 2014**

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MACOMB COUNTY, MICHIGAN  
TABLE OF CONTENTS

---

PAGE

**INTRODUCTORY SECTION**

Budget Letter ..... A – 1

Budget Timeline..... A – 2

Budget Ordinance and Notice of Adoption ..... A – 4

Budget Discussion and Analysis ..... A – 14

Glossary of Terms ..... A – 35

**SUMMARY SCHEDULES**

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2015..... B – 1

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2016..... B – 2

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2017..... B – 3

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

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

Summary of Expenditures –  
All Funds Summary By Function By Detail ..... B – 6

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance –  
All Funds Summary By Category and Fund Classification – Year Ending 2015 ..... B – 8

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –  
Individual Non-major Funds By Category – Year Ending 2015 ..... B – 9

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –  
All Funds Summary By Category and Fund Classification – Year Ending 2016 ..... B – 19

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –  
Individual Non-major Funds By Category – Year Ending 2016 ..... B – 20

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –  
All Funds Summary By Category and Fund Classification – Year Ending 2017 ..... B – 30

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –  
Individual Non-major Funds By Category – Year Ending 2017 ..... B – 31

---

MACOMB COUNTY, MICHIGAN  
TABLE OF CONTENTS (CONTINUED)

---

PAGE

**GENERAL FUND SCHEDULES**

General Fund Detail By Category – All Departments.....	C – 1
General Fund Detail By Function – All Departments.....	C – 2
General Fund Revenues By Type and Department .....	C – 3
General Fund Expenditures By Function and Department.....	C – 7
General Fund Expenditures By Category and Department.....	C – 9
 General Fund Budgetary Centers:	
Board of Commissioners .....	C – 18
Building Authority .....	C – 19
Circuit Court.....	C – 20
Civil Service Commission.....	C – 21
County Clerk.....	C – 22
Corporation Counsel .....	C – 23
County Executive .....	C – 24
District Court Romeo .....	C – 25
District Court New Baltimore .....	C – 26
Department of Human Services .....	C – 27
District Court Witness Fees.....	C – 28
Elections.....	C – 29
Emergency Management .....	C – 30
Equalization.....	C – 32
Ethics Board .....	C – 33
Facilities & Operations .....	C – 34
Family Counseling.....	C – 36
Finance.....	C – 37
Health Department .....	C – 38
Health & Community Services.....	C – 42
Human Resources & Labor Relations .....	C – 43
Information Technology.....	C – 44
Jury Commission.....	C – 45
Juvenile Court.....	C – 46
Law Library .....	C – 47
MSU Extension.....	C – 48
Probate Court – Mental Division.....	C – 49
Probate Court – (formerly Wills & Estates) .....	C – 50
Planning & Economic Development.....	C – 51
Plat Board.....	C – 52

---

MACOMB COUNTY, MICHIGAN  
TABLE OF CONTENTS (CONTINUED)

---

PAGE

**GENERAL FUND SCHEDULES (continued)**

General Fund Budgetary Centers (continued):

Probation – Circuit Court .....	C – 53
Probation – District Court .....	C – 54
Prosecuting Attorney .....	C – 55
Purchasing.....	C – 57
Public Works.....	C – 59
Register of Deeds.....	C – 61
Reimbursement .....	C – 62
Office of Senior Services.....	C – 63
Sheriff .....	C – 65
Treasurer’s Office .....	C – 69
Non-Departmental .....	C – 70
Operating Transfers .....	C – 71
Appropriations .....	C – 72

**SPECIAL REVENUE FUNDS**

December Year End:

Community Corrections.....	D – 1
Community Services Agency .....	D – 3
Department of Human Services .....	D – 5
Health Department .....	D – 6
Health Grants .....	D – 7
Homeland Security Grants .....	D – 9
Law Library .....	D – 11
Michigan Works.....	D – 12
MSU Extension Grants.....	D – 13
Planning Grants.....	D – 15
Prosecuting Attorney Forfeitures.....	D – 17
Reference & Research Center .....	D – 18
ROD – Remonumentation .....	D – 19
ROD – Technology Fund.....	D – 20
Revenue Sharing Reserve .....	D – 21
Senior Citizen Services .....	D – 22
Sheriff Grants .....	D – 23
Veterans Services .....	D – 24

---

MACOMB COUNTY, MICHIGAN  
TABLE OF CONTENTS (CONTINUED)

---

PAGE

**SPECIAL REVENUE FUNDS (continued)**

September Year End:

Circuit Court Programs .....	D – 25
Child Care Fund .....	D – 27
Community Corrections .....	D – 29
Community Services Agency .....	D – 31
Friend of the Court .....	D – 35
Health Grants .....	D – 37
Juvenile Accountability Grant .....	D – 40
MSU Extension Grants .....	D – 41
Prosecuting Attorney Grants .....	D – 43
Department of Roads .....	D – 45
Sheriff Grants .....	D – 48

**ENTERPRISE FUNDS**

December Year End:

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

September Year End:

Community Mental Health .....	E – 5
Substance Abuse .....	E – 11

**DEBT SERVICE**

Debt Service .....	F – 1
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**APPENDIX**

Position List .....	Appendix – 1
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# Macomb County Executive

## Mark A. Hackel

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Mark F. Deldin  
Deputy County Executive

July 1, 2014

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

Re: Macomb County Budget for Fiscal Years Ended September 30 and December 31, 2015

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

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

When I took office in January 2011, the financial future of Macomb County government was uncertain. We were faced with annual structural budget deficits in the tens of millions of dollars and had an unfunded retiree healthcare plan of approximately \$500 million. We are successfully dealing with both of these issues. I am very proud of the fact that in a short period of time we have stabilized the County's fiscal condition and have positioned the County to overcome the future financial challenges coming our way. This marks my fourth budget submission; all of which have been balanced without the use of fund balance following years of deficit spending. I am committed to preserving the well-being of our retiree healthcare plan by confronting the unfunded liability rather than continue to delay action. First we are making reductions in the liability through benefit changes to existing and future employees and second, we will begin to pay down our liability beginning in the year 2015. Furthermore, this budget provides funding for the County's 5 year Capital Plan. 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

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**Macomb County, Michigan  
Proposed Budget Timeline  
December and September Year End Funds  
Fiscal Year Ending 2015**

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06/01/2014 to 06/30/2014	Finance Department to compile and discuss budgets with Department Leaders
07/01/2014	Budget submission to Board of Commissioners
07/02/2014	Budget discussion - Finance Committee (Presentation of 2015 Recommended Budget)
07/21/2014	Budget discussion – Government Operations (Board of Commissioners, Ethics Board, Clerk/Register of Deeds)
07/22/2014	Budget Discussion – Justice & Public Safety (Sheriff, Prosecutor, Juvenile Justice Center, Emergency Management, Homeland Security Grants)
07/23/2014	Budget Discussion – Economic Development (Planning and Economic Development)
07/24/2014	Budget Discussion – Finance Committee (Finance, Equalization, Purchasing, Risk, Appropriations, Debt Service)
07/28/2014	Budget Discussion – Health & Human Services (Health & Community Services, Health and Animal Shelter, Medical Examiner)
07/29/2014	Budget Discussion – Infrastructure (Public Works, Parks & Recreation)
07/30/2014	Budget Discussion – Finance Committee (Treasurer, Human Resources/Labor Relations, Retirement Commission)
07/31/2014	Budget Discussion – Health & Human Services (Community Services, Senior Citizen Services, MSU Extension)
08/07/2014	Budget Discussion – Justice & Public Safety (Circuit Court, Probate Court, Juvenile Court, Friend of the Court, 42-1 District Court, 42-2 District Court, Probation District Court, Community Corrections, DHS-Child Care)
08/08/2014	Budget Discussion – Infrastructure (Department of Roads, Information Technology, Facilities and Operations)
08/11/2014	Budget Discussion – Government Operations (Corporation Counsel, Office of County Executive)

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**Macomb County, Michigan  
Proposed Budget Timeline  
December and September Year End Funds  
Fiscal Year Ending 2015**

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**Timeline Continued:**

- 08/12/2014 Budget Discussion - Health & Human Services (Martha T. Berry, Mental Health, Veterans Services, DHS-Social Welfare Fund)
- 08/13/2014 Budget Discussion – Economic Development (MI Works)
- 08/20/2014 Budget Discussion – Budget Review Recap
- 08/25/2014 Budget Discussion – Reserve Meeting (only if needed)
- 09/04/2014 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 09/11/2014 Finance Committee - Public Hearing, Final Adoption
- 09/11/2014 Final budget approval – Full Board Meeting



**BOARD OF COMMISSIONERS  
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE  
No: 2014-09**

**FY 2015 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE**

INTRODUCED BY COMMISSIONER FRED MILLER, SUPPORTED BY COMMISSIONER DON BROWN.

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 County Executive submitted a proposed comprehensive balanced budget to the Board of Commissioners (the "Commission") at least 90 days prior to the beginning of the 2015 fiscal year; and

WHEREAS, the Commission conducted more than 20 hours of public discussion to review each county department and their respective fund(s) and extensively studied the budget proposed by the Executive; and

WHEREAS, through the use of the performance based budget review process, the Commission modified the proposed budget to improve transparency and accountability related to the expenditure of County funds and to alter some recommended line items to reflect the Commission's budget priorities; and

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

WHEREAS, the Executive and the Commission have determined that the Fiscal Year 2015 budget should be a single document for those funds for which the fiscal year ends on September 30, 2015 and for those funds for which the fiscal year ends on December 31, 2015; and

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

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 112,820,357	\$ 1,091,577	\$ 113,911,934
Licenses & Permits	1,568,740	598,200	2,166,940
Intergovernmental	29,961,838	155,801,951	185,763,789
Charges for Services	31,651,974	225,173,209	256,825,183
Investment Income	225,000	146,166	371,166
Fines & Forfeitures	648,300	230,000	878,300
Reimbursements	7,538,548	1,143,762	8,682,310
Indirect Cost Allocation	8,570,813	50,824	8,621,637
Other Revenue	119,000	1,459,654	1,578,654
Transfers In	-	33,357,098	33,357,098
Fund Balance Utilization	(1,193)	17,097,056	17,095,863
	<u>\$ 193,103,377</u>	<u>\$ 436,149,497</u>	<u>\$ 629,252,874</u>

<u>Expenditures</u>	<u>Total</u>
General Fund	\$ 193,103,377
Circuit Court Programs	415,708
Child Care Fund	21,435,375
Community Corrections-Dec Year End	141,929
Community Corrections-Sep Year End	1,314,260
Community Services-Dec Year End	6,556,619
Community Services-Sep Year End	23,287,093
Department of Human Services	200,000
Friend of the Court	10,385,031
Health Grants-Dec Year End	194,400
Health Grants-Sep Year End	5,278,153
Homeland Security Grants	3,595,589
JAIBG Grant	14,059
Michigan Works!	4,293,774
MSUE Grants-Dec Year End	15,750
MSUE Grants-Sep Year End	15,800
Planning Grant Fund	1,416,415
Prosecuting Attorney Forfeitures	5,000
Prosecuting Attorney Grants-Sep Year End	2,229,887
Register of Deeds Remonumentation Fund	232,236
Register of Deeds Technology Fund	1,702,200
Roads	99,978,064
Sheriff Grants-Dec Year End	382,600
Sheriff Grants-Sep Year End	1,887,887
Veterans' Affairs	1,320,416
Community Mental Health	206,757,262
Freedom Hill Park	408,500
Martha T. Berry Medical Care Facility	23,351,220
Substance Abuse	12,800,229
Debt Service Fund	6,534,041
	<u>\$ 629,252,874</u>

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

<b>Legislative</b>	
Board of Commissioners	\$ 1,570,709
<b>Judicial</b>	
Circuit Court	\$ 11,247,562
District Court - Romeo	1,126,799
District Court - New Baltimore	1,426,455
District Court - 3rd Class	25,000
Family Counseling	186,333
Jury Commission	183,700
Juvenile Court	5,198,618
Law Library	35,800
Probate Court	3,057,790
Probation - Circuit Court	118,600
Probation - District Court	472,879
Prosecuting Attorney	9,585,361
	<u>\$ 32,664,897</u>
<b>General Government</b>	
Building Authority	\$ 1,300
Clerk	4,799,286
Corporation Counsel	924,874
County Executive	1,411,472
Equalization	929,624
Elections	29,800
Ethics Board	59,000
Facilities & Operations	14,784,957
Finance	2,210,939
Human Resources	2,136,489
Information Technology	6,134,001
MSU Extension	900,361
Planning & Economic Development	3,031,336
Purchasing	1,369,167
Register of Deeds	1,821,510
Treasurer	2,296,398
Non Departmental Appropriations	(8,606,350)
	<u>\$ 34,234,164</u>
<b>Public Safety</b>	
Civil Service Commission	\$ 35,700
Emergency Management	1,095,471
Sheriff	62,195,872
	<u>\$ 63,327,043</u>
<b>Public Works</b>	
Public Works Commissioner	\$ 6,366,079
<b>Health &amp; Welfare</b>	
Health and Community Services	\$ 288,687
Health Department	20,150,762
Senior Citizens Services	674,053
Resident County Hospitalization	72,472
	<u>\$ 21,185,974</u>
<b>Capital Outlay</b>	\$ 1,574,590
<b>Transfers Out</b>	\$ 32,179,921
<b>Total Expenditures</b>	<u>\$ 193,103,377</u>

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known at the “FY 2015 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 2015 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, 2015, and December 31, 2015, 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, 2015 and December 31, 2015 that includes the budget initially proposed by the Executive 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 to replace 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 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 2015 Budget.

Item Ref.	Page No.	Department	Fund	Expenditure Category	Line Item	Executive Recommended	Commission Approved	Difference
A	C-22	215 - COUNTY CLERK	101-GENERAL FUND	Full Time Wages	n/a	\$2,449,933	\$2,470,146	\$20,213
B	C-22	215 - COUNTY CLERK	101-GENERAL FUND	FICA/Medicare	n/a	\$188,450	\$189,697	\$1,247
C	C-22	215 - COUNTY CLERK	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$905,456	\$908,572	\$3,116
D	C-22	215 - COUNTY CLERK	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$34,577	\$34,864	\$287
E	C-61	236 - REGISTER OF DEEDS	101-GENERAL FUND	Supplies & Services	n/a	\$152,950	\$122,574	(\$30,376)
G	C-61	236 - REGISTER OF DEEDS	101-GENERAL FUND	Full Time Wages	n/a	\$870,216	\$912,028	\$41,812
H	C-61	236 - REGISTER OF DEEDS	101-GENERAL FUND	FICA/Medicare	n/a	\$66,572	\$70,070	\$3,498
I	C-61	236 - REGISTER OF DEEDS	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$344,427	\$359,635	\$15,208
J	C-61	236 - REGISTER OF DEEDS	101-GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$306,192	\$318,950	\$12,758
K	C-61	236 - REGISTER OF DEEDS	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$12,189	\$12,773	\$584
L	C-18	101 - BOARD OF COMMISSIONERS	101-GENERAL FUND	Full Time Wages	n/a	\$713,129	\$727,611	\$14,482
M	C-18	101 - BOARD OF COMMISSIONERS	101-GENERAL FUND	FICA/Medicare	n/a	\$55,615	\$56,723	\$1,108
N	C-18	101 - BOARD OF COMMISSIONERS	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$269,782	\$272,015	\$2,233
O	C-18	101 - BOARD OF COMMISSIONERS	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$10,272	\$10,478	\$206
P	C-18	101 - BOARD OF COMMISSIONERS	101-GENERAL FUND	Contract Services	n/a	\$208,500	\$190,400	(\$18,100)

Item Ref.	Page No.	Department	Fund	Expenditure Category	Line Item	Executive Recommended	Commission Approved	Difference
Q	C-48	731 - MSU EXTENSION	101-GENERAL FUND	Contract Services	n/a	\$96,943	\$2,000	(\$94,943)
R	C-48	731 - MSU EXTENSION	101-GENERAL FUND	Supplies & Services	n/a	\$325,893	\$420,836	\$94,943
S	C-65	305 - SHERIFF	101-GENERAL FUND	Full Time Wages	n/a	\$29,696,969	\$29,751,884	\$54,915
T	C-65	305 - SHERIFF	101-GENERAL FUND	FICA/Medicare	n/a	\$2,376,778	\$2,380,979	\$4,201
U	C-65	305 - SHERIFF	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$9,289,116	\$9,306,244	\$17,128
V	C-65	305 - SHERIFF	101-GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$6,340,726	\$6,353,484	\$12,758
W	C-65	305 - SHERIFF	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$1,005,946	\$1,007,950	\$2,004
X	C-31	380 - EMERGENCY MANAGEMENT	101-GENERAL FUND	Full Time Wages	n/a	\$565,903	\$612,629	\$46,726
Y	C-31	380 - EMERGENCY MANAGEMENT	101-GENERAL FUND	Part Time Wages	n/a	\$18,480	\$10,780	(\$7,700)
Z	C-31	380 - EMERGENCY MANAGEMENT	101-GENERAL FUND	FICA/Medicare	n/a	\$44,705	\$47,455	\$2,750
AA	C-31	380 - EMERGENCY MANAGEMENT	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$177,712	\$192,745	\$15,033
BB	C-31	380 - EMERGENCY MANAGEMENT	101-GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$127,580	\$141,401	\$13,821
CC	C-31	380 - EMERGENCY MANAGEMENT	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$7,967	\$8,478	\$511

Item Ref.	Page No.	Department	Fund	Expenditure Category	Line Item	Executive Recommended	Commission Approved	Difference
DD	C-51	801 - PLANNING & ECONOMIC DEVELOPMENT	101-GENERAL FUND	Full Time Wages	n/a	\$1,598,609	\$1,664,464	\$65,855
EE	C-51	801 - PLANNING & ECONOMIC DEVELOPMENT	101-GENERAL FUND	FICA/Medicare	n/a	\$122,428	\$127,466	\$5,038
FF	C-51	801 - PLANNING & ECONOMIC DEVELOPMENT	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$466,867	\$485,782	\$18,915
GG	C-51	801 - PLANNING & ECONOMIC DEVELOPMENT	101-GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$318,950	\$331,708	\$12,758
HH	C-51	801 - PLANNING & ECONOMIC DEVELOPMENT	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$22,545	\$23,480	\$935
II	C-38	601 - HEALTH DEPARTMENT	101-GENERAL FUND	Full Time Wages	n/a	\$7,480,770	\$7,609,428	\$128,658
JJ	C-38	601 - HEALTH DEPARTMENT	101-GENERAL FUND	FICA/Medicare	n/a	\$620,869	\$630,712	\$9,843
KK	C-38	601 - HEALTH DEPARTMENT	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$2,472,377	\$2,518,496	\$46,119
LL	C-38	601 - HEALTH DEPARTMENT	101-GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$1,926,458	\$1,964,732	\$38,274
MM	C-38	601 - HEALTH DEPARTMENT	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$113,303	\$115,130	\$1,827
NN	C-55	229 - PROSECUTING ATTORNEY	101-GENERAL FUND	Part Time Wages	n/a	\$101,660	\$124,507	\$22,847
OO	C-55	229 - PROSECUTING ATTORNEY	101-GENERAL FUND	FICA/Medicare	n/a	\$448,069	\$449,817	\$1,748
PP	C-55	229 - PROSECUTING ATTORNEY	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$82,100	\$82,157	\$57
QQ	C-72	931 - APPROPRIATIONS	101-GENERAL FUND	n/a	Professional Development Initiative	\$500,000	\$150,000	(\$350,000)
RR	C-72	931 - APPROPRIATIONS	101-GENERAL FUND	n/a	St. Clair/ Sanilac Conservation District	\$0	\$5,000	\$5,000
SS	C-72	931 - APPROPRIATIONS	101-GENERAL FUND	n/a	Shared Services Facilitation	\$0	\$10,000	\$10,000
TT	C-70	931 - NON - DEPARTMENTAL	101-GENERAL FUND	Supplies & Services	n/a	\$1,747,450	\$1,412,450	(\$335,000)

D. The following changes made by the Commission in amounts for specific line items for budget amendments that were approved by the Commission in Fiscal Year 2014 that were inadvertently omitted in budget as proposed by the Executive.

Item Ref.	Page No.	Department	Fund	Expenditure Category	Line Item	Executive Recommended	Commission Approved	Difference
A	C-59	441 - PUBLIC WORKS	101-GENERAL FUND	Full Time Wages	n/a	\$3,482,407	\$3,670,172	\$187,765
B	C-59	441 - PUBLIC WORKS	101-GENERAL FUND	FICA/Medicare	n/a	\$274,952	\$289,316	\$14,364
C	C-59	441 - PUBLIC WORKS	101-GENERAL FUND	Pension/Retiree Health Care	n/a	\$1,071,058	\$1,126,292	\$55,234
D	C-59	441 - PUBLIC WORKS	101-GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$752,722	\$791,071	\$38,349
E	C-59	441 - PUBLIC WORKS	101-GENERAL FUND	Workers Comp/Unemployment /Other	n/a	\$49,074	\$51,740	\$2,666
F	C-59	441 - PUBLIC WORKS	101-GENERAL FUND	Reimbursements	n/a	\$2,222,320	\$2,520,698	\$298,378

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

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 levied by the County for 2015 shall be 4.5685 mills, the voted Veterans Millage levied by the County for 2015 shall be 0.04 mills, and the Drain Debt Millage levied by the County for 2015 shall be 0.0050 mills.

Section 7. Cigarette and Liquor Taxes.

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

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



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

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

Section 10. Additional Authorization May Be Required.

A. The Department of Roads budget includes details provided on pages D-44, D-45 and D-46. No capital expenditures or contracts will be approved that exceeds the details so included without an explanation reasonably acceptable to the Commission at the time of approval of the capital expenditure or contract.

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

C. Budget amendments shall be required when the award amount of any federal, state or private grant fund increases or decreases by \$35,000 or more. Such budget amendments shall include details about the amount of the grant, the amounts and sources of any required local matching funds and a brief synopsis of any restrictions on or requirements for their use. Budget amendments shall not be required when the award amount of any federal, state or private grant increases or decreases by less than \$35,000. However, any such decreases that result in service delays, disruptions or other negative impact shall be reported to the Commission. 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.

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.

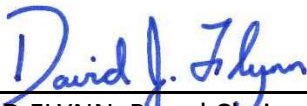
E. Nothing in this ordinance is or should be construed to be approval of any contracts or any appointments requiring Commission approval. All contracts and appointments requiring Commission approval shall be submitted to the Commission in accordance with all applicable laws, rules, ordinances, and resolutions.

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

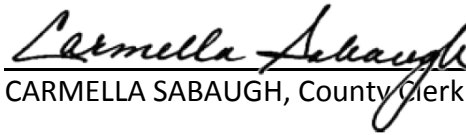
G. The Executive shall submit to the Commission budget amendments for any lawsuit settlements resulting in payments to the County.

Section 11. Interpretation. 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.

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



\_\_\_\_\_  
DAVID FLYNN, Board Chair



\_\_\_\_\_  
CARMELLA SABAUGH, County Clerk

Adopted: 9-11-14

Published:

# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2015

## **About This Document**

The 2015 budget has been prepared with two goals in mind. One is to present to the public a document that outlines the services provided by the County, and the resources allocated to provide those services, in a transparent and easily understandable manner. The second is to present a financial plan that the departments and elected officials can use to meet their organizational goals and objectives. As such, the budget is meant to serve as a policy document, an operations guide, a financial plan and a communications device.

## **Profile of the County**

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

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

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

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**Profile of the County (concluded)**

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

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

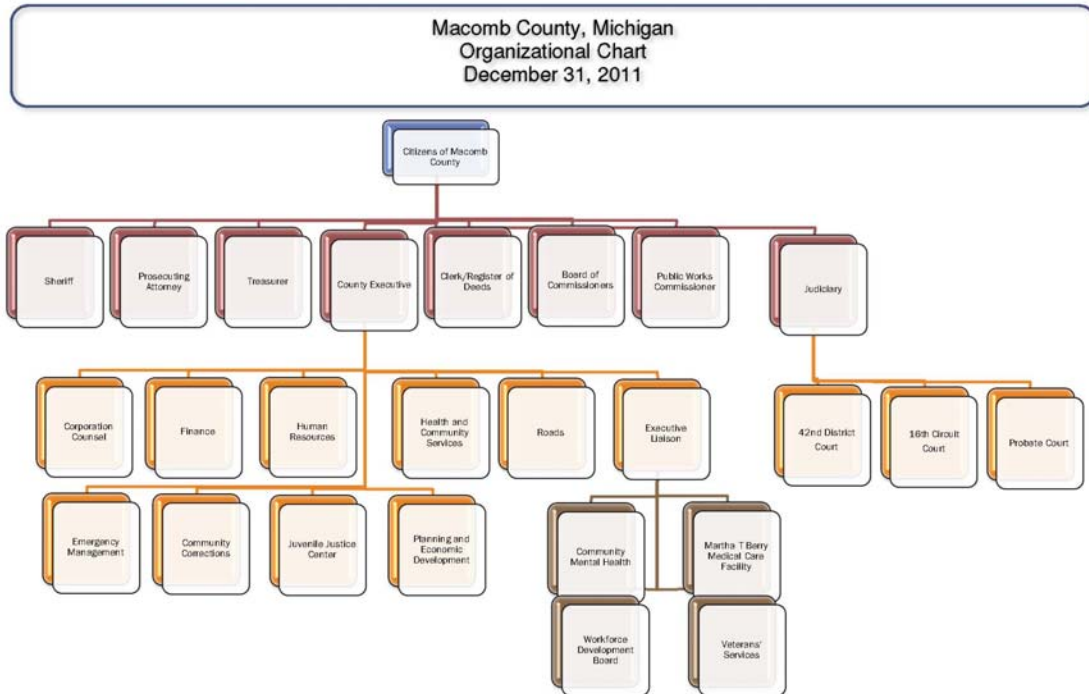
Health care services in Macomb County include five general hospitals with a capacity of over 1,400 beds to serve the area. **Henry Ford Health System** operates three Henry Ford Macomb hospitals within the county, in Clinton Township, Warren and Mount Clemens. They offer several "Centers of Excellence,"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

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

# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## Organizational Structure of the County

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



MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**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.

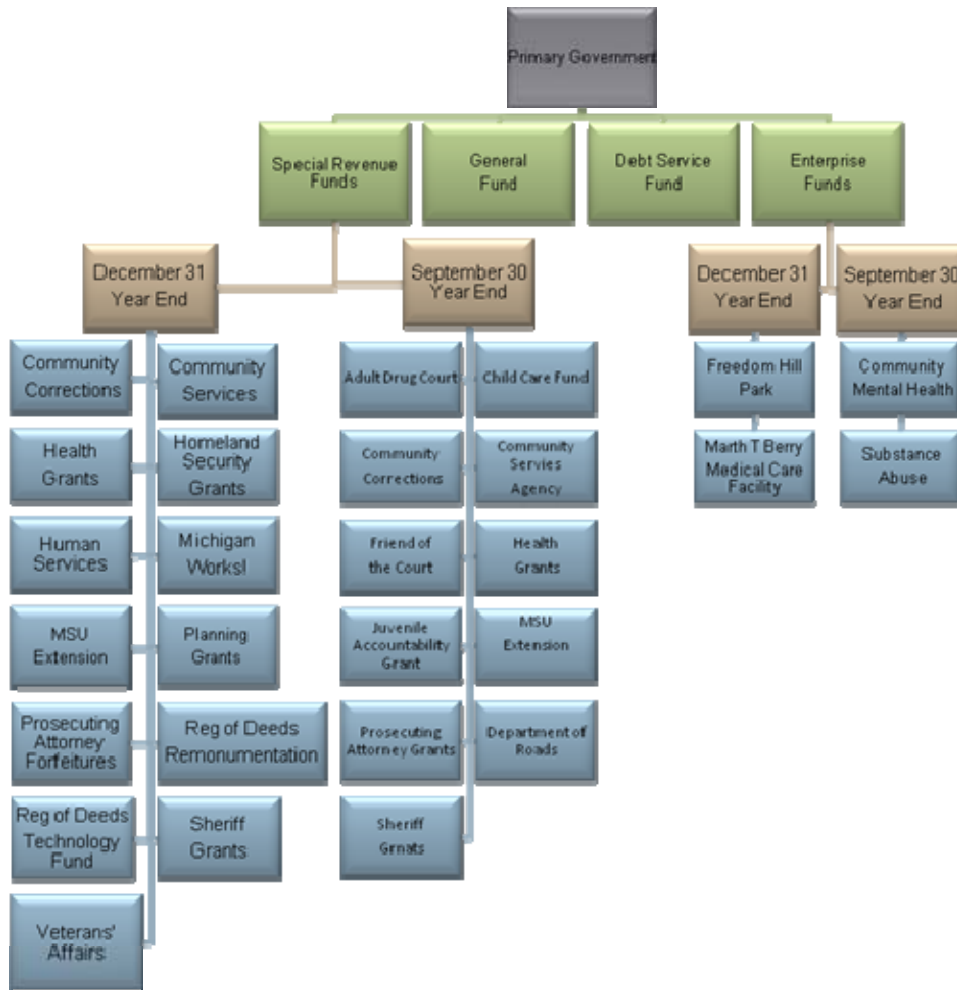
Governmental funds are accounted for using the modified accrual basis of accounting. Revenues of governmental funds are recognized when they become both measurable and available. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current 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 2015

## The Budget Process

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



# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## The Budget Process (concluded)

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





# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2015

#### **Budget Amendments**

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

#### **Financial Policies**

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

- ✓ A fund balance in the General Fund equal to at least 20% of budgeted General Fund expenditures shall be maintained in the General Fund.
- ✓ In the event that the fund balance of the General Fund falls below the 20% threshold after actual results are known for any given year, the County Executive shall be responsible for restoring it to the 20% level within the immediately following three budget cycles.
- ✓ Under no circumstances, shall a budget be prepared that causes the fund balance of the General Fund to fall below the 20% level.

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

- ✓ Annual debt service requirements supported by the General Fund 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.

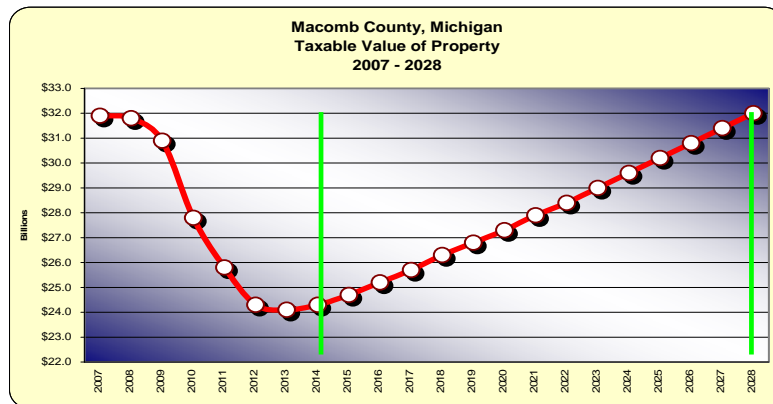
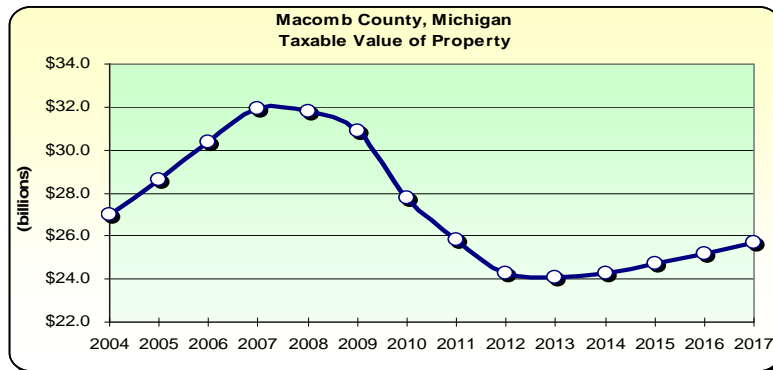
#### **Overview**

The administration entered the 2015 budget cycle facing a budget gap of approximately \$0.6 million in the General Fund. **A combination of revenue increases and operating cost reductions closed the gap completely and enabled County Executive Mark Hackel to recommend a budget with a slight surplus of \$0.3 million. Changes made during budget hearings reduced that amount to an adopted surplus of \$.001 million.**

# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## Major Issues Affecting the Budget

**Property Values** - Property taxes account for approximately 18.6% of revenues (including transfers) across all funds and are the primary source of revenue for the General Fund (58.5%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid 1990s through the mid 2000s. Taxable values began to stagnate in 2008 and have declined 26.7% from that time through the end of 2013. **Taxable values declined 2.9% in 2009, 10.2% in 2010, 7.0% in 2011, 6.0% in 2012, 0.6% in 2013 and increased 1.6% in 2014. Taxable values are estimated to increase 2.0% in 2015, 2016 and 2017.** Each 1% change in property values equates to approximately \$1.0 million in property tax revenue to the General Fund. The Board of Commissioners raised the County operating millage rate from 4.2 mills to the maximum allowed limit of 4.5685 mills in 2009 to combat the effects of declining property values. Unfortunately, due to the continuous declines in taxable values, the positive impact of the tax increase on the budget has been significantly reduced. However, the County has responded with strict financial controls to ensure that budgeted expenditures keep pace with property tax levies. Furthermore, legislation recently passed at the State level may significantly reduce personal property subject to tax by 2016. A loss of \$1,000,000 is built into the 2016 forecast. Compounding the problem is a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to 5% or the rate of inflation, whichever is less. Assuming annual increases of 2% per year, the taxable values are not expected to return to 2007 levels until at least 2028, as indicated below.



MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**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 66% of payroll and are estimated at \$92.5 million in 2014. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

- Increasing the vesting period for retiree health care from 8 to 15 years for employees hired on or after January 1, 2006
- Moved Medicare eligible retirees from a self insured plan to a premium based product in 2010
- Employees hired on or after January 1, 2012 pay monthly premiums of \$100 to \$200 per month toward health care depending on coverage.
- Eliminated retiree health care for spouses of employees hired on or after January 1, 2012.
- Vesting period for pension benefits increased from 8 years to 15 years for employees hired on or after January 1, 2012.
- Retiree health care plan designs will be the same as those of employees for employees hired on or after January 1, 2012 and current employees that retire after November 1, 2013.
- 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 hybrid pension plan.

In addition, Public Act 152 of 2011 became effective in 2012 and places annual ceilings on the amount of employee health care premiums paid by public sector employers and requires employees to pay any premium amounts in excess of the established ceilings. Failure to comply with the provisions of PA 152 subject public sector employers to reductions in State shared revenues. The ceilings imposed on employer-paid premiums by PA 152 in 2014 are as follows: \$5,857 for single coverage, \$12,250 for two-person coverage and \$15,975 for family coverage. These amounts are adjusted annually for inflation and increased 2.9% in 2014. An inflationary increase of 8% has been built in the 2014 budget for retiree health care. More information on the funding status of the pension and retiree health care plans is provided later in this document.

The Affordable Care Act (commonly referred to as Obamacare) enacted by the U.S. Congress became effective in 2014. The full impact of this legislation is not completely known at this time and the County is currently working with its health care providers to determine the impact on premiums in 2015. Preliminary indications are that double digit increases are possible and could cause premiums to exceed the limits established by PA 152, in which case employees would pay more out of pocket or changes to plan designs would be necessary to ensure that employer paid premiums stay below the limits established by the State.

The County has 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 is expected to reduce the unfunded liability from \$549 million to approximately \$270 million. The County is exploring the possibility of issuing bonds in 2014 to fully fund the liability. This would also require one-time contributions from the General Fund and Delinquent Tax Revolving Fund of \$40 million and \$30 million, respectively. The \$40 million transfer from the General Fund would require the approval of a 2014 budget amendment by the Board of Commissioners and is not reflected in this budget document.

**MACOMB COUNTY, MICHIGAN**  
**Budget Discussion and Analysis**  
**Fiscal Year 2015**

**Major Issues Affecting the Budget (concluded)**

Deteriorating infrastructure continues to be a major concern of the Administration. The forecasts for 2016 and 2017 contain transfers from the General Fund to the Capital Improvement Fund of \$25 million and \$16 million, respectively. These transfers reflect the Administration's commitment to fully fund the five year capital plan.

**Personnel Changes**

A total of 49.0 new full time equivalents were requested by the various departments, 30.0 of which are being recommended and 19.0 are not being recommended. The positions being recommended consist of 16.0 dispatchers at the Sheriff Department that are necessary to fulfill the County's contractual obligation to provide dispatching services for the City of Sterling Heights and 14.0 positions at the Department of Roads. Summaries of the positions approved and denied are indicated below:

New Position Requests Fiscal 2015						
Department	Department Request		Executive Recommend		Adopted Budget	
	FTE	Value Incl Benefits	FTE	Value Incl Benefits	FTE	Value Incl Benefits
<b>Emergency Management</b>						
Radio Technician I/II	1.0	\$ 85,516	-	\$ -	1.0	\$ 85,516
<b>Health Department</b>						
Medical Examiner Investigator	1.0	63,147	-	-		
Public Health Nurse II	2.0	162,676	-	-	2.0	162,676
Program Assessor	1.0	62,045	-	-	1.0	62,045
Typist Clerk I/II	1.0	58,666	-	-		
<b>Human Resources</b>						
Service Partner	3.0	289,341	-	-	-	-
Account Clerk III	1.0	64,827	-	-	-	-
<b>Information Technology</b>						
Database Administrator	1.0	115,595	-	-	-	-
Security Administrator	1.0	114,785	-	-	-	-
Telecommunications Specialist	1.0	107,045	-	-	-	-
<b>Planning &amp; Economic Development</b>						
Senior Planner	2.0	207,002	-	-	1.0	103,501
<b>Register of Deeds</b>						
Account Clerk IV	1.0	68,347	-	-	1.0	68,347
Temporary Clerical	1.0	13,581	-	-	-	-
<b>Roads</b>						
Highway Maintenance Worker	8.0	618,796	8.0	618,796	8.0	618,796
Heavy Truck Driver	3.0	259,750	3.0	259,750	3.0	259,750
Engineer Aide I	2.0	160,889	2.0	160,889	2.0	160,889
Equipment Operator	1.0	89,118	1.0	89,118	1.0	89,118
<b>Sheriff</b>						
Dispatcher	16.0	1,221,634	16.0	1,221,634	16.0	1,221,634
Dispatch Supervisor	2.0	176,913	-	-	1.0	91,006
	<u>49.0</u>	<u>\$ 3,939,673</u>	<u>30.0</u>	<u>\$ 2,350,187</u>	<u>37.0</u>	<u>\$ 2,923,278</u>

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**Personnel Changes (concluded)**

Several reclassifications and upgrades were also requested. A summary of those requests is presented below:

Position Upgrade Requests Fiscal 2015						
Department	Department Request		Executive Recommend		Adopted Budget	
	Count	Value Incl Benefits	Count	Value Incl Benefits	Count	Value Incl Benefits
<b>Board of Commissioners</b>						
Administrative Assistant to the Chair to Chief of Staff	1.0	\$ 18,029	-	\$ -	1.0	\$ 18,029
<b>Clerk</b>						
Administrative Assistant to Administrative Assistant II	1.0	12,764	-	-	1.0	12,764
Election Specialist to Election Specialist II	1.0	11,730	-	-	1.0	11,730
Compter Maintenance Clerk to Account Clerk IV	1.0	3,153	-	-	-	-
<b>Emergency Management</b>						
Part Time Account Clark IV to Full Time Account Clerk IV	0.5	43,376	-	-	-	-
<b>Health Department</b>						
Part Time Morgue Specialist to Full Time	0.5	52,831	-	-	-	-
<b>MSU Extension</b>						
Part Time Typist Clerk to Full Time Computer Maintenance Clerk	1.0	44,028	-	-	-	-
<b>Register of Deeds</b>						
Account Clerk IV to Senior Secretary	1.0	5,206	-	-	1.0	5,206
Cashier I to Cashier II	1.0	6,283	-	-	-	-
<b>Public Works</b>						
Accountant to Senior Accountant	1.0	5,664	-	-	-	-
Drain Account Specialist to 4 Account Specialist I	4.0	28,722	-	-	-	-
Equip Maint Operator to Drain Maint Field Supervisor	1.0	20,118	-	-	-	-
Full Time Station Operator to Two Part Time	1.0	(18,570)	-	-	-	-
	<u>15.0</u>	<u>\$ 233,334</u>	<u>-</u>	<u>\$ -</u>	<u>4.0</u>	<u>\$ 47,729</u>

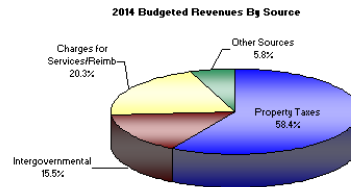
# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## 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 2015 General Fund budget totals \$192,855,080, an increase of \$1,248,012 or 0.6% from fiscal 2014, which is primarily the net result of increases in wages, health care and operating expenditures of \$3,320,012 offset by an anticipated decrease in pension contribution of \$1,600,000 due to favorable investment returns in 2013 and a reduction of \$472,000 in workers' compensation premiums. A summary of revenues by source and expenditures by function and category for fiscal 2015 is presented below:

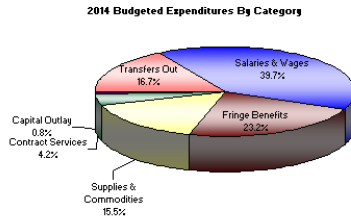
**Macomb County, Michigan  
General Fund Revenues By Source**

	2015 <u>Recommend</u>	2016 <u>Forecast</u>	2017 <u>Forecast</u>
Property Taxes	\$ 112,820,357	\$ 114,083,764	\$ 116,392,440
Intergovernmental	29,961,838	29,951,273	30,326,496
Charges for Services/Reimb	39,190,522	37,904,983	37,919,085
Other Sources	11,131,853	11,133,777	11,134,280
Transfers In	-	8,000,000	8,000,000
<b>Total</b>	<b><u>\$ 193,104,570</u></b>	<b><u>\$ 201,073,797</u></b>	<b><u>\$ 203,772,301</u></b>



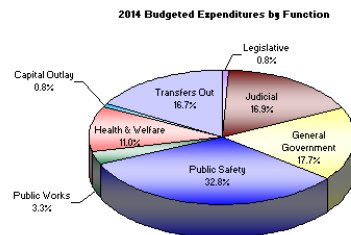
**Macomb County, Michigan  
General Fund Expenditures By Category**

	2015 <u>Recommend</u>	2016 <u>Forecast</u>	2017 <u>Forecast</u>
Salaries & Wages	\$ 76,624,510	\$ 77,211,090	\$ 77,472,277
Fringe Benefits	44,722,737	47,729,020	48,496,596
Supplies & Commodities	29,846,800	29,857,345	29,875,401
Contract Services	8,154,819	8,304,819	8,454,819
Capital Outlay	1,574,590	1,038,969	1,038,969
Transfers Out	32,179,921	57,331,895	48,590,917
<b>Total</b>	<b><u>\$ 193,103,377</u></b>	<b><u>\$ 221,473,138</u></b>	<b><u>\$ 213,928,979</u></b>



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

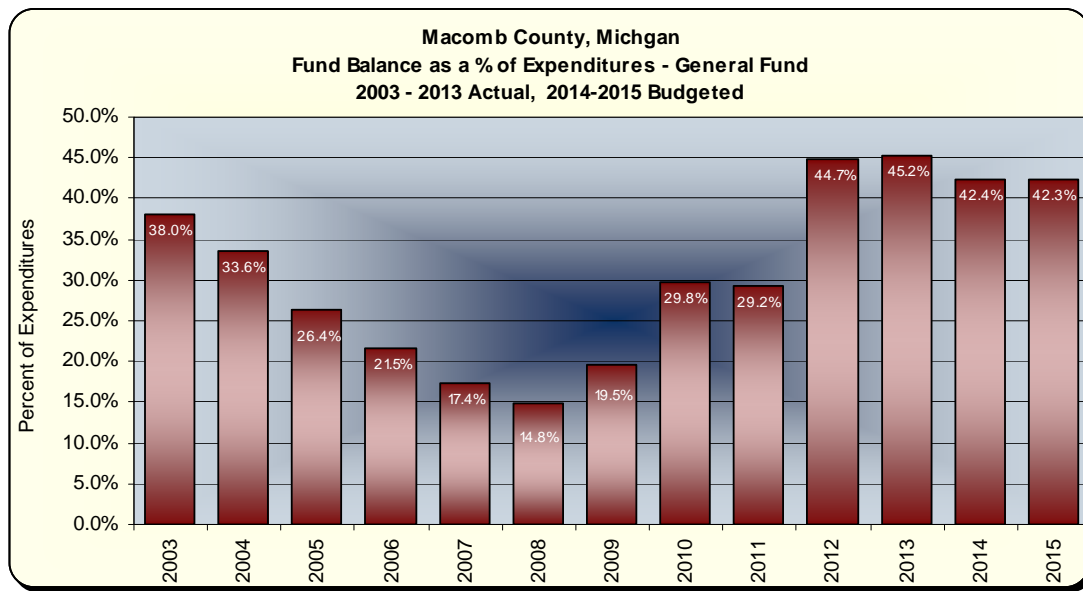
	2015 <u>Recommend</u>	2016 <u>Forecast</u>	2017 <u>Forecast</u>
Legislative	\$ 1,570,709	\$ 1,595,361	\$ 1,604,433
Judicial	32,664,897	32,956,401	33,176,474
General Government	34,234,164	36,367,538	36,595,661
Public Safety	63,327,043	64,171,760	64,713,255
Public Works	6,366,079	6,449,903	6,484,464
Health & Welfare	21,165,974	21,561,311	21,724,806
Capital Outlay	1,574,590	1,038,969	1,038,969
Transfers Out	32,179,921	57,331,895	48,590,917
<b>Total</b>	<b><u>\$ 193,103,377</u></b>	<b><u>\$ 221,473,138</u></b>	<b><u>\$ 213,928,979</u></b>



# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## 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 unaudited General Fund fund balance of \$81.7 million as of December 31, 2013 represented 45.2% of expenditures. The ratio is expected to decrease slightly to approximately 42.4% by the end of fiscal 2014 and 42.3% by the end of fiscal 2015. 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 \$141,929 for fiscal 2015. The General Fund contribution for 2015 is \$73,929, an increase of \$152 over 2014.

**Community Services Grants** - The Community Services Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. In addition, the Community Services Department is responsible for administering the Community Development Block Grant program. The budget for the year ending December 31, 2015 is \$6,556,619, a decrease of \$1,366,684 from 2014.

**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 2015 is \$194,400, an increase of \$14,772 from the amended 2014 budget.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**Special Revenue Funds (continued)**

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 2015 is \$3,595,589, a decrease of \$7,982,679 from 2014. The large decrease is due to the expiration of a \$7.0 million three year grant in 2014.

Human Services - This fund is used to account for appropriations to local hospitals in connection with providing emergency room services to the uninsured population of the County. This program is referred to as Resident County Hospitalization. The appropriation for 2015 is \$200,000 and is supported by collections from those to whom services provided.

Michigan Works! - This fund is supported entirely by State and Federal funds utilized for the purpose of integrating those facing barriers to employment into the labor force through training and employment support services. The budget for 2015 is \$4,293,774, an increase of \$130,976 from 2014.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2015 is \$15,750, a decrease of \$74,539 from 2014, which is attributable to decreased funding for financial literacy and foreclosure mitigation community education programs.

Planning Grants - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield development and small business development. In addition to Federal funding, this fund is used to account for the proceeds from the sale aerial maps. The budget for this fund in 2015 is \$1,416,415 and included no contribution from the General Fund.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training. The budget for 2015 is \$5,000.

Register of Deeds Remonumentation Fund - The Register of Deeds Remonumentation Fund was established pursuant to Section 2567a of the Revised Judicature Act, and the State Resurvey and Remonumentation Act, MCL 54.261 et seq. This legislation authorizes the Register of Deeds in each county to collect additional recording fees which are turned over to the State and used to provide grants to counties to fund the Remonumentation Grant Program. The purpose of this grant program is to survey and verify the location of corner markers, or "monuments", of all township sections within the County with satellite technology to assure accurate property boundaries, road alignments, subdivision layouts and plat descriptions. The grant funds are administered by the Register of Deeds and used to acquire technology and professional surveyor services to verify the position of each corner marker, which represents one square mile; there are thirty-six sections in each township. The Remonumentation grant program began in 1993 and has been legislatively extended to 2023. After completion of the Remonumentation work, the program will continue to pay for maintenance. The proposed budget for 2015 is \$232,236.



MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**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 2015 is \$1,702,200, the majority of which is spent on contractual services and capital outlay related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Sheriff Grants - The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2015 is \$382,600.

Veterans Services - The Department of Veterans' Services is supported by a special five year property tax millage of .04 mills approved by the voters in November 2008. The budget for 2015 is \$1,320,416, an increase of \$32,268 from 2014. The increase is driven by a substantial increase in indirect costs allocated from the General Fund to reflect actual costs calculated through the indirect cost study that is prepared each year by an outside consulting firm.

Circuit Court Programs - The Adult Drug Court, Mental Health Court, and Veterans Treatment Court, provide intensive probation and treatment to low-risk offenders and allows participants to avoid incarceration. There are on average 35-40 participants in the program at any point in time, who otherwise would have been sentenced to jail or prison. Participants in the program have avoided more than 19,000 jail bed days and over 20,000 prison bed days since January 1, 2008. Expenditures for 2015 are \$415,708, an increase of \$18,733 over fiscal 2014. The General Fund appropriation to the Circuit Court Programs for 2015 is \$163,963, a decrease of \$46,483 from 2014, due primarily to eliminating one full time position in 2015. The Specialty Courts are administered by the Circuit Court and represents approximately 1% of the total budget of the Circuit Court.

Child Care Fund - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for the Child Care Fund, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$21,435,375 for 2015 represents a 1.5% increase from fiscal 2014. The General Fund appropriation to the Child Care Fund for 2015 is \$12,281,888, an increase of \$557,700, or 4.5%, over 2014. The increase is driven by an increase of \$1,100,000 in indirect cost for building use charges, along with decreases of \$250,000 in fringe benefits and a \$300,000 decrease in costs associated with housing wards of the State.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**Special Revenue Funds (continued)**

Community Corrections – The Community Corrections program provides local, community-based alternatives to incarceration that promote public safety and relieve jail overcrowding while at the same time holding offenders accountable and improving their ability to live lawfully and become productive members of society. The program employs ten (10) full-time positions and approximately 78% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2015 are essentially unchanged from previous years. The General Fund appropriation requested for 2015 is \$308,511, an increase of \$205.

Community Services – The Community Services Agency provides a wide array of services to residents of the County, including, but not limited to, Meals on Wheels, Senior Citizens nutrition, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements and Head Start. Approximately 95% of the funding for Community Services comes from State and Federal grants. The General Fund appropriation requested for fiscal 2015 is \$1,595,906, an increase of \$540,000 from 2014, for county-supported Senior Nutrition.

Friend of the Court - The mission of the Macomb County Friend of the Court is to fairly and efficiently enforce court orders relating to child support, health care, spousal support, parenting time and custody. Approximately 64% of the funding for the Friend of the Court is provided through a grant from the Federal government. The General Fund appropriation for 2015 is \$2,904,509, a decrease of \$146,434 from 2014.

Health Grants – The health grants which operate on a September 30 year-end represent approximately 20% of the total budget of the Health Department. Funding for these programs is provided primarily through State and Federal grants. The General Fund appropriation of \$1,318,569 represents approximately 32% of the budget. The General Fund appropriation budgeted for 2015 is \$135,587 higher than the amount budgeted in 2014, primarily driven by increases in overhead allocation charges from the Health Fund (Dec 31 year-end), which will be offset by a corresponding reduction in the General Fund appropriation to the Health Fund in 2015. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

Juvenile Accountability Grant – This fund is used to account for costs associated with the treatment of juvenile substance abuse offenders through intensive outpatient therapy in both the individual and group setting. The budget for 2015 is \$14,059, a decrease of \$6,763 from 2014 due to reduced grant funding.

MSU Extension - This fund is used to account for numerous community based educational programs in areas of foreclosure mitigation and financial literacy and is supported entirely by State and Federal grants and reimbursements from local communities. The budget for 2015 is \$15,800, a decrease of \$60,150 from 2014, which is attributable to decreased grant funding.

Prosecuting Attorney Grants – This fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence, auto theft and drug-related offenses. The General Fund appropriation to this fund for 2015 is \$862,550, an increase of \$2,709 over 2014 due primarily to increases in fringe benefit costs.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2015

**Special Revenue Funds (concluded)**

Roads – The Department of Roads is funded exclusively by gasoline taxes, State and Federal grants and reimbursements from local units of government. The budget for 2015 is \$99,831,898, a decrease of \$3,408,621, or 3.3%, from amended 2014. Due to operational efficiencies made in prior years, the Department of Roads has accumulated a healthy level of fund balance over time and plans to utilize \$27.2 million over the course of the next two years on road repairs and equipment replacement.

Sheriff Grants – This fund is utilized to account for the costs associated with specialized units involved in traffic safety enforcement, auto theft and drug-related crimes. The majority of the operations of the Sheriff's Office are accounted for in the General Fund. Approximately 55% of the funding for these programs is provided by State grants and charges for services. The 2015 budget provides for the continued funding of 9 positions, down from 11 positions during 2014. The General Fund appropriation to this fund is \$432,626 for 2015, a decrease of \$217,541 from 2014.

**Enterprise Funds**

Community Mental Health – The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 96% of the total budget of the Mental Health Department. Approximately 98% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 2.0% is contributed by the County General Fund and is budgeted at \$4,094,482 in 2015. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain relatively flat for the last three years.

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 238 and a bed capacity of 217. The budget for 2015 is \$23,351,220, an increase of 0.65% from 2014. The facility has not required a General Fund contribution since 2009.

Freedom Hill Park – The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are also scheduled for 2014. The lease agreement provides that the County receive a portion of parking revenues and ticket sales. The County is responsible for grounds care, security at concerts and utilities. A budget of \$408,500 has been established for 2015. The General Fund will provide support in the amount of \$163,500 to cover those costs and the remaining \$245,000 will be covered by revenue provided for in the lease and restricted fund balance.

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 83% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 50% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The County General Fund appropriation (predominately liquor tax distribution) for 2015 is \$2,111,786, an increase of \$605,861, or 40%, from 2014, which is due primarily to an anticipated increase of \$600,000 in revenue from charges for services.

# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## 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 \$45,333,682, or \$53.04 per capita, as of December 31, 2013. Debt service for the year ending December 31, 2015 is budgeted at \$24,839,867, consisting of \$11,547,974 in principal payments and \$13,291,293 in interest and fees. The County's general obligation debt per capita is among the lowest in the region. Annual debt service requirements and outstanding balances by year through final maturity in 2039 are presented in the following schedules.

Macomb County, Michigan  
General County Long-term Debt Principal and Interest Maturities  
2015-2034

Year	Series 2002-A Admin Refunding		Series 2005 Clemens Refunding		Series 2008 Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 910,000	\$ 18,200	\$ 265,000	\$ 62,235	\$ 460,000	\$ 16,100
2016	-	-	260,000	51,670	-	-
2017	-	-	285,000	40,562	-	-
2018	-	-	280,000	28,909	-	-
2019	-	-	300,000	16,799	-	-
2020	-	-	210,000	5,250	-	-
	<u>\$ 910,000</u>	<u>\$ 18,200</u>	<u>\$ 1,600,000</u>	<u>\$ 205,425</u>	<u>\$ 460,000</u>	<u>\$ 16,100</u>

Year	Series 2010 MDOT Loan		Series 2012 PWK/WertzRefunding		Series 2012 800 Mhz/NB Court Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 47,974	\$ 7,133	\$ 490,000	\$ 115,700	\$ 25,000	\$ 301,425
2016	48,933	6,174	530,000	105,500	1,035,000	300,925
2017	49,912	5,195	525,000	94,950	1,320,000	280,225
2018	50,910	4,197	515,000	84,550	1,360,000	253,825
2019	51,928	3,178	560,000	73,800	1,395,000	226,625
2020	52,967	2,140	535,000	62,850	1,410,000	198,725
2021	54,025	1,079	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>\$ 356,649</u>	<u>\$ 29,096</u>	<u>\$ 5,455,000</u>	<u>\$ 652,850</u>	<u>\$ 14,110,000</u>	<u>\$ 2,097,788</u>

Year	Series 2012 Bridge Refunding		Series 2014 Refunding 2007 MTB/YTH Refunding		Series 2015 (Proposed) Downtown Renovation	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 100,000	\$ 41,300	\$ 1,650,000	\$ 530,060	\$ 500,000	\$ 872,125
2016	490,000	39,300	1,710,000	479,650	500,000	862,125
2017	470,000	29,500	1,780,000	427,300	500,000	852,125
2018	470,000	20,100	1,860,000	363,400	500,000	842,125
2019	535,000	10,700	1,910,000	288,000	1,125,000	831,125
2020	-	-	2,020,000	209,400	1,150,000	809,625
2021	-	-	2,120,000	126,600	1,175,000	786,625
2022	-	-	2,105,000	42,100	1,200,000	763,125
2023	-	-	-	-	1,225,000	733,125
2024	-	-	-	-	1,275,000	699,437
2025	-	-	-	-	1,300,000	661,188
2026	-	-	-	-	1,375,000	609,186
2027	-	-	-	-	1,425,000	554,188
2028	-	-	-	-	1,475,000	497,188
2029	-	-	-	-	1,525,000	438,188
2030	-	-	-	-	1,600,000	377,488
2031	-	-	-	-	1,675,000	313,188
2032	-	-	-	-	1,750,000	242,000
2033	-	-	-	-	1,825,000	167,625
2034	-	-	-	-	1,900,000	85,500
	<u>\$ 2,065,000</u>	<u>\$ 140,900</u>	<u>\$ 15,155,000</u>	<u>\$ 2,466,500</u>	<u>\$ 25,000,000</u>	<u>\$ 11,997,301</u>

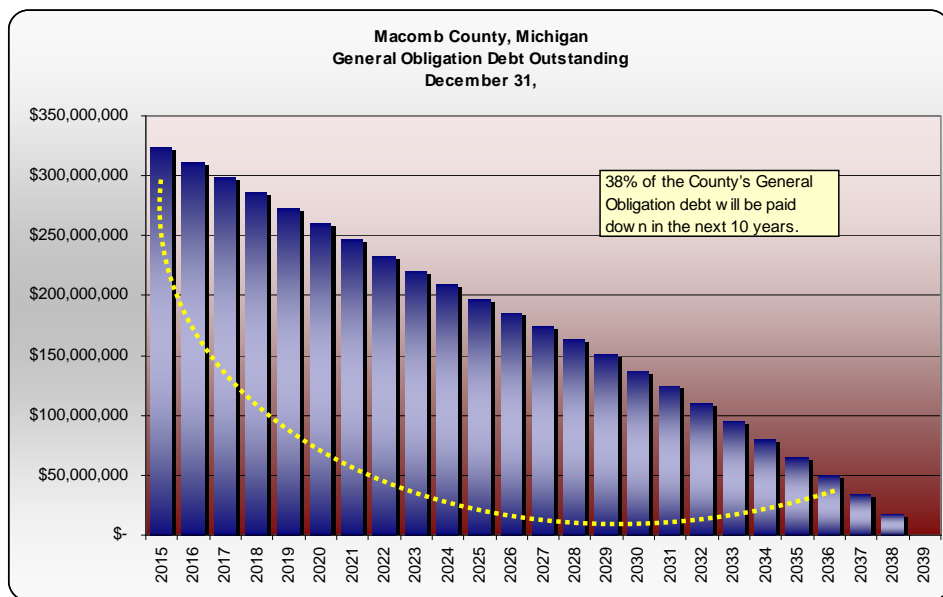
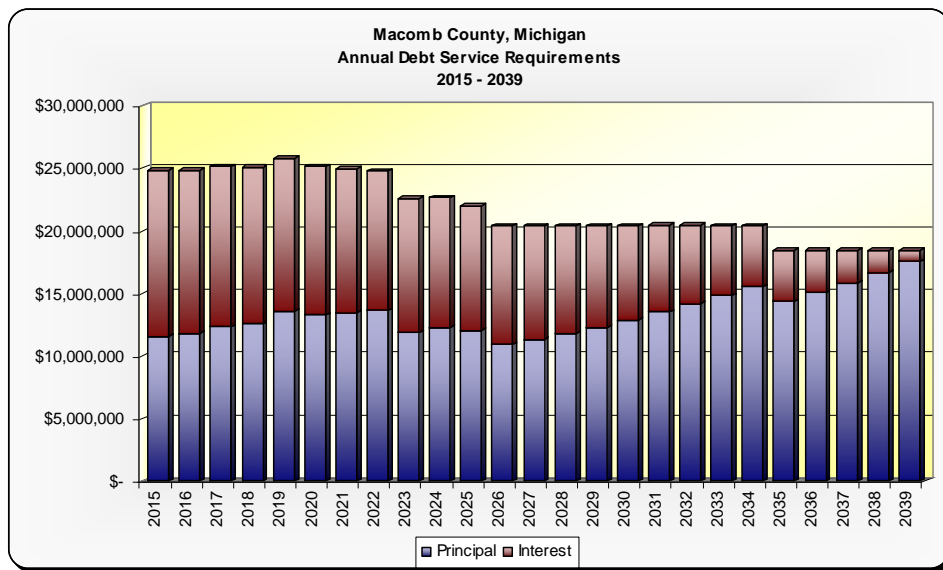
  

Year	Series 2014 Retiree Health Care		Totals	
	Principal	Interest	Principal	Interest
2015	\$ 7,100,000	\$ 11,327,625	\$ 11,547,974	\$ 13,291,893
2016	7,250,000	11,185,625	11,823,933	13,030,969
2017	7,400,000	11,040,625	12,329,912	12,770,482
2018	7,550,000	10,892,625	12,585,910	12,489,731
2019	7,700,000	10,741,625	13,576,928	12,191,852
2020	7,875,000	10,564,525	13,252,967	11,852,515
2021	8,075,000	10,367,650	13,454,025	11,502,793
2022	8,300,000	10,125,400	13,665,000	11,108,113
2023	8,575,000	9,855,650	11,885,000	10,720,243
2024	8,875,000	9,555,525	12,290,000	10,337,955
2025	9,175,000	9,244,900	12,025,000	9,944,838
2026	9,525,000	8,900,837	10,900,000	9,510,023
2027	9,900,000	8,519,837	11,325,000	9,074,025
2028	10,325,000	8,104,037	11,800,000	8,601,225
2029	10,775,000	7,654,900	12,300,000	8,093,088
2030	11,275,000	7,159,250	12,875,000	7,536,738
2031	11,825,000	6,615,050	13,500,000	6,937,238
2032	12,400,000	6,038,625	14,150,000	6,280,625
2033	13,000,000	5,418,625	14,825,000	5,586,250
2034	13,650,000	4,768,626	15,550,000	4,854,126
2035	14,350,000	4,086,125	14,350,000	4,086,125
2036	15,075,000	3,354,275	15,075,000	3,354,275
2037	15,850,000	2,585,450	15,850,000	2,585,450
2038	16,650,000	1,777,100	16,650,000	1,777,100
2039	17,525,000	911,300	17,525,000	911,300
	<u>\$ 270,000,000</u>	<u>\$ 190,798,812</u>	<u>\$ 335,111,649</u>	<u>\$ 208,422,972</u>

# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## 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, 2013 was \$24.1 billion. Therefore, the County's debt limitation was \$2.4 billion at year-end. The County's outstanding debt of \$45.3 million at December 31, 2013, supported by the General Fund, was well below the limit based on either assessed or taxable value.



# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## Pension and Retiree Health Care Liabilities

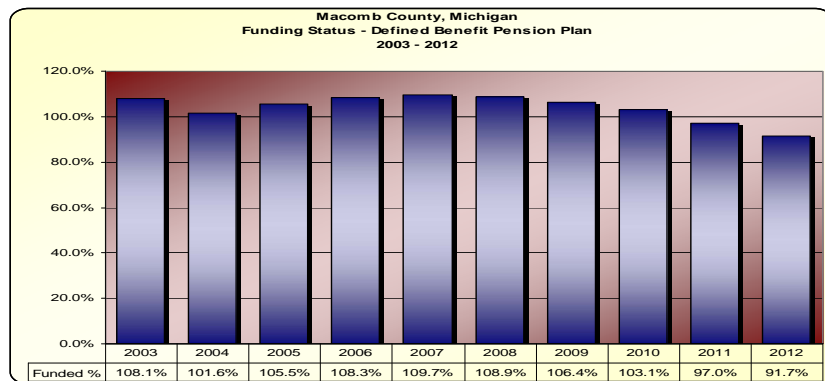
**Defined Benefit Pension Plan** - The County sponsors and administers the Macomb County Employees' Retirement System (the "System"), a single employer defined benefit plan covering substantially all of the County's employees. The System was established in accordance with state statutes to provide retirement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

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

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

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

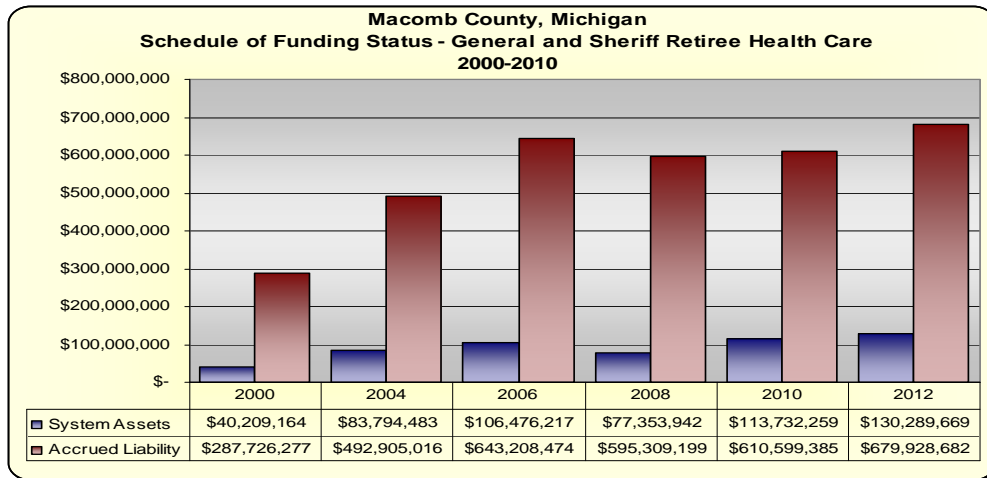
As of December 31, 2012, the date of the most recent actuarial valuation, the plan was 91.7% funded. The actuarial accrued liability was \$867,218,699 and the actuarial value of plan assets was \$795,605,544, resulting in an unfunded liability of \$71,613,155. The funding status for the last 10 years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



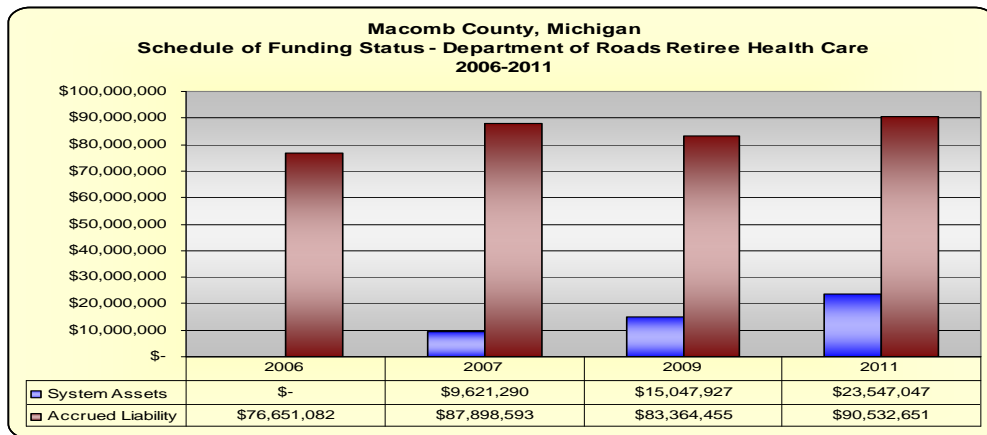
# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2015

## Pension and Retiree Health Care Liabilities (concluded)

*Retiree Health Care (General and Sheriff)* - The County sponsors a single employer postretirement healthcare plan for retirees and their spouses. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2012, the date of the most recent actuarial valuation, the plan was 19.2% funded. The actuarial accrued liability for benefits was \$679,928,682 and the actuarial value of assets in the plan was \$130,289,669, resulting in an unfunded actuarial accrued liability of \$549,639,013. The County is committed to reducing the unfunded liability and fully funding the annual required contribution of this plan.



The County also sponsors a multiple employer plan administered by the Michigan Employers' Retirement System (MERS) for those who retired from the Department of Roads. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2011, the date of the most recent actuarial valuation, the plan was 26.0% funded. The actuarial accrued liability for benefits was \$90,532,651 and the actuarial value of assets in the plan was \$23,547,047, resulting in an unfunded actuarial accrued liability of \$66,985,604.



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# MACOMB COUNTY, MICHIGAN

## Glossary of Terms

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### 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.



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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### Description of Funds (continued)

#### Special Revenue Funds (continued):

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

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

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

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

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

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

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

***Planning Grant Fund*** – 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.

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### Description of Funds (concluded)

#### Special Revenue Funds (concluded):

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

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

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

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

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

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

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

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

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

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

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### **REVENUE CATEGORIES:**

**Property Taxes** – to account for property tax collections.

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

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

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

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

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

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

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

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

### **EXPENDITURE CATEGORIES:**

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

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

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

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

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

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

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

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### **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 2015 - Adopted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
<b>December 31 Year End Funds</b>					
<b>General Fund</b>	\$ 193,104,570	\$ 193,103,377	\$ 1,193	\$ 81,782,557	\$ 81,783,750
<b>Special Revenue Funds</b>					
Community Corrections	141,929	141,929	-	50,511	50,511
Community Services	6,428,687	6,556,619	(127,932)	280,311	152,379
Department of Human Services	200,000	200,000	-	(139,499)	(139,499)
Health Grants	22,500	194,400	(171,900)	404,630	232,730
Homeland Security Grants	3,595,589	3,595,589	-	(1,702,831)	(1,702,831)
Michigan Works!	4,293,774	4,293,774	-	-	-
MSUE Grants	5,000	15,750	(10,750)	152,029	141,279
Planning Grants	1,257,000	1,416,415	(159,415)	199,500	40,085
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	15,127	10,127
Register of Deeds Remonumentation Fund	232,236	232,236	-	(122,767)	(122,767)
Register of Deeds Technology Fund	1,100,000	1,702,200	(602,200)	1,061,007	458,807
Sheriff Grants	382,600	382,600	-	4,207	4,207
Veterans' Affairs	988,439	1,320,416	(331,977)	840,595	508,618
<b>Enterprise Funds</b>					
Freedom Hill Park	348,500	408,500	(60,000)	1,167,155	1,107,155
Martha T. Berry Medical Care Facility	23,351,220	23,351,220	-	4,880,812	4,880,812
<b>Debt Service Fund</b>	24,962,954	24,961,666	1,288	2,315,791	2,317,079
	<u>260,414,998</u>	<u>261,881,691</u>	<u>(1,466,693)</u>	<u>91,189,135</u>	<u>89,722,442</u>
<b>September 30 Year End Funds</b>					
<b>Special Revenue Funds</b>					
Circuit Court Programs	415,708	415,708	-	-	-
Child Care	21,435,375	21,435,375	-	2,570,179	2,570,179
Community Corrections	1,314,260	1,314,260	-	227	227
Community Services	22,933,843	23,287,093	(353,250)	1,227,361	874,111
Friend of the Court	10,385,031	10,385,031	-	(390,376)	(390,376)
Health Grants	5,274,853	5,278,153	(3,300)	620,978	617,678
JAIBG Grant	14,059	14,059	-	-	-
MSUE Grants	-	15,800	(15,800)	260,739	244,939
Prosecuting Attorney Grants	2,229,887	2,229,887	-	(104,037)	(104,037)
Roads	85,537,959	99,978,064	(14,440,105)	47,130,605	32,690,500
Sheriff Grants	1,887,887	1,887,887	-	340,216	340,216
<b>Enterprise Funds</b>					
Community Mental Health	206,757,262	206,757,262	-	2,573,425	2,573,425
Substance Abuse	11,983,514	12,800,229	(816,715)	3,290,219	2,473,504
	<u>370,169,638</u>	<u>385,798,808</u>	<u>(15,629,170)</u>	<u>57,519,536</u>	<u>41,890,366</u>
	<u>\$ 630,584,636</u>	<u>\$ 647,680,499</u>	<u>\$ (17,095,863)</u>	<u>\$ 148,708,671</u>	<u>\$ 131,612,808</u>

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

Fiscal Year 2016 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
<b>December 31 Year End Funds</b>					
<b>General Fund</b>	\$ 201,073,797	\$ 221,473,138	\$ (20,399,341)	\$ 81,783,750	\$ 61,384,409
<b>Special Revenue Funds</b>					
Community Corrections	117,853	117,853	-	50,511	50,511
Community Services	6,447,441	6,537,441	(90,000)	152,379	62,379
Department of Human Services	200,000	200,000	-	(139,499)	(139,499)
Health Grants	22,500	124,400	(101,900)	232,730	130,830
Homeland Security Grants	-	-	-	(1,702,831)	(1,702,831)
Michigan Works!	4,293,774	4,293,774	-	-	-
MSUE Grants	5,000	11,250	(6,250)	141,279	135,029
Planning Grants	1,257,000	1,276,415	(19,415)	40,085	20,670
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	10,127	5,127
Register of Deeds Remonumentation Fund	232,236	232,236	-	(122,767)	(122,767)
Register of Deeds Technology Fund	1,300,000	1,300,000	-	458,807	458,807
Sheriff Grants	382,600	382,600	-	4,207	4,207
Veterans' Affairs	1,007,846	1,344,799	(336,953)	508,618	171,665
<b>Enterprise Funds</b>					
Freedom Hill Park	348,500	408,500	(60,000)	1,107,155	1,047,155
Martha T. Berry Medical Care Facility	23,909,083	23,909,083	-	4,880,812	4,880,812
<b>Debt Service Fund</b>	24,997,966	24,994,252	3,714	2,317,079	2,320,793
	<u>265,595,596</u>	<u>286,610,741</u>	<u>(21,015,145)</u>	<u>89,722,442</u>	<u>68,707,297</u>
<b>September 30 Year End Funds</b>					
<b>Special Revenue Funds</b>					
Circuit Court Programs	415,740	415,740	-	-	-
Child Care	21,579,633	21,579,633	-	2,570,179	2,570,179
Community Corrections	1,315,184	1,315,184	-	227	227
Community Services	23,461,660	23,779,660	(318,000)	874,111	556,111
Friend of the Court	10,523,096	10,523,096	-	(390,376)	(390,376)
Health Grants	5,345,391	5,348,691	(3,300)	617,678	614,378
JAIBG Grant	14,059	14,059	-	-	-
MSUE Grants	-	6,900	(6,900)	244,939	238,039
Prosecuting Attorney Grants	2,254,049	2,254,049	-	(104,037)	(104,037)
Roads	68,449,611	81,316,488	(12,866,877)	32,690,500	19,823,623
Sheriff Grants	1,904,220	1,904,220	-	340,216	340,216
<b>Enterprise Funds</b>					
Community Mental Health	206,814,537	206,814,537	-	2,573,425	2,573,425
Substance Abuse	12,019,486	12,750,201	(730,715)	2,473,504	1,742,789
	<u>354,096,666</u>	<u>368,022,458</u>	<u>(13,925,792)</u>	<u>41,890,366</u>	<u>27,964,574</u>
	<u>\$ 619,692,262</u>	<u>\$ 654,633,199</u>	<u>\$ (34,940,937)</u>	<u>\$ 131,612,808</u>	<u>\$ 96,671,871</u>

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

Fiscal Year 2017 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
<b>December 31 Year End Funds</b>					
<b>General Fund</b>	\$ 203,772,301	\$ 213,928,979	\$ (10,156,678)	\$ 61,384,409	\$ 51,227,731
<b>Special Revenue Funds</b>					
Community Corrections	78,357	78,357	-	50,511	50,511
Community Services	6,499,641	6,559,641	(60,000)	62,379	2,379
Department of Human Services	200,000	200,000	-	(139,499)	(139,499)
Health Grants	22,000	124,400	(102,400)	130,830	28,430
Homeland Security Grants	-	-	-	(1,702,831)	(1,702,831)
Michigan Works!	4,293,774	4,293,774	-	-	-
MSUE Grants	5,000	7,000	(2,000)	135,029	133,029
Planning Grants	1,257,000	1,276,415	(19,415)	20,670	1,255
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	5,127	127
Register of Deeds Remonumentation Fund	232,236	232,236	-	(122,767)	(122,767)
Register of Deeds Technology Fund	1,300,000	1,300,000	-	458,807	458,807
Sheriff Grants	382,100	382,100	-	4,207	4,207
Veterans' Affairs	1,027,639	1,199,249	(171,610)	171,665	55
<b>Enterprise Funds</b>					
Freedom Hill Park	348,500	408,500	(60,000)	1,047,155	987,155
Martha T. Berry Medical Care Facility	24,010,039	24,010,039	-	4,880,812	4,880,812
<b>Debt Service Fund</b>	25,227,934	25,221,745	6,189	2,320,793	2,326,982
	<u>268,656,521</u>	<u>279,227,435</u>	<u>(10,570,914)</u>	<u>68,707,297</u>	<u>58,136,383</u>
<b>September 30 Year End Funds</b>					
<b>Special Revenue Funds</b>					
Circuit Court Programs	422,179	422,179	-	-	-
Child Care	21,647,292	21,647,292	-	2,570,179	2,570,179
Community Corrections	1,315,688	1,315,688	-	227	227
Community Services	23,992,232	24,310,232	(318,000)	556,111	238,111
Friend of the Court	10,598,721	10,598,721	-	(390,376)	(390,376)
Health Grants	5,389,913	5,393,213	(3,300)	614,378	611,078
JAIBG Grant	14,059	14,059	-	-	-
MSUE Grants	-	5,000	(5,000)	238,039	233,039
Prosecuting Attorney Grants	2,265,137	2,265,137	-	(104,037)	(104,037)
Roads	68,449,611	81,455,088	(13,005,477)	19,823,623	6,818,146
Sheriff Grants	1,908,756	1,908,756	-	340,216	340,216
<b>Enterprise Funds</b>					
Community Mental Health	206,435,820	206,435,820	-	2,573,425	2,573,425
Substance Abuse	12,633,310	13,364,025	(730,715)	1,742,789	1,012,074
	<u>355,072,718</u>	<u>369,135,210</u>	<u>(14,062,492)</u>	<u>27,964,574</u>	<u>13,902,082</u>
	<u>\$ 623,729,239</u>	<u>\$ 648,362,645</u>	<u>\$ (24,633,406)</u>	<u>\$ 96,671,871</u>	<u>\$ 72,038,465</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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Property Taxes	109,999,847	110,951,995	109,529,729	113,911,934	115,197,174	117,528,118
Licenses & Permits	1,963,895	2,089,387	2,056,440	2,166,940	2,166,940	2,166,940
Intergovernmental	176,427,892	181,691,145	206,881,417	185,763,789	165,637,391	166,128,920
Charges for Services	237,268,953	230,091,834	253,115,492	275,252,308	274,859,196	275,728,021
Investment Income	730,651	518,497	438,569	371,166	358,381	358,381
Fines & Forfeitures	2,469,464	931,875	708,800	878,300	878,300	878,300
Reimbursements	8,296,919	7,399,296	8,673,202	8,682,310	8,715,605	8,729,707
Indirect Cost Allocation	6,614,577	7,083,669	8,470,361	8,621,637	8,622,561	8,623,064
Other Revenue	1,305,142	13,649,833	719,390	1,579,154	1,704,654	1,629,654
<b>Total Revenues</b>	<b>545,077,339</b>	<b>554,407,531</b>	<b>590,593,400</b>	<b>597,227,538</b>	<b>578,140,202</b>	<b>581,771,105</b>
<b>Expenditures By Category:</b>						
Full Time Wages	119,789,423	120,722,507	127,855,843	130,507,397	131,199,286	131,901,543
Part Time Wages	6,918,887	7,155,130	6,571,083	6,368,905	6,476,063	6,566,479
Overtime Wages	6,323,993	7,100,958	6,890,135	6,643,708	6,754,101	6,754,101
FICA/Medicare	10,021,149	10,164,670	10,844,049	10,711,251	10,799,473	10,861,520
Pension/Retiree Health Care	35,248,392	39,299,456	45,444,936	46,140,259	48,644,815	48,820,309
Employee Health/Dental Life Ins	32,031,879	29,380,997	32,767,245	32,205,219	34,148,837	35,279,181
Workers Comp/Unemployment/Other	3,814,908	4,295,631	4,012,536	3,143,640	3,198,906	3,223,136
Supplies & Services	55,877,377	60,185,886	63,515,861	54,989,902	52,003,154	51,874,776
Room & Board	5,764,204	5,821,057	7,275,000	6,665,000	6,665,000	6,665,000
Conferences & Training	607,073	907,701	1,020,525	1,122,167	1,117,142	810,892
Utilities	4,702,253	4,336,132	5,274,620	4,870,611	4,870,857	4,868,715
Repairs & Maintenance	6,048,529	5,604,815	6,248,807	6,209,598	6,200,559	6,199,231
Road Construction & Maintenance	34,860,115	32,195,273	59,150,569	57,088,176	37,361,326	37,361,326
Vehicle Operations	2,499,776	2,909,167	4,332,087	3,907,362	3,923,462	3,923,462
Contract Services	186,442,444	200,421,042	206,210,590	200,069,649	199,252,826	199,722,247
Internal Services	9,612,861	9,979,159	11,328,783	12,692,414	12,694,306	12,721,126
Capital Outlay	4,705,630	6,036,019	12,753,606	6,519,706	6,396,994	6,396,994
Debt Service - Principal	5,990,000	4,740,000	3,927,033	11,547,974	11,823,933	12,329,912
Debt Service - Interest and fees	2,336,240	1,531,358	1,555,634	13,293,692	13,050,319	12,771,833
<b>Total Expenditures</b>	<b>533,595,134</b>	<b>552,786,959</b>	<b>616,978,942</b>	<b>614,696,630</b>	<b>596,581,359</b>	<b>599,051,783</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,482,205</b>	<b>1,620,572</b>	<b>(26,385,542)</b>	<b>(17,469,092)</b>	<b>(18,441,157)</b>	<b>(17,280,678)</b>
<b>Other Financing Sources (Uses):</b>						
Bond Proceeds	22,975,000	-	-	-	-	-
Transfers in - General Fund	28,357,772	26,884,319	29,632,518	32,719,921	32,938,783	33,293,198
Transfers in - Other Funds	23,335,571	1,039,635	11,446,448	637,177	8,613,277	8,664,936
Transfers out	(39,863,490)	(29,026,380)	(39,247,220)	(32,983,869)	(58,051,840)	(49,310,862)
Payment to refunding escrow agent	(24,760,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>10,044,853</b>	<b>(1,102,427)</b>	<b>1,831,746</b>	<b>373,229</b>	<b>(16,499,780)</b>	<b>(7,352,728)</b>
Net Increase (Decrease) in Fund Balance	21,527,058	518,145	(24,553,796)	(17,095,863)	(34,940,937)	(24,633,406)
Fund Balance, Beginning of Year	151,217,264	172,744,322	173,262,467	148,708,671	131,612,808	96,671,871
<b>Fund Balance, End of Year</b>	<b>\$ 172,744,322</b>	<b>\$ 173,262,467</b>	<b>\$ 148,708,671</b>	<b>\$ 131,612,808</b>	<b>\$ 96,671,871</b>	<b>\$ 72,038,465</b>



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

	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 109,999,847	\$ 110,951,995	\$ 109,529,729	\$ 113,911,934	\$ 115,197,174	\$ 117,528,118
Licenses & Permits	1,963,895	2,089,387	2,056,440	2,166,940	2,166,940	2,166,940
Intergovernmental	176,427,892	181,691,145	206,881,417	185,763,789	165,637,391	166,128,920
Charges for Services	237,268,953	230,091,834	253,115,492	275,252,308	274,859,196	275,728,021
Investment Income	730,651	518,497	438,569	371,166	358,381	358,381
Fines & Forfeitures	2,469,464	931,875	708,800	878,300	878,300	878,300
Reimbursements	8,296,919	7,399,296	8,673,202	8,682,310	8,715,605	8,729,707
Indirect Cost Allocation	6,614,577	7,083,669	8,470,361	8,621,637	8,622,561	8,623,064
Other Revenue	1,305,142	13,649,833	719,390	1,579,154	1,704,654	1,629,654
<b>Total Revenues</b>	<b>545,077,339</b>	<b>554,407,531</b>	<b>590,593,400</b>	<b>597,227,538</b>	<b>578,140,202</b>	<b>581,771,105</b>
<b>Expenditures:</b>						
Legislative	1,138,536	1,201,341	1,593,361	1,570,709	1,595,361	1,604,433
Judicial	39,548,320	40,378,038	44,929,489	45,712,082	46,165,845	46,479,070
General Government	47,854,858	48,293,974	38,879,991	37,565,015	39,176,189	39,404,312
Public Safety	61,378,579	75,757,447	81,928,100	70,416,510	67,763,917	68,270,456
Public Works	71,723,353	68,375,489	101,505,322	102,230,984	83,114,010	83,287,171
Health & Welfare	298,714,179	306,068,318	329,378,391	325,311,458	326,966,291	327,979,102
Recreation & Culture	133,954	332,050	408,500	408,500	408,500	408,500
Capital Outlay	4,705,630	6,036,019	12,753,606	6,519,706	6,396,994	6,396,994
Debt Service - Principal	5,990,000	4,740,000	3,927,033	11,547,974	11,823,933	12,329,912
Debt Service - Interest & Fees	2,407,725	1,604,283	1,675,149	13,413,692	13,170,319	12,891,833
<b>Total Expenditures</b>	<b>533,595,134</b>	<b>552,786,959</b>	<b>616,978,942</b>	<b>614,696,630</b>	<b>596,581,359</b>	<b>599,051,783</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,482,205</b>	<b>1,620,572</b>	<b>(26,385,542)</b>	<b>(17,469,092)</b>	<b>(18,441,157)</b>	<b>(17,280,678)</b>
<b>Other Financing Sources (Uses):</b>						
Bond Proceeds	22,975,000	-	-	-	-	-
Transfers in - General Fund	28,357,772	26,884,319	29,632,518	32,719,921	32,938,783	33,293,198
Transfers in - Other Fund s	23,335,571	1,039,635	11,446,448	637,177	8,613,277	8,664,936
Transfers out	(39,863,490)	(29,026,380)	(39,247,220)	(32,983,869)	(58,051,840)	(49,310,862)
Payment to refunding escrow agent	(24,760,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>10,044,853</b>	<b>(1,102,427)</b>	<b>1,831,746</b>	<b>373,229</b>	<b>(16,499,780)</b>	<b>(7,352,728)</b>
Net Increase (Decrease) in Fund Balance	21,527,058	518,145	(24,553,796)	(17,095,863)	(34,940,937)	(24,633,406)
Fund Balance, Beginning of Year	151,217,264	172,744,322	173,262,467	148,708,671	131,612,808	96,671,871
<b>Fund Balance, End of Year</b>	<b>\$ 172,744,322</b>	<b>\$ 173,262,467</b>	<b>\$ 148,708,671</b>	<b>\$ 131,612,808</b>	<b>\$ 96,671,871</b>	<b>\$ 72,038,465</b>

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

	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Legislative</b>						
General Fund	\$ 1,138,536	\$ 1,201,341	\$ 1,593,361	\$ 1,570,709	\$ 1,595,361	\$ 1,604,433
<b>Judicial</b>						
General Fund	27,740,566	29,212,838	31,653,313	32,664,897	32,956,401	33,176,474
Circuit Court Programs	176,305	185,543	434,441	415,708	415,740	422,179
Friend of the Court	9,536,049	8,894,494	10,567,943	10,385,031	10,523,096	10,598,721
Juvenile Court Grants	50,767	70,510	20,822	14,059	14,059	14,059
Prosecuting Attorney Forfeiture	3,884	3,615	5,000	5,000	5,000	5,000
Prosecuting Attorney Grants	2,040,748	2,011,038	2,247,970	2,227,387	2,251,549	2,262,637
<b>General government</b>						
General Fund	38,702,903	40,521,225	34,493,857	34,234,164	36,367,538	36,595,661
Community Development Block Grant	8,123,771	6,165,714	1,850,818	1,396,415	1,276,415	1,276,415
Register of Deeds Remonumentation Fund	192,986	204,612	232,236	232,236	232,236	232,236
Register of Deeds Technology Fund	835,198	1,402,423	2,303,080	1,702,200	1,300,000	1,300,000
<b>Public Safety</b>						
General Fund	55,136,123	58,337,749	65,218,152	63,327,043	64,171,760	64,713,255
Community Corrections - Dec 31 Year End	291,093	96,093	284,322	141,929	117,853	78,357
Community Corrections - Sep 30 Year End	1,255,384	1,247,760	1,313,055	1,314,260	1,315,184	1,315,688
Homeland Security Grants	2,047,370	13,360,890	11,908,002	3,490,491	-	-
Sheriff Grants - Dec 31 Year End	492,136	653,653	941,877	266,600	266,600	266,100
Sheriff Grants - Sep 30 Year End	2,156,473	2,061,302	2,262,692	1,876,187	1,892,520	1,897,056
<b>Public Works</b>						
General Fund	4,899,873	5,342,788	6,367,490	6,366,079	6,449,903	6,484,464
Roads	66,823,480	63,032,701	95,137,832	95,864,905	76,664,107	76,802,707
<b>Health &amp; Welfare</b>						
General Fund	18,059,750	18,868,470	21,179,199	21,185,974	21,561,311	21,724,806
Child Care Fund	18,122,710	18,016,713	21,216,852	21,420,375	21,564,633	21,632,292
Community Mental Health	200,638,601	208,304,740	212,770,539	206,469,330	206,526,605	206,147,888
Community Services - Dec 31 Year End	736,759	1,327,673	7,812,974	6,496,619	6,499,509	6,521,709
Community Services - Sep 30 Year End	19,820,696	19,839,461	21,293,963	22,527,108	23,068,825	23,599,397
Department of Human Services	1,272,046	250,000	200,000	200,000	200,000	200,000
Health Grants - Dec 31 Year End	493,330	153,007	175,908	169,400	111,900	111,900
Health Grants - Sep 30 Year End	4,024,931	3,966,365	5,098,481	5,255,963	5,326,501	5,371,023
Martha T Berry Medical Care Facility	22,682,104	22,173,566	22,901,700	23,151,220	23,709,083	23,810,039
Michigan Works!	4,063,271	3,803,083	4,162,798	4,293,774	4,293,774	4,293,774
MSUE Grants - Dec 31 Year End	243,365	70,679	96,289	14,250	11,250	7,000
MSUE Grants - Sep 30 Year End	135,885	56,368	75,950	15,800	6,900	5,000
Substance Abuse	7,419,215	8,239,911	11,113,590	12,799,229	12,749,201	13,363,025
Veterans' Affairs	1,001,517	998,282	1,280,148	1,312,416	1,336,799	1,191,249
<b>Recreation &amp; Culture</b>						
Freedom Hill Park	133,954	332,050	408,500	408,500	408,500	408,500
<b>Debt Service</b>						
Principal	5,990,000	4,740,000	3,927,033	11,547,974	11,823,933	12,329,912
Interest & Fees	2,407,725	1,604,283	1,675,149	13,413,692	13,170,319	12,891,833
Payment to refunding escrow agent	24,760,000	-	-	-	-	-
<b>Capital Outlay</b>	<u>4,705,630</u>	<u>6,036,019</u>	<u>12,753,606</u>	<u>6,519,706</u>	<u>6,396,994</u>	<u>6,396,994</u>
<b>Total Operating Expenditures</b>	<u>558,355,134</u>	<u>552,786,959</u>	<u>616,978,942</u>	<u>614,696,630</u>	<u>596,581,359</u>	<u>599,051,783</u>

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

	<b>Audited</b>		<b>Budgeted</b>			
	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Amended</b>	<b>2015 Adopted</b>	<b>2016 Forecasted</b>	<b>2017 Forecasted</b>
<b>Transfers Out</b>						
General Fund	32,156,006	26,092,607	29,632,518	32,179,921	57,331,895	48,590,917
Community Development Block Grant	-	-	8,605,197	-	-	-
Community Mental Health	178,852	206,733	-	-	-	-
Community Services - Dec 31 Year End	-	24,682	110,329	60,000	37,932	37,932
Community Services - Sep 30 Year End	510,894	485,523	548,840	597,782	548,632	548,632
Department of Human Services	97,482	-	-	-	-	-
Health Department	1,501,736	226,750	-	-	-	-
Homeland Security Grants	-	468,144	-	-	-	-
Law Library	14,990	-	-	-	-	-
MSUE Grants - Dec 31 Year End	-	-	300	-	-	-
Register of Deeds Technology Fund	-	21,039	-	-	-	-
Research & Reference Center	380,212	-	-	-	-	-
Revenue Sharing Reserve Fund	4,969,281	-	-	-	-	-
Roads	-	90,369	113,569	146,166	133,381	133,381
Senior Citizens Services	54,037	-	-	-	-	-
Sheriff Grants - Dec 31 Year End	-	1,393,533	236,467	-	-	-
Sheriff Grants - Sep 30 Year End	-	17,000	-	-	-	-
<b>Total Transfers</b>	<u>39,863,490</u>	<u>29,026,380</u>	<u>39,247,220</u>	<u>32,983,869</u>	<u>58,051,840</u>	<u>49,310,862</u>
<b>Total Expenditures</b>	<u>\$ 598,218,624</u>	<u>\$ 581,813,339</u>	<u>\$ 656,226,162</u>	<u>\$ 647,680,499</u>	<u>\$ 654,633,199</u>	<u>\$ 648,362,645</u>

**MACOMB COUNTY, MICHIGAN**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**All Funds Summary By Category and Fund Classification**  
**Fiscal Years Ending September 30 and December 31, 2015**

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
<b>Revenues:</b>					
Property Taxes	\$ 112,820,357	\$ -	\$ -	\$ 1,091,577	\$ 113,911,934
Licenses & Permits	1,568,740	598,200	-	-	2,166,940
Intergovernmental	29,961,838	82,355,843	22,977,690	50,468,418	185,763,789
Charges for Services	31,651,974	2,244,000	179,408,644	61,947,690	275,252,308
Investment Income	225,000	146,166	-	-	371,166
Fines & Forfeitures	648,300	-	-	230,000	878,300
Reimbursements	7,538,548	-	180,612	963,150	8,682,310
Indirect Cost Allocation	8,570,813	-	50,824	-	8,621,637
Other Revenue	119,000	193,750	45,010	1,221,394	1,579,154
<b>Total Revenues</b>	<b>193,104,570</b>	<b>85,537,959</b>	<b>202,662,780</b>	<b>115,922,229</b>	<b>597,227,538</b>
<b>Expenditures By Category:</b>					
Full Time Wages	71,136,947	13,438,742	16,937,301	28,994,407	130,507,397
Part Time Wages	1,942,358	100,000	-	4,326,547	6,368,905
Overtime Wages	3,545,205	1,536,000	-	1,562,503	6,643,708
FICA/Medicare	5,654,781	1,155,000	1,285,114	2,616,356	10,711,251
Pension/Retiree Health Care	21,006,006	9,415,000	5,534,054	10,185,199	46,140,259
Employee Health/Dental Life Ins	16,309,490	3,495,000	4,286,688	8,114,041	32,205,219
Workers Comp/Unemployment/Other	1,752,460	245,000	236,587	909,593	3,143,640
Supplies & Services	15,685,550	1,913,727	11,169,062	26,221,563	54,989,902
Room & Board	-	-	-	6,665,000	6,665,000
Conferences & Training	254,130	124,960	324,855	418,222	1,122,167
Utilities	3,093,500	659,150	272,591	845,370	4,870,611
Repairs & Maintenance	5,115,589	542,500	46,707	504,802	6,209,598
Road Construction & Maintenance	-	57,088,176	-	-	57,088,176
Vehicle Operations	1,146,635	2,476,450	9,577	274,700	3,907,362
Contract Services	8,154,819	3,675,200	164,982,569	23,257,061	200,069,649
Internal Services	4,551,396	-	1,384,225	6,756,793	12,692,414
Capital Outlay	1,574,590	3,966,993	287,932	690,191	6,519,706
Debt Service - Principal	-	-	-	11,547,974	11,547,974
Debt Service - Interest and fees	-	-	-	13,293,692	13,293,692
<b>Total Expenditures</b>	<b>160,923,456</b>	<b>99,831,898</b>	<b>206,757,262</b>	<b>147,184,014</b>	<b>614,696,630</b>
<b>Revenues Over (Under) Expenditures</b>	<b>32,181,114</b>	<b>(14,293,939)</b>	<b>(4,094,482)</b>	<b>(31,261,785)</b>	<b>(17,469,092)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in - General Fund	-	-	4,094,482	28,625,439	32,719,921
Transfers in - Other Funds	-	-	-	637,177	637,177
Transfers out	(32,179,921)	(146,166)	-	(657,782)	(32,983,869)
<b>Total Other Financing Sources (Uses):</b>	<b>(32,179,921)</b>	<b>(146,166)</b>	<b>4,094,482</b>	<b>28,604,834</b>	<b>373,229</b>
Net Increase (Decrease) in Fund Balance	1,193	(14,440,105)	-	(2,656,951)	(17,095,863)
Fund Balance, Beginning of Year	81,782,557	47,130,605	2,573,425	17,222,084	148,708,671
<b>Fund Balance, End of Year</b>	<b>\$ 81,783,750</b>	<b>\$ 32,690,500</b>	<b>\$ 2,573,425</b>	<b>\$ 14,565,133</b>	<b>\$ 131,612,808</b>

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

	Community Corrections	Planning Grants	Community Services
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	65,000	1,140,000	6,017,427
Charges for Services	3,000	-	401,260
Fines & Forfeitures	-	-	-
Reimbursements	-	12,000	-
Other Revenue	-	105,000	10,000
<b>Total Revenues</b>	<b>68,000</b>	<b>1,257,000</b>	<b>6,428,687</b>
<b>Expenditures:</b>			
Full Time Wages	41,636	-	225,682
Part Time Wages	-	-	40,565
Overtime Wages	-	-	-
FICA/Medicare	3,185	-	20,367
Pension/Retiree Health Care	15,181	-	78,363
Employee Health/Dental Life Ins	12,758	-	45,934
Workers Comp/Unemployment/Other	586	-	3,138
Supplies & Services	50,000	1,172,000	5,915,389
Room & Board	-	-	-
Conferences & Training	15,000	-	14,000
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	3,000	224,415	148,504
Internal Services	583	-	4,677
Capital Outlay	-	20,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>141,929</b>	<b>1,416,415</b>	<b>6,496,619</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(73,929)</b>	<b>(159,415)</b>	<b>(67,932)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	73,929	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<b>73,929</b>	<b>-</b>	<b>(60,000)</b>
Net Increase (Decrease) in Fund Balance	-	(159,415)	(127,932)
Fund Balance, Beginning of Year	50,511	199,500	280,311
<b>Fund Balance, End of Year</b>	<b>\$ 50,511</b>	<b>\$ 40,085</b>	<b>\$ 152,379</b>

continued on next page

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

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
<b>Revenues:</b>			
Property Taxes	\$ 121,288	\$ -	\$ -
Intergovernmental	-	3,595,589	-
Charges for Services	18,427,625	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>18,548,913</b>	<b>3,595,589</b>	<b>185,000</b>
<b>Expenditures:</b>			
Full Time Wages	-	191,827	-
Part Time Wages	-	-	-
Overtime Wages	-	90,607	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	120,000	3,067,454	182,000
Room & Board	-	-	-
Conferences & Training	-	48,075	-
Utilities	-	-	158,000
Repairs & Maintenance	-	2,775	42,000
Vehicle Operations	-	5,000	-
Contract Services	-	84,753	26,000
Internal Services	-	-	500
Capital Outlay	-	105,098	-
Debt Service - Principal	11,547,974	-	-
Debt Service - Interest and fees	13,293,692	-	-
<b>Total Expenditures</b>	<b>24,961,666</b>	<b>3,595,589</b>	<b>408,500</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,412,753)</b>	<b>-</b>	<b>(223,500)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	6,414,041	-	163,500
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>6,414,041</b>	<b>-</b>	<b>163,500</b>
Net Increase (Decrease) in Fund Balance	1,288	-	(60,000)
Fund Balance, Beginning of Year	2,315,791	(1,702,831)	1,167,155
<b>Fund Balance, End of Year</b>	<b>\$ 2,317,079</b>	<b>\$ (1,702,831)</b>	<b>\$ 1,107,155</b>

continued on next page

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

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	20,000	-	-
Charges for Services	2,500	-	23,181,220
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	165,000
Other Revenue	-	-	5,000
<b>Total Revenues</b>	<u>22,500</u>	<u>200,000</u>	<u>23,351,220</u>
<b>Expenditures:</b>			
Full Time Wages	-	-	6,887,847
Part Time Wages	-	-	1,361,125
Overtime Wages	-	-	1,049,000
FICA/Medicare	-	-	711,295
Pension/Retiree Health Care	-	-	2,556,937
Employee Health/Dental Life Ins	-	-	2,092,154
Workers Comp/Unemployment/Other	-	-	341,235
Supplies & Services	27,300	200,000	4,790,785
Room & Board	-	-	-
Conferences & Training	2,100	-	-
Utilities	-	-	420,000
Repairs & Maintenance	40,000	-	-
Vehicle Operations	-	-	3,600
Contract Services	100,000	-	2,145,656
Internal Services	-	-	791,586
Capital Outlay	25,000	-	200,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>194,400</u>	<u>200,000</u>	<u>23,351,220</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(171,900)</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(171,900)	-	-
Fund Balance, Beginning of Year	<u>404,630</u>	<u>(139,499)</u>	<u>4,880,812</u>
<b>Fund Balance, End of Year</b>	<u>\$ 232,730</u>	<u>\$ (139,499)</u>	<u>\$ 4,880,812</u>

continued on next page

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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	4,293,774	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	5,000	-
<b>Total Revenues</b>	<b>4,293,774</b>	<b>5,000</b>	<b>-</b>
<b>Expenditures:</b>			
Full Time Wages	2,443,067	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	190,657	-	-
Pension/Retiree Health Care	644,843	-	-
Employee Health/Dental Life Ins	755,616	-	-
Workers Comp/Unemployment/Other	42,101	-	-
Supplies & Services	66,598	6,850	5,000
Room & Board	-	-	-
Conferences & Training	17,150	750	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	4,650	-
Internal Services	133,742	-	-
Capital Outlay	-	1,500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>4,293,774</b>	<b>15,750</b>	<b>5,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(10,750)</b>	<b>(5,000)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	-	(10,750)	(5,000)
Fund Balance, Beginning of Year	-	152,029	15,127
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 141,279</b>	<b>\$ 10,127</b>

continued on next page



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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	232,236	-	44,000
Charges for Services	-	1,100,000	100,100
Fines & Forfeitures	-	-	230,000
Reimbursements	-	-	-
Other Revenue	-	-	8,500
<b>Total Revenues</b>	<u>232,236</u>	<u>1,100,000</u>	<u>382,600</u>
<b>Expenditures:</b>			
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	680	106,000	112,600
Room & Board	-	-	-
Conferences & Training	-	2,000	119,000
Utilities	-	-	-
Repairs & Maintenance	-	3,200	5,000
Vehicle Operations	-	-	22,000
Contract Services	231,556	1,590,000	-
Internal Services	-	1,000	8,000
Capital Outlay	-	-	116,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>232,236</u>	<u>1,702,200</u>	<u>382,600</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(602,200)</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(602,200)	-
Fund Balance, Beginning of Year	<u>(122,767)</u>	<u>1,061,007</u>	<u>4,207</u>
<b>Fund Balance, End of Year</b>	<u>\$ (122,767)</u>	<u>\$ 458,807</u>	<u>\$ 4,207</u>

continued on next page

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

	Veterans'	December Year End
	Affairs	Sub-total
<b>Revenues:</b>		
Property Taxes	\$ 970,289	\$ 1,091,577
Intergovernmental	-	11,114,252
Charges for Services	-	47,694,479
Fines & Forfeitures	-	230,000
Reimbursements	18,150	395,150
Other Revenue	-	133,500
<b>Total Revenues</b>	<u>988,439</u>	<u>60,658,958</u>
<b>Expenditures:</b>		
Full Time Wages	430,598	10,220,657
Part Time Wages	-	1,401,690
Overtime Wages	-	1,139,607
FICA/Medicare	32,941	958,445
Pension/Retiree Health Care	162,758	3,458,082
Employee Health/Dental Life Ins	140,338	3,046,800
Workers Comp/Unemployment/Other	6,059	393,119
Supplies & Services	331,900	16,154,556
Room & Board	-	-
Conferences & Training	8,900	226,975
Utilities	-	578,000
Repairs & Maintenance	3,600	98,575
Vehicle Operations	-	30,600
Contract Services	-	4,558,534
Internal Services	195,322	1,135,410
Capital Outlay	8,000	475,598
Debt Service - Principal	-	11,547,974
Debt Service - Interest and fees	-	13,293,692
<b>Total Expenditures</b>	<u>1,320,416</u>	<u>68,718,314</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(331,977)</u>	<u>(8,059,356)</u>
<b>Other Financing Sources (Uses):</b>		
Transfers in from General Fund	-	6,651,470
Transfers in from Other Funds	-	-
Transfers out	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>6,591,470</u>
Net Increase (Decrease) in Fund Balance	(331,977)	(1,467,886)
Fund Balance, Beginning of Year	<u>840,595</u>	<u>9,406,579</u>
<b>Fund Balance, End of Year</b>	<u>\$ 508,618</u>	<u>\$ 7,938,693</u>

continued on next page

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

	Circuit Court Programs	Child Care	Community Corrections
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	245,745	8,554,487	1,005,749
Charges for Services	6,000	31,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	568,000	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>251,745</u>	<u>9,153,487</u>	<u>1,005,749</u>
<b>Expenditures:</b>			
Full Time Wages	51,152	5,366,419	467,261
Part Time Wages	-	443,365	-
Overtime Wages	-	307,500	-
FICA/Medicare	3,913	434,010	35,746
Pension/Retiree Health Care	16,648	1,985,725	159,652
Employee Health/Dental Life Ins	12,758	1,518,202	127,580
Workers Comp/Unemployment/Other	721	79,323	6,577
Supplies & Services	34,510	586,400	93,546
Room & Board	-	6,665,000	-
Conferences & Training	2,770	24,950	3,000
Utilities	-	253,500	-
Repairs & Maintenance	-	249,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	292,520	1,125,000	403,856
Internal Services	716	2,376,481	15,542
Capital Outlay	-	15,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>415,708</u>	<u>21,435,375</u>	<u>1,314,260</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(163,963)</u>	<u>(12,281,888)</u>	<u>(308,511)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	163,963	12,281,888	308,511
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>163,963</u>	<u>12,281,888</u>	<u>308,511</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	2,570,179	227
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 2,570,179</u>	<u>\$ 227</u>

continued on next page

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

	Community Services	Friend of the Court	Health Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	12,860,596	6,626,022	3,528,836
Charges for Services	6,758,570	862,000	421,148
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	1,081,594	-	6,300
<b>Total Revenues</b>	<u>20,700,760</u>	<u>7,488,022</u>	<u>3,956,284</u>
<b>Expenditures:</b>			
Full Time Wages	3,880,076	4,870,691	1,555,678
Part Time Wages	2,042,588	65,401	373,503
Overtime Wages	-	20,000	9,295
FICA/Medicare	452,655	379,141	148,293
Pension/Retiree Health Care	1,514,209	1,692,790	560,708
Employee Health/Dental Life Ins	1,035,681	1,352,348	472,046
Workers Comp/Unemployment/Other	283,205	69,196	27,165
Supplies & Services	7,757,591	131,050	306,724
Room & Board	-	-	-
Conferences & Training	95,188	12,250	19,109
Utilities	6,800	-	-
Repairs & Maintenance	75,502	68,000	1,725
Vehicle Operations	130,600	22,000	-
Contract Services	4,371,754	560,000	783,718
Internal Services	881,259	1,142,164	997,999
Capital Outlay	162,203	-	22,190
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>22,689,311</u>	<u>10,385,031</u>	<u>5,278,153</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,988,551)</u>	<u>(2,897,009)</u>	<u>(1,321,869)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	1,595,906	2,897,009	1,318,569
Transfers in from Other Funds	637,177	-	-
Transfers out	<u>(597,782)</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses):</b>	<u>1,635,301</u>	<u>2,897,009</u>	<u>1,318,569</u>
Net Increase (Decrease) in Fund Balance	(353,250)	-	(3,300)
Fund Balance, Beginning of Year	<u>1,227,361</u>	<u>(390,376)</u>	<u>620,978</u>
<b>Fund Balance, End of Year</b>	<u>\$ 874,111</u>	<u>\$ (390,376)</u>	<u>\$ 617,678</u>

continued on next page

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

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	12,898	-	1,328,728
Charges for Services	-	-	38,609
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>12,898</b>	<b>-</b>	<b>1,367,337</b>
<b>Expenditures:</b>			
Full Time Wages	-	-	1,221,307
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	93,431
Pension/Retiree Health Care	-	-	381,045
Employee Health/Dental Life Ins	-	-	280,676
Workers Comp/Unemployment/Other	-	-	17,116
Supplies & Services	1,850	4,250	95,859
Room & Board	-	-	-
Conferences & Training	600	150	5,000
Utilities	-	-	-
Repairs & Maintenance	-	-	1,000
Vehicle Operations	-	-	-
Contract Services	11,609	11,400	8,500
Internal Services	-	-	123,453
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>14,059</b>	<b>15,800</b>	<b>2,229,887</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,161)</b>	<b>(15,800)</b>	<b>(862,550)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	1,161	-	862,550
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>1,161</b>	<b>-</b>	<b>862,550</b>
Net Increase (Decrease) in Fund Balance	-	(15,800)	-
Fund Balance, Beginning of Year	-	260,739	(104,037)
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 244,939</b>	<b>\$ (104,037)</b>

continued on next page

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

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,091,577
Intergovernmental	1,200,281	3,990,824	39,354,166	50,468,418
Charges for Services	254,980	5,880,904	14,253,211	61,947,690
Fines & Forfeitures	-	-	-	230,000
Reimbursements	-	-	568,000	963,150
Other Revenue	-	-	1,087,894	1,221,394
<b>Total Revenues</b>	<b>1,455,261</b>	<b>9,871,728</b>	<b>55,263,271</b>	<b>115,922,229</b>
<b>Expenditures:</b>				
Full Time Wages	616,111	745,055	18,773,750	28,994,407
Part Time Wages	-	-	2,924,857	4,326,547
Overtime Wages	86,101	-	422,896	1,562,503
FICA/Medicare	53,719	57,003	1,657,911	2,616,356
Pension/Retiree Health Care	187,550	228,790	6,727,117	10,185,199
Employee Health/Dental Life Ins	114,822	153,128	5,067,241	8,114,041
Workers Comp/Unemployment/Other	22,583	10,588	516,474	909,593
Supplies & Services	682,565	372,662	10,067,007	26,221,563
Room & Board	-	-	6,665,000	6,665,000
Conferences & Training	1,000	27,230	191,247	418,222
Utilities	-	7,070	267,370	845,370
Repairs & Maintenance	6,000	3,500	406,227	504,802
Vehicle Operations	86,000	-	244,100	274,700
Contract Services	-	11,130,170	18,698,527	23,257,061
Internal Services	19,736	64,033	5,621,383	6,756,793
Capital Outlay	11,700	1,000	214,593	690,191
Debt Service - Principal	-	-	-	11,547,974
Debt Service - Interest and fees	-	-	-	13,293,692
<b>Total Expenditures</b>	<b>1,887,887</b>	<b>12,800,229</b>	<b>78,465,700</b>	<b>147,184,014</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(432,626)</b>	<b>(2,928,501)</b>	<b>(23,202,429)</b>	<b>(31,261,785)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in from General Fund	432,626	2,111,786	21,973,969	28,625,439
Transfers in from Other Funds	-	-	637,177	637,177
Transfers out	-	-	(597,782)	(657,782)
<b>Total Other Financing Sources (Uses):</b>	<b>432,626</b>	<b>2,111,786</b>	<b>22,013,364</b>	<b>28,604,834</b>
Net Increase (Decrease) in Fund Balance	-	(816,715)	(1,189,065)	(2,656,951)
Fund Balance, Beginning of Year	340,216	3,290,219	7,815,506	17,222,084
<b>Fund Balance, End of Year</b>	<b>\$ 340,216</b>	<b>\$ 2,473,504</b>	<b>\$ 6,626,441</b>	<b>\$ 14,565,133</b>

**MACOMB COUNTY, MICHIGAN**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**All Funds Summary By Category and Fund Classification**  
**Fiscal Years Ending September 30 and December 31, 2016**

	Major Funds				
	General	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
<b>Revenues:</b>					
Property Taxes	\$ 114,083,764	\$ -	\$ -	\$ 1,113,410	\$ 115,197,174
Licenses & Permits	1,568,740	598,200	-	-	2,166,940
Intergovernmental	29,951,273	65,280,280	22,927,543	47,478,295	165,637,391
Charges for Services	30,333,140	2,244,000	179,391,066	62,890,990	274,859,196
Investment Income	225,000	133,381	-	-	358,381
Fines & Forfeitures	648,300	-	-	230,000	878,300
Reimbursements	7,571,843	-	180,612	963,150	8,715,605
Indirect Cost Allocation	8,571,737	-	50,824	-	8,622,561
Other Revenue	120,000	193,750	170,010	1,220,894	1,704,654
<b>Total Revenues</b>	<b>193,073,797</b>	<b>68,449,611</b>	<b>202,720,055</b>	<b>113,896,739</b>	<b>578,140,202</b>
<b>Expenditures By Category:</b>					
Full Time Wages	71,720,527	13,034,742	17,203,427	29,240,590	131,199,286
Part Time Wages	1,945,358	100,000	-	4,430,705	6,476,063
Overtime Wages	3,545,205	1,536,000	-	1,672,896	6,754,101
FICA/Medicare	5,698,708	1,122,000	1,305,474	2,673,291	10,799,473
Pension/Retiree Health Care	22,709,426	10,035,000	5,575,094	10,325,295	48,644,815
Employee Health/Dental Life Ins	17,559,774	3,674,000	4,286,688	8,628,375	34,148,837
Workers Comp/Unemployment/Other	1,761,112	260,000	240,365	937,429	3,198,906
Supplies & Services	15,709,200	1,968,383	11,168,017	23,157,554	52,003,154
Room & Board	-	-	-	6,665,000	6,665,000
Conferences & Training	253,130	125,460	399,855	338,697	1,117,142
Utilities	3,093,500	659,150	272,591	845,616	4,870,857
Repairs & Maintenance	5,115,589	557,500	46,707	480,763	6,200,559
Road Construction & Maintenance	-	37,361,326	-	-	37,361,326
Vehicle Operations	1,127,735	2,516,450	9,577	269,700	3,923,462
Contract Services	8,304,819	3,714,096	164,645,426	22,588,485	199,252,826
Internal Services	4,558,191	-	1,373,384	6,762,731	12,694,306
Capital Outlay	1,038,969	4,519,000	287,932	551,093	6,396,994
Debt Service - Principal	-	-	-	11,823,933	11,823,933
Debt Service - Interest and fees	-	-	-	13,050,319	13,050,319
<b>Total Expenditures</b>	<b>164,141,243</b>	<b>81,183,107</b>	<b>206,814,537</b>	<b>144,442,472</b>	<b>596,581,359</b>
<b>Revenues Over (Under) Expenditures</b>	<b>28,932,554</b>	<b>(12,733,496)</b>	<b>(4,094,482)</b>	<b>(30,545,733)</b>	<b>(18,441,157)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in - General Fund	-	-	4,094,482	28,844,301	32,938,783
Transfers in - Other Funds	8,000,000	-	-	613,277	8,613,277
Transfers out	(57,331,895)	(133,381)	-	(586,564)	(58,051,840)
<b>Total Other Financing Sources (Uses):</b>	<b>(49,331,895)</b>	<b>(133,381)</b>	<b>4,094,482</b>	<b>28,871,014</b>	<b>(16,499,780)</b>
Net Increase (Decrease) in Fund Balance	(20,399,341)	(12,866,877)	-	(1,674,719)	(34,940,937)
Fund Balance, Beginning of Year	81,783,750	32,690,500	2,573,425	14,565,133	131,612,808
<b>Fund Balance, End of Year</b>	<b>\$ 61,384,409</b>	<b>\$ 19,823,623</b>	<b>\$ 2,573,425</b>	<b>\$ 12,890,414</b>	<b>\$ 96,671,871</b>

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

	Community Corrections	Planning Grants	Community Services
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	40,000	1,140,000	6,034,572
Charges for Services	3,000	-	402,869
Fines & Forfeitures	-	-	-
Reimbursements	-	12,000	-
Other Revenue	-	105,000	10,000
<b>Total Revenues</b>	<b>43,000</b>	<b>1,257,000</b>	<b>6,447,441</b>
<b>Expenditures:</b>			
Full Time Wages	41,636	-	236,967
Part Time Wages	-	-	42,593
Overtime Wages	-	-	-
FICA/Medicare	3,185	-	21,386
Pension/Retiree Health Care	15,181	-	82,281
Employee Health/Dental Life Ins	13,682	-	48,232
Workers Comp/Unemployment/Other	586	-	3,296
Supplies & Services	30,000	1,162,000	5,894,387
Room & Board	-	-	-
Conferences & Training	10,000	-	14,000
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	3,000	114,415	148,504
Internal Services	583	-	7,863
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>117,853</b>	<b>1,276,415</b>	<b>6,499,509</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(74,853)</b>	<b>(19,415)</b>	<b>(52,068)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	74,853	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(37,932)
<b>Total Other Financing Sources (Uses):</b>	<b>74,853</b>	<b>-</b>	<b>(37,932)</b>
Net Increase (Decrease) in Fund Balance	-	(19,415)	(90,000)
Fund Balance, Beginning of Year	50,511	40,085	152,379
<b>Fund Balance, End of Year</b>	<b>\$ 50,511</b>	<b>\$ 20,670</b>	<b>\$ 62,379</b>

continued on next page



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

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
<b>Revenues:</b>			
Property Taxes	\$ 123,714	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	18,435,625	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>18,559,339</u>	<u>-</u>	<u>185,000</u>
<b>Expenditures:</b>			
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	120,000	-	182,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	158,000
Repairs & Maintenance	-	-	42,000
Vehicle Operations	-	-	-
Contract Services	-	-	26,000
Internal Services	-	-	500
Capital Outlay	-	-	-
Debt Service - Principal	11,823,933	-	-
Debt Service - Interest and fees	13,050,319	-	-
<b>Total Expenditures</b>	<u>24,994,252</u>	<u>-</u>	<u>408,500</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(6,434,913)</u>	<u>-</u>	<u>(223,500)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	6,438,627	-	163,500
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>6,438,627</u>	<u>-</u>	<u>163,500</u>
Net Increase (Decrease) in Fund Balance	3,714	-	(60,000)
Fund Balance, Beginning of Year	2,317,079	(1,702,831)	1,107,155
<b>Fund Balance, End of Year</b>	<u>\$ 2,320,793</u>	<u>\$ (1,702,831)</u>	<u>\$ 1,047,155</u>

continued on next page

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

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	20,000	-	-
Charges for Services	2,500	-	23,739,083
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	165,000
Other Revenue	-	-	5,000
<b>Total Revenues</b>	<u>22,500</u>	<u>200,000</u>	<u>23,909,083</u>
<b>Expenditures:</b>			
Full Time Wages	-	-	7,006,466
Part Time Wages	-	-	1,361,125
Overtime Wages	-	-	1,250,000
FICA/Medicare	-	-	735,745
Pension/Retiree Health Care	-	-	2,600,145
Employee Health/Dental Life Ins	-	-	2,251,009
Workers Comp/Unemployment/Other	-	-	352,966
Supplies & Services	27,300	200,000	4,790,785
Room & Board	-	-	-
Conferences & Training	2,100	-	-
Utilities	-	-	420,000
Repairs & Maintenance	20,000	-	-
Vehicle Operations	-	-	3,600
Contract Services	62,500	-	2,145,656
Internal Services	-	-	791,586
Capital Outlay	12,500	-	200,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>124,400</u>	<u>200,000</u>	<u>23,909,083</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(101,900)</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(101,900)	-	-
Fund Balance, Beginning of Year	<u>232,730</u>	<u>(139,499)</u>	<u>4,880,812</u>
<b>Fund Balance, End of Year</b>	<u>\$ 130,830</u>	<u>\$ (139,499)</u>	<u>\$ 4,880,812</u>

continued on next page

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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	4,293,774	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	5,000	-
<b>Total Revenues</b>	<u>4,293,774</u>	<u>5,000</u>	<u>-</u>
<b>Expenditures:</b>			
Full Time Wages	2,443,067	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	190,657	-	-
Pension/Retiree Health Care	644,843	-	-
Employee Health/Dental Life Ins	755,616	-	-
Workers Comp/Unemployment/Other	42,101	-	-
Supplies & Services	66,598	3,950	5,000
Room & Board	-	-	-
Conferences & Training	17,150	450	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	4,850	-
Internal Services	133,742	-	-
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>4,293,774</u>	<u>11,250</u>	<u>5,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(6,250)</u>	<u>(5,000)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(6,250)	(5,000)
Fund Balance, Beginning of Year	-	141,279	10,127
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 135,029</u>	<u>\$ 5,127</u>

continued on next page

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	232,236	-	44,000
Charges for Services	-	1,300,000	100,600
Fines & Forfeitures	-	-	230,000
Reimbursements	-	-	-
Other Revenue	-	-	8,000
<b>Total Revenues</b>	<u>232,236</u>	<u>1,300,000</u>	<u>382,600</u>
<b>Expenditures:</b>			
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	680	101,000	113,600
Room & Board	-	-	-
Conferences & Training	-	2,000	118,000
Utilities	-	-	-
Repairs & Maintenance	-	3,200	5,000
Vehicle Operations	-	-	22,000
Contract Services	231,556	1,192,800	-
Internal Services	-	1,000	8,000
Capital Outlay	-	-	116,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>232,236</u>	<u>1,300,000</u>	<u>382,600</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(122,767)</u>	<u>458,807</u>	<u>4,207</u>
<b>Fund Balance, End of Year</b>	<u>\$ (122,767)</u>	<u>\$ 458,807</u>	<u>\$ 4,207</u>

continued on next page

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

	Veterans'	December Year End
	Affairs	Sub-total
<b>Revenues:</b>		
Property Taxes	\$ 989,696	\$ 1,113,410
Intergovernmental	-	7,510,808
Charges for Services	-	48,462,451
Fines & Forfeitures	-	230,000
Reimbursements	18,150	395,150
Other Revenue	-	133,000
<b>Total Revenues</b>	<u>1,007,846</u>	<u>57,844,819</u>
<b>Expenditures:</b>		
Full Time Wages	441,893	10,170,029
Part Time Wages	-	1,403,718
Overtime Wages	-	1,250,000
FICA/Medicare	33,805	984,778
Pension/Retiree Health Care	164,500	3,506,950
Employee Health/Dental Life Ins	150,502	3,219,041
Workers Comp/Unemployment/Other	6,219	405,168
Supplies & Services	331,900	13,029,200
Room & Board	-	-
Conferences & Training	8,900	172,600
Utilities	-	578,000
Repairs & Maintenance	3,600	75,800
Vehicle Operations	-	25,600
Contract Services	-	3,929,281
Internal Services	195,480	1,138,754
Capital Outlay	8,000	336,500
Debt Service - Principal	-	11,823,933
Debt Service - Interest and fees	-	13,050,319
<b>Total Expenditures</b>	<u>1,344,799</u>	<u>65,099,671</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(336,953)</u>	<u>(7,254,852)</u>
<b>Other Financing Sources (Uses):</b>		
Transfers in from General Fund	-	6,676,980
Transfers in from Other Funds	-	-
Transfers out	-	(37,932)
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>6,639,048</u>
Net Increase (Decrease) in Fund Balance	(336,953)	(615,804)
Fund Balance, Beginning of Year	<u>508,618</u>	<u>7,938,693</u>
<b>Fund Balance, End of Year</b>	<u>\$ 171,665</u>	<u>\$ 7,322,889</u>

continued on next page

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

	Circuit Court Programs	Child Care	Community Corrections
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	245,745	8,626,617	1,005,749
Charges for Services	6,000	31,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	568,000	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>251,745</b>	<b>9,225,617</b>	<b>1,005,749</b>
<b>Expenditures:</b>			
Full Time Wages	51,152	5,393,671	470,400
Part Time Wages	-	443,365	-
Overtime Wages	-	307,500	-
FICA/Medicare	3,913	436,094	35,986
Pension/Retiree Health Care	16,648	1,989,928	160,136
Employee Health/Dental Life Ins	12,758	1,628,157	136,820
Workers Comp/Unemployment/Other	721	79,706	6,622
Supplies & Services	34,510	586,400	93,546
Room & Board	-	6,665,000	-
Conferences & Training	2,770	24,950	3,000
Utilities	-	253,500	-
Repairs & Maintenance	-	249,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	292,520	1,125,000	397,379
Internal Services	748	2,376,862	9,795
Capital Outlay	-	15,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>415,740</b>	<b>21,579,633</b>	<b>1,315,184</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(163,995)</b>	<b>(12,354,016)</b>	<b>(309,435)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	163,995	12,354,016	309,435
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>163,995</b>	<b>12,354,016</b>	<b>309,435</b>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	2,570,179	227
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 2,570,179</b>	<b>\$ 227</b>

continued on next page

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

	Community Services	Friend of the Court	Health Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	13,309,798	6,693,180	3,528,836
Charges for Services	6,861,085	862,000	421,148
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	1,081,594	-	6,300
<b>Total Revenues</b>	<b>21,252,477</b>	<b>7,555,180</b>	<b>3,956,284</b>
<b>Expenditures:</b>			
Full Time Wages	4,070,502	4,902,560	1,584,876
Part Time Wages	2,144,718	65,401	373,503
Overtime Wages	-	20,000	9,295
FICA/Medicare	475,112	381,579	150,527
Pension/Retiree Health Care	1,589,055	1,697,704	565,209
Employee Health/Dental Life Ins	1,086,717	1,450,292	506,234
Workers Comp/Unemployment/Other	297,333	69,649	27,582
Supplies & Services	7,823,517	131,050	306,724
Room & Board	-	-	-
Conferences & Training	95,188	12,250	19,109
Utilities	6,800	-	-
Repairs & Maintenance	74,238	68,000	1,725
Vehicle Operations	130,600	22,000	-
Contract Services	4,389,632	560,000	783,718
Internal Services	885,413	1,142,611	997,999
Capital Outlay	162,203	-	22,190
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>23,231,028</b>	<b>10,523,096</b>	<b>5,348,691</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,978,551)</b>	<b>(2,967,916)</b>	<b>(1,392,407)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	1,595,906	2,967,916	1,389,107
Transfers in from Other Funds	613,277	-	-
Transfers out	(548,632)	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>1,660,551</b>	<b>2,967,916</b>	<b>1,389,107</b>
Net Increase (Decrease) in Fund Balance	(318,000)	-	(3,300)
Fund Balance, Beginning of Year	874,111	(390,376)	617,678
<b>Fund Balance, End of Year</b>	<b>\$ 556,111</b>	<b>\$ (390,376)</b>	<b>\$ 614,378</b>

continued on next page

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

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	12,898	-	1,341,187
Charges for Services	-	-	38,609
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>12,898</u>	<u>-</u>	<u>1,379,796</u>
<b>Expenditures:</b>			
Full Time Wages	-	-	1,224,352
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	93,664
Pension/Retiree Health Care	-	-	381,515
Employee Health/Dental Life Ins	-	-	301,004
Workers Comp/Unemployment/Other	-	-	17,160
Supplies & Services	1,850	2,350	95,859
Room & Board	-	-	-
Conferences & Training	600	-	5,000
Utilities	-	-	-
Repairs & Maintenance	-	-	1,000
Vehicle Operations	-	-	-
Contract Services	11,609	4,550	8,500
Internal Services	-	-	123,495
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>14,059</u>	<u>6,900</u>	<u>2,254,049</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,161)</u>	<u>(6,900)</u>	<u>(874,253)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	1,161	-	874,253
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>1,161</u>	<u>-</u>	<u>874,253</u>
Net Increase (Decrease) in Fund Balance	-	(6,900)	-
Fund Balance, Beginning of Year	-	244,939	(104,037)
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 238,039</u>	<u>\$ (104,037)</u>

continued on next page



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

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,113,410
Intergovernmental	1,211,994	3,991,483	39,967,487	47,478,295
Charges for Services	254,980	5,953,717	14,428,539	62,890,990
Fines & Forfeitures	-	-	-	230,000
Reimbursements	-	-	568,000	963,150
Other Revenue	-	-	1,087,894	1,220,894
<b>Total Revenues</b>	<b>1,466,974</b>	<b>9,945,200</b>	<b>56,051,920</b>	<b>113,896,739</b>
<b>Expenditures:</b>				
Full Time Wages	622,368	750,680	19,070,561	29,240,590
Part Time Wages	-	-	3,026,987	4,430,705
Overtime Wages	86,101	-	422,896	1,672,896
FICA/Medicare	54,198	57,440	1,688,513	2,673,291
Pension/Retiree Health Care	188,515	229,635	6,818,345	10,325,295
Employee Health/Dental Life Ins	123,138	164,214	5,409,334	8,628,375
Workers Comp/Unemployment/Other	22,812	10,676	532,261	937,429
Supplies & Services	682,565	369,983	10,128,354	23,157,554
Room & Board	-	-	6,665,000	6,665,000
Conferences & Training	1,000	2,230	166,097	338,697
Utilities	-	7,316	267,616	845,616
Repairs & Maintenance	6,000	3,500	404,963	480,763
Vehicle Operations	86,000	-	244,100	269,700
Contract Services	-	11,086,296	18,659,204	22,588,485
Internal Services	19,823	67,231	5,623,977	6,762,731
Capital Outlay	11,700	1,000	214,593	551,093
Debt Service - Principal	-	-	-	11,823,933
Debt Service - Interest and fees	-	-	-	13,050,319
<b>Total Expenditures</b>	<b>1,904,220</b>	<b>12,750,201</b>	<b>79,342,801</b>	<b>144,442,472</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(437,246)</b>	<b>(2,805,001)</b>	<b>(23,290,881)</b>	<b>(30,545,733)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in from General Fund	437,246	2,074,286	22,167,321	28,844,301
Transfers in from Other Funds	-	-	613,277	613,277
Transfers out	-	-	(548,632)	(586,564)
<b>Total Other Financing Sources (Uses):</b>	<b>437,246</b>	<b>2,074,286</b>	<b>22,231,966</b>	<b>28,871,014</b>
Net Increase (Decrease) in Fund Balance	-	(730,715)	(1,058,915)	(1,674,719)
Fund Balance, Beginning of Year	340,216	2,473,504	6,626,441	14,565,133
<b>Fund Balance, End of Year</b>	<b>\$ 340,216</b>	<b>\$ 1,742,789</b>	<b>\$ 5,567,526</b>	<b>\$ 12,890,414</b>

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

	Major Funds					
	General Fund	Roads		Community Mental Health Enterprise Fund	Nonmajor Funds	Total
		Special Revenue Fund				
<b>Revenues:</b>						
Property Taxes	\$ 116,392,440	\$ -	\$ -	\$ 1,135,678	\$ 117,528,118	
Licenses & Permits	1,568,740	598,200	-	-	2,166,940	
Intergovernmental	30,326,496	65,280,280	22,602,541	47,919,603	166,128,920	
Charges for Services	30,333,140	2,244,000	179,412,351	63,738,530	275,728,021	
Investment Income	225,000	133,381	-	-	358,381	
Fines & Forfeitures	648,300	-	-	230,000	878,300	
Reimbursements	7,585,945	-	180,612	963,150	8,729,707	
Indirect Cost Allocation	8,572,240	-	50,824	-	8,623,064	
Other Revenue	120,000	193,750	95,010	1,220,894	1,629,654	
<b>Total Revenues</b>	<b>195,772,301</b>	<b>68,449,611</b>	<b>202,341,338</b>	<b>115,207,855</b>	<b>581,771,105</b>	
<b>Expenditures By Category:</b>						
Full Time Wages	72,000,665	13,034,742	17,353,237	29,512,899	131,901,543	
Part Time Wages	1,926,407	100,000	-	4,540,072	6,566,479	
Overtime Wages	3,545,205	1,536,000	-	1,672,896	6,754,101	
FICA/Medicare	5,719,018	1,122,000	1,317,932	2,702,570	10,861,520	
Pension/Retiree Health Care	22,767,699	10,035,000	5,598,198	10,419,412	48,820,309	
Employee Health/Dental Life Ins	18,242,472	3,812,600	4,286,688	8,937,421	35,279,181	
Workers Comp/Unemployment/Other	1,767,407	260,000	242,228	953,501	3,223,136	
Supplies & Services	15,724,200	1,968,383	11,142,224	23,039,969	51,874,776	
Room & Board	-	-	-	6,665,000	6,665,000	
Conferences & Training	253,130	125,460	107,055	325,247	810,892	
Utilities	3,093,500	659,150	270,191	845,874	4,868,715	
Repairs & Maintenance	5,115,589	557,500	46,707	479,435	6,199,231	
Road Construction & Maintenance	-	37,361,326	-	-	37,361,326	
Vehicle Operations	1,127,735	2,516,450	9,577	269,700	3,923,462	
Contract Services	8,454,819	3,714,096	164,385,074	23,168,258	199,722,247	
Internal Services	4,561,247	-	1,388,777	6,771,102	12,721,126	
Capital Outlay	1,038,969	4,519,000	287,932	551,093	6,396,994	
Debt Service - Principal	-	-	-	12,329,912	12,329,912	
Debt Service - Interest and fees	-	-	-	12,771,833	12,771,833	
<b>Total Expenditures</b>	<b>165,338,062</b>	<b>81,321,707</b>	<b>206,435,820</b>	<b>145,956,194</b>	<b>599,051,783</b>	
<b>Revenues Over (Under) Expenditures</b>	<b>30,434,239</b>	<b>(12,872,096)</b>	<b>(4,094,482)</b>	<b>(30,748,339)</b>	<b>(17,280,678)</b>	
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	-	-	4,094,482	29,198,716	33,293,198	
Transfers in - Other Funds	8,000,000	-	-	664,936	8,664,936	
Transfers out	(48,590,917)	(133,381)	-	(586,564)	(49,310,862)	
<b>Total Other Financing Sources (Uses):</b>	<b>(40,590,917)</b>	<b>(133,381)</b>	<b>4,094,482</b>	<b>29,277,088</b>	<b>(7,352,728)</b>	
Net Increase (Decrease) in Fund Balance	(10,156,678)	(13,005,477)	-	(1,471,251)	(24,633,406)	
Fund Balance, Beginning of Year	61,384,409	19,823,623	2,573,425	12,890,414	96,671,871	
<b>Fund Balance, End of Year</b>	<b>\$ 51,227,731</b>	<b>\$ 6,818,146</b>	<b>\$ 2,573,425</b>	<b>\$ 11,419,163</b>	<b>\$ 72,038,465</b>	

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

	Community Corrections	Planning Grants	Community Services
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	1,140,000	6,052,573
Charges for Services	3,000	-	437,068
Fines & Forfeitures	-	-	-
Reimbursements	-	12,000	-
Other Revenue	-	105,000	10,000
<b>Total Revenues</b>	<u>3,000</u>	<u>1,257,000</u>	<u>6,499,641</u>
<b>Expenditures:</b>			
Full Time Wages	41,636	-	248,813
Part Time Wages	-	-	44,723
Overtime Wages	-	-	-
FICA/Medicare	3,185	-	22,456
Pension/Retiree Health Care	15,181	-	86,395
Employee Health/Dental Life Ins	14,186	-	50,642
Workers Comp/Unemployment/Other	586	-	3,461
Supplies & Services	-	1,162,000	5,894,655
Room & Board	-	-	-
Conferences & Training	-	-	14,000
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	3,000	114,415	148,504
Internal Services	583	-	8,060
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>78,357</u>	<u>1,276,415</u>	<u>6,521,709</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(75,357)</u>	<u>(19,415)</u>	<u>(22,068)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	75,357	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(37,932)
<b>Total Other Financing Sources (Uses):</b>	<u>75,357</u>	<u>-</u>	<u>(37,932)</u>
Net Increase (Decrease) in Fund Balance	-	(19,415)	(60,000)
Fund Balance, Beginning of Year	<u>50,511</u>	<u>20,670</u>	<u>62,379</u>
<b>Fund Balance, End of Year</b>	<u>\$ 50,511</u>	<u>\$ 1,255</u>	<u>\$ 2,379</u>

continued on next page

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

	Debt	Emergency	
	Service Fund	Management	Freedom Hill
	Service Fund	Grants	Park
<b>Revenues:</b>			
Property Taxes	\$ 126,189	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	18,440,625	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>18,566,814</b>	<b>-</b>	<b>185,000</b>
<b>Expenditures:</b>			
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	120,000	-	182,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	158,000
Repairs & Maintenance	-	-	42,000
Vehicle Operations	-	-	-
Contract Services	-	-	26,000
Internal Services	-	-	500
Capital Outlay	-	-	-
Debt Service - Principal	12,329,912	-	-
Debt Service - Interest and fees	12,771,833	-	-
<b>Total Expenditures</b>	<b>25,221,745</b>	<b>-</b>	<b>408,500</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,654,931)</b>	<b>-</b>	<b>(223,500)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	6,661,120	-	163,500
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>6,661,120</b>	<b>-</b>	<b>163,500</b>
Net Increase (Decrease) in Fund Balance	6,189	-	(60,000)
Fund Balance, Beginning of Year	2,320,793	(1,702,831)	1,047,155
<b>Fund Balance, End of Year</b>	<b>\$ 2,326,982</b>	<b>\$ (1,702,831)</b>	<b>\$ 987,155</b>

continued on next page

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

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	20,000	-	-
Charges for Services	2,000	-	23,840,039
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	165,000
Other Revenue	-	-	5,000
<b>Total Revenues</b>	<b>22,000</b>	<b>200,000</b>	<b>24,010,039</b>
<b>Expenditures:</b>			
Full Time Wages	-	-	7,015,989
Part Time Wages	-	-	1,361,125
Overtime Wages	-	-	1,250,000
FICA/Medicare	-	-	736,474
Pension/Retiree Health Care	-	-	2,603,693
Employee Health/Dental Life Ins	-	-	2,337,816
Workers Comp/Unemployment/Other	-	-	353,315
Supplies & Services	27,300	200,000	4,790,785
Room & Board	-	-	-
Conferences & Training	2,100	-	-
Utilities	-	-	420,000
Repairs & Maintenance	20,000	-	-
Vehicle Operations	-	-	3,600
Contract Services	62,500	-	2,145,656
Internal Services	-	-	791,586
Capital Outlay	12,500	-	200,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>124,400</b>	<b>200,000</b>	<b>24,010,039</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(102,400)</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(102,400)	-	-
Fund Balance, Beginning of Year	130,830	(139,499)	4,880,812
<b>Fund Balance, End of Year</b>	<b>\$ 28,430</b>	<b>\$ (139,499)</b>	<b>\$ 4,880,812</b>

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

	Michigan	MSUE	Prosecuting
	Works!	Grants	Attorney Forfeitures
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for Services	4,293,774	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	5,000	-
<b>Total Revenues</b>	<b>4,293,774</b>	<b>5,000</b>	<b>-</b>
<b>Expenditures:</b>			
Full Time Wages	2,443,067	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	190,657	-	-
Pension/Retiree Health Care	644,843	-	-
Employee Health/Dental Life Ins	755,616	-	-
Workers Comp/Unemployment/Other	42,101	-	-
Supplies & Services	66,598	3,000	5,000
Room & Board	-	-	-
Conferences & Training	17,150	-	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	2,000	-
Internal Services	133,742	-	-
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>4,293,774</b>	<b>7,000</b>	<b>5,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(2,000)</b>	<b>(5,000)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	-	(2,000)	(5,000)
Fund Balance, Beginning of Year	-	135,029	5,127
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 133,029</b>	<b>\$ 127</b>

continued on next page

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	232,236	-	44,000
Charges for Services	-	1,300,000	100,100
Fines & Forfeitures	-	-	230,000
Reimbursements	-	-	-
Other Revenue	-	-	8,000
<b>Total Revenues</b>	<u>232,236</u>	<u>1,300,000</u>	<u>382,100</u>
<b>Expenditures:</b>			
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	680	96,000	113,100
Room & Board	-	-	-
Conferences & Training	-	2,000	118,000
Utilities	-	-	-
Repairs & Maintenance	-	3,200	5,000
Vehicle Operations	-	-	22,000
Contract Services	231,556	1,197,800	-
Internal Services	-	1,000	8,000
Capital Outlay	-	-	116,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>232,236</u>	<u>1,300,000</u>	<u>382,100</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(122,767)</u>	<u>458,807</u>	<u>4,207</u>
<b>Fund Balance, End of Year</b>	<u>\$ (122,767)</u>	<u>\$ 458,807</u>	<u>\$ 4,207</u>

continued on next page

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

	Veterans' Affairs	December Year End Sub-total
	<u>                    </u>	<u>                    </u>
<b>Revenues:</b>		
Property Taxes	\$ 1,009,489	\$ 1,135,678
Intergovernmental	-	7,488,809
Charges for Services	-	48,601,606
Fines & Forfeitures	-	230,000
Reimbursements	18,150	395,150
Other Revenue	-	133,000
	<u>                    </u>	<u>                    </u>
<b>Total Revenues</b>	<u>1,027,639</u>	<u>57,984,243</u>
<b>Expenditures:</b>		
Full Time Wages	445,790	10,195,295
Part Time Wages	-	1,405,848
Overtime Wages	-	1,250,000
FICA/Medicare	34,103	986,875
Pension/Retiree Health Care	165,101	3,515,213
Employee Health/Dental Life Ins	156,046	3,314,306
Workers Comp/Unemployment/Other	6,275	405,738
Supplies & Services	175,900	12,837,018
Room & Board	-	-
Conferences & Training	8,900	162,150
Utilities	-	578,000
Repairs & Maintenance	3,600	75,800
Vehicle Operations	-	25,600
Contract Services	-	3,931,431
Internal Services	195,534	1,139,005
Capital Outlay	8,000	336,500
Debt Service - Principal	-	12,329,912
Debt Service - Interest and fees	-	12,771,833
	<u>                    </u>	<u>                    </u>
<b>Total Expenditures</b>	<u>1,199,249</u>	<u>65,260,524</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(171,610)</u>	<u>(7,276,281)</u>
<b>Other Financing Sources (Uses):</b>		
Transfers in from General Fund	-	6,899,977
Transfers in from Other Funds	-	-
Transfers out	-	(37,932)
	<u>                    </u>	<u>                    </u>
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>6,862,045</u>
Net Increase (Decrease) in Fund Balance	(171,610)	(414,236)
Fund Balance, Beginning of Year	171,665	7,322,889
	<u>                    </u>	<u>                    </u>
<b>Fund Balance, End of Year</b>	<u>\$ 55</u>	<u>\$ 6,908,653</u>

continued on next page



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

	Circuit Court Programs	Child Care	Community Corrections
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	245,745	8,660,447	1,005,749
Charges for Services	6,000	31,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	568,000	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>251,745</b>	<b>9,259,447</b>	<b>1,005,749</b>
<b>Expenditures:</b>			
Full Time Wages	55,154	5,402,156	470,400
Part Time Wages	-	443,365	-
Overtime Wages	-	307,500	-
FICA/Medicare	4,219	436,743	35,986
Pension/Retiree Health Care	17,265	1,991,236	160,136
Employee Health/Dental Life Ins	14,186	1,688,134	141,860
Workers Comp/Unemployment/Other	783	79,827	6,622
Supplies & Services	34,510	586,400	93,546
Room & Board	-	6,665,000	-
Conferences & Training	2,770	21,950	3,000
Utilities	-	253,500	-
Repairs & Maintenance	-	249,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	292,520	1,125,000	392,843
Internal Services	772	2,376,981	9,795
Capital Outlay	-	15,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>422,179</b>	<b>21,647,292</b>	<b>1,315,688</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(170,434)</b>	<b>(12,387,845)</b>	<b>(309,939)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	170,434	12,387,845	309,939
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>170,434</b>	<b>12,387,845</b>	<b>309,939</b>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	2,570,179	227
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 2,570,179</b>	<b>\$ 227</b>

continued on next page

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

	Community Services	Friend of the Court	Health Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	13,692,620	6,729,965	3,528,836
Charges for Services	6,957,176	862,000	421,148
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	1,081,594	-	6,300
<b>Total Revenues</b>	<u>21,731,390</u>	<u>7,591,965</u>	<u>3,956,284</u>
<b>Expenditures:</b>			
Full Time Wages	4,270,451	4,920,195	1,605,662
Part Time Wages	2,251,955	65,401	373,503
Overtime Wages	-	20,000	9,295
FICA/Medicare	498,687	382,928	152,118
Pension/Retiree Health Care	1,667,640	1,700,423	568,414
Employee Health/Dental Life Ins	1,140,309	1,503,716	524,882
Workers Comp/Unemployment/Other	312,164	69,900	27,874
Supplies & Services	7,892,739	131,050	306,724
Room & Board	-	-	-
Conferences & Training	95,188	12,250	19,109
Utilities	6,800	-	-
Repairs & Maintenance	72,910	68,000	1,725
Vehicle Operations	130,600	22,000	-
Contract Services	4,370,180	560,000	783,718
Internal Services	889,774	1,142,858	997,999
Capital Outlay	162,203	-	22,190
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>23,761,600</u>	<u>10,598,721</u>	<u>5,393,213</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(2,030,210)</u>	<u>(3,006,756)</u>	<u>(1,436,929)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	1,595,906	3,006,756	1,433,629
Transfers in from Other Funds	664,936	-	-
Transfers out	(548,632)	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>1,712,210</u>	<u>3,006,756</u>	<u>1,433,629</u>
Net Increase (Decrease) in Fund Balance	(318,000)	-	(3,300)
Fund Balance, Beginning of Year	<u>556,111</u>	<u>(390,376)</u>	<u>614,378</u>
<b>Fund Balance, End of Year</b>	<u>\$ 238,111</u>	<u>\$ (390,376)</u>	<u>\$ 611,078</u>

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

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental	12,898	-	1,347,511
Charges for Services	-	-	38,609
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>12,898</u>	<u>-</u>	<u>1,386,120</u>
<b>Expenditures:</b>			
Full Time Wages	-	-	1,224,352
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	93,664
Pension/Retiree Health Care	-	-	381,515
Employee Health/Dental Life Ins	-	-	312,092
Workers Comp/Unemployment/Other	-	-	17,160
Supplies & Services	1,850	1,000	95,859
Room & Board	-	-	-
Conferences & Training	600	-	5,000
Utilities	-	-	-
Repairs & Maintenance	-	-	1,000
Vehicle Operations	-	-	-
Contract Services	11,609	4,000	8,500
Internal Services	-	-	123,495
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>14,059</u>	<u>5,000</u>	<u>2,265,137</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,161)</u>	<u>(5,000)</u>	<u>(879,017)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	1,161	-	879,017
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>1,161</u>	<u>-</u>	<u>879,017</u>
Net Increase (Decrease) in Fund Balance	-	(5,000)	-
Fund Balance, Beginning of Year	-	238,039	(104,037)
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 233,039</u>	<u>\$ (104,037)</u>

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

	Sheriff Grants	Substance Abuse	September Year End Sub-total	Total
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,135,678
Intergovernmental	1,214,010	3,993,013	40,430,794	47,919,603
Charges for Services	254,980	6,566,011	15,136,924	63,738,530
Fines & Forfeitures	-	-	-	230,000
Reimbursements	-	-	568,000	963,150
Other Revenue	-	-	1,087,894	1,220,894
<b>Total Revenues</b>	<b>1,468,990</b>	<b>10,559,024</b>	<b>57,223,612</b>	<b>115,207,855</b>
<b>Expenditures:</b>				
Full Time Wages	622,368	746,866	19,317,604	29,512,899
Part Time Wages	-	-	3,134,224	4,540,072
Overtime Wages	86,101	-	422,896	1,672,896
FICA/Medicare	54,198	57,152	1,715,695	2,702,570
Pension/Retiree Health Care	188,515	229,055	6,904,199	10,419,412
Employee Health/Dental Life Ins	127,674	170,262	5,623,115	8,937,421
Workers Comp/Unemployment/Other	22,812	10,621	547,763	953,501
Supplies & Services	682,565	376,708	10,202,951	23,039,969
Room & Board	-	-	6,665,000	6,665,000
Conferences & Training	1,000	2,230	163,097	325,247
Utilities	-	7,574	267,874	845,874
Repairs & Maintenance	6,000	3,500	403,635	479,435
Vehicle Operations	86,000	-	244,100	269,700
Contract Services	-	11,688,457	19,236,827	23,168,258
Internal Services	19,823	70,600	5,632,097	6,771,102
Capital Outlay	11,700	1,000	214,593	551,093
Debt Service - Principal	-	-	-	12,329,912
Debt Service - Interest and fees	-	-	-	12,771,833
<b>Total Expenditures</b>	<b>1,908,756</b>	<b>13,364,025</b>	<b>80,695,670</b>	<b>145,956,194</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(439,766)</b>	<b>(2,805,001)</b>	<b>(23,472,058)</b>	<b>(30,748,339)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in from General Fund	439,766	2,074,286	22,298,739	29,198,716
Transfers in from Other Funds	-	-	664,936	664,936
Transfers out	-	-	(548,632)	(586,564)
<b>Total Other Financing Sources (Uses):</b>	<b>439,766</b>	<b>2,074,286</b>	<b>22,415,043</b>	<b>29,277,088</b>
Net Increase (Decrease) in Fund Balance	-	(730,715)	(1,057,015)	(1,471,251)
Fund Balance, Beginning of Year	340,216	1,742,789	5,567,526	12,890,414
<b>Fund Balance, End of Year</b>	<b>\$ 340,216</b>	<b>\$ 1,012,074</b>	<b>\$ 4,510,511</b>	<b>\$ 11,419,163</b>

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

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	2012	2013	2014	2015	2016	2017
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 108,830,817	\$ 109,894,939	\$ 108,454,065	\$ 112,820,357	\$ 114,083,764	\$ 116,392,440
Licenses & Permits	1,510,367	1,640,405	1,525,240	1,568,740	1,568,740	1,568,740
Intergovernmental	28,455,427	25,728,413	25,805,382	29,961,838	29,951,273	30,326,496
Charges for Services	28,399,516	30,374,882	28,459,797	31,651,974	30,333,140	30,333,140
Investment Income	346,172	277,628	325,000	225,000	225,000	225,000
Fines & Forfeitures	692,787	675,530	678,800	648,300	648,300	648,300
Reimbursements	7,131,977	6,447,234	7,688,320	7,538,548	7,571,843	7,585,945
Indirect Cost Allocation	6,568,912	7,035,978	8,424,124	8,570,813	8,571,737	8,572,240
Other Revenue	476,737	215,145	125,790	119,000	120,000	120,000
<b>Total Revenues</b>	<u>182,412,712</u>	<u>182,290,154</u>	<u>181,486,518</u>	<u>193,104,570</u>	<u>193,073,797</u>	<u>195,772,301</u>
<b>Expenditures:</b>						
Full Time Wages	66,327,288	69,428,231	69,848,761	71,136,947	71,720,527	72,000,665
Part Time Wages	2,023,714	2,173,742	1,691,302	1,942,358	1,945,358	1,926,407
Overtime Wages	3,159,923	4,145,130	3,488,551	3,545,205	3,545,205	3,545,205
FICA/Medicare	5,358,267	5,670,293	5,699,579	5,654,781	5,698,708	5,719,018
Pension/Retiree Health Care	16,003,034	19,202,152	23,438,248	21,006,006	22,709,426	22,767,699
Employee Health/Dental/Life Ins	16,143,343	15,212,444	15,685,892	16,309,490	17,559,774	18,242,472
Workers Comp/Unemployment/Other	2,228,959	2,602,826	2,220,203	1,752,460	1,761,112	1,767,407
Supplies & Services	14,435,452	14,749,513	15,369,890	15,685,550	15,709,200	15,724,200
Conferences & Training	93,986	146,321	258,334	254,130	253,130	253,130
Utilities	2,909,818	2,803,721	3,220,490	3,093,500	3,093,500	3,093,500
Repairs & Maintenance	5,385,427	4,918,718	5,276,774	5,115,589	5,115,589	5,115,589
Vehicle Operations	1,118,153	1,087,390	1,190,707	1,146,635	1,127,735	1,127,735
Contract Services	6,346,977	6,895,774	8,310,712	8,154,819	8,304,819	8,454,819
Internal Services	4,143,410	4,448,157	4,805,929	4,551,396	4,558,191	4,561,247
Capital Outlay	696,861	1,117,458	1,978,793	1,574,590	1,038,969	1,038,969
<b>Total Expenditures</b>	<u>146,374,612</u>	<u>154,601,870</u>	<u>162,484,165</u>	<u>160,923,456</u>	<u>164,141,243</u>	<u>165,338,062</u>
<b>Revenues Over (Under) Expenditures</b>	<u>36,038,100</u>	<u>27,688,285</u>	<u>19,002,353</u>	<u>32,181,114</u>	<u>28,932,554</u>	<u>30,434,239</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	20,190,425	247,788	10,725,000	-	8,000,000	8,000,000
Transfers out	(32,156,006)	(26,092,607)	(29,632,518)	(32,179,921)	(57,331,895)	(48,590,917)
<b>Total Other Financing Sources (Uses):</b>	<u>(11,965,581)</u>	<u>(25,844,819)</u>	<u>(18,907,518)</u>	<u>(32,179,921)</u>	<u>(49,331,895)</u>	<u>(40,590,917)</u>
Net Increase (Decrease) in Fund Balance	24,072,519	1,843,466	94,835	1,193	(20,399,341)	(10,156,678)
Fund Balance, Beginning of Year	55,771,737	79,844,256	81,687,722	81,782,557	81,783,750	61,384,409
<b>Fund Balance, End of Year</b>	<u>\$ 79,844,256</u>	<u>\$ 81,687,722</u>	<u>\$ 81,782,557</u>	<u>\$ 81,783,750</u>	<u>\$ 61,384,409</u>	<u>\$ 51,227,731</u>

**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 108,830,817	\$ 109,894,939	\$ 108,454,065	\$ 112,820,357	\$ 114,083,764	\$ 116,392,440
Licenses & Permits	1,510,367	1,640,405	1,525,240	1,568,740	1,568,740	1,568,740
Intergovernmental	28,455,427	25,728,413	25,805,382	29,961,838	29,951,273	30,326,496
Charges for Services	28,399,516	30,374,882	28,459,797	31,651,974	30,333,140	30,333,140
Investment Income	346,172	277,628	325,000	225,000	225,000	225,000
Fines & Forfeitures	692,787	675,530	678,800	648,300	648,300	648,300
Reimbursements	7,131,977	6,447,234	7,688,320	7,538,548	7,571,843	7,585,945
Indirect Cost Allocation	6,568,912	7,035,978	8,424,124	8,570,813	8,571,737	8,572,240
Other Revenue	476,737	215,145	125,790	119,000	120,000	120,000
<b>Total Revenues</b>	<u>182,412,712</u>	<u>182,290,154</u>	<u>181,486,518</u>	<u>193,104,570</u>	<u>193,073,797</u>	<u>195,772,301</u>
<b>Expenditures:</b>						
Legislative	1,138,536	1,201,341	1,593,361	1,570,709	1,595,361	1,604,433
Judicial	27,740,566	29,212,838	31,653,313	32,664,897	32,956,401	33,176,474
General Government	38,702,903	40,521,225	34,493,857	34,234,164	36,367,538	36,595,661
Public Safety	55,136,123	58,337,749	65,218,152	63,327,043	64,171,760	64,713,255
Public Works	4,899,873	5,342,788	6,367,490	6,366,079	6,449,903	6,484,464
Health & Welfare	18,059,750	18,868,470	21,179,199	21,185,974	21,561,311	21,724,806
Capital Outlay	696,861	1,117,458	1,978,793	1,574,590	1,038,969	1,038,969
<b>Total Expenditures</b>	<u>146,374,612</u>	<u>154,601,870</u>	<u>162,484,165</u>	<u>160,923,456</u>	<u>164,141,243</u>	<u>165,338,062</u>
<b>Revenues Over (Under) Expenditures</b>	<u>36,038,100</u>	<u>27,688,285</u>	<u>19,002,353</u>	<u>32,181,114</u>	<u>28,932,554</u>	<u>30,434,239</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	20,190,425	247,788	10,725,000	-	8,000,000	8,000,000
Transfers out	(32,156,006)	(26,092,607)	(29,632,518)	(32,179,921)	(57,331,895)	(48,590,917)
<b>Total Other Financing Sources (Uses):</b>	<u>(11,965,581)</u>	<u>(25,844,819)</u>	<u>(18,907,518)</u>	<u>(32,179,921)</u>	<u>(49,331,895)</u>	<u>(40,590,917)</u>
Net Increase (Decrease) in Fund Balance	24,072,519	1,843,466	94,835	1,193	(20,399,341)	(10,156,678)
Fund Balance, Beginning of Year	55,771,737	79,844,256	81,687,722	81,782,557	81,783,750	61,384,409
<b>Fund Balance, End of Year</b>	<u>\$ 79,844,256</u>	<u>\$ 81,687,722</u>	<u>\$ 81,782,557</u>	<u>\$ 81,783,750</u>	<u>\$ 61,384,409</u>	<u>\$ 51,227,731</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Revenues by Type and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Property Taxes</b>						
Non-Departmental	\$ 108,830,817	\$ 109,894,939	\$ 108,454,065	\$ 112,820,357	\$ 114,083,764	\$ 116,392,440
	\$ 108,830,817	\$ 109,894,939	\$ 108,454,065	\$ 112,820,357	\$ 114,083,764	\$ 116,392,440
<b>Licenses &amp; Permits</b>						
Clerk	267,309	334,314	259,000	300,000	300,000	300,000
Family Counseling	75,865	74,130	75,000	78,000	78,000	78,000
Health Department	1,029,347	1,094,319	1,060,240	1,060,240	1,060,240	1,060,240
Public Works	66,774	68,456	50,000	60,000	60,000	60,000
Treasurer	1,875	225	1,000	500	500	500
Non-Departmental	69,197	68,961	80,000	70,000	70,000	70,000
	1,510,367	1,640,405	1,525,240	1,568,740	1,568,740	1,568,740
<b>Intergovernmental</b>						
Circuit Court	4,339,748	4,179,582	4,548,688	4,300,000	4,300,000	4,300,000
District Court - Romeo	56,795	56,481	55,724	55,724	55,724	55,724
District Court - New Baltimore	92,464	66,424	66,224	66,224	66,224	66,224
Elections	6,110	5,844	7,000	6,000	6,000	6,000
Emergency Management	35,264	64,186	53,000	50,000	50,000	50,000
Health Department	3,686,529	3,687,569	3,779,647	3,783,129	3,783,129	3,783,129
Juvenile Court	116,248	225,666	154,997	180,000	180,000	180,000
Probate Court - Mental	148,622	-	-	-	-	-
Probate Court - Wills & Estates	148,622	298,012	296,448	296,448	296,448	296,448
Planning & Economic Development	-	-	20,000	-	-	-
Prosecuting Attorney	-	-	40,000	-	-	-
Senior Citizens Services	123,873	150,101	183,000	152,566	152,566	152,566
Sheriff	212,285	193,627	850,654	589,216	210,000	210,000
Non-Departmental	19,488,867	16,887,645	15,750,000	20,482,531	20,851,182	21,226,405
	28,455,427	25,728,413	25,805,382	29,961,838	29,951,273	30,326,496

**MACOMB COUNTY, MICHIGAN**  
**General Fund Revenues by Type and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Charges for Services</b>						
Board of Commissioners	302	-	-	-	-	-
Building Authority	1,800	3,000	-	-	-	-
Circuit Court	1,615,474	1,274,556	1,421,250	1,571,000	1,571,000	1,571,000
Clerk	647,694	688,976	513,880	578,260	578,260	578,260
District Court - Romeo	361,553	393,742	419,700	369,500	369,500	369,500
District Court - New Baltimore	441,135	425,848	390,500	411,500	411,500	411,500
Elections	16,532	16,045	15,100	15,100	15,100	15,100
Equalization	500	1,250	1,000	1,000	1,000	1,000
Emergency Management	291,109	281,569	333,000	288,000	288,000	288,000
Facilities & Operations	3,440,329	3,325,943	2,223,200	3,289,700	3,289,700	3,289,700
Family Counseling	76,229	75,841	85,000	100,000	100,000	100,000
Finance	45,876	46,592	51,000	500	500	500
Health Department	1,974,872	1,882,466	2,140,208	2,195,373	2,195,373	2,195,373
Human Resources	2,141	2,620	1,500	-	-	-
Juvenile Court	176,581	163,481	165,000	157,750	157,750	157,750
Law Library	5	-	-	-	-	-
Probate Court - Mental	115	-	-	-	-	-
Probate Court - Wills & Estates	309,449	306,503	310,000	310,000	310,000	310,000
Planning & Economic Development	110	50	-	-	-	-
Probation - Circuit Court	558	506	-	500	500	500
Probation - District Court	620,471	592,100	610,450	593,600	593,600	593,600
Prosecuting Attorney	1,728	579	7,000	2,000	2,000	2,000
Purchasing	86,756	86,614	100,000	90,000	90,000	90,000
Public Works	956,573	1,086,454	941,026	958,000	958,000	958,000
Register of Deeds	3,292,351	3,280,420	2,673,000	2,923,000	2,923,000	2,923,000
Reimbursement	260,486	200,562	250,000	-	-	-
Senior Citizens Services	106,368	53,325	1,500	53,357	53,357	53,357
Sheriff	10,998,335	12,872,470	13,243,238	14,714,834	13,396,000	13,396,000
Treasurer	27,387	27,314	29,000	29,000	29,000	29,000
Non-Departmental	2,646,697	3,286,057	2,534,245	3,000,000	3,000,000	3,000,000
	<u>28,399,516</u>	<u>30,374,882</u>	<u>28,459,797</u>	<u>31,651,974</u>	<u>30,333,140</u>	<u>30,333,140</u>
<b>Investment Income</b>						
District Court - Romeo	328	122	-	-	-	-
Non-Departmental	345,844	277,506	325,000	225,000	225,000	225,000
	<u>346,172</u>	<u>277,628</u>	<u>325,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>



**MACOMB COUNTY, MICHIGAN**  
**General Fund Revenues by Type and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Fines &amp; Forfeitures</b>						
Circuit Court	62,903	78,419	80,000	65,000	65,000	65,000
District Court - Romeo	360,740	316,378	314,000	314,000	314,000	314,000
District Court - New Baltimore	239,472	263,940	248,800	236,800	236,800	236,800
Juvenile Court	5,902	(10,636)	4,500	2,000	2,000	2,000
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	15,215	18,679	22,000	22,000	22,000	22,000
Treasurer	55	0	1,000	-	-	-
	<u>692,787</u>	<u>675,530</u>	<u>678,800</u>	<u>648,300</u>	<u>648,300</u>	<u>648,300</u>
<b>Reimbursements</b>						
Circuit Court	1,015,562	992,537	1,000,000	1,135,000	1,135,000	1,135,000
Clerk	117,174	109,117	92,500	92,500	92,500	92,500
Corporation Counsel	26	15	-	-	-	-
District Court - Romeo	49,711	54,506	53,600	50,000	50,000	50,000
District Court - New Baltimore	69,404	70,554	73,235	73,200	73,200	73,200
Elections	4,834	2,081	1,100	1,100	1,100	1,100
Equalization	26	15	-	-	-	-
Emergency Management	45,879	155,319	92,000	110,000	110,000	110,000
Facilities & Operations	1,615,450	1,064,362	1,600,000	1,250,000	1,250,000	1,250,000
Finance	-	51,221	-	-	-	-
Health Department	10,692	11,316	9,250	9,250	9,250	9,250
Human Resources	123	4,331	800	-	-	-
Information Technology	5,445	2,060	-	-	-	-
Juvenile Court	313,857	227,389	275,000	275,000	275,000	275,000
Law Library	3,118	2,348	2,750	2,750	2,750	2,750
MSU Extension	26	-	-	-	-	-
Probate Court - Mental	105	-	-	-	-	-
Probate Court - Wills & Estates	-	65	-	-	-	-
Probation - District Court	43	40	50	50	50	50
Prosecuting Attorney	22,183	29,074	5,100	5,000	5,000	5,000
Purchasing	-	25	10,000	-	-	-
Public Works	1,542,947	1,311,599	2,374,685	2,520,698	2,553,993	2,568,095
Reimbursement	137,433	170,682	135,000	-	-	-
Senior Citizens Services	6	-	-	-	-	-
Sheriff	2,177,709	2,188,554	1,963,150	2,014,000	2,014,000	2,014,000
Treasurer	5	29	100	-	-	-
Non-Departmental	220	-	-	-	-	-
	<u>7,131,977</u>	<u>6,447,234</u>	<u>7,688,320</u>	<u>7,538,548</u>	<u>7,571,843</u>	<u>7,585,945</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Revenues by Type and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Indirect Cost Allocation</b>						
Health Department	217,353	316,613	299,018	299,018	299,018	299,018
Information Technology	78,737	98,652	85,951	93,495	94,419	94,922
Non-Departmental	<u>6,272,822</u>	<u>6,620,713</u>	<u>8,039,155</u>	<u>8,178,300</u>	<u>8,178,300</u>	<u>8,178,300</u>
	<u>6,568,912</u>	<u>7,035,978</u>	<u>8,424,124</u>	<u>8,570,813</u>	<u>8,571,737</u>	<u>8,572,240</u>
<b>Other Revenue</b>						
Board of Commissioners	718	4,013	2,500	1,500	2,500	2,500
Building Authority	92	-	-	-	-	-
Clerk	3,399	5,604	-	-	-	-
Corporation Counsel	3,129	2,734	1,500	1,500	1,500	1,500
District Court - Romeo	1,102	1,324	-	-	-	-
Facilities & Operations	262,289	1,310	1,290	500	500	500
Family Counseling	-	-	3,000	-	-	-
Finance	28,223	12,338	-	-	-	-
Health Department	11,067	18,020	10,500	10,500	10,500	10,500
Human Resources	333	130	-	-	-	-
Juvenile Court	131	-	-	-	-	-
Probate Court - Wills & Estates	450	-	-	-	-	-
Purchasing	109,676	135,949	95,000	105,000	105,000	105,000
Public Works	350	-	-	-	-	-
Register of Deeds	13,058	13,331	-	-	-	-
Senior Citizens Services	11,184	11,093	-	-	-	-
Sheriff	31,391	9,300	12,000	-	-	-
Treasurer	15	-	-	-	-	-
Non-Departmental	<u>130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>476,737</u>	<u>215,145</u>	<u>125,790</u>	<u>119,000</u>	<u>120,000</u>	<u>120,000</u>
<b>Total Operating Revenues</b>	<u>182,412,712</u>	<u>182,290,154</u>	<u>181,486,518</u>	<u>193,104,570</u>	<u>193,073,797</u>	<u>195,772,301</u>
<b>Transfers In</b>						
Clerk	-	21,039	-	-	-	-
Planning & Economic Development	-	-	20,000	-	-	-
Non-Departmental	<u>20,190,425</u>	<u>226,749</u>	<u>10,705,000</u>	<u>-</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>20,190,425</u>	<u>247,788</u>	<u>10,725,000</u>	<u>-</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>\$ 202,603,137</u>	<u>\$ 182,537,943</u>	<u>\$ 192,211,518</u>	<u>\$ 193,104,570</u>	<u>\$ 201,073,797</u>	<u>\$ 203,772,301</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Function and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Legislative</b>						
Board of Commissioners	\$ 1,138,536	\$ 1,201,341	\$ 1,593,361	\$ 1,570,709	\$ 1,595,361	\$ 1,604,433
<b>Judicial</b>						
Circuit Court	8,887,975	9,415,511	10,187,581	11,247,562	11,296,675	11,371,928
District Court - Romeo	971,197	1,028,254	1,157,124	1,126,799	1,137,887	1,143,935
District Court - New Baltimore	1,311,457	1,372,867	1,433,625	1,426,455	1,441,239	1,449,303
District Court - 3rd Class	26,199	25,034	17,848	25,000	25,000	25,000
Family Counseling	164,225	170,712	156,523	186,333	187,257	187,761
Jury Commission	117,374	57,370	152,246	183,700	183,700	183,700
Juvenile Court	4,841,678	4,652,648	5,103,254	5,198,618	5,273,314	5,314,959
Law Library	30,346	29,153	31,772	35,800	35,800	35,800
Probate Court - Mental	813,053	-	-	-	-	-
Probate Court - Wills & Estates	2,124,868	2,986,255	3,062,499	3,057,790	3,082,738	3,096,346
Probation - Circuit Court	114,656	108,592	120,902	118,600	118,600	118,600
Probation - District Court	453,656	465,705	480,934	472,879	477,499	480,019
Prosecuting Attorney	7,883,883	8,900,735	9,749,005	9,585,361	9,696,692	9,769,123
	<u>27,740,566</u>	<u>29,212,838</u>	<u>31,653,313</u>	<u>32,664,897</u>	<u>32,956,401</u>	<u>33,176,474</u>
<b>General Government</b>						
Building Authority	-	1,228	1,300	1,300	1,300	1,300
Clerk	3,963,830	4,209,281	4,836,013	4,799,286	4,893,949	4,920,564
Corporation Counsel	766,363	815,631	915,467	924,874	942,819	946,347
County Executive	1,107,986	1,271,929	1,392,385	1,411,472	1,419,788	1,424,324
Equalization	759,751	770,091	937,114	929,624	949,784	958,327
Elections	26,184	21,242	34,284	29,800	29,800	29,800
Ethics Board	1,466	268	120,000	59,000	59,000	59,000
Facilities & Operations	13,555,648	13,993,323	15,159,549	14,784,957	14,882,774	14,932,312
Finance	1,718,445	1,902,423	2,172,520	2,210,939	2,250,359	2,263,608
Human Resources	1,793,082	1,956,228	2,323,769	2,136,489	2,164,150	2,177,177
Information Technology	5,130,336	5,257,407	6,152,018	6,134,001	6,189,414	6,215,074
MSU Extension	876,672	797,987	808,244	900,361	907,194	910,218
Planning & Economic Development	2,406,068	2,714,622	2,993,994	3,031,336	3,080,412	3,103,915
Plat Board	-	-	1,000	-	-	-
Purchasing	1,210,612	1,150,197	1,418,261	1,369,167	1,400,425	1,410,553
Register of Deeds	1,469,792	1,596,275	1,814,674	1,821,510	1,849,072	1,862,638
Reimbursement	698,876	735,557	840,534	-	-	-
Treasurer	2,060,308	2,129,732	2,318,374	2,296,398	2,338,270	2,356,476
Non Departmental Appropriations	1,157,484	1,197,804	(9,745,643)	(8,606,350)	(6,990,972)	(6,975,972)
	<u>38,702,903</u>	<u>40,521,225</u>	<u>34,493,857</u>	<u>34,234,164</u>	<u>36,367,538</u>	<u>36,595,661</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Function and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Public Safety</b>						
Civil Service Commission	18,269	15,965	36,010	35,700	35,700	35,700
Emergency Management	854,606	892,671	1,005,215	1,095,471	1,104,711	1,109,751
Sheriff	<u>54,263,248</u>	<u>57,429,113</u>	<u>64,176,927</u>	<u>62,195,872</u>	<u>63,031,349</u>	<u>63,567,804</u>
	<u>55,136,123</u>	<u>58,337,749</u>	<u>65,218,152</u>	<u>63,327,043</u>	<u>64,171,760</u>	<u>64,713,255</u>
<b>Public Works</b>						
Public Works Commissioner	4,899,873	5,342,788	6,367,490	6,366,079	6,449,903	6,484,464
<b>Health &amp; Welfare</b>						
Health and Community Services	216,542	249,385	292,231	288,687	290,535	291,543
Health Department	16,778,529	17,663,495	19,850,219	20,150,762	20,512,168	20,666,442
Senior Citizens Services	992,207	883,119	964,277	674,053	686,136	694,349
Resident County Hospitalization	<u>72,472</u>	<u>72,472</u>	<u>72,472</u>	<u>72,472</u>	<u>72,472</u>	<u>72,472</u>
	<u>18,059,750</u>	<u>18,868,470</u>	<u>21,179,199</u>	<u>21,185,974</u>	<u>21,561,311</u>	<u>21,724,806</u>
<b>Capital Outlay</b>	<u>696,861</u>	<u>1,117,458</u>	<u>1,978,793</u>	<u>1,574,590</u>	<u>1,038,969</u>	<u>1,038,969</u>
<b>Total Operating Expenditures</b>	146,374,612	154,601,870	162,484,165	160,923,456	164,141,243	165,338,062
<b>Transfers Out</b>	<u>32,156,006</u>	<u>26,092,607</u>	<u>29,632,518</u>	<u>32,179,921</u>	<u>57,331,895</u>	<u>48,590,917</u>
<b>Total Expenditures</b>	<u>\$178,530,618</u>	<u>\$180,694,476</u>	<u>\$ 192,116,683</u>	<u>\$ 193,103,377</u>	<u>\$ 221,473,138</u>	<u>\$ 213,928,979</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Full Time Wages</b>						
Board of Commissioners	689,107	689,156	712,189	727,611	733,980	733,980
Circuit Court	3,072,365	3,315,119	3,528,270	4,157,769	4,157,434	4,185,988
Clerk	2,023,748	2,145,237	2,461,949	2,470,146	2,501,302	2,498,421
Corporation Counsel	516,008	530,691	572,130	565,441	574,830	574,830
County Executive	730,863	794,290	814,816	774,183	774,183	774,183
District Court - Romeo	499,085	521,036	546,043	520,309	520,309	520,309
District Court - New Baltimore	623,023	657,154	633,605	641,106	641,106	641,106
Equalization	467,212	459,418	536,185	535,098	543,772	546,555
Emergency Management	500,386	519,958	551,390	612,629	612,629	612,629
Ethics Board	-	-	30,000	-	-	-
Facilities & Operations	3,637,567	4,089,665	4,148,643	4,093,520	4,103,809	4,106,356
Family Counseling	34,548	37,639	35,360	35,860	35,860	35,860
Finance	1,063,795	1,167,297	1,281,220	1,334,922	1,339,629	1,329,129
Health Department	5,977,432	6,427,963	7,302,441	7,609,428	7,764,402	7,842,189
Health & Community Services	148,975	158,897	176,566	178,054	178,054	178,054
Human Resources	1,022,684	1,122,369	1,281,072	1,198,895	1,204,719	1,206,259
Information Technology	1,975,281	2,104,685	2,417,694	2,453,832	2,472,165	2,478,540
Juvenile Court	2,441,739	2,341,293	2,530,975	2,541,145	2,566,722	2,581,389
MSU Extension	271,227	240,892	233,994	238,443	239,468	239,468
Probate Court - Mental	388,636	-	-	-	-	-
Probate Court - Wills & Estates	1,210,754	1,628,369	1,575,498	1,586,636	1,586,636	1,586,636
Planning & Economic Development	1,349,427	1,549,387	1,616,373	1,664,464	1,684,364	1,692,632
Probation - District Court	260,439	276,294	267,360	269,861	269,861	269,861
Prosecuting Attorney	4,945,632	5,528,300	5,833,103	5,755,444	5,782,964	5,807,270
Purchasing	577,201	547,474	663,424	675,348	689,168	691,208
Public Works	2,921,581	3,112,674	3,658,412	3,670,172	3,691,250	3,693,883
Register of Deeds	764,791	799,201	872,607	912,028	924,431	925,220
Reimbursement	392,885	418,408	440,253	-	-	-
Senior Citizens Services	494,527	368,426	207,351	124,820	132,299	137,682
Sheriff	26,133,204	26,635,156	28,711,268	29,751,884	29,943,103	30,054,896
Treasurer	1,193,166	1,241,784	1,244,536	1,258,899	1,273,078	1,277,132
Non-Departmental	-	-	(5,035,966)	(5,221,000)	(5,221,000)	(5,221,000)
	<u>66,327,288</u>	<u>69,428,231</u>	<u>69,848,761</u>	<u>71,136,947</u>	<u>71,720,527</u>	<u>72,000,665</u>
<b>Part Time Wages</b>						
Board of Commissioners	-	3,131	12,998	13,864	13,864	13,864
Circuit Court	78,342	70,723	44,604	44,604	44,604	44,604
Clerk	43,925	56,292	-	-	-	-
County Executive	5,584	5,365	-	-	-	-
District Court - Romeo	15,079	15,800	-	34,222	34,222	34,222
District Court - New Baltimore	44,368	44,368	44,366	49,298	49,298	49,298
Equalization	510	14,126	-	-	-	-
Emergency Management	-	23,922	18,087	10,780	10,780	10,780
Facilities & Operations	25,757	33,185	14,476	74,208	74,208	74,208
Finance	4,053	-	-	-	-	-
Health Department	628,545	627,369	597,764	600,335	603,335	584,384
Human Resources	3,624	7,374	-	-	-	-
Information Technology	11,900	4,123	17,660	17,105	17,105	17,105
MSU Extension	20,621	14,069	11,173	15,870	15,870	15,870
Probate Court - Wills & Estates	37,998	11,596	14,955	15,806	15,806	15,806

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Part Time Wages (continued)</b>						
Planning & Economic Development	45,100	9,741	8,830	8,830	8,830	8,830
Prosecuting Attorney	127,509	148,073	-	124,507	124,507	124,507
Purchasing	35,204	20,539	-	-	-	-
Public Works	76,577	113,386	16,326	16,740	16,740	16,740
Register of Deeds	-	75,499	-	-	-	-
Senior Citizens Services	27,476	59,568	-	-	-	-
Sheriff	760,295	783,115	854,743	855,419	855,419	855,419
Treasurer	31,248	26,576	35,320	34,210	34,210	34,210
	<u>2,023,714</u>	<u>2,173,742</u>	<u>1,691,302</u>	<u>1,942,358</u>	<u>1,945,358</u>	<u>1,926,407</u>
<b>Overtime Wages</b>						
Clerk	102,971	150,737	11,615	13,463	13,463	13,463
District Court - New Baltimore	13,507	13,467	-	-	-	-
Emergency Management	3,253	2,067	-	-	-	-
Facilities & Operations	366,048	411,902	425,000	425,000	425,000	425,000
Finance	317	-	-	-	-	-
Health Department	61,009	118,392	65,988	67,242	67,242	67,242
Information Technology	105,842	80,491	100,000	100,000	100,000	100,000
Juvenile Court	1,837	1,924	-	-	-	-
Probate Court - Wills & Estates	68	2,100	-	-	-	-
Purchasing	10,419	12,839	20,000	-	-	-
Public Works	63,252	103,474	80,000	95,000	95,000	95,000
Register of Deeds	29,398	31,919	-	-	-	-
Senior Citizens Services	128	3,387	-	-	-	-
Sheriff	2,401,874	3,210,280	2,785,948	2,844,500	2,844,500	2,844,500
	<u>3,159,923</u>	<u>4,145,130</u>	<u>3,488,551</u>	<u>3,545,205</u>	<u>3,545,205</u>	<u>3,545,205</u>
<b>FICA/Medicare</b>						
Board of Commissioners	52,245	52,217	55,477	56,723	57,210	57,210
Circuit Court	197,123	216,172	267,970	321,499	321,455	323,640
Clerk	163,215	176,910	189,227	189,697	192,080	191,860
Corporation Counsel	38,090	40,533	43,768	44,646	45,037	45,037
County Executive	52,625	57,721	62,334	56,914	56,914	56,914
District Court - Romeo	35,644	37,127	41,773	42,422	42,422	42,422
District Court - New Baltimore	47,164	50,186	51,865	52,816	52,816	52,816
Equalization	35,533	36,107	41,018	40,935	41,599	41,811
Emergency Management	38,528	41,765	43,566	47,455	47,455	47,455
Ethics Board	-	-	2,295	-	-	-
Facilities & Operations	306,124	344,637	350,988	334,414	335,202	335,396
Family Counseling	2,643	2,879	2,705	2,743	2,743	2,743
Finance	80,526	87,693	98,014	101,440	101,800	101,027
Health Department	503,013	542,915	610,483	630,712	642,798	647,298
Health & Community Services	10,423	11,411	13,507	12,902	12,902	12,902
Human Resources	75,343	83,382	98,002	90,971	91,417	91,535
Information Technology	157,865	165,504	193,957	195,871	197,273	197,761
Juvenile Court	185,822	178,320	192,797	194,398	196,354	197,476
MSU Extension	22,236	19,254	19,089	19,455	19,533	19,533
Probate Court - Mental	27,647	-	-	-	-	-
Probate Court - Wills & Estates	93,466	121,881	121,654	119,745	119,745	119,745

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>FICA/Medicare (continued)</b>						
Planning & Economic Development	107,277	118,108	124,328	127,466	128,988	129,621
Probation - District Court	19,736	20,961	20,453	20,644	20,644	20,644
Prosecuting Attorney	383,348	426,719	445,161	449,817	451,922	453,781
Purchasing	47,440	44,185	52,281	51,664	52,721	52,877
Public Works	231,916	251,905	287,238	289,316	290,929	291,130
Register of Deeds	60,128	68,651	66,755	70,070	71,018	71,079
Reimbursement	29,585	31,737	33,680	-	-	-
Senior Citizens Services	39,744	32,685	15,867	9,549	10,121	10,533
Sheriff	2,221,007	2,312,394	2,440,669	2,380,979	2,395,008	2,403,860
Treasurer	92,811	96,335	97,909	98,924	100,008	100,318
Non-Departmental	-	-	(385,251)	(399,406)	(399,406)	(399,406)
	<u>5,358,267</u>	<u>5,670,293</u>	<u>5,699,579</u>	<u>5,654,781</u>	<u>5,698,708</u>	<u>5,719,018</u>
<b>Pension/Retiree Health Care</b>						
Board of Commissioners	129,963	147,173	252,625	272,015	272,998	272,998
Circuit Court	638,114	787,881	1,055,666	1,340,081	1,331,235	1,335,638
Clerk	539,401	652,607	851,213	908,572	913,376	912,931
Corporation Counsel	94,542	113,726	145,299	152,607	154,055	154,055
County Executive	111,406	157,771	169,492	198,219	198,219	198,219
District Court - Romeo	124,871	142,424	186,068	190,629	190,629	190,629
District Court - New Baltimore	159,890	189,003	229,967	246,620	246,620	246,620
Equalization	103,202	115,664	161,969	170,112	171,450	171,879
Emergency Management	103,604	116,098	167,367	192,745	192,745	192,745
Facilities & Operations	939,594	1,191,997	1,449,193	1,514,119	1,515,705	1,516,098
Family Counseling	9,752	11,743	13,235	14,290	14,290	14,290
Finance	222,162	281,788	365,314	370,945	384,671	398,132
Health Department	1,506,107	1,789,201	2,361,290	2,518,496	2,551,615	2,563,609
Health & Community Services	25,913	34,362	43,639	44,976	44,976	44,976
Human Resources	235,585	290,234	387,790	377,589	378,488	378,725
Information Technology	406,849	493,607	671,990	703,038	705,865	706,848
Juvenile Court	538,949	589,892	753,781	794,804	798,748	801,010
MSU Extension	71,969	72,834	85,473	91,775	91,933	91,933
Probate Court - Mental	80,062	-	-	-	-	-
Probate Court - Wills & Estates	269,099	382,334	460,439	483,617	483,617	483,617
Planning & Economic Development	278,630	364,170	451,108	485,782	488,851	490,126
Probation - District Court	58,028	70,323	80,866	85,413	85,413	85,413
Prosecuting Attorney	993,030	1,267,018	1,581,178	1,630,245	1,634,489	1,638,237
Purchasing	149,934	158,719	230,851	235,539	237,670	237,984
Public Works	640,278	775,800	1,060,969	1,126,292	1,129,542	1,129,948
Register of Deeds	215,617	248,146	321,537	359,635	361,548	361,669
Reimbursement	105,308	122,508	153,909	-	-	-
Senior Citizens Services	127,223	106,166	65,259	45,527	46,681	47,510
Sheriff	6,844,701	8,195,517	10,095,002	9,306,244	9,335,731	9,352,969
Treasurer	279,251	333,445	402,593	427,158	429,344	429,969
Non-Departmental	-	-	(816,834)	(3,281,078)	(1,681,078)	(1,681,078)
	<u>16,003,034</u>	<u>19,202,152</u>	<u>23,438,248</u>	<u>21,006,006</u>	<u>22,709,426</u>	<u>22,767,699</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Employee Health/Dental/ Life Ins</b>						
Board of Commissioners	137,576	143,886	263,430	229,644	246,276	255,348
Circuit Court	753,368	731,497	951,275	1,009,310	1,067,196	1,106,508
Clerk	696,143	623,705	878,100	765,480	820,920	851,160
Corporation Counsel	75,931	79,824	102,445	89,306	95,774	99,302
County Executive	44,742	43,763	75,665	114,822	123,138	127,674
District Court - Romeo	138,775	127,770	190,255	153,096	164,184	170,232
District Court - New Baltimore	212,443	213,175	234,160	204,128	218,912	226,976
Equalization	111,321	103,749	146,350	127,580	136,820	141,860
Emergency Management	139,968	113,456	146,410	141,401	150,641	155,681
Facilities & Operations	1,117,372	1,091,732	1,375,690	1,173,736	1,258,744	1,305,112
Family Counseling	14,093	13,592	14,635	12,758	13,682	14,186
Finance	253,946	255,349	307,335	276,424	296,444	307,364
Health Department	1,706,911	1,602,341	2,160,300	1,964,732	2,120,710	2,198,830
Health & Community Services	23,458	27,202	29,270	25,516	27,364	28,372
Human Resources	284,033	272,974	351,240	280,676	301,004	312,092
Information Technology	397,712	351,351	508,821	446,530	478,870	496,510
Juvenile Court	603,987	499,280	673,210	586,868	629,372	652,556
MSU Extension	98,726	75,421	87,810	76,548	82,092	85,116
Probate Court - Mental	77,184	-	-	-	-	-
Probate Court - Wills & Estates	292,886	304,097	395,145	344,466	369,414	383,022
Planning & Economic Development	294,254	292,386	365,875	331,708	355,732	368,836
Probation - District Court	70,472	67,968	73,175	63,790	68,410	70,930
Prosecuting Attorney	905,436	949,189	1,243,975	1,058,914	1,135,606	1,177,438
Purchasing	200,129	174,607	234,160	191,370	205,230	212,790
Public Works	690,428	660,794	883,411	791,071	848,359	879,607
Register of Deeds	243,719	222,096	351,240	318,950	342,050	354,623
Reimbursement	131,816	122,174	160,985	-	-	-
Senior Citizens Services	172,352	107,136	64,310	38,274	41,046	42,558
Sheriff	5,928,712	5,640,018	7,068,705	6,353,484	6,798,852	7,041,753
Treasurer	325,450	301,912	380,510	331,708	355,732	368,836
Non-Departmental	-	-	(4,032,000)	(1,192,800)	(1,192,800)	(1,192,800)
	<u>16,143,343</u>	<u>15,212,444</u>	<u>15,685,892</u>	<u>16,309,490</u>	<u>17,559,774</u>	<u>18,242,472</u>
<b>Workers Comp/Unemployment/Other</b>						
Board of Commissioners	5,346	8,275	12,111	10,478	10,569	10,569
Circuit Court	37,785	53,607	58,498	58,399	58,384	58,782
Clerk	31,442	47,846	41,309	34,864	35,307	35,266
Corporation Counsel	6,803	9,637	9,555	8,225	8,343	8,343
County Executive	9,098	13,335	11,971	10,719	10,719	10,719
District Court - Romeo	6,428	8,769	9,118	7,775	7,775	7,775
District Court - New Baltimore	8,303	11,211	11,322	9,680	9,680	9,680
Equalization	5,497	7,758	8,955	7,508	7,630	7,670
Emergency Management	6,646	9,174	9,510	8,478	8,478	8,478
Ethics Board	-	-	27,705	-	-	-
Facilities & Operations	52,870	82,543	76,624	59,709	59,855	59,891
Family Counseling	546	718	591	505	505	505
Finance	14,344	19,532	21,396	18,646	18,713	18,672
Health Department	141,600	159,072	131,533	115,130	117,379	118,203
Health & Community Services	2,315	3,086	2,949	2,447	2,447	2,447
Human Resources	15,632	21,192	21,394	16,772	16,854	16,877
Information Technology	32,956	39,753	42,344	34,829	35,083	35,168



**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Workers Comp/Unemployment/Other (continued)</b>						
Juvenile Court	32,219	42,194	42,088	35,569	35,925	36,130
MSU Extension	30,132	12,687	4,167	3,574	3,588	3,588
Probate Court - Mental	4,673	-	-	-	-	-
Probate Court - Wills & Estates	14,568	27,558	26,558	22,385	22,385	22,385
Planning & Economic Development	22,633	26,263	27,141	23,480	23,763	23,870
Probation - District Court	3,602	4,830	4,465	3,793	3,793	3,793
Prosecuting Attorney	73,432	104,492	97,180	82,157	82,543	82,888
Purchasing	9,664	9,608	11,415	9,470	9,666	9,695
Public Works	38,632	59,711	62,705	51,740	52,039	52,076
Register of Deeds	10,977	15,213	14,572	12,773	12,949	12,960
Reimbursement	5,925	7,643	7,352	-	-	-
Senior Citizens Services	33,922	31,723	156,069	1,757	1,863	1,940
Sheriff	1,555,538	1,743,732	1,921,359	1,007,950	1,010,649	1,014,752
Treasurer	15,431	21,666	21,373	18,164	18,366	18,423
Non-Departmental	-	-	(673,126)	75,484	75,862	75,862
	<u>2,228,959</u>	<u>2,602,826</u>	<u>2,220,203</u>	<u>1,752,460</u>	<u>1,761,112</u>	<u>1,767,407</u>
<b>Supplies and Services</b>						
Board of Commissioners	16,603	21,885	25,212	22,850	22,850	22,850
Building Authority	-	1,228	1,300	1,300	1,300	1,300
Circuit Court	3,966,963	4,077,806	4,053,650	4,124,891	4,124,791	4,124,791
Civil Service Commission	9,119	9,577	20,210	19,700	19,700	19,700
Clerk	265,273	253,182	282,536	307,760	307,760	307,760
Corporation Counsel	16,956	19,885	22,275	21,350	21,350	21,350
County Executive	20,489	31,031	24,700	25,500	25,500	25,500
District Court - Romeo	119,300	143,786	147,560	143,480	143,480	143,480
District Court - New Baltimore	173,538	166,134	194,500	191,490	191,490	191,490
Department of Human Services	72,472	72,472	72,472	72,472	72,472	72,472
District Court - 3rd Class	26,199	25,034	17,848	25,000	25,000	25,000
Equalization	17,093	14,591	21,500	21,400	21,400	21,400
Elections	25,851	20,701	31,700	27,650	27,650	27,650
Emergency Management	7,772	10,861	11,330	10,750	10,750	10,750
Ethics Board	1,466	268	9,500	9,000	9,000	9,000
Facilities & Operations	388,823	584,575	615,500	605,690	605,690	605,690
Family Counseling	584	741	2,250	2,000	2,000	2,000
Finance	36,611	46,296	45,902	51,925	51,925	51,925
Health Department	3,486,154	3,267,945	3,479,085	3,368,386	3,368,386	3,368,386
Health & Community Services	2,958	6,094	16,600	17,100	17,100	17,100
Human Resources	59,373	63,879	87,272	85,650	85,650	85,650
Information Technology	51,605	61,427	56,198	60,250	60,250	60,250
Jury Commission	40,089	40,607	49,100	48,350	48,350	48,350
Juvenile Court	927,134	889,795	774,175	935,675	935,675	935,675
Law Library	29,948	28,755	29,900	35,400	35,400	35,400
MSU Extension	325,286	327,010	325,393	420,836	420,836	420,836
Probate Court - Mental	191,141	-	-	-	-	-
Probate Court - Wills & Estates	155,840	399,058	361,000	392,450	392,450	392,450
Plat Board	-	-	1,000	-	-	-
Planning & Economic Development	157,558	203,143	212,400	216,700	216,700	216,700

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Supplies and Services (continued)</b>						
Probation - Circuit Court	56,680	45,703	56,100	53,600	53,600	53,600
Probation - District Court	18,414	13,563	25,050	20,950	20,950	20,950
Prosecuting Attorney	294,742	314,953	367,186	339,600	339,600	339,600
Purchasing	67,142	59,272	77,645	78,020	78,020	78,020
Public Works	40,463	39,250	45,453	46,800	46,800	46,800
Register of Deeds	120,855	111,791	157,210	122,574	112,424	112,424
Reimbursement	20,544	20,275	26,400	-	-	-
Senior Citizens Services	51,517	56,539	161,864	140,006	140,006	140,006
Sheriff	1,937,320	2,037,325	2,177,641	2,121,695	2,140,595	2,140,595
Treasurer	78,092	65,270	85,739	84,850	84,850	84,850
Non-Departmental	1,157,484	1,197,804	1,197,534	1,412,450	1,427,450	1,442,450
	<u>14,435,452</u>	<u>14,749,513</u>	<u>15,369,890</u>	<u>15,685,550</u>	<u>15,709,200</u>	<u>15,724,200</u>
<b>Conferences &amp; Training</b>						
Board of Commissioners	7,445	5,631	13,450	13,450	13,450	13,450
Circuit Court	4,934	30,688	27,000	25,000	25,000	25,000
County Executive	2,851	501	10,000	10,000	10,000	10,000
District Court - Romeo	560	744	1,600	1,600	1,600	1,600
Emergency Management	20	-	20	-	-	-
Finance	820	1,249	4,000	4,000	4,000	4,000
Health Department	10,387	29,133	45,410	30,880	30,880	30,880
Human Resources	21,026	3,145	15,000	15,000	15,000	15,000
Information Technology	30,583	20,807	38,500	39,000	39,000	39,000
Planning & Economic Development	8,326	18,549	13,000	10,000	10,000	10,000
Senior Citizens Services	30	801	3,354	5,000	5,000	5,000
Sheriff	5,542	25,715	75,300	75,000	75,000	75,000
	<u>93,986</u>	<u>146,321</u>	<u>258,334</u>	<u>254,130</u>	<u>253,130</u>	<u>253,130</u>
<b>Utilities</b>						
Facilities & Operations	2,906,881	2,801,755	3,216,650	3,090,500	3,090,500	3,090,500
Jury Commission	2,937	1,966	3,840	3,000	3,000	3,000
	<u>2,909,818</u>	<u>2,803,721</u>	<u>3,220,490</u>	<u>3,093,500</u>	<u>3,093,500</u>	<u>3,093,500</u>
<b>Repairs &amp; Maintenance</b>						
Board of Commissioners	2,261	6,706	7,000	7,000	7,000	7,000
Circuit Court	4,645	4,121	10,000	6,750	6,750	6,750
Clerk	8,688	8,048	13,000	13,000	13,000	13,000
Corporation Counsel	439	623	1,500	1,000	1,000	1,000
County Executive	3,111	2,024	4,375	2,900	2,900	2,900
District Court - Romeo	6,720	6,764	7,000	7,000	7,000	7,000
District Court - New Baltimore	486	680	982	850	850	850
Equalization	493	246	1,500	1,000	1,000	1,000
Elections	333	541	850	850	850	850
Emergency Management	7,214	6,100	10,550	9,000	9,000	9,000

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Repairs &amp; Maintenance (continued)</b>						
Facilities & Operations	3,237,790	2,765,211	2,903,150	2,847,750	2,847,750	2,847,750
Family Counseling	172	172	175	175	175	175
Finance	1,408	2,022	1,800	2,200	2,200	2,200
Health Department	37,557	32,219	41,319	40,814	40,814	40,814
Health & Community Services	-	-	800	-	-	-
Human Resources	1,407	2,427	3,650	2,750	2,750	2,750
Information Technology	1,657,760	1,633,092	1,801,500	1,701,500	1,701,500	1,701,500
Jury Commission	120	-	4,200	12,050	12,050	12,050
Juvenile Court	4,854	2,545	7,000	4,000	4,000	4,000
MSU Extension	196	393	4,660	1,000	1,000	1,000
Probate Court - Mental	1,689	-	-	-	-	-
Probate Court - Wills & Estates	1,688	2,095	4,000	4,000	4,000	4,000
Planning & Economic Development	51,702	45,945	50,000	49,000	49,000	49,000
Probation - Circuit Court	7,614	9,386	9,000	9,500	9,500	9,500
Probation - District Court	174	180	910	250	250	250
Prosecuting Attorney	3,689	1,319	5,304	4,000	4,000	4,000
Purchasing	44,629	49,997	45,749	53,600	53,600	53,600
Public Works	720	1,389	4,900	2,400	2,400	2,400
Register of Deeds	1,694	558	3,500	2,000	2,000	2,000
Reimbursement	340	364	1,000	-	-	-
Senior Citizens Services	816	3,857	1,706	2,250	2,250	2,250
Sheriff	290,584	326,431	321,694	324,000	324,000	324,000
Treasurer	4,434	3,266	4,000	3,000	3,000	3,000
	<u>5,385,427</u>	<u>4,918,718</u>	<u>5,276,774</u>	<u>5,115,589</u>	<u>5,115,589</u>	<u>5,115,589</u>
<b>Vehicle Operations</b>						
Clerk	279	134	1,100	1,100	1,100	1,100
County Executive	4,982	5,391	5,000	6,000	6,000	6,000
Emergency Management	15,312	19,642	13,300	17,500	17,500	17,500
Facilities & Operations	54,928	101,766	55,000	57,500	57,500	57,500
Health Department	105,134	106,175	102,110	103,035	103,035	103,035
Juvenile Court	1,551	1,436	2,444	2,500	2,500	2,500
MSU Extension	1,763	-	-	-	-	-
Probate Court - Mental	410	-	-	-	-	-
Planning & Economic Development	3,036	2,998	3,800	3,700	3,700	3,700
Prosecuting Attorney	2,859	2,986	2,800	3,300	3,300	3,300
Purchasing	14,750	17,539	21,101	20,000	20,000	20,000
Public Works	61,637	55,501	69,500	69,000	69,000	69,000
Sheriff	849,024	768,533	909,552	859,000	840,100	840,100
Treasurer	2,488	2,461	4,500	4,000	4,000	4,000
	<u>1,118,153</u>	<u>1,087,390</u>	<u>1,190,707</u>	<u>1,146,635</u>	<u>1,127,735</u>	<u>1,127,735</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Contract Services</b>						
Board of Commissioners	65,003	86,675	208,500	190,400	190,400	190,400
Circuit Court	26,472	23,388	42,000	37,500	37,500	37,500
Civil Service Commission	9,150	6,388	15,800	16,000	16,000	16,000
Clerk	2,844	4,375	2,144	3,944	3,944	3,944
County Executive	103,935	139,996	187,500	187,500	187,500	187,500
District Court - Romeo	300	510	1,000	1,000	1,000	1,000
District Court - New Baltimore	2,902	1,761	3,500	3,000	3,000	3,000
Ethics Board	-	-	50,000	50,000	50,000	50,000
Facilities & Operations	236,889	238,647	236,700	262,600	262,600	262,600
Family Counseling	99,715	101,042	85,000	115,000	115,000	115,000
Health Department	725,135	794,841	709,738	872,410	872,410	872,410
Human Resources	39,061	51,583	34,000	34,000	34,000	34,000
Information Technology	231,353	228,144	220,000	320,000	320,000	320,000
Jury Commission	73,950	14,520	94,800	120,000	120,000	120,000
Juvenile Court	10,410	5,858	10,000	10,000	10,000	10,000
MSU Extension	-	-	1,000	2,000	2,000	2,000
Probate Court - Mental	22,906	-	-	-	-	-
Probate Court - Wills & Estates	5,862	44,020	31,750	36,750	36,750	36,750
Planning & Economic Development	44,593	39,234	70,000	70,000	70,000	70,000
Senior Citizens Services	7,740	83,247	273,100	288,715	288,715	288,715
Sheriff	4,638,757	5,031,544	6,034,180	5,534,000	5,684,000	5,834,000
	<u>6,346,977</u>	<u>6,895,774</u>	<u>8,310,712</u>	<u>8,154,819</u>	<u>8,304,819</u>	<u>8,454,819</u>
<b>Internal Services</b>						
Board of Commissioners	32,987	36,607	30,369	26,674	26,764	26,764
Circuit Court	107,864	103,089	148,648	121,759	122,326	122,727
Clerk	85,900	90,209	103,820	91,260	91,697	91,659
Corporation Counsel	17,594	19,197	18,495	15,739	15,870	15,870
County Executive	18,300	20,741	26,532	24,715	24,715	24,715
District Court - Romeo	24,435	23,525	26,707	25,266	25,266	25,266
District Court - New Baltimore	25,832	25,729	28,998	26,967	26,967	26,967
Equalization	18,890	18,431	19,637	18,491	18,613	18,652
Elections	-	-	1,734	1,300	1,300	1,300
Emergency Management	31,903	29,629	33,685	44,733	44,733	44,733
Ethics Board	-	-	500	-	-	-
Facilities & Operations	285,005	255,707	291,935	246,211	246,211	246,211
Family Counseling	2,172	2,186	2,572	3,002	3,002	3,002
Finance	40,463	41,196	47,539	50,437	50,977	51,159
Health Department	1,889,545	2,165,931	2,242,758	2,229,162	2,229,162	2,229,162
Health & Community Services	2,500	3,740	7,700	6,492	6,492	6,492
Human Resources	35,314	37,242	44,349	34,186	34,268	34,289
Information Technology	70,630	71,595	82,854	62,046	62,303	62,392
Jury Commission	278	278	306	300	300	300
Juvenile Court	92,180	92,884	110,784	83,659	84,018	84,223
Law Library	398	398	1,872	400	400	400
MSU Extension	34,516	35,428	35,485	30,860	30,874	30,874
Probate Court - Mental	18,470	-	-	-	-	-
Probate Court - Wills & Estates	42,594	62,347	69,500	49,935	49,935	49,935
Planning & Economic Development	43,532	44,395	51,139	40,206	40,484	40,600

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Internal Services (continued)</b>						
Probation - Circuit Court	50,362	53,502	55,802	55,500	55,500	55,500
Probation - District Court	22,791	11,586	6,665	5,678	5,678	5,678
Prosecuting Attorney	154,206	157,687	173,118	137,377	137,761	138,102
Purchasing	54,100	55,418	61,555	53,656	53,850	53,879
Public Works	134,203	168,904	198,576	207,548	207,844	207,880
Register of Deeds	22,613	22,175	27,183	22,480	22,652	22,663
Reimbursement	12,473	12,446	16,955	-	-	-
Senior Citizens Services	36,732	29,585	15,397	18,155	18,155	18,155
Sheriff	696,690	719,352	780,866	781,717	784,392	785,960
Treasurer	37,937	37,018	41,894	35,485	35,682	35,738
	<u>4,143,410</u>	<u>4,448,157</u>	<u>4,805,929</u>	<u>4,551,396</u>	<u>4,558,191</u>	<u>4,561,247</u>
<b>Capital Outlay</b>						
Circuit Court	3,631	4,946	2,500	-	-	-
Clerk	16,074	128,624	830	-	-	-
County Executive	1,467	-	-	-	-	-
Facilities & Operations	-	57,705	91,500	89,000	89,000	89,000
Finance	300	-	300	-	-	-
Health Department	103,647	161,530	112,416	97,516	97,516	97,516
Health & Community Services	2,593	1,057	4,000	-	-	-
Information Technology	462	-	302	-	-	-
Jury Commission	904	-	30,000	-	-	-
Probate Court - Wills & Estates	-	923	25,000	-	-	-
Planning & Economic Development	800	2,302	1,000	-	-	-
Senior Citizens Services	-	58,679	100,000	98,453	98,453	98,453
Sheriff	3,739	450	857,945	509,621	4,000	4,000
Non-Departmental	563,244	700,742	750,000	750,000	750,000	750,000
	<u>696,861</u>	<u>1,117,458</u>	<u>1,978,793</u>	<u>1,574,590</u>	<u>1,038,969</u>	<u>1,038,969</u>
<b>Transfers Out</b>						
Non-Departmental	32,156,006	26,092,607	29,632,518	32,179,921	57,331,895	48,590,917
	<u>32,156,006</u>	<u>26,092,607</u>	<u>29,632,518</u>	<u>32,179,921</u>	<u>57,331,895</u>	<u>48,590,917</u>
	<u>\$ 178,530,618</u>	<u>\$ 180,694,476</u>	<u>\$ 192,116,683</u>	<u>\$ 193,103,377</u>	<u>\$ 221,473,138</u>	<u>\$ 213,928,979</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 302	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	718	4,013	2,500	1,500	2,500	2,500
<b>Total Revenues</b>	1,020	4,013	2,500	1,500	2,500	2,500
<b>Expenditures:</b>						
Full Time Wages	689,107	689,156	712,189	727,611	733,980	733,980
Part Time Wages	-	3,131	12,998	13,864	13,864	13,864
FICA/Medicare	52,245	52,217	55,477	56,723	57,210	57,210
Pension/Retiree Health Care	129,963	147,173	252,625	272,015	272,998	272,998
Employee Health/Dental/Life Ins	137,576	143,886	263,430	229,644	246,276	255,348
Workers Comp/Unemployment/Other	5,346	8,275	12,111	10,478	10,569	10,569
Supplies & Services	16,603	21,885	25,212	22,850	22,850	22,850
Conferences & Training	7,445	5,631	13,450	13,450	13,450	13,450
Repairs & Maintenance	2,261	6,706	7,000	7,000	7,000	7,000
Contract Services	65,003	86,675	208,500	190,400	190,400	190,400
Internal Services	32,987	36,607	30,369	26,674	26,764	26,764
Capital Outlay	-	500	-	-	-	-
<b>Total Expenditures</b>	1,138,536	1,201,841	1,593,361	1,570,709	1,595,361	1,604,433
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (1,137,516)</u>	<u>\$ (1,197,828)</u>	<u>\$ (1,590,861)</u>	<u>\$ (1,569,209)</u>	<u>\$ (1,592,861)</u>	<u>\$ (1,601,933)</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	13.0	14.0	14.0	15.0	15.0	15.0
Professional Support	4.0	3.5	3.5	3.5	3.5	3.5
Clerical Staff	2.0	1.0	1.0	-	-	-
<b>Total Position Count</b>	19.0	18.5	18.5	18.5	18.5	18.5

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 1,800	\$ 3,000	\$ -	\$ -	\$ -	\$ -
Other Revenue	92	-	-	-	-	-
<b>Total Revenues</b>	1,892	3,000	-	-	-	-
<b>Expenditures:</b>						
Supplies & Services	-	1,228	1,300	1,300	1,300	1,300
<b>Total Expenditures</b>	-	1,228	1,300	1,300	1,300	1,300
<b>Revenues Over (Under) Expenditures</b>	\$ 1,892	\$ 1,772	\$ (1,300)	\$ (1,300)	\$ (1,300)	\$ (1,300)

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 4,339,748	\$ 4,179,582	\$ 4,548,688	\$ 4,300,000	\$ 4,300,000	\$ 4,300,000
Charges for Services	1,615,474	1,274,556	1,421,250	1,571,000	1,571,000	1,571,000
Fines & Forfeitures	62,903	78,419	80,000	65,000	65,000	65,000
Reimbursements	<u>1,015,562</u>	<u>992,537</u>	<u>1,000,000</u>	<u>1,135,000</u>	<u>1,135,000</u>	<u>1,135,000</u>
<b>Total Revenues</b>	<u>7,033,687</u>	<u>6,525,094</u>	<u>7,049,938</u>	<u>7,071,000</u>	<u>7,071,000</u>	<u>7,071,000</u>
<b>Expenditures:</b>						
Full Time Wages	3,072,365	3,315,119	3,528,270	4,157,769	4,157,434	4,185,988
Part Time Wages	78,342	70,723	44,604	44,604	44,604	44,604
Overtime Wages	-	1,421	-	-	-	-
FICA/Medicare	197,123	216,172	267,970	321,499	321,455	323,640
Pension/Retiree Health Care	638,114	787,881	1,055,666	1,340,081	1,331,235	1,335,638
Employee Health/Dental/Life Ins	753,368	731,497	951,275	1,009,310	1,067,196	1,106,508
Workers Comp/Unemployment/Other	37,785	53,607	58,498	58,399	58,384	58,782
Supplies & Services	3,966,963	4,077,806	4,053,650	4,124,891	4,124,791	4,124,791
Conferences & Training	4,934	30,688	27,000	25,000	25,000	25,000
Repairs & Maintenance	4,645	4,121	10,000	6,750	6,750	6,750
Contract Services	26,472	23,388	42,000	37,500	37,500	37,500
Internal Services	107,864	103,089	148,648	121,759	122,326	122,727
Capital Outlay	<u>3,631</u>	<u>4,946</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>8,891,606</u>	<u>9,420,458</u>	<u>10,190,081</u>	<u>11,247,562</u>	<u>11,296,675</u>	<u>11,371,928</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (1,857,919)</u>	<u>\$ (2,895,364)</u>	<u>\$ (3,140,143)</u>	<u>\$ (4,176,562)</u>	<u>\$ (4,225,675)</u>	<u>\$ (4,300,928)</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	19.0	20.0	21.0	22.0	22.0	22.0
Professional Support	17.0	17.0	21.0	25.0	25.0	25.0
Clerical Staff	<u>25.5</u>	<u>25.0</u>	<u>26.0</u>	<u>32.0</u>	<u>32.0</u>	<u>32.0</u>
<b>Total Position Count</b>	<u>61.5</u>	<u>62.0</u>	<u>68.0</u>	<u>79.0</u>	<u>79.0</u>	<u>79.0</u>

NOTE: The Reimbursement Department was combined with the Circuit Court beginning in 2015. This includes revenues of \$385,000, expenditures of \$771,025 and 10 positions.



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 9,119	\$ 9,577	\$ 20,210	\$ 19,700	\$ 19,700	\$ 19,700
Contract Services	9,150	6,388	15,800	16,000	16,000	16,000
<b>Total Expenditures</b>	18,269	15,965	36,010	35,700	35,700	35,700
<b>Revenues Over (Under) Expenditures</b>	\$ (18,269)	\$ (15,965)	\$ (36,010)	\$ (35,700)	\$ (35,700)	\$ (35,700)

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 267,309	\$ 334,314	\$ 259,000	\$ 300,000	\$ 300,000	\$ 300,000
Charges for Services	647,694	688,976	513,880	578,260	578,260	578,260
Reimbursements	117,174	109,117	92,500	92,500	92,500	92,500
Other Revenue	3,399	5,604	-	-	-	-
<b>Total Revenues</b>	<b>1,035,576</b>	<b>1,138,011</b>	<b>865,380</b>	<b>970,760</b>	<b>970,760</b>	<b>970,760</b>
<b>Expenditures:</b>						
Full Time Wages	2,023,748	2,145,237	2,461,949	2,470,146	2,501,302	2,498,421
Part Time Wages	43,925	56,292	-	-	-	-
Overtime Wages	102,971	150,737	11,615	13,463	13,463	13,463
FICA/Medicare	163,215	176,910	189,227	189,697	192,080	191,860
Pension/Retiree Health Care	539,401	652,607	851,213	908,572	913,376	912,931
Employee Health/Dental/Life Ins	696,143	623,705	878,100	765,480	820,920	851,160
Workers Comp/Unemployment/Other	31,442	47,846	41,309	34,864	35,307	35,266
Supplies & Services	265,273	253,182	282,536	307,760	307,760	307,760
Repairs & Maintenance	8,688	8,048	13,000	13,000	13,000	13,000
Vehicle Operations	279	134	1,100	1,100	1,100	1,100
Contract Services	2,844	4,375	2,144	3,944	3,944	3,944
Internal Services	85,900	90,209	103,820	91,260	91,697	91,659
Capital Outlay	16,074	128,624	830	-	-	-
<b>Total Expenditures</b>	<b>3,979,904</b>	<b>4,337,904</b>	<b>4,836,843</b>	<b>4,799,286</b>	<b>4,893,949</b>	<b>4,920,564</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,944,328)</b>	<b>(3,199,894)</b>	<b>(3,971,463)</b>	<b>(3,828,526)</b>	<b>(3,923,189)</b>	<b>(3,949,804)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	21,039	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>21,039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,944,328)</b>	<b>\$ (3,178,855)</b>	<b>\$ (3,971,463)</b>	<b>\$ (3,828,526)</b>	<b>\$ (3,923,189)</b>	<b>\$ (3,949,804)</b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	6.0	6.0	7.0	7.0	7.0	7.0
Professional Support	22.0	22.0	23.0	23.0	23.0	23.0
Clerical Staff	27.0	28.0	30.0	30.0	30.0	30.0
<b>Total Position Count</b>	<b>55.0</b>	<b>56.0</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>	<b>60.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Reimbursements	\$ 26	\$ 15	\$ -	\$ -	\$ -	\$ -
Other Revenue	3,129	2,734	1,500	1,500	1,500	1,500
<b>Total Revenues</b>	3,155	2,749	1,500	1,500	1,500	1,500
<b>Expenditures:</b>						
Full Time Wages	516,008	530,691	572,130	565,441	574,830	574,830
Part Time Wages	-	1,514	-	26,560	26,560	26,560
FICA/Medicare	38,090	40,533	43,768	44,646	45,037	45,037
Pension/Retiree Health Care	94,542	113,726	145,299	152,607	154,055	154,055
Employee Health/Dental/Life Ins	75,931	79,824	102,445	89,306	95,774	99,302
Workers Comp/Unemployment/Other	6,803	9,637	9,555	8,225	8,343	8,343
Supplies & Services	16,956	19,885	22,275	21,350	21,350	21,350
Repairs & Maintenance	439	623	1,500	1,000	1,000	1,000
Internal Services	17,594	19,197	18,495	15,739	15,870	15,870
<b>Total Expenditures</b>	766,363	815,631	915,467	924,874	942,819	946,347
<b>Revenues Over (Under) Expenditures</b>	\$ (763,208)	\$ (812,882)	\$ (913,967)	\$ (923,374)	\$ (941,319)	\$ (944,847)
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Position Count</b>	8.0	8.0	8.0	8.0	8.0	8.0

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Full Time Wages	\$ 730,863	\$ 794,290	\$ 814,816	\$ 774,183	\$ 774,183	\$ 774,183
Part Time Wages	5,584	5,365	-	-	-	-
FICA/Medicare	52,625	57,721	62,334	56,914	56,914	56,914
Pension/Retiree Health Care	111,406	157,771	169,492	198,219	198,219	198,219
Employee Health/Dental/Life Ins	44,742	43,763	75,665	114,822	123,138	127,674
Workers Comp/Unemployment/Other	9,098	13,335	11,971	10,719	10,719	10,719
Supplies & Services	20,489	31,031	24,700	25,500	25,500	25,500
Conferences & Training	2,851	501	10,000	10,000	10,000	10,000
Repairs & Maintenance	3,111	2,024	4,375	2,900	2,900	2,900
Vehicle Operations	4,982	5,391	5,000	6,000	6,000	6,000
Contract Services	103,935	139,996	187,500	187,500	187,500	187,500
Internal Services	18,300	20,741	26,532	24,715	24,715	24,715
Capital Outlay	1,467	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,109,453</b>	<b>1,271,929</b>	<b>1,392,385</b>	<b>1,411,472</b>	<b>1,419,788</b>	<b>1,424,324</b>
<b>Revenues Over (Under) Expenditures</b>	<b><u>\$(1,109,453)</u></b>	<b><u>\$(1,271,929)</u></b>	<b><u>\$(1,392,385)</u></b>	<b><u>\$(1,411,472)</u></b>	<b><u>\$(1,419,788)</u></b>	<b><u>\$(1,424,324)</u></b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	1.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	3.0	2.0	2.0	2.0	2.0	2.0
<b>Total Position Count</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

The Romeo District Court serves the Village of Armada, Armada Township, Bruce Township, Memphis, Ray Township, the City of Richmond, Richmond Township, Romeo and Washington Township.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 56,795	\$ 56,481	\$ 55,724	\$ 55,724	\$ 55,724	\$ 55,724
Charges for Services	361,553	393,742	419,700	369,500	369,500	369,500
Investment Income	328	122	-	-	-	-
Fines & Forfeitures	360,740	316,378	314,000	314,000	314,000	314,000
Reimbursements	49,711	54,506	53,600	50,000	50,000	50,000
Other Revenue	1,102	1,324	-	-	-	-
<b>Total Revenues</b>	<b>830,229</b>	<b>822,553</b>	<b>843,024</b>	<b>789,224</b>	<b>789,224</b>	<b>789,224</b>
<b>Expenditures:</b>						
Full Time Wages	499,085	521,036	546,043	520,309	520,309	520,309
Part Time Wages	15,079	15,800	-	34,222	34,222	34,222
FICA/Medicare	35,644	37,127	41,773	42,422	42,422	42,422
Pension/Retiree Health Care	124,871	142,424	186,068	190,629	190,629	190,629
Employee Health/Dental/Life Ins	138,775	127,770	190,255	153,096	164,184	170,232
Workers Comp/Unemployment/Other	6,428	8,769	9,118	7,775	7,775	7,775
Supplies & Services	119,300	143,786	147,560	143,480	143,480	143,480
Conferences & Training	560	744	1,600	1,600	1,600	1,600
Repairs & Maintenance	6,720	6,764	7,000	7,000	7,000	7,000
Contract Services	300	510	1,000	1,000	1,000	1,000
Internal Services	24,435	23,525	26,707	25,266	25,266	25,266
<b>Total Expenditures</b>	<b>971,197</b>	<b>1,028,254</b>	<b>1,157,124</b>	<b>1,126,799</b>	<b>1,137,887</b>	<b>1,143,935</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (140,968)</b>	<b>\$ (205,702)</b>	<b>\$ (314,100)</b>	<b>\$ (337,575)</b>	<b>\$ (348,663)</b>	<b>\$ (354,711)</b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	9.0	9.0	9.0	9.0	9.0	9.0
<b>Total Position Count</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
139 - DISTRICT COURT - NEW BALTIMORE	101 - GENERAL FUND	JUDICIAL

**MISSION STATEMENT:**

The New Baltimore District Court services Chesterfield Township, Lenox Township, the City of New Baltimore and the Village of New Haven.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 92,464	\$ 66,424	\$ 66,224	\$ 66,224	\$ 66,224	\$ 66,224
Charges for Services	441,135	425,848	390,500	411,500	411,500	411,500
Fines & Forfeitures	239,472	263,940	248,800	236,800	236,800	236,800
Reimbursements	69,404	70,554	73,235	73,200	73,200	73,200
<b>Total Revenues</b>	<b>842,475</b>	<b>826,765</b>	<b>778,759</b>	<b>787,724</b>	<b>787,724</b>	<b>787,724</b>
<b>Expenditures:</b>						
Full Time Wages	623,023	657,154	633,605	641,106	641,106	641,106
Part Time Wages	44,368	44,368	44,366	49,298	49,298	49,298
Overtime Wages	13,507	13,467	-	-	-	-
FICA/Medicare	47,164	50,186	51,865	52,816	52,816	52,816
Pension/Retiree Health Care	159,890	189,003	229,967	246,620	246,620	246,620
Employee Health/Dental/Life Ins	212,443	213,175	234,160	204,128	218,912	226,976
Workers Comp/Unemployment/Other	8,303	11,211	11,322	9,680	9,680	9,680
Supplies & Services	173,538	166,134	194,500	191,490	191,490	191,490
Conferences & Training	-	-	360	500	500	500
Repairs & Maintenance	486	680	982	850	850	850
Contract Services	2,902	1,761	3,500	3,000	3,000	3,000
Internal Services	25,832	25,729	28,998	26,967	26,967	26,967
<b>Total Expenditures</b>	<b>1,311,457</b>	<b>1,372,867</b>	<b>1,433,625</b>	<b>1,426,455</b>	<b>1,441,239</b>	<b>1,449,303</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (468,982)</b>	<b>\$ (546,102)</b>	<b>\$ (654,866)</b>	<b>\$ (638,731)</b>	<b>\$ (653,515)</b>	<b>\$ (661,579)</b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	10.0	10.0	10.0	10.0	10.0	10.0
<b>Total Position Count</b>	<b>16.5</b>	<b>16.5</b>	<b>16.5</b>	<b>16.5</b>	<b>16.5</b>	<b>16.5</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ (86,726)	\$ -	\$ -	\$ -	
<b>Total Revenues</b>	-	(86,726)	-	-	-	-
<b>Expenditures:</b>						
Supplies & Services	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472
<b>Revenues Over (Under) Expenditures</b>	\$ (72,472)	\$ (159,198)	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)
 <b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 9,263	\$ 10,462	\$ 17,972	\$ 17,972	\$ 17,972	\$ 17,972
County Emergency	62,673	62,010	48,500	48,500	48,500	48,500
County Foster Care	536	-	6,000	6,000	6,000	6,000
<b>Total</b>	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 26,199	\$ 25,034	\$ 17,848	\$ 25,000	\$ 25,000	\$ 25,000
<b>Total Expenditures</b>	26,199	25,034	17,848	25,000	25,000	25,000
<b>Revenues Over (Under) Expenditures</b>	\$ (26,199)	\$ (25,034)	\$ (17,848)	\$ (25,000)	\$ (25,000)	\$ (25,000)



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 6,110	\$ 5,844	\$ 7,000	\$ 6,000	\$ 6,000	\$ 6,000
Charges for Services	16,532	16,045	15,100	15,100	15,100	15,100
Reimbursements	4,834	2,081	1,100	1,100	1,100	1,100
<b>Total Revenues</b>	<b>27,476</b>	<b>23,970</b>	<b>23,200</b>	<b>22,200</b>	<b>22,200</b>	<b>22,200</b>
<b>Expenditures:</b>						
Supplies & Services	25,851	20,701	31,700	27,650	27,650	27,650
Repairs & Maintenance	333	541	850	850	850	850
Internal Services	-	-	1,734	1,300	1,300	1,300
<b>Total Expenditures</b>	<b>26,184</b>	<b>21,242</b>	<b>34,284</b>	<b>29,800</b>	<b>29,800</b>	<b>29,800</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 1,292</b>	<b>\$ 2,728</b>	<b>\$ (11,084)</b>	<b>\$ (7,600)</b>	<b>\$ (7,600)</b>	<b>\$ (7,600)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
380 - EMERGENCY MANAGEMENT	101 - GENERAL FUND	PUBLIC SAFETY

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 35,264	\$ 64,186	\$ 53,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	291,109	281,569	333,000	288,000	288,000	288,000
Reimbursements	45,879	155,319	92,000	110,000	110,000	110,000
<b>Total Revenues</b>	<b>372,252</b>	<b>501,074</b>	<b>478,000</b>	<b>448,000</b>	<b>448,000</b>	<b>448,000</b>
<b>Expenditures:</b>						
Full Time Wages	500,386	519,958	551,390	612,629	612,629	612,629
Part Time Wages	-	23,922	18,087	10,780	10,780	10,780
Overtime Wages	3,253	2,067	-	-	-	-
FICA/Medicare	38,528	41,765	43,566	47,455	47,455	47,455
Pension/Retiree Health Care	103,604	116,098	167,367	192,745	192,745	192,745
Employee Health/Dental/Life Ins	139,968	113,456	146,410	141,401	150,641	155,681
Workers Comp/Unemployment/Other	6,646	9,174	9,510	8,478	8,478	8,478
Supplies & Services	7,772	10,861	11,330	10,750	10,750	10,750
Conferences & Training	20	-	20	-	-	-
Repairs & Maintenance	7,214	6,100	10,550	9,000	9,000	9,000
Vehicle Operations	15,312	19,642	13,300	17,500	17,500	17,500
Internal Services	31,903	29,629	33,685	44,733	44,733	44,733
<b>Total Expenditures</b>	<b>854,606</b>	<b>892,671</b>	<b>1,005,215</b>	<b>1,095,471</b>	<b>1,104,711</b>	<b>1,109,751</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (482,354)</b>	<b>\$ (391,597)</b>	<b>\$ (527,215)</b>	<b>\$ (647,471)</b>	<b>\$ (656,711)</b>	<b>\$ (661,751)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
380 - EMERGENCY MANAGEMENT	101 - GENERAL FUND	PUBLIC SAFETY

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Emergency Management:</b>						
Managers & Supervisors	1.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	4.0	4.0	4.0	4.0	4.0
<b>Technical Services:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	5.0	5.0	6.0	6.0	6.0
Clerical Staff	1.0	0.5	0.5	1.0	1.0	1.0
	8.0	6.5	6.5	8.0	8.0	8.0
<b>Total Position Count</b>	11.0	10.5	10.5	12.0	12.0	12.0
<b>EXPENDITURES BY SERVICE</b>						
Emergency Management	\$ 259,861	\$ 296,209	\$ 392,467	\$ 416,880	\$ 420,576	\$ 422,592
Technical Services	594,745	596,462	612,748	678,591	612,994	616,018
	\$ 854,606	\$ 892,671	\$ 1,005,215	\$ 1,095,471	\$ 1,033,570	\$ 1,038,610

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 500	\$ 1,250	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	26	15	-	-	-	-
<b>Total Revenues</b>	<u>526</u>	<u>1,265</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Expenditures:</b>						
Full Time Wages	467,212	459,418	536,185	535,098	543,772	546,555
Part Time Wages	510	14,126	-	-	-	-
FICA/Medicare	35,533	36,107	41,018	40,935	41,599	41,811
Pension/Retiree Health Care	103,202	115,664	161,969	170,112	171,450	171,879
Employee Health/Dental/Life Ins	111,321	103,749	146,350	127,580	136,820	141,860
Workers Comp/Unemployment/Other	5,497	7,758	8,955	7,508	7,630	7,670
Supplies & Services	17,093	14,591	21,500	21,400	21,400	21,400
Conferences & Training	-	-	-	7,500	7,500	7,500
Repairs & Maintenance	493	246	1,500	1,000	1,000	1,000
Internal Services	18,890	18,431	19,637	18,491	18,613	18,652
<b>Total Expenditures</b>	<u>759,751</u>	<u>770,091</u>	<u>937,114</u>	<u>929,624</u>	<u>949,784</u>	<u>958,327</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(759,225)</u>	<u>(768,826)</u>	<u>(936,114)</u>	<u>(928,624)</u>	<u>(948,784)</u>	<u>(957,327)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (759,225)</u>	<u>\$ (768,826)</u>	<u>\$ (936,114)</u>	<u>\$ (928,624)</u>	<u>\$ (948,784)</u>	<u>\$ (957,327)</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
<b>Total Position Count</b>	<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**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Full Time Wages	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
FICA/Medicare	-	-	2,295	-	-	-
Workers Comp/Unemployment/Other	-	-	27,705	-	-	-
Supplies & Services	1,466	268	9,500	9,000	9,000	9,000
Contract Services	-	-	50,000	50,000	50,000	50,000
Internal Services	-	-	500	-	-	-
<b>Total Expenditures</b>	<b>1,466</b>	<b>268</b>	<b>120,000</b>	<b>59,000</b>	<b>59,000</b>	<b>59,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,466)</b>	<b>\$ (268)</b>	<b>\$ (120,000)</b>	<b>\$ (59,000)</b>	<b>\$ (59,000)</b>	<b>\$ (59,000)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
265 - FACILITIES & OPERATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,440,329	\$ 3,325,943	\$ 2,223,200	\$ 3,289,700	\$ 3,289,700	\$ 3,289,700
Reimbursements	1,615,450	1,064,362	1,600,000	1,250,000	1,250,000	1,250,000
Other Revenue	262,289	1,310	1,290	500	500	500
<b>Total Revenues</b>	<b>5,318,068</b>	<b>4,391,614</b>	<b>3,824,490</b>	<b>4,540,200</b>	<b>4,540,200</b>	<b>4,540,200</b>
<b>Expenditures:</b>						
Full Time Wages	3,637,567	4,089,665	4,148,643	4,093,520	4,103,809	4,106,356
Part Time Wages	25,757	33,185	14,476	74,208	74,208	74,208
Overtime Wages	366,048	411,902	425,000	425,000	425,000	425,000
FICA/Medicare	306,124	344,637	350,988	334,414	335,202	335,396
Pension/Retiree Health Care	939,594	1,191,997	1,449,193	1,514,119	1,515,705	1,516,098
Employee Health/Dental/Life Ins	1,117,372	1,091,732	1,375,690	1,173,736	1,258,744	1,305,112
Workers Comp/Unemployment/Other	52,870	82,543	76,624	59,709	59,855	59,891
Supplies & Services	388,823	584,575	615,500	605,690	605,690	605,690
Utilities	2,906,881	2,801,755	3,216,650	3,090,500	3,090,500	3,090,500
Repairs & Maintenance	3,237,790	2,765,211	2,903,150	2,847,750	2,847,750	2,847,750
Vehicle Operations	54,928	101,766	55,000	57,500	57,500	57,500
Contract Services	236,889	238,647	236,700	262,600	262,600	262,600
Internal Services	285,005	255,707	291,935	246,211	246,211	246,211
Capital Outlay	-	57,705	91,500	89,000	89,000	89,000
<b>Total Expenditures</b>	<b>13,555,648</b>	<b>14,051,028</b>	<b>15,251,049</b>	<b>14,873,957</b>	<b>14,971,774</b>	<b>15,021,312</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (8,237,580)</b>	<b>\$ (9,659,413)</b>	<b>\$ (11,426,559)</b>	<b>\$ (10,333,757)</b>	<b>\$ (10,431,574)</b>	<b>\$ (10,481,112)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
265 - FACILITIES & OPERATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Facilities &amp; Operations:</b>						
Managers & Supervisors	10.0	9.0	9.0	9.0	9.0	9.0
Professional Support	77.5	73.5	73.5	73.5	73.5	73.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	90.5	85.5	85.5	85.5	85.5	85.5
<b>Security:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	8.5	8.5	8.5	8.5	8.5
	8.0	9.5	9.5	9.5	9.5	9.5
<b>Total Position Count</b>	98.5	95.0	95.0	95.0	95.0	95.0
<b>EXPENDITURES BY SERVICE</b>						
Facilities & Operations	\$ 13,118,454	\$ 13,570,751	\$ 14,664,994	\$ 14,309,379	\$ 14,396,849	\$ 14,442,355
Security	437,194	480,277	586,055	564,578	574,925	578,957
	\$ 13,555,648	\$ 14,051,028	\$ 15,251,049	\$ 14,873,957	\$ 14,971,774	\$ 15,021,312

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 75,865	\$ 74,130	\$ 75,000	\$ 78,000	\$ 78,000	\$ 78,000
Charges for Services	76,229	75,841	85,000	100,000	100,000	100,000
Other Revenue	-	-	3,000	-	-	-
<b>Total Revenues</b>	152,094	149,971	163,000	178,000	178,000	178,000
<b>Expenditures:</b>						
Full Time Wages	34,548	37,639	35,360	35,860	35,860	35,860
FICA/Medicare	2,643	2,879	2,705	2,743	2,743	2,743
Pension/Retiree Health Care	9,752	11,743	13,235	14,290	14,290	14,290
Employee Health/Dental/Life Ins	14,093	13,592	14,635	12,758	13,682	14,186
Workers Comp/Unemployment/Other	546	718	591	505	505	505
Supplies & Services	584	741	2,250	2,000	2,000	2,000
Repairs & Maintenance	172	172	175	175	175	175
Contract Services	99,715	101,042	85,000	115,000	115,000	115,000
Internal Services	2,172	2,186	2,572	3,002	3,002	3,002
<b>Total Expenditures</b>	164,225	170,712	156,523	186,333	187,257	187,761
<b>Revenues Over (Under) Expenditures</b>	\$ (12,131)	\$ (20,741)	\$ 6,477	\$ (8,333)	\$ (9,257)	\$ (9,761)
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	1.0	1.0	1.0	1.0	1.0	1.0



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 45,876	\$ 46,592	\$ 51,000	\$ 500	\$ 500	\$ 500
Reimbursements	-	51,221	-	-	-	-
Other Revenue	28,223	12,338	-	-	-	-
<b>Total Revenues</b>	<b>74,099</b>	<b>110,150</b>	<b>51,000</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Expenditures:</b>						
Full Time Wages	1,063,795	1,167,297	1,281,220	1,334,922	1,339,629	1,329,129
Part Time Wages	4,053	-	-	-	-	-
Overtime Wages	317	-	-	-	-	-
FICA/Medicare	80,526	87,693	98,014	101,440	101,800	101,027
Pension/Retiree Health Care	222,162	281,788	365,314	370,945	384,671	398,132
Employee Health/Dental/Life Ins	253,946	255,349	307,335	276,424	296,444	307,364
Workers Comp/Unemployment/Other	14,344	19,532	21,396	18,646	18,713	18,672
Supplies & Services	36,611	46,296	45,902	51,925	51,925	51,925
Conferences & Training	820	1,249	4,000	4,000	4,000	4,000
Repairs & Maintenance	1,408	2,022	1,800	2,200	2,200	2,200
Internal Services	40,463	41,196	47,539	50,437	50,977	51,159
Capital Outlay	300	-	300	-	-	-
<b>Total Expenditures</b>	<b>1,718,745</b>	<b>1,902,423</b>	<b>2,172,820</b>	<b>2,210,939</b>	<b>2,250,359</b>	<b>2,263,608</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,644,646)</b>	<b>\$ (1,792,272)</b>	<b>\$ (2,121,820)</b>	<b>\$ (2,210,439)</b>	<b>\$ (2,249,859)</b>	<b>\$ (2,263,108)</b>

<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	8.0	8.0	8.0	9.0	9.0	9.0
<b>Total Position Count</b>	<b>20.0</b>	<b>21.0</b>	<b>21.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 1,029,347	\$ 1,094,319	\$ 1,060,240	\$ 1,060,240	\$ 1,060,240	\$ 1,060,240
Intergovernmental	3,686,529	3,687,569	3,779,647	3,783,129	3,783,129	3,783,129
Charges for Services	1,974,872	1,882,466	2,140,208	2,195,373	2,195,373	2,195,373
Reimbursements	10,692	11,316	9,250	9,250	9,250	9,250
Indirect Cost Allocation	217,353	316,613	299,018	299,018	299,018	299,018
Other Revenue	11,067	18,020	10,500	10,500	10,500	10,500
<b>Total Revenues</b>	<b>6,929,860</b>	<b>7,010,302</b>	<b>7,298,863</b>	<b>7,357,510</b>	<b>7,357,510</b>	<b>7,357,510</b>
<b>Expenditures:</b>						
Full Time Wages	5,977,432	6,427,963	7,302,441	7,609,428	7,764,402	7,842,189
Part Time Wages	628,545	627,369	597,764	600,335	603,335	584,384
Overtime Wages	61,009	118,392	65,988	67,242	67,242	67,242
FICA/Medicare	503,013	542,915	610,483	630,712	642,798	647,298
Pension/Retiree Health Care	1,506,107	1,789,201	2,361,290	2,518,496	2,551,615	2,563,609
Employee Health/Dental/Life Ins	1,706,911	1,602,341	2,160,300	1,964,732	2,120,710	2,198,830
Workers Comp/Unemployment/Other	141,600	159,072	131,533	115,130	117,379	118,203
Supplies & Services	3,486,154	3,267,945	3,479,085	3,368,386	3,368,386	3,368,386
Conferences & Training	10,387	29,133	45,410	30,880	30,880	30,880
Repairs & Maintenance	37,557	32,219	41,319	40,814	40,814	40,814
Vehicle Operations	105,134	106,175	102,110	103,035	103,035	103,035
Contract Services	725,135	794,841	709,738	872,410	872,410	872,410
Internal Services	1,889,545	2,165,931	2,242,758	2,229,162	2,229,162	2,229,162
Capital Outlay	103,647	161,530	112,416	97,516	97,516	97,516
<b>Total Expenditures</b>	<b>16,882,176</b>	<b>17,825,025</b>	<b>19,962,635</b>	<b>20,248,278</b>	<b>20,609,684</b>	<b>20,763,958</b>
<b>Revenues Over (Under) Expenditures</b>	<b><u>\$ (9,952,316)</u></b>	<b><u>\$ (10,814,723)</u></b>	<b><u>\$ (12,663,772)</u></b>	<b><u>\$ (12,890,768)</u></b>	<b><u>\$ (13,252,174)</u></b>	<b><u>\$ (13,406,448)</u></b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Administration:</b>						
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	1.0	1.0	2.0	2.0	2.0	2.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	11.0	11.0	12.0	12.0	12.0	12.0
<b>Health Educator:</b>						
Professional Support	5.0	-	-	-	-	-
	5.0	-	-	-	-	-
<b>EMRAP:</b>						
Professional Support	2.0	2.0	1.0	-	-	-
Clerical Staff	1.0	1.0	1.0	-	-	-
	3.0	3.0	2.0	-	-	-
<b>Environmental Health:</b>						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	28.0	28.0	27.0	28.0	28.0	28.0
Clerical Staff	5.0	5.0	5.0	6.0	6.0	6.0
	39.0	39.0	38.0	40.0	40.0	40.0
<b>PHS ADMIN:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	3.0	4.0	4.0	4.0	4.0	4.0
<b>Nutrition:</b>						
Professional Support	2.0	-	-	-	-	-
	2.0	-	-	-	-	-
<b>Clinical Health Services:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	15.0	14.0	13.0	13.0	13.0	13.0
Clerical Staff	9.0	7.0	7.0	7.0	7.0	7.0
	25.0	22.0	21.0	21.0	21.0	21.0

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Dental:						
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.5	5.5	5.5	5.5	5.5	5.5
Maternal/Child Health Services:						
Professional Support	17.0	15.0	13.0	13.0	13.0	13.0
Clerical Staff	10.0	8.0	8.0	8.0	8.0	8.0
	27.0	23.0	21.0	21.0	21.0	21.0
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	11.0	11.0	11.0	11.0	11.0	11.0
Healthy Communities:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	10.0	9.0	9.0	9.0	9.0
Clerical Staff	-	3.0	1.0	1.0	1.0	1.0
	-	13.0	11.0	11.0	11.0	11.0
Cardio Disease Risk Reduction:						
Professional Support	3.0	-	-	-	-	-
	3.0	-	-	-	-	-
Medical Examiner:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	8.5	8.5	8.5	8.5	8.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	10.0	10.5	10.5	10.5	10.5	10.5
Communicable Disease:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	12.0	12.0	12.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	10.0	11.0	11.0	14.0	14.0	14.0

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Animal Shelter:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.5	10.5	13.5	13.5	13.5	13.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	13.5	13.5	16.5	16.5	16.5	16.5
Senior Services:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total Position Count</b>	173.0	171.5	168.5	171.5	171.5	171.5

**EXPENDITURES BY SERVICE**

Administration	\$ 1,351,814	\$ 1,518,507	\$ 1,594,555	\$ 1,781,397	\$ 1,854,324	\$ 1,855,193
Education	414,833	(225)	-	-	-	-
EMRAP	283,434	293,693	406,492	-	-	-
Environmental Health	3,384,769	3,745,868	4,229,878	4,477,288	4,526,674	4,526,834
PHS Admin	273,426	492,088	478,798	483,690	494,534	503,699
Nutrition	192,603	-	-	-	-	-
Clinical Health Services	4,279,006	4,132,154	4,250,481	4,164,251	4,220,927	4,254,123
Dental	420,561	432,182	484,225	465,915	468,687	470,199
Maternal/Child Health Services	1,831,053	1,579,592	1,990,346	1,993,885	2,056,659	2,100,224
Vision & Hearing	574,442	630,000	677,788	667,589	673,589	676,715
Healthy Communities	-	1,022,864	1,088,130	1,078,435	1,098,082	1,111,223
Cardio Disease Risk Reduction	217,669	-	-	-	-	-
Medical Examiner	1,215,764	1,334,834	1,535,302	1,552,008	1,565,192	1,570,232
Communicable Disease	875,088	1,013,643	1,154,223	1,440,406	1,484,010	1,516,442
Animal Shelter	1,260,937	1,301,376	1,661,979	1,724,058	1,746,726	1,758,290
Senior Services	306,777	328,449	410,438	419,356	420,280	420,784
<b>Total</b>	\$16,882,176	\$ 17,825,025	\$ 19,962,635	\$ 20,248,278	\$ 20,609,684	\$ 20,763,958

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

The Department of Health and Community Services was created in 2011 by County Charter and is responsible for the overall management and administration of the activities of the Health Department, Community Services Agency, Senior Citizens Services and MSU Extension.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Full Time Wages	\$ 148,975	\$ 158,897	\$ 176,566	\$ 178,054	\$ 178,054	\$ 178,054
Part Time Wages	-	4,289	-	-	-	-
FICA/Medicare	10,423	11,411	13,507	12,902	12,902	12,902
Pension/Retiree Health Care	25,913	34,362	43,639	44,976	44,976	44,976
Employee Health/Dental/Life Ins	23,458	27,202	29,270	25,516	27,364	28,372
Workers Comp/Unemployment/Other	2,315	3,086	2,949	2,447	2,447	2,447
Supplies & Services	2,958	6,094	16,600	17,100	17,100	17,100
Conferences & Training	-	305	1,200	1,200	1,200	1,200
Repairs & Maintenance	-	-	800	-	-	-
Internal Services	2,500	3,740	7,700	6,492	6,492	6,492
Capital Outlay	2,593	1,057	4,000	-	-	-
<b>Total Expenditures</b>	<b>\$ 219,135</b>	<b>\$ 250,441</b>	<b>\$ 296,231</b>	<b>\$ 288,687</b>	<b>\$ 290,535</b>	<b>\$ 291,543</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (219,135)</b>	<b>\$ (250,441)</b>	<b>\$ (296,231)</b>	<b>\$ (288,687)</b>	<b>\$ (290,535)</b>	<b>\$ (291,543)</b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
226 - HUMAN RESOURCES & LABOR RELATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 2,141	\$ 2,620	\$ 1,500	\$ -	\$ -	\$ -
Reimbursements	123	4,331	800	-	-	-
Other Revenue	333	130	-	-	-	-
<b>Total Revenues</b>	<b>2,597</b>	<b>7,081</b>	<b>2,300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Full Time Wages	1,022,684	1,122,369	1,281,072	1,198,895	1,204,719	1,206,259
Part Time Wages	3,624	7,374	-	-	-	-
Overtime Wages	-	426	-	-	-	-
FICA/Medicare	75,343	83,382	98,002	90,971	91,417	91,535
Pension/Retiree Health Care	235,585	290,234	387,790	377,589	378,488	378,725
Employee Health/Dental/Life Ins	284,033	272,974	351,240	280,676	301,004	312,092
Workers Comp/Unemployment/Other	15,632	21,192	21,394	16,772	16,854	16,877
Supplies & Services	59,373	63,879	87,272	85,650	85,650	85,650
Conferences & Training	21,026	3,145	15,000	15,000	15,000	15,000
Repairs & Maintenance	1,407	2,427	3,650	2,750	2,750	2,750
Contract Services	39,061	51,583	34,000	34,000	34,000	34,000
Internal Services	35,314	37,242	44,349	34,186	34,268	34,289
<b>Total Expenditures</b>	<b>1,793,082</b>	<b>1,956,228</b>	<b>2,323,769</b>	<b>2,136,489</b>	<b>2,164,150</b>	<b>2,177,177</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,790,485)</b>	<b>\$ (1,949,147)</b>	<b>\$ (2,321,469)</b>	<b>\$ (2,136,489)</b>	<b>\$ (2,164,150)</b>	<b>\$ (2,177,177)</b>

POSITION TYPE	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	3.0	3.0	4.0	4.0	4.0	4.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	11.0	11.0	11.0	10.0	10.0	10.0
<b>Total Position Count</b>	<b>22.0</b>	<b>22.0</b>	<b>23.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
204 - INFORMATION TECHNOLOGY	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Reimbursements	\$ 5,445	\$ 2,060	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	78,737	98,652	85,951	93,495	94,419	94,922
<b>Total Revenues</b>	<b>84,182</b>	<b>100,712</b>	<b>85,951</b>	<b>93,495</b>	<b>94,419</b>	<b>94,922</b>
<b>Expenditures:</b>						
Full Time Wages	1,975,281	2,104,685	2,417,694	2,453,832	2,472,165	2,478,540
Part Time Wages	11,900	4,123	17,660	17,105	17,105	17,105
Overtime Wages	105,842	80,491	100,000	100,000	100,000	100,000
FICA/Medicare	157,865	165,504	193,957	195,871	197,273	197,761
Pension/Retiree Health Care	406,849	493,607	671,990	703,038	705,865	706,848
Employee Health/Dental/Life Ins	397,712	351,351	508,821	446,530	478,870	496,510
Workers Comp/Unemployment/Other	32,956	39,753	42,344	34,829	35,083	35,168
Supplies & Services	51,605	61,427	56,198	60,250	60,250	60,250
Conferences & Training	30,583	20,807	38,500	39,000	39,000	39,000
Repairs & Maintenance	1,657,760	1,633,092	1,801,500	1,701,500	1,701,500	1,701,500
Vehicle Operations	-	2,829	500	-	-	-
Contract Services	231,353	228,144	220,000	320,000	320,000	320,000
Internal Services	70,630	71,595	82,854	62,046	62,303	62,392
Capital Outlay	462	-	302	-	-	-
<b>Total Expenditures</b>	<b>5,130,798</b>	<b>5,257,407</b>	<b>6,152,320</b>	<b>6,134,001</b>	<b>6,189,414</b>	<b>6,215,074</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (5,046,616)</b>	<b>\$ (5,156,695)</b>	<b>\$ (6,066,369)</b>	<b>\$ (6,040,506)</b>	<b>\$ (6,094,995)</b>	<b>\$ (6,120,152)</b>

	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>POSITION TYPE</b>						
Managers & Supervisors	7.0	10.0	11.0	11.0	11.0	11.0
Professional Support	27.0	24.0	23.0	23.0	23.0	23.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Position Count</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>	<b>36.0</b>



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 40,089	\$ 40,607	\$ 49,100	\$ 48,350	\$ 48,350	\$ 48,350
Utilities	2,937	1,966	3,840	3,000	3,000	3,000
Repairs & Maintenance	120	-	4,200	12,050	12,050	12,050
Contract Services	73,950	14,520	94,800	120,000	120,000	120,000
Internal Services	278	278	306	300	300	300
Capital Outlay	904	-	30,000	-	-	-
<b>Total Expenditures</b>	<b>118,278</b>	<b>57,370</b>	<b>182,246</b>	<b>183,700</b>	<b>183,700</b>	<b>183,700</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (118,278)</b>	<b>\$ (57,370)</b>	<b>\$ (182,246)</b>	<b>\$ (183,700)</b>	<b>\$ (183,700)</b>	<b>\$ (183,700)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 116,248	\$ 225,666	\$ 154,997	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	176,581	163,481	165,000	157,750	157,750	157,750
Fines & Forfeitures	5,902	(10,636)	4,500	2,000	2,000	2,000
Reimbursements	313,857	227,389	275,000	275,000	275,000	275,000
Other Revenue	131	-	-	-	-	-
<b>Total Revenues</b>	<u>612,719</u>	<u>605,900</u>	<u>599,497</u>	<u>614,750</u>	<u>614,750</u>	<u>614,750</u>
<b>Expenditures:</b>						
Full Time Wages	2,441,739	2,341,293	2,530,975	2,541,145	2,566,722	2,581,389
Overtime Wages	1,837	1,924	-	-	-	-
FICA/Medicare	185,822	178,320	192,797	194,398	196,354	197,476
Pension/Retiree Health Care	538,949	589,892	753,781	794,804	798,748	801,010
Employee Health/Dental/Life Ins	603,987	499,280	673,210	586,868	629,372	652,556
Workers Comp/Unemployment/Other	32,219	42,194	42,088	35,569	35,925	36,130
Supplies & Services	927,134	889,795	774,175	935,675	935,675	935,675
Conferences & Training	996	7,226	6,000	10,000	10,000	10,000
Repairs & Maintenance	4,854	2,545	7,000	4,000	4,000	4,000
Vehicle Operations	1,551	1,436	2,444	2,500	2,500	2,500
Contract Services	10,410	5,858	10,000	10,000	10,000	10,000
Internal Services	92,180	92,884	110,784	83,659	84,018	84,223
Capital Outlay	-	-	3,000	-	-	-
<b>Total Expenditures</b>	<u>4,841,678</u>	<u>4,652,648</u>	<u>5,106,254</u>	<u>5,198,618</u>	<u>5,273,314</u>	<u>5,314,959</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (4,228,959)</u>	<u>\$ (4,046,747)</u>	<u>\$ (4,506,757)</u>	<u>\$ (4,583,868)</u>	<u>\$ (4,658,564)</u>	<u>\$ (4,700,209)</u>

<b>POSITION TYPE</b>	2012	2013	2014	2015	2016	2017
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	7.0	7.0	8.0	8.0	8.0	8.0
Professional Support	27.0	26.0	26.0	26.0	26.0	26.0
Clerical Staff	16.0	16.0	12.0	12.0	12.0	12.0
<b>Total Position Count</b>	<u>50.0</u>	<u>49.0</u>	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>	<u>46.0</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	8,500	8,500	8,500	8,500	8,500	8,500
Reimbursements	3,118	2,348	2,750	2,750	2,750	2,750
<b>Total Revenues</b>	11,623	10,848	11,250	11,250	11,250	11,250
<b>Expenditures:</b>						
Supplies & Services	29,948	28,755	29,900	35,400	35,400	35,400
Internal Services	398	398	1,872	400	400	400
<b>Total Expenditures</b>	30,346	29,153	31,772	35,800	35,800	35,800
<b>Revenues Over (Under) Expenditures</b>	\$ (18,723)	\$ (18,305)	\$ (20,522)	\$ (24,550)	\$ (24,550)	\$ (24,550)

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Reimbursements	\$ 26	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>26</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
Full Time Wages	271,227	240,892	233,994	238,443	239,468	239,468
Part Time Wages	20,621	14,069	11,173	15,870	15,870	15,870
FICA/Medicare	22,236	19,254	19,089	19,455	19,533	19,533
Pension/Retiree Health Care	71,969	72,834	85,473	91,775	91,933	91,933
Employee Health/Dental/Life Ins	98,726	75,421	87,810	76,548	82,092	85,116
Workers Comp/Unemployment/Other	30,132	12,687	4,167	3,574	3,588	3,588
Supplies & Services	325,286	327,010	325,393	420,836	420,836	420,836
Repairs & Maintenance	196	393	4,660	1,000	1,000	1,000
Vehicle Operations	1,763	-	-	-	-	-
Contract Services	-	-	1,000	2,000	2,000	2,000
Internal Services	34,516	35,428	35,485	30,860	30,874	30,874
<b>Total Expenditures</b>	<u>876,672</u>	<u>797,987</u>	<u>808,244</u>	<u>900,361</u>	<u>907,194</u>	<u>910,218</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (876,646)</u>	<u>\$ (797,987)</u>	<u>\$ (808,244)</u>	<u>\$ (900,361)</u>	<u>\$ (907,194)</u>	<u>\$ (910,218)</u>
	2012	2013	2014	2015	2016	2017
<b>POSITION TYPE</b>	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Professional Support	3.0	3.0	2.0	2.0	2.0	2.0
Clerical Staff	5.0	4.5	4.5	4.5	4.5	4.5
	8.0	7.5	6.5	6.5	6.5	6.5
<b>Total Position Count</b>	<u>8.0</u>	<u>7.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
145 - PROBATE COURT - MENTAL	101 - GENERAL FUND	JUDICIAL

**MISSION STATEMENT:**

The Probate Court provides jurisdiction over the administration of estates for both the deceased and mentally ill, including the appointment of guardians and conservators, name changes, and commitment proceedings for the mentally ill.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 148,622	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	115	-	-	-	-	-
Reimbursements	105	-	-	-	-	-
<b>Total Revenues</b>	<b>148,842</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Full Time Wages	388,636	-	-	-	-	-
Part Time Wages	-	-	-	-	-	-
FICA/Medicare	27,647	-	-	-	-	-
Pension/Retiree Health Care	80,062	-	-	-	-	-
Employee Health/Dental/Life Ins	77,184	-	-	-	-	-
Workers Comp/Unemployment/Other	4,673	-	-	-	-	-
Supplies & Services	191,141	-	-	-	-	-
Conferences & Training	235	-	-	-	-	-
Repairs & Maintenance	1,689	-	-	-	-	-
Vehicle Operations	410	-	-	-	-	-
Contract Services	22,906	-	-	-	-	-
Internal Services	18,470	-	-	-	-	-
<b>Total Expenditures</b>	<b>813,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (664,211)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	2.0	-	-	-	-	-
Professional Support	1.0	-	-	-	-	-
Clerical Staff	4.0	-	-	-	-	-
<b>Total Position Count</b>	<b>7.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

The Probate Court provides jurisdiction over the administration of estates for both the deceased and mentally ill, including the appointment of guardians and conservators, name changes, and commitment proceedings for the mentally ill.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 148,622	\$ 298,012	\$ 296,448	\$ 296,448	\$ 296,448	\$ 296,448
Charges for Services	309,449	306,503	310,000	310,000	310,000	310,000
Fines & Forfeitures	-	250	-	-	-	-
Reimbursements	-	65	-	-	-	-
Other Revenue	450	-	-	-	-	-
<b>Total Revenues</b>	<b>458,521</b>	<b>604,830</b>	<b>606,448</b>	<b>606,448</b>	<b>606,448</b>	<b>606,448</b>
<b>Expenditures:</b>						
Full Time Wages	1,210,754	1,628,369	1,575,498	1,586,636	1,586,636	1,586,636
Part Time Wages	37,998	11,596	14,955	15,806	15,806	15,806
Overtime Wages	68	2,100	-	-	-	-
FICA/Medicare	93,466	121,881	121,654	119,745	119,745	119,745
Pension/Retiree Health Care	269,099	382,334	460,439	483,617	483,617	483,617
Employee Health/Dental/Life Ins	292,886	304,097	395,145	344,466	369,414	383,022
Workers Comp/Unemployment/Other	14,568	27,558	26,558	22,385	22,385	22,385
Supplies & Services	155,840	399,058	361,000	392,450	392,450	392,450
Conferences & Training	45	800	2,000	2,000	2,000	2,000
Repairs & Maintenance	1,688	2,095	4,000	4,000	4,000	4,000
Contract Services	5,862	44,020	31,750	36,750	36,750	36,750
Internal Services	42,594	62,347	69,500	49,935	49,935	49,935
Capital Outlay	-	923	25,000	-	-	-
<b>Total Expenditures</b>	<b>2,124,868</b>	<b>2,987,178</b>	<b>3,087,499</b>	<b>3,057,790</b>	<b>3,082,738</b>	<b>3,096,346</b>
<b>Revenues Over (Under) Expenditures</b>	<b><u>\$(1,666,347)</u></b>	<b><u>\$(2,382,348)</u></b>	<b><u>\$(2,481,051)</u></b>	<b><u>\$(2,451,342)</u></b>	<b><u>\$(2,476,290)</u></b>	<b><u>\$(2,489,898)</u></b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	11.0	13.0	16.0	16.0	16.0	16.0
Clerical Staff	11.0	12.5	6.5	6.5	6.5	6.5
<b>Total Position Count</b>	<b><u>27.0</u></b>	<b><u>30.5</u></b>	<b><u>27.5</u></b>	<b><u>27.5</u></b>	<b><u>27.5</u></b>	<b><u>27.5</u></b>

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

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Charges for Services	110	50	-	-	-	-
<b>Total Revenues</b>	<u>110</u>	<u>50</u>	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
Full Time Wages	1,349,427	1,549,387	1,616,373	1,664,464	1,684,364	1,692,632
Part Time Wages	45,100	9,741	8,830	8,830	8,830	8,830
Overtime Wages	-	304	-	-	-	-
FICA/Medicare	107,277	118,108	124,328	127,466	128,988	129,621
Pension/Retiree Health Care	278,630	364,170	451,108	485,782	488,851	490,126
Employee Health/Dental/Life Ins	294,254	292,386	365,875	331,708	355,732	368,836
Workers Comp/Unemployment/Other	22,633	26,263	27,141	23,480	23,763	23,870
Supplies & Services	157,558	203,143	212,400	216,700	216,700	216,700
Conferences & Training	8,326	18,549	13,000	10,000	10,000	10,000
Repairs & Maintenance	51,702	45,945	50,000	49,000	49,000	49,000
Vehicle Operations	3,036	2,998	3,800	3,700	3,700	3,700
Contract Services	44,593	39,234	70,000	70,000	70,000	70,000
Internal Services	43,532	44,395	51,139	40,206	40,484	40,600
Capital Outlay	800	2,302	1,000	-	-	-
<b>Total Expenditures</b>	<u>2,406,868</u>	<u>2,716,923</u>	<u>2,994,994</u>	<u>3,031,336</u>	<u>3,080,412</u>	<u>3,103,915</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(2,406,758)</u>	<u>(2,716,873)</u>	<u>(2,974,994)</u>	<u>(3,031,336)</u>	<u>(3,080,412)</u>	<u>(3,103,915)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	-	20,000	-	-	-
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (2,406,758)</u>	<u>\$ (2,716,873)</u>	<u>\$ (2,954,994)</u>	<u>\$ (3,031,336)</u>	<u>\$ (3,080,412)</u>	<u>\$ (3,103,915)</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	7.0	6.0	6.0	6.0	6.0	6.0
Professional Support	12.0	15.0	15.0	16.0	16.0	16.0
Clerical Staff	8.0	5.0	4.5	4.5	4.5	4.5
<b>Total Position Count</b>	<u>27.0</u>	<u>26.0</u>	<u>25.5</u>	<u>26.5</u>	<u>26.5</u>	<u>26.5</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
803 - PLAT BOARD	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -
<b>Revenues Over (Under) Expenditures</b>	\$ -	\$ -	\$ (1,000)	\$ -	\$ -	\$ -



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 558	\$ 506	\$ -	\$ 500	\$ 500	\$ 500
<b>Total Revenues</b>	558	506	-	500	500	500
<b>Expenditures:</b>						
Supplies & Services	56,680	45,703	56,100	53,600	53,600	53,600
Repairs & Maintenance	7,614	9,386	9,000	9,500	9,500	9,500
Internal Services	50,362	53,502	55,802	55,500	55,500	55,500
<b>Total Expenditures</b>	114,656	108,592	120,902	118,600	118,600	118,600
<b>Revenues Over (Under) Expenditures</b>	\$ (114,098)	\$ (108,086)	\$ (120,902)	\$ (118,100)	\$ (118,100)	\$ (118,100)

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 620,471	\$ 592,100	\$ 610,450	\$ 593,600	\$ 593,600	\$ 593,600
Reimbursements	43	40	50	50	50	50
<b>Total Revenues</b>	620,514	592,140	610,500	593,650	593,650	593,650
<b>Expenditures:</b>						
Full Time Wages	260,439	276,294	267,360	269,861	269,861	269,861
FICA/Medicare	19,736	20,961	20,453	20,644	20,644	20,644
Pension/Retiree Health Care	58,028	70,323	80,866	85,413	85,413	85,413
Employee Health/Dental/Life Ins	70,472	67,968	73,175	63,790	68,410	70,930
Workers Comp/Unemployment/Other	3,602	4,830	4,465	3,793	3,793	3,793
Supplies & Services	18,414	13,563	25,050	20,950	20,950	20,950
Conferences & Training	-	-	1,990	2,500	2,500	2,500
Repairs & Maintenance	174	180	910	250	250	250
Internal Services	22,791	11,586	6,665	5,678	5,678	5,678
<b>Total Expenditures</b>	453,656	465,705	480,934	472,879	477,499	480,019
<b>Revenues Over (Under) Expenditures</b>	\$ 166,858	\$ 126,435	\$ 129,566	\$ 120,771	\$ 116,151	\$ 113,631

POSITION TYPE	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	5.0	5.0	5.0	5.0	5.0	5.0

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -
Charges for Services	1,728	579	7,000	2,000	2,000	2,000
Reimbursements	22,183	29,074	5,100	5,000	5,000	5,000
<b>Total Revenues</b>	<b>23,911</b>	<b>29,654</b>	<b>52,100</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>Expenditures:</b>						
Full Time Wages	4,945,632	5,528,300	5,833,103	5,755,444	5,782,964	5,807,270
Part Time Wages	127,509	148,073	-	124,507	124,507	124,507
FICA/Medicare	383,348	426,719	445,161	449,817	451,922	453,781
Pension/Retiree Health Care	993,030	1,267,018	1,581,178	1,630,245	1,634,489	1,638,237
Employee Health/Dental/Life Ins	905,436	949,189	1,243,975	1,058,914	1,135,606	1,177,438
Workers Comp/Unemployment/Other	73,432	104,492	97,180	82,157	82,543	82,888
Supplies & Services	294,742	314,953	367,186	339,600	339,600	339,600
Repairs & Maintenance	3,689	1,319	5,304	4,000	4,000	4,000
Vehicle Operations	2,859	2,986	2,800	3,300	3,300	3,300
Internal Services	154,206	157,687	173,118	137,377	137,761	138,102
<b>Total Expenditures</b>	<b>7,883,883</b>	<b>8,900,735</b>	<b>9,749,005</b>	<b>9,585,361</b>	<b>9,696,692</b>	<b>9,769,123</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (7,859,972)</b>	<b>\$ (8,871,082)</b>	<b>\$ (9,696,905)</b>	<b>\$ (9,578,361)</b>	<b>\$ (9,689,692)</b>	<b>\$ (9,762,123)</b>

**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	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Administration:</b>						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	51.0	51.0	53.0	53.0	53.0	53.0
Clerical Staff	22.0	22.0	22.0	22.0	22.0	22.0
	79.0	79.0	81.0	81.0	81.0	81.0
<b>DHS - Juvenile Abuse &amp; Neglect:</b>						
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
<b>Water Quality Unit:</b>						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Position Count</b>	82.0	82.0	84.0	84.0	84.0	84.0
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 7,577,799	\$ 8,572,153	\$ 9,407,132	\$ 9,272,117	\$ 9,380,676	\$ 9,451,595
DHS - Juvenile Abuse & Neglect	138,357	145,026	148,848	147,396	148,320	148,824
Water Quality Unit	167,727	183,556	193,025	165,848	167,696	168,704
<b>Total</b>	\$ 7,883,883	\$ 8,900,735	\$ 9,749,005	\$ 9,585,361	\$ 9,696,692	\$ 9,769,123

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
233 - PURCHASING	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

To provide Macomb County departments with goods and services from outside agencies, central stores, multigraph printing, interdepartmental mail services and microfilm/retention records.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 86,756	\$ 86,614	\$ 100,000	\$ 90,000	\$ 90,000	\$ 90,000
Reimbursements	-	25	10,000	-	-	-
Other Revenue	109,676	135,949	95,000	105,000	105,000	105,000
<b>Total Revenues</b>	<b>196,432</b>	<b>222,588</b>	<b>205,000</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>
<b>Expenditures:</b>						
Full Time Wages	577,201	547,474	663,424	675,348	689,168	691,208
Part Time Wages	35,204	20,539	-	-	-	-
Overtime Wages	10,419	12,839	20,000	-	-	-
FICA/Medicare	47,440	44,185	52,281	51,664	52,721	52,877
Pension/Retiree Health Care	149,934	158,719	230,851	235,539	237,670	237,984
Employee Health/Dental/Life Ins	200,129	174,607	234,160	191,370	205,230	212,790
Workers Comp/Unemployment/Other	9,664	9,608	11,415	9,470	9,666	9,695
Supplies & Services	67,142	59,272	77,645	78,020	78,020	78,020
Conferences & Training	-	-	80	500	500	500
Repairs & Maintenance	44,629	49,997	45,749	53,600	53,600	53,600
Vehicle Operations	14,750	17,539	21,101	20,000	20,000	20,000
Internal Services	54,100	55,418	61,555	53,656	53,850	53,879
Capital Outlay	-	-	-	30,000	-	-
<b>Total Expenditures</b>	<b>1,210,612</b>	<b>1,150,197</b>	<b>1,418,261</b>	<b>1,399,167</b>	<b>1,400,425</b>	<b>1,410,553</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,014,180)</b>	<b>\$ (927,609)</b>	<b>\$ (1,213,261)</b>	<b>\$ (1,204,167)</b>	<b>\$ (1,205,425)</b>	<b>\$ (1,215,553)</b>

**MACOMB COUNTY, MICHIGAN**  
General Fund Detail by Category

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
233 - PURCHASING	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

To provide Macomb County departments with goods and services from outside agencies, central stores, multigraph printing, interdepartmental mail services and microfilm/retention records.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Administration:</b>						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	1.0	2.0	2.0	2.0	2.0
Clerical Staff	2.0	2.0	1.5	1.5	1.5	1.5
	6.0	5.0	5.5	5.5	5.5	5.5
<b>Print Shop:</b>						
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
<b>Micro-film:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	3.0	3.0	2.0	2.0	2.0	2.0
	4.0	4.0	3.0	3.0	3.0	3.0
<b>Mail Services:</b>						
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
<b>Central Stores:</b>						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Position Count</b>	<b>17.0</b>	<b>16.0</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 412,670	\$ 337,867	\$ 487,428	\$ 505,106	\$ 521,635	\$ 526,723
Print Shop	238,353	245,706	257,764	266,660	267,813	268,821
Micro-film	255,666	244,800	280,656	222,332	223,689	225,201
Mail Services	198,692	212,070	208,310	210,149	212,121	213,633
Central Stores	105,231	109,754	184,103	194,920	175,167	176,175
<b>Total</b>	<b>\$ 1,210,612</b>	<b>\$ 1,150,197</b>	<b>\$ 1,418,261</b>	<b>\$ 1,399,167</b>	<b>\$ 1,400,425</b>	<b>\$ 1,410,553</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
441 - PUBLIC WORKS	101 - GENERAL FUND	PUBLIC WORKS

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 66,774	\$ 68,456	\$ 50,000	\$ 60,000	\$ 60,000	\$ 60,000
Charges for Services	956,573	1,086,454	941,026	958,000	958,000	958,000
Reimbursements	1,542,947	1,311,599	2,374,685	2,520,698	2,553,993	2,568,095
Other Revenue	350	-	-	-	-	-
<b>Total Revenues</b>	<b>2,566,644</b>	<b>2,466,509</b>	<b>3,365,711</b>	<b>3,538,698</b>	<b>3,571,993</b>	<b>3,586,095</b>
<b>Expenditures:</b>						
Full Time Wages	2,921,581	3,112,674	3,658,412	3,670,172	3,691,250	3,693,883
Part Time Wages	76,577	113,386	16,326	16,740	16,740	16,740
Overtime Wages	63,252	103,474	80,000	95,000	95,000	95,000
FICA/Medicare	231,916	251,905	287,238	289,316	290,929	291,130
Pension/Retiree Health Care	640,278	775,800	1,060,969	1,126,292	1,129,542	1,129,948
Employee Health/Dental/Life Ins	690,428	660,794	883,411	791,071	848,359	879,607
Workers Comp/Unemployment/Other	38,632	59,711	62,705	51,740	52,039	52,076
Supplies & Services	40,463	39,250	45,453	46,800	46,800	46,800
Conferences & Training	186	-	-	-	-	-
Repairs & Maintenance	720	1,389	4,900	2,400	2,400	2,400
Vehicle Operations	61,637	55,501	69,500	69,000	69,000	69,000
Internal Services	134,203	168,904	198,576	207,548	207,844	207,880
<b>Total Expenditures</b>	<b>4,899,873</b>	<b>5,342,788</b>	<b>6,367,490</b>	<b>6,366,079</b>	<b>6,449,903</b>	<b>6,484,464</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,333,229)</b>	<b>\$(2,876,279)</b>	<b>\$ (3,001,779)</b>	<b>\$ (2,827,381)</b>	<b>\$ (2,877,910)</b>	<b>\$ (2,898,369)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
441 - PUBLIC WORKS	101 - GENERAL FUND	PUBLIC WORKS

**MISSION STATEMENT:**

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

<u>POSITION TYPE</u>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Administration:</b>						
Managers & Supervisors	4.0	4.0	6.0	6.0	6.0	4.0
Professional Support	30.5	30.5	28.5	28.5	28.5	30.5
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	39.5	39.5	39.5	39.5	39.5	39.5
<b>Pump Station:</b>						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	10.5	10.5	10.5	10.5	10.5	10.5
<b>Wastewater Services Division:</b>						
Managers & Supervisors	3.0	3.0	4.0	4.0	4.0	4.0
Professional Support	5.0	5.5	8.5	8.5	8.5	8.5
	8.0	8.5	12.5	12.5	12.5	12.5
<b>Total Position Count</b>	58.0	58.5	62.5	62.5	62.5	62.5
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 3,342,898	\$ 3,565,398	\$ 4,061,597	\$ 3,970,381	\$ 4,020,910	\$ 4,041,369
Pump Station	791,057	933,576	1,053,158	1,059,166	1,074,367	1,079,407
Wastewater Services Division	765,918	843,814	1,252,735	1,336,532	1,354,626	1,363,688
<b>Total</b>	\$ 4,899,873	\$ 5,342,788	\$ 6,367,490	\$ 6,366,079	\$ 6,449,903	\$ 6,484,464



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,292,351	\$ 3,280,420	\$ 2,673,000	\$ 2,923,000	\$ 2,923,000	\$ 2,923,000
Other Revenue	13,058	13,331	-	-	-	-
<b>Total Revenues</b>	3,305,409	3,293,751	2,673,000	2,923,000	2,923,000	2,923,000
<b>Expenditures:</b>						
Full Time Wages	764,791	799,201	872,607	912,028	924,431	925,220
Part Time Wages	-	75,499	-	-	-	-
Overtime Wages	29,398	31,919	-	-	-	-
FICA/Medicare	60,128	68,651	66,755	70,070	71,018	71,079
Pension/Retiree Health Care	215,617	248,146	321,537	359,635	361,548	361,669
Employee Health/Dental/Life Ins	243,719	222,096	351,240	318,950	342,050	354,623
Workers Comp/Unemployment/Other	10,977	15,213	14,572	12,773	12,949	12,960
Supplies & Services	120,855	111,791	157,210	122,574	112,424	112,424
Conferences & Training	-	1,027	70	1,000	-	-
Repairs & Maintenance	1,694	558	3,500	2,000	2,000	2,000
Internal Services	22,613	22,175	27,183	22,480	22,652	22,663
<b>Total Expenditures</b>	1,469,792	1,596,275	1,814,674	1,821,510	1,849,072	1,862,638
<b>Revenues Over (Under) Expenditures</b>	\$ 1,835,617	\$ 1,697,476	\$ 858,326	\$ 1,101,490	\$ 1,073,928	\$ 1,060,362

	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>POSITION TYPE</b>						
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	21.0	21.0	21.0	22.0	22.0	22.0
<b>Total Position Count</b>	24.0	24.0	24.0	25.0	25.0	25.0

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
206 - REIMBURSEMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 260,486	\$ 200,562	\$ 250,000	\$ -	\$ -	\$ -
Reimbursements	137,433	170,682	135,000	-	-	-
<b>Total Revenues</b>	<u>397,919</u>	<u>371,244</u>	<u>385,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures:</b>						
Full Time Wages	392,885	418,408	440,253	-	-	-
FICA/Medicare	29,585	31,737	33,680	-	-	-
Pension/Retiree Health Care	105,308	122,508	153,909	-	-	-
Employee Health/Dental/Life Ins	131,816	122,174	160,985	-	-	-
Workers Comp/Unemployment/Other	5,925	7,643	7,352	-	-	-
Supplies & Services	20,544	20,275	26,400	-	-	-
Repairs & Maintenance	340	364	1,000	-	-	-
Internal Services	12,473	12,446	16,955	-	-	-
<b>Total Expenditures</b>	<u>698,876</u>	<u>735,557</u>	<u>840,534</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (300,957)</u>	<u>\$ (364,313)</u>	<u>\$ (455,534)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>POSITION TYPE</b>	2012	2013	2014	2015	2016	2017
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	1.0	1.0	1.0	-	-	-
Professional Support	3.0	3.0	3.0	-	-	-
Clerical Staff	8.0	7.0	6.0	-	-	-
<b>Total Position Count</b>	<u>12.0</u>	<u>11.0</u>	<u>10.0</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
870 - OFFICE OF SENIOR SERVICES	101 - GENERAL FUND	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 123,873	\$ 150,101	\$ 183,000	\$ 152,566	\$ 152,566	\$ 152,566
Charges for Services	106,368	53,325	1,500	53,357	53,357	53,357
Reimbursements	6	-	-	-	-	-
Other Revenue	11,184	11,093	-	-	-	-
<b>Total Revenues</b>	<b>241,431</b>	<b>214,519</b>	<b>184,500</b>	<b>205,923</b>	<b>205,923</b>	<b>205,923</b>
<b>Expenditures:</b>						
Full Time Wages	494,527	368,426	207,351	124,820	132,299	137,682
Part Time Wages	27,476	59,568	-	-	-	-
Overtime Wages	128	3,387	-	-	-	-
FICA/Medicare	39,744	32,685	15,867	9,549	10,121	10,533
Pension/Retiree Health Care	127,223	106,166	65,259	45,527	46,681	47,510
Employee Health/Dental/Life Ins	172,352	107,136	64,310	38,274	41,046	42,558
Workers Comp/Unemployment/Other	33,922	31,723	156,069	1,757	1,863	1,940
Supplies & Services	51,517	56,539	161,864	140,006	140,006	140,006
Conferences & Training	30	801	3,354	5,000	5,000	5,000
Repairs & Maintenance	816	3,857	1,706	2,250	2,250	2,250
Contract Services	7,740	83,247	273,100	288,715	288,715	288,715
Internal Services	36,732	29,585	15,397	18,155	18,155	18,155
Capital Outlay	-	58,679	100,000	98,453	98,453	98,453
<b>Total Expenditures</b>	<b>992,207</b>	<b>941,798</b>	<b>1,064,277</b>	<b>772,506</b>	<b>784,589</b>	<b>792,802</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (750,776)</b>	<b>\$ (727,279)</b>	<b>\$ (879,777)</b>	<b>\$ (566,583)</b>	<b>\$ (578,666)</b>	<b>\$ (586,879)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
870 - OFFICE OF SENIOR SERVICES	101 - GENERAL FUND	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Senior Center &amp; Administration:</b>						
Managers & Supervisors	2.0	2.0	-	-	-	-
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	4.0	4.0	3.0	3.0	3.0	3.0
<b>Legal Services:</b>						
Professional Support	1.0	1.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	2.0	2.0	-	-	-	-
<b>Outreach:</b>						
Professional Support	3.0	3.0	-	-	-	-
	3.0	3.0	-	-	-	-
<b>Prescription Resource:</b>						
Professional Support	1.0	1.0	-	-	-	-
Clerical Staff	0.5	0.5	-	-	-	-
	1.5	1.5	-	-	-	-
<b>Adult Day Services I:</b>						
Professional Support	4.0	3.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	5.0	4.0	-	-	-	-
<b>Total Position Count</b>	<b>15.5</b>	<b>14.5</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
305 - SHERIFF	101 - GENERAL FUND	PUBLIC SAFETY

**MISSION STATEMENT:**

To act as chief law enforcement officer and charged with preservation of peace within Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 212,285	\$ 193,627	\$ 850,654	\$ 589,216	\$ 210,000	\$ 210,000
Charges for Services	10,998,335	12,872,470	13,243,238	14,714,834	13,396,000	13,396,000
Fines & Forfeitures	15,215	18,679	22,000	22,000	22,000	22,000
Reimbursements	2,177,709	2,188,554	1,963,150	2,014,000	2,014,000	2,014,000
Other Revenue	31,391	9,300	12,000	-	-	-
<b>Total Revenues</b>	<b>13,434,935</b>	<b>15,282,629</b>	<b>16,091,042</b>	<b>17,340,050</b>	<b>15,642,000</b>	<b>15,642,000</b>
<b>Expenditures:</b>						
Full Time Wages	26,133,204	26,635,156	28,711,268	29,751,884	29,943,103	30,054,896
Part Time Wages	760,295	783,115	854,743	855,419	855,419	855,419
Overtime Wages	2,401,874	3,210,280	2,785,948	2,844,500	2,844,500	2,844,500
FICA/Medicare	2,221,007	2,312,394	2,440,669	2,380,979	2,395,008	2,403,860
Pension/Retiree Health Care	6,844,701	8,195,517	10,095,002	9,306,244	9,335,731	9,352,969
Employee Health/Dental/Life Ins	5,928,712	5,640,018	7,068,705	6,353,484	6,798,852	7,041,753
Workers Comp/Unemployment/Other	1,555,538	1,743,732	1,921,359	1,007,950	1,010,649	1,014,752
Supplies & Services	1,937,320	2,037,325	2,177,641	2,121,695	2,140,595	2,140,595
Conferences & Training	5,542	25,715	75,300	75,000	75,000	75,000
Repairs & Maintenance	290,584	326,431	321,694	324,000	324,000	324,000
Vehicle Operations	849,024	768,533	909,552	859,000	840,100	840,100
Contract Services	4,638,757	5,031,544	6,034,180	5,534,000	5,684,000	5,834,000
Internal Services	696,690	719,352	780,866	781,717	784,392	785,960
Capital Outlay	3,739	450	857,945	509,621	4,000	4,000
<b>Total Expenditures</b>	<b>54,266,987</b>	<b>57,429,563</b>	<b>65,034,872</b>	<b>62,705,493</b>	<b>63,035,349</b>	<b>63,571,804</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (40,832,052)</b>	<b>\$ (42,146,934)</b>	<b>\$ (48,943,830)</b>	<b>\$ (45,365,443)</b>	<b>\$ (47,393,349)</b>	<b>\$ (47,929,804)</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
305 - SHERIFF	101 - GENERAL FUND	PUBLIC SAFETY

**MISSION STATEMENT:**

To act as chief law enforcement officer and charged with preservation of peace within Macomb County.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Administration:</b>						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	13.0	13.0	12.0	12.0	12.0	12.0
	19.0	19.0	18.0	18.0	18.0	18.0
<b>Marine Division:</b>						
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
<b>Jail:</b>						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	213.5	213.5	212.5	212.5	212.5	212.5
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
	232.5	232.5	232.5	232.5	232.5	232.5
<b>Laundry Trustee Detail:</b>						
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
<b>Probate Court Security:</b>						
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
<b>Roving Security:</b>						
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
<b>42nd District Court Security:</b>						
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
<b>Court Room Security:</b>						
Professional Support	12.0	12.0	12.0	12.0	12.0	12.0
	12.0	12.0	12.0	12.0	12.0	12.0
<b>FOC Enforcement:</b>						
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
<b>Dakota Liaison:</b>						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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.

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Road Patrol:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	79.0	79.0	80.0	81.0	81.0	81.0
	80.0	80.0	81.0	82.0	82.0	82.0
<b>Township Patrols:</b>						
Professional Support	69.0	86.0	86.0	102.0	102.0	102.0
	69.0	86.0	86.0	102.0	102.0	102.0
<b>Surveillance Team:</b>						
Professional Support	4.0	5.0	6.0	6.0	6.0	6.0
	4.0	5.0	6.0	6.0	6.0	6.0
<b>Detective Bureau:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	22.0	22.0	22.0	22.0	22.0	22.0
<b>K-9 Unit:</b>						
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
<b>Internet Crimes:</b>						
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
<b>Total Position Count</b>	<b>462.5</b>	<b>480.5</b>	<b>481.5</b>	<b>498.5</b>	<b>498.5</b>	<b>498.5</b>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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.

<b>EXPENDITURES BY SERVICE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Operations	\$ 1,506,897	\$ 1,521,385	\$ 2,668,876	\$ 2,248,242	\$ 1,737,865	\$ 1,738,166
Court Building Safety	835,793	866,741	918,126	918,339	918,339	918,339
Administration	1,570,284	1,612,010	1,815,784	1,634,803	1,651,435	1,660,507
Marine Division	655,022	724,639	611,323	545,381	549,077	551,093
Jail	28,202,777	28,688,112	32,750,911	31,115,174	31,674,368	32,050,455
Laundry Trustee Detail	96,592	105,475	113,203	108,109	109,033	109,537
Probate Court Security	104,690	110,928	111,494	106,213	107,137	107,641
Roving Security	676,220	709,821	757,434	701,911	711,456	716,488
42nd Court Security	103,216	112,838	112,976	107,855	108,779	109,283
Court Room Security	1,293,664	1,374,093	1,418,600	1,329,342	1,340,430	1,346,478
FOC Enforcement	477,345	553,239	548,853	523,408	528,028	530,548
Dakota Liaison	98,996	106,201	107,455	103,738	104,662	105,166
Road Patrol	8,099,013	8,244,148	9,261,668	8,869,086	8,978,885	9,042,246
Lenox Township Patrol	429,511	470,852	473,896	451,821	455,518	457,533
Harrison Township Patrol	1,056,920	1,264,024	1,224,680	1,166,192	1,175,432	1,180,472
Washington Township Patrol	738,300	858,535	810,065	801,934	808,402	811,930
Macomb Township Patrol	2,433,695	2,711,571	2,699,797	2,592,282	2,613,534	2,625,126
Surveillance Team	431,330	552,091	685,015	656,068	661,612	664,636
Detective Bureau	2,414,529	2,598,054	2,848,967	2,607,605	2,635,938	2,655,044
K-9 Unit	222,626	270,452	255,478	240,187	242,035	243,043
Internet Crime Unit	325,794	345,322	352,929	322,315	325,087	326,599
Mt. Clemens Dispatch	284,094	337,433	345,293	342,198	345,893	347,910
Mt. Clemens Patrol	1,738,251	1,846,603	1,937,472	1,814,427	1,834,137	1,844,713
Contract Patrol Supervisors	471,428	496,168	556,259	508,422	512,118	514,134
Village of New Haven Patrol	-	357,406	537,103	450,737	454,433	456,449
Clinton Township Dispatch	-	591,420	1,111,215	1,120,870	1,132,882	1,139,434
Sterling Heights Dispatch	-	-	-	1,318,834	1,318,834	1,318,834
<b>Total</b>	<b>\$ 54,266,987</b>	<b>\$ 57,429,563</b>	<b>\$ 65,034,872</b>	<b>\$ 62,705,493</b>	<b>\$ 63,035,349</b>	<b>\$ 63,571,804</b>



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

**DEPARTMENT**  
 253 - TREASURER'S OFFICE

**FUND**  
 101 - GENERAL FUND

**FUNCTION**  
 GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 1,875	\$ 225	\$ 1,000	\$ 500	\$ 500	\$ 500
Charges for Services	27,387	27,314	29,000	29,000	29,000	29,000
Fines & Forfeitures	55	0	1,000	-	-	-
Reimbursements	5	29	100	-	-	-
Other Revenue	15	-	-	-	-	-
<b>Total Revenues</b>	<u>29,337</u>	<u>27,567</u>	<u>31,100</u>	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>
<b>Expenditures:</b>						
Full Time Wages	1,193,166	1,241,784	1,244,536	1,258,899	1,273,078	1,277,132
Part Time Wages	31,248	26,576	35,320	34,210	34,210	34,210
FICA/Medicare	92,811	96,335	97,909	98,924	100,008	100,318
Pension/Retiree Health Care	279,251	333,445	402,593	427,158	429,344	429,969
Employee Health/Dental/Life Ins	325,450	301,912	380,510	331,708	355,732	368,836
Workers Comp/Unemployment/Other	15,431	21,666	21,373	18,164	18,366	18,423
Supplies & Services	78,092	65,270	85,739	84,850	84,850	84,850
Repairs & Maintenance	4,434	3,266	4,000	3,000	3,000	3,000
Vehicle Operations	2,488	2,461	4,500	4,000	4,000	4,000
Internal Services	37,937	37,018	41,894	35,485	35,682	35,738
<b>Total Expenditures</b>	<u>2,060,308</u>	<u>2,129,732</u>	<u>2,318,374</u>	<u>2,296,398</u>	<u>2,338,270</u>	<u>2,356,476</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (2,030,971)</u>	<u>\$(2,102,165)</u>	<u>\$ (2,287,274)</u>	<u>\$ (2,266,898)</u>	<u>\$ (2,308,770)</u>	<u>\$ (2,326,976)</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	19.0	18.0	18.0	18.0	18.0	18.0
<b>Total Position Count</b>	<u>28.0</u>	<u>28.0</u>	<u>28.0</u>	<u>28.0</u>	<u>28.0</u>	<u>28.0</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
932 - NON - DEPARTMENTAL	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 108,830,817	\$ 109,894,939	\$ 108,454,065	112,820,357	\$ 114,083,764	\$ 116,392,440
Licenses & Permits	69,197	68,961	80,000	70,000	70,000	70,000
Intergovernmental	19,488,867	16,887,645	15,750,000	20,482,531	20,851,182	21,226,405
Charges for Services	2,646,697	3,286,057	2,534,245	3,000,000	3,000,000	3,000,000
Investment Income	345,844	277,506	325,000	225,000	225,000	225,000
Reimbursements	220	-	-	-	-	-
Indirect Cost Allocation	6,272,822	6,620,713	8,039,155	8,178,300	8,178,300	8,178,300
Other Revenue	130	-	-	-	-	-
<b>Total Revenues</b>	<u>137,654,594</u>	<u>137,035,821</u>	<u>135,182,465</u>	<u>144,776,188</u>	<u>146,408,246</u>	<u>149,092,145</u>
<b>Expenditures:</b>						
Full Time Wages **	-	-	(5,035,966)	(5,221,000)	(5,221,000)	(5,221,000)
FICA/Medicare **	-	-	(385,251)	(399,406)	(399,406)	(399,406)
Pension/Retiree Health Care **	-	-	(816,834)	(3,281,078)	(1,681,078)	(1,681,078)
Employee Health/Dental/Life Ins **	-	-	(4,032,000)	(1,192,800)	(1,192,800)	(1,192,800)
Workers Comp/Unemployment/Other **	-	-	(673,126)	75,484	75,862	75,862
Supplies & Services (see page C-72)	1,157,484	1,197,804	1,197,534	1,412,450	1,427,450	1,442,450
Capital Outlay	563,244	700,742	750,000	750,000	750,000	750,000
<b>Total Expenditures</b>	<u>1,720,728</u>	<u>1,898,546</u>	<u>(8,995,643)</u>	<u>(7,856,350)</u>	<u>(6,240,972)</u>	<u>(6,225,972)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>135,933,866</u>	<u>135,137,275</u>	<u>144,178,108</u>	<u>152,632,538</u>	<u>152,649,218</u>	<u>155,318,117</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in (see page C-71)	20,190,425	226,749	10,705,000	-	8,000,000	8,000,000
Transfers out (see page C-71)	(32,156,006)	(26,092,607)	(29,632,518)	(32,179,921)	(57,331,895)	(48,590,917)
<b>Total Other Financing Sources (Uses):</b>	<u>(11,965,581)</u>	<u>(25,865,858)</u>	<u>(18,927,518)</u>	<u>(32,179,921)</u>	<u>(49,331,895)</u>	<u>(40,590,917)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ 123,968,285</u>	<u>\$ 109,271,417</u>	<u>\$ 125,250,590</u>	<u>\$ 120,452,617</u>	<u>\$ 103,317,323</u>	<u>\$ 114,727,200</u>

\*\* - These amounts represent a 7% personnel turnover factor as well as fringe benefit savings realized as a result of PA 152 of 2011, which established ceilings on the amount of employee health care premiums paid by public sector employers. Implementation of PA 152 resulted in actual expenditures being less than originally budgeted and charged to the departments during 2012. These savings will be refunded to the departments in 2014 and the reduced costs are already reflected in the 2015 adopted and 2016 and 2017 estimates at the department level.

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>			<b>FUND</b>		<b>FUNCTION</b>	
930 - OPERATING TRANSFERS			101 - GENERAL FUND		GENERAL GOVERNMENT	
Year Ended December 31,						
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Operating Transfers In:</b>						
Delinquent Personal Property Tax Revolving Fund	\$ 1,020,000	\$ -	\$ 1,020,000	\$ -	\$ -	\$ -
Delinquent Real Property Tax Revolving Fund	9,685,000	-	9,685,000	-	8,000,000	8,000,000
Revenue Sharing Reserve Fund	4,969,281	-	-	-	-	-
Other Funds	4,516,144	226,749	-	-	-	-
<b>Total Revenues</b>	<u>20,190,425</u>	<u>226,749</u>	<u>10,705,000</u>	<u>-</u>	<u>8,000,000</u>	<u>8,000,000</u>
<b>Operating Transfers Out:</b>						
Circuit Court Grants	125,492	162,389	210,446	163,963	168,645	171,238
Capital Improvement Fund	-	-	-	-	25,000,000	16,000,000
Child Care Fund	11,608,566	9,239,353	11,724,188	12,281,888	12,354,016	12,389,345
Community Corrections	381,475	376,416	382,083	382,440	384,288	385,296
Community Mental Health	3,908,682	4,029,539	4,094,482	4,094,482	4,094,482	4,094,482
Community Services	1,208,033	902,654	1,055,906	1,055,906	1,055,906	1,055,906
Debt Service Fund	6,880,279	5,169,942	4,749,017	6,414,041	6,438,627	6,661,120
Friend of the Court	2,844,976	2,134,744	3,050,943	2,897,009	2,967,916	2,959,231
General Liability	1,000,000	-	-	-	-	-
Health Grant Fund	306,924	322,352	1,182,982	1,318,569	1,318,569	1,318,569
JAIBG Grant	-	-	3,038	1,161	1,161	1,161
Park	85,832	74,106	163,500	163,500	163,500	163,500
Prosecuting Attorney Grants	946,299	779,016	859,841	862,550	874,253	879,017
Sheriff Grants	732,427	647,568	650,167	432,626	436,246	437,766
Substance Abuse - Liquor Tax	2,089,851	2,096,433	1,300,000	1,909,928	1,872,428	1,872,428
Substance Abuse - Operations	37,170	158,095	205,925	201,858	201,858	201,858
<b>Total Expenditures</b>	<u>32,156,006</u>	<u>26,092,607</u>	<u>29,632,518</u>	<u>32,179,921</u>	<u>57,331,895</u>	<u>48,590,917</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (11,965,581)</u>	<u>\$ (25,865,858)</u>	<u>\$ (18,927,518)</u>	<u>\$ (32,179,921)</u>	<u>\$ (49,331,895)</u>	<u>\$ (40,590,917)</u>

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

<b>DEPARTMENT</b>			<b>FUND</b>		<b>FUNCTION</b>	
931 - APPROPRIATIONS			101 - GENERAL FUND		GENERAL GOVERNMENT	
Year Ended December 31,						
	Audited		Budgeted			
	2012	2013	2014	2015	2016	2017
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Appropriations - Outside Agencies/Associations</b>						
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 4,950	\$ 5,000	\$ 5,000	\$ 5,000
Area Agency on Aging	41,215	68,688	50,000	55,000	55,000	55,000
Area Wide Quality Control	18,965	18,520	20,000	20,000	20,000	20,000
Automation Alley	15,000	15,000	15,000	15,000	15,000	15,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	5,000	5,000	7,500	5,000	5,000	5,000
Detroit Regional Chamber	67,000	70,000	70,000	70,000	70,000	70,000
Literacy Program	32,800	32,800	32,800	32,800	32,800	32,800
Library for the Blind	94,418	94,431	100,000	100,000	100,000	100,000
Michigan Association of Counties	40,715	40,715	42,000	42,000	42,000	42,000
National Association of Counties	16,271	16,271	18,000	18,000	18,000	18,000
Police Training Center	25,000	-	25,000	25,000	25,000	25,000
St. Clair/Sanilac Conservation District	-	-	-	5,000	5,000	5,000
SE MI RC & D Council	-	-	500	-	-	-
SEMCOG	243,634	212,327	243,634	225,000	225,000	225,000
Soil Conservation	27,300	13,650	13,650	13,650	13,650	13,650
Stream Gauge	79,200	79,200	85,000	80,000	80,000	80,000
Turning Point - SANE	23,333	30,000	30,000	30,000	30,000	30,000
	<u>759,351</u>	<u>726,102</u>	<u>783,034</u>	<u>766,450</u>	<u>766,450</u>	<u>766,450</u>
<b>Appropriations - Other</b>						
Annual Audit	134,500	147,700	132,000	140,000	140,000	140,000
Employee Assistance Program	18,102	-	20,000	20,000	20,000	20,000
Professional Development Initiative	-	-	-	150,000	150,000	150,000
NACO Awards Applications	540	-	-	-	-	-
Short Term Tax Bond	5,577	-	5,000	6,000	6,000	6,000
Indirect Cost Plan	16,750	16,750	17,500	20,000	20,000	20,000
Shared Services Facilitation	-	-	-	10,000	10,000	10,000
State Forensic Evaluation Center	222,664	307,252	240,000	300,000	315,000	330,000
	<u>398,133</u>	<u>471,702</u>	<u>414,500</u>	<u>646,000</u>	<u>661,000</u>	<u>676,000</u>
<b>Total Expenditures</b>	<u>\$ 1,157,484</u>	<u>\$ 1,197,804</u>	<u>\$ 1,197,534</u>	<u>\$ 1,412,450</u>	<u>\$ 1,427,450</u>	<u>\$ 1,442,450</u>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 241,381	\$ 22,934	\$ 163,556	\$ 65,000	\$ 40,000	\$ -
Charges for Services	5,636	7,050	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	<b>247,017</b>	<b>29,984</b>	<b>166,556</b>	<b>68,000</b>	<b>43,000</b>	<b>3,000</b>
<b>Expenditures:</b>						
Full Time Wages	40,191	43,191	41,136	41,636	41,636	41,636
FICA/Medicare	2,995	3,214	3,146	3,185	3,185	3,185
Pension/Retiree Health Care	10,348	12,488	14,172	15,181	15,181	15,181
Employee Health/Dental/Life Ins	14,095	13,594	14,635	12,758	13,682	14,186
Workers Comp/Unemployment/Other	635	672	688	586	586	586
Supplies & Services	222,829	22,934	149,258	50,000	30,000	-
Conferences & Training	-	-	-	15,000	10,000	-
Contract Services	-	-	61,287	3,000	3,000	3,000
Internal Services	-	-	-	583	583	583
Capital Outlay	18,551	-	14,298	-	-	-
<b>Total Expenditures</b>	<b>309,644</b>	<b>96,093</b>	<b>298,620</b>	<b>141,929</b>	<b>117,853</b>	<b>78,357</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(62,627)</b>	<b>(66,109)</b>	<b>(132,064)</b>	<b>(73,929)</b>	<b>(74,853)</b>	<b>(75,357)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	68,263	73,159	73,777	73,929	74,853	75,357
Transfers in - Other Funds	-	-	51,237	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>68,263</b>	<b>73,159</b>	<b>125,014</b>	<b>73,929</b>	<b>74,853</b>	<b>75,357</b>
Net Increase (Decrease) in Fund Balance	5,636	7,050	(7,050)	-	-	-
Fund Balance, Beginning of Year	44,875	50,511	57,561	50,511	50,511	50,511
<b>Fund Balance, End of Year</b>	<b>\$ 50,511</b>	<b>\$ 57,561</b>	<b>\$ 50,511</b>	<b>\$ 50,511</b>	<b>\$ 50,511</b>	<b>\$ 50,511</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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.

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>EXPENDITURES BY SERVICE</b>						
MARCH Program	\$ -	\$ -	\$ 61,287	\$ 3,000	\$ 3,000	\$ 3,000
Tether Program	68,263	73,159	73,777	73,929	74,853	75,357
JAG OJP 09-13	115,858	1,324	-	-	-	-
JAG OJP 10-14	95,787	11,626	19,659	-	-	-
JAG OJP 11-15	29,736	9,984	54,481	25,000	-	-
JAG OJP 12-16	-	-	89,416	40,000	40,000	-
<b>Total</b>	<b>\$ 309,644</b>	<b>\$ 96,093</b>	<b>\$ 298,620</b>	<b>\$ 141,929</b>	<b>\$ 117,853</b>	<b>\$ 78,357</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
891 - COMMUNITY SERVICES AGENCY	344 - COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 697,331	\$ 1,167,515	\$ 6,840,432	\$ 6,017,427	\$ 6,034,572	\$ 6,052,573
Charges for Services	50,519	159,710	936,371	401,260	402,869	437,068
Other Revenue	10,912	10,616	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>758,762</b>	<b>1,337,841</b>	<b>7,786,803</b>	<b>6,428,687</b>	<b>6,447,441</b>	<b>6,499,641</b>
<b>Expenditures:</b>						
Full Time Wages	99,917	53,600	426,362	225,682	236,967	248,813
Part Time Wages	23,930	22,163	28,536	40,565	42,593	44,723
Overtime Wages	848	-	-	-	-	-
FICA/Medicare	9,370	5,779	36,593	20,367	21,386	22,456
Pension/Retiree Health Care	34,209	20,195	63,536	78,363	82,281	86,395
Employee Health/Dental/Life Ins	31,225	4,606	53,349	45,934	48,232	50,642
Workers Comp/Unemployment/Other	5,041	809	46,832	3,138	3,296	3,461
Supplies & Services	36,746	1,218,592	6,928,539	5,915,389	5,894,387	5,894,655
Conferences & Training	3,442	155	13,845	14,000	14,000	14,000
Repairs & Maintenance	-	89	11	-	-	-
Vehicle Operations	1,445	-	-	-	-	-
Contract Services	479,350	-	207,000	148,504	148,504	148,504
Internal Services	11,236	1,685	8,371	4,677	7,863	8,060
Capital Outlay	2,197	-	-	-	-	-
<b>Total Expenditures</b>	<b>738,956</b>	<b>1,327,673</b>	<b>7,812,974</b>	<b>6,496,619</b>	<b>6,499,509</b>	<b>6,521,709</b>
<b>Revenues Over (Under) Expenditures</b>	<b>19,806</b>	<b>10,168</b>	<b>(26,171)</b>	<b>(67,932)</b>	<b>(52,068)</b>	<b>(22,068)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out	-	(24,682)	(110,329)	(60,000)	(37,932)	(37,932)
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>(24,682)</b>	<b>(110,329)</b>	<b>(60,000)</b>	<b>(37,932)</b>	<b>(37,932)</b>
Net Increase (Decrease) in Fund Balance	19,806	(14,514)	(136,500)	(127,932)	(90,000)	(60,000)
Fund Balance, Beginning of Year	411,519	431,325	416,811	280,311	152,379	62,379
<b>Fund Balance, End of Year</b>	<b>\$ 431,325</b>	<b>\$ 416,811</b>	<b>\$ 280,311</b>	<b>\$ 152,379</b>	<b>\$ 62,379</b>	<b>\$ 2,379</b>

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

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
891 - COMMUNITY SERVICES AGENCY	344 - COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
MI Enrolls:						
Clerical Staff	0.75	0.75	0.75	0.75	0.75	0.75
	0.75	0.75	0.75	0.75	0.75	0.75
Community Development						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	3.0	3.0	3.0	3.0
	-	-	4.0	4.0	4.0	4.0
<b>Total Position Count</b>	<b>0.75</b>	<b>0.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>

**EXPENDITURES BY SERVICE**

Access Centers	\$ 3,812	\$ 12,463	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Amer Recovery Reinvest Act	675,725		-	-	-	-
Community Development	-	1,113,263	7,564,449	6,225,427	6,224,572	6,242,573
FEMA-Emergency Food & Shelter	-	162,245	162,245	150,000	150,000	150,000
FEMA-Additional	21,500	-	-	-	-	-
IDA	440	3,000	10,000	10,000	10,000	10,000
Michigan Enrolls	37,479	61,384	106,280	141,192	122,869	127,068
REACH	-	-	50,329	-	-	-
<b>Total</b>	<b>\$ 738,956</b>	<b>\$ 1,352,355</b>	<b>\$ 7,923,303</b>	<b>\$ 6,556,619</b>	<b>\$ 6,537,441</b>	<b>\$ 6,559,641</b>



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

**DEPARTMENT**  
670 - DEPARTMENT OF HUMAN SERVICES

**FUND**  
290 - DHS FUND

**FUNCTION**  
HEALTH & WELFARE

**MISSION STATEMENT:**

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

Year Ended December 31,

	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 772,046	\$ 1	\$ -	\$ -	\$ -	\$ -
Charges for Services	207,414	-	-	-	-	-
Reimbursements	292,586	110,500	200,000	200,000	200,000	200,000
<b>Total Revenues</b>	<u>1,272,046</u>	<u>110,501</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Expenditures:</b>						
Supplies & Services	1,272,046	250,000	200,000	200,000	200,000	200,000
<b>Total Expenditures</b>	<u>1,272,046</u>	<u>250,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(139,499)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>						
Transfers out	(97,482)	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>(97,482)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(97,482)	(139,499)	-	-	-	-
Fund Balance, Beginning of Year	97,482	-	(139,499)	(139,499)	(139,499)	(139,499)
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ (139,499)</u>	<u>\$ (139,499)</u>	<u>\$ (139,499)</u>	<u>\$ (139,499)</u>	<u>\$ (139,499)</u>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Other Financing Sources (Uses):</b>						
Transfers out	\$ (1,501,736)	\$ (226,750)	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses):</b>	(1,501,736)	(226,750)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(1,501,736)	(226,750)	-	-	-	-
Fund Balance, Beginning of Year	1,728,486	226,750	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ 226,750	\$ -	\$ -	\$ -	\$ -	\$ -
 <b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 1,501,736	\$ 226,750	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 1,501,736	\$ 226,750	\$ -	\$ -	\$ -	\$ -

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
601 - HEALTH DEPARTMENT	220 - HEALTH GRANTS FUND	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 362,352	\$ 137,946	\$ 53,352	\$ 20,000	\$ 20,000	\$ 20,000
Charges for Services	40,523	50,000	22,000	2,500	2,500	2,000
<b>Total Revenues</b>	<b>402,875</b>	<b>187,946</b>	<b>75,352</b>	<b>22,500</b>	<b>22,500</b>	<b>22,000</b>
<b>Expenditures:</b>						
Full Time Wages	147,437	68,510	957	-	-	-
FICA/Medicare	11,079	4,466	72	-	-	-
Pension/Retiree Health Care	34,575	8,048	148	-	-	-
Employee Health/Dental/Life Ins	35,861	3,457	205	-	-	-
Workers Comp/Unemployment/Other	2,312	965	16	-	-	-
Supplies & Services	133,407	25,203	67,499	27,300	27,300	27,300
Conferences & Training	2,260	2,815	5,300	2,100	2,100	2,100
Repairs & Maintenance	-	-	-	40,000	20,000	20,000
Contract Services	118,977	33,559	101,529	100,000	62,500	62,500
Internal Services	7,422	5,984	182	-	-	-
Capital Outlay	-	-	3,720	25,000	12,500	12,500
<b>Total Expenditures</b>	<b>493,330</b>	<b>153,007</b>	<b>179,628</b>	<b>194,400</b>	<b>124,400</b>	<b>124,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(90,455)</b>	<b>34,939</b>	<b>(104,276)</b>	<b>(171,900)</b>	<b>(101,900)</b>	<b>(102,400)</b>
Net Increase (Decrease) in Fund Balance	(90,455)	34,939	(104,276)	(171,900)	(101,900)	(102,400)
Fund Balance, Beginning of Year	564,422	473,967	508,906	404,630	232,730	130,830
<b>Fund Balance, End of Year</b>	<b>\$ 473,967</b>	<b>\$ 508,906</b>	<b>\$ 404,630</b>	<b>\$ 232,730</b>	<b>\$ 130,830</b>	<b>\$ 28,430</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
601 - HEALTH DEPARTMENT	220 - HEALTH GRANTS FUND	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
GLRI - IDEP:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
<b>Total Position Count</b>	1.0	1.0	-	-	-	-
<b>EXPENDITURES BY SERVICE</b>						
DEQ Support #4 Drinking Water	\$ 84,070	\$ 9,458	\$ 33,979	\$ 25,000	\$ 25,000	\$ 25,000
DEQ Pharmacy Outreach Collection	-	1,143	48,257	20,000	20,000	20,000
GLRI - Beach Modeling	54,793	41,821	-	-	-	-
GLRI - HHW	117,978	23,683	-	-	-	-
GLRI - Rapid Water Testing	53,915	31,594	-	-	-	-
GLRI - IDEP	131,040	37,265	-	-	-	-
Pet Smart Charities	-	5,603	44,397	-	-	-
Oral Health Coalition	-	-	2,000	2,000	2,000	2,000
NAACHO Challenge Award	-	-	20,000	6,000	6,000	6,000
Inland Beach Monitoring	4,626	2,440	5,095	-	-	-
Breast & Cervical Cancer	46,908	-	-	-	-	-
Animal Shelter - Act 287	-	-	25,000	140,500	70,500	70,500
Animal Shelter - Adoption	-	-	900	900	900	900
<b>Total</b>	\$ 493,330	\$ 153,007	\$ 179,628	\$ 194,400	\$ 124,400	\$ 124,400

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 2,672,768	\$ 12,880,103	\$ 13,073,626	\$ 3,595,589	\$ -	\$ -
<b>Total Revenues</b>	2,672,768	12,880,103	13,073,626	3,595,589	-	-
<b>Expenditures:</b>						
Full Time Wages	50,932	139,314	279,000	191,827	-	-
Part Time Wages	82,244	95,393	346,079	-	-	-
Overtime Wages	16,543	30,739	125,101	90,607	-	-
FICA/Medicare	11,454	19,937	46,366	-	-	-
Pension/Retiree Health Care	10,467	38,999	111,517	-	-	-
Employee Health/Dental/Life Ins	9,125	19,977	51,511	-	-	-
Workers Comp/Unemployment/Other	2,071	2,776	29,023	-	-	-
Supplies & Services	1,668,056	12,630,390	10,280,064	3,067,454	-	-
Conferences & Training	23,375	126,497	123,300	48,075	-	-
Repairs & Maintenance	-	3,488	9,739	2,775	-	-
Vehicle Operations	-	14,659	10,680	5,000	-	-
Contract Services	173,103	236,738	493,900	84,753	-	-
Internal Services	-	1,983	1,722	-	-	-
Capital Outlay	625,398	762,441	1,171,266	105,098	-	-
<b>Total Expenditures</b>	2,672,768	14,123,331	13,079,268	3,595,589	-	-
<b>Revenues Over (Under) Expenditures</b>	-	(1,243,228)	(5,642)	-	-	-
<b>Other Financing Sources (Uses):</b>						
Transfers out	-	(468,144)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	-	(468,144)	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(1,711,372)	(5,642)	-	-	-
Fund Balance, Beginning of Year	14,183	14,183	(1,697,189)	(1,702,831)	(1,702,831)	(1,702,831)
<b>Fund Balance, End of Year</b>	\$ 14,183	\$ (1,697,189)	\$ (1,702,831)	\$ (1,702,831)	\$ (1,702,831)	\$ (1,702,831)

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

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

**MISSION STATEMENT:**

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Emergency Management:</b>						
Professional Support	6.0	7.0	7.0	7.0	7.0	7.0
	6.0	7.0	7.0	7.0	7.0	7.0
<b>EXPENDITURES BY SERVICE</b>						
Citizens Corps	\$ 11,375	\$ -	\$ -	\$ -	\$ -	\$ -
Interoperable Communication	36,640	-	-	-	-	-
Relocation Agreement	-	8,540	5,642	-	-	-
Operation Stone Garden	149,927	(5)	-	-	-	-
Operation Stone Garden 2010	69,213	131,591	-	-	-	-
St Homeland Security 08/11	72,529	-	-	-	-	-
UASI 08 Homeland Security	834,226	-	-	-	-	-
St Homeland Security 09/12	26,147	-	-	-	-	-
UASI 09 Homeland Security	1,195,455	-	-	-	-	-
Citizens Corps 10/13	1,800	12,113	-	-	-	-
St Homeland Security 10/13	21,007	844,236	-	-	-	-
UASI 10 Homeland Security	254,449	9,342,692	-	-	-	-
Fiduciary - St Homeland Security 11/14	-	145,896	395,884	-	-	-
Fiduciary - UASI 11 Homeland Security	-	3,104,024	4,117,384	-	-	-
Operation Stone Garden 2011	-	36,335	76,339	-	-	-
Citizens Corps 11/14	-	21,865	71,777	-	-	-
Fiduciary - St Homeland Security 12/14	-	69,291	206,489	-	-	-
Fiduciary - UASI 12 Homeland Security	-	874,897	3,288,904	-	-	-
2012 Operation Stone Garden	-	-	100,000	-	-	-
Fiduciary - St Homeland Security 13/15	-	-	327,449	245,589	-	-
Fiduciary - UASI 13/15	-	-	4,400,000	3,300,000	-	-
2013 Operation Stone Garden	-	-	89,400	50,000	-	-
<b>Total</b>	<b>\$ 2,672,768</b>	<b>\$ 14,591,475</b>	<b>\$ 13,079,268</b>	<b>\$ 3,595,589</b>	<b>\$ -</b>	<b>\$ -</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
143 - LAW LIBRARY	269 - LAW LIBRARY FUND	JUDICIAL

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Other Financing Sources (Uses):</b>						
Transfers out	\$ (14,990)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses):</b>	(14,990)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(14,990)	-	-	-	-	-
Fund Balance, Beginning of Year	14,990	-	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,693,702	\$ 3,515,722	\$ 4,162,798	\$ 4,293,774	\$ 4,293,774	\$ 4,293,774
Reimbursements	1,133	356	-	-	-	-
<b>Total Revenues</b>	<u>3,694,835</u>	<u>3,516,078</u>	<u>4,162,798</u>	<u>4,293,774</u>	<u>4,293,774</u>	<u>4,293,774</u>
<b>Expenditures:</b>						
Full Time Wages	2,447,054	2,268,410	2,415,623	2,443,067	2,443,067	2,443,067
Part Time Wages	27,534	17,789	-	-	-	-
Overtime Wages	19,003	16,166	-	-	-	-
FICA/Medicare	186,267	172,828	188,485	190,657	190,657	190,657
Pension/Retiree Health Care	527,496	555,992	599,402	644,843	644,843	644,843
Employee Health/Dental/Life Ins	684,854	574,387	702,528	755,616	755,616	755,616
Workers Comp/Unemployment/Other	21,646	37,244	40,811	42,101	42,101	42,101
Supplies & Services	38,266	30,886	66,598	66,598	66,598	66,598
Conferences & Training	-	4,285	17,150	17,150	17,150	17,150
Internal Services	111,151	125,096	132,201	133,742	133,742	133,742
<b>Total Expenditures</b>	<u>4,063,271</u>	<u>3,803,083</u>	<u>4,162,798</u>	<u>4,293,774</u>	<u>4,293,774</u>	<u>4,293,774</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(368,436)</u>	<u>(287,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	368,436	287,005	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>368,436</u>	<u>287,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	63.0	63.0	63.0	63.0	63.0	63.0
<b>Total Position Count</b>	<u>68.0</u>	<u>68.0</u>	<u>68.0</u>	<u>68.0</u>	<u>68.0</u>	<u>68.0</u>



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 73,110	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	7,391	1,600	-	-	-	-
Reimbursements	18,105	10,604	8,500	-	-	-
Other Revenue	95,145	-	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>193,751</b>	<b>12,204</b>	<b>13,500</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Expenditures:</b>						
Full Time Wages	31,425	-	-	-	-	-
Part Time Wages	75,406	18,848	36,950	-	-	-
FICA/Medicare	8,172	1,442	2,371	-	-	-
Pension/Retiree Health Care	30,857	3,950	-	-	-	-
Employee Health/Dental/Life Ins	9,025	-	-	-	-	-
Workers Comp/Unemployment/Other	871	100	370	-	-	-
Supplies & Services	12,228	7,092	22,548	6,850	3,950	3,000
Conferences & Training	-	1,587	5,610	750	450	-
Repairs & Maintenance	1,836	821	2,000	2,000	2,000	2,000
Contract Services	72,387	34,958	26,440	4,650	4,850	2,000
Internal Services	1,158	1,881	-	-	-	-
Capital Outlay	-	-	2,000	1,500	-	-
<b>Total Expenditures</b>	<b>243,365</b>	<b>70,679</b>	<b>98,289</b>	<b>15,750</b>	<b>11,250</b>	<b>7,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(49,614)</b>	<b>(58,475)</b>	<b>(84,789)</b>	<b>(10,750)</b>	<b>(6,250)</b>	<b>(2,000)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out	-	-	(300)	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>(300)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(49,614)	(58,475)	(85,089)	(10,750)	(6,250)	(2,000)
Fund Balance, Beginning of Year	345,207	295,593	237,118	152,029	141,279	135,029
<b>Fund Balance, End of Year</b>	<b>\$ 295,593</b>	<b>\$ 237,118</b>	<b>\$ 152,029</b>	<b>\$ 141,279</b>	<b>\$ 135,029</b>	<b>\$ 133,029</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
731 - MSU EXTENSION	308 - MSUE GRANTS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Administration:						
Professional Support	1.5	-	-	-	-	-
Clerical Staff	0.5	0.5	0.95	0.95	0.95	0.95
	2.0	0.5	0.95	0.95	0.95	0.95
<b>Total Position Count</b>	<b>2.0</b>	<b>0.5</b>	<b>0.95</b>	<b>0.95</b>	<b>0.95</b>	<b>0.95</b>

**EXPENDITURES BY SERVICE**

Sea Grant	\$ 9,597	\$ 7,546	\$ -	\$ -	\$ -	\$ -
Home Horticulture Education	1,585	3,752	1,675	-	-	-
Environmental Education	565	141	3,265	2,000	1,000	-
Great Lakes Education	12,238	4,428	2,637	-	-	-
General Extension Education	3,675	6,390	36,500	10,500	7,000	7,000
General Housing	1,759	614	18,000	-	-	-
NFMC Round 5	15,600	-	-	-	-	-
NFMC Round 2	97,588	19,092	8,000	-	-	-
General Youth Development	2,277	5,818	17,000	3,250	3,250	-
General Childcare	51,964	1,427	4,500	-	-	-
Financial Literacy	46,517	21,471	7,012	-	-	-
<b>Total</b>	<b>\$ 243,365</b>	<b>\$ 70,679</b>	<b>\$ 98,589</b>	<b>\$ 15,750</b>	<b>\$ 11,250</b>	<b>\$ 7,000</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
801 - PLANNING	361 - PLANNING GRANTS (FORMERLY CDBG)	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 7,192,319	\$ 5,572,384	\$ 1,563,903	\$ 1,140,000	\$ 1,140,000	\$ 1,140,000
Charges for Services	384,196	218,551	12,500	-	-	-
Reimbursements	8,803	10,228	52,000	12,000	12,000	12,000
Other Revenue	89,485	67,427	112,000	105,000	105,000	105,000
<b>Total Revenues</b>	<b>7,674,803</b>	<b>5,868,590</b>	<b>1,740,403</b>	<b>1,257,000</b>	<b>1,257,000</b>	<b>1,257,000</b>
<b>Expenditures:</b>						
Full Time Wages	226,396	147,274	8,200	-	-	-
Overtime Wages	327	-	-	-	-	-
FICA/Medicare	15,297	11,236	628	-	-	-
Pension/Retiree Health Care	40,974	36,087	2,065	-	-	-
Employee Health/Dental/Life Ins	44,728	23,515	1,473	-	-	-
Workers Comp/Unemployment/Other	3,094	2,405	134	-	-	-
Supplies & Services	6,493,922	5,014,772	1,202,300	1,172,000	1,162,000	1,162,000
Conferences & Training	2,407	2,490	-	-	-	-
Contract Services	1,293,581	926,150	636,018	224,415	114,415	114,415
Internal Services	3,045	1,785	-	-	-	-
Capital Outlay	11,076	19,921	25,000	20,000	-	-
<b>Total Expenditures</b>	<b>8,134,847</b>	<b>6,185,635</b>	<b>1,875,818</b>	<b>1,416,415</b>	<b>1,276,415</b>	<b>1,276,415</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(460,044)</b>	<b>(317,045)</b>	<b>(135,415)</b>	<b>(159,415)</b>	<b>(19,415)</b>	<b>(19,415)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out	-	-	(8,605,197)	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>(8,605,197)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(460,044)	(317,045)	(8,740,612)	(159,415)	(19,415)	(19,415)
Fund Balance, Beginning of Year	9,717,201	9,257,157	8,940,112	199,500	40,085	20,670
<b>Fund Balance, End of Year</b>	<b>\$ 9,257,157</b>	<b>\$ 8,940,112</b>	<b>\$ 199,500</b>	<b>\$ 40,085</b>	<b>\$ 20,670</b>	<b>\$ 1,255</b>

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

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

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

**MISSION STATEMENT:**

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Block Grant:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	3.0	3.0	-	-	-	-
	4.0	4.0	-	-	-	-
<b>Total Position Count</b>	4.0	4.0	-	-	-	-
<b>EXPENDITURES BY SERVICE</b>						
Special Maps & Publications	\$ 22,968	\$ 750	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Aerial Photos	100,133	602	50,000	100,000	10,000	10,000
Special Projects	-	-	19,415	19,415	19,415	19,415
Economic Development-Special Projects	-	13,642	100,000	50,000	-	-
Community Program FY 01	2,705,599	951,335	-	-	-	-
Housing Rehab FY 02	30,503	84	-	-	-	-
Admin FY 00	12,452	16,157	-	-	-	-
Home-Clinton Twp	147,868	192,446	-	-	-	-
Home-Roseville	79,545	362,799	-	-	-	-
Home-Sterling Heights	135,912	264,693	-	-	-	-
Home Program FY 03	795,913	1,163,444	-	-	-	-
Neighborhood Stabilization 3	744,958	1,508,927	-	-	-	-
Community Development Pay	304,923	203,072	-	-	-	-
Neighborhood Stabilization	1,784,756	223,437	-	-	-	-
Home Loan Receivables	43,629	267,786	-	-	-	-
Community Development Activities	3,565	22,790	32,000	25,000	25,000	25,000
Brownfield Petroleum	57,729	-	-	-	-	-
Brownfield Hazardous	23,092	-	-	-	-	-
Brownfield Revolving Loan	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Brownfield Redevelopment Authority	1,046	-	96,000	80,000	80,000	80,000
Defense Grant	-	234,024	151,403	140,000	140,000	140,000
SBA Incubator II	101,658	34,070	-	-	-	-
SBA Incubator III	18,439	-	-	-	-	-
ARRA Fast Trac	449,671	-	-	-	-	-
EECBG	88,659	-	-	-	-	-
Coastal Marshland Restoration	448,830	725,577	400,000	-	-	-
Coastal Zone Management Program-Yr 2	33,000	-	-	-	-	-
DEQ Salt River Marsh Restoration	-	-	25,000	-	-	-
<b>sub-total by service</b>	8,134,849	6,185,635	1,875,818	1,416,415	1,276,415	1,276,415
Tr CDBG fund balance to MCCSA	-	-	8,605,197	-	-	-
<b>sub-total transfers out</b>	-	-	8,605,197	-	-	-
<b>Total</b>	\$ 8,134,849	\$ 6,185,635	\$ 10,481,015	\$ 1,416,415	\$ 1,276,415	\$ 1,276,415

**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Investment Income	\$ 22	\$ 47	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	19,980	-	-	-	-	-
<b>Total Revenues</b>	<b>20,002</b>	<b>47</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Supplies & Services	3,884	3,615	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	<b>3,884</b>	<b>3,615</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>16,118</b>	<b>(3,568)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	-	2,930	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>2,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	16,118	(638)	(5,000)	(5,000)	(5,000)	(5,000)
Fund Balance, Beginning of Year	4,647	20,765	20,127	15,127	10,127	5,127
<b>Fund Balance, End of Year</b>	<b>\$ 20,765</b>	<b>\$ 20,127</b>	<b>\$ 15,127</b>	<b>\$ 10,127</b>	<b>\$ 5,127</b>	<b>\$ 127</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
738 - REFERENCE & RESEARCH CENTER	271 - REFERENCE & RESEARCH FUND	LIBRARY

**MISSION STATEMENT:**

To provide reference and research material to Macomb County residents.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Other Financing Sources (Uses):</b>						
Transfers out	\$ (380,212)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses):</b>	(380,212)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(380,212)	-	-	-	-	-
Fund Balance, Beginning of Year	380,212	-	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 <b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 380,212	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 380,212	\$ -	\$ -	\$ -	\$ -	\$ -

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 192,986	\$ 81,845	\$ 232,236	\$ 232,236	\$ 232,236	\$ 232,236
<b>Total Revenues</b>	192,986	81,845	232,236	232,236	232,236	232,236
<b>Expenditures:</b>						
Supplies & Services	555	672	680	680	680	680
Contract Services	192,431	203,940	231,556	231,556	231,556	231,556
<b>Total Expenditures</b>	192,986	204,612	232,236	232,236	232,236	232,236
<b>Revenues Over (Under) Expenditures</b>	-	(122,767)	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(122,767)	-	-	-	-
Fund Balance, Beginning of Year	-	-	(122,767)	(122,767)	(122,767)	(122,767)
<b>Fund Balance, End of Year</b>	\$ -	\$ (122,767)	\$ (122,767)	\$ (122,767)	\$ (122,767)	\$ (122,767)

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 930,826	\$ 1,180,051	\$ 900,000	\$ 1,100,000	\$ 1,300,000	\$ 1,300,000
Investment Income	7,379	6,042	-	-	-	-
<b>Total Revenues</b>	<b>938,205</b>	<b>1,186,093</b>	<b>900,000</b>	<b>1,100,000</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>Expenditures:</b>						
Full Time Wages	35,685	39,285	36,638	-	-	-
Overtime Wages	2,607	2,505	-	-	-	-
FICA/Medicare	2,929	3,197	2,803	-	-	-
Pension/Retiree Health Care	10,136	12,168	13,443	-	-	-
Employee Health/Dental/Life Ins	14,113	13,289	14,635	-	-	-
Workers Comp/Unemployment/Other	578	619	611	-	-	-
Supplies & Services	21,243	36,630	42,511	106,000	101,000	96,000
Conferences & Training	-	1,925	2,000	2,000	2,000	2,000
Repairs & Maintenance	4,570	6,038	5,000	3,200	3,200	3,200
Contract Services	742,538	1,285,974	2,184,439	1,590,000	1,192,800	1,197,800
Internal Services	799	793	1,000	1,000	1,000	1,000
Capital Outlay	19,437	-	5,000	-	-	-
<b>Total Expenditures</b>	<b>854,635</b>	<b>1,402,423</b>	<b>2,308,080</b>	<b>1,702,200</b>	<b>1,300,000</b>	<b>1,300,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>83,570</b>	<b>(216,330)</b>	<b>(1,408,080)</b>	<b>(602,200)</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out	-	(21,039)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>(21,039)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	83,570	(237,369)	(1,408,080)	(602,200)	-	-
Fund Balance, Beginning of Year	2,622,886	2,706,456	2,469,087	1,061,007	458,807	458,807
<b>Fund Balance, End of Year</b>	<b>\$ 2,706,456</b>	<b>\$ 2,469,087</b>	<b>\$ 1,061,007</b>	<b>\$ 458,807</b>	<b>\$ 458,807</b>	<b>\$ 458,807</b>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Clerical Staff	1.0	1.0	1.0	-	-	-
<b>Total Position Count</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>-</b>	<b>-</b>



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>		<b>FUNCTION</b>			
932 - NON DEPARTMENTAL	289 - REVENUE SHARING RESERVE FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Investment Income	\$ 12,610	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<u>12,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>12,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>						
Transfers out	<u>(4,969,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Other Financing Sources (Uses):</b>	<u>(4,969,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(4,956,671)	-	-	-	-	-
Fund Balance, Beginning of Year	<u>4,956,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
870 - SENIOR CITIZENS SERVICES	210 - SENIOR SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Other Financing Sources (Uses):</b>						
Transfers out	\$ (54,037)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses):</b>	(54,037)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(54,037)	-	-	-	-	-
Fund Balance, Beginning of Year	54,037	-	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 54,037	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 54,037	\$ -	\$ -	\$ -	\$ -	\$ -

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
305 - SHERIFF	229 - SHERIFF GRANTS	PUBLIC SAFETY

**MISSION STATEMENT:**

The Sheriff Department administers programs centered around training for corrections officers and ACT 302 training. Federal and State dollars for SET, forfeitures and receipt of miscellaneous donations.

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 79,583	\$ 79,566	\$ -	\$ 44,000	\$ 44,000	\$ 44,000
Charges for Services	252,651	129,322	100	100,100	100,600	100,100
Fines & Forfeitures	1,644,695	210,944	-	230,000	230,000	230,000
Reimbursements	1,670	-	-	-	-	-
Other Revenue	10,765	8,129	500	8,500	8,000	8,000
<b>Total Revenues</b>	<b>1,989,364</b>	<b>427,961</b>	<b>600</b>	<b>382,600</b>	<b>382,600</b>	<b>382,100</b>
<b>Expenditures:</b>						
Full Time Wages	57,302	52,732	46,000	-	-	-
Overtime Wages	73,746	67,072	60,000	-	-	-
FICA/Medicare	9,000	9,137	8,750	-	-	-
Pension/Retiree Health Care	19,674	20,595	22,000	-	-	-
Workers Comp/Unemployment/Other	6,497	6,173	6,000	-	-	-
Supplies & Services	81,079	148,945	366,574	112,600	113,600	113,100
Conferences & Training	195,367	277,786	216,553	119,000	118,000	118,000
Repairs & Maintenance	1,641	81	50,000	5,000	5,000	5,000
Vehicle Operations	39,259	60,491	142,000	22,000	22,000	22,000
Contract Services	3,702	3,357	15,000	-	-	-
Internal Services	4,869	7,284	9,000	8,000	8,000	8,000
Capital Outlay	118,141	154,748	669,055	116,000	116,000	116,000
<b>Total Expenditures</b>	<b>610,277</b>	<b>808,401</b>	<b>1,610,932</b>	<b>382,600</b>	<b>382,600</b>	<b>382,100</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,379,087</b>	<b>(380,440)</b>	<b>(1,610,332)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	-	14,000	-	-	-	-
Transfers out	-	(1,393,533)	(236,467)	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>(1,379,533)</b>	<b>(236,467)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	1,379,087	(1,759,973)	(1,846,799)	-	-	-
Fund Balance, Beginning of Year	2,231,892	3,610,979	1,851,006	4,207	4,207	4,207
<b>Fund Balance, End of Year</b>	<b>\$ 3,610,979</b>	<b>\$ 1,851,006</b>	<b>\$ 4,207</b>	<b>\$ 4,207</b>	<b>\$ 4,207</b>	<b>\$ 4,207</b>
<b>EXPENDITURES BY SERVICE</b>						
Correction Officer Training	\$ 132,933	\$ 227,220	\$ 148,993	\$ 100,000	\$ 100,000	\$ 100,000
Honor Guard	9,294	5,871	6,079	8,000	8,000	8,000
Jail Ministry	153	1,018	10,857	500	500	-
Salvage Vehicle Inspection	-	-	100	100	100	100
SET-Federal	56,185	1,595,048	980,252	50,000	50,000	50,000
SET-State	332,847	264,351	620,027	150,000	150,000	150,000
M.A.C.E. Donations	4,997	24,817	4,962	20,000	20,000	20,000
Target	-	2,460	1,114	-	-	-
Act 302 Police Training	61,276	79,582	15,953	40,000	40,000	40,000
OWI Forfeiture	12,592	1,567	39,462	10,000	10,000	10,000
Training to Locals	-	-	19,600	4,000	4,000	4,000
<b>Total</b>	<b>\$ 610,277</b>	<b>\$ 2,201,934</b>	<b>\$ 1,847,399</b>	<b>\$ 382,600</b>	<b>\$ 382,600</b>	<b>\$ 382,100</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
681 - VETERANS SERVICES	295 - VETERANS AFFAIRS	PUBLIC SAFETY

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 1,041,487	\$ 935,990	\$ 956,149	\$ 970,289	\$ 989,696	\$ 1,009,489
Charges for Services	(370)	450	-	-	-	-
Investment Income	(647)	-	-	-	-	-
Reimbursements	18,150	18,150	18,150	18,150	18,150	18,150
<b>Total Revenues</b>	<u>1,058,619</u>	<u>954,590</u>	<u>974,299</u>	<u>988,439</u>	<u>1,007,846</u>	<u>1,027,639</u>
<b>Expenditures:</b>						
Full Time Wages	352,542	369,375	437,343	430,598	441,893	445,790
Part Time Wages	-	8,840	-	-	-	-
FICA/Medicare	26,817	28,702	33,456	32,941	33,805	34,103
Pension/Retiree Health Care	91,596	106,072	153,437	162,758	164,500	165,101
Employee Health/Dental/Life Ins	87,148	77,309	160,985	140,338	150,502	156,046
Workers Comp/Unemployment/Other	5,476	12,904	7,304	6,059	6,219	6,275
Supplies & Services	314,306	297,725	343,245	331,900	331,900	175,900
Conferences & Training	9,282	4,189	9,000	8,900	8,900	8,900
Repairs & Maintenance	1,633	2,100	9,135	3,600	3,600	3,600
Internal Services	112,717	91,066	126,243	195,322	195,480	195,534
Capital Outlay	12,155	14,090	8,000	8,000	8,000	8,000
<b>Total Expenditures</b>	<u>1,013,672</u>	<u>1,012,372</u>	<u>1,288,148</u>	<u>1,320,416</u>	<u>1,344,799</u>	<u>1,199,249</u>
<b>Revenues Over (Under) Expenditures</b>	<u>44,947</u>	<u>(57,782)</u>	<u>(313,849)</u>	<u>(331,977)</u>	<u>(336,953)</u>	<u>(171,610)</u>
Net Increase (Decrease) in Fund Balance	44,947	(57,782)	(313,849)	(331,977)	(336,953)	(171,610)
Fund Balance, Beginning of Year	1,167,279	1,212,226	1,154,444	840,595	508,618	171,665
<b>Fund Balance, End of Year</b>	<u>\$ 1,212,226</u>	<u>\$ 1,154,444</u>	<u>\$ 840,595</u>	<u>\$ 508,618</u>	<u>\$ 171,665</u>	<u>\$ 55</u>
<b>POSITION TYPE</b>	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	5.0	6.0	6.0	6.0	6.0
Clerical Staff	3.0	4.0	4.0	4.0	4.0	4.0
<b>Total Position Count</b>	<u>10.0</u>	<u>10.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 40,000	\$ 35,000	\$ 218,495	\$ 245,745	\$ 245,745	\$ 245,745
Charges for Services	8,049	6,338	5,500	6,000	6,000	6,000
<b>Total Revenues</b>	<b>48,049</b>	<b>41,338</b>	<b>223,995</b>	<b>251,745</b>	<b>251,745</b>	<b>251,745</b>
<b>Expenditures:</b>						
Full Time Wages	46,077	45,281	97,415	51,152	51,152	55,154
Part Time Wages	8,303	17,222	-	-	-	-
FICA/Medicare	4,109	4,724	7,453	3,913	3,913	4,219
Pension/Retiree Health Care	10,334	12,059	30,801	16,648	16,648	17,265
Employee Health/Dental/Life Ins	9,266	13,652	29,270	12,758	12,758	14,186
Workers Comp/Unemployment/Other	563	828	1,626	721	721	783
Supplies & Services	5,503	5,062	32,735	34,510	34,510	34,510
Conferences & Training	825	834	1,770	2,770	2,770	2,770
Contract Services	90,125	84,681	232,040	292,520	292,520	292,520
Internal Services	1,200	1,200	1,331	716	748	772
<b>Total Expenditures</b>	<b>176,305</b>	<b>185,543</b>	<b>434,441</b>	<b>415,708</b>	<b>415,740</b>	<b>422,179</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(128,256)</b>	<b>(144,205)</b>	<b>(210,446)</b>	<b>(163,963)</b>	<b>(163,995)</b>	<b>(170,434)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	128,256	144,205	210,446	163,963	163,995	170,434
<b>Total Other Financing Sources (Uses):</b>	<b>128,256</b>	<b>144,205</b>	<b>210,446</b>	<b>163,963</b>	<b>163,995</b>	<b>170,434</b>
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	0.5	0.5	1.0	-	-	-
	1.5	1.5	2.0	1.0	1.0	1.0
<b>Total Position Count</b>	1.5	1.5	2.0	1.0	1.0	1.0

**EXPENDITURES BY SERVICE**

Adult Drug Court	\$ 176,305	\$ 185,543	\$ 275,946	\$ 261,213	\$ 261,245	\$ 267,684
Mental Health Court	-	-	108,370	104,370	104,370	104,370
Veterans Treatment Court	-	-	50,125	50,125	50,125	50,125
	176,305	185,543	434,441	415,708	415,740	422,179
<b>Total</b>	176,305	185,543	434,441	415,708	415,740	422,179

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<u>DEPARTMENT</u>			<u>FUND</u>		<u>FUNCTION</u>	
JUVENILE JUSTICE			CHILD CARE		HEALTH & WELFARE	
<b>MISSION STATEMENT:</b>						
To provide adequate housing for juveniles placed by the Juvenile Court. To meet the needs of each resident, including meals, clothing, schooling, recreation and guidance.						
Year ended September 30,						
	Audited		Budgeted			
	2012	2013	2014	2015	2016	2017
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 7,282,923	\$ 7,551,946	\$ 8,858,183	\$ 8,554,487	\$ 8,626,617	\$ 8,660,447
Charges for Services	46,365	119,954	26,100	31,000	31,000	31,000
Reimbursements	682,922	571,200	618,000	568,000	568,000	568,000
Other Revenue	1,293	644	-	-	-	-
<b>Total Revenues</b>	<u>8,013,503</u>	<u>8,243,744</u>	<u>9,502,283</u>	<u>9,153,487</u>	<u>9,225,617</u>	<u>9,259,447</u>
<b>Expenditures:</b>						
Full Time Wages	5,018,766	4,985,537	5,302,410	5,366,419	5,393,671	5,402,156
Part Time Wages	238,095	214,748	443,365	443,365	443,365	443,365
Overtime Wages	288,317	264,905	305,000	307,500	307,500	307,500
FICA/Medicare	420,457	414,591	462,884	434,010	436,094	436,743
Pension/Retiree Health Care	1,227,017	1,411,235	1,873,935	1,985,725	1,989,928	1,991,236
Employee Health/Dental/Life Ins	1,492,735	1,406,213	1,741,408	1,518,202	1,628,157	1,688,134
Workers Comp/Unemployment/Other	256,763	315,939	101,206	79,323	79,706	79,827
Supplies & Services	526,259	458,378	675,856	586,400	586,400	586,400
Room & Board	5,764,204	5,821,057	7,275,000	6,665,000	6,665,000	6,665,000
Conferences & Training	6,048	12,942	24,075	24,950	24,950	21,950
Utilities	245,236	237,022	246,000	253,500	253,500	253,500
Repairs & Maintenance	196,889	209,643	189,000	249,000	249,000	249,000
Vehicle Operations	3,013	63,787	5,500	5,500	5,500	5,500
Contract Services	944,738	923,463	1,152,500	1,125,000	1,125,000	1,125,000
Internal Services	1,494,173	1,277,253	1,418,713	2,376,481	2,376,862	2,376,981
Capital Outlay	16,852	16,573	20,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<u>18,139,562</u>	<u>18,033,286</u>	<u>21,236,852</u>	<u>21,435,375</u>	<u>21,579,633</u>	<u>21,647,292</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(10,126,059)</u>	<u>(9,789,542)</u>	<u>(11,734,569)</u>	<u>(12,281,888)</u>	<u>(12,354,016)</u>	<u>(12,387,845)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	<u>10,125,732</u>	<u>9,787,886</u>	<u>11,724,188</u>	<u>12,281,888</u>	<u>12,354,016</u>	<u>12,387,845</u>
<b>Total Other Financing Sources (Uses):</b>	<u>10,125,732</u>	<u>9,787,886</u>	<u>11,724,188</u>	<u>12,281,888</u>	<u>12,354,016</u>	<u>12,387,845</u>
Net Increase (Decrease) in Fund Balance	(327)	(1,656)	(10,381)	-	-	-
Fund Balance, Beginning of Year	<u>2,582,543</u>	<u>2,582,216</u>	<u>2,580,560</u>	<u>2,570,179</u>	<u>2,570,179</u>	<u>2,570,179</u>
<b>Fund Balance, End of Year</b>	<u>\$ 2,582,216</u>	<u>\$ 2,580,560</u>	<u>\$ 2,570,179</u>	<u>\$ 2,570,179</u>	<u>\$ 2,570,179</u>	<u>\$ 2,570,179</u>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

**MISSION STATEMENT:**

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	12.0	12.0	13.0	13.0	13.0	13.0
Professional Support	90.0	84.0	83.0	83.0	83.0	83.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	104.0	98.0	98.0	98.0	98.0	98.0
Juvenile Programs:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	20.0	20.0	18.0	18.0	18.0	18.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	25.0	25.0	23.0	23.0	23.0	23.0
<b>Total Position Count</b>	129.0	123.0	121.0	121.0	121.0	121.0
<b>EXPENDITURES BY SERVICE</b>						
Juvenile Justice Center:						
Justice Center Operations	\$ 8,579,203	\$ 8,559,424	\$ 10,003,973	\$ 9,761,481	\$ 9,881,716	\$ 9,939,270
Building Operations	620,936	709,409	742,905	772,002	774,774	776,286
Resident Activity Fund	604	1,841	10,381	-	-	-
sub-total	9,200,743	9,270,674	10,757,259	10,533,483	10,656,490	10,715,556
Juvenile Court Programs:						
JAIBG Grant	326,871	342,603	399,616	357,803	359,651	360,659
Mental Health Drug Court/SED Waiver	20,000	20,000	20,000	20,000	20,000	20,000
Tether Program	79,454	92,574	100,533	100,500	100,500	100,500
Detention Diversion	1,344,925	1,298,616	1,423,250	1,422,828	1,434,840	1,438,392
Intensive Probation	429,470	427,552	394,116	349,663	352,065	353,376
Family Keys	436,192	304,291	298,956	295,421	298,193	299,705
Sex Offender Program	250,056	243,938	256,441	295,555	296,848	297,554
Psychologist Program	128,140	122,920	123,659	124,726	125,650	126,154
sub-total	3,015,108	2,852,494	3,016,571	2,966,496	2,987,747	2,996,340
Juvenile Court Placements:						
State Institutions	2,929,093	2,448,819	3,050,000	2,780,000	2,780,000	2,780,000
Private Institutions	155,343	54,693	650,522	450,500	450,500	450,500
Day Treatment	-	-	50,000	50,000	50,000	50,000
sub-total	3,084,436	2,503,512	3,750,522	3,280,500	3,280,500	3,280,500
DHS Placements:						
Private Institutions	2,766,060	3,406,606	3,712,500	3,537,500	3,537,500	3,537,500
Nonreportable Costs	73,215	-	-	1,117,396	1,117,396	1,117,396
<b>Total</b>	\$ 18,139,562	\$ 18,033,286	\$ 21,236,852	\$ 21,435,375	\$ 21,579,633	\$ 21,647,292



**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 1,007,216	\$ 949,547	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749
<b>Total Revenues</b>	1,007,216	949,547	1,005,749	1,005,749	1,005,749	1,005,749
<b>Expenditures:</b>						
Full Time Wages	432,442	345,934	416,714	467,261	470,400	470,400
FICA/Medicare	32,720	26,162	32,190	35,746	35,986	35,986
Pension/Retiree Health Care	99,100	97,201	135,926	159,652	160,136	160,136
Employee Health/Dental/Life Ins	94,311	86,242	132,137	127,580	136,820	141,860
Workers Comp/Unemployment/Other	5,282	5,585	7,028	6,577	6,622	6,622
Supplies & Services	164,564	184,447	105,571	93,546	93,546	93,546
Conferences & Training	3,837	4,400	3,960	3,000	3,000	3,000
Repairs & Maintenance	1,883	1,440	2,600	1,500	1,500	1,500
Contract Services	406,245	481,349	461,929	403,856	397,379	392,843
Internal Services	15,000	15,000	15,000	15,542	9,795	9,795
Capital Outlay	994	836	1,000	-	-	-
<b>Total Expenditures</b>	1,256,378	1,248,596	1,314,055	1,314,260	1,315,184	1,315,688
<b>Revenues Over (Under) Expenditures</b>	(249,163)	(299,049)	(308,306)	(308,511)	(309,435)	(309,939)
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	249,162	299,049	308,306	308,511	309,435	309,939
<b>Total Other Financing Sources (Uses):</b>	249,162	299,049	308,306	308,511	309,435	309,939
Net Increase (Decrease) in Fund Balance	(1)	-	-	-	-	-
Fund Balance, Beginning of Year	228	227	227	227	227	227
<b>Fund Balance, End of Year</b>	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227	\$ 227

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

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

**MISSION STATEMENT:**

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Community Corrections:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	9.0	9.0	9.0	9.0	9.0	9.0
Felony Urinalysis Program:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	10.0	10.0	10.0	10.0	10.0	10.0

**EXPENDITURES BY SERVICE**

Community Corrections	\$ 1,007,217	\$ 949,547	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749
Substance Abuse Treatment	160,947	180,049	189,306	189,511	190,435	190,939
Felony Urinalysis Program	88,215	119,000	119,000	119,000	119,000	119,000
<b>Total</b>	\$ 1,256,378	\$ 1,248,596	\$ 1,314,055	\$ 1,314,260	\$ 1,315,184	\$ 1,315,688

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 11,745,779	\$ 12,767,929	\$ 12,388,555	\$ 12,860,596	\$ 13,309,798	\$ 13,692,620
Charges for Services	7,151,405	5,859,860	7,482,300	6,758,570	6,861,085	6,957,176
Reimbursements	-	27	-	-	-	-
Other Revenue	238,927	153,185	166,250	1,081,594	1,081,594	1,081,594
<b>Total Revenues</b>	<b>19,136,110</b>	<b>18,781,001</b>	<b>20,037,105</b>	<b>20,700,760</b>	<b>21,252,477</b>	<b>21,731,390</b>
<b>Expenditures:</b>						
Full Time Wages	3,211,317	3,378,224	3,453,399	3,880,076	4,070,502	4,270,451
Part Time Wages	1,788,749	1,762,901	1,756,526	2,042,588	2,144,718	2,251,955
Overtime Wages	878	6,745	67	-	-	-
FICA/Medicare	380,366	387,639	393,920	452,655	475,112	498,687
Pension/Retiree Health Care	1,000,509	1,208,060	1,318,916	1,514,209	1,589,055	1,667,640
Employee Health/Dental/Life Ins	971,795	992,269	1,103,660	1,035,681	1,086,717	1,140,309
Workers Comp/Unemployment/Other	166,639	211,964	273,765	283,205	297,333	312,164
Supplies & Services	8,042,997	7,269,872	8,215,896	7,757,591	7,823,517	7,892,739
Conferences & Training	164,936	140,923	89,967	95,188	95,188	95,188
Utilities	13,722	11,176	12,571	6,800	6,800	6,800
Repairs & Maintenance	30,926	28,466	54,242	75,502	74,238	72,910
Vehicle Operations	148,755	144,070	135,250	130,600	130,600	130,600
Contract Services	3,728,579	4,113,398	4,302,994	4,371,754	4,389,632	4,370,180
Internal Services	170,528	183,753	182,790	881,259	885,413	889,774
Capital Outlay	78,185	100,602	201,019	162,203	162,203	162,203
<b>Total Expenditures</b>	<b>19,898,881</b>	<b>19,940,063</b>	<b>21,494,982</b>	<b>22,689,311</b>	<b>23,231,028</b>	<b>23,761,600</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(762,771)</b>	<b>(1,159,061)</b>	<b>(1,457,877)</b>	<b>(1,988,551)</b>	<b>(1,978,551)</b>	<b>(2,030,210)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	830,688	902,654	1,055,906	1,595,906	1,595,906	1,595,906
Transfers in - Other Funds	516,258	504,841	670,211	637,177	613,277	664,936
Transfers out	(510,894)	(485,523)	(548,840)	(597,782)	(548,632)	(548,632)
<b>Total Other Financing Sources (Uses):</b>	<b>836,052</b>	<b>921,972</b>	<b>1,177,277</b>	<b>1,635,301</b>	<b>1,660,551</b>	<b>1,712,210</b>
Net Increase (Decrease) in Fund Balance	73,281	(237,089)	(280,600)	(353,250)	(318,000)	(318,000)
Fund Balance, Beginning of Year	1,671,769	1,745,050	1,507,961	1,227,361	874,111	556,111
<b>Fund Balance, End of Year</b>	<b>\$ 1,745,050</b>	<b>\$ 1,507,961</b>	<b>\$ 1,227,361</b>	<b>\$ 874,111</b>	<b>\$ 556,111</b>	<b>\$ 238,111</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Administration:</b>						
Managers & Supervisors	2.00	2.00	3.00	3.00	3.00	3.00
Professional Support	2.00	2.00	1.00	1.00	1.00	1.00
Clerical Staff	1.75	1.75	1.75	1.75	1.75	1.75
	5.75	5.75	5.75	5.75	5.75	5.75
<b>General Community Programming:</b>						
Professional Support	17.25	18.80	21.70	21.70	21.70	21.70
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	18.25	19.80	22.70	22.70	22.70	22.70
<b>Transportation:</b>						
Managers & Supervisors	-	1.00	1.00	1.00	1.00	1.00
Professional Support	13.25	12.30	9.55	9.55	9.55	9.55
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	14.25	14.30	11.55	11.55	11.55	11.55
<b>Macomb Food Program:</b>						
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	1.00	1.00	1.00	1.00	1.00	1.00
<b>Homeless Services:</b>						
Professional Support	1.00	-	-	-	-	-
	1.00	-	-	-	-	-
<b>Head Start:</b>						
Managers & Supervisors	3.00	1.00	1.00	1.00	1.00	1.00
Professional Support	94.00	96.10	88.63	88.63	88.63	88.63
Clerical Staff	4.00	5.00	4.85	4.85	4.85	4.85
	101.00	102.10	94.48	94.48	94.48	94.48
<b>Senior Nutrition:</b>						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	17.25	17.25	16.75	16.75	16.75	16.75
Clerical Staff	1.00	1.00	-	-	-	-
	19.25	19.25	17.75	17.75	17.75	17.75

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE (cont.)</b>	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Home Delivered Meals:						
Professional Support	4.50	1.50	1.50	1.50	1.50	1.50
Clerical Staff	-	3.00	3.00	3.00	3.00	3.00
	4.50	4.50	4.50	4.50	4.50	4.50
Home Preservation/Energy:						
Managers & Supervisors	-	1.00	1.00	1.00	1.00	1.00
Professional Support	12.00	6.00	6.00	6.00	6.00	6.00
Clerical Staff	3.00	1.00	1.00	1.00	1.00	1.00
	15.00	8.00	8.00	8.00	8.00	8.00
Senior Chore-AAA:						
Professional Support	0.80	0.75	-	-	-	-
Clerical Staff	1.00	-	-	-	-	-
	1.80	0.75	-	-	-	-
Feeding America:						
Professional Support	0.75	0.75	0.75	0.75	0.75	0.75
	0.75	0.75	0.75	0.75	0.75	0.75
Commodities Program:						
Professional Support	0.75	0.75	0.75	0.75	0.75	0.75
	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total Position Count</b>	<b>183.30</b>	<b>176.95</b>	<b>167.23</b>	<b>167.23</b>	<b>167.23</b>	<b>167.23</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>EXPENDITURES BY SERVICE</b>	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Administration	\$ 716,360	\$ 771,880	\$ 994,014	\$ 1,562,180	\$ 1,561,766	\$ 1,586,427
CSBG Discretionary EITC	20,000	20,000	41,828	20,000	21,000	22,050
Discretionary (non CSBG)	5,196	4,978	50,329	20,000	20,000	20,000
Energy Optimization	-	207,022	240,000	240,000	252,000	252,000
Evidence Based Disease Prevention	-	9,250	15,735	15,735	15,735	15,735
Federal Commodity Distribution	810,189	1,102,472	846,339	814,563	818,711	823,066
Feeding America	26,274	26,326	30,600	30,000	30,000	30,000
GCP Action Center	-	3,925	20,000	50,000	50,000	50,000
General Community Programming	1,081,935	1,302,776	1,234,647	1,185,251	1,233,100	1,283,342
Head Start	9,279,188	9,167,797	8,607,311	9,186,496	9,490,875	9,836,985
HS-Great Start	-	-	-	426,300	447,024	468,784
Home Delivered Meals	2,669,068	2,725,254	2,798,544	2,955,826	2,987,476	3,020,706
Home Injury Control/Chore AAA	209,782	124,955	173,326	127,076	127,076	127,076
LIHEAP	-	-	354,037	250,000	255,000	255,000
LIHEAP-Deliverable Fuels	15,401	19,726	96,075	44,100	44,100	44,100
Macomb Food Program	3,263,525	2,170,037	3,235,837	3,230,535	3,231,885	3,233,302
MCAAAA/DTE Assistance	-	-	32,096	-	-	-
MPSC-EAP	77,664	129,851	471,560	325,000	325,000	325,000
Senior Citizens Chore-Cities	49,413	65,301	67,000	130,000	129,000	129,000
Senior Citizens Nutrition	708,670	612,223	677,282	682,701	693,063	703,941
Sterling Heights Repair	-	19,205	50,000	50,000	50,000	50,000
Special Projects-Home Preservation	149,167	25,616	170,000	170,000	170,000	170,000
SSVF Veterans	-	-	435,000	435,000	445,000	455,000
Transportation	775,587	738,955	656,090	684,840	710,429	737,298
Vic Wertz Warehouse	88,054	87,856	56,420	56,420	56,420	56,420
Weatherization-Home Preservation/Energy	442,681	445,663	649,752	555,070	575,000	575,000
Weatherization-DOE ARRA Modification	-	628,550	-	-	-	-
WFW-Weatherization	21,619	15,967	40,000	40,000	40,000	40,000
<b>Total</b>	<b>\$ 20,409,775</b>	<b>\$ 20,425,586</b>	<b>\$ 22,043,822</b>	<b>\$ 23,287,093</b>	<b>\$ 23,779,660</b>	<b>\$ 24,310,232</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

**MISSION STATEMENT:**

The Friend of the Court serves the Sixteenth Judicial Circuit in the enforcement of all support and alimony orders entered by the court.

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 6,161,930	\$ 5,561,380	\$ 6,705,700	\$ 6,626,022	\$ 6,693,180	\$ 6,729,965
Charges for Services	934,201	899,819	822,300	862,000	862,000	862,000
Investment Income	372	224	-	-	-	-
Reimbursements	199	15	-	-	-	-
Other Revenue	300	200	-	-	-	-
<b>Total Revenues</b>	<b>7,097,003</b>	<b>6,461,638</b>	<b>7,528,000</b>	<b>7,488,022</b>	<b>7,555,180</b>	<b>7,591,965</b>
<b>Expenditures:</b>						
Full Time Wages	4,651,961	4,271,893	4,932,090	4,870,691	4,902,560	4,920,195
Part Time Wages	34,371	97,589	-	65,401	65,401	65,401
Overtime Wages	-	19	39,500	20,000	20,000	20,000
FICA/Medicare	354,235	330,670	380,327	379,141	381,579	382,928
Pension/Retiree Health Care	1,066,976	1,156,145	1,601,390	1,692,790	1,697,704	1,700,423
Employee Health/Dental/Life Ins	1,251,240	1,106,080	1,551,310	1,352,348	1,450,292	1,503,716
Workers Comp/Unemployment/Other	48,999	67,684	83,026	69,196	69,649	69,900
Supplies & Services	175,427	86,438	141,450	131,050	131,050	131,050
Conferences & Training	890	7,247	11,550	12,250	12,250	12,250
Repairs & Maintenance	57,906	57,111	75,500	68,000	68,000	68,000
Vehicle Operations	9,969	16,614	19,500	22,000	22,000	22,000
Contract Services	491,556	514,836	565,000	560,000	560,000	560,000
Internal Services	1,392,519	1,182,168	1,167,300	1,142,164	1,142,611	1,142,858
Capital Outlay	912	4,944	11,000	-	-	-
<b>Total Expenditures</b>	<b>9,536,962</b>	<b>8,899,438</b>	<b>10,578,943</b>	<b>10,385,031</b>	<b>10,523,096</b>	<b>10,598,721</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,439,959)</b>	<b>(2,437,800)</b>	<b>(3,050,943)</b>	<b>(2,897,009)</b>	<b>(2,967,916)</b>	<b>(3,006,756)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	2,439,959	1,966,663	3,050,943	2,897,009	2,967,916	3,006,756
<b>Total Other Financing Sources (Uses):</b>	<b>2,439,959</b>	<b>1,966,663</b>	<b>3,050,943</b>	<b>2,897,009</b>	<b>2,967,916</b>	<b>3,006,756</b>
Net Increase (Decrease) in Fund Balance	-	(471,137)	-	-	-	-
Fund Balance, Beginning of Year	80,761	80,761	(390,376)	(390,376)	(390,376)	(390,376)
<b>Fund Balance, End of Year</b>	<b>\$ 80,761</b>	<b>\$ (390,376)</b>	<b>\$ (390,376)</b>	<b>\$ (390,376)</b>	<b>\$ (390,376)</b>	<b>\$ (390,376)</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

**MISSION STATEMENT:**

The Friend of the Court serves the Sixteenth Judicial Circuit in the enforcement of all support and alimony orders entered by the court.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Administration:						
Managers & Supervisors	5.0	5.5	5.5	5.5	5.5	5.5
Professional Support	20.0	17.0	18.0	19.0	19.0	19.0
Clerical Staff	44.0	37.5	36.5	36.5	36.5	36.5
	69.0	60.0	60.0	61.0	61.0	61.0
Act 215 Fund:						
Professional Support	6.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	7.0	7.0	9.0	9.0	9.0	9.0
	13.0	14.0	16.0	16.0	16.0	16.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	11.0	10.0	10.0	10.0
Clerical Staff	17.0	18.0	19.0	19.0	19.0	19.0
	28.0	29.0	31.0	30.0	30.0	30.0
<b>Total Position Count</b>	110.0	103.0	107.0	107.0	107.0	107.0

EXPENDITURES BY SERVICE	Year ended September 30,					
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Administration	\$ 6,485,972	\$ 5,937,312	\$ 6,751,142	\$ 6,763,123	\$ 6,841,660	\$ 6,885,426
Act 215 Fund	984,225	968,236	1,335,503	1,273,648	1,293,489	1,303,552
Coop Reimbursement	2,042,481	1,982,280	2,477,298	2,333,260	2,372,947	2,394,743
Non-reimbursable costs	24,285	11,610	15,000	15,000	15,000	15,000
<b>Total</b>	\$ 9,536,962	\$ 8,899,438	\$ 10,578,943	\$ 10,385,031	\$ 10,523,096	\$ 10,598,721



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 3,454,963	\$ 3,410,843	\$ 3,493,345	\$ 3,528,836	\$ 3,528,836	\$ 3,528,836
Charges for Services	568,410	239,003	431,989	421,148	421,148	421,148
Reimbursements	345	57	-	-	-	-
Other Revenue	6,139	5,383	7,200	6,300	6,300	6,300
<b>Total Revenues</b>	<b>4,029,857</b>	<b>3,655,286</b>	<b>3,932,534</b>	<b>3,956,284</b>	<b>3,956,284</b>	<b>3,956,284</b>
<b>Expenditures:</b>						
Full Time Wages	1,357,093	1,281,980	1,424,676	1,555,678	1,584,876	1,605,662
Part Time Wages	327,259	300,431	341,148	373,503	373,503	373,503
Overtime Wages	35,287	26,408	7,974	9,295	9,295	9,295
FICA/Medicare	131,012	122,688	136,398	148,293	150,527	152,118
Pension/Retiree Health Care	359,678	412,197	551,966	560,708	565,209	568,414
Employee Health/Dental/Life Ins	455,393	394,457	513,734	472,046	506,234	524,882
Workers Comp/Unemployment/Other	17,117	22,249	29,860	27,165	27,582	27,874
Supplies & Services	415,436	325,754	346,764	306,724	306,724	306,724
Conferences & Training	16,184	11,944	16,281	19,109	19,109	19,109
Repairs & Maintenance	819	11,171	1,725	1,725	1,725	1,725
Contract Services	603,799	647,714	824,067	783,718	783,718	783,718
Internal Services	305,854	409,372	903,888	997,999	997,999	997,999
Capital Outlay	23,069	53,807	20,766	22,190	22,190	22,190
<b>Total Expenditures</b>	<b>4,048,000</b>	<b>4,020,172</b>	<b>5,119,247</b>	<b>5,278,153</b>	<b>5,348,691</b>	<b>5,393,213</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(18,143)</b>	<b>(364,886)</b>	<b>(1,186,713)</b>	<b>(1,321,869)</b>	<b>(1,392,407)</b>	<b>(1,436,929)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	192,906	296,810	1,182,982	1,318,569	1,389,107	1,433,629
<b>Total Other Financing Sources (Uses):</b>	<b>192,906</b>	<b>296,810</b>	<b>1,182,982</b>	<b>1,318,569</b>	<b>1,389,107</b>	<b>1,433,629</b>
Net Increase (Decrease) in Fund Balance	174,763	(68,076)	(3,731)	(3,300)	(3,300)	(3,300)
Fund Balance, Beginning of Year	518,022	692,785	624,709	620,978	617,678	614,378
<b>Fund Balance, End of Year</b>	<b>\$ 692,785</b>	<b>\$ 624,709</b>	<b>\$ 620,978</b>	<b>\$ 617,678</b>	<b>\$ 614,378</b>	<b>\$ 611,078</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Community Water Supply:						
Professional Support	0.5	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5	0.5
Venereal Disease:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Women/Infants/Children:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.5	21.5	17.0	17.0	17.0	17.0
Clerical Staff	4.0	4.0	3.0	3.0	3.0	3.0
	25.5	26.5	21.0	21.0	21.0	21.0
Aids Testing:						
Professional Support	5.5	5.5	5.5	5.5	5.5	5.5
	5.5	5.5	5.5	5.5	5.5	5.5
CSCHS/Outreach:						
Professional Support	1.0	2.5	2.5	2.5	2.5	2.5
Clerical Staff	2.0	2.0	3.0	3.0	3.0	3.0
	3.0	4.5	5.5	5.5	5.5	5.5
Warren Housing Inspection:						
Professional Support	2.0	-	-	-	-	-
	2.0	-	-	-	-	-
Health Immunization:						
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.5	5.5	5.5	5.5	5.5	5.5
Family Planning:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	9.5	10.5	10.5	10.5	10.5	10.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	11.5	11.5	11.5	11.5	11.5	11.5

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE (cont.)</b>	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Emergency Preparedness:						
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<b>57.5</b>	<b>58.0</b>	<b>53.5</b>	<b>53.5</b>	<b>53.5</b>	<b>53.5</b>
<b>EXPENDITURES BY SERVICE</b>						
West Nile Virus Survey	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ -
Tobacco Retailer Inspections	5,322	8,038	35,000	-	-	-
Non Community Water Supply	21,265	21,435	28,108	28,527	28,527	28,527
Veneregal Disease	232,035	256,375	341,670	356,029	366,009	373,264
Women/Infants/Children	1,595,145	1,719,647	2,071,438	2,127,525	2,151,464	2,164,614
Detroit Metro Learn Coll	-	-	5,000	-	-	-
Cleansweep Program	17,000	9,366	18,000	18,000	18,000	18,000
HIV Testing	164,360	218,015	297,788	299,301	304,922	309,703
CSCHS/Outreach	282,379	317,519	485,595	652,779	667,604	675,866
CSCHS Family Center	5,000	-	-	-	-	-
Housing Inspections	197,532	-	-	-	-	-
Infant Safe Sleep	-	7,405	22,500	-	-	-
Immunization	324,566	329,383	415,829	412,576	413,501	414,005
Family Planning	690,363	659,494	959,163	932,455	947,703	958,273
WIC Breastfeeding	37,456	41,872	50,633	50,633	50,633	50,633
Emergency Preparedness	285,464	266,870	229,557	246,989	246,989	246,989
NAACHO MRC Capacity	4,617	653	7,231	3,300	3,300	3,300
CRI	160,990	164,100	145,735	150,039	150,039	150,039
Tobacco Prevention	24,506	-	-	-	-	-
<b>Total</b>	<b>\$ 4,048,000</b>	<b>\$ 4,020,172</b>	<b>\$ 5,119,247</b>	<b>\$ 5,278,153</b>	<b>\$ 5,348,691</b>	<b>\$ 5,393,213</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	JUVENILE ACCOUNTABILITY GRANT	JUDICIAL

**MISSION STATEMENT:**

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

	Year Ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 45,690	\$ 66,224	\$ 16,284	\$ 12,898	\$ 12,898	\$ 12,898
Charges for Services	3,561	2,304	1,500	-	-	-
<b>Total Revenues</b>	49,251	68,528	17,784	12,898	12,898	12,898
<b>Expenditures:</b>						
Supplies & Services	-	1,970	1,860	1,850	1,850	1,850
Conferences & Training	-	550	590	600	600	600
Contract Services	50,767	67,990	18,372	11,609	11,609	11,609
<b>Total Expenditures</b>	50,767	70,510	20,822	14,059	14,059	14,059
<b>Revenues Over (Under) Expenditures</b>	(1,517)	(1,982)	(3,038)	(1,161)	(1,161)	(1,161)
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	1,517	1,982	3,038	1,161	1,161	1,161
<b>Total Other Financing Sources (Uses):</b>	1,517	1,982	3,038	1,161	1,161	1,161
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES BY SERVICE</b>						
Juvenile Drug Court	\$ 50,767	\$ 42,854	\$ 18,372	\$ 11,609	\$ 11,609	\$ 11,609
Support Services	-	2,520	2,450	2,450	2,450	2,450
Jurisdiction Access	-	25,136	-	-	-	-
	\$ 50,767	\$ 70,510	\$ 20,822	\$ 14,059	\$ 14,059	\$ 14,059

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 76,933	\$ 41,030	\$ -	\$ -	\$ -	\$ -
Reimbursements	4,500	1,000	1,000	-	-	-
Other Revenue	27,475	-	-	-	-	-
<b>Total Revenues</b>	108,908	42,030	1,000	-	-	-
<b>Expenditures:</b>						
Full Time Wages	24,521	2,420	-	-	-	-
Part Time Wages	27,018	9,162	7,000	-	-	-
FICA/Medicare	3,943	886	600	-	-	-
Pension/Retiree Health Care	13,803	4,995	-	-	-	-
Employee Health/Dental/Life Ins	6,855	728	-	-	-	-
Workers Comp/Unemployment/Other	400	86	45	-	-	-
Supplies & Services	7,376	8,976	15,630	4,250	2,350	1,000
Conferences & Training	2,500	357	6,950	150	-	-
Contract Services	47,969	27,017	45,700	11,400	4,550	4,000
Internal Services	1,500	1,740	25	-	-	-
<b>Total Expenditures</b>	135,885	56,368	75,950	15,800	6,900	5,000
<b>Revenues Over (Under) Expenditures</b>	(26,977)	(14,338)	(74,950)	(15,800)	(6,900)	(5,000)
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(26,977)	(14,338)	(74,950)	(15,800)	(6,900)	(5,000)
Fund Balance, Beginning of Year	377,004	350,027	335,689	260,739	244,939	238,039
<b>Fund Balance, End of Year</b>	\$ 350,027	\$ 335,689	\$ 260,739	\$ 244,939	\$ 238,039	\$ 233,039

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Administration:						
Professional Support	2.0	1.0	-	-	-	-
Clerical Staff	0.5	0.5	0.1	0.0	0.0	0.0
	2.5	1.5	0.1	0.0	0.0	0.0
<b>Total Position Count</b>	2.5	1.5	0.1	-	-	-
<b>EXPENDITURES BY SERVICE</b>						
AMACHI Michigan	\$ 6,471	\$ 3,806	\$ 6,500	\$ -	\$ -	\$ -
BEES Early Headstart	34,003	1,903	-	-	-	-
BEES MISD	7,783	-	-	-	-	-
Early On	5,946	5,892	-	-	-	-
Gypsy Moth Suppression	5,987	123	11,000	5,000	5,000	5,000
Housing-Warren	31,345	6,929	17,625	5,500	-	-
MSHDA Foreclosure	39,220	30,927	30,000	-	-	-
MSU Housing-MSHDA	2,112	3,387	5,725	2,000	1,900	-
NSP	2,595	3,254	3,300	3,300	-	-
WIC	423	147	1,800	-	-	-
<b>Total</b>	\$ 135,885	\$ 56,368	\$ 75,950	\$ 15,800	\$ 6,900	\$ 5,000

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 1,211,408	\$ 1,097,722	\$ 1,356,820	\$ 1,328,728	\$ 1,341,187	\$ 1,347,511
Charges for Services	38,678	39,349	38,609	38,609	38,609	38,609
<b>Total Revenues</b>	<b>1,250,086</b>	<b>1,137,071</b>	<b>1,395,429</b>	<b>1,367,337</b>	<b>1,379,796</b>	<b>1,386,120</b>
<b>Expenditures:</b>						
Full Time Wages	1,155,417	1,132,586	1,220,101	1,221,307	1,224,352	1,224,352
Part Time Wages	3,869	18,183	-	-	-	-
FICA/Medicare	87,512	86,883	93,332	93,431	93,664	93,664
Pension/Retiree Health Care	244,434	273,080	361,622	381,045	381,515	381,515
Employee Health/Dental/Life Ins	267,990	254,756	317,010	280,676	301,004	312,092
Workers Comp/Unemployment/Other	48,529	16,409	19,904	17,116	17,160	17,160
Supplies & Services	47,269	92,102	99,609	95,859	95,859	95,859
Conferences & Training	2,979	3,898	3,225	5,000	5,000	5,000
Repairs & Maintenance	798	764	1,550	1,000	1,000	1,000
Contract Services	7,000	7,000	10,500	8,500	8,500	8,500
Internal Services	174,951	125,377	121,117	123,453	123,495	123,495
Capital Outlay	-	-	7,300	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>2,040,748</b>	<b>2,011,038</b>	<b>2,255,270</b>	<b>2,229,887</b>	<b>2,254,049</b>	<b>2,265,137</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(790,662)</b>	<b>(873,967)</b>	<b>(859,841)</b>	<b>(862,550)</b>	<b>(874,253)</b>	<b>(879,017)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	790,662	740,122	859,841	862,550	874,253	879,017
<b>Total Other Financing Sources (Uses):</b>	<b>790,662</b>	<b>740,122</b>	<b>859,841</b>	<b>862,550</b>	<b>874,253</b>	<b>879,017</b>
Net Increase (Decrease) in Fund Balance	-	(133,845)	-	-	-	-
Fund Balance, Beginning of Year	29,808	29,808	(104,037)	(104,037)	(104,037)	(104,037)
<b>Fund Balance, End of Year</b>	<b>\$ 29,808</b>	<b>\$ (104,037)</b>	<b>\$ (104,037)</b>	<b>\$ (104,037)</b>	<b>\$ (104,037)</b>	<b>\$ (104,037)</b>

**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
PA Coop Reimbursement:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	13.0	13.0	13.0	13.0	13.0	13.0
Victim Witness Rights:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
Domestic Violence (VOCA):						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Anti Drug Abuse:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Auto Theft Prosecution:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>	<b>22.0</b>
<b>EXPENDITURES BY SERVICE</b>						
PA Coop Reimbursement	\$ 1,145,094	\$ 1,102,978	\$ 1,272,624	\$ 1,255,442	\$ 1,271,288	\$ 1,277,840
Victim Witness	297,541	304,956	352,990	341,877	345,573	347,589
Domestic Violence (VOCA)	193,387	196,746	193,046	199,335	201,183	202,191
Anti Drug Abuse	267,015	269,552	288,297	284,589	286,437	287,445
Auto Theft Prosecution	137,711	136,806	148,313	148,644	149,568	150,072
<b>Total</b>	<b>\$ 2,040,748</b>	<b>\$ 2,011,038</b>	<b>\$ 2,255,270</b>	<b>\$ 2,229,887</b>	<b>\$ 2,254,049</b>	<b>\$ 2,265,137</b>



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 453,528	\$ 448,982	\$ 531,200	\$ 598,200	\$ 598,200	\$ 598,200
Intergovernmental	68,460,283	67,549,423	89,994,450	82,355,843	65,280,280	65,280,280
Charges for Services	1,178,156	1,477,692	2,471,000	2,244,000	2,244,000	2,244,000
Investment Income	159,231	91,534	113,569	146,166	133,381	133,381
Other Revenue	395,346	298,126	238,367	193,750	193,750	193,750
<b>Total Revenues</b>	<b>70,646,544</b>	<b>69,865,757</b>	<b>93,348,586</b>	<b>85,537,959</b>	<b>68,449,611</b>	<b>68,449,611</b>
<b>Expenditures:</b>						
Full Time Wages	11,707,703	11,043,520	12,335,035	13,438,742	13,034,742	13,034,742
Part Time Wages	82,205	79,284	100,000	100,000	100,000	100,000
Overtime Wages	1,345,998	1,256,485	1,798,841	1,536,000	1,536,000	1,536,000
FICA/Medicare	1,003,910	950,737	1,178,280	1,155,000	1,122,000	1,122,000
Pension/Retiree Health Care	9,052,056	8,838,928	8,447,216	9,415,000	10,035,000	10,035,000
Employee Health/Dental/Life Ins	4,050,503	3,401,617	3,571,600	3,495,000	3,674,000	3,812,600
Workers Comp/Unemployment/Other	104,560	76,377	222,031	245,000	260,000	260,000
Supplies & Services	1,216,494	1,041,865	1,734,665	1,913,727	1,968,383	1,968,383
Conferences & Training	66,631	51,170	117,835	124,960	125,460	125,460
Utilities	528,977	507,450	737,210	659,150	659,150	659,150
Repairs & Maintenance	273,659	289,833	469,700	542,500	557,500	557,500
Road Construction & Maintenance	34,860,115	32,195,273	59,150,569	57,088,176	37,361,326	37,361,326
Vehicle Operations	1,093,357	1,464,058	2,716,450	2,476,450	2,516,450	2,516,450
Contract Services	1,437,312	1,836,104	2,558,400	3,675,200	3,714,096	3,714,096
Capital Outlay	2,959,993	3,634,650	8,102,687	3,966,993	4,519,000	4,519,000
<b>Total Expenditures</b>	<b>69,783,473</b>	<b>66,667,351</b>	<b>103,240,519</b>	<b>99,831,898</b>	<b>81,183,107</b>	<b>81,321,707</b>
<b>Revenues Over (Under) Expenditures</b>	<b>863,071</b>	<b>3,198,406</b>	<b>(9,891,933)</b>	<b>(14,293,939)</b>	<b>(12,733,496)</b>	<b>(12,872,096)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	250,117	-	-	-	-	-
Transfers out-Trails (Investment Income)	-	(90,369)	(113,569)	(146,166)	(133,381)	(133,381)
<b>Total Other Financing Sources (Uses):</b>	<b>250,117</b>	<b>(90,369)</b>	<b>(113,569)</b>	<b>(146,166)</b>	<b>(133,381)</b>	<b>(133,381)</b>
Net Increase (Decrease) in Fund Balance	1,113,188	3,108,037	(10,005,502)	(14,440,105)	(12,866,877)	(13,005,477)
Fund Balance, Beginning of Year	52,914,882	54,028,070	57,136,107	47,130,605	32,690,500	19,823,623
<b>Fund Balance, End of Year</b>	<b>\$ 54,028,070</b>	<b>\$ 57,136,107</b>	<b>\$ 47,130,605</b>	<b>\$ 32,690,500</b>	<b>\$ 19,823,623</b>	<b>\$ 6,818,146</b>
<b>POSITION TYPE</b>						
Managers & Supervisors	30.0	29.0	33.0	33.0	33.0	33.0
Professional Support	184.0	184.0	185.0	199.0	199.0	199.0
Clerical Staff	19.0	19.0	18.0	18.0	18.0	18.0
	233.0	232.0	236.0	250.0	250.0	250.0
<b>Total Position Count</b>	<b>233.0</b>	<b>232.0</b>	<b>236.0</b>	<b>250.0</b>	<b>250.0</b>	<b>250.0</b>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

**MISSION STATEMENT:**

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

PROJECT	LIMIT	WORK	2015 Road Construction
<b>LOCAL:</b>			
Lakeshore Drive (n. bridge)	Canal	Bridge Replacement	\$ 590,000
33 Mile Road	over N.Branch Clinton River	Bridge Replacement	775,000
2015 PPP	Countywide	CPM/Resurface	1,500,000
Irwin Road	at Coon Creek	Replace Culvert	350,000
2015 Limestone Program	Countywide	Limestone	1,170,000
2015 Subdivision Reconstruction	Countywide	Reconst sub streets	1,648,000
2015 Local Bridge Inspection			15,000
Chapman Road (carryover)	over Deer Creek	Replace Bridge	675,000
E. Archer Drive	Canal	Replace Bridge	530,000
Luchtman Rd	N of 25 Mile to 26 Mile	Pave gravel road	850,000
Wolcott (carryover)	Deer Creek	Bridge Replacement	465,000
24 Mile Rd (carryover)	E of Springdale to Foss	Pave gravel road	1,000,000
30 Mile/Powell	M-53 east to Powell/Powell 30 Mile n	Pave gravel road	1,000,000
Non-motorized projects/hike-bike			125,000
	Sub-total		10,693,000
<b>PRIMARY:</b>			
North Avenue (carryover)	M59 to 21 Mile	Reconstruct and widen	3,600,000
34 Mile Road (carryover)	Campground to Fisher	Pave Gravel	2,100,000
Van Dyke	West Rd to Campground	Reconstruct and widen	1,894,000
Garfield Rd	S of Millar to 17 Mile	Capital Preventative Maint	813,000
Hayes Road (carryover)	21 Mile to 23 Mile	Reconstruct and widen	5,333,000
Gratiot Avenue	26 Mile to New Haven Road	Rehabilitation and add center turn	450,000
Cass Avenue	west of Heydenreich	Slope stabilization	300,000
32 Mile Road	Van Dyke to Clinton St	Reconstruct and widen	960,000
Mound Road	18 Mile to M-59	Capital Preventative Maint	2,500,000
Mound Road	I-696 to Rinke	Capital Preventative Maint	1,406,000
Metro Parkway	M-97 to M-3	Reconstruct and widen	6,000,000
Various Rural Roads	Countywide	Resurface	356,000
Various County Roads	Countywide	Rehabilitate	4,135,150
2015 Pavement Preservation	Countywide	Capital Preventative Maint	1,500,000
2015 Primary Bridge Inspection	Countywide		60,000
2015 MDOT Final Accounting			100,000
	Sub-total		31,507,150

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

**MISSION STATEMENT:**

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

PROJECT	LIMIT	WORK	2015 Road Construction
<b>TRAFFIC:</b>			
Signal Upgrades	47 locations		2,000
Metro Parkway Signal Upgrades	east of Harper - 23 locations		2,000
Wireless Backhaul Communications Upgrade	Countywide, 23 locations		768,400
Traffic Operations Center	Operations & Maintenance		2,125,000
Mound Road Signal Upgrades	9 Mile to 18 Mile - 9 locations		132,250
21 Mile Signal Upgrade	Van Dyke to Jefferson - 10 locations		139,250
9 Mile at Marmon/Marion, 21 Mile at Tilch, 22 Mile at Shelby, Hayes at Clinton River Signal Upgrades			131,500
Traffic Operations Center	Upgrade and expansion		2,000
2013 Safety Funds Signal Upgrades	3 Full Modernizations		54,000
2014 Safety Funds Signal Upgrades	Metro Parkway		928,000
2014 Safety Funds Signal Upgrades	6 Full Modernizations		1,160,000
CMAQ Signal Upgrades	Managed Switches		98,000
CMAQ Signal Upgrades	Traffic Surveillance Cameras		108,000
CMAQ Signal Upgrades	Miscellaneous Actuation 19 Locations		82,000
CMAQ Signal Upgrades	15 & 17 Actuation		108,000
Hoover, Hayes, Harper, Garfield Signal Optimization			83,000
Metro Parkway Signal Optimization			116,000
Mound, 10, 12, and 15 Mile, and Schoenherr Signal Optimization			870,000
Sub-total			6,909,400
<b>MAINTENANCE SUB-TOTAL</b>			7,978,626
<b>TOTAL ROAD CONSTRUCTION AND MAINTENANCE</b>			<b>\$ 57,088,176</b>

**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.

	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 1,283,190	\$ 1,228,205	\$ 1,353,112	\$ 1,200,281	\$ 1,211,994	\$ 1,214,010
Charges for Services	203,450	215,462	241,113	254,980	254,980	254,980
Fines & Forfeitures	112,002	45,401	30,000	-	-	-
Reimbursements	812	3,134	-	-	-	-
<b>Total Revenues</b>	<u>1,599,454</u>	<u>1,492,202</u>	<u>1,624,225</u>	<u>1,455,261</u>	<u>1,466,974</u>	<u>1,468,990</u>
<b>Expenditures:</b>						
Full Time Wages	849,683	821,077	791,266	616,111	622,368	622,368
Overtime Wages	101,976	74,858	86,101	86,101	86,101	86,101
FICA/Medicare	71,785	68,246	67,120	53,719	54,198	54,198
Pension/Retiree Health Care	220,804	221,060	261,507	187,550	188,515	188,515
Employee Health/Dental/Life Ins	153,812	133,161	155,643	114,822	123,138	127,674
Workers Comp/Unemployment/Other	40,164	51,503	53,635	22,583	22,812	22,812
Supplies & Services	612,775	620,635	707,841	682,565	682,565	682,565
Conferences & Training	-	-	1,000	1,000	1,000	1,000
Repairs & Maintenance	3,569	595	6,833	6,000	6,000	6,000
Vehicle Operations	83,156	54,439	112,000	86,000	86,000	86,000
Internal Services	18,749	15,728	19,746	19,736	19,823	19,823
Capital Outlay	18,900	15,781	11,700	11,700	11,700	11,700
<b>Total Expenditures</b>	<u>2,175,373</u>	<u>2,077,083</u>	<u>2,274,392</u>	<u>1,887,887</u>	<u>1,904,220</u>	<u>1,908,756</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(575,919)</u>	<u>(584,881)</u>	<u>(650,167)</u>	<u>(432,626)</u>	<u>(437,246)</u>	<u>(439,766)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	664,022	633,395	650,167	432,626	437,246	439,766
Transfers out	-	(17,000)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>664,022</u>	<u>616,395</u>	<u>650,167</u>	<u>432,626</u>	<u>437,246</u>	<u>439,766</u>
Net Increase (Decrease) in Fund Balance	88,103	31,514	-	-	-	-
Fund Balance, Beginning of Year	<u>220,599</u>	<u>308,702</u>	<u>340,216</u>	<u>340,216</u>	<u>340,216</u>	<u>340,216</u>
<b>Fund Balance, End of Year</b>	<u>\$ 308,702</u>	<u>\$ 340,216</u>	<u>\$ 340,216</u>	<u>\$ 340,216</u>	<u>\$ 340,216</u>	<u>\$ 340,216</u>

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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.

<b>POSITION TYPE</b>	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
C.O.M.E.T.:						
Professional Support	4.0	3.0	1.0	1.0	1.0	1.0
	4.0	3.0	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
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
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
<b>Total Position Count</b>	12.0	11.0	9.0	9.0	9.0	9.0
<b>EXPENDITURES BY SERVICE</b>						
C.O.M.E.T.	\$ 477,189	\$ 373,090	\$ 318,867	\$ 151,798	\$ 152,722	\$ 153,226
Macomb Auto Theft Squad	990,908	1,049,891	1,205,119	1,034,828	1,038,524	1,040,540
Secondary Road Patrol	480,008	459,858	525,426	476,281	487,994	490,010
Strategic Traffic Enforcement	227,268	211,244	224,980	224,980	224,980	224,980
	227,268	211,244	224,980	224,980	224,980	224,980
<b>Total</b>	\$ 2,175,373	\$ 2,094,083	\$ 2,274,392	\$ 1,887,887	\$ 1,904,220	\$ 1,908,756

**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 23,279,772	\$ 23,345,907	\$ 23,156,700	\$ 23,181,220	\$ 23,739,083	\$ 23,840,039
Reimbursements	31,677	135,460	30,000	165,000	165,000	165,000
Other Revenue	14,518	4,638	15,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>23,325,967</b>	<b>23,486,005</b>	<b>23,201,700</b>	<b>23,351,220</b>	<b>23,909,083</b>	<b>24,010,039</b>
<b>Expenditures:</b>						
Full Time Wages	6,203,811	6,028,448	6,593,046	6,887,847	7,006,466	7,015,989
Part Time Wages	1,788,625	2,004,023	1,820,177	1,361,125	1,361,125	1,361,125
Overtime Wages	1,268,331	1,193,593	979,000	1,049,000	1,250,000	1,250,000
FICA/Medicare	703,749	700,116	718,506	711,295	735,745	736,474
Pension/Retiree Health Care	1,730,299	1,849,770	2,271,085	2,556,937	2,600,145	2,603,693
Employee Health/Dental/Life Ins	2,186,410	1,931,875	1,946,455	2,092,154	2,251,009	2,337,816
Workers Comp/Unemployment/Other	666,152	636,282	579,498	341,235	352,966	353,315
Supplies & Services	4,374,288	4,129,832	4,473,350	4,790,785	4,790,785	4,790,785
Conferences & Training	1,483	1,617	-	-	-	-
Utilities	650,556	395,446	560,000	420,000	420,000	420,000
Repairs & Maintenance	67,399	-	-	-	-	-
Vehicle Operations	2,670	3,267	-	3,600	3,600	3,600
Contract Services	2,290,328	2,606,183	2,112,879	2,145,656	2,145,656	2,145,656
Internal Services	748,003	693,114	847,704	791,586	791,586	791,586
Capital Outlay	-	8,168	300,000	200,000	200,000	200,000
<b>Total Expenditures</b>	<b>22,682,104</b>	<b>22,181,734</b>	<b>23,201,700</b>	<b>23,351,220</b>	<b>23,909,083</b>	<b>24,010,039</b>
<b>Revenues Over (Under) Expenditures</b>	<b>643,863</b>	<b>1,304,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	643,863	1,304,271	-	-	-	-
Fund Balance, Beginning of Year	2,932,678	3,576,541	4,880,812	4,880,812	4,880,812	4,880,812
<b>Fund Balance, End of Year</b>	<b>\$ 3,576,541</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>
<b>Fund Balance Components</b>						
Net investment in capital assets	\$ 570,478	\$ 470,478	\$ 370,478	\$ 270,478	\$ 170,478	\$ 70,478
Unrestricted	3,006,063	4,410,334	4,510,334	4,610,334	4,710,334	4,810,334
	<b>\$ 3,576,541</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>	<b>\$ 4,880,812</b>

**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.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adoped	2016 Forecasted	2017 Forecasted
Administrator:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	1.0	2.0	1.0	1.0	1.0	1.0
	2.0	3.0	2.0	2.0	2.0	2.0
Accounting Office:						
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	8.5	8.5	8.5	8.5	8.5	8.5
	15.5	15.5	15.5	15.5	15.5	15.5
Laundry Supervisor:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Laundry Personnel:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Social Work Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	5.0	5.0	5.0	5.0	5.0	5.0
Dietary Personnel:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	16.5	14.0	16.5	16.5	16.5	16.5
	17.5	15.0	17.5	17.5	17.5	17.5
Director of Nursing:						
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

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

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Registered Nurses: Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	26.0	18.0	26.0	26.0	26.0	26.0
	32.0	24.0	32.0	32.0	32.0	32.0
LP Nurses: Professional Support	18.0	18.0	18.0	18.0	18.0	18.0
	18.0	18.0	18.0	18.0	18.0	18.0
Nurses Aides: Professional Support	112.0	129.0	112.0	112.0	112.0	112.0
	112.0	129.0	112.0	112.0	112.0	112.0
Nurse Administration-Clerical: Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Nurse Environmental Services: Professional Support	21.0	20.0	21.0	21.0	21.0	21.0
	21.0	20.0	21.0	21.0	21.0	21.0
Diversional Therapy: Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	6.0	6.0	6.0	6.0	6.0	6.0
<b>Total Position Count</b>	238.0	244.5	238.0	238.0	238.0	238.0



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 501,090	\$ 209,237	\$ 185,000	\$ 185,000	\$ 185,000	\$ 185,000
Reimbursements	-	23,179	-	-	-	-
<b>Total Revenues</b>	<b>501,090</b>	<b>232,416</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>Expenditures:</b>						
Full Time Wages	-	240	-	-	-	-
Part Time Wages	1,001	-	-	-	-	-
Overtime Wages	8,015	14,815	-	-	-	-
FICA/Medicare	683	1,140	-	-	-	-
Pension/Retiree Health Care	1,689	3,542	-	-	-	-
Employee Health/Dental/Life Ins	1,861	2,933	-	-	-	-
Workers Comp/Unemployment/Other	48	98	-	-	-	-
Supplies & Services	64,641	153,888	182,000	182,000	182,000	182,000
Utilities	49,412	108,477	158,000	158,000	158,000	158,000
Repairs & Maintenance	6,604	46,520	42,000	42,000	42,000	42,000
Contract Services	-	-	26,000	26,000	26,000	26,000
Internal Services	-	397	500	500	500	500
<b>Total Expenditures</b>	<b>133,954</b>	<b>332,050</b>	<b>408,500</b>	<b>408,500</b>	<b>408,500</b>	<b>408,500</b>
<b>Revenues Over (Under) Expenditures</b>	<b>367,136</b>	<b>(99,634)</b>	<b>(223,500)</b>	<b>(223,500)</b>	<b>(223,500)</b>	<b>(223,500)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	85,832	74,106	163,500	163,500	163,500	163,500
<b>Total Other Financing Sources (Uses):</b>	<b>85,832</b>	<b>74,106</b>	<b>163,500</b>	<b>163,500</b>	<b>163,500</b>	<b>163,500</b>
Net Increase (Decrease) in Fund Balance	452,968	(25,528)	(60,000)	(60,000)	(60,000)	(60,000)
Fund Balance, Beginning of Year	799,715	1,252,683	1,227,155	1,167,155	1,107,155	1,047,155
<b>Fund Balance, End of Year</b>	<b>\$ 1,252,683</b>	<b>\$ 1,227,155</b>	<b>\$ 1,167,155</b>	<b>\$ 1,107,155</b>	<b>\$ 1,047,155</b>	<b>\$ 987,155</b>
<b>Fund Balance Components</b>						
Net investment in capital assets	\$ 677,864	\$ 621,736	\$ 561,736	\$ 501,736	\$ 441,736	\$ 381,736
Unrestricted	574,819	605,419	605,419	605,419	605,419	605,419
	<b>\$ 1,252,683</b>	<b>\$ 1,227,155</b>	<b>\$ 1,167,155</b>	<b>\$ 1,107,155</b>	<b>\$ 1,047,155</b>	<b>\$ 987,155</b>

**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 30,883,200	\$ 31,441,107	\$ 28,997,317	\$ 22,977,690	\$ 22,927,543	\$ 22,602,541
Charges for Services	167,111,240	159,466,885	179,735,990	179,408,644	179,391,066	179,412,351
Investment Income	103,609	109,047	-	-	-	-
Reimbursements	104,039	68,077	57,232	180,612	180,612	180,612
Indirect Cost Allocation	45,665	47,691	46,237	50,824	50,824	50,824
Other Revenue	35,769	12,886,340	39,283	45,010	170,010	95,010
<b>Total Revenues</b>	<b>198,283,522</b>	<b>204,019,147</b>	<b>208,876,059</b>	<b>202,662,780</b>	<b>202,720,055</b>	<b>202,341,338</b>
<b>Expenditures:</b>						
Full Time Wages	14,746,553	14,226,874	17,153,360	16,937,301	17,203,427	17,353,237
Part Time Wages	386,564	314,812	-	-	-	-
Overtime Wages	2,195	1,518	-	-	-	-
FICA/Medicare	1,142,333	1,098,903	1,305,171	1,285,114	1,305,474	1,317,932
Pension/Retiree Health Care	3,289,710	3,665,611	4,000,877	5,534,054	5,575,094	5,598,198
Employee Health/Dental/Life Ins	3,898,036	3,610,801	4,873,455	4,286,688	4,286,688	4,286,688
Workers Comp/Unemployment/Other	175,643	214,538	278,957	236,587	240,365	242,228
Supplies & Services	15,112,414	11,112,278	11,402,527	11,169,062	11,168,017	11,142,224
Conferences & Training	10,641	103,769	65,000	324,855	399,855	107,055
Utilities	301,845	270,360	335,349	272,591	272,591	270,191
Repairs & Maintenance	12,157	27,937	49,998	46,707	46,707	46,707
Vehicle Operations	-	392	-	9,577	9,577	9,577
Contract Services	160,717,052	172,322,995	171,794,954	164,982,569	164,645,426	164,385,074
Internal Services	843,458	1,333,952	1,510,891	1,384,225	1,373,384	1,388,777
Capital Outlay	100,765	131,837	200,002	287,932	287,932	287,932
<b>Total Expenditures</b>	<b>200,739,366</b>	<b>208,436,577</b>	<b>212,970,541</b>	<b>206,757,262</b>	<b>206,814,537</b>	<b>206,435,820</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,455,844)</b>	<b>(4,417,430)</b>	<b>(4,094,482)</b>	<b>(4,094,482)</b>	<b>(4,094,482)</b>	<b>(4,094,482)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	3,909,682	4,200,782	4,094,482	4,094,482	4,094,482	4,094,482
Transfers out	(178,852)	(206,733)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>3,730,830</b>	<b>3,994,049</b>	<b>4,094,482</b>	<b>4,094,482</b>	<b>4,094,482</b>	<b>4,094,482</b>
Net Increase (Decrease) in Fund Balance	1,274,986	(423,381)	-	-	-	-
Fund Balance, Beginning of Year	1,721,820	2,996,806	2,573,425	2,573,425	2,573,425	2,573,425
<b>Fund Balance, End of Year</b>	<b>\$ 2,996,806</b>	<b>\$ 2,573,425</b>	<b>\$ 2,573,425</b>	<b>\$ 2,573,425</b>	<b>\$ 2,573,425</b>	<b>\$ 2,573,425</b>
<b>Fund Balance Components</b>						
Restricted	\$ -	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805	\$ 2,996,805
Unrestricted	2,996,806	-	-	-	-	-
	<b>\$ 2,996,806</b>	<b>\$ 2,996,805</b>	<b>\$ 2,996,805</b>	<b>\$ 2,996,805</b>	<b>\$ 2,996,805</b>	<b>\$ 2,996,805</b>

**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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
General Administration:						
Managers & Supervisors	3.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.0	12.0	13.0	13.0	13.0	13.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	16.0	21.0	22.0	22.0	22.0	22.0
Network Operations:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	2.0	3.0	3.0	3.0	3.0
Clerical Staff	2.0	1.0	1.0	1.0	1.0	1.0
	6.0	4.0	5.0	5.0	5.0	5.0
Finance & Budget:						
Managers & Supervisors	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
Clerical Staff	8.0	9.0	9.0	9.0	9.0	9.0
	20.0	21.0	21.0	21.0	21.0	21.0
Recipient Rights:						
Managers & Supervisors	1.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	11.0	12.0	12.0	12.0	12.0	12.0
Clinical Records:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0	3.0	3.0
Information Technology:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	7.0	7.0	7.0	7.0	7.0
	6.0	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.

<b>POSITION TYPE (cont.)</b>	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Business Management:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	0.53	0.53	0.53	0.53	0.53	0.53
	9.53	8.53	8.53	8.53	8.53	8.53
<b>Crossroads:</b>						
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
<b>Macomb Crisis Center:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.27	10.27	10.27	10.27	10.27	10.27
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	12.27	12.27	12.27	12.27	12.27	12.27
<b>Assertive Community Treatment:</b>						
Professional Support	22.0	22.0	22.0	22.0	22.0	22.0
Clerical Staff	1.6	1.6	1.6	1.6	1.6	1.6
	23.6	23.6	23.6	23.6	23.6	23.6
<b>MI Adult Residential Services:</b>						
Professional Support	15.0	14.0	14.0	14.0	14.0	14.0
	15.0	14.0	14.0	14.0	14.0	14.0
<b>Obra Treatment:</b>						
Professional Support	3.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	5.0	5.0	5.0	5.0	5.0
<b>Crisis Response/Residential:</b>						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	2.0	1.0	1.0	1.0	1.0	1.0
	8.0	7.0	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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
SED Waiver:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
DD In-Home Clinical Services:						
Professional Support	26.0	26.0	25.0	25.0	25.0	25.0
	26.0	26.0	25.0	25.0	25.0	25.0
DD Residential Services-Clinical:						
Professional Support	7.0	5.0	5.0	5.0	5.0	5.0
	7.0	5.0	5.0	5.0	5.0	5.0
DD Model Waiver C.S.M.:						
Professional Support	8.0	8.0	7.0	7.0	7.0	7.0
	8.0	8.0	7.0	7.0	7.0	7.0
Autism Services:						
Professional Support	-	-	3.0	3.0	3.0	3.0
	-	-	3.0	3.0	3.0	3.0
BHNO Training:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	3.0	4.0	4.0	4.0	4.0	4.0
Child & Family Services Admin:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	2.0	5.0	5.0	5.0	5.0	5.0
	5.0	10.0	10.0	10.0	10.0	10.0
Sustain & Integration Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	11.45	9.45	9.45	9.45	9.45	9.45
	19.45	17.45	17.45	17.45	17.45	17.45
North Administration Unit:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	7.3	7.3	7.3	7.3	7.3	7.3
	12.3	12.3	12.3	12.3	12.3	12.3

**MACOMB COUNTY, MICHIGAN**  
Enterprise Fund Detail by Category

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

**MISSION STATEMENT:**

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
North Outpatient Treatment:						
Professional Support	28.0	28.0	29.0	29.0	29.0	29.0
	28.0	28.0	29.0	29.0	29.0	29.0
South Administration Unit:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	9.46	9.46	9.46	9.46	9.46	9.46
	16.46	15.46	15.46	15.46	15.46	15.46
South Outpatient Treatment SE:						
Professional Support	17.0	17.0	16.0	16.0	16.0	16.0
	17.0	17.0	16.0	16.0	16.0	16.0
South Outpatient Treatment SW:						
Professional Support	15.0	16.0	17.0	17.0	17.0	17.0
	15.0	16.0	17.0	17.0	17.0	17.0
Obra Assessment:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
M.R.S.-C.S.M.:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Access Center Clinical:						
Professional Support	22.0	20.0	20.0	20.0	20.0	20.0
	22.0	20.0	20.0	20.0	20.0	20.0

**MACOMB COUNTY, MICHIGAN**  
**Enterprise Fund Detail by Category**

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

**MISSION STATEMENT:**

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
Access Center Administration:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0
	7.0	7.0	7.0	7.0	7.0	7.0
Adult Jail Diversion:						
Professional Support	2.0	3.0	3.0	3.0	3.0	3.0
	2.0	3.0	3.0	3.0	3.0	3.0
<b>Total Position Count</b>	334.61	340.61	344.61	344.61	344.61	344.61
<b>EXPENDITURES BY SERVICE</b>						
Macomb CMH	\$ 200,515,831	\$ 208,283,053	\$ 212,652,122	\$ 206,164,518	\$ 206,146,793	\$ 206,168,076
CMH Grants	402,387	360,257	318,419	592,744	667,744	267,744
<b>Total</b>	\$ 200,918,218	\$ 208,643,310	\$ 212,970,541	\$ 206,757,262	\$ 206,814,537	\$ 206,435,820

**MACOMB COUNTY, MICHIGAN**  
Enterprise Fund Detail by Category

<u>DEPARTMENT</u> COMMUNITY MENTAL HEALTH	<u>FUND</u> SUBSTANCE ABUSE		<u>FUNCTION</u> HEALTH & WELFARE			
<b>MISSION STATEMENT:</b>						
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			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 4,112,009	\$ 4,361,112	\$ 4,760,920	\$ 3,990,824	\$ 3,991,483	\$ 3,993,013
Charges for Services	2,195,639	2,531,655	4,020,825	5,880,904	5,953,717	6,566,011
Reimbursements	-	75	-	-	-	-
Other Revenue	(97,669)	-	-	-	-	-
<b>Total Revenues</b>	<u>6,209,979</u>	<u>6,892,842</u>	<u>8,781,745</u>	<u>9,871,728</u>	<u>9,945,200</u>	<u>10,559,024</u>
<b>Expenditures:</b>						
Full Time Wages	567,909	548,571	596,311	745,055	750,680	746,866
FICA/Medicare	42,688	41,054	45,619	57,003	57,440	57,152
Pension/Retiree Health Care	118,617	128,826	171,727	228,790	229,635	229,055
Employee Health/Dental/Life Ins	118,155	103,635	146,350	153,128	164,214	170,262
Workers Comp/Unemployment/Other	6,870	8,595	9,963	10,588	10,676	10,621
Supplies & Services	306,429	184,495	215,886	372,662	369,983	376,708
Conferences & Training	-	-	27,230	27,230	2,230	2,230
Utilities	2,687	2,481	5,000	7,070	7,316	7,574
Repairs & Maintenance	813	-	3,000	3,500	3,500	3,500
Contract Services	6,203,928	7,167,863	9,837,374	11,130,170	11,086,296	11,688,457
Internal Services	51,119	54,391	55,130	64,033	67,231	70,600
Capital Outlay	2,143	163	1,000	1,000	1,000	1,000
<b>Total Expenditures</b>	<u>7,421,358</u>	<u>8,240,074</u>	<u>11,114,590</u>	<u>12,800,229</u>	<u>12,750,201</u>	<u>13,364,025</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,211,379)</u>	<u>(1,347,232)</u>	<u>(2,332,845)</u>	<u>(2,928,501)</u>	<u>(2,805,001)</u>	<u>(2,805,001)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	1,990,813	2,576,634	1,505,925	2,111,786	2,074,286	2,074,286
<b>Total Other Financing Sources (Uses):</b>	<u>1,990,813</u>	<u>2,576,634</u>	<u>1,505,925</u>	<u>2,111,786</u>	<u>2,074,286</u>	<u>2,074,286</u>
Net Increase (Decrease) in Fund Balance	779,434	1,229,402	(826,920)	(816,715)	(730,715)	(730,715)
Fund Balance, Beginning of Year	2,108,303	2,887,737	4,117,139	3,290,219	2,473,504	1,742,789
<b>Fund Balance, End of Year</b>	<u>\$ 2,887,737</u>	<u>\$ 4,117,139</u>	<u>\$ 3,290,219</u>	<u>\$ 2,473,504</u>	<u>\$ 1,742,789</u>	<u>\$ 1,012,074</u>
<b>Fund Balance Components</b>						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	2,883,895	4,113,297	3,286,377	2,469,662	1,738,947	1,008,232
	<u>\$ 2,887,737</u>	<u>\$ 4,117,139</u>	<u>\$ 3,290,219</u>	<u>\$ 2,473,504</u>	<u>\$ 1,742,789</u>	<u>\$ 1,012,074</u>
<b>POSITION TYPE</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	9.0	9.0	9.0	9.0
Clerical Staff	3.2	3.2	3.2	3.2	3.2	3.2
<b>Total Position Count</b>	<u>10.2</u>	<u>10.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>



**MACOMB COUNTY, MICHIGAN**  
**Debt Service Fund Detail by Category**

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
FINANCE	DEBT SERVICE		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 127,543	\$ 121,066	\$ 119,515	\$ 121,288	\$ 123,714	\$ 126,189
Charges for Services	-	-	-	18,427,625	18,435,625	18,440,625
Investment Income	101,903	33,975	-	-	-	-
<b>Total Revenues</b>	<u>229,446</u>	<u>155,041</u>	<u>119,515</u>	<u>18,548,913</u>	<u>18,559,339</u>	<u>18,566,814</u>
<b>Expenditures:</b>						
Supplies & Services	71,485	72,925	119,515	120,000	120,000	120,000
Debt Service - Principal	5,990,000	4,740,000	3,927,033	11,547,974	11,823,933	12,329,912
Debt Service - Interest and Fees	2,336,240	1,531,358	1,555,634	13,293,692	13,050,319	12,771,833
<b>Total Expenditures</b>	<u>8,397,725</u>	<u>6,344,283</u>	<u>5,602,182</u>	<u>24,961,666</u>	<u>24,994,252</u>	<u>25,221,745</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(8,168,279)</u>	<u>(6,189,242)</u>	<u>(5,482,667)</u>	<u>(6,412,753)</u>	<u>(6,434,913)</u>	<u>(6,654,931)</u>
<b>Other Financing Sources (Uses):</b>						
Bond Proceeds	22,975,000	-	-	-	-	-
Transfers in - General Fund	6,880,279	5,169,942	4,749,017	6,414,041	6,438,627	6,661,120
Transfers in - Other Funds	2,010,335	-	-	-	-	-
Payment to refunding escrow agent	(24,760,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>7,105,614</u>	<u>5,169,942</u>	<u>4,749,017</u>	<u>6,414,041</u>	<u>6,438,627</u>	<u>6,661,120</u>
<b>Increase (Decrease) in Fund Balance</b>	(1,062,665)	(1,019,300)	(733,650)	1,288	3,714	6,189
<b>Fund Balance, Beginning of Year</b>	<u>5,131,406</u>	<u>4,068,741</u>	<u>3,049,441</u>	<u>2,315,791</u>	<u>2,317,079</u>	<u>2,320,793</u>
<b>Fund Balance, End of Year</b>	<u>\$ 4,068,741</u>	<u>\$ 3,049,441</u>	<u>\$ 2,315,791</u>	<u>\$ 2,317,079</u>	<u>\$ 2,320,793</u>	<u>\$ 2,326,982</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 12/31/2013	Audited			Budgeted			
					2012 Actual	2013 Actual	2014 Amended	2015 Adopted	2016 Forecasted	2017 Forecasted	
<b>Macomb County Building Authority</b>											
<i>Series 2002-A Admin Building Refunding</i>											
Principal	\$ 8,885,000	2002	2015	1,785,000	\$ 800,000	\$ 835,000	\$ 875,000	\$ 910,000	\$ -	\$ -	
Interest & Fees					114,840	85,601	53,469	18,425	-	-	
Interest & Fees					167,575	104,031	35,772	-	-	-	
<i>Series 2004 Vic Wertz Warehouse</i>											
Principal	5,100,000	2004	2012	-	225,000	-	-	-	-	-	
Interest & Fees					4,580	-	-	-	-	-	
<i>Series 2004-A Public Works Building</i>											
Principal	4,250,000	2004	2012	-	200,000	-	-	-	-	-	
Interest & Fees					3,600	-	-	-	-	-	
<i>Series 2005 Clemens Refunding</i>											
Principal	2,875,000	2005	2020	1,845,000	225,000	250,000	245,000	265,000	260,000	285,000	
Interest & Fees					91,154	82,248	72,661	62,459	51,895	40,788	
<i>Series 2005 800 MhZ Radio/NB District Court</i>											
Principal	19,380,000	2005	2012	-	825,000	-	-	-	-	-	
Interest & Fees					631,031	-	-	-	-	-	
<i>Series 2007 MTB/Youth Home Refunding</i>											
Principal	16,895,000	2007	2022	16,520,000	65,000	70,000	70,000	-	-	-	
Interest & Fees					662,254	659,891	657,307	-	-	-	
<i>Series 2012 Public Works/Warehouse Refunding</i>											
Principal	6,550,000	2012	2024	5,950,000	120,000	480,000	495,000	490,000	530,000	525,000	
Interest & Fees					233,557	135,500	125,775	115,925	105,725	95,175	
<i>Series 2012 800 MhZ Radio /NB Court Refunding</i>											
Principal	14,285,000	2012	2025	14,135,000	-	25,000	25,000	25,000	1,035,000	1,320,000	
Interest & Fees					-	327,827	302,150	301,650	301,150	280,450	
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>											
Principal	15,155,000	2014	2022	-	-	-	-	1,650,000	1,710,000	1,780,000	
Interest & Fees					-	-	323,633	530,275	497,875	427,525	
<i>Series 2015 Downtown Renovation Project</i>											
Principal	25,000,000	2015	2034	-	-	-	-	500,000	500,000	500,000	
Interest & Fees					-	-	225,000	872,350	862,350	852,350	
<b>Criminal Justice Building Authority</b>											
<i>Series 2002-B Refunding</i>											
Principal	5,830,000	2003	2013	-	1,135,000	1,000,000	-	-	-	-	
Interest & Fees					85,625	40,000	-	-	-	-	
<b>Macomb County General Obligation Bonds</b>											
<i>Series 2015 Retiree Health Care</i>											
Principal	270,000,000	2015	2039	-	-	-	-	7,100,000	7,250,000	7,400,000	
Interest & Fees					-	-	-	11,327,625	11,185,625	11,040,625	
<b>Michigan Transportation Bonds</b>											
<i>2010 MDOT Infrastructure Loan</i>											
Principal	495,000	2010	2020	403,682	45,207	-	47,033	47,974	48,933	49,912	
Interest & Fees					9,899	-	8,074	7,133	6,174	5,195	
<i>Series 2004-B Bridge Bonds</i>											
Principal	10,000,000	2004	2012	-	500,000	-	-	-	-	-	
Interest & Fees					195,900	-	-	-	-	-	
<i>Series 2008 Refunding Bonds</i>											
Principal	2,605,000	2008	2015	905,000	420,000	430,000	445,000	460,000	-	-	
Interest & Fees					60,625	46,975	31,901	16,325	-	-	
<i>Series 2012 Refunding Bonds</i>											
Principal	2,385,000	2012	2021	2,165,000	-	100,000	100,000	100,000	490,000	470,000	
Interest & Fees					-	49,285	43,525	41,525	39,525	29,725	
	<u>\$ 441,690,000</u>			<u>\$ 45,333,682</u>	<u>\$ 8,295,847</u>	<u>\$ 6,271,358</u>	<u>\$ 5,806,300</u>	<u>\$ 24,841,666</u>	<u>\$ 24,874,252</u>	<u>\$ 25,101,745</u>	
					Principal	\$ 6,035,207	\$ 4,740,000	\$ 3,927,033	\$ 11,547,974	\$ 11,823,933	\$ 12,329,912
					Interest & Fees	<u>2,260,640</u>	<u>1,531,358</u>	<u>1,879,267</u>	<u>13,293,692</u>	<u>13,050,319</u>	<u>12,771,833</u>
						<u>\$ 8,295,847</u>	<u>\$ 6,271,358</u>	<u>\$ 5,806,300</u>	<u>\$ 24,841,666</u>	<u>\$ 24,874,252</u>	<u>\$ 25,101,745</u>

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2014 Full Time	2014 Full Time	2015 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b><u>GENERAL FUND</u></b>					
<b>Board of Commissioners:</b>					
Managers & Supervisors:					
Director of Legislative Affairs	58,264	72,829	1.0	1.0	1.0
Chief of Staff	58,264	72,829	0.0	0.0	1.0
Chairperson of the Board		66,595	1.0	1.0	1.0
County Commissioner		30,746	12.0	12.0	12.0
Professional Support:					
Administrative Assistant to the Chair	43,183	53,978	1.0	1.0	1.0
Committee Reporter	42,145	52,681	1.0	1.0	1.0
Media and Technology Assistant	36,000	45,000	1.0	1.0	1.0
Special Projects Coordinator (1 PT)		13.28 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary to the Board	39,163	48,954	1.0	1.0	0.0
			18.5	18.5	18.5
<b>Circuit Court:</b>					
Managers & Supervisors:					
Court Administrator	89,868	112,335	1.0	1.0	1.0
Deputy Court Administrator	83,710	104,637	1.0	1.0	1.0
Court Services Director	69,336	86,670	1.0	1.0	1.0
Circuit Court Legal Services Director	69,336	86,670	1.0	1.0	1.0
Information Systems Director	69,336	86,670	1.0	1.0	1.0
Court Finance Director	69,336	86,670	1.0	1.0	1.0
Caseload Manager	48,151	60,189	1.0	1.0	1.0
Judicial Aide Manager	48,151	60,189	1.0	1.0	1.0
Reimbursement Manager	48,151	60,189	0.0	0.0	1.0
Assistant Caseload Manager	41,271	51,589	2.0	1.0	1.0
Circuit Court Judge		45,724	12.0	12.0	12.0
Professional Support:					
Research Attorney	53,427	66,783	8.0	9.0	9.0
Technology Liaison	48,151	60,189	0.0	2.0	2.0
Court Systems Specialist	48,151	60,189	1.0	0.0	0.0
Court Reporter		58,277	7.0	6.0	6.0
Specialty Court Coordinator	45,024	56,279	1.0	2.0	2.0
Judicial Aide	41,271	51,589	2.0	2.0	2.0
Reimbursement Aide	41,126	51,408	0.0	0.0	2.0
Specialty Court Assessor	32,909	41,136	0.0	0.0	1.0
Reimbursement Assistant	32,597	38,350	0.0	0.0	1.0
Clerical Staff:					
Judicial Secretary		48,922	14.0	14.0	14.0
Senior Secretary	34,164	41,411	0.0	1.0	1.0
Alternative Dispute Resolution Clerk Senior	31,393	36,933	0.0	1.0	1.0
Mediation Clerk, Senior	31,393	36,933	1.0	0.0	0.0
Account Clerk IV	31,046	36,525	0.0	0.0	2.0
Account Clerk, Chief	30,056	35,360	1.0	1.0	1.0
Data Maintenance Clerk	30,056	35,360	6.0	7.0	7.0
Account Clerk III	30,440	34,789	0.0	0.0	3.0
Account Clerk	28,363	32,415	1.0	1.0	1.0
Typist Clerk	27,157	31,037	1.0	1.0	1.0
Typist Clerk I/II	25,676	30,065	0.0	0.0	1.0
			65.0	68.0	79.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>County Clerk:</b>					
Managers & Supervisors:					
County Clerk/Register of Deeds		106,745	1.0	1.0	1.0
Deputy County Clerk	69,336	86,670	1.0	1.0	1.0
Chief Court Clerk	51,188	63,985	1.0	1.0	1.0
Chief Election Clerk	51,188	63,985	1.0	1.0	1.0
Clerical Supervisor	39,127	48,909	1.0	1.0	1.0
Supervisor, Jury Services	33,225	41,531	1.0	0.0	0.0
Supervisor of Records	33,214	41,517	1.0	2.0	2.0
Professional Support:					
Administrative Assistant II	51,188	63,985	0.0	0.0	1.0
Administrative Assistant	42,855	53,569	1.0	1.0	0.0
Election Specialist II		50,833	0.0	0.0	1.0
Judicial Court Clerk	34,040	41,261	20.0	20.0	20.0
Election Specialist	34,040	41,261	2.0	2.0	1.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Senior Secretary	34,040	41,261	0.0	1.0	1.0
Cashier II	34,040	41,261	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	1.0	1.0	1.0
Cashier I	30,299	35,646	2.0	2.0	2.0
Computer Maintenance Clerk	29,708	33,952	18.0	18.0	18.0
Typist Clerk III	28,994	33,136	2.0	2.0	2.0
Account Clerk I/II	26,307	31,563	1.0	1.0	1.0
Typist Clerk I/II	25,676	30,065	3.0	3.0	3.0
			59.0	60.0	60.0
<b>Corporation Counsel:</b>					
Managers & Supervisors:					
Corporation Counsel Director	105,710	132,137	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	82,039	102,604	3.0	3.0	3.0
Paralegal	30,935	38,669	1.0	1.0	1.0
Clerical Staff:					
Legal Secretary	39,138	48,922	1.0	1.0	1.0
Senior Secretary	34,164	41,411	1.0	1.0	1.0
Law Clerk (2 PT)		13.28 /hr	1.0	1.0	1.0
			8.0	8.0	8.0
<b>County Executive:</b>					
Managers & Supervisors:					
County Executive		139,773	1.0	1.0	1.0
Deputy County Executive		130,000	1.0	1.0	1.0
Assistant County Executive		110,000	3.0	3.0	3.0
Professional Support:					
Administrative Specialist	35,404	44,255	1.0	1.0	1.0
Project Coordinator	35,404	44,255	1.0	1.0	1.0
Clerical Staff:					
Confidential Secretary		53,978	1.0	1.0	1.0
Administrative Secretary	39,138	48,922	1.0	1.0	1.0
			9.0	9.0	9.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2014 Full Time	2014 Full Time	2015 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b>District Court Romeo:</b>					
Managers & Supervisors:					
Court Administrator	50,654	63,318	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Magistrate	55,487	72,399	1.0	1.0	1.0
Court Officer	28,597	33,643	1.0	1.0	1.0
Clerical Staff:					
Senior Court Clerk	32,842	38,637	4.0	4.0	4.0
Deputy Court Clerk II	29,792	35,050	5.0	5.0	5.0
			13.0	13.0	13.0
<b>District Court New Baltimore:</b>					
Managers & Supervisors:					
Court Administrator	50,654	63,318	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Magistrate	33,898	50,861	1.0	1.0	1.0
Administrative Assistant	35,404	44,255	1.0	1.0	1.0
Court Recorder	33,480	39,388	1.0	1.0	1.0
Court Officer	28,597	33,643	1.0	1.0	1.0
Magistrate/Mediator (PT) - 18 hrs/wk		47.40 /hr	0.5	0.5	0.5
Clerical Staff:					
Account Clerk, Senior	30,742	36,167	1.0	1.0	1.0
Deputy Court Clerk II	29,792	35,050	9.0	9.0	9.0
			16.5	16.5	16.5
<b>Equalization:</b>					
Managers & Supervisors:					
Director, Equalization	77,020	96,275	1.0	1.0	1.0
Equalization Manager	55,652	69,565	2.0	2.0	2.0
Professional Support:					
Senior Appraiser	44,258	55,323	1.0	0.0	0.0
Mapping Specialist	39,163	48,954	0.0	1.0	1.0
Appraiser II	39,163	48,954	3.0	3.0	3.0
Clerical Staff:					
Senior Secretary	34,040	41,261	1.0	1.0	1.0
Typist Clerk III	28,994	33,136	2.0	2.0	2.0
			10.0	10.0	10.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Emergency Management/Technical Services:</b>					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	71,308	89,135	1.0	1.0	1.0
Service Manager	49,463	61,829	1.0	1.0	1.0
Emergency Program Manager	49,245	61,556	1.0	1.0	1.0
Professional Support:					
Radio Technician I/II	38,773	51,408	4.0	4.0	5.0
Emergency Services Aide	32,597	38,350	2.0	2.0	2.0
Installer	31,812	37,426	1.0	1.0	1.0
Clerical Staff:					
Account Clerk IV	31,046	36,525	0.0	0.0	1.0
Account Clerk IV (PT)	15.71	18.48 /hr	0.5	0.5	0.0
			10.5	10.5	12.0
<b>Facilities &amp; Operations/Security:</b>					
Managers & Supervisors:					
Director, Facilities & Operations	92,447	115,559	1.0	1.0	1.0
Mechanical Systems Supervisor	49,369	61,712	1.0	1.0	1.0
Operations & Safety Supervisor	49,245	61,556	1.0	1.0	1.0
Maintenance Supervisor	45,215	56,519	1.0	1.0	1.0
Custodian Foreman	34,215	42,768	3.0	3.0	3.0
Security Guard Leader	28,061	32,070	1.0	1.0	1.0
General Foreman	28.28	28.99 /hr	1.0	1.0	1.0
Licensed Boiler Operator/Foreman	25.10	25.57 /hr	1.0	1.0	1.0
Professional Support:					
Custodian/Groundskeeper	30,299	35,646	2.0	2.0	2.0
Custodian I/II	28,297	33,952	37.0	36.0	36.0
Security Guard	27,388	31,300	8.0	7.0	7.0
Housekeeper I/II	25,158	29,344	3.0	3.0	3.0
Electrician Foreman	27.73	28.44 /hr	1.0	1.0	1.0
Plumber Foreman	27.73	28.44 /hr	1.0	1.0	1.0
Carpenter Foreman	27.27	27.97 /hr	1.0	1.0	1.0
Tradesmen as required	25.74	27.79 /hr	20.0	20.0	20.0
Painter Foreman	26.39	26.81 /hr	1.0	1.0	1.0
Facilities Technician (PT)	20.76	25.95 /hr	0.5	0.5	0.5
Lic Boiler Oper Refrig Maint	24.35	24.82 /hr	7.0	7.0	7.0
Custodian I/II (2 PT)	14.29	17.16 /hr	0.0	1.0	1.0
Security Guard (3 PT)	12.94	14.79 /hr	0.5	1.5	1.5
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	2.0	2.0	2.0
			95.0	95.0	95.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Family Counseling:</b>					
Clerical Staff:					
Dictation Clerk	30,056	35,360	1.0	1.0	1.0
<b>Finance:</b>					
Managers & Supervisors:					
Director, Finance	114,750	127,500	1.0	1.0	1.0
Assistant Director, Finance	83,710	104,637	1.0	1.0	1.0
Risk & Insurance Manager	69,336	86,670	1.0	1.0	1.0
Fiscal Services Manager	69,336	86,670	1.0	1.0	1.0
Professional Support:					
Financial Officer	56,723	75,631	1.0	1.0	1.0
Budget Officer	54,962	68,702	1.0	1.0	1.0
Fiscal Analyst II	52,521	65,651	1.0	1.0	1.0
Budget Analyst	47,072	58,840	1.0	1.0	1.0
Fiscal Analyst	47,072	58,840	4.0	4.0	4.0
Contract & Grant Support Specialist	35,404	44,255	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Senior Secretary	34,040	41,261	2.0	2.0	2.0
Payroll Specialist	34,040	41,261	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	4.0	4.0	5.0
			21.0	21.0	22.0
<b>Health Department:</b>					
Managers & Supervisors:					
Medical Director	122,728	153,410	1.0	1.0	1.0
Health Officer	95,027	118,784	1.0	1.0	1.0
Deputy Health Officer	78,541	98,177	1.0	1.0	1.0
Division Director, Family Hlth Serv	71,308	89,135	1.0	1.0	1.0
Division Director, Hlth Promo/Dis Control	71,308	89,135	1.0	1.0	1.0
Associate Director, Env Hlth Serv	67,357	84,196	2.0	2.0	2.0
Financial Services Manager	54,962	68,702	1.0	1.0	1.0
Manager, Planning/QA	54,962	68,702	1.0	1.0	1.0
Environmental Health Supervisor	51,946	64,932	4.0	4.0	4.0
Manager of Operations	51,946	64,932	1.0	1.0	1.0
Chief Animal Control Officer	48,367	60,458	1.0	1.0	1.0
Program Manager	45,893	57,366	2.0	3.0	3.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Health Department (cont.):</b>					
Professional Support:					
Epidemiologist	54,627	68,283	0.0	1.0	1.0
PHS Coordinator	52,684	65,855	5.0	5.0	5.0
Toxicologist	47,175	62,900	1.0	1.0	1.0
Program Development Spec/Health Planner	48,367	60,458	1.0	0.0	0.0
Health Educator II	48,137	60,171	1.0	0.0	0.0
Nutritionist II	47,987	59,983	1.0	1.0	1.0
Environmentalist IV	42,315	56,419	7.0	7.0	7.0
Accountant	43,432	54,290	1.0	1.0	1.0
Environmentalist II/III	40,650	54,200	20.0	20.0	20.0
Nutritionist I	42,288	52,860	1.0	1.0	1.0
Forensic Investigations Specialist	41,999	52,499	1.0	1.0	1.0
Public Health Nurse III	40,078	50,097	10.0	10.0	10.0
Public Health Nurse II	38,702	48,377	14.0	14.0	16.0
Health Educator I	38,567	48,208	4.0	4.0	4.0
Public Health Nurse I	38,702	45,098	4.0	4.0	4.0
Morgue Specialist	34,040	41,261	1.0	1.0	1.0
Communicable Disease Specialist	34,040	41,261	1.0	1.0	1.0
Animal Care & Control Assistant	32,235	40,294	0.0	1.0	1.0
Animal Control Officer	29,924	40,623	6.0	6.0	6.0
Kennel Attendant	27,754	37,728	4.0	6.0	6.0
Medical Examiner Investigator	29,329	36,557	5.0	4.0	4.0
Program Assessor	27,201	34,002	2.0	2.0	3.0
Dental Assistant Senior	28,297	32,340	1.0	1.0	1.0
Community Health Technician	26,954	30,805	4.0	4.0	4.0
Dental Assistant	26,954	30,805	1.0	1.0	1.0
Veterinarian (3 PT)		65.56 /hr	0.5	0.5	0.5
Dentist (2 PT)		42.97 /hr	1.5	1.5	1.5
Hygienist (PT)		31.06 /hr	1.0	1.0	1.0
Public Health Nurse II (8 PT)	19.79	24.76 /hr	3.0	3.0	3.0
Morgue Specialist (2 PT)	17.38	21.07 /hr	1.0	1.0	1.0
Medical Examiner Investigator (3 PT)	14.87	18.53 /hr	0.5	1.5	1.5
Technician-Vision & Hearing (16 PT)	13.06	16.49 /hr	8.0	8.0	8.0
Clinic Outreach Worker (3 PT)		12.76 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Senior Secretary	34,040	41,261	2.0	1.0	1.0
Account Clerk IV	31,046	36,525	5.0	6.0	6.0
Secretary	31,046	36,525	2.0	2.0	2.0
Computer Maintenance Clerk	29,708	33,952	7.0	7.0	7.0
Typist Clerk III	28,994	33,136	7.0	7.0	7.0
Account Clerk I/II	26,307	31,563	8.0	8.0	8.0
Typist Clerk I/II	25,676	30,065	3.0	3.0	3.0
Outreach Worker	22,984	29,849	1.0	1.0	1.0
			165.5	168.5	171.5



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2014 Full Time	2014 Full Time	2015 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b>Health &amp; Community Services:</b>					
Managers & Supervisors:					
Director, Health & Community Services	114,750	127,500	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
			<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
<b>Human Resources &amp; Labor Relations:</b>					
Managers & Supervisors:					
Director, HR & Labor Relations	114,750	127,500	1.0	1.0	1.0
Service Director	77,020	96,275	2.0	2.0	2.0
Retirement Administrator	61,607	77,009	1.0	1.0	1.0
Professional Support:					
Service Partner	48,151	60,189	5.0	5.0	5.0
Wellness & Safety Partner	48,151	60,189	1.0	0.0	0.0
Retirement Assistant	32,597	38,350	1.0	1.0	1.0
Human Resources Assistant	32,597	38,350	2.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	39,138	48,922	1.0	1.0	1.0
Team Coordinator	34,160	41,406	2.0	2.0	2.0
Position Control Specialist	32,909	41,136	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	0.0	1.0	1.0
Account Clerk III	30,440	34,789	6.0	5.0	4.0
Typist Clerk I/II	25,676	30,065	1.0	1.0	1.0
			<u>24.0</u>	<u>23.0</u>	<u>22.0</u>
<b>Information Technology:</b>					
Managers & Supervisors:					
Chief Information Officer	92,447	115,559	0.0	1.0	1.0
Director, Management Information Svcs	92,447	115,559	1.0	0.0	0.0
Assistant Director, Information Technology	80,237	100,296	0.0	1.0	1.0
Manager, Technical Services & Networking	75,278	94,097	1.0	1.0	1.0
Manager, Project Management Office	75,278	94,097	1.0	1.0	1.0
Manager, Application & Enterprise	75,278	94,097	1.0	1.0	1.0
Project Manager	61,103	76,379	5.0	5.0	5.0
Help Desk Supervisor	54,962	68,702	1.0	1.0	1.0
Professional Support:					
Business Systems Analyst	55,081	68,852	6.0	6.0	6.0
PC/Network Support Specialist	55,081	68,852	5.0	5.0	5.0
Analyst/Programmer	51,154	63,942	6.0	4.0	4.0
Programmer/Analyst	45,857	57,321	1.0	0.0	0.0
PC/Network Support Technician	45,857	57,321	2.0	2.0	2.0
Web Developer	45,857	57,321	0.0	1.0	1.0
Systems Technician	41,937	50,833	4.0	4.0	4.0
Client Support Technician	33,048	40,058	0.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Network Co-op Clerk (2 PT)	8.19	8.83 /hr	1.0	1.0	1.0
			<u>36.0</u>	<u>36.0</u>	<u>36.0</u>

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Juvenile Court:</b>					
Managers & Supervisors:					
Juvenile Division Administrator	83,710	104,637	1.0	1.0	1.0
Program Director	69,336	86,670	1.0	1.0	1.0
Chief Juvenile Referee	69,336	86,670	1.0	1.0	1.0
Case Work Supervisor	49,464	61,830	3.0	3.0	3.0
Adoption Supervisor	49,464	61,830	1.0	1.0	1.0
Juvenile Clerical Supervisor	39,127	48,909	1.0	1.0	1.0
Professional Support:					
Referee/Attorney	63,450	79,313	4.0	4.0	4.0
Probation Officer	38,614	57,329	19.0	19.0	19.0
Adoption Caseworker	38,614	57,329	1.0	1.0	1.0
Juvenile Court Coordinator	33,872	41,057	1.0	1.0	1.0
Intake Coordinator	31,941	37,577	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,138	48,922	1.0	1.0	1.0
Senior Secretary	34,164	41,411	1.0	1.0	1.0
Typist Clerk IV	30,549	34,913	1.0	1.0	1.0
Typist Clerk III	29,097	33,254	8.0	8.0	8.0
Switchboard Operator/Receptionist	29,097	33,254	1.0	1.0	1.0
			46.0	46.0	46.0
<b>MSU Extension:</b>					
Professional Support:					
Administrative Assistant	40,967	51,208	1.0	1.0	1.0
Program Coordinator I	38,896	48,651	1.0	1.0	1.0
Clerical Staff:					
Computer Maintenance Clerk	29,708	33,952	4.0	4.0	4.0
Account Clerk I/II (PT)	13.22	15.87 /hr	0.5	0.5	0.5
			6.5	6.5	6.5
<b>Probate Court:</b>					
Managers & Supervisors:					
Probate Court Judge		139,919	2.0	2.0	2.0
Deputy Court Administrator/Chief Referee	83,710	104,637	1.0	1.0	1.0
Probate Legal Services Director	69,336	86,670	1.0	1.0	1.0
Guardianship Supervisor	49,245	61,556	1.0	1.0	1.0
Professional Support:					
Attorney/Deputy Probate Register	63,450	79,313	3.0	3.0	3.0
Guardianship Investigator	38,614	57,329	1.0	1.0	1.0
Court Analyst	44,279	55,348	2.0	2.0	2.0
Chief Deputy Register	39,127	48,909	1.0	1.0	1.0
Assistant Chief Deputy Register	33,194	41,493	1.0	1.0	1.0
First Deputy Register	31,773	39,716	0.0	1.0	1.0
Deputy Register, Senior	31,773	39,716	3.0	0.0	0.0
Second Deputy Register	30,137	37,671	0.0	1.0	1.0
Deputy Register	30,549	34,913	6.0	6.0	6.0
Clerical Staff:					
Judicial Secretary		48,922	3.0	3.0	3.0
Data Maintenance Clerk	30,104	35,417	2.0	3.0	3.0
Typist Clerk I/II (PT)	11.54	15.28 /hr	0.5	0.5	0.5
			27.5	27.5	27.5

**MACOMB COUNTY, MICHIGAN**  
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**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2014 Full Time	2014 Full Time	2015 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b>Planning &amp; Economic Development:</b>					
Managers & Supervisors:					
Executive Director, Planning	100,186	125,233	1.0	1.0	1.0
Deputy Director	80,237	100,296	1.0	1.0	1.0
Program Manager-Comm & Marketing	67,357	84,196	1.0	1.0	1.0
Program Manager-Business Attraction	67,357	84,196	0.0	1.0	1.0
Program Manager	67,357	84,196	3.0	2.0	2.0
Professional Support:					
Public Information Officer	58,285	72,857	1.0	1.0	1.0
Senior Graphic Info Sys Data Specialist	52,684	65,855	0.0	1.0	1.0
Senior Planner	52,684	65,855	3.0	2.0	3.0
Economic Development Specialist	52,684	65,855	3.0	3.0	3.0
Associate Planner	45,024	56,279	2.0	2.0	2.0
Graphic & Audio Visual Technician	42,976	53,720	1.0	0.0	0.0
Research Librarian	41,858	52,323	2.0	2.0	2.0
Graphic Information Systems Technician	40,967	51,208	0.0	2.0	2.0
Graphic Technician	40,967	51,208	3.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Senior Secretary	34,040	41,261	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	1.0	0.0	0.0
Computer Maintenance Clerk	29,281	33,465	1.0	0.0	0.0
Account Clerk I/II	26,307	31,563	0.0	2.0	2.0
Co-op Clerks (1 PT)	8.19	8.83	1.0	0.5	0.5
			26.0	25.5	26.5
<b>Probation-District Court:</b>					
Managers & Supervisors:					
Probation Officer/Supervisor	48,151	60,189	1.0	1.0	1.0
Professional Support:					
Assistant Probation Officer	45,024	56,279	3.0	3.0	3.0
Clerical Staff:					
Secretary	31,393	36,933	1.0	1.0	1.0
			5.0	5.0	5.0

**MACOMB COUNTY, MICHIGAN**  
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	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Prosecuting Attorney:</b>					
Managers & Supervisors:					
Prosecutor		115,482	1.0	1.0	1.0
Chief Assistant Prosecutor	89,868	112,335	1.0	1.0	1.0
Chief of Operations	84,455	105,568	1.0	1.0	1.0
Chief Trial Lawyer	84,455	105,568	1.0	1.0	1.0
Chief Appellate Lawyer	81,995	102,494	1.0	1.0	1.0
Chief of Circuit Court & Special Units	81,995	102,494	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	73,161	99,508	7.0	7.0	7.0
Assistant IV	66,756	90,797	15.0	15.0	15.0
Assistant III	63,705	86,648	7.0	7.0	7.0
Assistant II	58,208	77,611	8.0	8.0	8.0
Assistant I	53,169	70,892	8.0	8.0	8.0
Chief Investigator	45,009	56,262	1.0	1.0	1.0
Chief Deputy Investigator	37,887	54,797	1.0	1.0	1.0
Investigator II	37,258	53,654	1.0	1.0	1.0
Administrative Assistant	42,855	53,569	1.0	1.0	1.0
Investigator	36,216	52,919	2.0	2.0	2.0
Supervisor	39,127	48,909	1.0	1.0	1.0
Victim Witness Advocate	36,760	45,950	1.0	1.0	1.0
Paralegal	30,935	38,669	1.0	1.0	1.0
Principal Trial Lawyer (2 PT)	37.37	50.83 /hr	0.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Senior Secretary	34,040	41,261	4.0	4.0	4.0
Typist Clerk IV	30,440	34,789	3.0	3.0	3.0
Computer Maintenance Clerk	29,708	33,952	10.0	10.0	10.0
Telephone Operator	26,954	30,805	1.0	1.0	1.0
Typist Clerk I/II	25,676	30,065	5.0	4.0	4.0
			84.0	84.0	84.0
<b>Purchasing:</b>					
Managers & Supervisors:					
Purchasing Manager	69,336	86,670	1.0	1.0	1.0
Assistant Purchasing Manager	55,652	69,565	1.0	1.0	1.0
Warehouse Services Manager	40,106	50,132	1.0	1.0	1.0
Professional Support:					
Senior Buyer	43,432	54,290	0.0	1.0	1.0
Buyer	38,145	47,681	1.0	1.0	1.0
Warehouse Services Assistant	31,398	36,939	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	34,040	41,261	1.0	1.0	1.0
Printing & Graphics Specialist	31,812	37,426	0.0	2.0	2.0
Multigraph Operator	31,812	37,426	1.0	0.0	0.0
Account Clerk IV	31,046	36,525	1.0	0.0	0.0
Inventory & Delivery Clerk	29,708	33,952	1.0	1.0	1.0
Records Maintenance Clerk	28,944	33,136	0.0	2.0	2.0
Mail Services Clerk	27,617	31,563	3.0	3.0	3.0
Assistant Multigraph Operator/Clerk	27,617	31,563	1.0	0.0	0.0
Microfilm Operator/Clerk	26,307	30,065	3.0	0.0	0.0
Typist Clerk I/II (PT)	12.89	15.11 /hr	0.0	0.5	0.5
			16.0	15.5	15.5

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**Position Schedule by Department by Type**  
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	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Public Works:</b>					
Managers & Supervisors:					
Public Works Commissioner		111,540	1.0	1.0	1.0
Chief Deputy/Admin Director	83,710	104,637	0.0	1.0	1.0
Chief Engineer	80,237	100,296	1.0	1.0	1.0
Chief Engineer-Wastewater Services	80,237	100,296	1.0	1.0	1.0
Operational Services Manager	73,280	91,600	0.0	1.0	1.0
Deputy, Public Works Commissioner	69,336	86,670	1.0	0.0	0.0
Deputy PWC - Government Relations	60,833	76,041	1.0	1.0	1.0
Operations Manager, Pump Station	60,084	75,105	1.0	1.0	1.0
Operations Manager, Wastewater Services	60,084	75,105	0.0	1.0	1.0
Wastewater Field Supervisor	51,831	66,000	1.0	1.0	1.0
SCADA System Manager	48,271	64,362	1.0	1.0	1.0
Community Wastewater Service Manager	43,871	54,847	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	43,485	54,356	1.0	1.0	1.0
Professional Support:					
Wastewater Service Director		80,000	1.0	0.0	0.0
Financial Officer	73,280	91,600	1.0	1.0	1.0
Construction Engineer	56,723	75,631	1.0	1.0	1.0
Engineer II	56,723	75,631	1.0	1.0	1.0
Wastewater Engineer II	56,723	75,631	1.0	2.0	2.0
Environmental Engineer II	56,723	75,631	1.0	1.0	1.0
Soil Engineer II	56,723	75,631	1.0	1.0	1.0
Operations Manager, Engineering	56,329	75,105	1.0	0.0	0.0
Manager Real Property Section	51,831	69,109	1.0	1.0	1.0
Manager Construction Section	51,831	69,109	1.0	1.0	1.0
Engineer I	48,271	64,362	1.0	1.0	1.0
Wastewater Engineer I	48,271	64,362	0.0	1.0	1.0
Public Works Coordinator	48,271	64,362	1.0	1.0	1.0
Sewer & Water Coordinator	48,271	64,362	1.0	1.0	1.0
Engineering Coordinator	48,271	64,362	1.0	1.0	1.0
Accountant	43,432	54,290	1.0	1.0	1.0
Administrative Assistant	42,976	53,720	1.0	1.0	1.0
Engineering/GIS Technician	41,126	51,408	1.0	1.0	1.0
Environmental Educator II	40,691	50,864	1.0	1.0	1.0
Wastewater Field Operator	38,218	47,772	2.0	3.0	3.0
Equipment Operator	37,884	47,356	3.0	3.0	3.0
Station Operator	37,884	47,356	8.0	8.0	8.0
Environmental Educator I	36,691	45,864	1.0	1.0	1.0
Wastewater Services Specialist	36,395	45,494	1.0	1.0	1.0
Engineering Technician	34,881	42,280	1.0	1.0	1.0
Inspector	33,220	40,266	10.0	10.0	10.0
Clerical Staff:					
Drain Account Specialist	34,040	41,261	4.0	4.0	4.0
Senior Secretary	34,040	41,261	1.0	1.0	1.0
Typist Clerk III (PT)	14.50	16.74 /hr	0.5	0.5	0.5
			59.5	62.5	62.5

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2014 Full Time	2014 Full Time	2015 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b>Register of Deeds:</b>					
Managers & Supervisors:					
Director, Register of Deeds Deputy	61,607	77,009	1.0	1.0	1.0
Supervisor of Records	33,225	41,531	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	34,040	41,261	0.0	0.0	1.0
Cashier I	30,299	35,646	3.0	3.0	3.0
Account Clerk III	30,440	34,789	3.0	3.0	3.0
Computer Maintenance Clerk	29,708	33,952	11.0	11.0	11.0
Account Clerk I/II	26,307	32,563	1.0	1.0	1.0
Typist Clerk I/II	25,676	30,065	3.0	3.0	3.0
			24.0	24.0	25.0
<b>Reimbursement:</b>					
Managers & Supervisors:					
Reimbursement Manager	48,151	60,189	1.0	1.0	0.0
Professional Support:					
Reimbursement Aide	41,126	51,408	2.0	2.0	0.0
Reimbursement Assistant	32,597	38,350	1.0	1.0	0.0
Clerical Staff:					
Account Clerk IV	31,046	36,525	2.0	2.0	0.0
Account Clerk III	30,440	34,789	3.0	3.0	0.0
Account Clerk I/II	26,307	31,563	1.0	0.0	0.0
Typist Clerk I/II	25,676	30,065	1.0	1.0	0.0
			11.0	10.0	0.0
<b>Office of Senior Services:</b>					
Professional Support:					
Accountant	43,432	54,290	1.0	1.0	1.0
Senior Services Coordinator	37,747	47,184	1.0	1.0	1.0
Clerical Staff:					
Data Maintenance Clerk	30,104	35,417	1.0	1.0	1.0
			3.0	3.0	3.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Sheriff:</b>					
Managers & Supervisors:					
Sheriff		106,913	1.0	1.0	1.0
Undersheriff		108,006	1.0	1.0	1.0
Chief of Staff	92,178	102,419	1.0	1.0	1.0
Captain	83,798	93,109	2.0	2.0	2.0
Jail Administrator	83,798	93,109	1.0	1.0	1.0
Communications Administrator	68,189	72,619	0.0	1.0	1.0
Clerical Services Supervisor	39,127	48,909	1.0	1.0	1.0
Professional Support:					
Lieutenant	75,008	79,880	11.0	11.0	11.0
Corrections Sergeant	68,189	72,619	5.0	4.0	4.0
Sergeant	68,189	72,619	21.0	23.0	23.0
Criminal Justice Technology Specialist	53,771	67,214	0.0	2.0	2.0
Corrections Sergeant-1	61,990	66,017	3.0	3.0	3.0
Sergeant-1	61,990	66,017	10.0	9.0	9.0
Prisoner Reimbursement Coordinator	47,157	58,946	1.0	1.0	1.0
Deputy	45,247	57,746	185.0	186.0	186.0
Vehicle Service Manager/Instructor	45,836	57,296	1.0	1.0	1.0
Accountant	43,432	54,290	1.0	1.0	1.0
Dispatch Supervisor	50,490	53,770	1.0	1.0	2.0
Administrative Assistant	42,855	53,569	1.0	1.0	1.0
Corrections Officer	33,301	47,573	163.0	161.0	161.0
Dispatcher Leader	41,026	44,047	1.0	0.0	0.0
Dispatcher	41,026	44,047	36.0	37.0	53.0
Auto Mechanic	31,046	36,525	1.0	1.0	1.0
Jail Reimbursement Analyst (PT)		24.05 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary	39,163	48,954	1.0	1.0	1.0
Cashier II	34,040	41,261	1.0	1.0	1.0
Senior Secretary	34,040	41,261	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	1.0	1.0	1.0
Secretary	31,046	36,525	5.0	5.0	5.0
Computer Maintenance Clerk	29,708	33,952	19.0	18.0	18.0
Telephone Operator	28,751	32,858	3.0	3.0	3.0
Account Clerk I/II	26,307	31,563	1.0	1.0	1.0
			480.5	481.5	498.5

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2014 Full Time	2014 Full Time	2015 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b>Treasurer's Office:</b>					
Managers & Supervisors:					
Treasurer		106,745	1.0	1.0	1.0
Deputy Treasurer	75,278	94,097	1.0	1.0	1.0
Professional Support:					
Investment Officer	67,357	84,196	1.0	1.0	1.0
Tax Collection Administrator	67,357	84,196	1.0	1.0	1.0
Tax Service Coordinator	51,889	64,861	1.0	1.0	1.0
Settlement Officer	45,832	57,289	1.0	1.0	1.0
Administrative Assistant	42,976	53,720	1.0	1.0	1.0
Draftsperson Technical Writer	36,395	45,494	1.0	1.0	1.0
Investment Assistant	36,395	45,494	1.0	1.0	1.0
Tax Collection Officer	33,225	41,531	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	34,040	41,261	1.0	1.0	1.0
Cashier	31,046	36,525	2.0	2.0	2.0
Account Clerk IV	31,046	36,525	8.0	8.0	8.0
Technical Writer Assistant	31,046	36,525	1.0	1.0	1.0
Account Clerk III	30,440	34,789	4.0	4.0	4.0
Co-op Clerk (4 PT)	8.19	8.83 /hr	2.0	2.0	2.0
			28.0	28.0	28.0
<b>Total General Fund Position Count</b>			1,371.0	1,379.0	1,403.5



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
<b>Community Corrections:</b>					
Tether Program:					
Professional Support:					
MARCH Coordinator	32,909	41,136	1.0	1.0	1.0
<b>Community Services Agency:</b>					
Block Grant:					
Managers & Supervisors:					
Program Manager	67,357	84,196	1.0	1.0	1.0
Professional Support:					
Associate Planner	45,024	56,280	3.0	3.0	3.0
Michigan Rolls:					
Clerical Staff:					
Field Enrollment Worker (1 PT)	12.09	13.45 /hr	0.75	0.75	0.75
			4.75	4.75	4.75
<b>Emergency Management Grants:</b>					
Professional Support:					
Intelligence Analyst	51,993	64,991	1.0	1.0	1.0
UASI Regional Homeland Security Planner	42,024	56,279	1.0	1.0	1.0
Homeland Security Planner	38,668	46,187	1.0	1.0	1.0
Homeland Security Planner (3 PT)		23.69 /hr	3.0	3.0	3.0
Administrative Aide (1 PT)	16.08	20.10 /hr	1.0	1.0	1.0
			7.0	7.0	7.0
<b>Michigan Works:</b>					
Managers & Supervisors:					
Director, M/SCETA	69,336	86,670	1.0	1.0	1.0
MI Works! Customer Services Supervisor	48,151	60,189	4.0	4.0	4.0
Professional Support:					
Business Consultant	48,151	60,189	3.0	3.0	3.0
Case Manager	40,967	51,208	60.0	60.0	60.0
			68.0	68.0	68.0
<b>MSUE Grants:</b>					
Clerical Staff:					
Account Clerk IV (1 PT)	15.71	18.48 /hr	0.75	0.75	0.75
Typist Clerk I/II (1 PT)	16.08	20.10 /hr	0.2	0.2	0.2
			0.95	0.95	0.95
<b>Register of Deeds Technology Fund:</b>					
Clerical Staff:					
Account Clerk IV	31,046	36,525	1.0	1.0	0.0
<b>Veteran's Affairs:</b>					
Managers & Supervisors:					
Director, Veterans Services	51,971	64,963	1.0	1.0	1.0
Professional Support:					
Counselor II	34,040	41,261	1.0	1.0	1.0
Counselor	33,402	39,296	5.0	5.0	5.0
Clerical Staff:					
Secretary	31,046	36,525	1.0	1.0	1.0
Account Clerk III	30,440	34,789	1.0	1.0	1.0
Typist Clerk III	28,994	33,136	2.0	2.0	2.0
			11.0	11.0	11.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>ENTERPRISE FUND</b>					
<b>Martha T. Berry Medical Care Facility:</b>					
Managers & Supervisors:					
Director/Administrator	96,500	120,606	1.0	1.0	1.0
Assistant Director	73,280	91,600	1.0	1.0	1.0
Director of Nursing	69,358	86,697	1.0	1.0	1.0
Human Resources Manager	65,377	81,722	1.0	1.0	1.0
Assistant Director of Nursing	58,285	72,857	2.0	2.0	2.0
Shift Supervisor	52,706	65,882	2.0	2.0	2.0
Unit Manager	52,706	65,882	4.0	4.0	4.0
Social Services & Activities Manager	51,993	64,991	1.0	1.0	1.0
Environmental & Safety Services Manager	49,463	61,828	1.0	1.0	1.0
Food Services Manager	48,173	60,217	1.0	1.0	1.0
Business Services Manager	44,255	55,539	1.0	1.0	1.0
Resident Activity & Recreation Supervisor	31,417	39,271	1.0	1.0	1.0
Professional Support:					
Compliance Officer	52,706	65,882	1.0	0.0	0.0
MDS Nurse	52,487	59,644	4.0	4.0	4.0
Educator/Admissions Coordinator	47,000	58,746	1.0	1.0	1.0
Team Leader	49,106	55,802	8.0	17.0	17.0
Assistant to Administrator	42,102	52,627	1.0	1.0	1.0
Assistant to the Director	38,537	48,922	1.0	1.0	1.0
Social Worker	36,840	46,050	2.0	2.0	2.0
Assessment Nurse	37,712	45,278	2.0	2.0	2.0
Licensed Practical Nurse	35,278	42,356	16.0	16.0	16.0
Coordinator, Resident Financial Svcs	32,596	40,745	1.0	1.0	1.0
Coordinator, Resident Billing Svcs	32,596	40,745	1.0	1.0	1.0
Maintenance Technician	32,235	40,294	2.0	2.0	2.0
Health Information Systems Coordinator	29,933	38,000	1.0	1.0	1.0
Certified Recreational Therapist	31,398	36,939	1.0	1.0	1.0
Laundry & Housekeeping Supervisor	34,308	36,023	1.0	1.0	1.0
Therapeutic Recreational Activity Aide	28,296	32,338	10.0	10.0	10.0
Central Supply Clerk	27,606	31,550	1.0	1.0	1.0
Environmental Services Worker III	26,933	30,780	5.0	6.0	6.0
Food Production Worker II	26,933	30,780	2.0	2.0	2.0
Unit Clerk	26,933	30,780	5.0	5.0	5.0
Environmental Services Worker II	27,026	30,029	3.0	3.0	3.0
Laundry Worker II	27,026	30,029	1.0	1.0	1.0
Nurse Aide	27,026	30,029	100.0	92.0	92.0
Environmental Services Worker I	26,367	29,297	8.0	8.0	8.0
Food Production Worker I	26,367	29,297	10.0	2.0	2.0
Food Service Worker	26,367	29,297	2.0	12.0	12.0
Contingent RN (6 PT)		31.11 /hr	3.0	2.0	2.0
Contingent LPN (6 PT)		23.05 /hr	2.0	2.0	2.0
Contingent Aides (15 PT)		17.32 /hr	15.0	6.0	6.0
Environmental Services Worker I (3 PT)		14.97 /hr	1.0	1.5	1.5
Unit Clerk (4 PT)	10.96	12.89 /hr	2.0	2.0	2.0
Laundry Worker I (4 PT)	10.73	12.63 /hr	2.0	2.0	2.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Martha T. Berry MCF (cont.):</b>					
Clerical Staff:					
Human Resources Assistant	30,632	36,038	2.0	2.0	2.0
Account Clerk IV	30,632	36,038	2.0	3.0	3.0
Account Clerk III	30,014	34,301	4.0	3.0	3.0
Typist Clerk IV	30,014	34,301	1.0	1.0	1.0
Account Clerk I/II	25,881	31,075	2.0	2.0	2.0
Typist Clerk I/II	25,249	29,578	1.0	1.0	1.0
Typist Clerk I/II (PT)	12.89	15.11 /hr	0.5	0.5	0.5
			<u>244.5</u>	<u>238.0</u>	<u>238.0</u>
<b>Total Calendar Year Special Revenue Funds Position Count</b>			<u><u>338.20</u></u>	<u><u>331.70</u></u>	<u><u>330.70</u></u>

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
<b>Circuit Court Programs:</b>					
Managers & Supervisors:					
Specialty Court Case Manager	45,024	56,279	1.0	1.0	1.0
Professional Support:					
Specialty Court Assessor	32,909	41,136	1.0	1.0	-
			<u>2.0</u>	<u>2.0</u>	<u>1.0</u>
<b>Child Care Fund:</b>					
Managers & Supervisors:					
Director, Juvenile Justice Center	73,280	91,600	1.0	1.0	1.0
Case Work Supervisor	49,464	61,830	1.0	1.0	1.0
Assistant Superintendent	46,317	57,896	2.0	2.0	2.0
Case Manager	38,668	48,335	3.0	3.0	3.0
Shift Supervisor	38,206	47,757	7.0	8.0	8.0
Professional Support:					
Program Coordinator	55,652	69,565	1.0	1.0	1.0
Psychologist	54,626	68,283	2.0	2.0	2.0
Juvenile Justice Center Counselor	38,616	58,699	2.0	2.0	2.0
Probation Officer	38,614	57,329	5.0	5.0	5.0
Detention Diversion Worker	37,406	55,108	10.0	10.0	10.0
Vocational Counselor	38,949	54,780	1.0	1.0	1.0
Coordinator of Security	34,976	42,395	1.0	1.0	1.0
Training Coordinator	33,875	39,853	1.0	1.0	1.0
Food Services Director	31,882	39,852	1.0	1.0	1.0
Youth Specialist	31,715	37,312	70.0	69.0	69.0
Delinquent Section Aide	29,602	33,831	1.0	1.0	1.0
Custodian I/II	27,871	33,465	3.0	3.0	3.0
Cook I	29,121	33,281	2.0	2.0	2.0
Cook (2 Part Time)	13.95	15.94 /hr	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	34,164	41,411	1.0	1.0	1.0
Account Clerk III	30,549	34,913	1.0	1.0	1.0
Typist Clerk IV	30,549	34,913	1.0	1.0	1.0
Typist Clerk III	29,097	33,254	2.0	2.0	2.0
			<u>121.0</u>	<u>121.0</u>	<u>121.0</u>
<b>Community Corrections Fiscal Programs:</b>					
Managers & Supervisors:					
Dir, Community Corrections	62,782	78,477	1.0	1.0	1.0
Asst Dir, Community Corrections	45,024	56,279	1.0	1.0	1.0
Professional Support:					
Clinical Manager	45,024	56,279	1.0	1.0	1.0
Assessor/Therapy Coordinator	32,909	41,136	2.0	2.0	2.0
Jail Population Specialist	32,909	41,136	3.0	3.0	3.0
Clerical Staff:					
Computer Maintenance Clerk	29,698	33,941	2.0	2.0	2.0
			<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Community Services Agency Fiscal Programs:</b>					
Managers & Supervisors:					
Director, Community Services Agency	83,710	104,637	1.0	1.0	1.0
Division Director	69,336	86,670	2.0	2.0	2.0
Program Director	56,543	70,678	1.0	1.0	1.0
Community Operations Coordinator	46,588	58,234	1.0	1.0	1.0
Home Preservation/Energy Supervisor	38,668	48,335	1.0	1.0	1.0
Transportation Supervisor	38,668	48,335	1.0	1.0	1.0
Professional Support:					
Fiscal Services Supervisor	52,684	65,855	1.0	1.0	1.0
Program Coordinator	44,761	55,952	2.0	2.0	2.0
Food Program Coordinator	38,668	48,335	1.0	1.0	1.0
Site Supervisor	38,668	48,335	2.0	2.0	2.0
Health Services Coordinator	38,249	47,811	2.0	2.0	2.0
Data Maintenance Supervisor	38,206	47,757	1.0	1.0	1.0
Senior Services Coordinator	37,747	47,184	2.0	2.0	2.0
Disabilities Coordinator	36,182	45,228	1.0	1.0	1.0
Education Specialist	36,182	45,228	5.0	5.0	5.0
Family Service Coordinator	36,182	45,228	6.0	6.0	6.0
Stacked Teacher II	34,120	42,650	16.15	16.15	16.15
Teacher II - Full Day	33,806	42,257	2.55	2.55	2.55
Stacked Teacher I	32,833	41,042	4.25	4.25	4.25
Quality Assurance Technician	32,776	40,970	1.0	1.0	1.0
Health Services Assistant	32,610	40,763	1.0	1.0	1.0
Teacher I - Full Day	32,582	40,727	3.4	3.4	3.4
Home Preservation/Energy Auditor	31,823	39,779	5.0	5.0	5.0
Communications Specialist II	31,694	39,617	1.0	1.0	1.0
Administrative Aide	31,473	39,342	2.0	2.0	2.0
Case Manager	29,548	36,935	1.0	2.0	2.0
Community & Outreach Specialist	29,548	36,935	-	1.0	1.0
Field Worker	24,315	30,394	6.0	7.0	7.0
Typist Clerk/Field Worker	24,315	30,394	3.0	4.0	4.0
Health Services Assistant (2 PT)	15.58	19.47 /hr	1.2	1.2	1.2
Community & Outreach Specialist (1 PT)		17.00 /hr	0.8	-	-
Vehicle Maintenance Operator (1 PT)	12.55	15.69 /hr	0.5	0.75	0.75
Inventory/Warehouse Worker (1 Part Time)	13.49	16.90 /hr	0.75	0.75	0.75
Warehouse Operator (1 Part Time)	11.92	14.03 /hr	0.75	0.75	0.75
Field Worker (3 Part Time)	12.09	13.45 /hr	2.4	2.2	2.2
Advocate (13 Part Time)	11.00	13.00 /hr	10.35	8.58	8.58
Senior Nutrition Program Clerk (1 Part Time)	10.17	12.71 /hr	0.5	0.5	0.5
Assistant Field Worker (2 Part Time)	10.10	12.62 /hr	1.6	1.5	1.5
Bus Driver (20 Part Time)	10.65	12.53 /hr	4.0	4.0	4.0
Van Driver (18 Part Time)	9.69	11.40 /hr	4.8	4.8	4.8
Teacher Aide (59 Part Time)	9.38	11.03 /hr	34.5	34.5	34.5
Food Service Worker (37 PT)	9.38	11.03 /hr	13.75	13.75	13.75
Clerical Staff:					
Administrative Secretary	39,138	48,922	1.0	1.0	1.0
Account Clerk IV	29,083	36,353	5.0	5.0	5.0
Data Maintenance Clerk	28,333	35,417	1.0	1.0	1.0
Typist Clerk III	26,587	33,234	1.0	1.0	1.0
Inventory & Delivery Clerk	26,400	33,000	0.85	0.85	0.85
Account Clerk I/II	23,925	31,373	1.0	1.0	1.0
Typist Clerk I/II	23,534	30,394	3.0	3.0	3.0
Account Clerk IV (1 Part Time)	14.63	18.35 /hr	0.75	0.75	0.75
			165.85	167.23	167.23

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Friend of the Court:</b>					
Managers & Supervisors:					
Friend of the Court	83,710	104,637	1.0	1.0	1.0
Enforcement Division Director	69,336	86,670	1.0	1.0	1.0
Clerical Services Supervisor	46,588	58,234	1.0	1.0	1.0
Financial Supervisor	38,206	47,757	1.0	1.0	1.0
Data Maintenance Supervisor	38,206	47,757	1.0	1.0	1.0
Supervisor-Court Services	38,206	47,757	1.0	1.0	1.0
Family Court Counsel/Referee	37.43	46.79 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee	69,336	86,670	1.0	1.0	1.0
Referee	63,450	79,313	6.0	6.0	6.0
Judicial Service Officer/Attorney	62,782	78,477	1.0	1.0	1.0
Judicial Service Officer	53,427	66,783	11.0	11.0	11.0
Analyst/Programmer	51,154	63,942	1.0	1.0	1.0
Chief Field Investigator	46,633	58,291	1.0	1.0	1.0
Field Investigator I/II	37,056	54,016	5.0	5.0	5.0
Support Investigator	34,537	50,439	4.0	4.0	4.0
Interstate Investigator	39,299	49,124	2.0	2.0	2.0
Medical Program Specialist	39,299	49,124	2.0	2.0	2.0
Cashier II	38,206	47,757	1.0	1.0	1.0
Enforcement Investigator	36,862	46,077	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	39,138	48,922	1.0	1.0	1.0
Recorder-Secretary	31,826	38,577	10.0	10.0	10.0
Data Maintenance Clerk	30,056	35,360	5.0	7.0	7.0
Dictation Clerk	30,056	35,360	17.0	15.0	15.0
Account Clerk, Senior	29,623	33,855	7.0	7.0	7.0
Data Entry Clerk	29,623	33,855	9.0	9.0	9.0
Receptionist/Supply Clerk	28,363	32,415	1.0	1.0	1.0
Typist Clerk, Senior	28,363	32,415	4.0	4.0	4.0
Telephone Operator	27,157	31,037	1.0	1.0	1.0
Typist Clerk	27,157	31,037	9.0	9.0	9.0
Typist Clerk (PT)	13.87	15.85 /hr	0.5	0.5	0.5
			107.0	107.0	107.0
<b>Health Grant Fiscal Programs:</b>					
Managers & Supervisors:					
Program Manager	45,893	57,366	2.0	1.0	1.0
Professional Support:					
PHS Coordinator	52,684	65,855	-	1.0	1.0
Women's Health Practitioner IV	49,546	61,933	2.0	1.0	1.0
Nutritionist II	47,987	59,983	-	1.0	1.0
Nutritionist I	42,288	52,860	2.0	2.0	2.0
Public Health Nurse III	40,078	50,097	2.0	2.0	2.0
Public Health Nurse II	38,702	48,377	4.0	4.0	4.0
W.I.C. Dietitian	37,204	46,506	3.0	3.0	3.0
Public Health Nurse I	38,702	45,097	1.0	1.0	1.0
Contact Investigator	33,738	42,172	2.0	2.0	2.0
Community Health Technician	26,954	30,805	10.0	10.0	10.0
Outreach Worker	22,984	29,849	1.0	1.0	1.0
Environmentalist (PT)	20.61	27.49 /hr	0.5	0.5	0.5
Counselor (6 PT)		26.51 /hr	3.5	3.5	3.5
Public Health Nurse II (10 PT)	19.79	24.76 /hr	3.5	6.5	6.5
W.I.C. Dietitian (5 PT)	18.85	23.56 /hr	3.0	3.0	3.0
Public Health Nurse I (PT)	19.79	22.58 /hr	3.0	-	-
Social Worker (PT)		22.14 /hr	0.5	0.5	0.5
Community Health Technician (5 PT)	13.50	15.43 /hr	1.5	1.5	1.5

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Health Grant Fiscal Programs (cont.):</b>					
Clerical Staff:					
Computer Maintenance Clerk	29,708	33,952	1.0	1.0	1.0
Typist Clerk III	28,994	33,136	3.0	3.0	3.0
Account Clerk I/II	26,307	31,563	3.0	3.0	3.0
Typist Clerk I/II	25,676	30,065	2.0	2.0	2.0
			53.5	53.5	53.5
<b>MSUE Grants:</b>					
Clerical Staff:					
Account Clerk IV (1 PT)	15.71	18.48 /hr	0.1	0.1	-
<b>Prosecuting Attorney Grants:</b>					
Managers & Supervisors:					
Victim Witness Coordinator	47,167	58,958	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	73,161	99,508	2.0	2.0	2.0
Assistant IV	66,756	90,797	2.0	2.0	2.0
Assistant III	63,705	86,648	2.0	2.0	2.0
Investigator	36,216	52,919	2.0	2.0	2.0
Victim Witness Advocate	36,760	45,950	4.0	4.0	4.0
Clerical Staff:					
Typist Clerk IV	30,440	34,789	9.0	9.0	9.0
			22.0	22.0	22.0
<b>Department of Roads:</b>					
Managers & Supervisors:					
Director of Roads	113,627	113,627	1.0	1.0	1.0
Assistant Finance Director-Fiscal	83,905	109,076	1.0	1.0	1.0
Traffic Operations Director	80,237	100,296	-	1.0	1.0
Deputy County Highway Engineer	76,277	99,160	1.0	1.0	1.0
Maintenance Supervisor	76,277	99,160	1.0	1.0	1.0
Right of Way Director	64,098	83,328	1.0	1.0	1.0
Assistant Purchasing Director	64,098	83,328	1.0	1.0	1.0
Fiscal Services Manager	56,976	74,069	1.0	1.0	1.0
Permits/Local Road Engineer	56,976	74,069	1.0	1.0	1.0
Traffic Engineer	68,800	73,353	1.0	1.0	1.0
Traffic Supervisor	68,214	70,780	1.0	1.0	1.0
Electrical Supervisor	56,609	61,730	1.0	1.0	1.0
Service Center 3 Foreman	56,281	61,397	1.0	1.0	1.0
Mechanic Foreman	54,902	60,023	1.0	1.0	1.0
Permits/Local Roads Inspection Manager	52,863	57,988	1.0	1.0	1.0
Service Center Foreman	52,863	57,988	3.0	3.0	3.0
Sign Shop Supervisor	52,863	57,988	1.0	1.0	1.0
Stock and Inventory Supervisor	52,863	57,988	1.0	1.0	1.0
Electrical Assistant Foreman	56,085	57,637	2.0	2.0	2.0
Assistant Foreman	50,251	52,865	8.0	11.0	11.0
Professional Support:					
Planning Director	64,098	83,328	1.0	1.0	1.0
Development Manager	72,440	76,997	1.0	1.0	1.0
Civil Engineer 3	67,207	71,758	6.0	6.0	6.0
Civil Engineer 2	60,724	65,277	1.0	1.0	1.0
Service Partner	43,828	60,195	1.0	1.0	1.0
Fleet Specialist		57,988	1.0	1.0	1.0
Electrical Technician	45,552	57,023	2.0	2.0	2.0
Administrative Aide	43,828	56,976	1.0	1.0	1.0
Community Relations/Park Coordinator	45,500	54,999	1.0	1.0	1.0
Business Analyst (I.S. Technician)	50,800	54,983	1.0	1.0	1.0
Design Technician	43,815	54,494	2.0	2.0	2.0
Electrician A	44,450	53,061	8.0	8.0	8.0

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>Department of Roads (cont.):</b>					
Engineering Aide 3	42,187	52,865	8.0	8.0	8.0
Senior Traffic Technician	49,675	52,863	1.0	2.0	2.0
Stockroom Assistant	49,675	52,863	1.0	1.0	1.0
Service Center Admin. Asst.	46,361	51,503	1.0	1.0	1.0
Mechanic Leader	43,139	50,877	1.0	1.0	1.0
Master Welder	42,598	50,378	1.0	2.0	2.0
Mechanic Welder	42,598	50,378	1.0	-	-
Account Specialist 3	38,108	50,126	1.0	1.0	1.0
Mechanic	42,266	50,045	12.0	12.0	12.0
Stock Clerk 1	32,820	48,922	1.0	1.0	1.0
Account Specialist 2	36,980	48,745	2.0	2.0	2.0
Engineering Aide 2	36,980	48,745	13.0	13.0	13.0
Records Technician	36,980	48,745	1.0	1.0	1.0
Right-of-way Technician	36,980	48,745	1.0	1.0	1.0
Traffic Technician	36,980	48,745	2.0	1.0	1.0
Master Sign Artisan	36,816	47,819	1.0	1.0	1.0
Project Leader	36,816	47,819	7.0	8.0	8.0
Pavement Marking Leader	36,816	47,819	1.0	-	-
Electrician B	36,566	47,570	5.0	5.0	5.0
Equipment Operator A	36,171	47,154	21.0	21.0	22.0
Account Specialist 1	33,211	47,029	1.0	1.0	1.0
Semi-truck Driver	34,902	45,885	4.0	4.0	4.0
Engineering Aide 1	28,377	45,866	5.0	5.0	7.0
PC Net Support Technician	31,970	45,433	1.0	1.0	1.0
Heavy Truck Driver	34,216	45,198	39.0	39.0	42.0
Mechanic Helper	29,765	45,094	1.0	1.0	1.0
Traffic Sign Artisan	33,758	44,803	1.0	1.0	1.0
Equipment Operator B	33,571	44,533	3.0	3.0	3.0
Highway Maint. Person Leader	33,384	44,283	6.0	6.0	6.0
Custodian	28,954	44,013	1.0	1.0	1.0
Highway Maintenance Person	28,954	44,013	12.0	13.0	21.0
Bldg Maint. Repair Person	34,403	41,829	1.0	1.0	1.0
Coop-IT Technician		12.00 /hr	1.0	1.0	1.0
<b>Clerical Staff:</b>					
Traffic/Subdivisions Coordinator	36,980	48,745	1.0	1.0	1.0
Department Secretary	31,354	45,866	5.0	5.0	5.0
Department Clerk	28,924	42,746	10.0	9.0	9.0
Stock Chaser	27,325	40,055	1.0	1.0	1.0
Typist Clerk	25,515	38,382	2.0	2.0	2.0
			232.0	236.0	250.0
<b>Sheriff Grants:</b>					
<b>Managers &amp; Supervisors:</b>					
Lieutenant	75,008	79,880	1.0	1.0	1.0
<b>Professional Support:</b>					
Sergeant	68,189	72,619	3.0	2.0	2.0
Deputy	45,247	57,746	6.0	5.0	5.0
<b>Clerical Staff:</b>					
Secretary	31,046	36,525	1.0	1.0	1.0
			11.0	9.0	9.0



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2014 Full Time</b>	<b>2014 Full Time</b>	<b>2015 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b><u>ENTERPRISE FUNDS</u></b>					
<b>Community Mental Health:</b>					
Managers & Supervisors:					
Medical Director	122,728	153,410	1.0	1.0	1.0
Executive Director, CMH	95,027	118,784	1.0	1.0	1.0
Deputy Director	78,541	98,177	1.0	1.0	1.0
Program Director	71,308	89,135	7.0	7.0	7.0
Program Supervisor	58,264	72,829	9.0	9.0	9.0
Professional Support:					
Administrative Assistant IV	62,782	78,477	12.0	12.0	12.0
Administrative Assistant III	53,771	67,214	17.0	18.0	18.0
Therapist III	51,971	64,963	20.0	20.0	20.0
Administrative Assistant II	48,151	60,189	5.0	7.0	7.0
Psychologist	47,632	59,539	1.0	1.0	1.0
Therapist II	47,632	59,539	55.0	55.0	55.0
Senior Accountant	47,072	58,840	1.0	1.0	1.0
Accountant	42,976	53,720	4.0	4.0	4.0
Case Manager III	42,799	53,498	11.0	11.0	11.0
Registered Nurse	40,133	50,166	27.0	27.0	27.0
Case Manager II	39,163	48,954	70.0	72.0	72.0
Specialist II	39,163	48,954	3.0	3.0	3.0
Administrative Assistant I	36,818	46,022	9.0	9.0	9.0
Reimbursement Analyst	35,404	44,255	1.0	1.0	1.0
Case Manager I	34,660	43,325	2.0	2.0	2.0
Specialist I	34,660	43,325	4.0	4.0	4.0
Mental Health Worker III	31,812	37,426	8.0	8.0	8.0
Mental Health Worker II	26,954	30,805	3.0	3.0	3.0
Phone Counselor Supervisor (3 PT)	15.05	18.82 /hr	0.59	0.59	0.59
Phone Counselor (7 PT)	12.09	15.13 /hr	3.68	3.68	3.68
Clerical Staff:					
Administrative Secretary	35,404	44,255	1.0	1.0	1.0
Senior Secretary	32,235	40,294	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	9.0	8.0	8.0
Secretary	31,046	36,525	5.0	5.0	5.0
Account Clerk III	30,440	34,789	14.0	14.0	14.0
Typist Clerk IV	30,440	34,789	2.0	2.0	2.0
Typist Clerk III	28,994	33,136	11.0	11.0	11.0
Account Clerk I/II	26,307	31,563	5.0	5.0	5.0
Typist Clerk I/II	25,676	30,065	12.0	12.0	12.0
Account Clerk I/II (2 PT)	13.22	15.87 /hr	1.03	1.03	1.03
Typist Clerk I/II (8 PT)	12.89	15.11 /hr	3.31	3.31	3.31
			340.61	344.61	344.61
<b>Substance Abuse:</b>					
Managers & Supervisors:					
Program Director	71,308	89,135	1.0	1.0	1.0
Professional Support:					
Administrative Assistant IV	62,782	78,477	1.0	1.0	1.0
Administrative Assistant III	53,771	67,214	3.0	3.0	3.0
Administrative Assistant II	48,151	60,189	2.0	2.0	2.0
Therapist II	47,632	59,539	-	3.0	3.0
Clerical Staff:					
Secretary	31,046	36,525	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	2.0	2.0	2.0
Data Input Clerk (PT)		11.51 /hr	0.2	0.2	0.2
			10.2	13.2	13.2
<b>Total Fiscal Year Special Revenue Funds Position Count</b>			<b>1,075.26</b>	<b>1,085.64</b>	<b>1,098.54</b>
<b>GRAND TOTAL COUNTY WIDE POSITION COUNT</b>			<b>2,784.46</b>	<b>2,796.34</b>	<b>2,832.74</b>