



# **ADOPTED BUDGET**



**Mark A. Hackel**  
County Executive

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**FOR FUNDS WITH FISCAL YEARS ENDING  
DECEMBER 31, 2016 AND SEPTEMBER 30,  
2016**

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**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER 31, 2017 and  
2018 AND SEPTEMBER 30, 2017 and 2018**

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**SEPTEMBER 10, 2015**

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# Macomb County Executive

## Mark A. Hackel

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Mark F. Deldin  
Deputy County Executive

July 1, 2015

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, 2016

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.

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

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

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

Sincerely,

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 2016**

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06/01/2015 to 06/30/2015	Finance Department to compile and discuss budgets with Department Leaders
07/02/2015	Budget submission to Board of Commissioners
07/14/2015	Budget Discussion - Finance Committee (Presentation of 2016 Recommended Budget)
07/14/2015	Budget Discussion – Government Operations (Board of Commissioners, Ethics Board, Clerk/Register of Deeds)
07/15/2015	Budget Discussion – Justice & Public Safety (Sheriff, Prosecutor, Juvenile Justice Center, Emergency Management, Homeland Security Grants)
07/16/2015	Budget Discussion – Finance Committee (Finance, Equalization, Purchasing, Risk, Human Resources/Labor Relations, Appropriations, Debt Service)
07/20/2015	Budget Discussion – Health & Human Services (Health & Community Services, Health Department, Medical Examiner, Animal Shelter)
07/21/2015	Budget Discussion – Infrastructure/Economic Development (Planning and Economic Development, Public Works, Parks & Recreation)
07/22/2015	Budget Discussion – Health & Human Services (Community Services, Senior Services, MSU Extension)
08/04/2015	Budget Discussion – Government Operations (Corporation Counsel, Office of County Executive)
08/05/2015	Budget Discussion – Justice & Public Safety (Circuit Court, Probate Court, Juvenile Court, Friend of the Court, 42-1 District Court, 42-2 District Court, Probate District Court, Community Corrections, DHS-Child Care Fund)
08/06/2015	Budget Discussion – Finance Committee (Treasurer, Retirement Commission, Interim Trust Board)
08/17/2015	Budget Discussion – Health & Human Services (Community Mental Health, Office of Substance Abuse, Veterans Services, DHS-Social Welfare Fund)

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**Macomb County, Michigan  
Proposed Budget Timeline  
December and September Year End Funds  
Fiscal Year Ending 2016**

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**Timeline Continued:**

- 08/18/2015 Budget Discussion – Infrastructure/Economic Development (Department of Roads, Information Technology, Facilities and Operations, MI Works)
- 08/19/2015 Budget Discussion – Budget Review Recap
- 08/25/2015 Budget Discussion – Reserve Meeting (only if needed)
- 09/03/2015 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 09/10/2015 Finance Committee - Public Hearing, Final Adoption
- 09/10/2015 Final budget approval – Full Board Meeting
- 10/22/2015 Budget Ordinance Amended by Ordinance 2015-02 – Full Board Meeting



**BOARD OF COMMISSIONERS  
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE  
No: 2015-01 (*Amended*)**

**FY 2016 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE**

INTRODUCED BY COMMISSIONER FLYNN, SUPPORTED BY COMMISSIONER 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 Executive, by a letter dated July 1, 2015, submitted a recommended comprehensive balanced budget (the "Recommended Budget") to the Board of Commissioners (the "Commission"); and

WHEREAS, the Commission engaged in 40 hours of public discussion in 21 meetings, reviewed each County agency and its respective fund(s), and extensively studied the Recommended Budget; and

WHEREAS, using a performance based budget review process, the Commission modified the Recommended Budget to improve transparency and accountability related to the expenditure of County funds and altered proposed line items to reflect the Commission's budget priorities; and

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

WHEREAS, the Executive and Commission agree that the FY 2016 appropriations ordinance should include the funds with September 30 and December 31, 2016 fiscal year ends; and

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

<b>Revenues</b>	<b>General Fund</b>	<b>Other Funds</b>	<b>Total</b>
Property Taxes	\$ 119,492,908	\$ 1,137,120	\$ 120,630,028
Licenses & Permits	1,324,540	920,202	2,244,742
Intergovernmental	31,312,075	148,635,372	179,947,447
Charges for Services	31,525,836	248,765,149	280,290,985
Investment Income	225,000	143,622	368,622
Fines & Forfeitures	559,750	265,000	824,750
Reimbursements	8,516,108	916,116	9,432,224
Indirect Cost Allocation	13,590,378	52,350	13,642,728
Other Revenue	107,300	2,122,114	2,229,414
Transfers In	8,000,000	38,511,631	46,511,631
Fund Balance Utilization	11,609,427	17,398,347	29,007,774
<b>Total Revenues</b>	<b>\$ 226,263,322</b>	<b>\$ 458,867,023</b>	<b>\$ 685,130,345</b>

<b>Expenditures</b>	<b>Total</b>
General Fund	\$ 226,263,322
Circuit Court Programs	400,401
Child Care Fund	21,828,387
Community Corrections-Dec Year End	131,760
Community Corrections-Sep Year End	1,367,262
Community Services-Dec Year End	8,901,386
Community Services-Sep Year End	29,104,786
Department of Human Services	200,000
Friend of the Court	10,402,493
Health Grants-Dec Year End	115,352
Health Grants-Sep Year End	6,036,264
Homeland Security Grants	3,450,000
Michigan Works!	3,975,944
MSUE Grants-Dec Year End	30,000
MSUE Grants-Sep Year End	23,500
Planning Grant Fund	1,317,000
Prosecuting Attorney Forfeitures	5,000
Prosecuting Attorney Grants-Sep Year End	2,543,094
Register of Deeds Remonumentation Fund	205,000
Register of Deeds Technology Fund	1,471,900
Concealed Pistol License Fund	166,502
Roads	94,635,144
Sheriff Grants-Dec Year End	382,600
Sheriff Grants-Sep Year End	2,017,374
Veterans' Affairs	1,298,061
Community Mental Health	225,663,829
Freedom Hill Park	513,980
Substance Abuse	15,366,521
Debt Service Fund	27,313,483
<b>Total Expenditures</b>	<b>\$ 685,130,345</b>

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

<b>Legislative</b>	
Board of Commissioners	<u>\$ 1,582,457</u>
<b>Judicial</b>	
Circuit Court	\$ 11,567,062
District Court - Romeo	1,270,254
District Court - New Baltimore	1,284,972
District Court - 3rd Class	25,000
Family Counseling	185,797
Jury Commission	186,340
Juvenile Court	5,256,338
Law Library	35,800
Probate Court	3,142,476
Probation - Circuit Court	119,100
Probation - District Court	473,890
Prosecuting Attorney	<u>9,808,793</u>
	<u>\$ 33,355,822</u>
<b>General Government</b>	
Building Authority	\$ 1,300
Clerk	4,762,317
Corporation Counsel	952,533
County Executive	1,552,818
Equalization	960,499
Elections	30,300
Ethics Board	59,000
Facilities & Operations	15,481,644
Finance	2,261,869
Human Resources	2,336,679
Information Technology	7,358,764
MSU Extension	904,981
Planning & Economic Development	3,159,749
Purchasing	1,419,954
Register of Deeds	1,889,830
Treasurer	2,330,252
Non Departmental Appropriations	<u>(10,156,465)</u>
	<u>\$ 35,306,024</u>
<b>Public Safety</b>	
Civil Service Commission	\$ 60,925
Emergency Management	1,225,913
Sheriff	<u>65,463,972</u>
	<u>\$ 66,750,810</u>
<b>Public Works</b>	
Public Works Commissioner	<u>\$ 6,642,903</u>
<b>Health &amp; Welfare</b>	
Health and Community Services	\$ 295,871
Health Department	21,232,449
Resident County Hospitalization	<u>72,472</u>
	<u>\$ 21,600,792</u>
<b>Capital Outlay</b>	<u>\$ 1,037,156</u>
<b>Transfers Out</b>	<u>\$ 59,987,358</u>
<b>Total Expenditures</b>	<u><b>\$ 226,263,322</b></u>

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the "FY 2016 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 2016 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, 2016, and December 31, 2016, 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, 2016 and December 31, 2016 that includes the Recommended Budget with the following changes and others provided in this ordinance.

- A. This General Appropriations Ordinance is inserted in the document at the beginning of the Adopted Budget as a substitute for the proposed general appropriations ordinance in the budget proposed by the Executive.
- B. Funds may only be spent in compliance with County policies, including any policies in effect as of the date of this ordinance and any policies adopted by the Commission after the date of this ordinance. No funds are 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 2016 Budget.

ITEM REF.	PAGE NO.	DEPARTMENT	FUND	EXPENDITURE / [REVENUE] CATEGORY	LINE ITEM	EXECUTIVE RECOMMENDED	COMMISSION APPROVED	DIFFERENCE
A	C-69	931 - APPROPRIATIONS	101- GENERAL FUND	n/a	Soil Conservation	\$13,650	\$0	(\$13,650)
B	C-42	60102 - HEALTH & COMMUNITY SERVICES	101- GENERAL FUND	Contract Services	n/a	\$9,000	\$4,000	(\$5,000)
C	C-69	931 - APPROPRIATIONS	101- GENERAL FUND	n/a	Classification Study	\$500,000	\$50,000	(\$450,000)
D	C-20	131 - CIRCUIT COURT	101- GENERAL FUND	Capital Outlay	n/a	\$15,000	\$0	(\$15,000)
E	D-32	CIRCUIT COURT	FRIEND OF THE COURT	Overtime Wages	n/a	\$40,000	\$1,000	(\$39,000)
E.1	D-32	CIRCUIT COURT	FRIEND OF THE COURT	FICA/Medicare	n/a	\$385,637	\$382,653	(\$2,984)
E.2	D-32	CIRCUIT COURT	FRIEND OF THE COURT	Pension/Retiree Health Care	n/a	\$1,686,730	\$1,680,911	(\$5,819)
E.3	D-32	CIRCUIT COURT	FRIEND OF THE COURT	Workers Comp/Unemployment/ Other	n/a	\$70,874	\$70,321	(\$553)
E.4	D-32	CIRCUIT COURT	FRIEND OF THE COURT	[Intergovernmental]	n/a	\$6,700,000	\$6,675,822	(\$24,178)
F	D-32	CIRCUIT COURT	FRIEND OF THE COURT	Transfers In - General Fund	n/a	\$2,930,849	\$2,906,671	(\$24,178)
G	C-68	930 - OPERATING TRANSFERS	101- GENERAL FUND	Operating Transfers Out	Friend of the Court	\$2,930,849	\$2,906,671	(\$24,178)
H	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	Full Time Wages	n/a	\$2,521,799	\$2,596,718	\$74,919
I	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	FICA/Medicare	n/a	\$201,042	\$206,773	\$5,731
J	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	Pension/Retiree Health Care	n/a	\$711,969	\$732,058	\$20,089
K	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$459,720	\$472,490	\$12,770
L	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	Workers Comp/Unemployment/ Other	n/a	\$35,777	\$36,841	\$1,064
M	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	Internal Services	n/a	\$79,340	\$81,387	\$2,047
N	C-44	204 - INFORMATION TECHNOLOGY	101- GENERAL FUND	Capital Outlay	n/a	\$0	\$12,340	\$12,340
O	D-28	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	Part Time Wages	n/a	\$2,479,772	\$2,486,852	\$7,080
O.1	D-28	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	FICA/Medicare	n/a	\$555,966	\$556,508	\$542
O.2	D-28	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	Workers Comp/Unemployment/ Other	n/a	\$272,178	\$272,195	\$17
P	D-28	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	Transfers In - General Fund	n/a	\$3,178,986	\$3,186,625	\$7,639
Q	D-31	COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	n/a	Transportation	\$881,163	\$888,802	\$7,639
R	C-68	930 - OPERATING TRANSFERS	101- GENERAL FUND	Operating Transfers Out	Community Services	\$3,178,986	\$3,186,625	\$7,639
S	C-69	931 - APPROPRIATIONS	101- GENERAL FUND	n/a	OneMacomb	\$0	\$8,500	\$8,500
T	C-69	931 - APPROPRIATIONS	101- GENERAL FUND	n/a	Turning Point - Prevention Education	\$0	\$15,000	\$15,000
U	C-69	931 - APPROPRIATIONS	101- GENERAL FUND	n/a	St. Clair/Saniac Conservation District	\$5,000	\$25,000	\$20,000
V	C-67	932 - NON-DEPARTMENTAL	101- GENERAL FUND	Supplies & Services	n/a	\$1,851,450	\$1,501,300	(\$350,150)
W	C-67	932 - NON-DEPARTMENTAL	101- GENERAL FUND	Transfers Out	n/a	\$59,884,659	\$59,987,358	\$102,699

ITEM REF.	PAGE NO.	DEPARTMENT	FUND	EXPENDITURE / [REVENUE] CATEGORY	LINE ITEM	EXECUTIVE RECOMMENDED	COMMISSION APPROVED	DIFFERENCE
X	C-69	931 - APPROPRIATIONS	101- GENERAL FUND	n/a	Survivors of Suicide / LOSS / MERG	\$0	\$70,000	\$70,000
Y	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	Full Time Wages	n/a	\$17,287,933	\$17,312,298	\$24,365
Z	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	FICA/Medicare	n/a	\$1,312,088	\$1,316,268	\$4,180
AA	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	Pension/Retiree Health Care	n/a	\$5,513,913	\$5,528,653	\$14,740
BB	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	Employee Health/Dental/Life Ins	n/a	\$4,290,719	\$4,300,069	\$9,350
CC	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	Workers Comp/Unemployment/ Other	n/a	\$242,413	\$243,183	\$770
DD	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	Internal Services	n/a	\$1,847,035	\$1,848,520	\$1,485
EE	E-2	COMMUNITY MENTAL HEALTH	COMMUNITY MENTAL HEALTH	Transfers In - General Fund	n/a	\$3,878,745	\$3,933,635	\$54,890
FF	C-68	930 - OPERATING TRANSFERS	101- GENERAL FUND	Operating Transfers Out	Community Mental Health	\$3,878,745	\$3,933,635	\$54,890
GG	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	Full Time Wages	n/a	\$1,244,048	\$1,359,886	\$115,838
HH	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	FICA/Medicare	n/a	\$97,703	\$106,565	\$8,862
II	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	Pension/Retiree Health Care	n/a	\$381,654	\$416,757	\$35,103
JJ	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	Employee Health/Dental/Life Ins	n/a	\$280,940	\$306,480	\$25,540
KK	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	Workers Comp/Unemployment/ Other	n/a	\$18,018	\$19,663	\$1,645
LL	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	Internal Services	n/a	\$179,519	\$181,836	\$2,317
MM	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	[Intergovernmental]	n/a	\$1,414,995	\$1,539,952	\$124,957
NN	D-40	PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	Transfers In - General Fund	n/a	\$899,412	\$963,760	\$64,348
OO	C-68	930 - OPERATING TRANSFERS	101- GENERAL FUND	Operating Transfers Out	Prosecuting Attorney Grants	\$899,412	\$963,760	\$64,348
PP	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	Full Time Wages	n/a	\$5,847,416	\$5,902,976	\$55,560
QQ	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	FICA/Medicare	n/a	\$459,017	\$463,267	\$4,250
RR	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	Pension/Retiree Health Care	n/a	\$1,609,897	\$1,618,187	\$8,290
SS	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$1,059,910	\$1,059,910	\$0
TT	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	Workers Comp/Unemployment/ Other	n/a	\$84,188	\$84,977	\$789
UU	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	Internal Services	n/a	\$177,363	\$178,474	\$1,111
VV	C-53	229 - PROSECUTING ATTORNEY	101- GENERAL FUND	[Fines & Forfeitures]	n/a	\$0	\$70,000	\$70,000
WW	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	Full Time Wages	n/a	\$3,742,059	\$3,830,049	\$87,990
XX	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	FICA/Medicare	n/a	\$298,381	\$305,113	\$6,732
YY	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	Pension/Retiree Health Care	n/a	\$1,116,060	\$1,138,100	\$22,040
ZZ	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	Employee Health/Dental/Life Ins	n/a	\$778,970	\$791,740	\$12,770
AAA	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	Workers Comp/Unemployment/ Other	n/a	\$53,629	\$54,878	\$1,249
BBB	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	Internal Services	n/a	\$239,566	\$241,326	\$1,760
CCC	C-57	441 - PUBLIC WORKS	101- GENERAL FUND	[Charges for Services]	n/a	\$958,000	\$1,090,541	\$132,541

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

E. Some of the additional funds appropriated for specific line items as detailed in subsection 4.C, were appropriated to address particular needs and shall therefore be used only for the purposes and in the manner detailed below.

1. The additional \$12,340 appropriated to Information Technology as detailed in Item N in the table in subsection 4.C shall be used only for the purchase of electronic hardware and software for the Michigan Works Veterans Employability Boot Camp program and only if those laptops remain County-owned.

2. The additional \$7,639 appropriated to Community Services Agency as detailed in Items O thru R in the table in subsection 4.C shall be used only for funding a part-time driver for home-delivered meals who will serve in situations when volunteer drivers are unavailable.

3. The additional \$8,500 appropriated to the OneMacomb Initiative as detailed in Item S in the table in subsection 4.C shall be used only as follows:

- a. \$4,000 for funding preparation of a written strategic plan;
- b. \$2,500 for funding "Host Employee Lunch and Learns;" and
- c. \$2,000 for installing multi-language signage in County buildings.

4. The additional \$20,000 appropriated to the St. Clair/Sanilac Conservation District as detailed in Item U may be expended only if there is an independent financial audit of the past 5 fiscal years conducted for the Macomb Conservation District by an independent auditing firm and only if there is a fully signed contract between the St. Clair/Sanilac Conservation District and Macomb County, in a form acceptable to County Corporation Counsel, recommended by the Executive, and approved by the Commission.

5. The additional \$70,000 appropriated to Appropriations as detailed in Item X in the table in subsection 4.C shall be used for outside agency to staff 1 Full Time Program person to facilitate the Survivors of Suicide (SOS) support group(s) in Macomb County. The program staff will be involved with coordinating and growing the support groups and coordinating the Local Outreach to Survivors of Suicide (LOSS) team, a group that is currently comprised of trained volunteers that meets with family/friends after a suicide to provide support, resources, and referrals. The program staff would be responsible for recruiting and training volunteers and responding to emergency calls. This program staff will also be involved with coordinating the Macomb Emergency Response Group (MERG), also an all-volunteer group that currently responds to workplace violence incidents. This funding shall also be used for any additional administrative costs for the outside agency. Contract with outside agency shall undergo a competitive bid process as outlined by the County's Procurement Ordinance.

6. The additional \$54,890 appropriated to Community Mental Health as detailed in Items Y thru FF in the table in subsection 4.C shall be used to convert the current 0.5 FTE to a 1.0 FTE for CMH's Post Booking Jail Diversion (PBJD) program, to screen potential jail inmates and divert those qualified to CMH facilities rather than jail incarceration.

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

1. No County funds shall be expended for acquiring or using any goods or services or engaging in any activities that violate Ordinance No. 2014-10 ("County Seal Use Ordinance").

2. No County funds shall be expended to obtain goods or services from, to pay for goods or services provided by, or to in any way compensate or support any entity that is an entity recognized or qualified as an entity described by subsection 501(c)(4) or section 527 of the United States Internal Revenue Code, unless a contract with that entity is first approved by the Commission.

3. No County funds may be expended on any additional placement of a current County elected official's name or likeness on any vehicle, building, billboard, County signage, or County promotional materials. Funds may be expended to place a County elected official's name on directional signage or on signage identifying the office space(s) regularly occupied by a County elected official or to identify a County elected official's seat or place at a meeting. This provision shall not prevent the use of funds other than County funds for such purposes.

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

Section 6. Tax Levy. The General Operating Millage Rate levied by the County for 2016 shall be 4.5685 mills, the voted Veterans Millage levied by the County for 2016 shall be 0.04 mill, and the Drain Debt Millage levied by the County for 2016 shall be 0.0050 mill.

Section 7. Cigarette and Liquor Taxes.

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

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

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

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

Section 10. Additional Authorization May Be Required.

A. The Department of Roads budget includes details provided on pages D-42, D-43 and D-44. No capital expenditures or contracts will be approved that exceeds the details so included without an explanation reasonably acceptable to the Commission at the time of approval of the capital expenditure or contract.

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



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

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

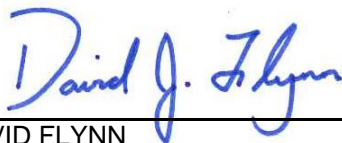
E. Nothing in this ordinance is or should be construed to be approval of any contracts or any appointments requiring Commission approval. All contracts and appointments requiring Commission approval shall be submitted to the Commission in accordance with all applicable laws, rules, ordinances, and resolutions.

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

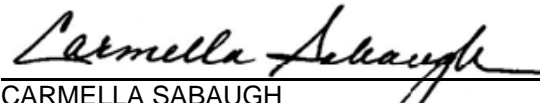
G. The Executive shall submit to the Commission budget amendments for any lawsuit settlements resulting in payments to the County.

Section 11. Interpretation. 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  
Chair, Macomb County Commission



CARMELLA SABAUGH  
Macomb County Clerk/Register of Deeds

***Passed at 09-10-2015 Full Board Meeting***

***Amended by Ordinance 2015-02 at 10-22-2015 Full Board Meeting***

# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2016

## **About This Document**

The 2016 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 2016

**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.

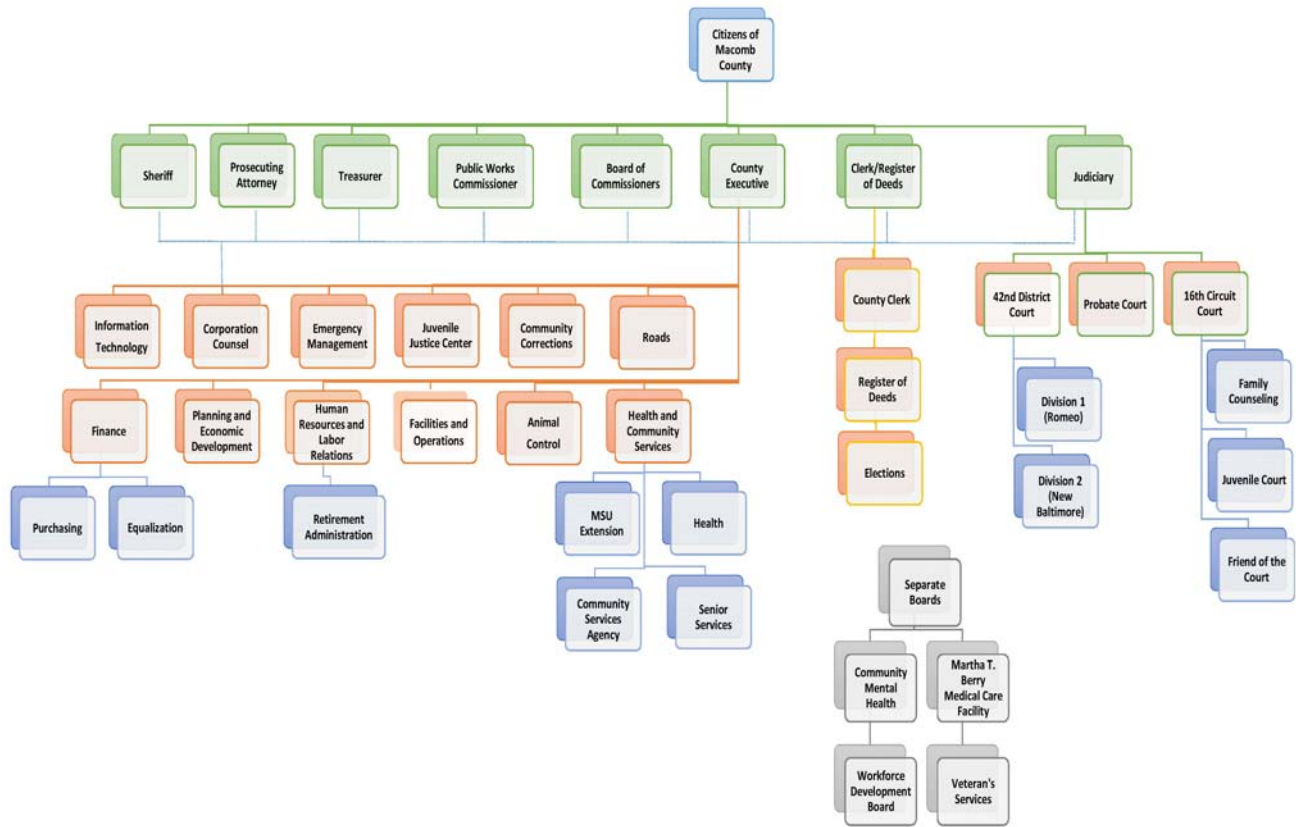
There are 17,000 acres of land in Macomb County devoted to outdoor recreation including picnic areas, hiking trails, fishing sites, beaches, and boating facilities. Approximately thirty-miles of shoreline along Lake St. Clair provide access to fun and sports on the waters of the Great Lakes. With approximately 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 2016

## Organizational Structure of the County

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

### MACOMB COUNTY, MICHIGAN Organizational Chart



# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2016

## **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.

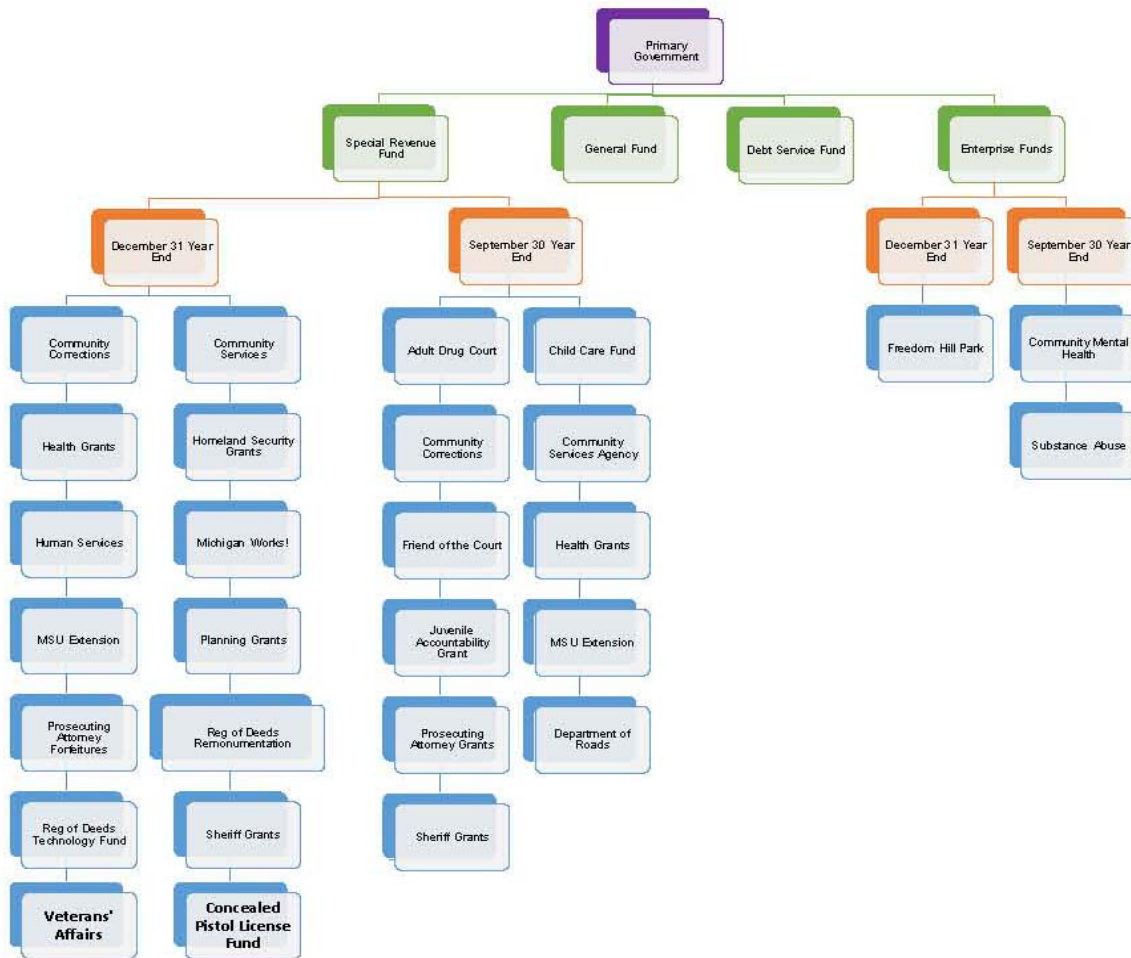
Governmental funds are accounted for using the modified accrual basis of accounting. Revenues of governmental funds are recognized when they become both measurable and available. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current 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 2016

## 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, 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 2016

## 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 2016

**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.

**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.

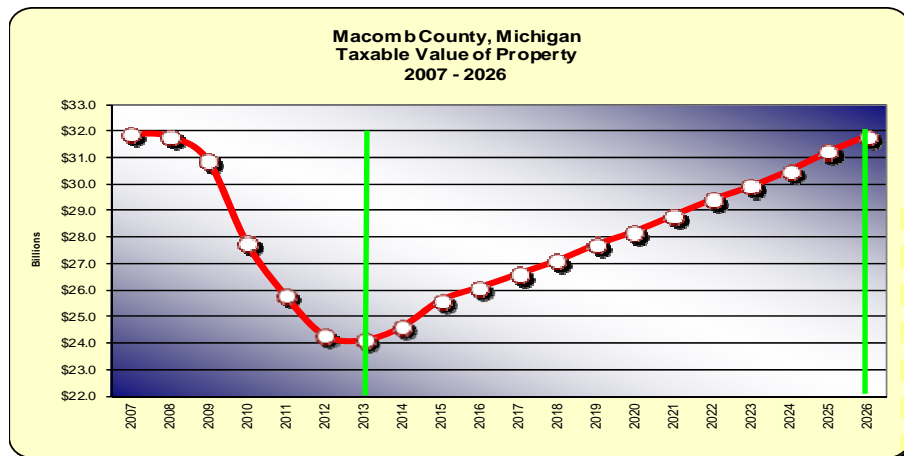
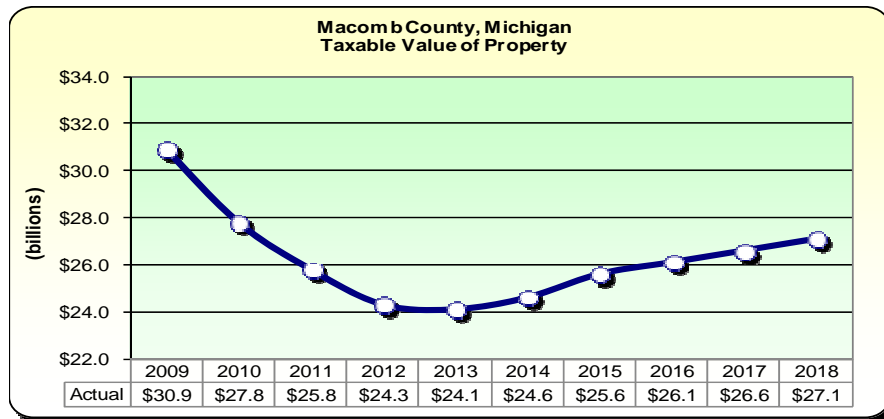
- ✓ Annual debt service requirements supported by the General Fund and related to debt issued for capital purposes shall not exceed 5% of General Fund expenditures in any given year.
- ✓ The length of new debt issues shall not exceed the useful life of the underlying capital assets.
- ✓ The length of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



# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2016

## Major Issues Affecting the Budget

**Property Values** - Property taxes are the primary source of revenue for the General Fund (55.7%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid 1990s through the mid 2000s. Taxable values began to stagnate in 2008 and declined 26.7% for the period 2008-2013 but have shown signs of recovery each of the last two years, with increases of 1.6% and 3.72% in 2014 and 2015, respectively. **Taxable values are estimated to increase 2.0% in 2016, 2017 and 2018.** Each 1% change in property values equates to approximately \$1.2 million in property tax revenue to the General Fund. The Board of Commissioners raised the County operating millage rate from 4.2 mills to the maximum allowed limit of 4.5685 mills in 2009 to combat the effects of declining property values. Unfortunately, due to the continuous declines in taxable values, the positive impact of the tax increase on the budget has been significantly reduced. However, the County has responded with strict financial controls to ensure that budgeted expenditures keep pace with property tax levies. Compounding the problem is a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to 5% or the rate of inflation, whichever is less. Assuming annual increases of 2% per year, the taxable values are not expected to return to 2007 levels until at least 2026, as indicated below.



MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2016

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

Fringe Benefits – The County offers its employees a generous package of fringe benefits, including health care and dental coverage when employed, health care in retirement and a defined benefit pension plan. Employer paid fringe benefits are approximately 63.0% of payroll and are budgeted at \$87.7 million in 2016. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

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

In addition, Public Act 152 of 2011 became effective in 2012 and places annual ceilings on the amount of employee health care premiums paid by public sector employers and requires employees to pay any premium amounts in excess of the established ceilings. Failure to comply with the provisions of PA 152 subject public sector employers to reductions in State shared revenues. The ceilings imposed on employer-paid premiums by PA 152 in 2015 are as follows: \$5,992 for single coverage, \$12,532 for two-person coverage and \$16,343 for family coverage. These amounts are adjusted annually for inflation and increased 2.3% in 2015. An inflationary increase of 4% has been built in the 2016 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.

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

Capital Improvements - Deteriorating infrastructure continues to be a major concern of the Administration. The budget for 2016 and the forecast for 2017 call for transfers from the General Fund to the Capital Improvement Fund of \$22 million and \$16 million, respectively. These transfers reflect the Administration's commitment to fully fund the five year capital plan.

**MACOMB COUNTY, MICHIGAN**  
**Budget Discussion and Analysis**  
**Fiscal Year 2016**

**Personnel Changes**

A total of 5.8 new full time equivalents were added to the 2016 budget as indicated below.

Position Changes for Fiscal 2016						
Department	Department Request		Executive Recommend		Adopted Budget	
	FTE	Value Incl Benefits	FTE	Value Incl Benefits	FTE	Value Incl Benefits
<b>Community Mental Health</b>						
Therapist II	-	\$ -	-	\$ -	0.5	\$ 54,890
<b>Community Services</b>						
Part Time Van Driver	-	-	-	-	0.3	7,639
<b>County Clerk</b>						
Cashier II	0.5	36,932	-	-	-	-
<b>County Executive</b>						
Administrative Secretary	1.0	82,333	-	-	-	-
<b>District Court</b>						
Part Time Magistrate	0.3	30,518	-	-	-	-
<b>Health Department</b>						
Medical Examiner Investigator	1.0	67,400	-	-	-	-
Part Time Hearing & Vision Tech	0.5	14,430	-	-	-	-
<b>Information Technology</b>						
Applications Specialist	1.0	112,553	-	-	-	-
Database Administrator	1.0	115,380	-	-	-	-
Security Administrator	1.0	116,620	-	-	1.0	116,620
Systems Specialist	1.0	112,553	-	-	-	-
Telecommunications Specialist	1.0	100,963	-	-	-	-
<b>Juvenile Justice Center</b>						
Youth Specialist	1.0	68,870	-	-	-	-
Part Time Youth Specialist	1.0	40,260	-	-	-	-
<b>Michigan Works</b>						
Customer Service Supervisor	(1.0)	(96,308)	(1.0)	(96,308)	(1.0)	(96,308)
Case Manager	(1.0)	(85,173)	(1.0)	(85,173)	(1.0)	(85,173)
<b>MSU Extension</b>						
Part Time Program Assistant	0.5	20,162	-	-	-	-
<b>Planning &amp; Economic Development</b>						
Associate Planner	1.0	92,857	-	-	-	-
Part Time Co-Op Clerk	0.5	9,528	-	-	-	-
<b>Prosecuting Attorney</b>						
Investigator I	2.0	189,305	-	-	2.0	189,305
<b>Public Works</b>						
Administrative Secretary	1.0	82,083	-	-	-	-
Inspector	1.0	82,379	-	-	-	-
Wastewater Engineer II	1.0	118,481	-	-	1.0	118,481
<b>Roads</b>						
Civil Engineer 3	2.0	261,472	2.0	261,472	2.0	261,472
Department Clerk	1.0	92,718	1.0	92,718	1.0	92,718
Equipment Operator A	1.0	98,494	1.0	98,494	1.0	98,494
<b>Sheriff</b>						
Deputy	(1.0)	(93,279)	(1.0)	(93,279)	(1.0)	(93,279)
	<u>20.3</u>	<u>\$ 1,815,629</u>	<u>1.0</u>	<u>\$ 177,924</u>	<u>5.8</u>	<u>\$ 664,859</u>

**MACOMB COUNTY, MICHIGAN**  
**Budget Discussion and Analysis**  
**Fiscal Year 2016**

A total of 15 reclassifications and/or salary upgrades were also adopted for fiscal 2016, as indicated below.

**Position Upgrades/Reclassifications Adopted for Fiscal 2016**

Department	Department Request		Executive Recommend		Adopted Budget	
	Count	Value Incl Benefits	Count	Value Incl Benefits	Count	Value Incl Benefits
<b>County Clerk</b>						
Account Clerk IV to Election Specialist	1.0	\$ 5,990	-	\$ -	-	\$ -
Supervisor of Records to Clerical Supervisor	1.0	9,330	-	-	-	-
<b>Juvenile Court</b>						
Typist Clerk III to Typist Clerk IV	8.0	35,612	-	-	-	-
<b>Health Department</b>						
Adjust hourly rate of PT Dentists	2.0	57,631	-	-	-	-
<b>Juvenile Justice Center</b>						
Typist Clerk III to Typist Clerk IV	2.0	-	-	-	-	-
<b>Prosecuting Attorney</b>						
Salary adjustment - Chief Assistant Prosecutor	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Chief of Operations	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Chief Trial Lawyer	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Chief of Homicide	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Chief Investigator	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Chief Deputy Investigator	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Invesitgator II	1.0	6,300	-	-	1.0	6,364
Salary adjustment - Investigator	1.0	6,300	-	-	1.0	6,363
Salary adjustment - Administrative Assistant	1.0	6,300	-	-	1.0	6,363
Salary adjustment - Administrative Secretary	1.0	6,300	-	-	1.0	6,363
Salary adjustment - Supervisor	1.0	6,300	-	-	1.0	6,363
<b>Public Works</b>						
Salary adjustment - Drain Account Specialist	4.0	45,913	-	-	-	-
Equipment Operator to Drain Maintenance Field Supervisor	1.0	14,060	-	-	1.0	14,060
Engineer II to Soil Erosion Division Manager	1.0	9,919	-	-	-	-
Environmental Engineer II to Environmental Division Manager	1.0	9,919	-	-	-	-
Environmental Educator I to Environmental Educator II	1.0	6,199	-	-	-	-
Salary adjustment - Deputy Public Works Commlssioner - Govt Re	1.0	4,909	-	-	-	-
<b>Roads</b>						
Civil Engineer 2 to Civil Engineer 3	1.0	8,493	1.0	8,493	1.0	8,493
Project Leader to Assistant Foreman	1.0	6,612	1.0	6,612	1.0	6,612
Secretary to Account Specialist 1	1.0	1,524	1.0	1,524	1.0	1,524
<b>Treasurer</b>						
Salary adjustment - Tax Services Coordinator	1.0	12,399	-	-	-	-
	<u>38.0</u>	<u>\$ 297,810</u>	<u>3.0</u>	<u>\$ 16,629</u>	<u>15.0</u>	<u>\$ 100,689</u>

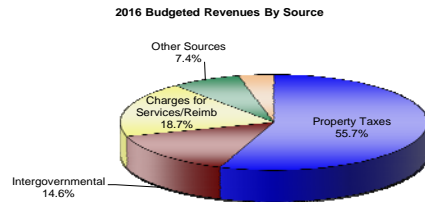
# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2016

## 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 2016 General Fund budget totals \$226,263,322, a decrease of \$27,238,967 or 10.7% from fiscal 2015, which is due primarily to the \$59,000,000 contribution to fund the County's retiree health care obligation made in 2015, offset by the \$22,000,000 contribution to fund the five year capital plan, as discussed previously, and new debt service requirements of \$3,734,000 in connection with bonds issued in 2015 for the purpose of renovating various buildings in the County's central campus complex in downtown Mount Clemens. A summary of revenues by source and expenditures by function and category for fiscal 2016, 2017 and 2018 is presented below:

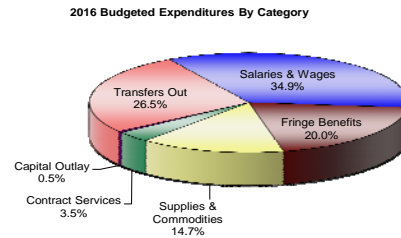
**Macomb County, Michigan  
General Fund Revenues By Source**

	2016 <u>Recommend</u>	2017 <u>Forecast</u>	2018 <u>Forecast</u>
Property Taxes	\$ 119,492,908	\$ 121,876,765	\$ 124,308,299
Intergovernmental	31,312,075	31,402,211	31,402,211
Charges for Services/Reimb	40,041,944	40,101,674	40,141,242
Other Sources	15,806,968	15,858,968	15,885,968
Transfers In	8,000,000	8,000,000	8,000,000
<b>Total</b>	<b>\$ 214,653,895</b>	<b>\$ 217,239,618</b>	<b>\$ 219,737,720</b>



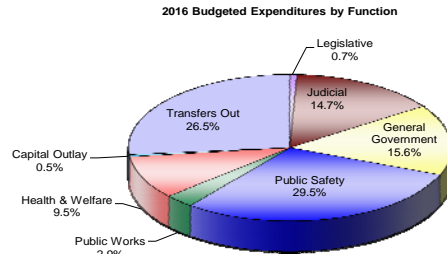
**Macomb County, Michigan  
General Fund Expenditures By Category**

	2016 <u>Recommend</u>	2017 <u>Forecast</u>	2018 <u>Forecast</u>
Salaries & Wages	\$ 78,886,287	\$ 80,978,216	\$ 82,458,122
Fringe Benefits	45,220,766	49,583,473	50,665,771
Supplies & Commodities	33,187,261	33,344,596	33,570,411
Contract Services	7,944,494	7,995,594	8,112,794
Capital Outlay	1,037,156	823,016	747,016
Transfers Out	59,987,358	54,591,364	43,919,610
<b>Total</b>	<b>\$ 226,263,322</b>	<b>\$ 227,316,259</b>	<b>\$ 219,473,724</b>



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

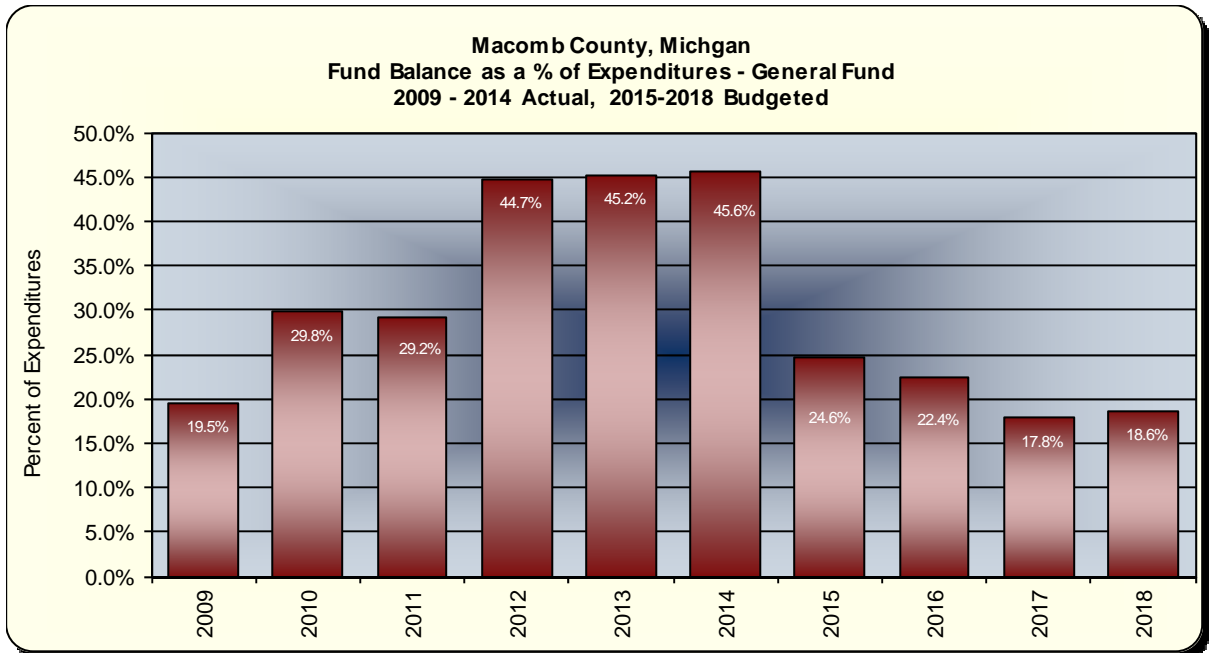
	2016 <u>Recommend</u>	2017 <u>Forecast</u>	2018 <u>Forecast</u>
Legislative	\$ 1,582,457	\$ 1,602,470	\$ 1,620,034
Judicial	33,355,822	34,266,423	34,874,068
General Government	35,306,024	39,108,910	39,752,480
Public Safety	66,750,810	68,051,819	69,251,722
Public Works	6,642,903	6,794,565	6,900,025
Health & Welfare	21,600,792	22,077,692	22,408,769
Capital Outlay	1,037,156	823,016	747,016
Transfers Out	59,987,358	54,591,364	43,919,610
<b>Total</b>	<b>\$ 226,263,322</b>	<b>\$ 227,316,259</b>	<b>\$ 219,473,724</b>



MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2016

**The General Fund (concluded)**

**Fund Balance** - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10% - 15% of annual expenditures in any given fund. The audited fund balance of the General Fund of \$85.2 million as of December 31, 2014 represented 45.6% of expenditures. The ratio is expected to decrease to approximately 24.6% by the end of fiscal 2015 and 22.4 % by the end of fiscal 2016 and slightly below 20% in 2017 and 2018. **It is important to note that the utilization of fund balance in 2015, 2016 and 2017 is due to carefully planned one-time contributions to fund the County’s Retiree Health Care obligation and its five year Capital Plan as discussed previously and is not a result of structural issues.** 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 \$131,760 for fiscal 2016. The General Fund contribution for 2016 is \$74,545, an increase of \$616 over 2015.

**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, 2016 is \$8,901,386, an increase of \$2,314,724 from 2015.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2016

**Special Revenue Funds (continued)**

Health Grants - This fund is supported entirely by State grants primarily for the purpose of administering a variety of water quality monitoring programs. The budget for 2016 is \$115,352, a decrease of \$117,938 from the amended 2015 budget.

Homeland Security Grants - This fund is supported entirely by Federal grants for the purpose of purchasing emergency response equipment and creating emergency response plans for the County and local municipalities. The budget for 2016 is \$3,450,000, a decrease of \$145,589 from 2015.

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 2016 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 2016 is \$3,975,944, a decrease of \$317,830 from 2015.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2016 is \$30,000, an increase of \$11,755 from 2015, 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 of aerial maps. The budget for this fund in 2016 is \$1,317,000, a decrease of \$104,415 from 2015.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training. The budget for 2016 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 2016 is \$205,000, a decrease of \$85,470 from 2015.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2016

**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 2016 is \$1,471,900, the majority of which is spent on contractual services and capital outlay related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Concealed Pistol Licenses Fund - The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications. The proposed budget for 2016 is \$166,502. There is no County support in this fund.

Sheriff Grants - The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2016 is \$382,600, a decrease of \$762,644 from 2015.

Veterans Services - The Department of Veterans' Services is supported by a special property tax millage of .04 mills. The budget for 2016 is \$1,298,061, a decrease of \$22,355 from 2015.

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 2016 are \$400,401, a decrease of \$6,987 over fiscal 2015. The General Fund appropriation to the Circuit Court Programs for 2016 is \$169,468, an increase of \$5,505 from 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 \$21,828,387 for 2016 represents a 1.8% increase from fiscal 2015. The General Fund appropriation to the Child Care Fund for 2016 is \$12,261,658, a decrease of \$20,230 over 2015.



MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2016

**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 2016 are essentially unchanged from previous years. The General Fund appropriation requested for 2016 is \$361,513, an increase of \$53,002 from 2015 due to a continued additional \$52,000 from the County for treatment.

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 2016 is \$3,186,625, an increase of \$1,590,719 from 2015. The increase is offset by indirect cost revenue to the General Fund.

Friend of the Court - The mission of the Macomb County Friend of the Court is to fairly and efficiently enforce court orders relating to child support, health care, spousal support, parenting time and custody. Approximately 64% of the funding for the Friend of the Court is provided through a grant from the Federal government. The General Fund appropriation for 2016 is \$2,906,671, an increase of \$9,662 from 2015.

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 \$1,588,322 represents approximately 26.3% of the budget. The General Fund appropriation budgeted for 2016 is \$269,753 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 2016. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

Juvenile Accountability Grant – This fund was used to account for costs associated with the treatment of juvenile substance abuse offenders through intensive outpatient therapy in both the individual and group setting. This program is closed for 2016.

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 2016 is \$23,500, a decrease of \$16,716 from 2015, 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 2016 is \$963,760, an increase of \$101,210 over 2015 due primarily to the addition of two new positions and increases in internal services costs.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2016

**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 2016 is \$94,635,144, a decrease of \$5,397,420, or 5.4%, from amended 2015. 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 \$25.5 million over the course of the next two years on road repairs and equipment replacement.

Sheriff Grants – This fund is utilized to account for the costs associated with specialized units involved in traffic safety enforcement, auto theft and drug-related crimes. The majority of the operations of the Sheriff's Office are accounted for in the General Fund. Approximately 79% of the funding for these programs is provided by State grants and charges for services. The 2016 budget provides for the continued funding of 9 positions. The General Fund appropriation to this fund is \$419,345 for 2016, a decrease of \$13,281 from 2015.

**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 \$3,933,635 in 2016. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain relatively flat for the last three years.

Freedom Hill Park – The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are also scheduled for 2016. 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 \$513,980 has been established for 2016. The General Fund will provide support in the amount of \$114,730 to cover those costs and the remaining \$399,250 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 2016 is \$2,749,099, an increase of \$637,313, or 30%, from 2015.

# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2016

## 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 \$332,620,000, as of December 31, 2015. Debt service for the year ending December 31, 2016 is budgeted at \$27,128,909, consisting of \$16,155,000 in principal payments and \$10,873,909 in interest and fees. Debt service requirements and outstanding balances by year through final maturity in 2035 are presented in the following schedules.

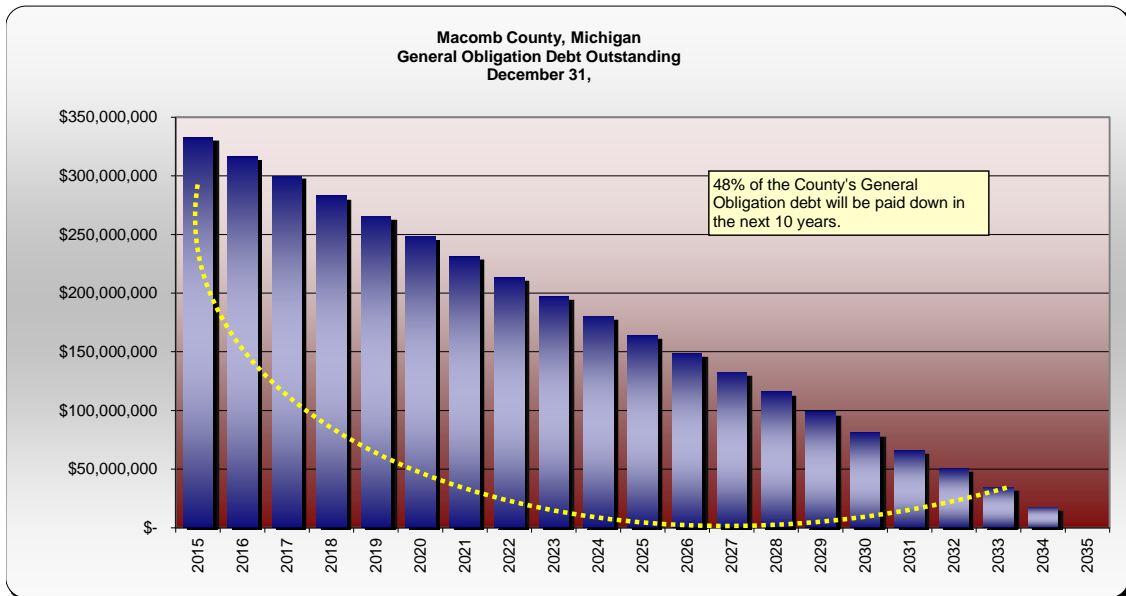
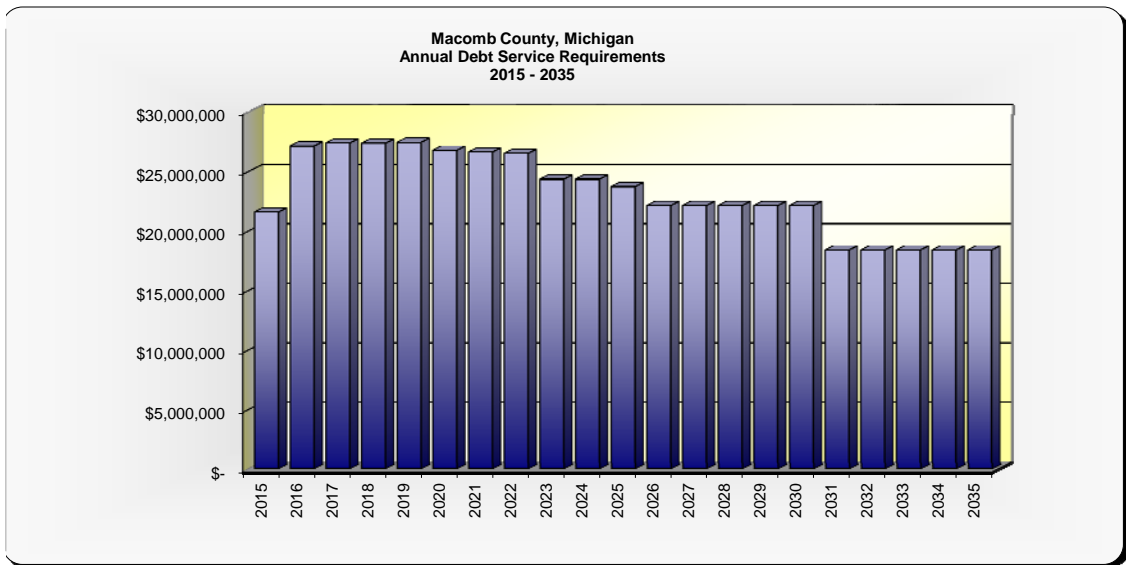
Macomb County, Michigan  
General County Long-term Debt Principal and Interest Maturities  
2015-2035

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 2012 PWK/Wertz Refunding		Series 2012 800 Mhz/NB Court Refunding		Series 2012 Bridge Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 490,000	\$ 115,700	\$ 25,000	\$ 301,425	\$ 100,000	\$ 41,300
2016	530,000	105,500	1,035,000	300,925	490,000	39,300
2017	525,000	94,950	1,320,000	280,225	470,000	29,500
2018	515,000	84,550	1,360,000	253,825	470,000	20,100
2019	560,000	73,800	1,395,000	226,625	535,000	10,700
2020	535,000	62,850	1,410,000	198,725	-	-
2021	575,000	50,313	1,455,000	170,526	-	-
2022	565,000	36,063	1,495,000	141,425	-	-
2023	575,000	21,812	1,510,000	109,656	-	-
2024	585,000	7,312	1,555,000	75,681	-	-
2025	-	-	1,550,000	38,750	-	-
	<u>\$ 5,455,000</u>	<u>\$ 652,850</u>	<u>\$ 14,110,000</u>	<u>\$ 2,097,788</u>	<u>\$ 2,065,000</u>	<u>\$ 140,900</u>
Year	Series 2014 Refunding 2007 MTB/YTH Refunding		Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 1,650,000	\$ 530,050	\$ -	\$ 480,320	\$ 11,000,000	\$ 5,118,372
2016	1,710,000	479,650	2,410,000	1,326,798	9,720,000	8,670,066
2017	1,780,000	427,300	2,460,000	1,278,098	9,790,000	8,601,054
2018	1,860,000	363,400	2,510,000	1,228,398	9,905,000	8,479,854
2019	1,910,000	288,000	2,565,000	1,171,236	10,080,000	8,308,400
2020	2,020,000	209,400	2,635,000	1,099,649	10,295,000	8,090,570
2021	2,120,000	126,600	2,705,000	1,033,074	10,545,000	7,842,358
2022	2,105,000	42,100	2,770,000	964,474	10,830,000	7,558,908
2023	-	-	2,870,000	865,524	11,145,000	7,246,138
2024	-	-	2,990,000	748,324	11,485,000	6,903,318
2025	-	-	3,110,000	626,324	11,860,000	6,532,812
2026	-	-	3,220,000	515,824	12,250,000	6,138,348
2027	-	-	3,320,000	414,404	12,685,000	5,706,414
2028	-	-	3,430,000	304,689	13,155,000	5,233,770
2029	-	-	3,545,000	188,272	13,670,000	4,717,304
2030	-	-	3,670,000	64,225	14,230,000	4,160,116
2031	-	-	-	-	14,815,000	3,572,986
2032	-	-	-	-	15,465,000	2,918,756
2033	-	-	-	-	16,155,000	2,235,820
2034	-	-	-	-	16,865,000	1,522,416
2035	-	-	-	-	17,610,000	777,657
	<u>\$ 15,155,000</u>	<u>\$ 2,466,500</u>	<u>\$ 44,210,000</u>	<u>\$ 12,309,633</u>	<u>\$ 263,555,000</u>	<u>\$ 120,335,437</u>
Year	Total Debt Service			Principal Outstanding December 31,		
	Principal	Interest	Total			
2015	\$ 14,900,000	\$ 6,683,702	\$ 21,583,702	\$ 332,620,000		
2016	16,155,000	10,973,909	27,128,909	316,465,000		
2017	16,630,000	10,751,689	27,381,689	299,835,000		
2018	16,900,000	10,459,036	27,359,036	282,935,000		
2019	17,345,000	10,095,560	27,440,560	265,590,000		
2020	17,105,000	9,666,444	26,771,444	248,485,000		
2021	17,400,000	9,222,871	26,622,871	231,085,000		
2022	17,765,000	8,742,970	26,507,970	213,320,000		
2023	16,100,000	8,243,130	24,343,130	197,220,000		
2024	16,615,000	7,734,635	24,349,635	180,605,000		
2025	16,520,000	7,197,886	23,717,886	164,085,000		
2026	15,470,000	6,654,172	22,124,172	148,615,000		
2027	16,005,000	6,120,818	22,125,818	132,610,000		
2028	16,585,000	5,538,459	22,123,459	116,025,000		
2029	17,215,000	4,905,576	22,120,576	98,810,000		
2030	17,900,000	4,224,341	22,124,341	80,910,000		
2031	14,815,000	3,572,986	18,387,986	66,095,000		
2032	15,465,000	2,918,756	18,383,756	50,630,000		
2033	16,155,000	2,235,820	18,390,820	34,475,000		
2034	16,865,000	1,522,416	18,387,416	17,610,000		
2035	17,610,000	777,657	18,387,657	-		
	<u>\$ 347,520,000</u>	<u>\$ 138,242,833</u>	<u>\$ 485,762,833</u>			

# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2016

## 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, 2015 was \$25.6 billion. Therefore, the County's debt limitation was \$2.6 billion at year-end. The County's outstanding debt of \$332.6 million at December 31, 2015, supported by the General Fund, will be well below the limit based on either assessed or taxable value.



# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2016

## Pension and Retiree Health Care Liabilities

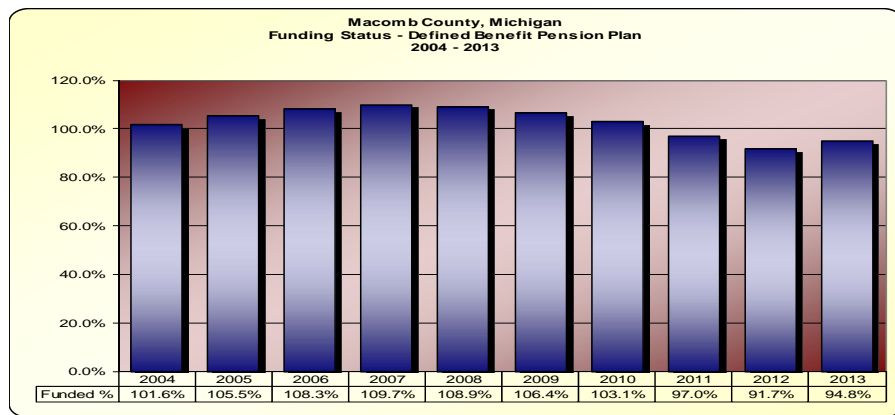
Defined Benefit Pension Plan - The County sponsors and administers the Macomb County Employees' Retirement System (the "System"), a single employer defined benefit plan covering substantially all of the County's employees. The System was established in accordance with state statutes to provide retirement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

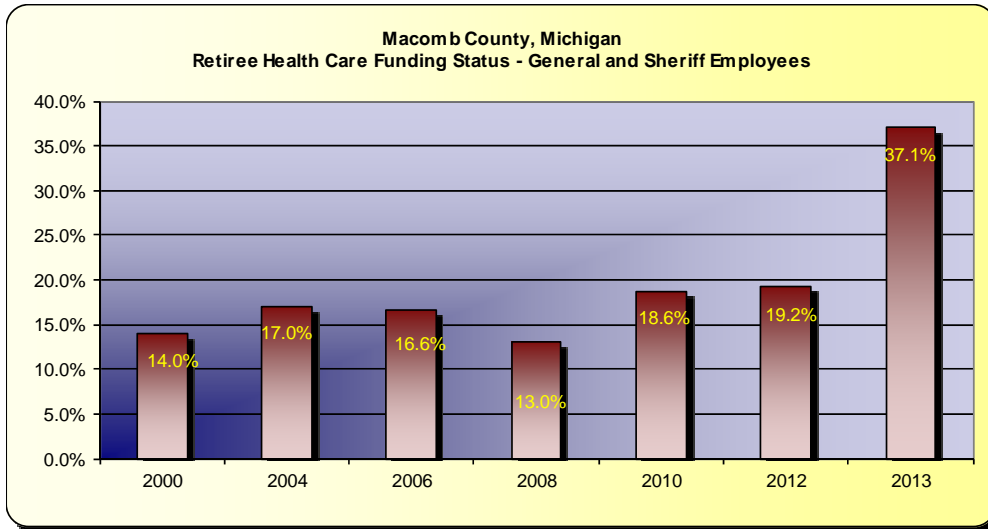
As of December 31, 2013, the date of the most recent actuarial valuation, the plan was 94.8% funded. The actuarial accrued liability was \$884,041,581 and the actuarial value of plan assets was \$837,652,540, resulting in an unfunded liability of \$46,389,041. The funding status for the last 10 years is presented below.



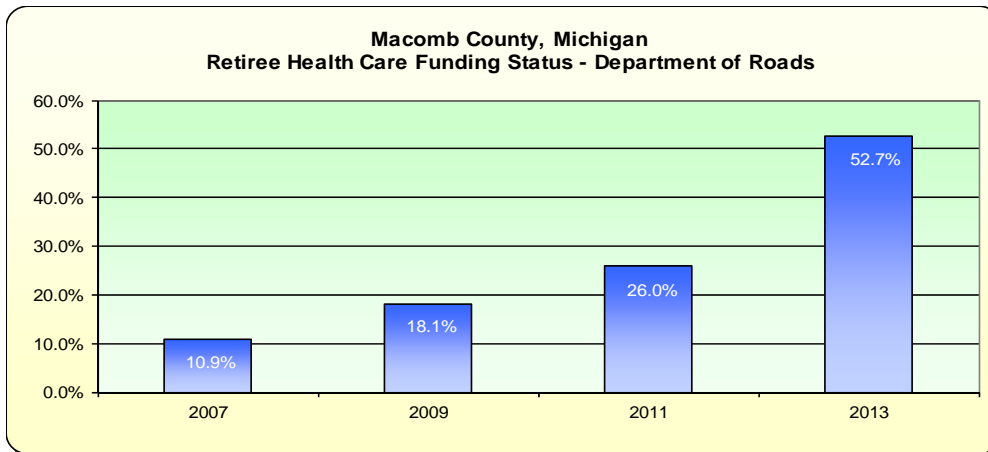
# MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2016

## Pension and Retiree Health Care Liabilities (concluded)

Retiree Health Care (General and Sheriff) - The County sponsors a single employer postretirement healthcare plan for retirees and their spouses. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2013, the date of the most recent actuarial valuation, the plan was 37.1% funded. The actuarial accrued liability for benefits was \$417,782,617 and the actuarial value of assets in the plan was \$155,145,734, resulting in an unfunded actuarial accrued liability of \$262,636,883. The County 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, 2013, the date of the most recent actuarial valuation, the plan was 52.7% funded. The actuarial accrued liability for benefits was \$69,322,970 and the actuarial value of assets in the plan was \$36,511,623, resulting in an unfunded actuarial accrued liability of \$32,811,347.



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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.

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

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

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

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

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

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

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

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

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

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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 2016 - 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>	\$ 214,653,895	\$ 226,263,322	\$ (11,609,427)	\$ 62,183,401	\$ 50,573,974
<b>Special Revenue Funds</b>					
Community Corrections	131,760	131,760	-	-	-
Community Services	8,519,939	8,901,386	(381,447)	9,211,497	8,830,050
Department of Human Services	200,000	200,000	-	62,092	62,092
Health Grants	43,807	115,352	(71,545)	301,533	229,988
Homeland Security Grants	3,430,000	3,450,000	(20,000)	(1,046,587)	(1,066,587)
Michigan Works!	3,975,944	3,975,944	-	-	-
MSUE Grants	5,500	30,000	(24,500)	160,794	136,294
Planning Grants	1,258,634	1,317,000	(58,366)	457,132	398,766
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	15,242	10,242
Register of Deeds Remonumentation Fund	205,000	205,000	-	(139,342)	(139,342)
Register of Deeds Technology Fund	1,320,000	1,471,900	(151,900)	1,265,983	1,114,083
Concealed Pistol License	166,502	166,502	-	-	-
Sheriff Grants	382,600	382,600	-	(16,129)	(16,129)
Veterans' Affairs	1,027,379	1,298,061	(270,682)	773,057	502,375
<b>Enterprise Funds</b>					
Freedom Hill Park	397,480	513,980	(116,500)	1,269,328	1,152,828
<b>Debt Service Fund</b>	27,313,483	27,313,483	-	2,599,454	2,599,454
	<u>263,031,923</u>	<u>275,741,290</u>	<u>(12,709,367)</u>	<u>77,097,455</u>	<u>64,388,088</u>
<b>September 30 Year End Funds</b>					
<b>Special Revenue Funds</b>					
Circuit Court Programs	400,401	400,401	-	(46,779)	(46,779)
Child Care	21,828,387	21,828,387	-	1,440,310	1,440,310
Community Corrections	1,367,262	1,367,262	-	-	-
Community Services	28,627,361	29,104,786	(477,425)	1,187,792	710,367
Friend of the Court	10,402,493	10,402,493	-	(947,345)	(947,345)
Health Grants	6,029,664	6,036,264	(6,600)	677,999	671,399
JAIBG Grant	-	-	-	(1,852)	(1,852)
MSUE Grants	-	23,500	(23,500)	258,270	234,770
Prosecuting Attorney Grants	2,543,094	2,543,094	-	(177,060)	(177,060)
Roads	78,844,262	94,635,144	(15,790,882)	48,968,443	33,177,561
Sheriff Grants	2,017,374	2,017,374	-	269,674	269,674
<b>Enterprise Funds</b>					
Community Mental Health	225,663,829	225,663,829	-	3,897,237	3,897,237
Substance Abuse	15,366,521	15,366,521	-	5,396,732	5,396,732
	<u>393,090,648</u>	<u>409,389,055</u>	<u>(16,298,407)</u>	<u>60,923,421</u>	<u>44,625,014</u>
	<u>\$ 656,122,571</u>	<u>\$ 685,130,345</u>	<u>\$ (29,007,774)</u>	<u>\$ 138,020,876</u>	<u>\$ 109,013,102</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>	\$ 217,239,618	\$ 227,316,259	\$ (10,076,641)	\$ 50,573,974	\$ 40,497,333
<b>Special Revenue Funds</b>					
Community Corrections	108,853	108,853	-	-	-
Community Services	8,519,939	8,902,796	(382,857)	8,830,050	8,447,193
Department of Human Services	200,000	200,000	-	62,092	62,092
Health Grants	-	10,067	(10,067)	229,988	219,921
Homeland Security Grants	-	15,000	(15,000)	(1,066,587)	(1,081,587)
Michigan Works!	3,975,944	3,975,944	-	-	-
MSUE Grants	5,500	21,400	(15,900)	136,294	120,394
Planning Grants	1,262,000	1,317,000	(55,000)	398,766	343,766
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	10,242	5,242
Register of Deeds Remonumentation Fund	210,000	210,000	-	(139,342)	(139,342)
Register of Deeds Technology Fund	1,370,000	1,471,600	(101,600)	1,114,083	1,012,483
Concealed Pistol License	166,502	166,502	-	-	-
Sheriff Grants	382,600	382,600	-	(16,129)	(16,129)
Veterans' Affairs	1,047,563	1,317,850	(270,287)	502,375	232,088
<b>Enterprise Funds</b>					
Freedom Hill Park	397,580	514,080	(116,500)	1,152,828	1,036,328
<b>Debt Service Fund</b>	27,568,824	27,568,824	-	2,599,454	2,599,454
	<u>262,454,923</u>	<u>273,503,775</u>	<u>(11,048,852)</u>	<u>64,388,088</u>	<u>53,339,236</u>
<b>September 30 Year End Funds</b>					
<b>Special Revenue Funds</b>					
Circuit Court Programs	404,799	404,799	-	(46,779)	(46,779)
Child Care	22,037,216	22,037,216	-	1,440,310	1,440,310
Community Corrections	1,368,827	1,368,827	-	-	-
Community Services	29,085,704	29,520,361	(434,657)	710,367	275,710
Friend of the Court	10,687,905	10,687,905	-	(947,345)	(947,345)
Health Grants	6,074,336	6,080,876	(6,540)	671,399	664,859
JAIBG Grant	-	-	-	(1,852)	(1,852)
MSUE Grants	-	10,100	(10,100)	234,770	224,670
Prosecuting Attorney Grants	2,581,013	2,581,013	-	(177,060)	(177,060)
Roads	70,165,881	79,912,653	(9,746,772)	33,177,561	23,430,789
Sheriff Grants	2,050,001	2,050,001	-	269,674	269,674
<b>Enterprise Funds</b>					
Community Mental Health	230,060,997	230,060,997	-	3,897,237	3,897,237
Substance Abuse	15,242,387	15,242,387	-	5,396,732	5,396,732
	<u>389,759,066</u>	<u>399,957,135</u>	<u>(10,198,069)</u>	<u>44,625,014</u>	<u>34,426,945</u>
	<u>\$ 652,213,989</u>	<u>\$ 673,460,910</u>	<u>\$ (21,246,921)</u>	<u>\$ 109,013,102</u>	<u>\$ 87,766,181</u>

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

Fiscal Year 2018 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
<b>December 31 Year End Funds</b>					
<b>General Fund</b>	\$ 219,737,720	\$ 219,473,724	\$ 263,996	\$ 40,497,333	\$ 40,761,329
<b>Special Revenue Funds</b>					
Community Corrections	80,119	80,119	-	-	-
Community Services	8,519,939	8,903,971	(384,032)	8,447,193	8,063,161
Department of Human Services	200,000	200,000	-	62,092	62,092
Health Grants	-	1,684	(1,684)	219,921	218,237
Homeland Security Grants	-	5,000	(5,000)	(1,081,587)	(1,086,587)
Michigan Works!	3,975,944	3,975,944	-	-	-
MSUE Grants	5,500	17,500	(12,000)	120,394	108,394
Planning Grants	1,262,000	1,317,000	(55,000)	343,766	288,766
Prosecuting Attorney Forfeitures	-	5,000	(5,000)	5,242	242
Register of Deeds Remonumentation Fund	220,000	220,000	-	(139,342)	(139,342)
Register of Deeds Technology Fund	1,420,000	1,201,400	218,600	1,012,483	1,231,083
Concealed Pistol License	166,502	166,502	-	-	-
Sheriff Grants	382,600	382,600	-	(16,129)	(16,129)
Veterans' Affairs	1,068,149	1,288,833	(220,684)	232,088	11,404
<b>Enterprise Funds</b>					
Freedom Hill Park	397,665	514,165	(116,500)	1,036,328	919,828
<b>Debt Service Fund</b>	27,548,778	27,548,778	-	2,599,454	2,599,454
	<u>264,984,916</u>	<u>265,302,220</u>	<u>(317,304)</u>	<u>53,339,236</u>	<u>53,021,932</u>
<b>September 30 Year End Funds</b>					
<b>Special Revenue Funds</b>					
Circuit Court Programs	406,396	406,396	-	(46,779)	(46,779)
Child Care	22,227,137	22,227,137	-	1,440,310	1,440,310
Community Corrections	1,370,426	1,370,426	-	-	-
Community Services	29,493,744	29,937,957	(444,213)	275,710	(168,503)
Friend of the Court	10,846,239	10,846,239	-	(947,345)	(947,345)
Health Grants	6,148,093	6,154,573	(6,480)	664,859	658,379
JAIBG Grant	-	-	-	(1,852)	(1,852)
MSUE Grants	-	10,100	(10,100)	224,670	214,570
Prosecuting Attorney Grants	2,616,482	2,616,482	-	(177,060)	(177,060)
Roads	70,165,881	79,912,653	(9,746,772)	23,430,789	13,684,017
Sheriff Grants	2,082,187	2,082,187	-	269,674	269,674
<b>Enterprise Funds</b>					
Community Mental Health	235,196,261	235,196,261	-	3,897,237	3,897,237
Substance Abuse	14,823,035	14,823,035	-	5,396,732	5,396,732
	<u>395,375,881</u>	<u>405,583,446</u>	<u>(10,207,565)</u>	<u>34,426,945</u>	<u>24,219,380</u>
	<u>\$ 660,360,797</u>	<u>\$ 670,885,666</u>	<u>\$ (10,524,869)</u>	<u>\$ 87,766,181</u>	<u>\$ 77,241,312</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Property Taxes	110,951,995	113,690,429	117,947,368	120,630,028	123,036,629	125,491,356
Licenses & Permits	2,089,387	2,304,729	2,166,940	2,244,742	2,244,742	2,244,742
Intergovernmental	181,691,144	184,299,487	196,641,883	179,947,447	167,675,937	168,124,050
Charges for Services	219,627,780	242,163,070	252,005,431	280,290,985	285,689,280	290,995,492
Investment Income	518,497	441,133	371,166	368,622	358,161	358,161
Fines & Forfeitures	931,875	802,009	678,300	824,750	874,750	899,750
Reimbursements	7,263,836	8,535,268	8,618,800	9,432,224	9,495,464	9,538,542
Indirect Cost Allocation	7,083,669	8,120,593	8,803,298	13,642,728	13,646,254	13,649,780
Other Revenue	763,342	1,354,828	645,160	2,229,414	2,233,705	2,237,245
<b>Total Revenues</b>	<b>530,921,525</b>	<b>561,711,546</b>	<b>587,878,346</b>	<b>609,610,940</b>	<b>605,254,922</b>	<b>613,539,118</b>
<b>Expenditures By Category:</b>						
Full Time Wages	114,694,059	119,164,098	124,666,283	127,844,234	130,441,892	132,370,623
Part Time Wages	5,151,107	4,862,914	5,142,055	5,739,949	5,798,611	5,907,895
Overtime Wages	5,907,365	7,137,963	5,691,616	5,977,886	5,977,961	5,978,036
FICA/Medicare	9,464,554	9,892,728	10,107,046	10,383,939	10,588,220	10,742,523
Pension/Retiree Health Care	37,449,686	42,840,983	102,850,915	47,511,937	48,039,088	48,378,505
Employee Health/Dental Life Ins	27,449,122	23,500,066	30,243,893	27,153,159	31,117,768	32,028,300
Workers Comp/Unemployment/Other	3,659,349	2,498,671	3,063,204	2,833,230	2,881,935	2,928,836
Supplies & Services	56,116,054	54,896,067	56,409,577	67,147,383	64,730,184	65,288,568
Room & Board	5,821,057	4,981,044	6,665,000	6,815,000	6,815,000	6,815,000
Conferences & Training	906,084	751,983	1,306,883	1,413,046	930,027	925,618
Utilities	3,940,686	4,319,708	4,453,611	4,777,301	4,840,733	4,852,576
Repairs & Maintenance	5,604,815	5,981,014	6,146,769	7,822,198	7,833,539	7,852,817
Road Construction & Maintenance	32,195,273	38,674,675	57,089,176	50,345,343	36,546,543	36,546,543
Vehicle Operations	2,845,900	3,673,504	4,047,741	3,935,136	3,933,902	3,934,969
Contract Services	197,814,859	200,100,555	199,967,460	206,014,992	210,009,717	213,992,100
Internal Services	9,286,045	9,849,026	11,914,018	14,062,684	14,187,844	14,340,867
Capital Outlay	6,027,851	8,876,852	7,556,072	6,924,079	5,512,098	5,419,459
Debt Service - Principal	4,740,000	3,880,000	14,900,000	16,155,000	16,630,000	16,900,000
Debt Service - Interest and fees	1,531,358	1,299,527	6,685,726	10,975,485	10,753,266	10,460,613
<b>Total Expenditures</b>	<b>530,605,225</b>	<b>547,181,378</b>	<b>658,907,045</b>	<b>623,831,981</b>	<b>617,568,328</b>	<b>625,663,848</b>
<b>Revenues Over (Under) Expenditures</b>	<b>316,300</b>	<b>14,530,168</b>	<b>(71,028,699)</b>	<b>(14,221,041)</b>	<b>(12,313,406)</b>	<b>(12,124,730)</b>
<b>Other Financing Sources (Uses):</b>						
Bond Proceeds	-	16,450,500	-	-	-	-
Transfers in - General Fund	26,884,319	27,239,267	31,826,828	37,524,671	37,971,443	37,833,075
Transfers in - Other Funds	1,039,635	10,486,424	30,731,727	8,986,960	8,987,624	8,988,604
Transfers out	(29,026,380)	(40,937,890)	(33,209,719)	(61,298,364)	(55,892,582)	(45,221,818)
Payment to refunding escrow agent	-	(16,450,000)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>(1,102,427)</b>	<b>(3,211,699)</b>	<b>29,348,836</b>	<b>(14,786,733)</b>	<b>(8,933,515)</b>	<b>1,599,861</b>
Net Increase (Decrease) in Fund Balance	(786,127)	11,318,469	(41,679,863)	(29,007,774)	(21,246,921)	(10,524,869)
Fund Balance, Beginning of Year	169,168,397	168,382,270	179,700,739	138,020,876	109,013,102	87,766,181
<b>Fund Balance, End of Year</b>	<b>\$ 168,382,270</b>	<b>\$ 179,700,739</b>	<b>\$ 138,020,876</b>	<b>\$ 109,013,102</b>	<b>\$ 87,766,181</b>	<b>\$ 77,241,312</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 110,951,995	\$ 113,690,429	\$ 117,947,368	\$ 120,630,028	\$ 123,036,629	\$ 125,491,356
Licenses & Permits	2,089,387	2,304,729	2,166,940	2,244,742	2,244,742	2,244,742
Intergovernmental	181,691,144	184,299,487	196,641,883	179,947,447	167,675,937	168,124,050
Charges for Services	219,627,780	242,163,070	252,005,431	280,290,985	285,689,280	290,995,492
Investment Income	518,497	441,133	371,166	368,622	358,161	358,161
Fines & Forfeitures	931,875	802,009	678,300	824,750	874,750	899,750
Reimbursements	7,263,836	8,535,268	8,618,800	9,432,224	9,495,464	9,538,542
Indirect Cost Allocation	7,083,669	8,120,593	8,803,298	13,642,728	13,646,254	13,649,780
Other Revenue	763,342	1,354,828	645,160	2,229,414	2,233,705	2,237,245
<b>Total Revenues</b>	<b>530,921,525</b>	<b>561,711,546</b>	<b>587,878,346</b>	<b>609,610,940</b>	<b>605,254,922</b>	<b>613,539,118</b>
<b>Expenditures:</b>						
Legislative	1,201,341	1,190,807	1,570,709	1,582,457	1,602,470	1,620,034
Judicial	40,378,038	41,242,822	45,681,845	46,659,310	47,897,640	48,700,685
General Government	48,293,974	43,341,976	96,780,476	38,466,426	42,274,012	42,657,382
Public Safety	75,757,447	72,782,198	76,911,059	73,907,229	71,850,573	73,065,054
Public Works	68,375,489	76,740,005	102,285,484	96,024,717	82,377,557	82,483,017
Health & Welfare	283,894,752	297,237,358	305,952,067	332,490,300	338,021,074	343,705,274
Recreation & Culture	332,050	450,245	408,500	463,980	464,080	464,165
Capital Outlay	6,027,851	8,876,852	7,556,072	6,924,079	5,512,098	5,419,459
Debt Service - Principal	4,740,000	3,880,000	14,900,000	16,155,000	16,630,000	16,900,000
Debt Service - Interest & Fees	1,604,283	1,439,115	6,860,833	11,158,483	10,938,824	10,648,778
<b>Total Expenditures</b>	<b>530,605,225</b>	<b>547,181,378</b>	<b>658,907,045</b>	<b>623,831,981</b>	<b>617,568,328</b>	<b>625,663,848</b>
<b>Revenues Over (Under) Expenditures</b>	<b>316,300</b>	<b>14,530,168</b>	<b>(71,028,699)</b>	<b>(14,221,041)</b>	<b>(12,313,406)</b>	<b>(12,124,730)</b>
Bond Proceeds	-	16,450,500	-	-	-	-
Transfers in - General Fund	26,884,319	27,239,267	31,826,828	37,524,671	37,971,443	37,833,075
Transfers in - Other Fund s	1,039,635	10,486,424	30,731,727	8,986,960	8,987,624	8,988,604
Transfers out	(29,026,380)	(40,937,890)	(33,209,719)	(61,298,364)	(55,892,582)	(45,221,818)
Payment to refunding escrow agent	-	(16,450,000)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>(1,102,427)</b>	<b>(3,211,699)</b>	<b>29,348,836</b>	<b>(14,786,733)</b>	<b>(8,933,515)</b>	<b>1,599,861</b>
Net Increase (Decrease) in Fund Balance	(786,127)	11,318,469	(41,679,863)	(29,007,774)	(21,246,921)	(10,524,869)
Fund Balance, Beginning of Year	169,168,397	168,382,270	179,700,739	138,020,876	109,013,102	87,766,181
<b>Fund Balance, End of Year</b>	<b>\$ 168,382,270</b>	<b>\$ 179,700,739</b>	<b>\$ 138,020,876</b>	<b>\$ 109,013,102</b>	<b>\$ 87,766,181</b>	<b>\$ 77,241,312</b>



**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>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Amended</b>	<b>2016 Adopted</b>	<b>2017 Forecasted</b>	<b>2018 Forecasted</b>
<b>Legislative</b>						
General Fund	\$ 1,201,341	\$ 1,190,807	\$ 1,570,709	\$ 1,582,457	\$ 1,602,470	\$ 1,620,034
<b>Judicial</b>						
General Fund	29,212,838	29,417,531	32,661,405	33,355,822	34,266,423	34,874,068
Circuit Court Programs	185,543	251,940	407,388	400,401	404,799	406,396
Friend of the Court	8,894,494	9,421,926	10,340,531	10,357,493	10,642,905	10,801,239
Juvenile Court Grants	70,510	18,428	15,732	-	-	-
Prosecuting Attorney Forfeiture	3,615	-	5,000	5,000	5,000	5,000
Prosecuting Attorney Grants	2,011,038	2,132,997	2,251,789	2,540,594	2,578,513	2,613,982
<b>General government</b>						
General Fund	40,521,225	41,264,849	93,246,296	35,306,024	39,108,910	39,752,480
Community Development Block Grant	6,165,714	339,481	1,541,510	1,317,000	1,317,000	1,317,000
Register of Deeds Remonumentation Fund	204,612	232,236	290,470	205,000	210,000	220,000
Register of Deeds Technology Fund	1,402,423	1,505,410	1,702,200	1,471,900	1,471,600	1,201,400
Clerk CPL	-	-	-	166,502	166,502	166,502
<b>Public Safety</b>						
General Fund	58,337,749	59,561,963	64,673,337	66,750,810	68,051,819	69,251,722
Community Corrections - Dec 31 Year End	96,093	172,246	250,711	122,233	99,326	80,119
Community Corrections - Sep 30 Year End	1,247,760	1,312,504	1,366,260	1,367,262	1,368,827	1,370,426
Homeland Security Grants	13,360,890	9,380,420	8,215,791	3,368,950	-	-
Sheriff Grants - Dec 31 Year End	653,653	342,760	535,980	280,600	280,600	280,600
Sheriff Grants - Sep 30 Year End	2,061,302	2,012,305	1,868,980	2,017,374	2,050,001	2,082,187
<b>Public Works</b>						
General Fund	5,342,788	5,166,734	6,366,079	6,642,903	6,794,565	6,900,025
Roads	63,032,701	71,573,271	95,919,405	89,381,814	75,582,992	75,582,992
<b>Health &amp; Welfare</b>						
General Fund	18,868,470	18,717,298	21,225,911	21,600,792	22,077,692	22,408,769
Child Care Fund	18,016,713	17,550,302	21,431,150	21,798,387	22,007,216	22,197,137
Community Mental Health	208,304,740	218,217,050	206,469,330	225,521,727	229,916,063	235,048,439
Community Services - Dec 31 Year End	1,327,673	3,240,505	6,545,066	8,841,386	8,842,796	8,843,971
Community Services - Sep 30 Year End	19,839,461	20,618,239	25,726,414	27,712,295	28,345,357	28,761,963
Department of Human Services	250,000	-	200,000	200,000	200,000	200,000
Health Grants - Dec 31 Year End	153,007	64,063	209,770	112,097	10,067	1,684
Health Grants - Sep 30 Year End	3,966,365	4,811,249	5,655,965	6,020,090	6,064,702	6,138,399
Michigan Works!	3,803,083	3,518,702	4,293,774	3,975,944	3,975,944	3,975,944
MSUE Grants - Dec 31 Year End	70,679	38,583	42,826	28,500	19,900	16,000
MSUE Grants - Sep 30 Year End	56,368	34,327	40,216	23,500	10,100	10,100
Substance Abuse	8,239,911	9,405,497	12,799,229	15,365,521	15,241,387	14,822,035
Veterans' Affairs	998,282	1,021,543	1,312,416	1,290,061	1,309,850	1,280,833
<b>Recreation &amp; Culture</b>						
Freedom Hill Park	332,050	450,245	408,500	463,980	464,080	464,165
<b>Debt Service</b>						
Principal	4,740,000	3,880,000	14,900,000	16,155,000	16,630,000	16,900,000
Interest & Fees	1,604,283	1,439,115	6,860,833	11,158,483	10,938,824	10,648,778
Payment to refunding escrow agent	-	16,450,000	-	-	-	-
<b>Capital Outlay</b>	<u>6,027,851</u>	<u>8,876,852</u>	<u>7,556,072</u>	<u>6,924,079</u>	<u>5,512,098</u>	<u>5,419,459</u>
<b>Total Operating Expenditures</b>	<u>530,605,225</u>	<u>563,631,378</u>	<u>658,907,045</u>	<u>623,831,981</u>	<u>617,568,328</u>	<u>625,663,848</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>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Amended</b>	<b>2016 Adopted</b>	<b>2017 Forecasted</b>	<b>2018 Forecasted</b>
<b>Transfers Out</b>						
General Fund	26,092,607	29,267,266	32,332,956	59,987,358	54,591,364	43,919,610
Community Development Block Grant	-	9,045,063	-	-	-	-
Community Mental Health	206,733	1,531,622	-	-	-	-
Community Services - Dec 31 Year End	24,682	110,329	60,000	60,000	60,000	60,000
Community Services - Sep 30 Year End	485,523	559,744	670,597	1,107,384	1,108,057	1,109,047
Health Department	226,750	-	-	-	-	-
Homeland Security Grants	468,144	149,502	-	-	-	-
MSUE Grants - Dec 31 Year End	-	300	-	-	-	-
Register of Deeds Technology Fund	21,039	-	-	-	-	-
Roads	90,369	123,545	146,166	143,622	133,161	133,161
Sheriff Grants - Dec 31 Year End	1,393,533	150,519	-	-	-	-
Sheriff Grants - Sep 30 Year End	17,000	-	-	-	-	-
<b>Total Transfers</b>	<u>29,026,380</u>	<u>40,937,890</u>	<u>33,209,719</u>	<u>61,298,364</u>	<u>55,892,582</u>	<u>45,221,818</u>
<b>Total Expenditures</b>	<u>\$ 559,631,605</u>	<u>\$ 604,569,268</u>	<u>\$ 692,116,764</u>	<u>\$ 685,130,345</u>	<u>\$ 673,460,910</u>	<u>\$ 670,885,666</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, 2016**

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
<b>Revenues:</b>					
Property Taxes	\$ 119,492,908	\$ -	\$ -	\$ 1,137,120	\$ 120,630,028
Licenses & Permits	1,324,540	753,700	-	166,502	2,244,742
Intergovernmental	31,312,075	75,243,190	16,972,315	56,419,867	179,947,447
Charges for Services	31,525,836	2,510,000	204,458,475	41,796,674	280,290,985
Investment Income	225,000	143,622	-	-	368,622
Fines & Forfeitures	559,750	-	-	265,000	824,750
Reimbursements	8,516,108	-	120,466	795,650	9,432,224
Indirect Cost Allocation	13,590,378	-	52,350	-	13,642,728
Other Revenue	107,300	193,750	126,588	1,801,776	2,229,414
<b>Total Revenues</b>	<b>206,653,895</b>	<b>78,844,262</b>	<b>221,730,194</b>	<b>102,382,589</b>	<b>609,610,940</b>
<b>Expenditures By Category:</b>					
Full Time Wages	73,176,922	13,553,553	17,312,298	23,801,461	127,844,234
Part Time Wages	2,030,472	100,000	-	3,609,477	5,739,949
Overtime Wages	3,678,893	1,870,400	-	428,593	5,977,886
FICA/Medicare	5,823,402	1,187,123	1,316,268	2,057,146	10,383,939
Pension/Retiree Health Care	24,194,493	9,714,649	5,528,653	8,074,142	47,511,937
Employee Health/Dental Life Ins	13,396,680	3,147,000	4,300,069	6,309,410	27,153,159
Workers Comp/Unemployment/Other	1,806,191	127,500	243,183	656,356	2,833,230
Supplies & Services	16,395,360	1,854,918	24,114,160	24,782,945	67,147,383
Room & Board	-	-	-	6,815,000	6,815,000
Conferences & Training	357,030	135,520	341,716	578,780	1,413,046
Utilities	3,255,900	669,150	385,426	466,825	4,777,301
Repairs & Maintenance	6,693,677	574,900	60,242	493,379	7,822,198
Road Construction & Maintenance	-	50,345,343	-	-	50,345,343
Vehicle Operations	1,108,735	2,476,450	3,311	346,640	3,935,136
Contract Services	7,944,494	3,625,308	170,067,881	24,377,309	206,014,992
Internal Services	5,376,559	-	1,848,520	6,837,605	14,062,684
Capital Outlay	1,037,156	5,109,708	142,102	635,113	6,924,079
Debt Service - Principal	-	-	-	16,155,000	16,155,000
Debt Service - Interest and fees	-	-	-	10,975,485	10,975,485
<b>Total Expenditures</b>	<b>166,275,964</b>	<b>94,491,522</b>	<b>225,663,829</b>	<b>137,400,666</b>	<b>623,831,981</b>
<b>Revenues Over (Under) Expenditures</b>	<b>40,377,931</b>	<b>(15,647,260)</b>	<b>(3,933,635)</b>	<b>(35,018,077)</b>	<b>(14,221,041)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in - General Fund	-	-	3,933,635	33,591,036	37,524,671
Transfers in - Other Funds	8,000,000	-	-	986,960	8,986,960
Transfers out	(59,987,358)	(143,622)	-	(1,167,384)	(61,298,364)
<b>Total Other Financing Sources (Uses):</b>	<b>(51,987,358)</b>	<b>(143,622)</b>	<b>3,933,635</b>	<b>33,410,612</b>	<b>(14,786,733)</b>
Net Increase (Decrease) in Fund Balance	(11,609,427)	(15,790,882)	-	(1,607,465)	(29,007,774)
Fund Balance, Beginning of Year	62,183,401	48,968,443	3,897,237	22,971,795	138,020,876
<b>Fund Balance, End of Year</b>	<b>\$ 50,573,974</b>	<b>\$ 33,177,561</b>	<b>\$ 3,897,237</b>	<b>\$ 21,364,330</b>	<b>\$ 109,013,102</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	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	54,215	1,150,000	8,007,133
Charges for Services	3,000	-	502,806
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	101,634	10,000
<b>Total Revenues</b>	<u>57,215</u>	<u>1,258,634</u>	<u>8,519,939</u>
<b>Expenditures:</b>			
Full Time Wages	41,959	-	703,904
Part Time Wages	-	-	37,588
Overtime Wages	-	-	-
FICA/Medicare	3,210	-	25,546
Pension/Retiree Health Care	15,171	-	93,109
Employee Health/Dental Life Ins	12,770	-	71,138
Workers Comp/Unemployment/Other	596	-	4,331
Supplies & Services	39,067	1,216,000	7,738,691
Room & Board	-	-	-
Conferences & Training	5,621	-	23,800
Utilities	-	-	-
Repairs & Maintenance	-	-	350
Vehicle Operations	-	-	-
Contract Services	3,000	101,000	127,300
Internal Services	839	-	15,629
Capital Outlay	9,527	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>131,760</u>	<u>1,317,000</u>	<u>8,841,386</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(74,545)</u>	<u>(58,366)</u>	<u>(321,447)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	74,545	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<u>74,545</u>	<u>-</u>	<u>(60,000)</u>
Net Increase (Decrease) in Fund Balance	-	(58,366)	(381,447)
Fund Balance, Beginning of Year	-	457,132	9,211,497
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 398,766</u>	<u>\$ 8,830,050</u>

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

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
<b>Revenues:</b>			
Property Taxes	\$ 127,891	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	3,430,000	-
Charges for Services	18,390,292	-	282,750
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>18,518,183</b>	<b>3,430,000</b>	<b>282,750</b>
<b>Expenditures:</b>			
Full Time Wages	-	123,000	-
Part Time Wages	-	50,000	-
Overtime Wages	-	-	5,200
FICA/Medicare	-	11,500	400
Pension/Retiree Health Care	-	20,000	780
Employee Health/Dental Life Ins	-	18,500	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	182,998	2,938,000	231,500
Room & Board	-	-	-
Conferences & Training	-	156,000	-
Utilities	-	-	180,000
Repairs & Maintenance	-	250	45,000
Vehicle Operations	-	2,000	-
Contract Services	-	48,500	-
Internal Services	-	1,200	1,100
Capital Outlay	-	81,050	50,000
Debt Service - Principal	16,155,000	-	-
Debt Service - Interest and fees	10,975,485	-	-
<b>Total Expenditures</b>	<b>27,313,483</b>	<b>3,450,000</b>	<b>513,980</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(8,795,300)</b>	<b>(20,000)</b>	<b>(231,230)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	8,795,300	-	114,730
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>8,795,300</b>	<b>-</b>	<b>114,730</b>
Net Increase (Decrease) in Fund Balance	-	(20,000)	(116,500)
Fund Balance, Beginning of Year	2,599,454	(1,046,587)	1,269,328
<b>Fund Balance, End of Year</b>	<b>\$ 2,599,454</b>	<b>\$ (1,066,587)</b>	<b>\$ 1,152,828</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, 2016**

	<u>Health</u>	<u>Human</u>
	<u>Grants</u>	<u>Services</u>
<b>Revenues:</b>		
Property Taxes	\$ -	\$ -
Licenses & Permits	-	-
Intergovernmental	43,307	-
Charges for Services	500	-
Fines & Forfeitures	-	-
Reimbursements	-	200,000
Other Revenue	-	-
<b>Total Revenues</b>	<u>43,807</u>	<u>200,000</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	51,461	200,000
Room & Board	-	-
Conferences & Training	4,500	-
Utilities	-	-
Repairs & Maintenance	-	-
Vehicle Operations	-	-
Contract Services	56,136	-
Internal Services	-	-
Capital Outlay	3,255	-
Debt Service - Principal	-	-
Debt Service - Interest and fees	-	-
<b>Total Expenditures</b>	<u>115,352</u>	<u>200,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(71,545)</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>
Net Increase (Decrease) in Fund Balance	(71,545)	-
Fund Balance, Beginning of Year	<u>301,533</u>	<u>62,092</u>
<b>Fund Balance, End of Year</b>	<u>\$ 229,988</u>	<u>\$ 62,092</u>

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

	Michigan	MSUE	Prosecuting
	Works!	Grants	Attorney Forfeitures
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	3,975,944	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,500	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>3,975,944</b>	<b>5,500</b>	<b>-</b>
<b>Expenditures:</b>			
Full Time Wages	2,308,202	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	176,027	-	-
Pension/Retiree Health Care	726,483	-	-
Employee Health/Dental Life Ins	549,110	-	-
Workers Comp/Unemployment/Other	33,600	-	-
Supplies & Services	62,889	7,850	5,000
Room & Board	-	-	-
Conferences & Training	15,050	1,750	-
Utilities	-	-	-
Repairs & Maintenance	-	3,300	-
Vehicle Operations	-	-	-
Contract Services	-	15,600	-
Internal Services	104,583	-	-
Capital Outlay	-	1,500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>3,975,944</b>	<b>30,000</b>	<b>5,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(24,500)</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	-	(24,500)	(5,000)
Fund Balance, Beginning of Year	-	160,794	15,242
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 136,294</b>	<b>\$ 10,242</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, 2016**

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	205,000	-	47,000
Charges for Services	-	1,320,000	100,100
Fines & Forfeitures	-	-	235,000
Reimbursements	-	-	-
Other Revenue	-	-	500
<b>Total Revenues</b>	<b>205,000</b>	<b>1,320,000</b>	<b>382,600</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	3,000	78,700	99,600
Room & Board	-	-	-
Conferences & Training	-	20,000	116,000
Utilities	-	-	-
Repairs & Maintenance	-	3,200	9,000
Vehicle Operations	-	-	42,000
Contract Services	202,000	1,370,000	2,000
Internal Services	-	-	12,000
Capital Outlay	-	-	102,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>205,000</b>	<b>1,471,900</b>	<b>382,600</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(151,900)</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	-	(151,900)	-
Fund Balance, Beginning of Year	(139,342)	1,265,983	(16,129)
<b>Fund Balance, End of Year</b>	<b>\$ (139,342)</b>	<b>\$ 1,114,083</b>	<b>\$ (16,129)</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, 2016**

	Concealed Pistol	Veterans'	December Year End
	Licenses	Affairs	Sub-total
<b>Revenues:</b>			
Property Taxes	\$ -	\$ 1,009,229	\$ 1,137,120
Licenses & Permits	166,502	-	166,502
Intergovernmental	-	-	12,936,655
Charges for Services	-	-	24,575,392
Fines & Forfeitures	-	-	235,000
Reimbursements	-	18,150	230,650
Other Revenue	-	-	112,134
<b>Total Revenues</b>	<b>166,502</b>	<b>1,027,379</b>	<b>39,393,453</b>
<b>Expenditures:</b>			
Full Time Wages	70,462	441,682	3,689,209
Part Time Wages	-	-	87,588
Overtime Wages	-	-	5,200
FICA/Medicare	5,390	33,789	255,862
Pension/Retiree Health Care	28,336	163,920	1,047,799
Employee Health/Dental Life Ins	25,540	140,470	817,528
Workers Comp/Unemployment/Other	988	6,264	45,779
Supplies & Services	19,400	281,900	13,156,056
Room & Board	-	-	-
Conferences & Training	15,000	8,900	366,621
Utilities	-	-	180,000
Repairs & Maintenance	-	3,600	64,700
Vehicle Operations	-	-	44,000
Contract Services	-	-	1,925,536
Internal Services	1,386	209,536	346,273
Capital Outlay	-	8,000	255,332
Debt Service - Principal	-	-	16,155,000
Debt Service - Interest and fees	-	-	10,975,485
<b>Total Expenditures</b>	<b>166,502</b>	<b>1,298,061</b>	<b>49,417,968</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(270,682)</b>	<b>(10,024,515)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	8,984,575
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>8,924,575</b>
Net Increase (Decrease) in Fund Balance	-	(270,682)	(1,099,940)
Fund Balance, Beginning of Year	-	773,057	14,914,054
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 502,375</b>	<b>\$ 13,814,114</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 September 30, 2016**

	Circuit Court Programs	Child Care	Community Corrections
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	224,933	8,284,029	1,005,749
Charges for Services	6,000	713,700	-
Fines & Forfeitures	-	-	-
Reimbursements	-	565,000	-
Other Revenue	-	4,000	-
<b>Total Revenues</b>	<b>230,933</b>	<b>9,566,729</b>	<b>1,005,749</b>
<b>Expenditures:</b>			
Full Time Wages	55,109	5,419,645	464,078
Part Time Wages	-	531,376	-
Overtime Wages	-	307,500	-
FICA/Medicare	4,216	444,966	35,502
Pension/Retiree Health Care	17,133	1,914,900	158,351
Employee Health/Dental Life Ins	12,770	1,519,630	127,700
Workers Comp/Unemployment/Other	783	177,773	6,653
Supplies & Services	35,953	632,600	104,923
Room & Board	-	6,815,000	-
Conferences & Training	2,655	24,250	4,500
Utilities	-	265,000	-
Repairs & Maintenance	-	250,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	270,680	1,094,000	445,590
Internal Services	1,102	2,396,247	18,465
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>400,401</b>	<b>21,828,387</b>	<b>1,367,262</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(169,468)</b>	<b>(12,261,658)</b>	<b>(361,513)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	169,468	12,261,658	361,513
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>169,468</b>	<b>12,261,658</b>	<b>361,513</b>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(46,779)	1,440,310	-
<b>Fund Balance, End of Year</b>	<b>\$ (46,779)</b>	<b>\$ 1,440,310</b>	<b>\$ -</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 September 30, 2016**

	Community Services	Friend of the Court	Health Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	15,774,340	6,675,822	3,971,573
Charges for Services	7,000,094	820,000	463,469
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	1,679,342	-	6,300
<b>Total Revenues</b>	<b>24,453,776</b>	<b>7,495,822</b>	<b>4,441,342</b>
<b>Expenditures:</b>			
Full Time Wages	4,788,719	4,934,293	1,684,103
Part Time Wages	2,486,852	66,709	403,827
Overtime Wages	-	1,000	8,893
FICA/Medicare	556,508	382,653	159,834
Pension/Retiree Health Care	1,800,130	1,680,911	595,895
Employee Health/Dental Life Ins	1,391,215	1,353,620	499,527
Workers Comp/Unemployment/Other	272,195	70,321	29,493
Supplies & Services	8,699,480	122,000	424,287
Room & Board	-	-	-
Conferences & Training	124,804	13,250	34,700
Utilities	15,600	-	-
Repairs & Maintenance	103,629	61,000	1,925
Vehicle Operations	169,140	20,000	-
Contract Services	5,795,730	610,000	925,585
Internal Services	1,508,293	1,041,736	1,252,021
Capital Outlay	285,107	45,000	16,174
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>27,997,402</b>	<b>10,402,493</b>	<b>6,036,264</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,543,626)</b>	<b>(2,906,671)</b>	<b>(1,594,922)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	3,186,625	2,906,671	1,588,322
Transfers in from Other Funds	986,960	-	-
Transfers out	(1,107,384)	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>3,066,201</b>	<b>2,906,671</b>	<b>1,588,322</b>
Net Increase (Decrease) in Fund Balance	(477,425)	-	(6,600)
Fund Balance, Beginning of Year	1,187,792	(947,345)	677,999
<b>Fund Balance, End of Year</b>	<b>\$ 710,367</b>	<b>\$ (947,345)</b>	<b>\$ 671,399</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 September 30, 2016**

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,539,952
Charges for Services	-	-	39,382
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,579,334</b>
<b>Expenditures:</b>			
Full Time Wages	-	-	1,359,886
Part Time Wages	-	-	33,125
Overtime Wages	-	-	-
FICA/Medicare	-	-	106,565
Pension/Retiree Health Care	-	-	416,757
Employee Health/Dental Life Ins	-	-	306,480
Workers Comp/Unemployment/Other	-	-	19,663
Supplies & Services	-	4,000	101,432
Room & Board	-	-	-
Conferences & Training	-	1,500	6,500
Utilities	-	-	-
Repairs & Maintenance	-	-	1,100
Vehicle Operations	-	-	-
Contract Services	-	18,000	7,250
Internal Services	-	-	181,836
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>23,500</b>	<b>2,543,094</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(23,500)</b>	<b>(963,760)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	963,760
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>963,760</b>
Net Increase (Decrease) in Fund Balance	-	(23,500)	-
Fund Balance, Beginning of Year	(1,852)	258,270	(177,060)
<b>Fund Balance, End of Year</b>	<b>\$ (1,852)</b>	<b>\$ 234,770</b>	<b>\$ (177,060)</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 September 30, 2016**

	Sheriff Grants	Substance Abuse	September Year End Sub-total	Total
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,137,120
Licenses & Permits	-	-	-	166,502
Intergovernmental	1,314,986	4,691,828	43,483,212	56,419,867
Charges for Services	253,043	7,925,594	17,221,282	41,796,674
Fines & Forfeitures	30,000	-	30,000	265,000
Reimbursements	-	-	565,000	795,650
Other Revenue	-	-	1,689,642	1,801,776
<b>Total Revenues</b>	<b>1,598,029</b>	<b>12,617,422</b>	<b>62,989,136</b>	<b>102,382,589</b>
<b>Expenditures:</b>				
Full Time Wages	627,220	779,199	20,112,252	23,801,461
Part Time Wages	-	-	3,521,889	3,609,477
Overtime Wages	106,000	-	423,393	428,593
FICA/Medicare	51,425	59,615	1,801,284	2,057,146
Pension/Retiree Health Care	210,160	232,106	7,026,343	8,074,142
Employee Health/Dental Life Ins	114,930	166,010	5,491,882	6,309,410
Workers Comp/Unemployment/Other	22,611	11,085	610,577	656,356
Supplies & Services	748,999	753,215	11,626,889	24,782,945
Room & Board	-	-	6,815,000	6,815,000
Conferences & Training	-	-	212,159	578,780
Utilities	-	6,225	286,825	466,825
Repairs & Maintenance	6,000	3,525	428,679	493,379
Vehicle Operations	108,000	-	302,640	346,640
Contract Services	-	13,284,938	22,451,773	24,377,309
Internal Services	22,029	69,603	6,491,332	6,837,605
Capital Outlay	-	1,000	379,781	635,113
Debt Service - Principal	-	-	-	16,155,000
Debt Service - Interest and fees	-	-	-	10,975,485
<b>Total Expenditures</b>	<b>2,017,374</b>	<b>15,366,521</b>	<b>87,982,698</b>	<b>137,400,666</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(419,345)</b>	<b>(2,749,099)</b>	<b>(24,993,562)</b>	<b>(35,018,077)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in from General Fund	419,345	2,749,099	24,606,461	33,591,036
Transfers in from Other Funds	-	-	986,960	986,960
Transfers out	-	-	(1,107,384)	(1,167,384)
<b>Total Other Financing Sources (Uses):</b>	<b>419,345</b>	<b>2,749,099</b>	<b>24,486,037</b>	<b>33,410,612</b>
Net Increase (Decrease) in Fund Balance	-	-	(507,525)	(1,607,465)
Fund Balance, Beginning of Year	269,674	5,396,732	8,057,741	22,971,795
<b>Fund Balance, End of Year</b>	<b>\$ 269,674</b>	<b>\$ 5,396,732</b>	<b>\$ 7,550,216</b>	<b>\$ 21,364,330</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	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
<b>Revenues:</b>					
Property Taxes	\$ 121,876,765	\$ -	\$ -	\$ 1,159,864	\$ 123,036,629
Licenses & Permits	1,324,540	753,700	-	166,502	2,244,742
Intergovernmental	31,402,211	66,575,270	16,620,142	53,078,314	167,675,937
Charges for Services	31,525,836	2,510,000	209,300,502	42,352,942	285,689,280
Investment Income	225,000	133,161	-	-	358,161
Fines & Forfeitures	609,750	-	-	265,000	874,750
Reimbursements	8,575,838	-	123,976	795,650	9,495,464
Indirect Cost Allocation	13,592,378	-	53,876	-	13,646,254
Other Revenue	107,300	193,750	130,128	1,802,527	2,233,705
<b>Total Revenues</b>	<b>209,239,618</b>	<b>70,165,881</b>	<b>226,228,624</b>	<b>99,620,799</b>	<b>605,254,922</b>
<b>Expenditures By Category:</b>					
Full Time Wages	75,251,841	13,653,553	17,370,371	24,166,127	130,441,892
Part Time Wages	2,047,482	100,000	-	3,651,129	5,798,611
Overtime Wages	3,678,893	1,870,400	-	428,668	5,977,961
FICA/Medicare	5,981,998	1,194,773	1,320,777	2,090,672	10,588,220
Pension/Retiree Health Care	24,598,924	9,753,039	5,537,537	8,149,588	48,039,088
Employee Health/Dental Life Ins	17,151,446	3,167,000	4,300,069	6,499,253	31,117,768
Workers Comp/Unemployment/Other	1,851,105	115,000	244,037	671,793	2,881,935
Supplies & Services	16,377,950	1,853,039	24,483,610	22,015,585	64,730,184
Room & Board	-	-	-	6,815,000	6,815,000
Conferences & Training	357,030	132,920	24,190	415,887	930,027
Utilities	3,312,500	669,150	392,023	467,060	4,840,733
Repairs & Maintenance	6,722,077	575,900	61,446	474,116	7,833,539
Road Construction & Maintenance	-	36,546,543	-	-	36,546,543
Vehicle Operations	1,108,935	2,476,450	3,377	345,140	3,933,902
Contract Services	7,995,594	3,475,225	174,454,908	24,083,990	210,009,717
Internal Services	5,466,104	-	1,723,718	6,998,022	14,187,844
Capital Outlay	823,016	4,196,500	144,934	347,648	5,512,098
Debt Service - Principal	-	-	-	16,630,000	16,630,000
Debt Service - Interest and fees	-	-	-	10,753,266	10,753,266
<b>Total Expenditures</b>	<b>172,724,895</b>	<b>79,779,492</b>	<b>230,060,997</b>	<b>135,002,944</b>	<b>617,568,328</b>
<b>Revenues Over (Under) Expenditures</b>	<b>36,514,723</b>	<b>(9,613,611)</b>	<b>(3,832,373)</b>	<b>(35,382,145)</b>	<b>(12,313,406)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in - General Fund	-	-	3,832,373	34,139,070	37,971,443
Transfers in - Other Funds	8,000,000	-	-	987,624	8,987,624
Transfers out	(54,591,364)	(133,161)	-	(1,168,057)	(55,892,582)
<b>Total Other Financing Sources (Uses):</b>	<b>(46,591,364)</b>	<b>(133,161)</b>	<b>3,832,373</b>	<b>33,958,637</b>	<b>(8,933,515)</b>
Net Increase (Decrease) in Fund Balance	(10,076,641)	(9,746,772)	-	(1,423,508)	(21,246,921)
Fund Balance, Beginning of Year	50,573,974	33,177,561	3,897,237	21,364,330	109,013,102
<b>Fund Balance, End of Year</b>	<b>\$ 40,497,333</b>	<b>\$ 23,430,789</b>	<b>\$ 3,897,237</b>	<b>\$ 19,940,822</b>	<b>\$ 87,766,181</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	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	30,037	1,150,000	8,007,133
Charges for Services	3,000	-	502,806
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	105,000	10,000
<b>Total Revenues</b>	<b>33,037</b>	<b>1,262,000</b>	<b>8,519,939</b>
<b>Expenditures:</b>			
Full Time Wages	42,588	-	699,710
Part Time Wages	-	-	38,528
Overtime Wages	-	-	-
FICA/Medicare	3,258	-	26,184
Pension/Retiree Health Care	15,265	-	94,201
Employee Health/Dental Life Ins	13,248	-	73,798
Workers Comp/Unemployment/Other	605	-	4,439
Supplies & Services	19,895	1,217,000	7,738,691
Room & Board	-	-	-
Conferences & Training	615	-	23,800
Utilities	-	-	-
Repairs & Maintenance	-	-	350
Vehicle Operations	-	-	-
Contract Services	3,000	100,000	127,300
Internal Services	852	-	15,795
Capital Outlay	9,527	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>108,853</b>	<b>1,317,000</b>	<b>8,842,796</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(75,816)</b>	<b>(55,000)</b>	<b>(322,857)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	75,816	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<b>75,816</b>	<b>-</b>	<b>(60,000)</b>
Net Increase (Decrease) in Fund Balance	-	(55,000)	(382,857)
Fund Balance, Beginning of Year	-	398,766	8,830,050
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 343,766</b>	<b>\$ 8,447,193</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**

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
<b>Revenues:</b>			
Property Taxes	\$ 130,451	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	18,391,280	-	282,750
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>18,521,731</b>	<b>-</b>	<b>282,750</b>
<b>Expenditures:</b>			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	5,275
FICA/Medicare	-	-	405
Pension/Retiree Health Care	-	-	800
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	185,558	-	231,500
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	180,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	-	-	1,100
Capital Outlay	-	15,000	50,000
Debt Service - Principal	16,630,000	-	-
Debt Service - Interest and fees	10,753,266	-	-
<b>Total Expenditures</b>	<b>27,568,824</b>	<b>15,000</b>	<b>514,080</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,047,093)</b>	<b>(15,000)</b>	<b>(231,330)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	9,047,093	-	114,830
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>9,047,093</b>	<b>-</b>	<b>114,830</b>
Net Increase (Decrease) in Fund Balance	-	(15,000)	(116,500)
Fund Balance, Beginning of Year	2,599,454	(1,066,587)	1,152,828
<b>Fund Balance, End of Year</b>	<b>\$ 2,599,454</b>	<b>\$ (1,081,587)</b>	<b>\$ 1,036,328</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**

	<u>Health</u>	<u>Human</u>
	<u>Grants</u>	<u>Services</u>
<b>Revenues:</b>		
Property Taxes	\$ -	\$ -
Licenses & Permits	-	-
Intergovernmental	-	-
Charges for Services	-	-
Fines & Forfeitures	-	-
Reimbursements	-	200,000
Other Revenue	-	-
<b>Total Revenues</b>	<u>-</u>	<u>200,000</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	-	200,000
Room & Board	-	-
Conferences & Training	3,383	-
Utilities	-	-
Repairs & Maintenance	-	-
Vehicle Operations	-	-
Contract Services	6,684	-
Internal Services	-	-
Capital Outlay	-	-
Debt Service - Principal	-	-
Debt Service - Interest and fees	-	-
<b>Total Expenditures</b>	<u>10,067</u>	<u>200,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(10,067)</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>
Net Increase (Decrease) in Fund Balance	(10,067)	-
Fund Balance, Beginning of Year	<u>229,988</u>	<u>62,092</u>
<b>Fund Balance, End of Year</b>	<u>\$ 219,921</u>	<u>\$ 62,092</u>

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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	3,975,944	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,500	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>3,975,944</b>	<b>5,500</b>	<b>-</b>
<b>Expenditures:</b>			
Full Time Wages	2,308,202	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	176,027	-	-
Pension/Retiree Health Care	726,483	-	-
Employee Health/Dental Life Ins	549,110	-	-
Workers Comp/Unemployment/Other	33,600	-	-
Supplies & Services	62,889	7,350	5,000
Room & Board	-	-	-
Conferences & Training	15,050	1,000	-
Utilities	-	-	-
Repairs & Maintenance	-	3,300	-
Vehicle Operations	-	-	-
Contract Services	-	8,250	-
Internal Services	104,583	-	-
Capital Outlay	-	1,500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>3,975,944</b>	<b>21,400</b>	<b>5,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(15,900)</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	-	(15,900)	(5,000)
Fund Balance, Beginning of Year	-	136,294	10,242
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 120,394</b>	<b>\$ 5,242</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**

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	210,000	-	47,000
Charges for Services	-	1,370,000	100,100
Fines & Forfeitures	-	-	235,000
Reimbursements	-	-	-
Other Revenue	-	-	500
<b>Total Revenues</b>	<b>210,000</b>	<b>1,370,000</b>	<b>382,600</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	3,000	78,400	99,600
Room & Board	-	-	-
Conferences & Training	-	20,000	116,000
Utilities	-	-	-
Repairs & Maintenance	-	3,200	9,000
Vehicle Operations	-	-	42,000
Contract Services	207,000	1,370,000	2,000
Internal Services	-	-	12,000
Capital Outlay	-	-	102,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>210,000</b>	<b>1,471,600</b>	<b>382,600</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(101,600)</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	-	(101,600)	-
Fund Balance, Beginning of Year	(139,342)	1,114,083	(16,129)
<b>Fund Balance, End of Year</b>	<b>\$ (139,342)</b>	<b>\$ 1,012,483</b>	<b>\$ (16,129)</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**

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
<b>Revenues:</b>			
Property Taxes	\$ -	\$ 1,029,413	\$ 1,159,864
Licenses & Permits	166,502	-	166,502
Intergovernmental	-	-	9,444,170
Charges for Services	-	-	24,625,880
Fines & Forfeitures	-	-	235,000
Reimbursements	-	18,150	230,650
Other Revenue	-	-	115,500
<b>Total Revenues</b>	<u>166,502</u>	<u>1,047,563</u>	<u>35,977,566</u>
<b>Expenditures:</b>			
Full Time Wages	70,462	452,925	3,573,887
Part Time Wages	-	-	38,528
Overtime Wages	-	-	5,275
FICA/Medicare	5,390	34,649	245,913
Pension/Retiree Health Care	28,336	165,597	1,030,682
Employee Health/Dental Life Ins	25,540	145,728	807,424
Workers Comp/Unemployment/Other	988	6,424	46,056
Supplies & Services	19,400	281,900	10,150,183
Room & Board	-	-	-
Conferences & Training	15,000	8,900	203,748
Utilities	-	-	180,000
Repairs & Maintenance	-	3,600	64,450
Vehicle Operations	-	-	42,000
Contract Services	-	-	1,824,234
Internal Services	1,386	210,127	345,843
Capital Outlay	-	8,000	186,027
Debt Service - Principal	-	-	16,630,000
Debt Service - Interest and fees	-	-	10,753,266
<b>Total Expenditures</b>	<u>166,502</u>	<u>1,317,850</u>	<u>46,127,516</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(270,287)</u>	<u>(10,149,950)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	9,237,739
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>9,177,739</u>
Net Increase (Decrease) in Fund Balance	-	(270,287)	(972,211)
Fund Balance, Beginning of Year	-	502,375	13,814,114
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 232,088</u>	<u>\$ 12,841,903</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**

	Circuit Court Programs	Child Care	Community Corrections
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	224,933	8,389,944	1,005,749
Charges for Services	6,000	713,700	-
Fines & Forfeitures	-	-	-
Reimbursements	-	565,000	-
Other Revenue	-	1,000	-
<b>Total Revenues</b>	<u>230,933</u>	<u>9,669,644</u>	<u>1,005,749</u>
<b>Expenditures:</b>			
Full Time Wages	58,220	5,531,366	464,939
Part Time Wages	-	538,158	-
Overtime Wages	-	307,500	-
FICA/Medicare	4,454	453,674	35,568
Pension/Retiree Health Care	17,598	1,931,568	158,479
Employee Health/Dental Life Ins	13,248	1,576,512	132,480
Workers Comp/Unemployment/Other	827	181,543	6,752
Supplies & Services	35,953	632,600	104,923
Room & Board	-	6,815,000	-
Conferences & Training	2,655	24,250	4,500
Utilities	-	265,000	-
Repairs & Maintenance	-	250,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	270,680	1,094,000	441,033
Internal Services	1,164	2,400,545	18,653
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>404,799</u>	<u>22,037,216</u>	<u>1,368,827</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(173,866)</u>	<u>(12,367,572)</u>	<u>(363,078)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	173,866	12,367,572	363,078
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>173,866</u>	<u>12,367,572</u>	<u>363,078</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(46,779)</u>	<u>1,440,310</u>	<u>-</u>
<b>Fund Balance, End of Year</b>	<u>\$ (46,779)</u>	<u>\$ 1,440,310</u>	<u>\$ -</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**

	Community Services	Friend of the Court	Health Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	15,860,497	6,813,172	3,920,911
Charges for Services	7,309,768	820,000	463,469
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	1,679,727	-	6,300
<b>Total Revenues</b>	<b>24,849,992</b>	<b>7,633,172</b>	<b>4,390,680</b>
<b>Expenditures:</b>			
Full Time Wages	4,929,870	5,052,104	1,731,843
Part Time Wages	2,563,229	67,709	409,883
Overtime Wages	-	1,000	8,893
FICA/Medicare	572,997	391,742	164,457
Pension/Retiree Health Care	1,841,748	1,698,489	603,225
Employee Health/Dental Life Ins	1,439,753	1,404,288	517,095
Workers Comp/Unemployment/Other	279,881	72,003	30,351
Supplies & Services	8,970,222	122,000	373,585
Room & Board	-	-	-
Conferences & Training	124,804	13,250	34,680
Utilities	15,600	-	-
Repairs & Maintenance	84,591	61,000	1,925
Vehicle Operations	169,140	20,000	-
Contract Services	5,788,343	615,000	925,585
Internal Services	1,565,179	1,124,320	1,263,180
Capital Outlay	66,947	45,000	16,174
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>28,412,304</b>	<b>10,687,905</b>	<b>6,080,876</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,562,312)</b>	<b>(3,054,733)</b>	<b>(1,690,196)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	3,248,088	3,054,733	1,683,656
Transfers in from Other Funds	987,624	-	-
Transfers out	(1,108,057)	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>3,127,655</b>	<b>3,054,733</b>	<b>1,683,656</b>
Net Increase (Decrease) in Fund Balance	(434,657)	-	(6,540)
Fund Balance, Beginning of Year	710,367	(947,345)	671,399
<b>Fund Balance, End of Year</b>	<b>\$ 275,710</b>	<b>\$ (947,345)</b>	<b>\$ 664,859</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 September 30, 2017**

	<u>JAIBG</u>	<u>MSUE Grants</u>	<u>Prosecuting Attorney Grants</u>
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,554,464
Charges for Services	-	-	39,382
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>1,593,846</u>
<b>Expenditures:</b>			
Full Time Wages	-	-	1,381,091
Part Time Wages	-	-	33,622
Overtime Wages	-	-	-
FICA/Medicare	-	-	108,226
Pension/Retiree Health Care	-	-	419,921
Employee Health/Dental Life Ins	-	-	316,996
Workers Comp/Unemployment/Other	-	-	19,961
Supplies & Services	-	3,600	101,432
Room & Board	-	-	-
Conferences & Training	-	1,500	6,500
Utilities	-	-	-
Repairs & Maintenance	-	-	1,100
Vehicle Operations	-	-	-
Contract Services	-	5,000	7,250
Internal Services	-	-	182,414
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>10,100</u>	<u>2,581,013</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(10,100)</u>	<u>(987,167)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	987,167
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>987,167</u>
Net Increase (Decrease) in Fund Balance	-	(10,100)	-
Fund Balance, Beginning of Year	<u>(1,852)</u>	<u>234,770</u>	<u>(177,060)</u>
<b>Fund Balance, End of Year</b>	<u>\$ (1,852)</u>	<u>\$ 224,670</u>	<u>\$ (177,060)</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	\$ -	\$ -	\$ -	\$ 1,159,864
Licenses & Permits	-	-	-	166,502
Intergovernmental	1,338,453	4,526,021	43,634,144	53,078,314
Charges for Services	250,242	8,124,501	17,727,062	42,352,942
Fines & Forfeitures	30,000	-	30,000	265,000
Reimbursements	-	-	565,000	795,650
Other Revenue	-	-	1,687,027	1,802,527
<b>Total Revenues</b>	<b>1,618,695</b>	<b>12,650,522</b>	<b>63,643,233</b>	<b>99,620,799</b>
<b>Expenditures:</b>				
Full Time Wages	641,170	801,637	20,592,240	24,166,127
Part Time Wages	-	-	3,612,601	3,651,129
Overtime Wages	106,000	-	423,393	428,668
FICA/Medicare	52,301	61,340	1,844,759	2,090,672
Pension/Retiree Health Care	212,420	235,458	7,118,906	8,149,588
Employee Health/Dental Life Ins	119,232	172,225	5,691,829	6,499,253
Workers Comp/Unemployment/Other	23,019	11,400	625,737	671,793
Supplies & Services	758,600	762,487	11,865,402	22,015,585
Room & Board	-	-	6,815,000	6,815,000
Conferences & Training	-	-	212,139	415,887
Utilities	-	6,460	287,060	467,060
Repairs & Maintenance	6,000	3,550	409,666	474,116
Vehicle Operations	108,500	-	303,140	345,140
Contract Services	-	13,112,865	22,259,756	24,083,990
Internal Services	22,759	73,965	6,652,179	6,998,022
Capital Outlay	-	1,000	161,621	347,648
Debt Service - Principal	-	-	-	16,630,000
Debt Service - Interest and fees	-	-	-	10,753,266
<b>Total Expenditures</b>	<b>2,050,001</b>	<b>15,242,387</b>	<b>88,875,428</b>	<b>135,002,944</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(431,306)</b>	<b>(2,591,865)</b>	<b>(25,232,195)</b>	<b>(35,382,145)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in from General Fund	431,306	2,591,865	24,901,331	34,139,070
Transfers in from Other Funds	-	-	987,624	987,624
Transfers out	-	-	(1,108,057)	(1,168,057)
<b>Total Other Financing Sources (Uses):</b>	<b>431,306</b>	<b>2,591,865</b>	<b>24,780,898</b>	<b>33,958,637</b>
Net Increase (Decrease) in Fund Balance	-	-	(451,297)	(1,423,508)
Fund Balance, Beginning of Year	269,674	5,396,732	7,550,216	21,364,330
<b>Fund Balance, End of Year</b>	<b>\$ 269,674</b>	<b>\$ 5,396,732</b>	<b>\$ 7,098,919</b>	<b>\$ 19,940,822</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, 2018**

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
<b>Revenues:</b>					
Property Taxes	\$ 124,308,299	\$ -	\$ -	\$ 1,183,057	\$ 125,491,356
Licenses & Permits	1,324,540	753,700	-	166,502	2,244,742
Intergovernmental	31,402,211	66,575,270	16,604,275	53,542,294	168,124,050
Charges for Services	31,525,836	2,510,000	214,443,693	42,515,963	290,995,492
Investment Income	225,000	133,161	-	-	358,161
Fines & Forfeitures	634,750	-	-	265,000	899,750
Reimbursements	8,615,406	-	127,486	795,650	9,538,542
Indirect Cost Allocation	13,594,378	-	55,402	-	13,649,780
Other Revenue	107,300	193,750	133,668	1,802,527	2,237,245
<b>Total Revenues</b>	<b>211,737,720</b>	<b>70,165,881</b>	<b>231,364,524</b>	<b>100,270,993</b>	<b>613,539,118</b>
<b>Expenditures By Category:</b>					
Full Time Wages	76,714,076	13,653,553	17,450,694	24,552,300	132,370,623
Part Time Wages	2,065,153	100,000	-	3,742,742	5,907,895
Overtime Wages	3,678,893	1,870,400	-	428,743	5,978,036
FICA/Medicare	6,093,384	1,194,773	1,326,919	2,127,447	10,742,523
Pension/Retiree Health Care	24,845,613	9,753,039	5,549,519	8,230,334	48,378,505
Employee Health/Dental Life Ins	17,843,270	3,167,000	4,300,069	6,717,961	32,028,300
Workers Comp/Unemployment/Other	1,883,504	115,000	245,203	685,129	2,928,836
Supplies & Services	16,511,085	1,853,039	24,903,476	22,020,968	65,288,568
Room & Board	-	-	-	6,815,000	6,815,000
Conferences & Training	357,030	132,920	24,674	410,994	925,618
Utilities	3,316,150	669,150	399,968	467,308	4,852,576
Repairs & Maintenance	6,740,677	575,900	62,674	473,566	7,852,817
Road Construction & Maintenance	-	36,546,543	-	-	36,546,543
Vehicle Operations	1,109,935	2,476,450	3,444	345,140	3,934,969
Contract Services	8,112,794	3,475,225	179,102,730	23,301,351	213,992,100
Internal Services	5,535,534	-	1,679,069	7,126,264	14,340,867
Capital Outlay	747,016	4,196,500	147,822	328,121	5,419,459
Debt Service - Principal	-	-	-	16,900,000	16,900,000
Debt Service - Interest and fees	-	-	-	10,460,613	10,460,613
<b>Total Expenditures</b>	<b>175,554,114</b>	<b>79,779,492</b>	<b>235,196,261</b>	<b>135,133,981</b>	<b>625,663,848</b>
<b>Revenues Over (Under) Expenditures</b>	<b>36,183,606</b>	<b>(9,613,611)</b>	<b>(3,831,737)</b>	<b>(34,862,988)</b>	<b>(12,124,730)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers in - General Fund	-	-	3,831,737	34,001,338	37,833,075
Transfers in - Other Funds	8,000,000	-	-	988,604	8,988,604
Transfers out	(43,919,610)	(133,161)	-	(1,169,047)	(45,221,818)
<b>Total Other Financing Sources (Uses):</b>	<b>(35,919,610)</b>	<b>(133,161)</b>	<b>3,831,737</b>	<b>33,820,895</b>	<b>1,599,861</b>
Net Increase (Decrease) in Fund Balance	263,996	(9,746,772)	-	(1,042,093)	(10,524,869)
Fund Balance, Beginning of Year	40,497,333	23,430,789	3,897,237	19,940,822	87,766,181
<b>Fund Balance, End of Year</b>	<b>\$ 40,761,329</b>	<b>\$ 13,684,017</b>	<b>\$ 3,897,237</b>	<b>\$ 18,898,729</b>	<b>\$ 77,241,312</b>

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

	Community Corrections	Planning Grants	Community Services
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	1,150,000	8,007,133
Charges for Services	3,000	-	502,806
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	105,000	10,000
<b>Total Revenues</b>	<b>3,000</b>	<b>1,262,000</b>	<b>8,519,939</b>
<b>Expenditures:</b>			
Full Time Wages	43,227	-	695,703
Part Time Wages	-	-	39,299
Overtime Wages	-	-	-
FICA/Medicare	3,307	-	26,708
Pension/Retiree Health Care	15,361	-	95,096
Employee Health/Dental Life Ins	13,745	-	76,564
Workers Comp/Unemployment/Other	614	-	4,527
Supplies & Services	-	1,217,000	7,738,691
Room & Board	-	-	-
Conferences & Training	-	-	23,800
Utilities	-	-	-
Repairs & Maintenance	-	-	350
Vehicle Operations	-	-	-
Contract Services	3,000	100,000	127,300
Internal Services	865	-	15,933
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>80,119</b>	<b>1,317,000</b>	<b>8,843,971</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(77,119)</b>	<b>(55,000)</b>	<b>(324,032)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	77,119	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<b>77,119</b>	<b>-</b>	<b>(60,000)</b>
Net Increase (Decrease) in Fund Balance	-	(55,000)	(384,032)
Fund Balance, Beginning of Year	-	343,766	8,447,193
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 288,766</b>	<b>\$ 8,063,161</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, 2018**

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
<b>Revenues:</b>			
Property Taxes	\$ 133,058	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	18,385,080	-	282,750
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>18,518,138</u>	<u>-</u>	<u>282,750</u>
<b>Expenditures:</b>			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	5,350
FICA/Medicare	-	-	410
Pension/Retiree Health Care	-	-	805
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	188,165	-	231,500
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	180,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	-	-	1,100
Capital Outlay	-	5,000	50,000
Debt Service - Principal	16,900,000	-	-
Debt Service - Interest and fees	10,460,613	-	-
<b>Total Expenditures</b>	<u>27,548,778</u>	<u>5,000</u>	<u>514,165</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(9,030,640)</u>	<u>(5,000)</u>	<u>(231,415)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	9,030,640	-	114,915
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>9,030,640</u>	<u>-</u>	<u>114,915</u>
Net Increase (Decrease) in Fund Balance	-	(5,000)	(116,500)
Fund Balance, Beginning of Year	2,599,454	(1,081,587)	1,036,328
<b>Fund Balance, End of Year</b>	<u>\$ 2,599,454</u>	<u>\$ (1,086,587)</u>	<u>\$ 919,828</u>

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

	Health Grants	Human Services
<b>Revenues:</b>		
Property Taxes	\$ -	\$ -
Licenses & Permits	-	-
Intergovernmental	-	-
Charges for Services	-	-
Fines & Forfeitures	-	-
Reimbursements	-	200,000
Other Revenue	-	-
<b>Total Revenues</b>	<u>-</u>	<u>200,000</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	-	200,000
Room & Board	-	-
Conferences & Training	-	-
Utilities	-	-
Repairs & Maintenance	-	-
Vehicle Operations	-	-
Contract Services	1,684	-
Internal Services	-	-
Capital Outlay	-	-
Debt Service - Principal	-	-
Debt Service - Interest and fees	-	-
<b>Total Expenditures</b>	<u>1,684</u>	<u>200,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,684)</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>
Net Increase (Decrease) in Fund Balance	(1,684)	-
Fund Balance, Beginning of Year	<u>219,921</u>	<u>62,092</u>
<b>Fund Balance, End of Year</b>	<u>\$ 218,237</u>	<u>\$ 62,092</u>

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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	3,975,944	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	5,500	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<u>3,975,944</u>	<u>5,500</u>	<u>-</u>
<b>Expenditures:</b>			
Full Time Wages	2,308,202	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	176,027	-	-
Pension/Retiree Health Care	726,483	-	-
Employee Health/Dental Life Ins	549,110	-	-
Workers Comp/Unemployment/Other	33,600	-	-
Supplies & Services	62,889	6,200	5,000
Room & Board	-	-	-
Conferences & Training	15,050	500	-
Utilities	-	-	-
Repairs & Maintenance	-	3,300	-
Vehicle Operations	-	-	-
Contract Services	-	6,000	-
Internal Services	104,583	-	-
Capital Outlay	-	1,500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>3,975,944</u>	<u>17,500</u>	<u>5,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(12,000)</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	-	(12,000)	(5,000)
Fund Balance, Beginning of Year	-	120,394	5,242
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 108,394</u>	<u>\$ 242</u>

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	220,000	-	47,000
Charges for Services	-	1,420,000	100,100
Fines & Forfeitures	-	-	235,000
Reimbursements	-	-	-
Other Revenue	-	-	500
<b>Total Revenues</b>	<u>220,000</u>	<u>1,420,000</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	3,000	78,200	99,600
Room & Board	-	-	-
Conferences & Training	-	20,000	116,000
Utilities	-	-	-
Repairs & Maintenance	-	3,200	9,000
Vehicle Operations	-	-	42,000
Contract Services	217,000	1,100,000	2,000
Internal Services	-	-	12,000
Capital Outlay	-	-	102,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>220,000</u>	<u>1,201,400</u>	<u>382,600</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>218,600</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	-	218,600	-
Fund Balance, Beginning of Year	<u>(139,342)</u>	<u>1,012,483</u>	<u>(16,129)</u>
<b>Fund Balance, End of Year</b>	<u>\$ (139,342)</u>	<u>\$ 1,231,083</u>	<u>\$ (16,129)</u>

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

	Concealed Pistol	Veterans'	December Year End
	Licenses	Affairs	Sub-total
<b>Revenues:</b>			
Property Taxes	\$ -	\$ 1,049,999	\$ 1,183,057
Licenses & Permits	166,502	-	166,502
Intergovernmental	-	-	9,424,133
Charges for Services	-	-	24,669,680
Fines & Forfeitures	-	-	235,000
Reimbursements	-	18,150	230,650
Other Revenue	-	-	115,500
<b>Total Revenues</b>	<u>166,502</u>	<u>1,068,149</u>	<u>36,024,522</u>
<b>Expenditures:</b>			
Full Time Wages	70,462	463,342	3,580,936
Part Time Wages	-	-	39,299
Overtime Wages	-	-	5,350
FICA/Medicare	5,390	35,446	247,288
Pension/Retiree Health Care	28,336	167,152	1,033,233
Employee Health/Dental Life Ins	25,540	151,195	816,154
Workers Comp/Unemployment/Other	988	6,571	46,300
Supplies & Services	19,400	233,906	10,083,551
Room & Board	-	-	-
Conferences & Training	15,000	8,900	199,250
Utilities	-	-	180,000
Repairs & Maintenance	-	3,600	64,450
Vehicle Operations	-	-	42,000
Contract Services	-	-	1,556,984
Internal Services	1,386	210,721	346,588
Capital Outlay	-	8,000	166,500
Debt Service - Principal	-	-	16,900,000
Debt Service - Interest and fees	-	-	10,460,613
<b>Total Expenditures</b>	<u>166,502</u>	<u>1,288,833</u>	<u>45,768,496</u>
<b>Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(220,684)</u>	<u>(9,743,974)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	9,222,674
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<u>-</u>	<u>-</u>	<u>9,162,674</u>
Net Increase (Decrease) in Fund Balance	-	(220,684)	(581,300)
Fund Balance, Beginning of Year	-	232,088	12,841,903
<b>Fund Balance, End of Year</b>	<u>\$ -</u>	<u>\$ 11,404</u>	<u>\$ 12,260,603</u>

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

	Circuit Court Programs	Child Care	Community Corrections
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	224,933	8,484,904	1,005,749
Charges for Services	6,000	713,700	-
Fines & Forfeitures	-	-	-
Reimbursements	-	565,000	-
Other Revenue	-	1,000	-
<b>Total Revenues</b>	<b>230,933</b>	<b>9,764,604</b>	<b>1,005,749</b>
<b>Expenditures:</b>			
Full Time Wages	59,093	5,626,722	465,813
Part Time Wages	-	545,044	-
Overtime Wages	-	307,500	-
FICA/Medicare	4,521	461,133	35,635
Pension/Retiree Health Care	17,728	1,945,795	158,610
Employee Health/Dental Life Ins	13,745	1,635,655	137,450
Workers Comp/Unemployment/Other	839	184,399	6,844
Supplies & Services	35,953	632,600	104,923
Room & Board	-	6,815,000	-
Conferences & Training	2,655	24,250	4,500
Utilities	-	265,000	-
Repairs & Maintenance	-	250,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	270,680	1,094,000	436,322
Internal Services	1,182	2,404,539	18,829
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>406,396</b>	<b>22,227,137</b>	<b>1,370,426</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(175,463)</b>	<b>(12,462,533)</b>	<b>(364,677)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	175,463	12,462,533	364,677
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>175,463</b>	<b>12,462,533</b>	<b>364,677</b>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(46,779)	1,440,310	-
<b>Fund Balance, End of Year</b>	<b>\$ (46,779)</b>	<b>\$ 1,440,310</b>	<b>\$ -</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 September 30, 2018**

	Community Services	Friend of the Court	Health Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,144,052	6,892,197	3,920,911
Charges for Services	7,370,415	820,000	463,469
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	1,679,727	-	6,300
<b>Total Revenues</b>	<u>25,194,194</u>	<u>7,712,197</u>	<u>4,390,680</u>
<b>Expenditures:</b>			
Full Time Wages	5,064,303	5,124,711	1,763,279
Part Time Wages	2,639,517	68,725	416,031
Overtime Wages	-	1,000	8,893
FICA/Medicare	589,116	397,374	167,333
Pension/Retiree Health Care	1,883,406	1,709,322	607,917
Employee Health/Dental Life Ins	1,491,189	1,456,970	536,478
Workers Comp/Unemployment/Other	287,682	73,043	30,883
Supplies & Services	9,018,143	122,000	373,525
Room & Board	-	-	-
Conferences & Training	124,409	13,250	34,680
Utilities	15,600	-	-
Repairs & Maintenance	84,011	61,000	1,925
Vehicle Operations	169,140	20,000	-
Contract Services	5,770,984	580,000	925,585
Internal Services	1,624,463	1,173,844	1,271,870
Capital Outlay	66,947	45,000	16,174
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<u>28,828,910</u>	<u>10,846,239</u>	<u>6,154,573</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(3,634,716)</u>	<u>(3,134,042)</u>	<u>(1,763,893)</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	3,310,946	3,134,042	1,757,413
Transfers in from Other Funds	988,604	-	-
Transfers out	(1,109,047)	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>3,190,503</u>	<u>3,134,042</u>	<u>1,757,413</u>
Net Increase (Decrease) in Fund Balance	(444,213)	-	(6,480)
Fund Balance, Beginning of Year	275,710	(947,345)	664,859
<b>Fund Balance, End of Year</b>	<u>\$ (168,503)</u>	<u>\$ (947,345)</u>	<u>\$ 658,379</u>

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

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
<b>Revenues:</b>			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,567,095
Charges for Services	-	-	39,382
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>1,606,477</b>
<b>Expenditures:</b>			
Full Time Wages	-	-	1,399,969
Part Time Wages	-	-	34,126
Overtime Wages	-	-	-
FICA/Medicare	-	-	109,710
Pension/Retiree Health Care	-	-	422,738
Employee Health/Dental Life Ins	-	-	327,930
Workers Comp/Unemployment/Other	-	-	20,221
Supplies & Services	-	3,600	101,432
Room & Board	-	-	-
Conferences & Training	-	1,500	6,500
Utilities	-	-	-
Repairs & Maintenance	-	-	1,100
Vehicle Operations	-	-	-
Contract Services	-	5,000	7,250
Internal Services	-	-	183,006
Capital Outlay	-	-	2,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>10,100</b>	<b>2,616,482</b>
<b>Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(10,100)</b>	<b>(1,010,005)</b>
<b>Other Financing Sources (Uses):</b>			
Transfers in from General Fund	-	-	1,010,005
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>1,010,005</b>
Net Increase (Decrease) in Fund Balance	-	(10,100)	-
Fund Balance, Beginning of Year	(1,852)	224,670	(177,060)
<b>Fund Balance, End of Year</b>	<b>\$ (1,852)</b>	<b>\$ 214,570</b>	<b>\$ (177,060)</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 September 30, 2018**

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
<b>Revenues:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,183,057
Licenses & Permits	-	-	-	166,502
Intergovernmental	1,359,419	4,518,901	44,118,161	53,542,294
Charges for Services	254,434	8,178,883	17,846,283	42,515,963
Fines & Forfeitures	30,000	-	30,000	265,000
Reimbursements	-	-	565,000	795,650
Other Revenue	-	-	1,687,027	1,802,527
<b>Total Revenues</b>	<b>1,643,853</b>	<b>12,697,784</b>	<b>64,246,471</b>	<b>100,270,993</b>
<b>Expenditures:</b>				
Full Time Wages	652,115	815,359	20,971,364	24,552,300
Part Time Wages	-	-	3,703,443	3,742,742
Overtime Wages	106,000	-	423,393	428,743
FICA/Medicare	52,947	62,390	1,880,159	2,127,447
Pension/Retiree Health Care	214,079	237,506	7,197,101	8,230,334
Employee Health/Dental Life Ins	123,705	178,685	5,901,807	6,717,961
Workers Comp/Unemployment/Other	23,313	11,605	638,829	685,129
Supplies & Services	772,100	773,141	11,937,417	22,020,968
Room & Board	-	-	6,815,000	6,815,000
Conferences & Training	-	-	211,744	410,994
Utilities	-	6,708	287,308	467,308
Repairs & Maintenance	6,000	3,580	409,116	473,566
Vehicle Operations	108,500	-	303,140	345,140
Contract Services	-	12,654,546	21,744,367	23,301,351
Internal Services	23,428	78,515	6,779,676	7,126,264
Capital Outlay	-	1,000	161,621	328,121
Debt Service - Principal	-	-	-	16,900,000
Debt Service - Interest and fees	-	-	-	10,460,613
<b>Total Expenditures</b>	<b>2,082,187</b>	<b>14,823,035</b>	<b>89,365,485</b>	<b>135,133,981</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(438,334)</b>	<b>(2,125,251)</b>	<b>(25,119,014)</b>	<b>(34,862,988)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in from General Fund	438,334	2,125,251	24,778,664	34,001,338
Transfers in from Other Funds	-	-	988,604	988,604
Transfers out	-	-	(1,109,047)	(1,169,047)
<b>Total Other Financing Sources (Uses):</b>	<b>438,334</b>	<b>2,125,251</b>	<b>24,658,221</b>	<b>33,820,895</b>
Net Increase (Decrease) in Fund Balance	-	-	(460,793)	(1,042,093)
Fund Balance, Beginning of Year	269,674	5,396,732	7,098,919	19,940,822
<b>Fund Balance, End of Year</b>	<b>\$ 269,674</b>	<b>\$ 5,396,732</b>	<b>\$ 6,638,126</b>	<b>\$ 18,898,729</b>

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

DEPARTMENT	FUND		FUNCTION			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 109,894,939	\$ 112,609,816	\$ 116,855,791	\$ 119,492,908	\$ 121,876,765	\$ 124,308,299
Licenses & Permits	1,640,405	1,705,565	1,568,740	1,324,540	1,324,540	1,324,540
Intergovernmental	25,728,413	30,161,729	32,104,093	31,312,075	31,402,211	31,402,211
Charges for Services	30,378,895	29,161,364	32,650,679	31,525,836	31,525,836	31,525,836
Investment Income	277,628	225,936	225,000	225,000	225,000	225,000
Fines & Forfeitures	675,530	589,713	648,300	559,750	609,750	634,750
Reimbursements	6,447,234	7,694,158	7,635,038	8,516,108	8,575,838	8,615,406
Indirect Cost Allocation	7,035,978	8,070,460	8,570,813	13,590,378	13,592,378	13,594,378
Other Revenue	211,132	155,013	117,600	107,300	107,300	107,300
<b>Total Revenues</b>	<b>182,290,154</b>	<b>190,373,754</b>	<b>200,376,054</b>	<b>206,653,895</b>	<b>209,239,618</b>	<b>211,737,720</b>
<b>Expenditures:</b>						
Full Time Wages	69,428,231	71,176,834	71,742,969	73,176,922	75,251,841	76,714,076
Part Time Wages	2,173,742	2,092,877	1,943,158	2,030,472	2,047,482	2,065,153
Overtime Wages	4,145,130	4,538,760	3,605,205	3,678,893	3,678,893	3,678,893
FICA/Medicare	5,670,293	5,842,227	5,707,033	5,823,402	5,981,998	6,093,384
Pension/Retiree Health Care	19,202,152	22,466,052	80,222,676	24,194,493	24,598,924	24,845,613
Employee Health/Dental/Life Ins	15,212,444	12,989,310	16,449,397	13,396,680	17,151,446	17,843,270
Workers Comp/Unemployment/Other	2,602,826	1,585,298	1,799,419	1,806,191	1,851,105	1,883,504
Supplies & Services	14,749,513	14,611,009	15,690,180	16,395,360	16,377,950	16,511,085
Conferences & Training	146,321	249,515	287,020	357,030	357,030	357,030
Utilities	2,803,721	3,025,626	3,093,800	3,255,900	3,312,500	3,316,150
Repairs & Maintenance	4,918,718	5,187,346	5,053,948	6,693,677	6,722,077	6,740,677
Vehicle Operations	1,087,390	1,040,375	1,219,721	1,108,735	1,108,935	1,109,935
Contract Services	6,895,774	5,932,746	8,362,519	7,944,494	7,995,594	8,112,794
Internal Services	4,448,157	4,581,207	4,566,692	5,376,559	5,466,104	5,535,534
Capital Outlay	1,117,458	2,228,635	1,425,596	1,037,156	823,016	747,016
<b>Total Expenditures</b>	<b>154,601,870</b>	<b>157,547,817</b>	<b>221,169,333</b>	<b>166,275,964</b>	<b>172,724,895</b>	<b>175,554,114</b>
<b>Revenues Over (Under) Expenditures</b>	<b>27,688,285</b>	<b>32,825,937</b>	<b>(20,793,279)</b>	<b>40,377,931</b>	<b>36,514,723</b>	<b>36,183,606</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	247,788	-	30,063,243	8,000,000	8,000,000	8,000,000
Transfers out	(26,092,607)	(29,267,266)	(32,332,956)	(59,987,358)	(54,591,364)	(43,919,610)
<b>Total Other Financing Sources (Uses):</b>	<b>(25,844,819)</b>	<b>(29,267,266)</b>	<b>(2,269,713)</b>	<b>(51,987,358)</b>	<b>(46,591,364)</b>	<b>(35,919,610)</b>
Net Increase (Decrease) in Fund Balance	1,843,466	3,558,671	(23,062,992)	(11,609,427)	(10,076,641)	263,996
Fund Balance, Beginning of Year	79,844,256	81,687,722	85,246,393	62,183,401	50,573,974	40,497,333
<b>Fund Balance, End of Year</b>	<b>\$ 81,687,722</b>	<b>\$ 85,246,393</b>	<b>\$ 62,183,401</b>	<b>\$ 50,573,974</b>	<b>\$ 40,497,333</b>	<b>\$ 40,761,329</b>

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

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 109,894,939	\$ 112,609,816	\$ 116,855,791	\$ 119,492,908	\$ 121,876,765	\$ 124,308,299
Licenses & Permits	1,640,405	1,705,565	1,568,740	1,324,540	1,324,540	1,324,540
Intergovernmental	25,728,413	30,161,729	32,104,093	31,312,075	31,402,211	31,402,211
Charges for Services	30,378,895	29,161,364	32,650,679	31,525,836	31,525,836	31,525,836
Investment Income	277,628	225,936	225,000	225,000	225,000	225,000
Fines & Forfeitures	675,530	589,713	648,300	559,750	609,750	634,750
Reimbursements	6,447,234	7,694,158	7,635,038	8,516,108	8,575,838	8,615,406
Indirect Cost Allocation	7,035,978	8,070,460	8,570,813	13,590,378	13,592,378	13,594,378
Other Revenue	211,132	155,013	117,600	107,300	107,300	107,300
<b>Total Revenues</b>	<u>182,290,154</u>	<u>190,373,754</u>	<u>200,376,054</u>	<u>206,653,895</u>	<u>209,239,618</u>	<u>211,737,720</u>
<b>Expenditures:</b>						
Legislative	1,201,341	1,190,807	1,570,709	1,582,457	1,602,470	1,620,034
Judicial	29,212,838	29,417,531	32,661,405	33,355,822	34,266,423	34,874,068
General Government	40,521,225	41,264,849	93,246,296	35,306,024	39,108,910	39,752,480
Public Safety	58,337,749	59,561,963	64,673,337	66,750,810	68,051,819	69,251,722
Public Works	5,342,788	5,166,734	6,366,079	6,642,903	6,794,565	6,900,025
Health & Welfare	18,868,470	18,717,298	21,225,911	21,600,792	22,077,692	22,408,769
Capital Outlay	1,117,458	2,228,635	1,425,596	1,037,156	823,016	747,016
<b>Total Expenditures</b>	<u>154,601,870</u>	<u>157,547,817</u>	<u>221,169,333</u>	<u>166,275,964</u>	<u>172,724,895</u>	<u>175,554,114</u>
<b>Revenues Over (Under) Expenditures</b>	<u>27,688,285</u>	<u>32,825,937</u>	<u>(20,793,279)</u>	<u>40,377,931</u>	<u>36,514,723</u>	<u>36,183,606</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	247,788	-	30,063,243	8,000,000	8,000,000	8,000,000
Transfers out	(26,092,607)	(29,267,266)	(32,332,956)	(59,987,358)	(54,591,364)	(43,919,610)
<b>Total Other Financing Sources (Uses):</b>	<u>(25,844,819)</u>	<u>(29,267,266)</u>	<u>(2,269,713)</u>	<u>(51,987,358)</u>	<u>(46,591,364)</u>	<u>(35,919,610)</u>
Net Increase (Decrease) in Fund Balance	1,843,466	3,558,671	(23,062,992)	(11,609,427)	(10,076,641)	263,996
Fund Balance, Beginning of Year	79,844,256	81,687,722	85,246,393	62,183,401	50,573,974	40,497,333
<b>Fund Balance, End of Year</b>	<u>\$ 81,687,722</u>	<u>\$ 85,246,393</u>	<u>\$ 62,183,401</u>	<u>\$ 50,573,974</u>	<u>\$ 40,497,333</u>	<u>\$ 40,761,329</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Property Taxes</b>						
Non-Departmental	\$ 109,894,939	\$ 112,609,816	\$ 116,855,791	\$ 119,492,908	\$ 121,876,765	\$ 124,308,299
	\$ 109,894,939	\$ 112,609,816	\$ 116,855,791	\$ 119,492,908	\$ 121,876,765	\$ 124,308,299
<b>Licenses &amp; Permits</b>						
Animal Shelter	206,677	236,267	195,000	195,000	195,000	195,000
Circuit Court	-	(15)	-	-	-	-
Clerk	334,314	294,766	300,000	25,000	25,000	25,000
Family Counseling	74,130	77,485	78,000	78,000	78,000	78,000
Health Department	887,642	964,608	865,240	895,040	895,040	895,040
Public Works	68,456	62,663	60,000	60,000	60,000	60,000
Treasurer	225	2,000	500	1,500	1,500	1,500
Non-Departmental	68,961	67,791	70,000	70,000	70,000	70,000
	1,640,405	1,705,565	1,568,740	1,324,540	1,324,540	1,324,540
<b>Intergovernmental</b>						
Animal Shelter	1,068	-	-	-	-	-
Circuit Court	4,179,582	4,212,819	4,300,000	4,300,000	4,390,136	4,390,136
District Court - Romeo	56,481	55,458	55,724	55,724	55,724	55,724
District Court - New Baltimore	66,424	63,878	66,224	65,725	65,725	65,725
Department of Human Services	(86,726)	-	-	-	-	-
Elections	5,844	4,216	6,000	6,000	6,000	6,000
Emergency Management	64,186	75,617	100,000	50,000	50,000	50,000
Health Department	3,686,501	3,470,677	3,783,129	3,579,647	3,579,647	3,579,647
Juvenile Court	225,666	180,533	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	298,012	297,876	296,448	297,448	297,448	297,448
Senior Citizens Services	150,101	128,343	152,566	-	-	-
Sheriff	193,627	901,373	589,216	145,000	145,000	145,000
Non-Departmental	16,887,645	20,770,939	22,574,786	22,632,531	22,632,531	22,632,531
	25,728,413	30,161,729	32,104,093	31,312,075	31,402,211	31,402,211

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Charges for Services</b>						
Animal Shelter	226,553	163,647	196,000	169,000	169,000	169,000
Board of Commissioners	4,013	500	1,500	1,500	1,500	1,500
Building Authority	3,000	(200)	-	-	-	-
Circuit Court	1,274,556	1,256,438	1,571,000	1,538,000	1,538,000	1,538,000
Clerk	688,976	718,975	575,760	537,620	537,620	537,620
District Court - Romeo	393,742	369,172	369,500	369,500	369,500	369,500
District Court - New Baltimore	425,848	336,510	411,500	411,500	411,500	411,500
Elections	16,045	21,396	15,100	15,100	15,100	15,100
Equalization	1,250	2,100	1,000	3,500	3,500	3,500
Emergency Management	281,569	362,634	288,000	288,000	288,000	288,000
Facilities & Operations	3,325,943	3,175,624	3,289,700	3,028,500	3,028,500	3,028,500
Family Counseling	75,841	59,735	100,000	85,000	85,000	85,000
Finance	46,592	45,568	500	500	500	500
Health Department	1,655,913	1,983,643	1,999,373	1,821,491	1,821,491	1,821,491
Human Resources	2,620	1,006	-	1,000	1,000	1,000
Juvenile Court	163,481	140,259	157,750	155,750	155,750	155,750
Probate Court - Wills & Estates	306,503	339,632	310,000	310,000	310,000	310,000
Planning & Economic Development	50	50	-	-	-	-
Probation - Circuit Court	506	453	500	500	500	500
Probation - District Court	592,100	510,883	593,600	539,000	539,000	539,000
Prosecuting Attorney	579	205	2,000	2,000	2,000	2,000
Purchasing	86,614	96,243	90,000	90,000	90,000	90,000
Public Works	1,086,454	897,405	958,000	1,090,541	1,090,541	1,090,541
Register of Deeds	3,280,420	2,318,997	2,923,000	2,252,000	2,252,000	2,252,000
Reimbursement	200,562	206,326	-	-	-	-
Senior Citizens Services	53,325	11,036	53,357	-	-	-
Sheriff	12,872,470	13,185,124	15,714,539	15,707,834	15,707,834	15,707,834
Treasurer	27,314	26,485	29,000	108,000	108,000	108,000
Non-Departmental	3,286,057	2,931,518	3,000,000	3,000,000	3,000,000	3,000,000
	<u>30,378,895</u>	<u>29,161,364</u>	<u>32,650,679</u>	<u>31,525,836</u>	<u>31,525,836</u>	<u>31,525,836</u>
<b>Investment Income</b>						
District Court - Romeo	122	104	-	-	-	-
Non-Departmental	277,506	225,832	225,000	225,000	225,000	225,000
	<u>277,628</u>	<u>225,936</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Fines &amp; Forfeitures</b>						
Circuit Court	78,419	88,486	65,000	65,000	65,000	65,000
District Court - Romeo	316,378	286,967	314,000	261,000	261,000	261,000
District Court - New Baltimore	263,940	189,544	236,800	132,000	182,000	207,000
Juvenile Court	(10,636)	685	2,000	1,250	1,250	1,250
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Probate Court - Wills & Estates	250	-	-	-	-	-
Prosecuting Attorney	-	-	-	70,000	70,000	70,000
Sheriff	18,679	15,525	22,000	22,000	22,000	22,000
Treasurer	-	6	-	-	-	-
	<u>675,530</u>	<u>589,713</u>	<u>648,300</u>	<u>559,750</u>	<u>609,750</u>	<u>634,750</u>
<b>Reimbursements</b>						
Animal Shelter	-	-	72,090	88,000	88,000	88,000
Circuit Court	992,537	998,270	1,135,000	1,135,000	1,135,000	1,135,000
Clerk	109,117	121,476	95,000	106,000	106,000	106,000
Corporation Counsel	15	-	-	-	-	-
District Court - Romeo	54,506	56,186	50,000	50,000	50,000	50,000
District Court - New Baltimore	70,554	51,137	73,200	73,200	73,200	73,200
Elections	2,081	74	1,100	1,100	1,100	1,100
Equalization	15	16	-	-	-	-
Emergency Management	155,319	113,058	132,000	120,000	120,000	120,000
Facilities & Operations	1,064,362	1,383,829	1,250,000	1,250,000	1,250,000	1,250,000
Finance	51,221	43,261	-	7,000	7,000	7,000
Health Department	11,316	12,116	9,150	8,150	8,150	8,150
Human Resources	4,331	190,625	-	200,000	200,000	200,000
Information Technology	2,060	-	-	-	-	-
Juvenile Court	227,389	230,801	275,000	250,000	250,000	250,000
Law Library	2,348	2,454	2,750	2,500	2,500	2,500
Probate Court - Wills & Estates	65	-	-	-	-	-
Planning & Economic Development	-	15	-	-	-	-
Probation - District Court	40	14	50	50	50	50
Prosecuting Attorney	29,074	26,669	5,000	5,000	5,000	5,000
Purchasing	25	-	-	-	-	-
Public Works	1,311,599	2,377,702	2,520,698	2,613,608	2,673,338	2,712,906
Reimbursement	170,682	106,345	-	-	-	-
Sheriff	2,188,554	1,980,046	2,014,000	2,606,500	2,606,500	2,606,500
Treasurer	29	64	-	-	-	-
	<u>6,447,234</u>	<u>7,694,158</u>	<u>7,635,038</u>	<u>8,516,108</u>	<u>8,575,838</u>	<u>8,615,406</u>



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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Indirect Cost Allocation</b>						
Health Department	316,613	301,547	299,018	413,228	413,228	413,228
Information Technology	98,652	110,704	93,495	94,000	96,000	98,000
Non-Departmental	<u>6,620,713</u>	<u>7,658,209</u>	<u>8,178,300</u>	<u>13,083,150</u>	<u>13,083,150</u>	<u>13,083,150</u>
	<u>7,035,978</u>	<u>8,070,460</u>	<u>8,570,813</u>	<u>13,590,378</u>	<u>13,592,378</u>	<u>13,594,378</u>
<b>Other Revenue</b>						
Animal Shelter	15,880	17,348	10,100	100	100	100
Clerk	5,604	2,110	-	-	-	-
Corporation Counsel	2,734	1,627	1,500	1,500	1,500	1,500
District Court - Romeo	1,324	1,432	-	-	-	-
Facilities & Operations	1,310	157	500	-	-	-
Finance	12,338	1,334	-	-	-	-
Health Department	2,140	5,053	500	500	500	500
Human Resources	130	95	-	200	200	200
Purchasing	135,949	105,783	105,000	105,000	105,000	105,000
Public Works	-	450	-	-	-	-
Register of Deeds	13,331	7,893	-	-	-	-
Senior Citizens Services	11,093	8,975	-	-	-	-
Sheriff	<u>9,300</u>	<u>2,756</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>211,132</u>	<u>155,013</u>	<u>117,600</u>	<u>107,300</u>	<u>107,300</u>	<u>107,300</u>
<b>Total Operating Revenues</b>	<u>182,290,154</u>	<u>190,373,754</u>	<u>200,376,054</u>	<u>206,653,895</u>	<u>209,239,618</u>	<u>211,737,720</u>
<b>Transfers In</b>						
Clerk	21,039	-	-	-	-	-
Emergency Management	-	-	63,243	-	-	-
Non-Departmental	<u>226,749</u>	<u>-</u>	<u>30,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>247,788</u>	<u>-</u>	<u>30,063,243</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>\$ 182,537,943</u>	<u>\$ 190,373,754</u>	<u>\$ 230,439,297</u>	<u>\$ 214,653,895</u>	<u>\$ 217,239,618</u>	<u>\$ 219,737,720</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Legislative</b>						
Board of Commissioners	\$ 1,201,341	\$ 1,190,807	\$ 1,570,709	\$ 1,582,457	\$ 1,602,470	\$ 1,620,034
<b>Judicial</b>						
Circuit Court	9,415,511	9,665,681	11,243,597	11,567,062	12,073,903	12,314,931
District Court - Romeo	1,028,254	1,045,255	1,126,799	1,270,254	1,288,481	1,307,154
District Court - New Baltimore	1,372,867	1,344,237	1,426,455	1,284,972	1,303,241	1,321,988
District Court - 3rd Class	25,034	22,655	25,000	25,000	25,000	25,000
Family Counseling	170,712	144,396	186,333	185,797	187,057	188,346
Jury Commission	57,370	102,609	183,700	186,340	186,340	186,340
Juvenile Court	4,652,648	4,623,337	5,199,091	5,256,338	5,366,840	5,452,269
Law Library	29,153	30,279	35,800	35,800	35,800	35,800
Probate Court - Wills & Estates	2,986,255	2,896,883	3,057,790	3,142,476	3,187,199	3,232,549
Probation - Circuit Court	108,592	105,754	118,600	119,100	121,620	124,266
Probation - District Court	465,705	446,610	472,879	473,890	484,320	493,528
Prosecuting Attorney	8,900,735	8,989,835	9,585,361	9,808,793	10,006,622	10,191,897
	<u>29,212,838</u>	<u>29,417,531</u>	<u>32,661,405</u>	<u>33,355,822</u>	<u>34,266,423</u>	<u>34,874,068</u>
<b>General Government</b>						
Building Authority	1,228	440	1,300	1,300	1,300	1,300
Clerk	4,209,281	4,204,879	4,801,616	4,762,317	5,005,671	5,090,553
Corporation Counsel	815,631	770,961	924,874	952,533	966,963	981,681
County Executive	1,271,929	1,254,927	1,411,472	1,552,818	1,571,926	1,591,476
Equalization	770,091	852,736	929,624	960,499	980,678	997,737
Elections	21,242	25,151	29,800	30,300	30,300	30,300
Ethics Board	268	16,112	59,000	59,000	59,000	59,000
Facilities & Operations	13,993,323	14,535,749	14,796,697	15,481,644	15,720,670	15,892,022
Finance	1,902,423	1,903,373	2,210,539	2,261,869	2,299,022	2,336,398
Human Resources	1,956,228	2,152,908	2,202,951	2,336,679	2,391,571	2,434,369
Information Technology	5,257,407	5,494,424	6,133,301	7,358,764	7,517,395	7,606,881
MSU Extension	797,987	766,123	899,361	904,981	913,966	923,208
Planning & Economic Development	2,714,622	2,505,854	3,031,036	3,159,749	3,122,264	3,178,797
Purchasing	1,150,197	1,171,208	1,369,167	1,419,954	1,444,307	1,466,129
Register of Deeds	1,596,275	1,574,947	1,821,510	1,889,830	1,922,377	1,953,861
Reimbursement	735,557	736,880	-	-	-	-
Treasurer	2,129,732	2,086,409	2,296,398	2,330,252	2,368,965	2,407,233
Non Departmental Appropriations	1,197,804	1,211,768	50,327,650	(10,156,465)	(7,207,465)	(7,198,465)
	<u>40,521,225</u>	<u>41,264,849</u>	<u>93,246,296</u>	<u>35,306,024</u>	<u>39,108,910</u>	<u>39,752,480</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Public Safety</b>						
Civil Service Commission	15,965	29,314	35,700	60,925	58,155	60,925
Emergency Management	892,671	933,732	1,361,564	1,225,913	1,263,461	1,289,674
Sheriff	57,429,113	58,598,917	63,276,073	65,463,972	66,730,203	67,901,123
	<u>58,337,749</u>	<u>59,561,963</u>	<u>64,673,337</u>	<u>66,750,810</u>	<u>68,051,819</u>	<u>69,251,722</u>
<b>Public Works</b>						
Public Works Commissioner	5,342,788	5,166,734	6,366,079	6,642,903	6,794,565	6,900,025
<b>Health &amp; Welfare</b>						
Animal Shelter	1,258,203	1,222,456	1,735,596	1,833,646	1,864,143	1,888,564
Health and Community Services	249,385	261,164	287,187	295,871	300,235	304,693
Health Department	16,405,292	16,501,023	18,456,603	19,398,803	19,840,842	20,143,040
Senior Citizens Services	883,119	679,543	674,053	-	-	-
Resident County Hospitalization	72,472	53,112	72,472	72,472	72,472	72,472
	<u>18,868,470</u>	<u>18,717,298</u>	<u>21,225,911</u>	<u>21,600,792</u>	<u>22,077,692</u>	<u>22,408,769</u>
<b>Capital Outlay</b>	<u>1,117,458</u>	<u>2,228,635</u>	<u>1,425,596</u>	<u>1,037,156</u>	<u>823,016</u>	<u>747,016</u>
<b>Total Operating Expenditures</b>	154,601,870	157,547,817	221,169,333	166,275,964	172,724,895	175,554,114
<b>Transfers Out</b>	<u>26,092,607</u>	<u>29,267,266</u>	<u>32,332,956</u>	<u>59,987,358</u>	<u>54,591,364</u>	<u>43,919,610</u>
<b>Total Expenditures</b>	<u>\$ 180,694,476</u>	<u>\$ 186,815,083</u>	<u>\$ 253,502,289</u>	<u>\$ 226,263,322</u>	<u>\$ 227,316,259</u>	<u>\$ 219,473,724</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Full Time Wages</b>						
Animal Shelter	424,286	454,560	636,500	767,145	784,860	797,399
Board of Commissioners	689,156	690,386	727,611	733,929	742,245	748,312
Circuit Court	3,315,119	3,470,052	4,157,769	4,230,105	4,514,009	4,590,727
Clerk	2,145,237	2,180,332	2,470,996	2,441,034	2,572,903	2,614,239
Corporation Counsel	530,691	498,488	565,441	581,731	590,438	599,273
County Executive	794,290	800,520	774,183	880,125	891,207	902,453
District Court - Romeo	521,036	526,108	520,309	575,253	583,141	591,147
District Court - New Baltimore	657,154	646,773	641,106	593,389	601,530	609,792
Equalization	459,418	510,364	535,098	559,036	571,263	581,019
Emergency Management	519,958	547,627	650,878	687,934	710,496	726,272
Facilities & Operations	4,089,665	4,019,109	4,093,520	4,161,032	4,227,630	4,290,317
Family Counseling	37,639	31,835	35,860	36,068	36,608	37,157
Finance	1,167,297	1,170,981	1,312,163	1,355,538	1,376,336	1,396,838
Health Department	6,003,677	6,272,208	6,962,817	7,204,159	7,440,426	7,616,853
Health & Community Services	158,897	149,819	168,254	180,583	183,283	186,023
Human Resources	1,122,369	1,217,165	1,238,947	1,315,531	1,350,098	1,374,704
Information Technology	2,104,685	2,219,175	2,453,832	2,596,718	2,707,717	2,763,171
Juvenile Court	2,341,293	2,350,213	2,541,145	2,579,321	2,647,708	2,695,403
MSU Extension	240,892	239,148	238,443	241,181	244,783	248,442
Probate Court - Wills & Estates	1,628,369	1,532,310	1,586,636	1,582,482	1,610,457	1,630,534
Planning & Economic Development	1,549,387	1,384,400	1,664,464	1,650,321	1,690,451	1,724,789
Probation - District Court	276,294	262,941	269,861	268,437	274,739	279,995
Prosecuting Attorney	5,528,300	5,572,442	5,755,444	5,902,976	6,024,544	6,134,848
Purchasing	547,474	564,614	675,348	674,105	686,644	696,858
Public Works	3,112,674	3,038,113	3,670,172	3,830,049	3,924,723	3,981,717
Register of Deeds	799,201	833,396	912,028	928,458	944,518	959,336
Reimbursement	418,408	418,691	-	-	-	-
Senior Citizens Services	368,426	190,119	124,820	-	-	-
Sheriff	26,635,156	28,178,878	30,321,425	30,691,086	31,370,114	31,968,512
Treasurer	1,241,784	1,206,067	1,258,899	1,284,196	1,303,970	1,322,946
Non-Departmental	-	-	(5,221,000)	(5,355,000)	(5,355,000)	(5,355,000)
	<u>69,428,231</u>	<u>71,176,834</u>	<u>71,742,969</u>	<u>73,176,922</u>	<u>75,251,841</u>	<u>76,714,076</u>
<b>Part Time Wages</b>						
Animal Shelter	60,138	65,238	31,075	-	-	-
Board of Commissioners	3,131	13,360	13,864	14,142	14,353	14,569
Circuit Court	70,723	44,712	44,604	45,496	45,273	45,273
Clerk	56,292	61,579	-	-	-	-
Corporation Counsel	1,514	-	26,560	26,560	26,560	26,560
County Executive	5,365	11,529	-	-	-	-
District Court - Romeo	15,800	15,529	34,222	102,062	103,594	105,148
District Court - New Baltimore	44,368	44,368	49,298	-	-	-
Equalization	14,126	-	-	-	-	-
Emergency Management	23,922	18,926	10,780	-	-	-
Facilities & Operations	33,185	48,650	74,208	100,077	101,579	103,104
Health Department	567,231	477,213	560,260	558,495	567,868	577,392
Health & Community Services	4,289	14,855	9,800	-	-	-
Human Resources	7,374	42,712	-	-	-	-
Information Technology	4,123	9,093	17,105	17,447	17,361	17,361
MSU Extension	14,069	-	15,870	16,187	16,430	16,676
Probate Court - Wills & Estates	11,596	12,615	15,806	15,586	15,820	16,057

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Part Time Wages (continued)</b>						
Planning & Economic Development	9,741	4,143	8,830	9,007	9,142	9,279
Prosecuting Attorney	148,073	219,522	124,507	154,102	156,412	158,758
Purchasing	20,539	16,324	-	16,095	16,016	16,016
Public Works	113,386	85,497	16,740	63,343	64,293	65,257
Register of Deeds	75,499	12,007	-	-	-	-
Senior Citizens Services	59,568	7,074	-	-	-	-
Sheriff	783,115	840,840	855,419	856,979	857,363	857,753
Treasurer	26,576	27,091	34,210	34,894	35,418	35,950
	<u>2,173,742</u>	<u>2,092,877</u>	<u>1,943,158</u>	<u>2,030,472</u>	<u>2,047,482</u>	<u>2,065,153</u>
<b>Overtime Wages</b>						
Animal Shelter	44,295	57,871	39,393	-	-	-
Circuit Court	1,421	8,719	-	-	-	-
Clerk	150,737	119,344	13,463	25,000	25,000	25,000
District Court - New Baltimore	13,467	14,327	-	-	-	-
Emergency Management	2,067	4,230	-	-	-	-
Facilities & Operations	411,902	506,850	425,000	425,000	425,000	425,000
Health Department	74,097	87,391	27,849	24,893	24,893	24,893
Human Resources	426	-	-	-	-	-
Information Technology	80,491	136,962	100,000	100,000	100,000	100,000
Juvenile Court	1,924	-	-	-	-	-
Probate Court - Wills & Estates	2,100	-	-	-	-	-
Planning & Economic Development	304	-	-	-	-	-
Prosecuting Attorney	-	80	-	-	-	-
Purchasing	12,839	19,648	-	20,000	20,000	20,000
Public Works	103,474	95,530	95,000	95,000	95,000	95,000
Register of Deeds	31,919	10,251	-	25,000	25,000	25,000
Senior Citizens Services	3,387	6,049	-	-	-	-
Sheriff	3,210,280	3,471,404	2,904,500	2,964,000	2,964,000	2,964,000
Treasurer	-	104	-	-	-	-
	<u>4,145,130</u>	<u>4,538,760</u>	<u>3,605,205</u>	<u>3,678,893</u>	<u>3,678,893</u>	<u>3,678,893</u>
<b>FICA/Medicare</b>						
Animal Shelter	40,371	44,176	54,314	58,687	60,042	61,001
Board of Commissioners	52,217	53,050	56,723	57,227	57,880	58,360
Circuit Court	216,172	224,623	321,499	327,083	348,785	354,589
Clerk	176,910	177,560	189,762	188,651	198,739	201,902
Corporation Counsel	40,533	37,629	44,646	45,432	45,973	46,521
County Executive	57,721	59,367	56,914	64,888	65,613	66,348
District Court - Romeo	37,127	37,876	42,422	51,814	52,535	53,267
District Court - New Baltimore	50,186	49,392	52,816	45,394	46,017	46,649
Equalization	36,107	38,890	40,935	42,766	43,701	44,248
Emergency Management	41,765	43,667	50,381	52,627	54,353	55,560
Facilities & Operations	344,637	347,530	334,414	341,445	346,545	351,346
Family Counseling	2,879	2,435	2,743	2,759	2,801	2,843
Finance	87,693	86,752	99,699	102,493	103,849	105,179
Health Department	502,544	516,232	576,176	592,995	611,525	625,486
Health & Community Services	11,411	11,752	12,902	12,968	13,054	13,141
Human Resources	83,382	93,552	94,035	99,767	102,290	104,050
Information Technology	165,504	178,867	195,871	206,773	215,149	219,279
Juvenile Court	178,320	178,535	194,398	197,318	202,550	206,199
MSU Extension	19,254	18,016	19,455	19,689	19,983	20,282
Probate Court - Wills & Estates	121,881	114,680	119,745	119,411	121,569	123,123

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>FICA/Medicare (continued)</b>						
Planning & Economic Development	118,108	103,581	127,466	126,273	129,234	131,751
Probation - District Court	20,961	19,906	20,644	20,535	21,018	21,420
Prosecuting Attorney	426,719	439,429	449,817	463,267	472,628	481,027
Purchasing	44,185	45,746	51,664	54,330	55,283	56,065
Public Works	251,905	245,855	289,316	305,113	312,428	316,862
Register of Deeds	68,651	64,493	70,070	72,940	74,168	75,302
Reimbursement	31,737	31,950	-	-	-	-
Senior Citizens Services	32,685	15,397	9,549	-	-	-
Sheriff	2,312,394	2,467,867	2,429,139	2,459,505	2,511,481	2,557,286
Treasurer	96,335	93,422	98,924	100,910	102,463	103,956
Non-Departmental	-	-	(399,406)	(409,658)	(409,658)	(409,658)
	<u>5,670,293</u>	<u>5,842,227</u>	<u>5,707,033</u>	<u>5,823,402</u>	<u>5,981,998</u>	<u>6,093,384</u>
<b>Pension/Retiree Health Care</b>						
Animal Shelter	129,827	152,293	244,478	269,888	272,460	274,259
Board of Commissioners	147,173	168,292	272,015	269,900	271,141	272,047
Circuit Court	787,881	945,381	1,340,081	1,341,889	1,419,858	1,431,305
Clerk	652,607	762,265	908,703	884,770	922,267	928,434
Corporation Counsel	113,726	124,271	152,607	149,171	150,470	151,789
County Executive	157,771	186,923	198,219	220,425	222,078	223,756
District Court - Romeo	142,424	170,895	190,629	190,156	191,294	192,448
District Court - New Baltimore	189,003	214,834	246,620	222,199	223,413	224,646
Equalization	115,664	152,764	170,112	172,518	174,342	175,798
Emergency Management	116,098	154,523	207,403	218,483	221,849	224,203
Facilities & Operations	1,191,997	1,368,515	1,514,119	1,504,048	1,513,985	1,523,338
Family Counseling	11,743	11,159	14,290	14,292	14,373	14,455
Finance	281,788	323,757	370,945	398,288	401,391	404,450
Health Department	1,659,374	1,932,468	2,282,329	2,324,192	2,368,392	2,394,755
Health & Community Services	34,362	38,102	44,976	44,765	45,168	45,576
Human Resources	290,234	361,599	390,335	410,141	415,299	418,970
Information Technology	493,607	602,792	703,038	732,058	748,618	756,892
Juvenile Court	589,892	676,351	794,804	794,741	804,944	812,060
MSU Extension	72,834	81,877	91,775	89,450	89,988	90,534
Probate Court - Wills & Estates	382,334	411,743	483,617	476,704	480,877	483,873
Planning & Economic Development	364,170	374,862	485,782	469,003	474,991	480,114
Probation - District Court	70,323	77,420	85,413	84,606	85,546	86,330
Prosecuting Attorney	1,267,018	1,453,041	1,630,245	1,618,187	1,636,325	1,652,782
Purchasing	158,719	186,329	235,539	237,225	239,096	240,620
Public Works	775,800	854,043	1,126,292	1,138,100	1,152,226	1,160,729
Register of Deeds	248,146	301,380	359,635	365,031	367,427	369,638
Reimbursement	122,508	139,331	-	-	-	-
Senior Citizens Services	106,166	60,465	45,527	-	-	-
Sheriff	8,195,517	9,803,868	9,487,068	10,821,041	10,954,934	11,072,809
Treasurer	333,445	374,509	427,158	423,288	426,238	429,069
Non-Departmental	-	-	55,718,922	(1,690,066)	(1,690,066)	(1,690,066)
	<u>19,202,152</u>	<u>22,466,052</u>	<u>80,222,676</u>	<u>24,194,493</u>	<u>24,598,924</u>	<u>24,845,613</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Employee Health/Dental/ Life Ins</b>						
Animal Shelter	127,302	106,525	206,886	229,860	238,464	247,410
Board of Commissioners	143,886	117,046	229,644	229,860	238,464	247,410
Circuit Court	731,497	637,048	1,009,310	1,008,830	1,099,584	1,140,835
Clerk	623,705	527,442	765,480	740,660	794,880	824,700
Corporation Counsel	79,824	63,909	89,306	89,390	92,736	96,215
County Executive	43,763	40,884	114,822	127,700	132,480	137,450
District Court - Romeo	127,770	114,881	153,096	153,240	158,976	164,940
District Court - New Baltimore	213,175	181,629	204,128	191,550	198,720	206,175
Equalization	103,749	111,944	127,580	127,700	132,480	137,450
Emergency Management	113,456	85,757	154,159	166,010	172,224	178,685
Facilities & Operations	1,091,732	953,156	1,173,736	1,174,840	1,218,816	1,264,540
Family Counseling	13,592	1,256	12,758	12,770	13,248	13,745
Finance	255,349	216,256	276,424	280,940	291,456	302,390
Health Department	1,475,039	1,290,735	1,760,604	1,787,800	1,868,446	1,939,020
Health & Community Services	27,202	22,847	25,516	25,540	26,496	27,490
Human Resources	272,974	236,853	290,245	306,480	317,952	329,880
Information Technology	351,351	310,813	446,530	472,490	490,176	508,565
Juvenile Court	499,280	419,243	586,868	587,420	609,408	632,270
MSU Extension	75,421	67,781	76,548	76,620	79,488	82,470
Probate Court - Wills & Estates	304,097	262,735	344,466	344,790	357,696	371,115
Planning & Economic Development	292,386	217,276	331,708	319,250	331,200	343,625
Probation - District Court	67,968	54,200	63,790	63,850	66,240	68,725
Prosecuting Attorney	949,189	801,728	1,058,914	1,059,910	1,099,584	1,140,835
Purchasing	174,607	141,833	191,370	191,550	198,720	206,175
Public Works	660,794	513,217	791,071	791,740	820,898	851,215
Register of Deeds	222,096	225,722	318,950	319,250	331,200	343,625
Reimbursement	122,174	107,386	-	-	-	-
Senior Citizens Services	107,136	31,507	38,274	-	-	-
Sheriff	5,640,018	4,875,151	6,468,306	6,461,620	6,703,966	6,955,945
Treasurer	301,912	252,550	331,708	332,020	344,448	357,370
Non-Departmental	-	-	(1,192,800)	(4,277,000)	(1,277,000)	(1,277,000)
	<u>15,212,444</u>	<u>12,989,310</u>	<u>16,449,397</u>	<u>13,396,680</u>	<u>17,151,446</u>	<u>17,843,270</u>
<b>Workers Comp/Unemployment/Other</b>						
Animal Shelter	9,658	7,531	11,720	10,786	11,037	11,215
Board of Commissioners	8,275	4,216	10,478	10,375	10,493	10,580
Circuit Court	53,607	36,577	59,634	59,752	63,768	64,845
Clerk	47,846	30,751	37,206	34,640	36,512	37,097
Corporation Counsel	9,637	6,580	8,225	8,160	8,272	8,385
County Executive	13,335	8,753	10,719	12,210	12,355	12,503
District Court - Romeo	8,769	5,887	7,775	8,155	8,265	8,377
District Court - New Baltimore	11,211	7,386	9,680	8,378	8,494	8,611
Equalization	7,758	5,880	7,508	7,895	8,066	8,201
Emergency Management	9,174	6,570	10,130	9,494	9,812	10,033
Facilities & Operations	82,543	50,756	59,709	60,614	61,566	62,461
Family Counseling	718	142	505	512	520	528
Finance	19,532	12,918	18,646	19,020	19,300	19,582
Health Department	149,414	110,675	122,211	110,198	114,673	116,292
Health & Community Services	3,086	1,972	2,447	2,490	2,524	2,560
Human Resources	21,192	15,947	17,803	18,538	19,020	19,361
Information Technology	39,753	28,935	34,829	36,841	38,397	39,159

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Workers Comp/Unemployment/Other (continued)</b>						
Juvenile Court	42,194	27,808	36,042	36,341	37,306	37,977
MSU Extension	12,687	3,118	3,574	3,457	3,509	3,561
Probate Court - Wills & Estates	27,558	17,052	22,385	22,440	22,838	23,121
Planning & Economic Development	26,263	16,942	23,480	23,312	23,870	24,345
Probation - District Court	4,830	3,372	3,793	3,806	3,895	3,970
Prosecuting Attorney	104,492	72,476	82,157	84,977	86,660	88,170
Purchasing	9,608	6,021	9,470	9,828	10,002	10,145
Public Works	59,711	34,032	51,740	54,878	56,223	57,033
Register of Deeds	15,213	11,201	12,773	13,235	13,464	13,673
Reimbursement	7,643	5,275	-	-	-	-
Senior Citizens Services	31,723	21,971	1,757	-	-	-
Sheriff	1,743,732	1,007,868	1,029,375	1,043,255	1,067,374	1,088,555
Treasurer	21,666	16,686	18,164	18,645	18,931	19,205
Non-Departmental	-	-	75,484	73,959	73,959	73,959
	<u>2,602,826</u>	<u>1,585,298</u>	<u>1,799,419</u>	<u>1,806,191</u>	<u>1,851,105</u>	<u>1,883,504</u>
<b>Supplies and Services</b>						
Animal Shelter	117,157	109,034	146,949	130,899	130,899	130,899
Board of Commissioners	21,885	15,418	22,850	32,850	32,850	32,850
Building Authority	1,228	440	1,300	1,300	1,300	1,300
Circuit Court	4,077,806	4,099,964	4,114,591	4,329,550	4,349,550	4,449,550
Civil Service Commission	9,577	15,288	19,700	45,925	43,155	45,925
Clerk	253,182	240,590	300,755	285,300	289,300	289,300
Corporation Counsel	19,885	21,478	21,350	31,500	31,750	32,000
County Executive	31,031	27,780	27,500	38,500	38,500	38,500
District Court - Romeo	143,786	140,039	142,409	147,200	147,200	147,200
District Court - New Baltimore	166,134	154,075	190,590	189,290	189,290	189,290
Department of Human Services	72,472	53,112	72,472	72,472	72,472	72,472
District Court - 3rd Class	25,034	22,655	25,000	25,000	25,000	25,000
Equalization	14,591	15,021	21,400	19,900	19,900	19,900
Elections	20,701	23,549	27,650	28,150	28,150	28,150
Emergency Management	10,861	6,944	8,160	11,060	12,160	10,660
Ethics Board	268	112	9,000	9,000	9,000	9,000
Facilities & Operations	584,575	583,608	682,430	800,900	815,910	832,525
Family Counseling	741	1,193	2,000	1,500	1,500	1,500
Finance	46,296	46,211	51,525	51,860	51,860	51,860
Health Department	3,150,788	3,000,984	3,236,193	3,414,664	3,414,664	3,414,664
Health & Community Services	6,094	9,142	5,350	9,550	9,550	9,550
Human Resources	63,879	94,373	101,750	86,200	86,200	86,200
Information Technology	61,427	50,491	60,050	62,550	62,550	62,550
Jury Commission	40,607	18,963	48,350	50,990	50,990	50,990
Juvenile Court	889,795	856,844	936,675	928,300	928,300	928,300
Law Library	28,755	29,881	35,400	35,400	35,400	35,400
MSU Extension	327,010	325,188	414,886	417,714	417,714	417,714
Probate Court - Wills & Estates	399,058	433,696	392,450	461,700	456,700	461,700
Planning & Economic Development	203,143	256,231	216,400	236,400	236,400	236,400



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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Supplies and Services (continued)</b>						
Probation - Circuit Court	45,703	40,962	53,600	52,200	52,200	52,200
Probation - District Court	13,563	20,003	20,750	21,650	21,650	21,650
Prosecuting Attorney	314,953	267,473	339,600	339,600	339,600	339,600
Purchasing	59,272	67,090	78,020	78,325	79,325	80,325
Public Works	39,250	40,424	46,800	51,016	51,016	51,016
Register of Deeds	111,791	87,139	122,574	123,000	123,000	123,000
Reimbursement	20,275	20,446	-	-	-	-
Senior Citizens Services	56,539	85,308	139,756	-	-	-
Sheriff	2,037,325	2,048,277	2,122,645	2,187,895	2,187,895	2,187,895
Treasurer	65,270	69,815	84,850	84,750	84,750	84,750
Non-Departmental	1,197,804	1,211,768	1,346,450	1,501,300	1,450,300	1,459,300
	<u>14,749,513</u>	<u>14,611,009</u>	<u>15,690,180</u>	<u>16,395,360</u>	<u>16,377,950</u>	<u>16,511,085</u>
<b>Conferences &amp; Training</b>						
Animal Shelter	2,857	9,492	16,900	12,000	12,000	12,000
Board of Commissioners	5,631	10,668	13,450	13,450	13,450	13,450
Circuit Court	30,688	24,569	25,000	25,000	25,000	25,000
Clerk	-	361	-	20,000	20,000	20,000
County Executive	501	11,468	10,000	10,000	10,000	10,000
District Court - Romeo	744	1,597	1,600	1,600	1,600	1,600
District Court - New Baltimore	-	252	1,400	1,200	1,200	1,200
Equalization	-	-	7,500	7,500	7,500	7,500
Emergency Management	-	-	90	90	90	90
Finance	1,249	1,197	4,000	4,000	4,000	4,000
Health Department	26,276	36,186	36,130	32,940	32,940	32,940
Health & Community Services	305	8,235	11,450	8,250	8,250	8,250
Human Resources	3,145	8,942	15,000	15,000	15,000	15,000
Information Technology	20,807	23,388	38,500	38,500	38,500	38,500
Juvenile Court	7,226	8,160	10,000	10,000	10,000	10,000
Probate Court - Wills & Estates	800	1,307	2,000	2,500	2,500	2,500
Planning & Economic Development	18,549	25,401	10,000	20,000	20,000	20,000
Probation - District Court	-	1,808	2,500	3,500	3,500	3,500
Purchasing	-	-	500	500	500	500
Public Works	-	-	-	5,000	5,000	5,000
Register of Deeds	1,027	910	1,000	1,000	1,000	1,000
Senior Citizens Services	801	5,379	5,000	-	-	-
Sheriff	25,715	70,195	75,000	125,000	125,000	125,000
	<u>146,321</u>	<u>249,515</u>	<u>287,020</u>	<u>357,030</u>	<u>357,030</u>	<u>357,030</u>
<b>Utilities</b>						
Facilities & Operations	2,801,755	3,023,338	3,090,800	3,252,900	3,309,500	3,313,150
Jury Commission	1,966	2,288	3,000	3,000	3,000	3,000
	<u>2,803,721</u>	<u>3,025,626</u>	<u>3,093,800</u>	<u>3,255,900</u>	<u>3,312,500</u>	<u>3,316,150</u>
<b>Repairs &amp; Maintenance</b>						
Animal Shelter	6,798	9,280	9,630	7,010	7,010	7,010
Board of Commissioners	6,706	8,540	7,000	7,000	7,000	7,000
Circuit Court	4,121	4,202	6,750	6,750	6,750	6,750
Clerk	8,048	5,029	15,500	26,000	26,000	26,000
Corporation Counsel	623	1,084	1,000	1,000	1,000	1,000
County Executive	2,024	2,592	3,490	2,000	2,000	2,000
District Court - Romeo	6,764	5,688	7,000	7,000	7,000	7,000
District Court - New Baltimore	680	717	850	700	700	700
Equalization	246	844	1,000	1,000	1,000	1,000
Elections	541	339	850	850	850	850

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Repairs &amp; Maintenance (continued)</b>						
Emergency Management	6,100	4,295	11,000	9,500	10,000	10,000
Facilities & Operations	2,765,211	3,038,041	2,769,650	3,068,200	3,096,100	3,114,700
Family Counseling	172	172	175	175	175	175
Finance	2,022	2,438	2,200	2,200	2,200	2,200
Health Department	25,421	24,286	37,653	34,204	34,204	34,204
Human Resources	2,427	1,657	2,750	2,750	2,750	2,750
Information Technology	1,633,092	1,617,240	1,701,500	2,732,500	2,732,500	2,732,500
Jury Commission	-	-	12,050	31,300	31,300	31,300
Juvenile Court	2,545	1,541	4,000	4,000	4,000	4,000
MSU Extension	393	-	5,950	5,000	5,000	5,000
Probate Court - Wills & Estates	2,095	1,742	4,000	4,000	4,000	4,000
Planning & Economic Development	45,945	42,166	48,500	48,500	48,500	48,500
Probation - Circuit Court	9,386	9,513	9,500	9,000	9,000	9,000
Probation - District Court	180	238	450	250	250	250
Prosecuting Attorney	1,319	1,465	4,000	4,000	4,000	4,000
Purchasing	49,997	45,688	53,600	54,650	54,650	54,650
Public Works	1,389	2,541	2,400	3,338	3,338	3,338
Register of Deeds	558	271	2,000	12,800	12,800	12,800
Reimbursement	364	319	-	-	-	-
Senior Citizens Services	3,857	1,464	2,500	-	-	-
Sheriff	326,431	351,364	324,000	605,000	605,000	605,000
Treasurer	3,266	2,590	3,000	3,000	3,000	3,000
	<u>4,918,718</u>	<u>5,187,346</u>	<u>5,053,948</u>	<u>6,693,677</u>	<u>6,722,077</u>	<u>6,740,677</u>
<b>Vehicle Operations</b>						
Animal Shelter	53,501	56,134	39,630	49,250	49,250	49,250
Clerk	134	248	1,100	1,100	1,100	1,100
County Executive	5,391	4,778	5,410	6,000	6,000	6,000
Emergency Management	19,642	15,405	13,850	19,300	19,300	19,300
Facilities & Operations	101,766	90,009	67,200	57,500	58,500	59,500
Health Department	52,674	54,148	53,214	52,585	52,585	52,585
Information Technology	2,829	1,436	-	1,500	1,500	1,500
Juvenile Court	1,436	1,662	2,500	2,500	2,500	2,500
Planning & Economic Development	2,998	5,927	4,200	7,000	6,200	6,200
Prosecuting Attorney	2,986	2,986	3,300	3,300	3,300	3,300
Purchasing	17,539	23,911	20,000	25,000	25,000	25,000
Public Works	55,501	55,154	69,000	64,000	64,000	64,000
Sheriff	768,533	724,739	936,317	816,000	816,000	816,000
Treasurer	2,461	3,838	4,000	3,700	3,700	3,700
	<u>1,087,390</u>	<u>1,040,375</u>	<u>1,219,721</u>	<u>1,108,735</u>	<u>1,108,935</u>	<u>1,109,935</u>

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Contract Services</b>						
Animal Shelter	43,671	28,330	50,000	50,000	50,000	50,000
Board of Commissioners	86,675	81,721	190,400	180,400	180,400	180,400
Circuit Court	23,388	45,225	42,600	42,500	42,500	42,500
Civil Service Commission	6,388	14,026	16,000	15,000	15,000	15,000
Clerk	4,375	-	3,944	3,944	3,944	3,944
County Executive	139,996	72,750	185,500	158,500	158,500	158,500
District Court - Romeo	510	210	1,000	1,000	1,000	1,000
District Court - New Baltimore	1,761	1,608	3,000	3,000	3,000	3,000
Ethics Board	-	16,000	50,000	50,000	50,000	50,000
Facilities & Operations	238,647	211,600	262,600	264,000	273,100	278,300
Family Counseling	101,042	93,882	115,000	115,000	115,000	115,000
Health Department	751,170	650,125	819,610	839,900	871,900	871,900
Health & Community Services	-	-	-	4,000	4,000	4,000
Human Resources	51,583	40,623	17,900	38,500	38,500	38,500
Information Technology	228,144	246,361	320,000	280,000	280,000	280,000
Jury Commission	14,520	81,358	120,000	100,750	100,750	100,750
Juvenile Court	5,858	3,473	9,000	15,000	15,000	15,000
MSU Extension	-	1,000	2,000	2,000	2,000	2,000
Probate Court - Wills & Estates	44,020	53,183	36,750	52,000	52,000	52,000
Planning & Economic Development	39,234	25,750	70,000	200,000	100,000	100,000
Senior Citizens Services	83,247	230,651	288,715	-	-	-
Sheriff	5,031,544	4,034,870	5,534,000	5,529,000	5,639,000	5,751,000
	<u>6,895,774</u>	<u>5,932,746</u>	<u>8,362,519</u>	<u>7,944,494</u>	<u>7,995,594</u>	<u>8,112,794</u>
<b>Internal Services</b>						
Animal Shelter	198,342	121,992	248,121	248,121	248,121	248,121
Board of Commissioners	36,607	28,110	26,674	33,324	34,194	35,056
Circuit Court	103,089	124,609	121,759	150,107	158,826	163,557
Clerk	90,209	99,378	94,707	111,218	115,026	118,837
Corporation Counsel	19,197	17,522	15,739	19,589	19,764	19,938
County Executive	20,741	27,583	24,715	32,470	33,193	33,966
District Court - Romeo	23,525	26,545	26,337	32,774	33,876	35,027
District Court - New Baltimore	25,729	28,876	26,967	29,872	30,877	31,925
Equalization	18,431	17,029	18,491	22,184	22,426	22,621
Elections	-	1,263	1,300	1,300	1,300	1,300
Emergency Management	29,629	45,788	44,733	51,415	53,177	54,871
Facilities & Operations	255,707	294,587	249,311	271,088	272,439	273,741
Family Counseling	2,186	2,322	3,002	2,721	2,832	2,943
Finance	41,196	42,863	50,437	47,530	48,630	49,899
Health Department	1,967,589	2,048,372	1,981,557	2,421,778	2,438,326	2,442,056
Health & Community Services	3,740	4,440	6,492	7,725	7,910	8,103
Human Resources	37,242	39,485	34,186	43,772	44,462	44,954
Information Technology	71,595	68,871	62,046	81,387	84,927	87,404
Jury Commission	278	-	300	300	300	300
Juvenile Court	92,884	99,507	83,659	101,397	105,124	108,560
Law Library	398	398	400	400	400	400
MSU Extension	35,428	29,995	30,860	33,683	35,071	36,529
Probate Court - Wills & Estates	62,347	55,820	49,935	60,863	62,742	64,526
Planning & Economic Development	44,395	49,175	40,206	50,683	52,276	53,794

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Internal Services (continued)</b>						
Probation - Circuit Court	53,502	55,279	55,500	57,900	60,420	63,066
Probation - District Court	11,586	6,722	5,678	7,256	7,482	7,688
Prosecuting Attorney	157,687	159,193	137,377	178,474	183,569	188,577
Purchasing	55,418	54,004	53,656	58,346	59,071	59,775
Public Works	168,904	202,328	207,548	241,326	245,420	248,858
Register of Deeds	22,175	28,177	22,480	29,116	29,800	30,487
Reimbursement	12,446	13,482	-	-	-	-
Senior Citizens Services	29,585	24,159	18,155	-	-	-
Sheriff	719,352	723,596	788,879	903,591	928,076	951,368
Treasurer	37,018	39,737	35,485	44,849	46,047	47,287
	<u>4,448,157</u>	<u>4,581,207</u>	<u>4,566,692</u>	<u>5,376,559</u>	<u>5,466,104</u>	<u>5,535,534</u>
<b>Capital Outlay</b>						
Animal Shelter	43,173	57,971	62,871	21,675	21,675	21,675
Board of Commissioners	500	-	-	-	-	-
Circuit Court	4,946	26,954	5,200	-	75,000	-
Clerk	128,624	9,810	-	-	-	-
Facilities & Operations	57,705	78,597	77,260	74,000	74,000	75,000
Finance	-	300	400	-	-	-
Health Department	118,357	69,055	84,141	96,341	96,341	96,341
Health & Community Services	1,057	3,165	1,500	-	-	-
Information Technology	-	102	700	12,340	-	-
Jury Commission	-	31,056	-	-	-	-
Juvenile Court	-	1,399	-	-	-	-
MSU Extension	-	7,314	1,000	1,000	4,000	2,000
Probate Court - Wills & Estates	923	1,797	-	10,000	-	-
Planning & Economic Development	2,302	258	300	27,000	2,000	2,000
Senior Citizens Services	58,679	83,991	98,453	-	-	-
Sheriff	450	1,178,433	509,621	225,000	-	-
Treasurer	-	-	-	19,800	-	-
Non-Departmental	700,742	677,062	550,000	550,000	550,000	550,000
	<u>1,117,458</u>	<u>2,228,635</u>	<u>1,425,596</u>	<u>1,037,156</u>	<u>823,016</u>	<u>747,016</u>
<b>Transfers Out</b>						
Non-Departmental	26,092,607	29,267,266	32,332,956	59,987,358	54,591,364	43,919,610
	<u>\$ 180,694,476</u>	<u>\$ 186,815,083</u>	<u>\$ 253,502,289</u>	<u>\$ 226,263,322</u>	<u>\$ 227,316,259</u>	<u>\$ 219,473,724</u>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
615 - ANIMAL CONTROL	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 206,677	\$ 236,267	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000
Intergovernmental	1,068	-	-	-	-	-
Charges for Services	226,553	163,647	196,000	169,000	169,000	169,000
Reimbursements	-	-	72,090	88,000	88,000	88,000
Other Revenue	15,880	17,348	10,100	100	100	100
<b>Total Revenues</b>	<b>450,178</b>	<b>417,262</b>	<b>473,190</b>	<b>452,100</b>	<b>452,100</b>	<b>452,100</b>
<b>Expenditures:</b>						
Full Time Wages	424,286	454,560	636,500	767,145	784,860	797,399
Part Time Wages	60,138	65,238	31,075	-	-	-
Overtime Wages	44,295	57,871	39,393	-	-	-
FICA/Medicare	40,371	44,176	54,314	58,687	60,042	61,001
Pension/Retiree Health Care	129,827	152,293	244,478	269,888	272,460	274,259
Employee Health/Dental/Life Ins	127,302	106,525	206,886	229,860	238,464	247,410
Workers Comp/Unemployment/Other	9,658	7,531	11,720	10,786	11,037	11,215
Supplies & Services	117,157	109,034	146,949	130,899	130,899	130,899
Conferences & Training	2,857	9,492	16,900	12,000	12,000	12,000
Repairs & Maintenance	6,798	9,280	9,630	7,010	7,010	7,010
Vehicle Operations	53,501	56,134	39,630	49,250	49,250	49,250
Contract Services	43,671	28,330	50,000	50,000	50,000	50,000
Internal Services	198,342	121,992	248,121	248,121	248,121	248,121
Capital Outlay	43,173	57,971	62,871	21,675	21,675	21,675
<b>Total Expenditures</b>	<b>1,301,376</b>	<b>1,280,427</b>	<b>1,798,467</b>	<b>1,855,321</b>	<b>1,885,818</b>	<b>1,910,239</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (851,198)</b>	<b>\$ (863,165)</b>	<b>\$ (1,325,277)</b>	<b>\$ (1,403,221)</b>	<b>\$ (1,433,718)</b>	<b>\$ (1,458,139)</b>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.5	13.5	13.5	13.5	13.5	13.5
Clerical Staff	2.0	2.0	4.0	4.0	4.0	4.0
<b>Total Position Count</b>	<b>13.5</b>	<b>16.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>	<b>18.5</b>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 4,013	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
<b>Total Revenues</b>	4,013	500	1,500	1,500	1,500	1,500
<b>Expenditures:</b>						
Full Time Wages	689,156	690,386	727,611	733,929	742,245	748,312
Part Time Wages	3,131	13,360	13,864	14,142	14,353	14,569
FICA/Medicare	52,217	53,050	56,723	57,227	57,880	58,360
Pension/Retiree Health Care	147,173	168,292	272,015	269,900	271,141	272,047
Employee Health/Dental/Life Ins	143,886	117,046	229,644	229,860	238,464	247,410
Workers Comp/Unemployment/Other	8,275	4,216	10,478	10,375	10,493	10,580
Supplies & Services	21,885	15,418	22,850	32,850	32,850	32,850
Conferences & Training	5,631	10,668	13,450	13,450	13,450	13,450
Repairs & Maintenance	6,706	8,540	7,000	7,000	7,000	7,000
Contract Services	86,675	81,721	190,400	180,400	180,400	180,400
Internal Services	36,607	28,110	26,674	33,324	34,194	35,056
Capital Outlay	500	-	-	-	-	-
<b>Total Expenditures</b>	1,201,841	1,190,807	1,570,709	1,582,457	1,602,470	1,620,034
<b>Revenues Over (Under) Expenditures</b>	\$ (1,197,828)	\$ (1,190,307)	\$ (1,569,209)	\$ (1,580,957)	\$ (1,600,970)	\$ (1,618,534)
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	14.0	14.0	15.0	15.0	15.0	15.0
Professional Support	3.5	3.5	2.5	2.5	2.5	2.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	18.5	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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,000	\$ (200)	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	3,000	(200)	-	-	-	-
<b>Expenditures:</b>						
Supplies & Services	1,228	440	1,300	1,300	1,300	1,300
<b>Total Expenditures</b>	1,228	440	1,300	1,300	1,300	1,300
<b>Revenues Over (Under) Expenditures</b>	\$ 1,772	\$ (640)	\$ (1,300)	\$ (1,300)	\$ (1,300)	\$ (1,300)

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ -	\$ (15)	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,179,582	4,212,819	4,300,000	4,300,000	4,390,136	4,390,136
Charges for Services	1,274,556	1,256,438	1,571,000	1,538,000	1,538,000	1,538,000
Fines & Forfeitures	78,419	88,486	65,000	65,000	65,000	65,000
Reimbursements	992,537	998,270	1,135,000	1,135,000	1,135,000	1,135,000
<b>Total Revenues</b>	<u>6,525,094</u>	<u>6,555,998</u>	<u>7,071,000</u>	<u>7,038,000</u>	<u>7,128,136</u>	<u>7,128,136</u>
<b>Expenditures:</b>						
Full Time Wages	3,315,119	3,470,052	4,157,769	4,230,105	4,514,009	4,590,727
Part Time Wages	70,723	44,712	44,604	45,496	45,273	45,273
Overtime Wages	1,421	8,719	-	-	-	-
FICA/Medicare	216,172	224,623	321,499	327,083	348,785	354,589
Pension/Retiree Health Care	787,881	945,381	1,340,081	1,341,889	1,419,858	1,431,305
Employee Health/Dental/Life Ins	731,497	637,048	1,009,310	1,008,830	1,099,584	1,140,835
Workers Comp/Unemployment/Other	53,607	36,577	59,634	59,752	63,768	64,845
Supplies & Services	4,077,806	4,099,964	4,114,591	4,329,550	4,349,550	4,449,550
Conferences & Training	30,688	24,569	25,000	25,000	25,000	25,000
Repairs & Maintenance	4,121	4,202	6,750	6,750	6,750	6,750
Contract Services	23,388	45,225	42,600	42,500	42,500	42,500
Internal Services	103,089	124,609	121,759	150,107	158,826	163,557
Capital Outlay	4,946	26,954	5,200	-	75,000	-
<b>Total Expenditures</b>	<u>9,420,458</u>	<u>9,692,635</u>	<u>11,248,797</u>	<u>11,567,062</u>	<u>12,148,903</u>	<u>12,314,931</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (2,895,364)</u>	<u>\$ (3,136,637)</u>	<u>\$ (4,177,797)</u>	<u>\$ (4,529,062)</u>	<u>\$ (5,020,767)</u>	<u>\$ (5,186,795)</u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	20.0	21.0	22.0	22.0	24.0	24.0
Professional Support	17.0	21.0	25.0	25.0	25.0	25.0
Clerical Staff	25.0	26.0	32.0	32.0	34.0	34.0
<b>Total Position Count</b>	<u>62.0</u>	<u>68.0</u>	<u>79.0</u>	<u>79.0</u>	<u>83.0</u>	<u>83.0</u>

NOTE: The Reimbursement 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>
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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 9,577	\$ 15,288	\$ 19,700	\$ 45,925	\$ 43,155	\$ 45,925
Contract Services	6,388	14,026	16,000	15,000	15,000	15,000
<b>Total Expenditures</b>	15,965	29,314	35,700	60,925	58,155	60,925
<b>Revenues Over (Under) Expenditures</b>	\$ (15,965)	\$ (29,314)	\$ (35,700)	\$ (60,925)	\$ (58,155)	\$ (60,925)

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 334,314	\$ 294,766	\$ 300,000	\$ 25,000	\$ 25,000	\$ 25,000
Charges for Services	688,976	718,975	575,760	537,620	537,620	537,620
Reimbursements	109,117	121,476	95,000	106,000	106,000	106,000
Other Revenue	5,604	2,110	-	-	-	-
<b>Total Revenues</b>	<u>1,138,011</u>	<u>1,137,327</u>	<u>970,760</u>	<u>668,620</u>	<u>668,620</u>	<u>668,620</u>
<b>Expenditures:</b>						
Full Time Wages	2,145,237	2,180,332	2,470,996	2,441,034	2,572,903	2,614,239
Part Time Wages	56,292	61,579	-	-	-	-
Overtime Wages	150,737	119,344	13,463	25,000	25,000	25,000
FICA/Medicare	176,910	177,560	189,762	188,651	198,739	201,902
Pension/Retiree Health Care	652,607	762,265	908,703	884,770	922,267	928,434
Employee Health/Dental/Life Ins	623,705	527,442	765,480	740,660	794,880	824,700
Workers Comp/Unemployment/Other	47,846	30,751	37,206	34,640	36,512	37,097
Supplies & Services	253,182	240,590	300,755	285,300	289,300	289,300
Conferences & Training	-	361	-	20,000	20,000	20,000
Repairs & Maintenance	8,048	5,029	15,500	26,000	26,000	26,000
Vehicle Operations	134	248	1,100	1,100	1,100	1,100
Contract Services	4,375	-	3,944	3,944	3,944	3,944
Internal Services	90,209	99,378	94,707	111,218	115,026	118,837
Capital Outlay	128,624	9,810	-	-	-	-
<b>Total Expenditures</b>	<u>4,337,904</u>	<u>4,214,689</u>	<u>4,801,616</u>	<u>4,762,317</u>	<u>5,005,671</u>	<u>5,090,553</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(3,199,894)</u>	<u>(3,077,362)</u>	<u>(3,830,856)</u>	<u>(4,093,697)</u>	<u>(4,337,051)</u>	<u>(4,421,933)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	21,039	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>21,039</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (3,178,855)</u>	<u>\$ (3,077,362)</u>	<u>\$ (3,830,856)</u>	<u>\$ (4,093,697)</u>	<u>\$ (4,337,051)</u>	<u>\$ (4,421,933)</u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	6.0	7.0	7.0	7.0	7.0	7.0
Professional Support	22.0	23.0	23.0	23.0	25.0	25.0
Clerical Staff	28.0	30.0	30.0	28.0	28.0	28.0
<b>Total Position Count</b>	<u>56.0</u>	<u>60.0</u>	<u>60.0</u>	<u>58.0</u>	<u>60.0</u>	<u>60.0</u>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Reimbursements	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	2,734	1,627	1,500	1,500	1,500	1,500
<b>Total Revenues</b>	2,749	1,627	1,500	1,500	1,500	1,500
<b>Expenditures:</b>						
Full Time Wages	530,691	498,488	565,441	581,731	590,438	599,273
Part Time Wages	1,514	-	26,560	26,560	26,560	26,560
FICA/Medicare	40,533	37,629	44,646	45,432	45,973	46,521
Pension/Retiree Health Care	113,726	124,271	152,607	149,171	150,470	151,789
Employee Health/Dental/Life Ins	79,824	63,909	89,306	89,390	92,736	96,215
Workers Comp/Unemployment/Other	9,637	6,580	8,225	8,160	8,272	8,385
Supplies & Services	19,885	21,478	21,350	31,500	31,750	32,000
Repairs & Maintenance	623	1,084	1,000	1,000	1,000	1,000
Internal Services	19,197	17,522	15,739	19,589	19,764	19,938
<b>Total Expenditures</b>	815,631	770,961	924,874	952,533	966,963	981,681
<b>Revenues Over (Under) Expenditures</b>	\$ (812,882)	\$ (769,334)	\$ (923,374)	\$ (951,033)	\$ (965,463)	\$ (980,181)
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 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**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Full Time Wages	\$ 794,290	\$ 800,520	\$ 774,183	\$ 880,125	\$ 891,207	\$ 902,453
Part Time Wages	5,365	11,529	-	-	-	-
FICA/Medicare	57,721	59,367	56,914	64,888	65,613	66,348
Pension/Retiree Health Care	157,771	186,923	198,219	220,425	222,078	223,756
Employee Health/Dental/Life Ins	43,763	40,884	114,822	127,700	132,480	137,450
Workers Comp/Unemployment/Other	13,335	8,753	10,719	12,210	12,355	12,503
Supplies & Services	31,031	27,780	27,500	38,500	38,500	38,500
Conferences & Training	501	11,468	10,000	10,000	10,000	10,000
Repairs & Maintenance	2,024	2,592	3,490	2,000	2,000	2,000
Vehicle Operations	5,391	4,778	5,410	6,000	6,000	6,000
Contract Services	139,996	72,750	185,500	158,500	158,500	158,500
Internal Services	20,741	27,583	24,715	32,470	33,193	33,966
<b>Total Expenditures</b>	<u>1,271,929</u>	<u>1,254,927</u>	<u>1,411,472</u>	<u>1,552,818</u>	<u>1,571,926</u>	<u>1,591,476</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (1,271,929)</u>	<u>\$ (1,254,927)</u>	<u>\$ (1,411,472)</u>	<u>\$ (1,552,818)</u>	<u>\$ (1,571,926)</u>	<u>\$ (1,591,476)</u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	2.0	2.0	2.0	3.0	3.0	3.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Position Count</b>	<u>9.0</u>	<u>9.0</u>	<u>9.0</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>
139 - DISTRICT COURT - NEW BALTIMORE	101 - GENERAL FUND	JUDICIAL

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 66,424	\$ 63,878	\$ 66,224	\$ 65,725	\$ 65,725	\$ 65,725
Charges for Services	425,848	336,510	411,500	411,500	411,500	411,500
Fines & Forfeitures	263,940	189,544	236,800	132,000	182,000	207,000
Reimbursements	70,554	51,137	73,200	73,200	73,200	73,200
<b>Total Revenues</b>	<b>826,765</b>	<b>641,069</b>	<b>787,724</b>	<b>682,425</b>	<b>732,425</b>	<b>757,425</b>
<b>Expenditures:</b>						
Full Time Wages	657,154	646,773	641,106	593,389	601,530	609,792
Part Time Wages	44,368	44,368	49,298	-	-	-
Overtime Wages	13,467	14,327	-	-	-	-
FICA/Medicare	50,186	49,392	52,816	45,394	46,017	46,649
Pension/Retiree Health Care	189,003	214,834	246,620	222,199	223,413	224,646
Employee Health/Dental/Life Ins	213,175	181,629	204,128	191,550	198,720	206,175
Workers Comp/Unemployment/Other	11,211	7,386	9,680	8,378	8,494	8,611
Supplies & Services	166,134	154,075	190,590	189,290	189,290	189,290
Conferences & Training	-	252	1,400	1,200	1,200	1,200
Repairs & Maintenance	680	717	850	700	700	700
Contract Services	1,761	1,608	3,000	3,000	3,000	3,000
Internal Services	25,729	28,876	26,967	29,872	30,877	31,925
<b>Total Expenditures</b>	<b>1,372,867</b>	<b>1,344,237</b>	<b>1,426,455</b>	<b>1,284,972</b>	<b>1,303,241</b>	<b>1,321,988</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (546,102)</b>	<b>\$ (703,168)</b>	<b>\$ (638,731)</b>	<b>\$ (602,547)</b>	<b>\$ (570,816)</b>	<b>\$ (564,563)</b>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.5	4.5	3.0	3.0	3.0	3.0
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>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</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. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 56,481	\$ 55,458	\$ 55,724	\$ 55,724	\$ 55,724	\$ 55,724
Charges for Services	393,742	369,172	369,500	369,500	369,500	369,500
Investment Income	122	104	-	-	-	-
Fines & Forfeitures	316,378	286,967	314,000	261,000	261,000	261,000
Reimbursements	54,506	56,186	50,000	50,000	50,000	50,000
Other Revenue	1,324	1,432	-	-	-	-
<b>Total Revenues</b>	<b>822,553</b>	<b>769,319</b>	<b>789,224</b>	<b>736,224</b>	<b>736,224</b>	<b>736,224</b>
<b>Expenditures:</b>						
Full Time Wages	521,036	526,108	520,309	575,253	583,141	591,147
Part Time Wages	15,800	15,529	34,222	102,062	103,594	105,148
FICA/Medicare	37,127	37,876	42,422	51,814	52,535	53,267
Pension/Retiree Health Care	142,424	170,895	190,629	190,156	191,294	192,448
Employee Health/Dental/Life Ins	127,770	114,881	153,096	153,240	158,976	164,940
Workers Comp/Unemployment/Other	8,769	5,887	7,775	8,155	8,265	8,377
Supplies & Services	143,786	140,039	142,409	147,200	147,200	147,200
Conferences & Training	744	1,597	1,600	1,600	1,600	1,600
Repairs & Maintenance	6,764	5,688	7,000	7,000	7,000	7,000
Contract Services	510	210	1,000	1,000	1,000	1,000
Internal Services	23,525	26,545	26,337	32,774	33,876	35,027
Capital Outlay	-	730	-	-	-	-
<b>Total Expenditures</b>	<b>1,028,254</b>	<b>1,045,985</b>	<b>1,126,799</b>	<b>1,270,254</b>	<b>1,288,481</b>	<b>1,307,154</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (205,702)</b>	<b>\$ (276,666)</b>	<b>\$ (337,575)</b>	<b>\$ (534,030)</b>	<b>\$ (552,257)</b>	<b>\$ (570,930)</b>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	2.0	2.0	3.0	3.0	3.0	3.0
Professional Support	2.0	2.0	1.9	1.9	1.9	1.9
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>13.9</b>	<b>13.9</b>	<b>13.9</b>	<b>13.9</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ (86,726)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	(86,726)	-	-	-	-	-
<b>Expenditures:</b>						
Supplies & Services	\$ 72,472	\$ 53,112	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472
<b>Total Expenditures</b>	72,472	53,112	72,472	72,472	72,472	72,472
<b>Revenues Over (Under) Expenditures</b>	\$ (159,198)	\$ (53,112)	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 10,462	\$ 5,358	\$ 17,972	\$ 17,972	\$ 17,972	\$ 17,972
County Emergency	62,010	47,754	48,500	48,500	48,500	48,500
County Foster Care	-	-	6,000	6,000	6,000	6,000
<b>Total</b>	\$ 72,472	\$ 53,112	\$ 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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 25,034	\$ 22,655	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
<b>Total Expenditures</b>	25,034	22,655	25,000	25,000	25,000	25,000
<b>Revenues Over (Under) Expenditures</b>	\$ (25,034)	\$ (22,655)	\$ (25,000)	\$ (25,000)	\$ (25,000)	\$ (25,000)



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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 5,844	\$ 4,216	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Charges for Services	16,045	21,396	15,100	15,100	15,100	15,100
Reimbursements	2,081	74	1,100	1,100	1,100	1,100
<b>Total Revenues</b>	23,970	25,686	22,200	22,200	22,200	22,200
<b>Expenditures:</b>						
Supplies & Services	20,701	23,549	27,650	28,150	28,150	28,150
Repairs & Maintenance	541	339	850	850	850	850
Internal Services	-	1,263	1,300	1,300	1,300	1,300
<b>Total Expenditures</b>	21,242	25,151	29,800	30,300	30,300	30,300
<b>Revenues Over (Under) Expenditures</b>	\$ 2,728	\$ 535	\$ (7,600)	\$ (8,100)	\$ (8,100)	\$ (8,100)

**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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 64,186	\$ 75,617	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	281,569	362,634	288,000	288,000	288,000	288,000
Reimbursements	155,319	113,058	132,000	120,000	120,000	120,000
<b>Total Revenues</b>	<b>501,074</b>	<b>551,309</b>	<b>520,000</b>	<b>458,000</b>	<b>458,000</b>	<b>458,000</b>
<b>Expenditures:</b>						
Full Time Wages	519,958	547,627	650,878	687,934	710,496	726,272
Part Time Wages	23,922	18,926	10,780	-	-	-
Overtime Wages	2,067	4,230	-	-	-	-
FICA/Medicare	41,765	43,667	50,381	52,627	54,353	55,560
Pension/Retiree Health Care	116,098	154,523	207,403	218,483	221,849	224,203
Employee Health/Dental/Life Ins	113,456	85,757	154,159	166,010	172,224	178,685
Workers Comp/Unemployment/Other	9,174	6,570	10,130	9,494	9,812	10,033
Supplies & Services	10,861	6,944	8,160	11,060	12,160	10,660
Conferences & Training	-	-	90	90	90	90
Repairs & Maintenance	6,100	4,295	11,000	9,500	10,000	10,000
Vehicle Operations	19,642	15,405	13,850	19,300	19,300	19,300
Contract Services	-	-	200,000	-	-	-
Internal Services	29,629	45,788	44,733	51,415	53,177	54,871
Capital Outlay	-	-	4,150	-	-	-
<b>Total Expenditures</b>	<b>892,671</b>	<b>933,732</b>	<b>1,365,714</b>	<b>1,225,913</b>	<b>1,263,461</b>	<b>1,289,674</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(391,597)</b>	<b>(382,423)</b>	<b>(845,714)</b>	<b>(767,913)</b>	<b>(805,461)</b>	<b>(831,674)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	-	63,243	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>-</b>	<b>63,243</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (391,597)</b>	<b>\$ (382,423)</b>	<b>\$ (782,471)</b>	<b>\$ (767,913)</b>	<b>\$ (805,461)</b>	<b>\$ (831,674)</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:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2017 Forecasted
<b>Emergency Management:</b>						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	3.0	3.0	3.0	3.0
	4.0	4.0	5.0	5.0	5.0	5.0
<b>Technical Services:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	6.0	6.0	6.0	6.0
Clerical Staff	0.5	0.5	1.0	1.0	1.0	1.0
	6.5	6.5	8.0	8.0	8.0	8.0
<b>Total Position Count</b>	10.5	10.5	13.0	13.0	13.0	13.0
<b>EXPENDITURES BY SERVICE</b>						
Emergency Management	\$ 296,209	\$ 396,454	\$ 687,123	\$ 496,481	\$ 512,354	\$ 525,360
Technical Services	596,462	537,278	678,591	729,432	751,107	764,314
	\$ 892,671	\$ 933,732	\$ 1,365,714	\$ 1,225,913	\$ 1,263,461	\$ 1,289,674

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 1,250	\$ 2,100	\$ 1,000	\$ 3,500	\$ 3,500	\$ 3,500
Reimbursements	15	16	-	-	-	-
<b>Total Revenues</b>	<u>1,265</u>	<u>2,116</u>	<u>1,000</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>
<b>Expenditures:</b>						
Full Time Wages	459,418	510,364	535,098	559,036	571,263	581,019
Part Time Wages	14,126	-	-	-	-	-
FICA/Medicare	36,107	38,890	40,935	42,766	43,701	44,248
Pension/Retiree Health Care	115,664	152,764	170,112	172,518	174,342	175,798
Employee Health/Dental/Life Ins	103,749	111,944	127,580	127,700	132,480	137,450
Workers Comp/Unemployment/Other	7,758	5,880	7,508	7,895	8,066	8,201
Supplies & Services	14,591	15,021	21,400	19,900	19,900	19,900
Conferences & Training	-	-	7,500	7,500	7,500	7,500
Repairs & Maintenance	246	844	1,000	1,000	1,000	1,000
Internal Services	18,431	17,029	18,491	22,184	22,426	22,621
Capital Outlay	-	641	-	-	-	-
<b>Total Expenditures</b>	<u>770,091</u>	<u>853,377</u>	<u>929,624</u>	<u>960,499</u>	<u>980,678</u>	<u>997,737</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (768,826)</u>	<u>\$ (851,261)</u>	<u>\$ (928,624)</u>	<u>\$ (956,999)</u>	<u>\$ (977,178)</u>	<u>\$ (994,237)</u>

<b>POSITION TYPE</b>	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	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**

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 268	\$ 112	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Contract Services	-	16,000	50,000	50,000	50,000	50,000
<b>Total Expenditures</b>	268	16,112	59,000	59,000	59,000	59,000
<b>Revenues Over (Under) Expenditures</b>	\$ (268)	\$ (16,112)	\$ (59,000)	\$ (59,000)	\$ (59,000)	\$ (59,000)

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,325,943	\$ 3,175,624	\$ 3,289,700	\$ 3,028,500	\$ 3,028,500	\$ 3,028,500
Reimbursements	1,064,362	1,383,829	1,250,000	1,250,000	1,250,000	1,250,000
Other Revenue	1,310	157	500	-	-	-
<b>Total Revenues</b>	<b>4,391,614</b>	<b>4,559,610</b>	<b>4,540,200</b>	<b>4,278,500</b>	<b>4,278,500</b>	<b>4,278,500</b>
<b>Expenditures:</b>						
Full Time Wages	4,089,665	4,019,109	4,093,520	4,161,032	4,227,630	4,290,317
Part Time Wages	33,185	48,650	74,208	100,077	101,579	103,104
Overtime Wages	411,902	506,850	425,000	425,000	425,000	425,000
FICA/Medicare	344,637	347,530	334,414	341,445	346,545	351,346
Pension/Retiree Health Care	1,191,997	1,368,515	1,514,119	1,504,048	1,513,985	1,523,338
Employee Health/Dental/Life Ins	1,091,732	953,156	1,173,736	1,174,840	1,218,816	1,264,540
Workers Comp/Unemployment/Other	82,543	50,756	59,709	60,614	61,566	62,461
Supplies & Services	584,575	583,608	682,430	800,900	815,910	832,525
Utilities	2,801,755	3,023,338	3,090,800	3,252,900	3,309,500	3,313,150
Repairs & Maintenance	2,765,211	3,038,041	2,769,650	3,068,200	3,096,100	3,114,700
Vehicle Operations	101,766	90,009	67,200	57,500	58,500	59,500
Contract Services	238,647	211,600	262,600	264,000	273,100	278,300
Internal Services	255,707	294,587	249,311	271,088	272,439	273,741
Capital Outlay	57,705	78,597	77,260	74,000	74,000	75,000
<b>Total Expenditures</b>	<b>14,051,028</b>	<b>14,614,346</b>	<b>14,873,957</b>	<b>15,555,644</b>	<b>15,794,670</b>	<b>15,967,022</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (9,659,413)</b>	<b>\$ (10,054,736)</b>	<b>\$ (10,333,757)</b>	<b>\$ (11,277,144)</b>	<b>\$ (11,516,170)</b>	<b>\$ (11,688,522)</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 efficiently operate and maintain approximately 1.8 million square feet of buildings and related grounds belonging to the County, and to provide a safe environment for the public and employees. To responsibly utilize tax dollars by operating in an ethical manner with the necessary transparency.

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Facilities &amp; Operations:</b>						
Managers & Supervisors	9.0	9.0	9.0	9.0	9.0	9.0
Professional Support	73.5	73.5	73.5	73.5	73.5	73.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	85.5	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	8.5	8.5	8.5	8.5	8.5	8.5
	9.5	9.5	9.5	9.5	9.5	9.5
<b>Total Position Count</b>	95.0	95.0	95.0	95.0	95.0	95.0
<b>EXPENDITURES BY SERVICE</b>						
Facilities & Operations	\$ 13,570,751	\$ 14,100,784	\$ 14,309,379	\$ 14,992,510	\$ 15,222,149	\$ 15,384,879
Security	480,277	513,561	564,578	563,134	572,521	582,143
	\$ 14,051,028	\$ 14,614,345	\$ 14,873,957	\$ 15,555,644	\$ 15,794,670	\$ 15,967,022

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 74,130	\$ 77,485	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Charges for Services	75,841	59,735	100,000	85,000	85,000	85,000
<b>Total Revenues</b>	<u>149,971</u>	<u>137,220</u>	<u>178,000</u>	<u>163,000</u>	<u>163,000</u>	<u>163,000</u>
<b>Expenditures:</b>						
Full Time Wages	37,639	31,835	35,860	36,068	36,608	37,157
FICA/Medicare	2,879	2,435	2,743	2,759	2,801	2,843
Pension/Retiree Health Care	11,743	11,159	14,290	14,292	14,373	14,455
Employee Health/Dental/Life Ins	13,592	1,256	12,758	12,770	13,248	13,745
Workers Comp/Unemployment/Other	718	142	505	512	520	528
Supplies & Services	741	1,193	2,000	1,500	1,500	1,500
Repairs & Maintenance	172	172	175	175	175	175
Contract Services	101,042	93,882	115,000	115,000	115,000	115,000
Internal Services	2,186	2,322	3,002	2,721	2,832	2,943
<b>Total Expenditures</b>	<u>170,712</u>	<u>144,396</u>	<u>186,333</u>	<u>185,797</u>	<u>187,057</u>	<u>188,346</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (20,741)</u>	<u>\$ (7,176)</u>	<u>\$ (8,333)</u>	<u>\$ (22,797)</u>	<u>\$ (24,057)</u>	<u>\$ (25,346)</u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>



**MACOMB 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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 46,592	\$ 45,568	\$ 500	\$ 500	\$ 500	\$ 500
Reimbursements	51,221	43,261	-	7,000	7,000	7,000
Other Revenue	12,338	1,334	-	-	-	-
<b>Total Revenues</b>	<b>110,150</b>	<b>90,163</b>	<b>500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>Expenditures:</b>						
Full Time Wages	1,167,297	1,170,981	1,312,163	1,355,538	1,376,336	1,396,838
FICA/Medicare	87,693	86,752	99,699	102,493	103,849	105,179
Pension/Retiree Health Care	281,788	323,757	370,945	398,288	401,391	404,450
Employee Health/Dental/Life Ins	255,349	216,256	276,424	280,940	291,456	302,390
Workers Comp/Unemployment/Other	19,532	12,918	18,646	19,020	19,300	19,582
Supplies & Services	46,296	46,211	51,525	51,860	51,860	51,860
Conferences & Training	1,249	1,197	4,000	4,000	4,000	4,000
Repairs & Maintenance	2,022	2,438	2,200	2,200	2,200	2,200
Contract Services	-	-	24,500	-	-	-
Internal Services	41,196	42,863	50,437	47,530	48,630	49,899
Capital Outlay	-	300	400	-	-	-
<b>Total Expenditures</b>	<b>1,902,423</b>	<b>1,903,673</b>	<b>2,210,939</b>	<b>2,261,869</b>	<b>2,299,022</b>	<b>2,336,398</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,792,272)</b>	<b>\$ (1,813,510)</b>	<b>\$ (2,210,439)</b>	<b>\$ (2,254,369)</b>	<b>\$ (2,291,522)</b>	<b>\$ (2,328,898)</b>

<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	9.0	9.0	11.0	11.0	11.0	11.0
Clerical Staff	8.0	8.0	7.0	7.0	7.0	7.0
<b>Total Position Count</b>	<b>21.0</b>	<b>21.0</b>	<b>22.0</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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 887,642	\$ 964,608	\$ 865,240	\$ 895,040	\$ 895,040	\$ 895,040
Intergovernmental	3,686,501	3,470,677	3,783,129	3,579,647	3,579,647	3,579,647
Charges for Services	1,655,913	1,983,643	1,999,373	1,821,491	1,821,491	1,821,491
Reimbursements	11,316	12,116	9,150	8,150	8,150	8,150
Indirect Cost Allocation	316,613	301,547	299,018	413,228	413,228	413,228
Other Revenue	2,140	5,053	500	500	500	500
<b>Total Revenues</b>	<b>6,560,124</b>	<b>6,737,644</b>	<b>6,956,410</b>	<b>6,718,056</b>	<b>6,718,056</b>	<b>6,718,056</b>
<b>Expenditures:</b>						
Full Time Wages	6,003,677	6,272,208	6,962,817	7,204,159	7,440,426	7,616,853
Part Time Wages	567,231	477,213	560,260	558,495	567,868	577,392
Overtime Wages	74,097	87,391	27,849	24,893	24,893	24,893
FICA/Medicare	502,544	516,232	576,176	592,995	611,525	625,486
Pension/Retiree Health Care	1,659,374	1,932,468	2,282,329	2,324,192	2,368,392	2,394,755
Employee Health/Dental/Life Ins	1,475,039	1,290,735	1,760,604	1,787,800	1,868,446	1,939,020
Workers Comp/Unemployment/Other	149,414	110,675	122,211	110,198	114,673	116,292
Supplies & Services	3,150,788	3,000,984	3,236,193	3,414,664	3,414,664	3,414,664
Conferences & Training	26,276	36,186	36,130	32,940	32,940	32,940
Repairs & Maintenance	25,421	24,286	37,653	34,204	34,204	34,204
Vehicle Operations	52,674	54,148	53,214	52,585	52,585	52,585
Contract Services	751,170	650,125	819,610	839,900	871,900	871,900
Internal Services	1,967,589	2,048,372	1,981,557	2,421,778	2,438,326	2,442,056
Capital Outlay	118,357	69,055	84,141	96,341	96,341	96,341
<b>Total Expenditures</b>	<b>16,523,649</b>	<b>16,570,078</b>	<b>18,540,744</b>	<b>19,495,144</b>	<b>19,937,183</b>	<b>20,239,381</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (9,963,525)</b>	<b>\$ (9,832,434)</b>	<b>\$ (11,584,334)</b>	<b>\$ (12,777,088)</b>	<b>\$ (13,219,127)</b>	<b>\$ (13,521,325)</b>

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

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

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Administration:</b>						
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	1.0	2.0	3.0	3.0	3.0	3.0
Clerical Staff	5.0	5.0	4.0	4.0	4.0	4.0
	11.0	12.0	12.0	12.0	12.0	12.0
<b>EMRAP:</b>						
Professional Support	2.0	1.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	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	27.0	28.0	28.0	28.0	28.0
Clerical Staff	5.0	5.0	6.0	6.0	6.0	6.0
	39.0	38.0	40.0	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	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
<b>Clinical Health Services:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	14.0	13.0	12.0	12.0	12.0	12.0
Clerical Staff	7.0	7.0	8.0	8.0	8.0	8.0
	22.0	21.0	21.0	21.0	21.0	21.0

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
601 - HEALTH DEPARTMENT	101 - GENERAL FUND	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Dental:</b>						
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
<b>Maternal/Child Health Services:</b>						
Professional Support	15.0	13.0	12.0	12.0	12.0	12.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	23.0	21.0	20.0	20.0	20.0	20.0
<b>Vision &amp; Hearing:</b>						
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
<b>Healthy Communities:</b>						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	3.0	1.0	2.0	2.0	2.0	2.0
	13.0	11.0	12.0	12.0	12.0	12.0
<b>Medical Examiner:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.5	8.5	9.5	9.5	9.5	9.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	10.5	10.5	11.5	11.5	11.5	11.5
<b>Communicable Disease:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	12.0	12.0	12.0	12.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	11.0	11.0	14.0	14.0	14.0	14.0
<b>Senior Services:</b>						
Professional Support	4.0	4.0	5.0	5.0	5.0	5.0
Clerical Staff	1.0	1.0	-	-	-	-
	5.0	5.0	5.0	5.0	5.0	5.0
<b>Total Position Count</b>	158.0	152.0	156.0	156.0	156.0	156.0

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b><u>EXPENDITURES BY SERVICE</u></b>						
Administration	\$ 1,518,507	\$ 1,496,404	\$ 1,780,361	\$ 1,803,539	\$ 1,945,008	\$ 1,975,813
Education	(225)	-	-	-	-	-
EMRAP	293,693	280,199	-	-	-	-
Environmental Health	3,745,868	3,964,247	4,477,408	4,603,696	4,668,861	4,733,503
PHS Admin	492,088	409,199	484,104	495,195	506,401	528,930
Clinical Health Services	4,132,154	3,831,829	4,166,391	4,435,907	4,467,308	4,515,609
Dental	432,182	429,668	465,918	485,330	491,762	498,327
Maternal/Child Health Services	1,579,592	1,654,549	1,997,898	2,017,572	2,069,514	2,109,755
Vision & Hearing	630,000	598,011	678,428	705,398	718,499	730,059
Healthy Communities	1,022,864	1,013,072	1,078,633	1,174,213	1,199,923	1,223,809
Medical Examiner	1,334,834	1,500,440	1,554,620	1,789,182	1,836,405	1,851,999
Communicable Disease	1,013,643	1,074,324	1,435,812	1,535,961	1,581,261	1,616,184
Senior Services	328,449	318,136	421,171	449,151	452,241	455,393
<b>Total</b>	<b>\$ 16,523,649</b>	<b>\$ 16,570,078</b>	<b>\$ 18,540,744</b>	<b>\$ 19,495,144</b>	<b>\$ 19,937,183</b>	<b>\$ 20,239,381</b>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Full Time Wages	\$ 158,897	\$ 149,819	\$ 168,254	\$ 180,583	\$ 183,283	\$ 186,023
Part Time Wages	4,289	14,855	9,800	-	-	-
FICA/Medicare	11,411	11,752	12,902	12,968	13,054	13,141
Pension/Retiree Health Care	34,362	38,102	44,976	44,765	45,168	45,576
Employee Health/Dental/Life Ins	27,202	22,847	25,516	25,540	26,496	27,490
Workers Comp/Unemployment/Other	3,086	1,972	2,447	2,490	2,524	2,560
Supplies & Services	6,094	9,142	5,350	9,550	9,550	9,550
Conferences & Training	305	8,235	11,450	8,250	8,250	8,250
Contract Services	-	-	-	4,000	4,000	4,000
Internal Services	3,740	4,440	6,492	7,725	7,910	8,103
Capital Outlay	1,057	3,165	1,500	-	-	-
<b>Total Expenditures</b>	<b>\$ 250,441</b>	<b>\$ 264,329</b>	<b>\$ 288,687</b>	<b>\$ 295,871</b>	<b>\$ 300,235</b>	<b>\$ 304,693</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (250,441)</b>	<b>\$ (264,329)</b>	<b>\$ (288,687)</b>	<b>\$ (295,871)</b>	<b>\$ (300,235)</b>	<b>\$ (304,693)</b>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 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**

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
226 - HUMAN RESOURCES & LABOR RELATIONS	101 - GENERAL FUND	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 2,620	\$ 1,006	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	4,331	190,625	-	200,000	200,000	200,000
Other Revenue	130	95	-	200	200	200
<b>Total Revenues</b>	<b>7,081</b>	<b>191,726</b>	<b>-</b>	<b>201,200</b>	<b>201,200</b>	<b>201,200</b>
<b>Expenditures:</b>						
Full Time Wages	1,122,369	1,217,165	1,238,947	1,315,531	1,350,098	1,374,704
Part Time Wages	7,374	42,712	-	-	-	-
Overtime Wages	426	-	-	-	-	-
FICA/Medicare	83,382	93,552	94,035	99,767	102,290	104,050
Pension/Retiree Health Care	290,234	361,599	390,335	410,141	415,299	418,970
Employee Health/Dental/Life Ins	272,974	236,853	290,245	306,480	317,952	329,880
Workers Comp/Unemployment/Other	21,192	15,947	17,803	18,538	19,020	19,361
Supplies & Services	63,879	94,373	101,750	86,200	86,200	86,200
Conferences & Training	3,145	8,942	15,000	15,000	15,000	15,000
Repairs & Maintenance	2,427	1,657	2,750	2,750	2,750	2,750
Contract Services	51,583	40,623	17,900	38,500	38,500	38,500
Internal Services	37,242	39,485	34,186	43,772	44,462	44,954
<b>Total Expenditures</b>	<b>1,956,228</b>	<b>2,152,908</b>	<b>2,202,951</b>	<b>2,336,679</b>	<b>2,391,571</b>	<b>2,434,369</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,949,147)</b>	<b>\$ (1,961,182)</b>	<b>\$ (2,202,951)</b>	<b>\$ (2,135,479)</b>	<b>\$ (2,190,371)</b>	<b>\$ (2,233,169)</b>

<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	3.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.0	8.0	11.0	11.0	11.0	11.0
Clerical Staff	11.0	11.0	9.0	9.0	9.0	9.0
<b>Total Position Count</b>	<b>22.0</b>	<b>23.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>	<b>24.0</b>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Reimbursements	\$ 2,060	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	98,652	110,704	93,495	94,000	96,000	98,000
<b>Total Revenues</b>	100,712	110,704	93,495	94,000	96,000	98,000
<b>Expenditures:</b>						
Full Time Wages	2,104,685	2,219,175	2,453,832	2,596,718	2,707,717	2,763,171
Part Time Wages	4,123	9,093	17,105	17,447	17,361	17,361
Overtime Wages	80,491	136,962	100,000	100,000	100,000	100,000
FICA/Medicare	165,504	178,867	195,871	206,773	215,149	219,279
Pension/Retiree Health Care	493,607	602,792	703,038	732,058	748,618	756,892
Employee Health/Dental/Life Ins	351,351	310,813	446,530	472,490	490,176	508,565
Workers Comp/Unemployment/Other	39,753	28,935	34,829	36,841	38,397	39,159
Supplies & Services	61,427	50,491	60,050	62,550	62,550	62,550
Conferences & Training	20,807	23,388	38,500	38,500	38,500	38,500
Repairs & Maintenance	1,633,092	1,617,240	1,701,500	2,732,500	2,732,500	2,732,500
Vehicle Operations	2,829	1,436	-	1,500	1,500	1,500
Contract Services	228,144	246,361	320,000	280,000	280,000	280,000
Internal Services	71,595	68,871	62,046	81,387	84,927	87,404
Capital Outlay	-	102	700	12,340	-	-
<b>Total Expenditures</b>	5,257,407	5,494,526	6,134,001	7,371,104	7,517,395	7,606,881
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (5,156,695)</u>	<u>\$ (5,383,822)</u>	<u>\$ (6,040,506)</u>	<u>\$ (7,277,104)</u>	<u>\$ (7,421,395)</u>	<u>\$ (7,508,881)</u>

POSITION TYPE	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	10.0	11.0	11.0	11.0	11.0	11.0
Professional Support	24.0	23.0	24.0	25.0	25.0	25.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
<b>Total Position Count</b>	<u>36.0</u>	<u>36.0</u>	<u>37.0</u>	<u>38.0</u>	<u>38.0</u>	<u>38.0</u>



**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Supplies & Services	\$ 40,607	\$ 18,963	\$ 48,350	\$ 50,990	\$ 50,990	\$ 50,990
Utilities	1,966	2,288	3,000	3,000	3,000	3,000
Repairs & Maintenance	-	-	12,050	31,300	31,300	31,300
Contract Services	14,520	81,358	120,000	100,750	100,750	100,750
Internal Services	278	-	300	300	300	300
Capital Outlay	-	31,056	-	-	-	-
<b>Total Expenditures</b>	<b>57,370</b>	<b>133,665</b>	<b>183,700</b>	<b>186,340</b>	<b>186,340</b>	<b>186,340</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (57,370)</b>	<b>\$ (133,665)</b>	<b>\$ (183,700)</b>	<b>\$ (186,340)</b>	<b>\$ (186,340)</b>	<b>\$ (186,340)</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 225,666	\$ 180,533	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	163,481	140,259	157,750	155,750	155,750	155,750
Fines & Forfeitures	(10,636)	685	2,000	1,250	1,250	1,250
Reimbursements	227,389	230,801	275,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>605,900</b>	<b>552,278</b>	<b>614,750</b>	<b>587,000</b>	<b>587,000</b>	<b>587,000</b>
<b>Expenditures:</b>						
Full Time Wages	2,341,293	2,350,213	2,541,145	2,579,321	2,647,708	2,695,403
Overtime Wages	1,924	-	-	-	-	-
FICA/Medicare	178,320	178,535	194,398	197,318	202,550	206,199
Pension/Retiree Health Care	589,892	676,351	794,804	794,741	804,944	812,060
Employee Health/Dental/Life Ins	499,280	419,243	586,868	587,420	609,408	632,270
Workers Comp/Unemployment/Other	42,194	27,808	36,042	36,341	37,306	37,977
Supplies & Services	889,795	856,844	936,675	928,300	928,300	928,300
Conferences & Training	7,226	8,160	10,000	10,000	10,000	10,000
Repairs & Maintenance	2,545	1,541	4,000	4,000	4,000	4,000
Vehicle Operations	1,436	1,662	2,500	2,500	2,500	2,500
Contract Services	5,858	3,473	9,000	15,000	15,000	15,000
Internal Services	92,884	99,507	83,659	101,397	105,124	108,560
Capital Outlay	-	1,399	-	-	-	-
<b>Total Expenditures</b>	<b>4,652,648</b>	<b>4,624,736</b>	<b>5,199,091</b>	<b>5,256,338</b>	<b>5,366,840</b>	<b>5,452,269</b>
<b>Revenues Over (Under) Expenditures</b>	<b><u>\$(4,046,747)</u></b>	<b><u>\$(4,072,458)</u></b>	<b><u>\$(4,584,341)</u></b>	<b><u>\$(4,669,338)</u></b>	<b><u>\$(4,779,840)</u></b>	<b><u>\$(4,865,269)</u></b>

<b>POSITION TYPE</b>	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	7.0	8.0	8.0	8.0	8.0	8.0
Professional Support	26.0	26.0	26.0	26.0	26.0	26.0
Clerical Staff	16.0	12.0	12.0	12.0	12.0	12.0
<b>Total Position Count</b>	<b><u>49.0</u></b>	<b><u>46.0</u></b>	<b><u>46.0</u></b>	<b><u>46.0</u></b>	<b><u>46.0</u></b>	<b><u>46.0</u></b>

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	2,348	2,454	2,750	2,500	2,500	2,500
<b>Total Revenues</b>	10,848	10,954	11,250	11,000	11,000	11,000
<b>Expenditures:</b>						
Supplies & Services	28,755	29,881	35,400	35,400	35,400	35,400
Internal Services	398	398	400	400	400	400
<b>Total Expenditures</b>	29,153	30,279	35,800	35,800	35,800	35,800
<b>Revenues Over (Under) Expenditures</b>	\$ (18,305)	\$ (19,325)	\$ (24,550)	\$ (24,800)	\$ (24,800)	\$ (24,800)

**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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Expenditures:</b>						
Full Time Wages	240,892	239,148	238,443	241,181	244,783	248,442
Part Time Wages	14,069	-	15,870	16,187	16,430	16,676
FICA/Medicare	19,254	18,016	19,455	19,689	19,983	20,282
Pension/Retiree Health Care	72,834	81,877	91,775	89,450	89,988	90,534
Employee Health/Dental/Life Ins	75,421	67,781	76,548	76,620	79,488	82,470
Workers Comp/Unemployment/Other	12,687	3,118	3,574	3,457	3,509	3,561
Supplies & Services	327,010	325,188	414,886	417,714	417,714	417,714
Repairs & Maintenance	393	-	5,950	5,000	5,000	5,000
Contract Services	-	1,000	2,000	2,000	2,000	2,000
Internal Services	35,428	29,995	30,860	33,683	35,071	36,529
Capital Outlay	-	7,314	1,000	1,000	4,000	2,000
<b>Total Expenditures</b>	<u>797,987</u>	<u>773,437</u>	<u>900,361</u>	<u>905,981</u>	<u>917,966</u>	<u>925,208</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (797,987)</u>	<u>\$ (773,437)</u>	<u>\$ (900,361)</u>	<u>\$ (905,981)</u>	<u>\$ (917,966)</u>	<u>\$ (925,208)</u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Professional Support	3.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
	7.5	6.5	6.5	6.5	6.5	6.5
<b>Total Position Count</b>	<u>7.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>	<u>6.5</u>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 298,012	\$ 297,876	\$ 296,448	\$ 297,448	\$ 297,448	\$ 297,448
Charges for Services	306,503	339,632	310,000	310,000	310,000	310,000
Fines & Forfeitures	250	-	-	-	-	-
Reimbursements	65	-	-	-	-	-
<b>Total Revenues</b>	<u>604,830</u>	<u>637,508</u>	<u>606,448</u>	<u>607,448</u>	<u>607,448</u>	<u>607,448</u>
<b>Expenditures:</b>						
Full Time Wages	1,628,369	1,532,310	1,586,636	1,582,482	1,610,457	1,630,534
Part Time Wages	11,596	12,615	15,806	15,586	15,820	16,057
Overtime Wages	2,100	-	-	-	-	-
FICA/Medicare	121,881	114,680	119,745	119,411	121,569	123,123
Pension/Retiree Health Care	382,334	411,743	483,617	476,704	480,877	483,873
Employee Health/Dental/Life Ins	304,097	262,735	344,466	344,790	357,696	371,115
Workers Comp/Unemployment/Other	27,558	17,052	22,385	22,440	22,838	23,121
Supplies & Services	399,058	433,696	392,450	461,700	456,700	461,700
Conferences & Training	800	1,307	2,000	2,500	2,500	2,500
Repairs & Maintenance	2,095	1,742	4,000	4,000	4,000	4,000
Contract Services	44,020	53,183	36,750	52,000	52,000	52,000
Internal Services	62,347	55,820	49,935	60,863	62,742	64,526
Capital Outlay	923	1,797	-	10,000	-	-
<b>Total Expenditures</b>	<u>2,987,178</u>	<u>2,898,680</u>	<u>3,057,790</u>	<u>3,152,476</u>	<u>3,187,199</u>	<u>3,232,549</u>
<b>Revenues Over (Under) Expenditures</b>	<u><u>\$(2,382,348)</u></u>	<u><u>\$(2,261,172)</u></u>	<u><u>\$(2,451,342)</u></u>	<u><u>\$(2,545,028)</u></u>	<u><u>\$(2,579,751)</u></u>	<u><u>\$(2,625,101)</u></u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	5.0	5.0	6.0	6.0	6.0	6.0
Professional Support	13.0	16.0	16.0	16.0	16.0	16.0
Clerical Staff	12.5	6.5	5.5	5.5	5.5	5.5
<b>Total Position Count</b>	<u>30.5</u>	<u>27.5</u>	<u>27.5</u>	<u>27.5</u>	<u>27.5</u>	<u>27.5</u>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 50	\$ 50	\$ -	\$ -	\$ -	\$ -
Reimbursements	-	15	-	-	-	-
<b>Total Revenues</b>	50	65	-	-	-	-
<b>Expenditures:</b>						
Full Time Wages	1,549,387	1,384,400	1,664,464	1,650,321	1,690,451	1,724,789
Part Time Wages	9,741	4,143	8,830	9,007	9,142	9,279
Overtime Wages	304	-	-	-	-	-
FICA/Medicare	118,108	103,581	127,466	126,273	129,234	131,751
Pension/Retiree Health Care	364,170	374,862	485,782	469,003	474,991	480,114
Employee Health/Dental/Life Ins	292,386	217,276	331,708	319,250	331,200	343,625
Workers Comp/Unemployment/Other	26,263	16,942	23,480	23,312	23,870	24,345
Supplies & Services	203,143	256,231	216,400	236,400	236,400	236,400
Conferences & Training	18,549	25,401	10,000	20,000	20,000	20,000
Repairs & Maintenance	45,945	42,166	48,500	48,500	48,500	48,500
Vehicle Operations	2,998	5,927	4,200	7,000	6,200	6,200
Contract Services	39,234	25,750	70,000	200,000	100,000	100,000
Internal Services	44,395	49,175	40,206	50,683	52,276	53,794
Capital Outlay	2,302	258	300	27,000	2,000	2,000
<b>Total Expenditures</b>	2,716,923	2,506,112	3,031,336	3,186,749	3,124,264	3,180,797
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (2,716,873)</u>	<u>\$ (2,506,047)</u>	<u>\$ (3,031,336)</u>	<u>\$ (3,186,749)</u>	<u>\$ (3,124,264)</u>	<u>\$ (3,180,797)</u>

<b>POSITION TYPE</b>	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	15.0	15.0	16.0	15.0	15.0	15.0
Clerical Staff	5.0	4.5	4.5	4.5	4.5	4.5
<b>Total Position Count</b>	26.0	25.5	26.5	25.5	25.5	25.5

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 506	\$ 453	\$ 500	\$ 500	\$ 500	\$ 500
<b>Total Revenues</b>	506	453	500	500	500	500
<b>Expenditures:</b>						
Supplies & Services	45,703	40,962	53,600	52,200	52,200	52,200
Repairs & Maintenance	9,386	9,513	9,500	9,000	9,000	9,000
Internal Services	53,502	55,279	55,500	57,900	60,420	63,066
<b>Total Expenditures</b>	108,592	105,754	118,600	119,100	121,620	124,266
<b>Revenues Over (Under) Expenditures</b>	\$ (108,086)	\$ (105,301)	\$ (118,100)	\$ (118,600)	\$ (121,120)	\$ (123,766)

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 592,100	\$ 510,883	\$ 593,600	\$ 539,000	\$ 539,000	\$ 539,000
Reimbursements	40	14	50	50	50	50
<b>Total Revenues</b>	592,140	510,897	593,650	539,050	539,050	539,050
<b>Expenditures:</b>						
Full Time Wages	276,294	262,941	269,861	268,437	274,739	279,995
FICA/Medicare	20,961	19,906	20,644	20,535	21,018	21,420
Pension/Retiree Health Care	70,323	77,420	85,413	84,606	85,546	86,330
Employee Health/Dental/Life Ins	67,968	54,200	63,790	63,850	66,240	68,725
Workers Comp/Unemployment/Other	4,830	3,372	3,793	3,806	3,895	3,970
Supplies & Services	13,563	20,003	20,750	21,650	21,650	21,650
Conferences & Training	-	1,808	2,500	3,500	3,500	3,500
Repairs & Maintenance	180	238	450	250	250	250
Internal Services	11,586	6,722	5,678	7,256	7,482	7,688
<b>Total Expenditures</b>	465,705	446,610	472,879	473,890	484,320	493,528
<b>Revenues Over (Under) Expenditures</b>	\$ 126,435	\$ 64,287	\$ 120,771	\$ 65,160	\$ 54,730	\$ 45,522

POSITION TYPE	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
<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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 579	\$ 205	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Fines & Forfeitures	-	-	-	70,000	70,000	70,000
Reimbursements	29,074	26,669	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	<b>29,654</b>	<b>26,874</b>	<b>7,000</b>	<b>77,000</b>	<b>77,000</b>	<b>77,000</b>
<b>Expenditures:</b>						
Full Time Wages	5,528,300	5,572,442	5,755,444	5,902,976	6,024,544	6,134,848
Part Time Wages	148,073	219,522	124,507	154,102	156,412	158,758
Overtime Wages	-	80	-	-	-	-
FICA/Medicare	426,719	439,429	449,817	463,267	472,628	481,027
Pension/Retiree Health Care	1,267,018	1,453,041	1,630,245	1,618,187	1,636,325	1,652,782
Employee Health/Dental/Life Ins	949,189	801,728	1,058,914	1,059,910	1,099,584	1,140,835
Workers Comp/Unemployment/Other	104,492	72,476	82,157	84,977	86,660	88,170
Supplies & Services	314,953	267,473	339,600	339,600	339,600	339,600
Repairs & Maintenance	1,319	1,465	4,000	4,000	4,000	4,000
Vehicle Operations	2,986	2,986	3,300	3,300	3,300	3,300
Internal Services	157,687	159,193	137,377	178,474	183,569	188,577
<b>Total Expenditures</b>	<b>8,900,735</b>	<b>8,989,835</b>	<b>9,585,361</b>	<b>9,808,793</b>	<b>10,006,622</b>	<b>10,191,897</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (8,871,082)</b>	<b>\$ (8,962,961)</b>	<b>\$ (9,578,361)</b>	<b>\$ (9,731,793)</b>	<b>\$ (9,929,622)</b>	<b>\$ (10,114,897)</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	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Administration:</b>						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	51.0	53.0	53.0	53.0	53.0	53.0
Clerical Staff	22.0	22.0	22.0	22.0	22.0	22.0
	79.0	81.0	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	84.0	84.0	84.0	84.0	84.0
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 8,572,153	\$ 8,685,394	\$ 9,272,116	\$ 9,469,014	\$ 9,656,010	\$ 9,830,253
DHS - Juvenile Abuse & Neglect	145,026	145,600	147,396	149,539	151,932	154,373
Water Quality Unit	183,556	158,841	165,849	180,240	188,680	197,271
<b>Total</b>	\$ 8,900,735	\$ 8,989,835	\$ 9,585,361	\$ 9,798,793	\$ 9,996,622	\$ 10,181,897

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 86,614	\$ 96,243	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Reimbursements	25	-	-	-	-	-
Other Revenue	135,949	105,783	105,000	105,000	105,000	105,000
<b>Total Revenues</b>	<b>222,588</b>	<b>202,026</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>	<b>195,000</b>
<b>Expenditures:</b>						
Full Time Wages	547,474	564,614	675,348	674,105	686,644	696,858
Part Time Wages	20,539	16,324	-	16,095	16,016	16,016
Overtime Wages	12,839	19,648	-	20,000	20,000	20,000
FICA/Medicare	44,185	45,746	51,664	54,330	55,283	56,065
Pension/Retiree Health Care	158,719	186,329	235,539	237,225	239,096	240,620
Employee Health/Dental/Life Ins	174,607	141,833	191,370	191,550	198,720	206,175
Workers Comp/Unemployment/Other	9,608	6,021	9,470	9,828	10,002	10,145
Supplies & Services	59,272	67,090	78,020	78,325	79,325	80,325
Conferences & Training	-	-	500	500	500	500
Repairs & Maintenance	49,997	45,688	53,600	54,650	54,650	54,650
Vehicle Operations	17,539	23,911	20,000	25,000	25,000	25,000
Internal Services	55,418	54,004	53,656	58,346	59,071	59,775
Capital Outlay	-	-	30,000	-	-	-
<b>Total Expenditures</b>	<b>1,150,197</b>	<b>1,171,208</b>	<b>1,399,167</b>	<b>1,419,954</b>	<b>1,444,307</b>	<b>1,466,129</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (927,609)</b>	<b>\$ (969,182)</b>	<b>\$ (1,204,167)</b>	<b>\$ (1,224,954)</b>	<b>\$ (1,249,307)</b>	<b>\$ (1,271,129)</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. Purchasing is dedicated to providing the highest level service to both County departments and the taxpayers through the most effective and efficient procurement processes and procedures for the acquisition of quality goods and services.

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Administration:</b>						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	1.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	2.0	1.5	1.5	1.5	1.5	1.5
	5.0	5.5	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	2.0	2.0	2.0	2.0	2.0
	4.0	3.0	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>16.0</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 337,867	\$ 351,722	\$ 505,106	\$ 518,126	\$ 529,462	\$ 537,959
Print Shop	245,706	244,543	266,660	271,087	274,538	278,052
Records	244,800	213,803	222,332	226,853	230,583	234,408
Mail Services	212,070	212,499	210,149	211,781	215,066	218,435
Central Stores	109,754	148,641	194,920	192,107	194,658	197,275
<b>Total</b>	<b>\$ 1,150,197</b>	<b>\$ 1,171,208</b>	<b>\$ 1,399,167</b>	<b>\$ 1,419,954</b>	<b>\$ 1,444,307</b>	<b>\$ 1,466,129</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 locate, establish, construct, finance, operate and maintain an extensive network of drains throughout Macomb County. To build sewers and water supply systems and manage the Macomb County Wastewater Disposal District, and to supervise and operate the Chapaton and Martin retention basins.

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 68,456	\$ 62,663	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Charges for Services	1,086,454	897,405	958,000	1,090,541	1,090,541	1,090,541
Reimbursements	1,311,599	2,377,702	2,520,698	2,613,608	2,673,338	2,712,906
Other Revenue	-	450	-	-	-	-
<b>Total Revenues</b>	<b>2,466,509</b>	<b>3,338,220</b>	<b>3,538,698</b>	<b>3,764,149</b>	<b>3,823,879</b>	<b>3,863,447</b>
<b>Expenditures:</b>						
Full Time Wages	3,112,674	3,038,113	3,670,172	3,830,049	3,924,723	3,981,717
Part Time Wages	113,386	85,497	16,740	63,343	64,293	65,257
Overtime Wages	103,474	95,530	95,000	95,000	95,000	95,000
FICA/Medicare	251,905	245,855	289,316	305,113	312,428	316,862
Pension/Retiree Health Care	775,800	854,043	1,126,292	1,138,100	1,152,226	1,160,729
Employee Health/Dental/Life Ins	660,794	513,217	791,071	791,740	820,898	851,215
Workers Comp/Unemployment/Other	59,711	34,032	51,740	54,878	56,223	57,033
Supplies & Services	39,250	40,424	46,800	51,016	51,016	51,016
Conferences & Training	-	-	-	5,000	5,000	5,000
Repairs & Maintenance	1,389	2,541	2,400	3,338	3,338	3,338
Vehicle Operations	55,501	55,154	69,000	64,000	64,000	64,000
Internal Services	168,904	202,328	207,548	241,326	245,420	248,858
<b>Total Expenditures</b>	<b>5,342,788</b>	<b>5,166,734</b>	<b>6,366,079</b>	<b>6,642,903</b>	<b>6,794,565</b>	<b>6,900,025</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,876,279)</b>	<b>\$(1,828,514)</b>	<b>\$ (2,827,381)</b>	<b>\$ (2,878,754)</b>	<b>\$ (2,970,686)</b>	<b>\$ (3,036,578)</b>

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

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

**MISSION STATEMENT:**

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Administration:</b>						
Managers & Supervisors	4.0	6.0	6.0	6.5	6.5	6.5
Professional Support	30.5	28.5	28.5	27.0	27.0	27.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	39.5	39.5	39.5	38.5	38.5	38.5
<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	4.0	4.0	4.5	4.5	4.5
Professional Support	5.5	8.5	8.5	10.0	10.0	10.0
	8.5	12.5	12.5	14.5	14.5	14.5
<b>Total Position Count</b>	58.5	62.5	62.5	63.5	63.5	63.5
<b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 3,565,398	\$ 3,462,977	\$ 3,970,381	\$ 4,035,814	\$ 4,127,746	\$ 4,193,638
Pump Station	933,576	847,464	1,059,166	1,038,653	1,059,182	1,074,065
Wastewater Services Division	843,814	856,293	1,336,532	1,568,436	1,607,637	1,632,322
<b>Total</b>	\$ 5,342,788	\$ 5,166,734	\$ 6,366,079	\$ 6,642,903	\$ 6,794,565	\$ 6,900,025

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,280,420	\$ 2,318,997	\$ 2,923,000	\$ 2,252,000	\$ 2,252,000	\$ 2,252,000
Other Revenue	13,331	7,893	-	-	-	-
<b>Total Revenues</b>	3,293,751	2,326,890	2,923,000	2,252,000	2,252,000	2,252,000
<b>Expenditures:</b>						
Full Time Wages	799,201	833,396	912,028	928,458	944,518	959,336
Part Time Wages	75,499	12,007	-	-	-	-
Overtime Wages	31,919	10,251	-	25,000	25,000	25,000
FICA/Medicare	68,651	64,493	70,070	72,940	74,168	75,302
Pension/Retiree Health Care	248,146	301,380	359,635	365,031	367,427	369,638
Employee Health/Dental/Life Ins	222,096	225,722	318,950	319,250	331,200	343,625
Workers Comp/Unemployment/Other	15,213	11,201	12,773	13,235	13,464	13,673
Supplies & Services	111,791	87,139	122,574	123,000	123,000	123,000
Conferences & Training	1,027	910	1,000	1,000	1,000	1,000
Repairs & Maintenance	558	271	2,000	12,800	12,800	12,800
Internal Services	22,175	28,177	22,480	29,116	29,800	30,487
<b>Total Expenditures</b>	1,596,275	1,574,947	1,821,510	1,889,830	1,922,377	1,953,861
<b>Revenues Over (Under) Expenditures</b>	\$ 1,697,476	\$ 751,943	\$ 1,101,490	\$ 362,170	\$ 329,623	\$ 298,139

<b>POSITION TYPE</b>	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	21.0	21.0	22.0	22.0	22.0	22.0
<b>Total Position Count</b>	24.0	24.0	25.0	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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 200,562	\$ 206,326	\$ -	\$ -	\$ -	\$ -
Reimbursements	170,682	106,345	-	-	-	-
<b>Total Revenues</b>	371,244	312,671	-	-	-	-
<b>Expenditures:</b>						
Full Time Wages	418,408	418,691	-	-	-	-
FICA/Medicare	31,737	31,950	-	-	-	-
Pension/Retiree Health Care	122,508	139,331	-	-	-	-
Employee Health/Dental/Life Ins	122,174	107,386	-	-	-	-
Workers Comp/Unemployment/Other	7,643	5,275	-	-	-	-
Supplies & Services	20,275	20,446	-	-	-	-
Repairs & Maintenance	364	319	-	-	-	-
Internal Services	12,446	13,482	-	-	-	-
<b>Total Expenditures</b>	735,557	736,880	-	-	-	-
<b>Revenues Over (Under) Expenditures</b>	\$ (364,313)	\$ (424,209)	\$ -	\$ -	\$ -	\$ -

	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>POSITION TYPE</b>						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	3.0	3.0	-	-	-	-
Clerical Staff	7.0	6.0	-	-	-	-
<b>Total Position Count</b>	11.0	10.0	-	-	-	-

**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.  
 Persistent action to diminish poverty and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 150,101	\$ 128,343	\$ 152,566	\$ -	\$ -	\$ -
Charges for Services	53,325	11,036	53,357	-	-	-
Other Revenue	11,093	8,975	-	-	-	-
<b>Total Revenues</b>	<b>214,519</b>	<b>148,354</b>	<b>205,923</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Full Time Wages	368,426	190,119	124,820	-	-	-
Part Time Wages	59,568	7,074	-	-	-	-
Overtime Wages	3,387	6,049	-	-	-	-
FICA/Medicare	32,685	15,397	9,549	-	-	-
Pension/Retiree Health Care	106,166	60,465	45,527	-	-	-
Employee Health/Dental/Life Ins	107,136	31,507	38,274	-	-	-
Workers Comp/Unemployment/Other	31,723	21,971	1,757	-	-	-
Supplies & Services	56,539	85,308	139,756	-	-	-
Conferences & Training	801	5,379	5,000	-	-	-
Repairs & Maintenance	3,857	1,464	2,500	-	-	-
Contract Services	83,247	230,651	288,715	-	-	-
Internal Services	29,585	24,159	18,155	-	-	-
Capital Outlay	58,679	83,991	98,453	-	-	-
<b>Total Expenditures</b>	<b>941,798</b>	<b>763,534</b>	<b>772,506</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (727,279)</b>	<b>\$ (615,180)</b>	<b>\$ (566,583)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

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

<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.  
 Persistent action to diminish poverty and promote independence.

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Senior Center &amp; Administration:</b>						
Managers & Supervisors	2.0	2.0	-	-	-	-
Professional Support	2.0	2.0	2.0	-	-	-
Clerical Staff	-	1.0	1.0	-	-	-
	4.0	5.0	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	3.0	3.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	4.0	4.0	-	-	-	-
<b>Total Position Count</b>	14.5	15.5	3.0	-	-	-

**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.  
 "Determined to keep your trust. Working to keep you safe"

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 193,627	\$ 901,373	\$ 589,216	\$ 145,000	\$ 145,000	\$ 145,000
Charges for Services	12,872,470	13,185,124	15,714,539	15,707,834	15,707,834	15,707,834
Fines & Forfeitures	18,679	15,525	22,000	22,000	22,000	22,000
Reimbursements	2,188,554	1,980,046	2,014,000	2,606,500	2,606,500	2,606,500
Other Revenue	9,300	2,756	-	-	-	-
<b>Total Revenues</b>	<b>15,282,629</b>	<b>16,084,824</b>	<b>18,339,755</b>	<b>18,481,334</b>	<b>18,481,334</b>	<b>18,481,334</b>
<b>Expenditures:</b>						
Full Time Wages	26,635,156	28,178,878	30,321,425	30,691,086	31,370,114	31,968,512
Part Time Wages	783,115	840,840	855,419	856,979	857,363	857,753
Overtime Wages	3,210,280	3,471,404	2,904,500	2,964,000	2,964,000	2,964,000
FICA/Medicare	2,312,394	2,467,867	2,429,139	2,459,505	2,511,481	2,557,286
Pension/Retiree Health Care	8,195,517	9,803,868	9,487,068	10,821,041	10,954,934	11,072,809
Employee Health/Dental/Life Ins	5,640,018	4,875,151	6,468,306	6,461,620	6,703,966	6,955,945
Workers Comp/Unemployment/Other	1,743,732	1,007,868	1,029,375	1,043,255	1,067,374	1,088,555
Supplies & Services	2,037,325	2,048,277	2,122,645	2,187,895	2,187,895	2,187,895
Conferences & Training	25,715	70,195	75,000	125,000	125,000	125,000
Repairs & Maintenance	326,431	351,364	324,000	605,000	605,000	605,000
Vehicle Operations	768,533	724,739	936,317	816,000	816,000	816,000
Contract Services	5,031,544	4,034,870	5,534,000	5,529,000	5,639,000	5,751,000
Internal Services	719,352	723,596	788,879	903,591	928,076	951,368
Capital Outlay	450	1,178,433	509,621	225,000	-	-
<b>Total Expenditures</b>	<b>57,429,563</b>	<b>59,777,350</b>	<b>63,785,694</b>	<b>65,688,972</b>	<b>66,730,203</b>	<b>67,901,123</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (42,146,934)</b>	<b>\$ (43,692,526)</b>	<b>\$ (45,445,939)</b>	<b>\$ (47,207,638)</b>	<b>\$ (48,248,869)</b>	<b>\$ (49,419,789)</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.  
 "Determined to keep your trust. Working to keep you safe"

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 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	12.0	12.0	12.0	12.0	12.0
	19.0	18.0	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	-	-	-
<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.  
 "Determined to keep your trust. Working to keep you safe"

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Road Patrol:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	79.0	80.0	83.0	83.0	83.0	83.0
	80.0	81.0	84.0	84.0	84.0	84.0
<b>Township Patrols:</b>						
Professional Support	86.0	86.0	109.0	109.0	109.0	109.0
	86.0	86.0	109.0	109.0	109.0	109.0
<b>Surveillance Team:</b>						
Professional Support	5.0	6.0	6.0	6.0	6.0	6.0
	5.0	6.0	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>	480.5	481.5	507.5	506.5	506.5	506.5

**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.  
 "Determined to keep your trust. Working to keep you safe"

<b>EXPENDITURES BY SERVICE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Operations	\$ 1,521,385	\$ 2,744,516	\$ 2,326,509	\$ 2,269,550	\$ 2,055,313	\$ 2,066,614
Court Building Safety	866,741	902,131	918,339	917,853	917,853	917,853
Administration	1,612,010	1,557,978	1,634,803	1,657,757	1,689,566	1,719,125
Marine Division	724,639	736,709	545,381	604,368	611,612	619,009
Jail	28,688,112	29,152,640	31,115,174	31,742,309	32,462,605	33,115,881
Laundry Trustee Detail	105,475	101,814	108,109	-	-	-
Probate Court Security	110,928	107,657	106,213	111,344	113,001	114,693
Roving Security	709,821	719,539	701,911	712,347	731,204	750,418
42nd Court Security	112,838	104,267	107,855	112,219	113,876	115,569
Court Room Security	1,374,093	1,331,560	1,329,342	1,382,207	1,402,088	1,422,401
FOC Enforcement	553,239	520,830	523,408	545,724	554,007	562,471
Dakota Liaison	106,201	78,426	103,738	107,915	109,572	111,264
Road Patrol	8,244,148	8,767,097	9,069,086	9,483,700	9,670,115	9,835,897
Lenox Township Patrol	470,852	497,074	451,821	468,800	475,427	482,198
Harrison Township Patrol	1,264,024	1,242,343	1,166,192	1,211,090	1,227,656	1,244,584
Washington Township Patrol	858,535	806,820	1,603,868	1,642,653	1,674,076	1,704,026
Macomb Township Patrol	2,711,571	2,516,921	2,592,282	2,682,517	2,729,329	2,770,764
Surveillance Team	552,091	643,032	656,068	684,048	694,291	704,755
Detective Bureau	2,598,054	2,734,471	2,607,605	2,729,515	2,772,398	2,814,065
K-9 Unit	270,452	233,588	240,187	253,677	256,990	260,376
Internet Crime Unit	345,322	319,135	322,315	332,896	337,866	342,944
Mt. Clemens Dispatch	337,433	333,238	342,198	375,043	380,839	386,768
Mt. Clemens Patrol	1,846,603	1,790,185	1,814,427	1,891,919	1,924,515	1,955,685
Contract Patrol Supervisors	496,168	523,841	508,422	531,306	539,145	547,145
Village of New Haven Patrol	357,406	449,473	450,737	469,419	476,045	482,817
Clinton Township Dispatch	591,420	862,065	1,120,870	1,233,515	1,252,351	1,271,621
Sterling Heights Dispatch	-	-	1,318,834	1,535,281	1,558,463	1,582,180
<b>Total</b>	<b>\$ 57,429,563</b>	<b>\$ 59,777,350</b>	<b>\$ 63,785,694</b>	<b>\$ 65,688,972</b>	<b>\$ 66,730,203</b>	<b>\$ 67,901,123</b>

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

**DEPARTMENT**  
 253 - TREASURER'S OFFICE

**FUND**  
 101 - GENERAL FUND

**FUNCTION**  
 GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 225	\$ 2,000	\$ 500	\$ 1,500	\$ 1,500	\$ 1,500
Charges for Services	27,314	26,485	29,000	108,000	108,000	108,000
Fines & Forfeitures	-	6	-	-	-	-
Reimbursements	29	64	-	-	-	-
<b>Total Revenues</b>	<u>27,567</u>	<u>28,555</u>	<u>29,500</u>	<u>109,500</u>	<u>109,500</u>	<u>109,500</u>
<b>Expenditures:</b>						
Full Time Wages	1,241,784	1,206,067	1,258,899	1,284,196	1,303,970	1,322,946
Part Time Wages	26,576	27,091	34,210	34,894	35,418	35,950
Overtime Wages	-	104	-	-	-	-
FICA/Medicare	96,335	93,422	98,924	100,910	102,463	103,956
Pension/Retiree Health Care	333,445	374,509	427,158	423,288	426,238	429,069
Employee Health/Dental/Life Ins	301,912	252,550	331,708	332,020	344,448	357,370
Workers Comp/Unemployment/Other	21,666	16,686	18,164	18,645	18,931	19,205
Supplies & Services	65,270	69,815	84,850	84,750	84,750	84,750
Repairs & Maintenance	3,266	2,590	3,000	3,000	3,000	3,000
Vehicle Operations	2,461	3,838	4,000	3,700	3,700	3,700
Internal Services	37,018	39,737	35,485	44,849	46,047	47,287
Capital Outlay	-	-	-	19,800	-	-
<b>Total Expenditures</b>	<u>2,129,732</u>	<u>2,086,409</u>	<u>2,296,398</u>	<u>2,350,052</u>	<u>2,368,965</u>	<u>2,407,233</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (2,102,165)</u>	<u>\$(2,057,854)</u>	<u>\$ (2,266,898)</u>	<u>\$ (2,240,552)</u>	<u>\$ (2,259,465)</u>	<u>\$ (2,297,733)</u>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
<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>			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 109,894,939	\$ 112,609,816	\$ 116,855,791	119,492,908	\$ 121,876,765	\$ 124,308,299
Licenses & Permits	68,961	67,791	70,000	70,000	70,000	70,000
Intergovernmental	16,887,645	20,770,939	22,574,786	22,632,531	22,632,531	22,632,531
Charges for Services	3,286,057	2,931,518	3,000,000	3,000,000	3,000,000	3,000,000
Investment Income	277,506	225,832	225,000	225,000	225,000	225,000
Indirect Cost Allocation	6,620,713	7,658,209	8,178,300	13,083,150	13,083,150	13,083,150
<b>Total Revenues</b>	<u>137,035,821</u>	<u>144,264,105</u>	<u>150,903,877</u>	<u>158,503,589</u>	<u>160,887,446</u>	<u>163,318,980</u>
<b>Expenditures:</b>						
Full Time Wages **	-	-	(5,221,000)	(5,355,000)	(5,355,000)	(5,355,000)
FICA/Medicare **	-	-	(399,406)	(409,658)	(409,658)	(409,658)
Pension/Retiree Health Care **	-	-	55,718,922	(1,690,066)	(1,690,066)	(1,690,066)
Employee Health/Dental/Life Ins **	-	-	(1,192,800)	(4,277,000)	(1,277,000)	(1,277,000)
Workers Comp/Unemployment/Other **	-	-	75,484	73,959	73,959	73,959
Supplies & Services (see page C-69)	1,197,804	1,211,768	1,346,450	1,501,300	1,450,300	1,459,300
Capital Outlay	700,742	677,062	550,000	550,000	550,000	550,000
<b>Total Expenditures</b>	<u>1,898,546</u>	<u>1,888,830</u>	<u>50,877,650</u>	<u>(9,606,465)</u>	<u>(6,657,465)</u>	<u>(6,648,465)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>135,137,275</u>	<u>142,375,275</u>	<u>100,026,227</u>	<u>168,110,054</u>	<u>167,544,911</u>	<u>169,967,445</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in (see page C-68)	226,749	-	30,000,000	8,000,000	8,000,000	8,000,000
Transfers out (see page C-68)	(26,092,607)	(29,267,266)	(32,332,956)	(59,987,358)	(54,591,364)	(43,919,610)
<b>Total Other Financing Sources (Uses):</b>	<u>(25,865,858)</u>	<u>(29,267,266)</u>	<u>(2,332,956)</u>	<u>(51,987,358)</u>	<u>(46,591,364)</u>	<u>(35,919,610)</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ 109,271,417</u>	<u>\$ 113,108,009</u>	<u>\$ 97,693,271</u>	<u>\$ 116,122,696</u>	<u>\$ 120,953,547</u>	<u>\$ 134,047,835</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.



**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Operating Transfers In:</b>						
Delinquent Real Property Tax Revolving Fund	\$ -	\$ -	\$ 30,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Other Funds	226,749	-	-	-	-	-
<b>Total Revenues</b>	<u>226,749</u>	<u>-</u>	<u>30,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
<b>Operating Transfers Out:</b>						
Circuit Court Grants	162,389	95,002	163,963	169,468	173,866	175,463
Capital Improvement Fund	-	-	-	22,000,000	16,000,000	5,000,000
Child Care Fund	9,239,353	9,386,838	12,281,888	12,261,658	12,367,572	12,462,533
Community Corrections	376,416	430,585	382,440	436,058	438,894	441,796
Community Mental Health	4,029,539	4,094,482	4,094,482	3,933,635	3,832,373	3,831,737
Community Services	902,654	1,854,422	1,055,906	3,186,625	3,248,088	3,310,946
Debt Service Fund	5,169,942	4,749,017	5,520,948	8,795,300	9,047,093	9,030,640
Friend of the Court	2,134,744	1,882,965	2,897,009	2,906,671	3,054,733	3,134,042
Health Grant Fund	322,352	1,425,056	1,318,569	1,588,322	1,683,656	1,757,413
JAIBG Grant	-	-	1,161	-	-	-
Parks Fund	74,106	152,406	163,500	114,730	114,830	114,915
Planning & Economic Development Grants	-	708,975	-	-	-	-
Prosecuting Attorney Grants	779,016	817,973	862,550	963,760	987,167	1,010,005
Sheriff Grants	647,568	393,509	432,626	419,345	431,306	438,334
Substance Abuse - Liquor Tax	2,096,433	2,978,615	2,956,056	3,009,928	3,009,928	3,009,928
Substance Abuse - Operations	158,095	244,263	201,858	201,858	201,858	201,858
Other Programs	-	53,158	-	-	-	-
<b>Total Expenditures</b>	<u>26,092,607</u>	<u>29,267,266</u>	<u>32,332,956</u>	<u>59,987,358</u>	<u>54,591,364</u>	<u>43,919,610</u>
<b>Revenues Over (Under) Expenditures</b>	<u>\$ (25,865,858)</u>	<u>\$ (29,267,266)</u>	<u>\$ (2,332,956)</u>	<u>\$ (51,987,358)</u>	<u>\$ (46,591,364)</u>	<u>\$ (35,919,610)</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			
	2013	2014	2015	2016	2017	2018
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
<b>Appropriations - Outside Agencies/Associations</b>						
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Area Agency on Aging	68,688	54,953	55,000	56,000	57,000	58,000
Area Wide Quality Control	18,520	18,645	20,000	20,000	20,000	20,000
Automation Alley	15,000	5,833	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	7,500	5,000	5,000	5,000	5,000
Detroit Regional Chamber	70,000	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	94,431	74,785	100,000	100,000	100,000	100,000
Michigan Association of Counties	40,715	61,072	42,000	44,000	46,000	46,000
National Association of Counties	16,271	16,820	18,000	18,000	18,000	18,000
OneMacomb	-	-	-	8,500	8,500	8,500
Police Training Center	-	25,000	25,000	25,000	25,000	25,000
St. Clair/Sanilac Conservation District	-	-	5,000	25,000	25,000	25,000
SEMCOG	212,327	214,331	225,000	225,000	225,000	225,000
Soil Conservation	13,650	13,650	13,650	-	-	-
Stream Gauge	79,200	81,684	80,000	82,000	84,000	86,000
Survivors of Suicide/Loss/MERG	-	-	-	70,000	70,000	70,000
Turning Point - Prevention Education	-	-	-	15,000	15,000	15,000
Turning Point - SANE	30,000	29,633	30,000	30,000	30,000	30,000
	<u>726,102</u>	<u>736,206</u>	<u>766,450</u>	<u>871,300</u>	<u>876,300</u>	<u>879,300</u>
<b>Appropriations - Other</b>						
Annual Audit	147,700	130,500	140,000	140,000	140,000	140,000
Employee Assistance Program	-	-	20,000	20,000	20,000	20,000
Professional Development Initiative	-	-	84,000	84,000	84,000	84,000
Classification and Compensation system	-	-	-	50,000	-	-
Short Term Tax Bond	-	13,206	6,000	6,000	-	6,000
Indirect Cost Plan	16,750	16,750	20,000	20,000	20,000	20,000
Shared Services Facilitation	-	-	10,000	10,000	10,000	10,000
State Forensic Evaluation Center	307,252	315,106	300,000	300,000	300,000	300,000
	<u>471,702</u>	<u>475,562</u>	<u>580,000</u>	<u>630,000</u>	<u>574,000</u>	<u>580,000</u>
<b>Total Expenditures</b>	<u>\$ 1,197,804</u>	<u>\$ 1,211,768</u>	<u>\$ 1,346,450</u>	<u>\$ 1,501,300</u>	<u>\$ 1,450,300</u>	<u>\$ 1,459,300</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 22,934	\$ 42,333	\$ 199,708	\$ 54,215	\$ 30,037	\$ -
Charges for Services	7,050	4,830	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	29,984	47,163	202,708	57,215	33,037	3,000
<b>Expenditures:</b>						
Full Time Wages	43,191	42,136	41,636	41,959	42,588	43,227
FICA/Medicare	3,214	3,116	3,185	3,210	3,258	3,307
Pension/Retiree Health Care	12,488	13,997	15,181	15,171	15,265	15,361
Employee Health/Dental/Life Ins	13,594	11,411	12,758	12,770	13,248	13,745
Workers Comp/Unemployment/Other	672	570	586	596	605	614
Supplies & Services	22,934	8,033	154,262	39,067	19,895	-
Conferences & Training	-	32,521	16,865	5,621	615	-
Contract Services	-	60,462	5,655	3,000	3,000	3,000
Internal Services	-	-	583	839	852	865
Capital Outlay	-	1,779	28,581	9,527	9,527	-
<b>Total Expenditures</b>	96,093	174,025	279,292	131,760	108,853	80,119
<b>Revenues Over (Under) Expenditures</b>	(66,109)	(126,862)	(76,584)	(74,545)	(75,816)	(77,119)
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	73,159	71,230	73,929	74,545	75,816	77,119
Transfers in - Other Funds	-	51,237	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	73,159	122,467	73,929	74,545	75,816	77,119
Net Increase (Decrease) in Fund Balance	7,050	(4,395)	(2,655)	-	-	-
Fund Balance, Beginning of Year	-	7,050	2,655	-	-	-
<b>Fund Balance, End of Year</b>	\$ 7,050	\$ 2,655	\$ -	\$ -	\$ -	\$ -

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 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	\$ -	\$ 60,462	\$ 5,655	\$ 3,000	\$ 3,000	\$ 3,000
Tether Program	73,159	71,230	73,929	74,545	75,816	77,119
JAG OJP 09-13	1,324	-	-	-	-	-
JAG OJP 10-14	11,626	8,033	-	-	-	-
JAG OJP 11-15	9,984	17,420	37,061	-	-	-
JAG OJP 12-16	-	16,880	72,536	24,178	-	-
JAG OJP 13-17	-	-	90,111	30,037	30,037	-
<b>Total</b>	<b>\$ 96,093</b>	<b>\$ 174,025</b>	<b>\$ 279,292</b>	<b>\$ 131,760</b>	<b>\$ 108,853</b>	<b>\$ 80,119</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:**

Persistent action to diminish poverty and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 1,167,515	\$ 2,783,929	\$ 6,075,124	\$ 8,007,133	\$ 8,007,133	\$ 8,007,133
Charges for Services	159,710	436,321	401,260	502,806	502,806	502,806
Other Revenue	10,616	8,139	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>1,337,841</b>	<b>3,228,389</b>	<b>6,486,384</b>	<b>8,519,939</b>	<b>8,519,939</b>	<b>8,519,939</b>
<b>Expenditures:</b>						
Full Time Wages	53,600	195,388	223,687	703,904	699,710	695,703
Part Time Wages	22,163	41,549	40,565	37,588	38,528	39,299
Overtime Wages	-	283	-	-	-	-
FICA/Medicare	5,779	18,066	20,367	25,546	26,184	26,708
Pension/Retiree Health Care	20,195	57,930	78,363	93,109	94,201	95,096
Employee Health/Dental/Life Ins	4,606	25,886	45,934	71,138	73,798	76,564
Workers Comp/Unemployment/Other	809	2,719	3,138	4,331	4,439	4,527
Supplies & Services	1,218,592	2,864,383	5,971,831	7,738,691	7,738,691	7,738,691
Conferences & Training	155	3,978	13,000	23,800	23,800	23,800
Repairs & Maintenance	89	93	-	350	350	350
Contract Services	-	21,720	137,504	127,300	127,300	127,300
Internal Services	1,685	8,510	10,677	15,629	15,795	15,933
Capital Outlay	-	-	9,250	-	-	-
<b>Total Expenditures</b>	<b>1,327,673</b>	<b>3,240,505</b>	<b>6,554,316</b>	<b>8,841,386</b>	<b>8,842,796</b>	<b>8,843,971</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,168</b>	<b>(12,116)</b>	<b>(67,932)</b>	<b>(321,447)</b>	<b>(322,857)</b>	<b>(324,032)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	9,045,063	-	-	-	-
Transfers out	(24,682)	(110,329)	(60,000)	(60,000)	(60,000)	(60,000)
<b>Total Other Financing Sources (Uses):</b>	<b>(24,682)</b>	<b>8,934,734</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>(60,000)</b>
Net Increase (Decrease) in Fund Balance	(14,514)	8,922,618	(127,932)	(381,447)	(382,857)	(384,032)
Fund Balance, Beginning of Year	431,325	416,811	9,339,429	9,211,497	8,830,050	8,447,193
Prior Period Adjustment						
<b>Fund Balance, End of Year</b>	<b>\$ 416,811</b>	<b>\$ 9,339,429</b>	<b>\$ 9,211,497</b>	<b>\$ 8,830,050</b>	<b>\$ 8,447,193</b>	<b>\$ 8,063,161</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:**

Persistent action to diminish poverty and promote independence.

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
MI Enrolls:						
Clerical Staff	0.75	0.75	1.50	1.50	1.50	1.50
	0.75	0.75	1.50	1.50	1.50	1.50
Community Development						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	-	3.0	3.0	3.0	3.0	3.0
	-	4.0	4.0	4.0	4.0	4.0
<b>Total Position Count</b>	<b>0.75</b>	<b>4.75</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

**EXPENDITURES BY SERVICE**

Access Centers	\$ 12,463	\$ 7,812	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Amer Recovery Reinvest Act	-	-	-	-	-	-
Community Development	1,113,263	3,026,398	6,255,470	8,588,183	8,588,183	8,588,183
FEMA-Emergency Food & Shelter	162,245	162,245	177,654	150,000	150,000	150,000
FEMA-Additional	-	-	-	-	-	-
IDA	3,000	3,000	10,000	10,000	10,000	10,000
Michigan Enrolls	61,384	101,049	141,192	123,203	124,613	125,788
REACH	-	50,329	-	-	-	-
<b>Total</b>	<b>\$ 1,352,355</b>	<b>\$ 3,350,833</b>	<b>\$ 6,614,316</b>	<b>\$ 8,901,386</b>	<b>\$ 8,902,796</b>	<b>\$ 8,903,971</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	139,500	-	-	-	-
Reimbursements	110,500	62,092	200,000	200,000	200,000	200,000
<b>Total Revenues</b>	<u>110,500</u>	<u>201,592</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Expenditures:</b>						
Supplies & Services	250,000	-	200,000	200,000	200,000	200,000
<b>Total Expenditures</b>	<u>250,000</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(139,500)</u>	<u>201,592</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(139,500)	201,592	-	-	-	-
Fund Balance, Beginning of Year	-	(139,500)	62,092	62,092	62,092	62,092
Prior Period Adjustment						
<b>Fund Balance, End of Year</b>	<u>\$ (139,500)</u>	<u>\$ 62,092</u>	<u>\$ 62,092</u>	<u>\$ 62,092</u>	<u>\$ 62,092</u>	<u>\$ 62,092</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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Other Financing Sources (Uses):</b>						
Transfers out	\$ (226,750)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses):</b>	(226,750)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(226,750)	-	-	-	-	-
Fund Balance, Beginning of Year	226,750	-	-	-	-	-
<b>Fund Balance, End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
 <b>EXPENDITURES BY SERVICE</b>						
Administration	\$ 226,750	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	\$ 226,750	\$ -	\$ -	\$ -	\$ -	\$ -

Program closed to the General Fund effective 2012.



**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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 137,946	\$ 10,733	\$ 50,908	\$ 43,307	\$ -	\$ -
Charges for Services	50,000	25,088	500	500	-	-
Other Revenue	-	8,691	-	-	-	-
<b>Total Revenues</b>	<b>187,946</b>	<b>44,512</b>	<b>51,408</b>	<b>43,807</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Full Time Wages	68,510	957	-	-	-	-
FICA/Medicare	4,466	72	-	-	-	-
Pension/Retiree Health Care	8,048	148	-	-	-	-
Employee Health/Dental/Life Ins	3,457	146	-	-	-	-
Workers Comp/Unemployment/Other	965	17	-	-	-	-
Supplies & Services	25,203	8,004	63,340	51,461	-	-
Conferences & Training	2,815	4,230	4,745	4,500	3,383	-
Repairs & Maintenance	-	-	40,000	-	-	-
Contract Services	33,559	50,315	101,685	56,136	6,684	1,684
Internal Services	5,984	174	-	-	-	-
Capital Outlay	-	740	28,720	3,255	-	-
<b>Total Expenditures</b>	<b>153,007</b>	<b>64,803</b>	<b>238,490</b>	<b>115,352</b>	<b>10,067</b>	<b>1,684</b>
<b>Revenues Over (Under) Expenditures</b>	<b>34,939</b>	<b>(20,291)</b>	<b>(187,082)</b>	<b>(71,545)</b>	<b>(10,067)</b>	<b>(1,684)</b>
Net Increase (Decrease) in Fund Balance	34,939	(20,291)	(187,082)	(71,545)	(10,067)	(1,684)
Fund Balance, Beginning of Year	473,967	508,906	488,615	301,533	229,988	219,921
<b>Fund Balance, End of Year</b>	<b>\$ 508,906</b>	<b>\$ 488,615</b>	<b>\$ 301,533</b>	<b>\$ 229,988</b>	<b>\$ 219,921</b>	<b>\$ 218,237</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:**

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

<b>POSITION TYPE</b>	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>GLRI - IDEP:</b>						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
<b>Total Position Count</b>	1.0	-	-	-	-	-
<b>EXPENDITURES BY SERVICE</b>						
DEQ Support #4 Drinking Water	\$ 9,458	\$ 7,294	\$ 26,685	\$ 16,684	\$ 6,684	\$ 1,684
DEQ Pharmacy Outreach Collection	1,143	2,550	45,707	40,707	-	-
GLRI - Beach Modeling	41,821	-	-	-	-	-
GLRI - HHW	23,683	-	-	-	-	-
GLRI - Rapid Water Testing	31,594	-	-	-	-	-
GLRI - IDEP	37,265	-	-	-	-	-
Pet Smart Charities	5,603	41,260	-	-	-	-
Oral Health Coalition	-	294	1,706	1,500	-	-
NAACHO Challenge Award	-	2,208	17,792	14,409	3,383	-
Inland Beach Monitoring	2,440	5,020	5,200	2,600	-	-
Breast & Cervical Cancer	-	-	-	-	-	-
Companion Animal Welfare	-	3,675	-	-	-	-
Petco Bulldog Breakout	-	1,761	-	-	-	-
Animal Shelter - Act 287	-	740	140,500	39,452	-	-
Animal Shelter - Adoption	-	-	900	-	-	-
<b>Total</b>	\$ 153,007	\$ 64,802	\$ 238,490	\$ 115,352	\$ 10,067	\$ 1,684

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 12,880,103	\$ 10,962,787	\$ 8,554,056	\$ 3,430,000	\$ -	\$ -
Charges for Services	-	22,024	-	-	-	-
<b>Total Revenues</b>	<b>12,880,103</b>	<b>10,984,811</b>	<b>8,554,056</b>	<b>3,430,000</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Full Time Wages	139,314	171,934	439,772	123,000	-	-
Part Time Wages	95,393	81,386	4,831	50,000	-	-
Overtime Wages	30,739	32,347	92,265	-	-	-
FICA/Medicare	19,937	21,821	19,211	11,500	-	-
Pension/Retiree Health Care	38,999	52,660	37,915	20,000	-	-
Employee Health/Dental/Life Ins	19,977	22,295	14,777	18,500	-	-
Workers Comp/Unemployment/Other	2,776	2,789	1,871	-	-	-
Supplies & Services	12,630,390	8,356,797	7,159,370	2,938,000	-	-
Conferences & Training	126,497	61,797	128,446	156,000	-	-
Repairs & Maintenance	3,488	7,334	8,614	250	-	-
Vehicle Operations	14,659	11,161	9,000	2,000	-	-
Contract Services	236,738	555,516	294,938	48,500	-	-
Internal Services	1,983	2,583	4,781	1,200	-	-
Capital Outlay	762,441	781,570	360,982	81,050	15,000	5,000
<b>Total Expenditures</b>	<b>14,123,331</b>	<b>10,161,990</b>	<b>8,576,773</b>	<b>3,450,000</b>	<b>15,000</b>	<b>5,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,243,228)</b>	<b>822,821</b>	<b>(22,717)</b>	<b>(20,000)</b>	<b>(15,000)</b>	<b>(5,000)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out	(468,144)	(149,502)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>(468,144)</b>	<b>(149,502)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(1,711,372)	673,319	(22,717)	(20,000)	(15,000)	(5,000)
Fund Balance, Beginning of Year	14,183	(1,697,189)	(1,023,870)	(1,046,587)	(1,066,587)	(1,081,587)
<b>Fund Balance, End of Year</b>	<b>\$ (1,697,189)</b>	<b>\$ (1,023,870)</b>	<b>\$ (1,046,587)</b>	<b>\$ (1,066,587)</b>	<b>\$ (1,081,587)</b>	<b>\$ (1,086,587)</b>

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

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

**MISSION STATEMENT:**

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Emergency Management:</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>EXPENDITURES BY SERVICE</b>						
Relocation Agreement	8,540	4,950	693	-	-	-
Operation Stone Garden 2013	-	49,896	50,000	-	-	-
Operation Stone Garden 2010	131,586	-	-	-	-	-
Citizens Corps 10/13	12,113	-	-	-	-	-
St Homeland Security 10/13	844,236	973	-	-	-	-
UASI 10 Homeland Security	9,342,692	(47,924)	-	-	-	-
Fiduciary - St Homeland Security 11/14	145,896	381,130	-	-	-	-
Fiduciary - UASI 11 Homeland Security	3,104,024	4,337,143	-	-	-	-
Operation Stone Garden 2011	36,335	70,495	-	-	-	-
Citizens Corps 11/14	21,865	56,930	-	-	-	-
Fiduciary - St Homeland Security 12/14	69,291	205,097	-	-	-	-
Fiduciary - UASI 12 Homeland Security	874,897	3,256,817	-	-	-	-
2012 Operation Stone Garden	-	99,410	-	-	-	-
Haz. Mat. / TRT Fees	-	-	22,024	20,000	15,000	5,000
Fiduciary - St Homeland Security 13/15	-	117,878	245,589	-	-	-
Fiduciary - St Homeland Security 14/16	-	-	506,661	300,000	-	-
Fiduciary - UASI 13/15	-	1,778,698	3,300,000	-	-	-
Fiduciary - UASI 14/16	-	-	4,400,000	3,100,000	-	-
2014 Operation Stone Garden	-	-	51,806	30,000	-	-
<b>Total</b>	<b>\$ 14,591,475</b>	<b>\$ 10,311,493</b>	<b>\$ 8,576,773</b>	<b>\$ 3,450,000</b>	<b>\$ 15,000</b>	<b>\$ 5,000</b>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 3,515,722	\$ 3,518,702	\$ 4,293,774	\$ 3,975,944	\$ 3,975,944	\$ 3,975,944
Reimbursements	356	-	-	-	-	-
<b>Total Revenues</b>	<u>3,516,078</u>	<u>3,518,702</u>	<u>4,293,774</u>	<u>3,975,944</u>	<u>3,975,944</u>	<u>3,975,944</u>
<b>Expenditures:</b>						
Full Time Wages	2,268,410	2,069,443	2,438,516	2,308,202	2,308,202	2,308,202
Part Time Wages	17,789	-	-	-	-	-
Overtime Wages	16,166	16,329	4,551	-	-	-
FICA/Medicare	172,828	157,471	190,657	176,027	176,027	176,027
Pension/Retiree Health Care	555,992	590,314	644,843	726,483	726,483	726,483
Employee Health/Dental/Life Ins	574,387	490,954	755,616	549,110	549,110	549,110
Workers Comp/Unemployment/Other	37,244	30,000	42,101	33,600	33,600	33,600
Supplies & Services	30,886	27,238	66,598	62,889	62,889	62,889
Conferences & Training	4,285	4,752	17,150	15,050	15,050	15,050
Internal Services	125,096	132,201	133,742	104,583	104,583	104,583
<b>Total Expenditures</b>	<u>3,803,083</u>	<u>3,518,702</u>	<u>4,293,774</u>	<u>3,975,944</u>	<u>3,975,944</u>	<u>3,975,944</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(287,005)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	287,005	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>287,005</u>	<u>-</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>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	4.0	4.0	4.0	3.0	3.0	3.0
Professional Support	45.0	43.0	41.0	40.0	40.0	40.0
<b>Total Position Count</b>	<u>49.0</u>	<u>47.0</u>	<u>45.0</u>	<u>43.0</u>	<u>43.0</u>	<u>43.0</u>

**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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	10,604	3,219	5,000	5,500	5,500	5,500
<b>Total Revenues</b>	12,204	3,219	5,000	5,500	5,500	5,500
<b>Expenditures:</b>						
Part Time Wages	18,848	-	-	-	-	-
FICA/Medicare	1,442	-	-	-	-	-
Pension/Retiree Health Care	3,950	-	-	-	-	-
Workers Comp/Unemployment/Other	100	-	-	-	-	-
Supplies & Services	7,092	5,574	8,971	7,850	7,350	6,200
Conferences & Training	1,587	680	2,005	1,750	1,000	500
Repairs & Maintenance	821	4,163	2,200	3,300	3,300	3,300
Contract Services	34,958	28,166	29,650	15,600	8,250	6,000
Internal Services	1,881	-	-	-	-	-
Capital Outlay	-	1,334	1,500	1,500	1,500	1,500
<b>Total Expenditures</b>	70,679	39,917	44,326	30,000	21,400	17,500
<b>Revenues Over (Under) Expenditures</b>	(58,475)	(36,698)	(39,326)	(24,500)	(15,900)	(12,000)
<b>Other Financing Sources (Uses):</b>						
Transfers out	-	(300)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	-	(300)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(58,475)	(36,998)	(39,326)	(24,500)	(15,900)	(12,000)
Fund Balance, Beginning of Year	295,593	237,118	200,120	160,794	136,294	120,394
<b>Fund Balance, End of Year</b>	\$ 237,118	\$ 200,120	\$ 160,794	\$ 136,294	\$ 120,394	\$ 108,394

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

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

**MISSION STATEMENT:**

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Administration:</b>						
Clerical Staff	0.5	0.95	0.95	0.95	0.95	0.95
	0.5	0.95	0.95	0.95	0.95	0.95
<b>Total Position Count</b>	0.5	0.95	0.95	0.95	0.95	0.95
<b>EXPENDITURES BY SERVICE</b>						
Sea Grant	\$ 7,546	\$ -	\$ -	\$ -	\$ -	\$ -
Home Horticulture Education	3,752	1,170	495	-	-	-
Environmental Education	141	330	2,000	5,900	3,900	-
Great Lakes Education	4,428	2,557	81	-	-	-
General Extension Education	6,390	4,198	10,500	11,000	11,000	11,000
General Housing	614	13,116	26,000	6,600	-	-
NFMC	19,092	3,574	2,000	-	-	-
General Youth Development	5,818	8,355	3,250	6,500	6,500	6,500
General Childcare	1,427	-	-	-	-	-
Financial Literacy	21,471	6,916	-	-	-	-
<b>Total</b>	\$ 70,679	\$ 40,216	\$ 44,326	\$ 30,000	\$ 21,400	\$ 17,500

**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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 5,572,384	\$ 225,182	\$ 1,272,189	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Charges for Services	218,551	-	-	-	-	-
Reimbursements	10,228	8,802	12,000	7,000	7,000	7,000
Other Revenue	67,427	128,426	107,500	101,634	105,000	105,000
<b>Total Revenues</b>	5,868,590	362,410	1,391,689	1,258,634	1,262,000	1,262,000
<b>Expenditures:</b>						
Full Time Wages	147,274	3,350	-	-	-	-
FICA/Medicare	11,236	345	-	-	-	-
Pension/Retiree Health Care	36,087	730	-	-	-	-
Employee Health/Dental/Life Ins	23,515	-	-	-	-	-
Workers Comp/Unemployment/Other	2,405	75	-	-	-	-
Supplies & Services	5,014,772	175,529	1,220,715	1,216,000	1,217,000	1,217,000
Conferences & Training	2,490	-	3,700	-	-	-
Contract Services	926,150	154,214	317,095	101,000	100,000	100,000
Internal Services	1,785	5,238	-	-	-	-
Capital Outlay	19,921	-	20,000	-	-	-
<b>Total Expenditures</b>	6,185,635	339,481	1,561,510	1,317,000	1,317,000	1,317,000
<b>Revenues Over (Under) Expenditures</b>	(317,045)	22,929	(169,821)	(58,366)	(55,000)	(55,000)
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	708,975	-	-	-	-
Transfers out	-	(9,045,063)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	-	(8,336,088)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(317,045)	(8,313,159)	(169,821)	(58,366)	(55,000)	(55,000)
Fund Balance, Beginning of Year	9,257,157	8,940,112	626,953	457,132	398,766	343,766
<b>Fund Balance, End of Year</b>	\$ 8,940,112	\$ 626,953	\$ 457,132	\$ 398,766	\$ 343,766	\$ 288,766

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



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

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

**MISSION STATEMENT:**

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Block Grant:</b>						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	3.0	-	-	-	-	-
	4.0	-	-	-	-	-
<b>Total Position Count</b>	<b>4.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES BY SERVICE</b>						
Special Maps & Publications	\$ 750	\$ 375	\$ 2,000 *	\$ 2,000	\$ 2,000	\$ 2,000
Aerial Photos	602	6,644	100,000 *	10,000	10,000	10,000
Special Projects	-	-	19,415 *	-	-	-
Economic Development-Special Projects	13,642	121,286	52,500 *	50,000	50,000	50,000
Community Program FY 01	951,335	-	-	-	-	-
Housing Rehab FY 02	84	-	-	-	-	-
Admin FY 00	16,157	-	-	-	-	-
Home-Clinton Twp	192,446	-	-	-	-	-
Home-Roseville	362,799	-	-	-	-	-
Home-Sterling Heights	264,693	-	-	-	-	-
Home Program FY 03	1,163,444	-	-	-	-	-
Neighborhood Stabilization 3	1,508,927	-	-	-	-	-
Community Development Pay	203,072	-	-	-	-	-
Neighborhood Stabilization	223,437	-	-	-	-	-
Home Loan Receivables	267,786	-	-	-	-	-
Community Development Activities	22,790	18,129	30,000	25,000	25,000	25,000
Brownfield Revolving Loan	-	11,257	1,000,000	1,000,000	1,000,000	1,000,000
Brownfield Redevelopment Authority	-	61,296	80,000	80,000	80,000	80,000
Defense Grant	234,024	41,869	140,000	140,000	140,000	140,000
CDC Grant	-	4,593	5,407	10,000	10,000	10,000
Pilot Retention	-	9,994	-	-	-	-
SBA Incubator	-	5,425	-	-	-	-
SBA Incubator II	34,070	-	-	-	-	-
Coastal Marshland Restoration	725,577	51,536	132,188	-	-	-
DEQ Salt River Marsh Restoration	-	25,000	-	-	-	-
<b>sub-total by service</b>	<b>6,185,635</b>	<b>357,404</b>	<b>1,561,510</b>	<b>1,317,000</b>	<b>1,317,000</b>	<b>1,317,000</b>
Tr CDBG fund balance to MCCSA	-	9,045,063	-	-	-	-
<b>sub-total transfers out</b>	<b>-</b>	<b>9,045,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>\$ 6,185,635</b>	<b>\$ 9,402,467</b>	<b>\$ 1,561,510</b>	<b>\$ 1,317,000</b>	<b>\$ 1,317,000</b>	<b>\$ 1,317,000</b>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Investment Income	\$ 47	\$ 39	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	76	-	-	-	-
<b>Total Revenues</b>	47	115	-	-	-	-
<b>Expenditures:</b>						
Supplies & Services	3,615	-	5,000	5,000	5,000	5,000
<b>Total Expenditures</b>	3,615	-	5,000	5,000	5,000	5,000
<b>Revenues Over (Under) Expenditures</b>	(3,568)	115	(5,000)	(5,000)	(5,000)	(5,000)
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	2,930	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	2,930	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(638)	115	(5,000)	(5,000)	(5,000)	(5,000)
Fund Balance, Beginning of Year	20,765	20,127	20,242	15,242	10,242	5,242
<b>Fund Balance, End of Year</b>	\$ 20,127	\$ 20,242	\$ 15,242	\$ 10,242	\$ 5,242	\$ 242

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 81,845	\$ 215,661	\$ 290,470	\$ 205,000	\$ 210,000	\$ 220,000
<b>Total Revenues</b>	81,845	215,661	290,470	205,000	210,000	220,000
<b>Expenditures:</b>						
Supplies & Services	672	735	3,013	3,000	3,000	3,000
Contract Services	203,940	231,501	287,457	202,000	207,000	217,000
<b>Total Expenditures</b>	204,612	232,236	290,470	205,000	210,000	220,000
<b>Revenues Over (Under) Expenditures</b>	(122,767)	(16,575)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(122,767)	(16,575)	-	-	-	-
Fund Balance, Beginning of Year	-	(122,767)	(139,342)	(139,342)	(139,342)	(139,342)
<b>Fund Balance, End of Year</b>	\$ (122,767)	\$ (139,342)	\$ (139,342)	\$ (139,342)	\$ (139,342)	\$ (139,342)

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 1,180,051	\$ 902,356	\$ 1,100,000	\$ 1,320,000	\$ 1,370,000	\$ 1,420,000
Investment Income	6,042	4,432	-	-	-	-
Other Revenue	-	11	-	-	-	-
<b>Total Revenues</b>	<b>1,186,093</b>	<b>906,799</b>	<b>1,100,000</b>	<b>1,320,000</b>	<b>1,370,000</b>	<b>1,420,000</b>
<b>Expenditures:</b>						
Full Time Wages	39,285	38,125	-	-	-	-
Overtime Wages	2,505	728	-	-	-	-
FICA/Medicare	3,197	2,972	-	-	-	-
Pension/Retiree Health Care	12,168	13,489	-	-	-	-
Employee Health/Dental/Life Ins	13,289	11,430	-	-	-	-
Workers Comp/Unemployment/Other	619	512	-	-	-	-
Supplies & Services	36,630	31,314	106,000	78,700	78,400	78,200
Conferences & Training	1,925	-	2,000	20,000	20,000	20,000
Repairs & Maintenance	6,038	1,344	3,200	3,200	3,200	3,200
Contract Services	1,285,974	1,404,636	1,590,000	1,370,000	1,370,000	1,100,000
Internal Services	793	860	1,000	-	-	-
Capital Outlay	-	2,293	-	-	-	-
<b>Total Expenditures</b>	<b>1,402,423</b>	<b>1,507,703</b>	<b>1,702,200</b>	<b>1,471,900</b>	<b>1,471,600</b>	<b>1,201,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(216,330)</b>	<b>(600,904)</b>	<b>(602,200)</b>	<b>(151,900)</b>	<b>(101,600)</b>	<b>218,600</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out	(21,039)	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>(21,039)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(237,369)	(600,904)	(602,200)	(151,900)	(101,600)	218,600
Fund Balance, Beginning of Year	2,706,456	2,469,087	1,868,183	1,265,983	1,114,083	1,012,483
<b>Fund Balance, End of Year</b>	<b>\$ 2,469,087</b>	<b>\$ 1,868,183</b>	<b>\$ 1,265,983</b>	<b>\$ 1,114,083</b>	<b>\$ 1,012,483</b>	<b>\$ 1,231,083</b>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Clerical Staff	1.0	1.0	-	-	-	-
<b>Total Position Count</b>	<b>1.0</b>	<b>1.0</b>	<b>-</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>
236 - CLERK	CONCEALED PISTOL LICENSE	GENERAL GOVERNMENT

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ -	\$ -	\$ -	\$ 166,502	\$ 166,502	\$ 166,502
<b>Total Revenues</b>	-	-	-	166,502	166,502	166,502
<b>Expenditures:</b>						
Full Time Wages	-	-	-	70,462	70,462	70,462
FICA/Medicare	-	-	-	5,390	5,390	5,390
Pension/Retiree Health Care	-	-	-	28,336	28,336	28,336
Employee Health/Dental/Life Ins	-	-	-	25,540	25,540	25,540
Workers Comp/Unemployment/Other	-	-	-	988	988	988
Supplies & Services	-	-	-	19,400	19,400	19,400
Conferences & Training	-	-	-	15,000	15,000	15,000
Internal Services	-	-	-	1,386	1,386	1,386
<b>Total Expenditures</b>	-	-	-	166,502	166,502	166,502
<b>Revenues Over (Under) Expenditures</b>	-	-	-	-	-	-
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>

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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 79,566	\$ 98,031	\$ 63,198	\$ 47,000	\$ 47,000	\$ 47,000
Charges for Services	129,322	73,819	100	100,100	100,100	100,100
Fines & Forfeitures	210,944	198,488	-	235,000	235,000	235,000
Other Revenue	8,129	17,362	8,000	500	500	500
<b>Total Revenues</b>	<b>427,961</b>	<b>387,700</b>	<b>71,298</b>	<b>382,600</b>	<b>382,600</b>	<b>382,600</b>
<b>Expenditures:</b>						
Full Time Wages	52,732	-	29,242	-	-	-
Overtime Wages	67,072	8,491	-	-	-	-
FICA/Medicare	9,137	646	-	-	-	-
Pension/Retiree Health Care	20,595	1,833	-	-	-	-
Employee Health/Dental/Life Ins	-	129	-	-	-	-
Workers Comp/Unemployment/Other	6,173	226	-	-	-	-
Supplies & Services	148,945	137,288	233,320	99,600	99,600	99,600
Conferences & Training	277,786	47,748	156,418	116,000	116,000	116,000
Repairs & Maintenance	81	58,300	8,000	9,000	9,000	9,000
Vehicle Operations	60,491	74,201	87,000	42,000	42,000	42,000
Contract Services	3,357	3,549	5,000	2,000	2,000	2,000
Internal Services	7,284	10,349	17,000	12,000	12,000	12,000
Capital Outlay	154,748	553,919	793,467	102,000	102,000	102,000
<b>Total Expenditures</b>	<b>808,401</b>	<b>896,679</b>	<b>1,329,447</b>	<b>382,600</b>	<b>382,600</b>	<b>382,600</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(380,440)</b>	<b>(508,979)</b>	<b>(1,258,149)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	14,000	-	-	-	-	-
Transfers out	(1,393,533)	(150,519)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>(1,379,533)</b>	<b>(150,519)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(1,759,973)	(659,498)	(1,258,149)	-	-	-
Fund Balance, Beginning of Year	3,661,491	1,901,518	1,242,020	(16,129)	(16,129)	(16,129)
<b>Fund Balance, End of Year</b>	<b>\$ 1,901,518</b>	<b>\$ 1,242,020</b>	<b>\$ (16,129)</b>	<b>\$ (16,129)</b>	<b>\$ (16,129)</b>	<b>\$ (16,129)</b>
<b>EXPENDITURES BY SERVICE</b>						
Correction Officer Training	\$ 227,220	\$ 35,372	\$ 199,116	\$ 100,000	\$ 100,000	\$ 100,000
Honor Guard	5,871	16,752	8,000	-	-	-
Jail Ministry	1,018	-	12,858	500	500	500
Salvage Vehicle Inspection	-	-	100	100	100	100
SET-Federal	1,595,048	668,665	368,454	60,000	60,000	60,000
SET-State	264,351	213,459	523,714	115,000	115,000	115,000
M.A.C.E. Donations	24,817	8,343	40,227	45,000	45,000	45,000
Target	2,460	-	1,114	-	-	-
Act 302 Police Training	79,582	13,920	47,716	40,000	40,000	40,000
New world-Clinton Twp	-	20,789	-	-	-	-
Comm Corr-MARCH transfer	-	51,237	-	-	-	-
OWI Forfeiture	1,567	16,763	40,249	15,000	15,000	15,000
Training to Locals	-	1,898	24,702	7,000	7,000	7,000
Medical marijuana	-	-	63,197	-	-	-
<b>Total</b>	<b>\$ 2,201,934</b>	<b>\$ 1,047,198</b>	<b>\$ 1,329,447</b>	<b>\$ 382,600</b>	<b>\$ 382,600</b>	<b>\$ 382,600</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:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 935,990	\$ 961,002	\$ 970,289	\$ 1,009,229	\$ 1,029,413	\$ 1,049,999
Charges for Services	450	-	-	-	-	-
Reimbursements	18,150	18,150	18,150	18,150	18,150	18,150
<b>Total Revenues</b>	<b>954,590</b>	<b>979,152</b>	<b>988,439</b>	<b>1,027,379</b>	<b>1,047,563</b>	<b>1,068,149</b>
<b>Expenditures:</b>						
Full Time Wages	369,375	384,078	430,598	441,682	452,925	463,342
Part Time Wages	8,840	25,211	-	-	-	-
FICA/Medicare	28,702	31,080	32,941	33,789	34,649	35,446
Pension/Retiree Health Care	106,072	130,174	162,758	163,920	165,597	167,152
Employee Health/Dental/Life Ins	77,309	65,710	140,338	140,470	145,728	151,195
Workers Comp/Unemployment/Other	12,904	6,588	6,059	6,264	6,424	6,571
Supplies & Services	297,725	243,929	331,900	281,900	281,900	233,906
Conferences & Training	4,189	7,361	8,900	8,900	8,900	8,900
Repairs & Maintenance	2,100	1,274	3,600	3,600	3,600	3,600
Internal Services	91,066	126,138	195,322	209,536	210,127	210,721
Capital Outlay	14,090	7,019	8,000	8,000	8,000	8,000
<b>Total Expenditures</b>	<b>1,012,372</b>	<b>1,028,562</b>	<b>1,320,416</b>	<b>1,298,061</b>	<b>1,317,850</b>	<b>1,288,833</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(57,782)</b>	<b>(49,410)</b>	<b>(331,977)</b>	<b>(270,682)</b>	<b>(270,287)</b>	<b>(220,684)</b>
Net Increase (Decrease) in Fund Balance	(57,782)	(49,410)	(331,977)	(270,682)	(270,287)	(220,684)
Fund Balance, Beginning of Year	1,212,226	1,154,444	1,105,034	773,057	502,375	232,088
<b>Fund Balance, End of Year</b>	<b>\$ 1,154,444</b>	<b>\$ 1,105,034</b>	<b>\$ 773,057</b>	<b>\$ 502,375</b>	<b>\$ 232,088</b>	<b>\$ 11,404</b>
<b>POSITION TYPE</b>	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
<b>Total Position Count</b>	<b>10.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</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.

	Year Ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 35,000	\$ 74,815	\$ 237,425	\$ 224,933	\$ 224,933	\$ 224,933
Charges for Services	6,338	3,619	6,000	6,000	6,000	6,000
<b>Total Revenues</b>	<b>41,338</b>	<b>78,434</b>	<b>243,425</b>	<b>230,933</b>	<b>230,933</b>	<b>230,933</b>
<b>Expenditures:</b>						
Full Time Wages	45,281	50,227	51,152	55,109	58,220	59,093
Part Time Wages	17,222	6,118	-	-	-	-
FICA/Medicare	4,724	4,310	3,913	4,216	4,454	4,521
Pension/Retiree Health Care	12,059	14,935	16,648	17,133	17,598	17,728
Employee Health/Dental/Life Ins	13,652	11,957	12,758	12,770	13,248	13,745
Workers Comp/Unemployment/Other	828	728	721	783	827	839
Supplies & Services	5,062	21,582	39,325	35,953	35,953	35,953
Conferences & Training	834	1,770	2,770	2,655	2,655	2,655
Contract Services	84,681	138,982	279,385	270,680	270,680	270,680
Internal Services	1,200	1,331	716	1,102	1,164	1,182
<b>Total Expenditures</b>	<b>185,543</b>	<b>251,940</b>	<b>407,388</b>	<b>400,401</b>	<b>404,799</b>	<b>406,396</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(144,205)</b>	<b>(173,506)</b>	<b>(163,963)</b>	<b>(169,468)</b>	<b>(173,866)</b>	<b>(175,463)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	144,205	126,727	163,963	169,468	173,866	175,463
<b>Total Other Financing Sources (Uses):</b>	<b>144,205</b>	<b>126,727</b>	<b>163,963</b>	<b>169,468</b>	<b>173,866</b>	<b>175,463</b>
Net Increase (Decrease) in Fund Balance	-	(46,779)	-	-	-	-
Fund Balance, Beginning of Year	-	-	(46,779)	(46,779)	(46,779)	(46,779)
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ (46,779)</b>	<b>\$ (46,779)</b>	<b>\$ (46,779)</b>	<b>\$ (46,779)</b>	<b>\$ (46,779)</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	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	0.5	1.0	-	-	-	-
	1.5	2.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<b>1.5</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>

**EXPENDITURES BY SERVICE**

Adult Drug Court	\$ 185,543	\$ 190,345	\$ 239,963	\$ 245,468	\$ 249,866	\$ 251,463
Mental Health Court	-	21,284	90,535	50,793	50,793	50,793
Veterans Treatment Court	-	40,310	76,890	104,140	104,140	104,140
	185,543	251,939	407,388	400,401	404,799	406,396
<b>Total</b>	<b>185,543</b>	<b>251,939</b>	<b>407,388</b>	<b>400,401</b>	<b>404,799</b>	<b>406,396</b>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 7,551,946	\$ 6,094,600	\$ 8,554,487	\$ 8,284,029	\$ 8,389,944	\$ 8,484,904
Charges for Services	119,954	722,284	31,000	713,700	713,700	713,700
Reimbursements	571,200	594,971	568,000	565,000	565,000	565,000
Other Revenue	644	29,351	-	4,000	1,000	1,000
<b>Total Revenues</b>	<b>8,243,744</b>	<b>7,441,206</b>	<b>9,153,487</b>	<b>9,566,729</b>	<b>9,669,644</b>	<b>9,764,604</b>
<b>Expenditures:</b>						
Full Time Wages	4,985,537	5,362,945	5,285,019	5,419,645	5,531,366	5,626,722
Part Time Wages	214,748	207,021	443,365	531,376	538,158	545,044
Overtime Wages	264,905	289,656	307,500	307,500	307,500	307,500
FICA/Medicare	414,591	444,395	434,010	444,966	453,674	461,133
Pension/Retiree Health Care	1,411,235	1,715,702	1,985,725	1,914,900	1,931,568	1,945,795
Employee Health/Dental/Life Ins	1,406,213	1,217,623	1,518,202	1,519,630	1,576,512	1,635,655
Workers Comp/Unemployment/Other	315,939	239,860	263,023	177,773	181,543	184,399
Supplies & Services	518,378	517,000	622,741	632,600	632,600	632,600
Room & Board	5,821,057	4,981,044	6,665,000	6,815,000	6,815,000	6,815,000
Conferences & Training	12,942	10,584	39,300	24,250	24,250	24,250
Utilities	237,022	276,353	253,500	265,000	265,000	265,000
Repairs & Maintenance	209,643	256,878	269,000	250,000	250,000	250,000
Vehicle Operations	3,787	6,471	5,500	5,500	5,500	5,500
Contract Services	923,463	967,151	1,042,896	1,094,000	1,094,000	1,094,000
Internal Services	1,277,253	1,057,619	2,296,369	2,396,247	2,400,545	2,404,539
Capital Outlay	16,573	16,827	15,000	30,000	30,000	30,000
<b>Total Expenditures</b>	<b>18,033,286</b>	<b>17,567,129</b>	<b>21,446,150</b>	<b>21,828,387</b>	<b>22,037,216</b>	<b>22,227,137</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,789,542)</b>	<b>(10,125,923)</b>	<b>(12,292,663)</b>	<b>(12,261,658)</b>	<b>(12,367,572)</b>	<b>(12,462,533)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	9,787,886	8,996,448	12,281,888	12,261,658	12,367,572	12,462,533
<b>Total Other Financing Sources (Uses):</b>	<b>9,787,886</b>	<b>8,996,448</b>	<b>12,281,888</b>	<b>12,261,658</b>	<b>12,367,572</b>	<b>12,462,533</b>
Net Increase (Decrease) in Fund Balance	(1,656)	(1,129,475)	(10,775)	-	-	-
Fund Balance, Beginning of Year	2,582,216	2,580,560	1,451,085	1,440,310	1,440,310	1,440,310
<b>Fund Balance, End of Year</b>	<b>\$ 2,580,560</b>	<b>\$ 1,451,085</b>	<b>\$ 1,440,310</b>	<b>\$ 1,440,310</b>	<b>\$ 1,440,310</b>	<b>\$ 1,440,310</b>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	12.0	13.0	13.0	13.0	13.0	13.0
Professional Support	84.0	83.0	83.0	83.0	83.0	83.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	98.0	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	18.0	18.0	18.0	18.0	18.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	25.0	23.0	23.0	23.0	23.0	23.0
<b>Total Position Count</b>	<b>123.0</b>	<b>121.0</b>	<b>121.0</b>	<b>121.0</b>	<b>121.0</b>	<b>121.0</b>
<b>EXPENDITURES BY SERVICE</b>						
Juvenile Justice Center:						
Justice Center Operations	\$ 8,559,424	\$ 9,316,955	\$ 9,771,481	\$ 10,127,406	\$ 10,285,860	\$ 10,424,304
Building Operations	709,409	778,584	772,002	789,923	793,559	797,298
Resident Activity Fund	1,841	128	10,775	-	-	-
sub-total	9,270,674	10,095,667	10,554,258	10,917,329	11,079,419	11,221,602
Juvenile Court Programs:						
JAIBG Grant	342,603	290,835	357,803	363,860	367,025	370,262
Mental Health Drug Court/SED Waiver	20,000	20,000	20,000	20,000	20,000	20,000
Tether Program	92,574	95,486	100,500	100,000	100,000	100,000
Detention Diversion	1,298,616	1,163,537	1,412,828	1,189,577	1,220,455	1,251,965
Intensive Probation	427,552	281,399	349,663	267,755	272,038	276,420
Intensive Counseling (formerly Family Keys)	304,291	242,791	295,421	267,761	272,131	276,605
Sex Offender Program	243,938	242,137	295,555	265,541	267,790	270,092
Psychologist Program	122,920	105,805	124,726	109,932	111,726	113,559
sub-total	2,852,494	2,441,990	2,956,496	2,584,426	2,631,165	2,678,903
Juvenile Court Placements:						
State Institutions	2,448,819	2,161,095	2,780,000	2,780,000	2,780,000	2,780,000
Private Institutions	54,693	419,027	450,500	600,000	600,000	600,000
Day Treatment	-	-	50,000	50,000	50,000	50,000
sub-total	2,503,512	2,580,122	3,280,500	3,430,000	3,430,000	3,430,000
DHS Placements:						
Private Institutions	3,406,606	2,449,352	3,537,500	3,530,000	3,530,000	3,530,000
Nonreportable Costs	-	-	1,117,396	1,366,632	1,366,632	1,366,632
<b>Total</b>	<b>\$ 18,033,286</b>	<b>\$ 17,567,131</b>	<b>\$ 21,446,150</b>	<b>\$ 21,828,387</b>	<b>\$ 22,037,216</b>	<b>\$ 22,227,137</b>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 949,547	\$ 1,005,688	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749
Other Revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>949,547</b>	<b>1,005,688</b>	<b>1,005,749</b>	<b>1,005,749</b>	<b>1,005,749</b>	<b>1,005,749</b>
<b>Expenditures:</b>						
Full Time Wages	345,934	457,057	446,666	464,078	464,939	465,813
FICA/Medicare	26,162	34,641	34,168	35,502	35,568	35,635
Pension/Retiree Health Care	97,201	139,259	152,641	158,351	158,479	158,610
Employee Health/Dental/Life Ins	86,242	88,739	118,791	127,700	132,480	137,450
Workers Comp/Unemployment/Other	5,585	6,249	9,550	6,653	6,752	6,844
Supplies & Services	184,447	114,270	96,793	104,923	104,923	104,923
Conferences & Training	4,400	3,803	4,500	4,500	4,500	4,500
Repairs & Maintenance	1,440	1,845	1,500	1,500	1,500	1,500
Contract Services	481,349	451,641	485,856	445,590	441,033	436,322
Internal Services	15,000	15,000	15,795	18,465	18,653	18,829
Capital Outlay	836	395	-	-	-	-
<b>Total Expenditures</b>	<b>1,248,596</b>	<b>1,312,899</b>	<b>1,366,260</b>	<b>1,367,262</b>	<b>1,368,827</b>	<b>1,370,426</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(299,049)</b>	<b>(307,211)</b>	<b>(360,511)</b>	<b>(361,513)</b>	<b>(363,078)</b>	<b>(364,677)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	299,049	359,211	308,511	361,513	363,078	364,677
<b>Total Other Financing Sources (Uses):</b>	<b>299,049</b>	<b>359,211</b>	<b>308,511</b>	<b>361,513</b>	<b>363,078</b>	<b>364,677</b>
Net Increase (Decrease) in Fund Balance	-	52,000	(52,000)	-	-	-
Fund Balance, Beginning of Year	-	-	52,000	-	-	-
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ -</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>
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.

<b>POSITION TYPE</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2016 Forecasted	2017 Forecasted
Community Corrections:						
Managers & Supervisors	2.0	2.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	6.0	6.0	6.0	6.0
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	\$ 949,547	\$ 1,005,688	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749	\$ 1,005,749
Substance Abuse Treatment	180,049	188,211	189,511	201,455	203,020	204,619
Felony Urinalysis Program	119,000	119,000	171,000	160,058	160,058	160,058
<b>Total</b>	\$ 1,248,596	\$ 1,312,899	\$ 1,366,260	\$ 1,367,262	\$ 1,368,827	\$ 1,370,426

**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:**

Persistent action to diminish poverty and promote independence.

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 12,767,929	\$ 12,580,299	\$ 15,772,851	\$ 15,774,340	\$ 15,860,497	\$ 16,144,052
Charges for Services	5,859,860	6,565,850	8,089,986	7,000,094	7,309,768	7,370,415
Reimbursements	27	-	-	-	-	-
Indirect Cost Allocation	-	-	181,661	-	-	-
Other Revenue	153,185	279,422	157,000	1,679,342	1,679,727	1,679,727
<b>Total Revenues</b>	<b>18,781,001</b>	<b>19,425,571</b>	<b>24,201,498</b>	<b>24,453,776</b>	<b>24,849,992</b>	<b>25,194,194</b>
<b>Expenditures:</b>						
Full Time Wages	3,378,224	3,600,832	4,069,017	4,788,719	4,929,870	5,064,303
Part Time Wages	1,762,901	1,644,519	2,141,107	2,486,852	2,563,229	2,639,517
Overtime Wages	6,745	6,315	1,300	-	-	-
FICA/Medicare	387,639	401,799	478,210	556,508	572,997	589,116
Pension/Retiree Health Care	1,208,060	1,272,753	1,479,778	1,800,130	1,841,748	1,883,406
Employee Health/Dental/Life Ins	992,269	847,544	1,033,620	1,391,215	1,439,753	1,491,189
Workers Comp/Unemployment/Other	211,964	206,476	295,790	272,195	279,881	287,682
Supplies & Services	7,269,872	8,034,434	9,260,618	8,699,480	8,970,222	9,018,143
Conferences & Training	140,923	81,139	123,544	124,804	124,804	124,409
Utilities	11,176	10,522	9,500	15,600	15,600	15,600
Repairs & Maintenance	28,466	44,006	50,475	103,629	84,591	84,011
Vehicle Operations	144,070	163,087	140,185	169,140	169,140	169,140
Contract Services	4,113,398	4,124,463	5,748,889	5,795,730	5,788,343	5,770,984
Internal Services	183,753	180,350	894,381	1,508,293	1,565,179	1,624,463
Capital Outlay	100,602	214,536	461,554	285,107	66,947	66,947
<b>Total Expenditures</b>	<b>19,940,063</b>	<b>20,832,775</b>	<b>26,187,968</b>	<b>27,997,402</b>	<b>28,412,304</b>	<b>28,828,910</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,159,061)</b>	<b>(1,407,204)</b>	<b>(1,986,470)</b>	<b>(3,543,626)</b>	<b>(3,562,312)</b>	<b>(3,634,716)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	902,654	1,358,607	1,595,906	3,186,625	3,248,088	3,310,946
Transfers in - Other Funds	504,841	680,849	668,484	986,960	987,624	988,604
Transfers out	(485,523)	(559,744)	(670,597)	(1,107,384)	(1,108,057)	(1,109,047)
<b>Total Other Financing Sources (Uses):</b>	<b>921,972</b>	<b>1,479,712</b>	<b>1,593,793</b>	<b>3,066,201</b>	<b>3,127,655</b>	<b>3,190,503</b>
Net Increase (Decrease) in Fund Balance	(237,089)	72,508	(392,677)	(477,425)	(434,657)	(444,213)
Fund Balance, Beginning of Year	1,745,050	1,507,961	1,580,469	1,187,792	710,367	275,710
<b>Fund Balance, End of Year</b>	<b>\$ 1,507,961</b>	<b>\$ 1,580,469</b>	<b>\$ 1,187,792</b>	<b>\$ 710,367</b>	<b>\$ 275,710</b>	<b>\$ (168,503)</b>

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

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

**MISSION STATEMENT:**

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Office of Senior Services:</b>						
Professional Support	-	-	-	2.00	2.00	2.00
Clerical Staff	-	-	-	1.00	1.00	1.00
	-	-	-	3.00	3.00	3.00
<b>Administration:</b>						
Managers & Supervisors	2.00	3.00	3.00	3.00	3.00	3.00
Professional Support	2.00	1.00	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>						
Managers & Supervisors	-	-	2.00	2.00	2.00	2.00
Professional Support	18.80	21.70	17.45	17.45	17.45	17.45
Clerical Staff	1.00	1.00	-	-	-	-
	19.80	22.70	19.45	19.45	19.45	19.45
<b>Transportation:</b>						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	12.30	9.55	10.55	10.80	10.80	10.80
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	14.30	11.55	12.55	12.80	12.80	12.80
<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>Specialized Services for Veterans</b>						
Managers & Supervisors	-	-	1.00	1.00	1.00	1.00
Professional Support	-	-	4.00	4.00	4.00	4.00
	-	-	5.00	5.00	5.00	5.00
<b>Head Start:</b>						
Managers & Supervisors	1.00	1.00	3.00	3.00	3.00	3.00
Professional Support	96.10	88.63	111.59	111.59	111.59	111.59
Clerical Staff	5.00	4.85	4.85	4.85	4.85	4.85
	102.10	94.48	119.44	119.44	119.44	119.44
<b>Senior Nutrition:</b>						
Managers & Supervisors	1.00	1.00	2.00	2.00	2.00	2.00
Professional Support	17.25	16.75	20.35	20.35	20.35	20.35
Clerical Staff	1.00	-	-	-	-	-
	19.25	17.75	22.35	22.35	22.35	22.35

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

<b>DEPARTMENT</b> COMMUNITY SERVICES AGENCY	<b>FUND</b> COMMUNITY SERVICES	<b>FUNCTION</b> HEALTH & WELFARE
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**MISSION STATEMENT:**

Persistent action to diminish poverty and promote independence.

<b>POSITION TYPE (cont.)</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Home Delivered Meals:						
Managers & Supervisors	-	-	1.00	1.00	1.00	1.00
Professional Support	1.50	1.50	2.50	2.50	2.50	2.50
Clerical Staff	3.00	3.00	4.00	4.00	4.00	4.00
	4.50	4.50	7.50	7.50	7.50	7.50
Home Preservation/Energy:						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	6.00	6.00	7.00	7.00	7.00	7.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	8.00	8.00	9.00	9.00	9.00	9.00
Senior Chore-AAA:						
Professional Support	0.75	-	-	-	-	-
	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>176.95</b>	<b>167.23</b>	<b>203.54</b>	<b>206.79</b>	<b>206.79</b>	<b>206.79</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:**

Persistent action to diminish poverty and promote independence.

<b>EXPENDITURES BY SERVICE</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Administration	\$ 771,880	\$ 1,009,286	\$ 1,525,327	\$ 3,276,805	\$ 3,338,267	\$ 3,417,177
CSBG Discretionary EITC	20,000	41,828	23,900	23,900	23,900	23,900
Discretionary (non CSBG)	4,978	41,650	20,000	20,000	20,000	20,000
Energy Optimization	207,022	168,386	240,000	240,000	240,000	240,000
Evidence Based Disease Prevention	9,250	15,736	16,000	32,285	32,670	33,065
Federal Commodity Distribution	1,102,472	829,906	1,260,940	922,000	926,602	930,620
Feeding America	26,326	30,600	30,000	30,000	30,000	30,000
GCP Action Center	3,925	19,708	50,000	50,000	50,000	50,000
General Community Programming	1,302,776	1,233,435	1,391,573	1,495,104	1,518,020	1,538,086
Head Start	9,167,797	9,115,520	11,285,329	11,260,079	11,520,640	11,783,841
HS-Great Start	-	-	426,300	426,300	441,070	456,357
Home Delivered Meals	2,725,254	2,831,939	2,988,958	3,004,322	3,020,691	3,038,237
Home Injury Control/Chore AAA	124,955	173,356	221,319	268,885	271,118	273,434
LIHEAP	-	354,037	440,274	350,000	350,000	353,553
LIHEAP-Deliverable Fuels	19,726	21,105	12,100	20,000	20,000	20,000
Macomb Food Program	2,170,037	2,620,094	3,237,535	3,229,185	3,229,801	3,230,348
MCAAAA/DTE Assistance	-	32,096	-	-	-	-
MPSC-EAP	129,851	471,560	519,728	519,728	522,053	524,110
Office of Senior Services	-	-	-	661,751	661,752	661,752
Senior Citizens Chore-Cities	65,301	92,705	141,152	250,000	250,000	235,000
Senior Citizens Nutrition	612,223	627,957	715,509	769,101	774,825	781,013
Sterling Heights Repair	19,205	22,627	50,000	50,000	50,000	50,000
Special Projects-Home Preservation	25,616	963	100,000	170,000	170,000	170,000
SSVF Veterans	-	333,421	556,609	435,000	441,504	447,151
Transportation	738,955	710,634	684,840	888,802	899,402	907,447
Vic Wertz Warehouse	87,856	49,495	56,420	56,420	56,420	56,420
Weatherization-Home Preservation/Energy	445,663	520,165	824,752	615,119	621,626	626,446
Weatherization-DOE ARRA Modification	628,550	-	-	-	-	-
WFW-Weatherization	15,967	24,310	40,000	40,000	40,000	40,000
<b>Total</b>	<b>\$ 20,425,586</b>	<b>\$ 21,392,519</b>	<b>\$ 26,858,565</b>	<b>\$ 29,104,786</b>	<b>\$ 29,520,361</b>	<b>\$ 29,937,957</b>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 5,561,380	\$ 5,988,400	\$ 6,626,022	\$ 6,675,822	\$ 6,813,172	\$ 6,892,197
Charges for Services	899,819	893,352	862,000	820,000	820,000	820,000
Investment Income	224	206	-	-	-	-
Reimbursements	15	-	-	-	-	-
Other Revenue	200	347	-	-	-	-
<b>Total Revenues</b>	<b>6,461,638</b>	<b>6,882,305</b>	<b>7,488,022</b>	<b>7,495,822</b>	<b>7,633,172</b>	<b>7,712,197</b>
<b>Expenditures:</b>						
Full Time Wages	4,271,893	4,654,479	4,865,996	4,934,293	5,052,104	5,124,711
Part Time Wages	97,589	68,403	65,401	66,709	67,709	68,725
Overtime Wages	19	345	40,000	1,000	1,000	1,000
FICA/Medicare	330,670	357,480	379,141	382,653	391,742	397,374
Pension/Retiree Health Care	1,156,145	1,421,333	1,692,790	1,680,911	1,698,489	1,709,322
Employee Health/Dental/Life Ins	1,106,080	988,217	1,309,660	1,353,620	1,404,288	1,456,970
Workers Comp/Unemployment/Other	67,684	55,867	76,579	70,321	72,003	73,043
Supplies & Services	86,438	91,880	118,550	122,000	122,000	122,000
Conferences & Training	7,247	12,787	12,250	13,250	13,250	13,250
Repairs & Maintenance	57,111	42,852	58,000	61,000	61,000	61,000
Vehicle Operations	16,614	16,398	20,000	20,000	20,000	20,000
Contract Services	514,836	544,750	560,000	610,000	615,000	580,000
Internal Services	1,182,168	1,167,135	1,142,164	1,041,736	1,124,320	1,173,844
Capital Outlay	4,944	8,067	44,500	45,000	45,000	45,000
<b>Total Expenditures</b>	<b>8,899,438</b>	<b>9,429,993</b>	<b>10,385,031</b>	<b>10,402,493</b>	<b>10,687,905</b>	<b>10,846,239</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,437,800)</b>	<b>(2,547,688)</b>	<b>(2,897,009)</b>	<b>(2,906,671)</b>	<b>(3,054,733)</b>	<b>(3,134,042)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	1,966,663	1,990,719	2,897,009	2,906,671	3,054,733	3,134,042
<b>Total Other Financing Sources (Uses):</b>	<b>1,966,663</b>	<b>1,990,719</b>	<b>2,897,009</b>	<b>2,906,671</b>	<b>3,054,733</b>	<b>3,134,042</b>
Net Increase (Decrease) in Fund Balance	(471,137)	(556,969)	-	-	-	-
Fund Balance, Beginning of Year	80,761	(390,376)	(947,345)	(947,345)	(947,345)	(947,345)
<b>Fund Balance, End of Year</b>	<b>\$ (390,376)</b>	<b>\$ (947,345)</b>	<b>\$ (947,345)</b>	<b>\$ (947,345)</b>	<b>\$ (947,345)</b>	<b>\$ (947,345)</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. Our mission is to serve the public by providing a fair, expeditious, and impartial forum for the resolution of civil and criminal matters through the rule of law.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Administration:						
Managers & Supervisors	5.5	5.5	5.5	5.5	5.5	5.5
Professional Support	17.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	37.5	36.5	38.5	38.5	38.5	38.5
	60.0	61.0	63.0	63.0	63.0	63.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	7.0	8.0	8.0	8.0	8.0	8.0
	14.0	15.0	15.0	15.0	15.0	15.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	11.0	10.0	10.0	10.0	10.0
Clerical Staff	18.0	19.0	18.0	18.0	18.0	18.0
	29.0	31.0	29.0	29.0	29.0	29.0
<b>Total Position Count</b>	<b>103.0</b>	<b>107.0</b>	<b>107.0</b>	<b>107.0</b>	<b>107.0</b>	<b>107.0</b>

EXPENDITURES BY SERVICE	Year ended September 30,					
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Administration	\$ 5,937,312	\$ 6,174,621	\$ 6,761,123	\$ 6,778,023	\$ 6,977,794	\$ 7,135,194
Act 215 Fund	968,236	1,122,980	1,275,648	1,303,355	1,334,815	1,305,758
Coop Reimbursement	1,982,280	2,120,205	2,333,260	2,306,115	2,360,296	2,390,287
Non-reimbursable costs	11,610	12,187	15,000	15,000	15,000	15,000
<b>Total</b>	<b>\$ 8,899,438</b>	<b>\$ 9,429,993</b>	<b>\$ 10,385,031</b>	<b>\$ 10,402,493</b>	<b>\$ 10,687,905</b>	<b>\$ 10,846,239</b>

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

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 3,410,843	\$ 3,397,877	\$ 3,919,561	\$ 3,971,573	\$ 3,920,911	\$ 3,920,911
Charges for Services	239,003	594,253	465,605	463,469	463,469	463,469
Reimbursements	57	47	-	-	-	-
Other Revenue	5,383	5,195	6,300	6,300	6,300	6,300
<b>Total Revenues</b>	<b>3,655,286</b>	<b>3,997,372</b>	<b>4,391,466</b>	<b>4,441,342</b>	<b>4,390,680</b>	<b>4,390,680</b>
<b>Expenditures:</b>						
Full Time Wages	1,281,980	1,451,012	1,627,057	1,684,103	1,731,843	1,763,279
Part Time Wages	300,431	323,246	373,503	403,827	409,883	416,031
Overtime Wages	26,408	19,487	9,295	8,893	8,893	8,893
FICA/Medicare	122,688	136,812	155,773	159,834	164,457	167,333
Pension/Retiree Health Care	412,197	512,238	596,543	595,895	603,225	607,917
Employee Health/Dental/Life Ins	394,457	363,187	500,877	499,527	517,095	536,478
Workers Comp/Unemployment/Other	22,249	20,733	31,464	29,493	30,351	30,883
Supplies & Services	325,754	295,045	400,682	424,287	373,585	373,525
Conferences & Training	11,944	9,874	27,205	34,700	34,680	34,680
Repairs & Maintenance	11,171	584	10,925	1,925	1,925	1,925
Contract Services	647,714	739,461	880,233	925,585	925,585	925,585
Internal Services	409,372	939,570	1,042,408	1,252,021	1,263,180	1,271,870
Capital Outlay	53,807	38,711	57,094	16,174	16,174	16,174
<b>Total Expenditures</b>	<b>4,020,172</b>	<b>4,849,960</b>	<b>5,713,059</b>	<b>6,036,264</b>	<b>6,080,876</b>	<b>6,154,573</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(364,886)</b>	<b>(852,588)</b>	<b>(1,321,593)</b>	<b>(1,594,922)</b>	<b>(1,690,196)</b>	<b>(1,763,893)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	296,810	908,902	1,318,569	1,588,322	1,683,656	1,757,413
<b>Total Other Financing Sources (Uses):</b>	<b>296,810</b>	<b>908,902</b>	<b>1,318,569</b>	<b>1,588,322</b>	<b>1,683,656</b>	<b>1,757,413</b>
Net Increase (Decrease) in Fund Balance	(68,076)	56,314	(3,024)	(6,600)	(6,540)	(6,480)
Fund Balance, Beginning of Year	692,785	624,709	681,023	677,999	671,399	664,859
<b>Fund Balance, End of Year</b>	<b>\$ 624,709</b>	<b>\$ 681,023</b>	<b>\$ 677,999</b>	<b>\$ 671,399</b>	<b>\$ 664,859</b>	<b>\$ 658,379</b>

**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:**

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

<b>POSITION TYPE</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 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	21.5	18.0	19.0	19.0	19.0	19.0
Clerical Staff	4.0	3.0	3.0	3.0	3.0	3.0
	26.5	22.0	23.0	23.0	23.0	23.0
Aids Testing:						
Professional Support	5.5	5.5	5.5	5.5	5.5	5.5
	5.5	5.5	5.5	5.5	5.5	5.5
CSCHS/Outreach:						
Professional Support	2.5	2.5	3.5	3.5	3.5	3.5
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
	4.5	5.5	6.5	6.5	6.5	6.5
MCH Block Grant						
Professional Support	-	-	2.0	2.0	2.0	2.0
	-	-	2.0	2.0	2.0	2.0
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:						
Professional Support	10.5	9.5	8.0	8.0	8.0	8.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	11.5	10.5	9.0	9.0	9.0	9.0

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

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE (cont.)</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 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>	58.0	53.5	56.0	56.0	56.0	56.0

**EXPENDITURES BY SERVICE**

West Nile Virus Survey	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -
Tobacco Retailer Inspections	8,038	2,521	-	-	-	-
Non Community Water Supply	21,435	28,108	28,031	30,086	30,086	30,086
Venereal Disease	256,375	341,257	356,029	404,601	411,877	418,085
Women/Infants/Children	1,719,647	1,991,609	2,215,707	2,267,876	2,302,538	2,332,515
Detroit Metro Learn Coll	-	5,000	-	-	-	-
Cleansweep Program	9,366	16,859	18,000	18,000	18,000	18,000
HIV Testing	218,015	296,994	299,301	326,543	330,196	333,927
CSCHS/Outreach	317,519	454,313	652,779	715,623	725,070	734,739
Infant Safe Sleep	7,405	22,500	22,500	22,500	22,500	22,500
CSCHS Family Center	-	-	10,000	10,000	10,000	10,000
GDAHC Grant	-	-	44,512	44,512	44,512	44,512
Bldg Healthy Comm	-	-	45,000	-	-	-
Immunization	329,383	414,662	419,591	434,285	437,005	439,772
MCH Block Grant	-	-	189,488	216,355	236,861	243,354
Family Planning	659,494	842,238	952,615	1,023,320	1,040,390	1,055,302
WIC Breastfeeding	41,872	46,790	50,633	57,615	57,615	57,615
Emergency Preparedness	266,870	226,736	249,810	243,636	243,636	243,636
NAACHO MRC Capacity	653	4,207	3,024	6,600	6,540	6,480
CRI	164,100	145,735	150,039	164,050	164,050	164,050
EBOLA	-	-	-	50,662	-	-
OPHP MRC	-	4,432	-	-	-	-
<b>Total</b>	<b>\$ 4,020,172</b>	<b>\$ 4,849,961</b>	<b>\$ 5,713,059</b>	<b>\$ 6,036,264</b>	<b>\$ 6,080,876</b>	<b>\$ 6,154,573</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 66,224	\$ 14,425	\$ 14,571	\$ -	\$ -	\$ -
Charges for Services	2,304	1,357	-	-	-	-
<b>Total Revenues</b>	68,528	15,782	14,571	-	-	-
<b>Expenditures:</b>						
Supplies & Services	1,970	1,852	1,850	-	-	-
Conferences & Training	550	590	600	-	-	-
Contract Services	67,990	15,986	13,282	-	-	-
<b>Total Expenditures</b>	70,510	18,428	15,732	-	-	-
<b>Revenues Over (Under) Expenditures</b>	(1,982)	(2,646)	(1,161)	-	-	-
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	1,982	181	1,161	-	-	-
<b>Total Other Financing Sources (Uses):</b>	1,982	181	1,161	-	-	-
Net Increase (Decrease) in Fund Balance	-	(2,465)	-	-	-	-
Fund Balance, Beginning of Year	613	613	(1,852)	(1,852)	(1,852)	(1,852)
<b>Fund Balance, End of Year</b>	\$ 613	\$ (1,852)	\$ (1,852)	\$ (1,852)	\$ (1,852)	\$ (1,852)
<b>EXPENDITURES BY SERVICE</b>						
Juvenile Drug Court	\$ 42,854	\$ 15,986	\$ 13,282	\$ -	\$ -	\$ -
Support Services	2,520	2,442	2,450	-	-	-
Jurisdiction Access	25,136	-	-	-	-	-
	\$ 70,510	\$ 18,428	\$ 15,732	\$ -	\$ -	\$ -

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

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 41,030	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	1,000	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
<b>Total Revenues</b>	<b>42,030</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>						
Full Time Wages	2,420	-	-	-	-	-
Part Time Wages	9,162	-	-	-	-	-
FICA/Medicare	886	-	-	-	-	-
Pension/Retiree Health Care	4,995	-	-	-	-	-
Employee Health/Dental/Life Ins	728	-	-	-	-	-
Workers Comp/Unemployment/Other	86	-	-	-	-	-
Supplies & Services	8,976	4,787	8,339	4,000	3,600	3,600
Conferences & Training	357	3,432	1,650	1,500	1,500	1,500
Contract Services	27,017	26,082	30,227	18,000	5,000	5,000
Internal Services	1,740	26	-	-	-	-
Capital Outlay	-	3,176	-	-	-	-
<b>Total Expenditures</b>	<b>56,368</b>	<b>37,503</b>	<b>40,216</b>	<b>23,500</b>	<b>10,100</b>	<b>10,100</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(14,338)</b>	<b>(37,503)</b>	<b>(40,216)</b>	<b>(23,500)</b>	<b>(10,100)</b>	<b>(10,100)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - Other Funds	-	300	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>-</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Increase (Decrease) in Fund Balance	(14,338)	(37,203)	(40,216)	(23,500)	(10,100)	(10,100)
Fund Balance, Beginning of Year	350,027	335,689	298,486	258,270	234,770	224,670
<b>Fund Balance, End of Year</b>	<b>\$ 335,689</b>	<b>\$ 298,486</b>	<b>\$ 258,270</b>	<b>\$ 234,770</b>	<b>\$ 224,670</b>	<b>\$ 214,570</b>



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

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

**MISSION STATEMENT:**

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

<b>POSITION TYPE</b>	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Administration:						
Professional Support	1.0	-	-	-	-	-
Clerical Staff	0.5	-	-	-	-	-
	1.5	0.0	0.0	0.0	0.0	0.0
<b>Total Position Count</b>	1.5	-	-	-	-	-
<b>EXPENDITURES BY SERVICE</b>						
AMACHI Michigan	\$ 3,806	\$ 5,111	\$ 1,389	\$ -	\$ -	\$ -
BEES Early Headstart	1,903	-	-	-	-	-
Early On	5,892	-	-	-	-	-
Gypsy Moth Suppression	123	20	5,000	5,000	5,000	5,000
Housing-Warren	6,929	15,722	24,327	-	-	-
MSHDA Foreclosure	30,927	9,245	3,800	10,000	3,800	3,800
MSU Housing-MSHDA	3,387	3,649	2,400	4,500	1,300	1,300
NSP	3,254	87	3,300	4,000	-	-
WIC	147	3,671	-	-	-	-
<b>Total</b>	\$ 56,368	\$ 37,505	\$ 40,216	\$ 23,500	\$ 10,100	\$ 10,100

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 1,097,722	\$ 1,209,323	\$ 1,361,107	\$ 1,539,952	\$ 1,554,464	\$ 1,567,095
Charges for Services	39,349	38,609	39,382	39,382	39,382	39,382
<b>Total Revenues</b>	<b>1,137,071</b>	<b>1,247,932</b>	<b>1,400,489</b>	<b>1,579,334</b>	<b>1,593,846</b>	<b>1,606,477</b>
<b>Expenditures:</b>						
Full Time Wages	1,132,586	1,231,901	1,215,362	1,359,886	1,381,091	1,399,969
Part Time Wages	18,183	16,545	30,125	33,125	33,622	34,126
FICA/Medicare	86,883	94,143	95,149	106,565	108,226	109,710
Pension/Retiree Health Care	273,080	340,714	379,737	416,757	419,921	422,738
Employee Health/Dental/Life Ins	254,756	213,097	274,143	306,480	316,996	327,930
Workers Comp/Unemployment/Other	16,409	15,667	17,448	19,663	19,961	20,221
Supplies & Services	92,102	87,376	102,581	101,432	101,432	101,432
Conferences & Training	3,898	6,748	5,000	6,500	6,500	6,500
Repairs & Maintenance	764	856	1,100	1,100	1,100	1,100
Contract Services	7,000	7,000	7,250	7,250	7,250	7,250
Internal Services	125,377	118,950	123,894	181,836	182,414	183,006
Capital Outlay	-	4,035	11,250	2,500	2,500	2,500
<b>Total Expenditures</b>	<b>2,011,038</b>	<b>2,137,032</b>	<b>2,263,039</b>	<b>2,543,094</b>	<b>2,581,013</b>	<b>2,616,482</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(873,967)</b>	<b>(889,100)</b>	<b>(862,550)</b>	<b>(963,760)</b>	<b>(987,167)</b>	<b>(1,010,005)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	740,122	816,077	862,550	963,760	987,167	1,010,005
<b>Total Other Financing Sources (Uses):</b>	<b>740,122</b>	<b>816,077</b>	<b>862,550</b>	<b>963,760</b>	<b>987,167</b>	<b>1,010,005</b>
Net Increase (Decrease) in Fund Balance	(133,845)	(73,023)	-	-	-	-
Fund Balance, Beginning of Year	29,808	(104,037)	(177,060)	(177,060)	(177,060)	(177,060)
<b>Fund Balance, End of Year</b>	<b>\$ (104,037)</b>	<b>\$ (177,060)</b>	<b>\$ (177,060)</b>	<b>\$ (177,060)</b>	<b>\$ (177,060)</b>	<b>\$ (177,060)</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
PA Coop Reimbursement:						
Professional Support	5.0	5.0	5.0	7.0	7.0	7.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	13.0	13.0	13.0	15.0	15.0	15.0
Victim Witness Rights:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.5	2.5	2.5	2.5
Clerical Staff	1.0	1.0	1.5	1.5	1.5	1.5
	4.0	4.0	5.0	5.0	5.0	5.0
Domestic Violence (VOCA):						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Anti Drug Abuse:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Auto Theft Prosecution:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	<b>22.0</b>	<b>22.0</b>	<b>23.0</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>
<b>EXPENDITURES BY SERVICE</b>						
PA Coop Reimbursement	\$ 1,102,978	\$ 1,171,047	\$ 1,255,442	\$ 1,517,894	\$ 1,539,882	\$ 1,559,020
Victim Witness	304,956	335,172	376,777	385,445	391,637	398,020
Domestic Violence (VOCA)	196,746	198,196	200,108	201,581	204,308	207,103
Anti Drug Abuse	269,552	285,418	284,589	288,635	293,254	297,966
Auto Theft Prosecution	136,806	147,199	146,123	149,539	151,932	154,373
<b>Total</b>	<b>\$ 2,011,038</b>	<b>\$ 2,137,032</b>	<b>\$ 2,263,039</b>	<b>\$ 2,543,094</b>	<b>\$ 2,581,013</b>	<b>\$ 2,616,482</b>

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

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

**MISSION STATEMENT:**

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

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Licenses & Permits	\$ 448,982	\$ 599,164	\$ 598,200	\$ 753,700	\$ 753,700	\$ 753,700
Intergovernmental	67,549,423	78,973,560	82,355,843	75,243,190	66,575,270	66,575,270
Charges for Services	1,477,692	2,563,770	2,244,000	2,510,000	2,510,000	2,510,000
Investment Income	91,534	138,516	146,166	143,622	133,161	133,161
Other Revenue	298,126	541,662	193,750	193,750	193,750	193,750
<b>Total Revenues</b>	<b>69,865,757</b>	<b>82,816,672</b>	<b>85,537,959</b>	<b>78,844,262</b>	<b>70,165,881</b>	<b>70,165,881</b>
<b>Expenditures:</b>						
Full Time Wages	11,043,520	10,861,136	13,465,827	13,553,553	13,653,553	13,653,553
Part Time Wages	79,284	89,475	100,000	100,000	100,000	100,000
Overtime Wages	1,256,485	2,165,276	1,536,000	1,870,400	1,870,400	1,870,400
FICA/Medicare	950,737	999,034	1,157,072	1,187,123	1,194,773	1,194,773
Pension/Retiree Health Care	8,838,928	9,006,994	9,432,853	9,714,649	9,753,039	9,753,039
Employee Health/Dental/Life Ins	3,401,617	2,791,267	3,502,020	3,147,000	3,167,000	3,167,000
Workers Comp/Unemployment/Other	76,377	83,185	245,470	127,500	115,000	115,000
Supplies & Services	1,041,865	1,184,291	1,912,727	1,854,918	1,853,039	1,853,039
Conferences & Training	51,170	45,834	124,960	135,520	132,920	132,920
Utilities	507,450	535,823	659,150	669,150	669,150	669,150
Repairs & Maintenance	289,833	302,720	542,500	574,900	575,900	575,900
Road Construction & Maintenance	32,195,273	38,674,675	57,089,176	50,345,343	36,546,543	36,546,543
Vehicle Operations	1,464,058	2,251,481	2,476,450	2,476,450	2,476,450	2,476,450
Contract Services	1,836,104	2,582,080	3,675,200	3,625,308	3,475,225	3,475,225
Capital Outlay	3,634,650	4,792,915	3,966,993	5,109,708	4,196,500	4,196,500
<b>Total Expenditures</b>	<b>66,667,351</b>	<b>76,366,186</b>	<b>99,886,398</b>	<b>94,491,522</b>	<b>79,779,492</b>	<b>79,779,492</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,198,406</b>	<b>6,450,486</b>	<b>(14,348,439)</b>	<b>(15,647,260)</b>	<b>(9,613,611)</b>	<b>(9,613,611)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers out-Trails (Investment Income)	(90,369)	(123,545)	(146,166)	(143,622)	(133,161)	(133,161)
<b>Total Other Financing Sources (Uses):</b>	<b>(90,369)</b>	<b>(123,545)</b>	<b>(146,166)</b>	<b>(143,622)</b>	<b>(133,161)</b>	<b>(133,161)</b>
Net Increase (Decrease) in Fund Balance	3,108,037	6,326,941	(14,494,605)	(15,790,882)	(9,746,772)	(9,746,772)
Fund Balance, Beginning of Year	54,028,070	57,136,107	63,463,048	48,968,443	33,177,561	23,430,789
<b>Fund Balance, End of Year</b>	<b>\$ 57,136,107</b>	<b>\$ 63,463,048</b>	<b>\$ 48,968,443</b>	<b>\$ 33,177,561</b>	<b>\$ 23,430,789</b>	<b>\$ 13,684,017</b>
<b>POSITION TYPE</b>						
Managers & Supervisors	29.0	33.0	34.0	34.0	34.0	34.0
Professional Support	184.0	185.0	199.0	203.0	203.0	203.0
Clerical Staff	19.0	18.0	18.0	18.0	18.0	18.0
	232.0	236.0	251.0	255.0	255.0	255.0
<b>Total Position Count</b>	<b>232.0</b>	<b>236.0</b>	<b>251.0</b>	<b>255.0</b>	<b>255.0</b>	<b>255.0</b>

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

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

**MISSION STATEMENT:**

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

PROJECT	LIMIT	WORK	2016 Road Construction
<b>LOCAL:</b>			
Lakeshore Drive (n. bridge)	Canal	Bridge Replacement	\$ 864,000
2016 Pavement Preservation Program	Countywide	CMPL/Resurface	1,500,000
2016 Limestone Program	Countywide	Limestone	1,170,000
2016 Subdivision Reconstruction	Countywide	Reconst sub streets	3,296,000
2016 Local Bridge Inspection			100,000
Chapman Road (carryover)	over Deer Creek	Replace Bridge	675,000
E. Archer Drive (carryover)	Canal	Replace Bridge	500,000
30 Mile/Powell (carryover)	M-53 east to Powell/Powell 30 Mile n	Pave gravel road	250,000
31 Mile Rd	Stony Creek	Bridge Replacement	400,000
27 Mile Rd	Price Brook	Culvert Replacement	350,000
S. Lakeshore	Canal	Bridge Replacement	875,000
Broughton Rd	24 Mile to 24 1/2 Mile	Extend Road	800,000
Beaconsfield/Little Mack	at 15 Mile Rd	Reconstruct	335,000
31 Mile/Powell Rd	M53 to Powell/S. of 31 Mile	Pave gravel road	1,000,000
Hayes Rd	n. of 25 Mile to 26 Mile	Pave gravel road	750,000
Creekside Village		Storm Sewer Drainage	80,000
North River Rd	Bridgeview to MacRay Marina	Non-mororized facility	650,000
	Sub-total		13,595,000
<b>PRIMARY:</b>			
North Avenue (carryover)	M59 to 21 Mile	Reconstruct and widen	4,400,000
Van Dyke (carryover)	West Rd to Campground	Reconstruct and widen	1,894,000
Garfield Rd (carryover)	S of Millar to 17 Mile	Capital Preventative Maint	1,015,000
Mound Road (carryover)	I-696 to Rinke	Resurface	1,406,000
Gratiot Avenue (carryover)	26 Mile to New Haven Road	Rehabilitation and add center turn	100,000
Metro Parkway (carryover)	M-97 to M-3	Reconstruct and widen	2,550,000
32 Mile Road (carryover)	Van Dyke to M-53	Reconstruct	1,900,000
Shook Rd	at Clinton-Harrison Drain	Replace Bridge-Design Phase Only	-
32 Mile Road	at North Branch Clinton River	Replace Bridge	1,750,000
12 Mile Road	Ryan to Mound	Resurface	1,300,000
23 Mile road	North Ave to Fairchild	Reconstruct and widen-Design Phase Only	-
Romeo Plank Rd	s of 22 Mile to n of 22 Mile	Reconstruct , widen, roundabout-Design Phase Only	-
Rural Pavement Preservation Program	Countywide	Resurface	363,200
Dequindre Rd	18 Mile to Auburn	Reconstruct and widen-Design Phase Only	-
2016 Survey and Design	Countywide		-
Shelby Rd	at abandoned Conrail Spur	Remove Culvert	175,000
Metropolitan Parkway		Landscape	20,000
Service Center #1		Building Demolition	50,000
Environmental assessments	Countywide	Environmental assessments-Design Phase	-
25 Mile Roundabout	at Romeo Plank	Construct Roundabout	550,000
Phragmite Control	various		60,000
2016 Primary Pavement Preservation Program	Countywide	Rehabilitating CPM	1,500,000
2016 Primary Bridge Inspection	Countywide		150,000
2016 MDOT Final Accounting			100,000
	Sub-total		19,283,200

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

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

**MISSION STATEMENT:**

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

PROJECT	LIMIT	WORK	2016 Road Construction
TRAFFIC:			
Soil Borings			17,000
Guardrail			225,000
LED Retrofit			225,000
Signal Modernizations			260,000
New Signals			87,000
Traffic Operations Center	Operations & Maintenance		2,250,000
2014 Safety Funds Signal Upgrades	Metro Parkway - 8 Locations		286,000
2014 Safety Funds Signal Upgrades	6 Full Modernizations		430,000
2015 CMAQ Signal Upgrades	Managed Switches - 282 Locations		443,000
2015 CMAQ Signal Upgrades	Traffic Surveillance Cameras - 18 Locations		215,000
2015 CMAQ Signal Upgrades	Actuation - 18 Locations		525,000
2015 CMAQ Signal Upgrades	15 Mile & 17 Mile - 2 Locations		250,000
2015 CMAQ Signal Optimization	Mound, 10 Mile, 12 Mile, 15 Mile, and Schoenherr		348,000
	9 Mile, 13 Mile, 14 Mile, 21 Mile, 23 Mile, Van Dyke & Shelby Twp, Ryan, Utica, and Jefferson		683,000
2016 CMAQ Signal Optimization	Communications Load Distribution		158,000
CMAQ 2016	Traffic Surveillance Cameras		43,000
CMAQ 2016	Wireless Interconnect		28,000
CMAQ 2016	Romeo Signal Upgrades & Optimization		59,000
CMAQ 2016	Dequindre & 11 Mile - 2 Locations		25,000
RCOC Signal Upgrade	Dequindre & 25 Mile		50,000
	Sub-total		6,607,000
MAINTENANCE SUB-TOTAL			10,860,143
<b>TOTAL ROAD CONSTRUCTION AND MAINTENANCE</b>			<b>\$ 50,345,343</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. "Determined to keep your trust. Working to keep you safe."

	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 1,228,205	\$ 1,204,353	\$ 1,216,007	\$ 1,314,986	\$ 1,338,453	\$ 1,359,419
Charges for Services	215,462	203,361	225,000	253,043	250,242	254,434
Fines & Forfeitures	45,401	13,808	30,000	30,000	30,000	30,000
Reimbursements	3,134	-	-	-	-	-
<b>Total Revenues</b>	<u>1,492,202</u>	<u>1,421,522</u>	<u>1,471,007</u>	<u>1,598,029</u>	<u>1,618,695</u>	<u>1,643,853</u>
<b>Expenditures:</b>						
Full Time Wages	821,077	752,213	611,411	627,220	641,170	652,115
Overtime Wages	74,858	52,537	88,500	106,000	106,000	106,000
FICA/Medicare	68,246	61,044	53,539	51,425	52,301	52,947
Pension/Retiree Health Care	221,060	232,680	187,520	210,160	212,420	214,079
Employee Health/Dental/Life Ins	133,161	101,971	113,978	114,930	119,232	123,705
Workers Comp/Unemployment/Other	51,503	32,257	22,538	22,611	23,019	23,313
Supplies & Services	620,635	653,707	689,950	748,999	758,600	772,100
Conferences & Training	-	729	-	-	-	-
Repairs & Maintenance	595	735	1,500	6,000	6,000	6,000
Vehicle Operations	54,439	108,155	80,308	108,000	108,500	108,500
Internal Services	15,728	16,277	19,736	22,029	22,759	23,428
Capital Outlay	15,781	25,775	34,653	-	-	-
<b>Total Expenditures</b>	<u>2,077,083</u>	<u>2,038,080</u>	<u>1,903,633</u>	<u>2,017,374</u>	<u>2,050,001</u>	<u>2,082,187</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(584,881)</u>	<u>(616,558)</u>	<u>(432,626)</u>	<u>(419,345)</u>	<u>(431,306)</u>	<u>(438,334)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	633,395	545,787	432,626	419,345	431,306	438,334
Transfers out	(17,000)	-	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>616,395</u>	<u>545,787</u>	<u>432,626</u>	<u>419,345</u>	<u>431,306</u>	<u>438,334</u>
Net Increase (Decrease) in Fund Balance	31,514	(70,771)	-	-	-	-
Fund Balance, Beginning of Year	<u>308,931</u>	<u>340,445</u>	<u>269,674</u>	<u>269,674</u>	<u>269,674</u>	<u>269,674</u>
<b>Fund Balance, End of Year</b>	<u>\$ 340,445</u>	<u>\$ 269,674</u>	<u>\$ 269,674</u>	<u>\$ 269,674</u>	<u>\$ 269,674</u>	<u>\$ 269,674</u>

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

**DEPARTMENT**  
SHERIFF

**FUND**  
SHERIFF GRANTS

**FUNCTION**  
PUBLIC SAFETY

**MISSION STATEMENT:**

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
C.O.M.E.T.:						
Professional Support	3.0	1.0	1.0	1.0	1.0	1.0
	<u>3.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Macomb Auto Theft Squad:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Secondary Road Patrol:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
<b>Total Position Count</b>	<u>11.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
<b>EXPENDITURES BY SERVICE</b>						
C.O.M.E.T.	\$ 373,090	\$ 165,039	\$ 94,368	\$ 159,159	\$ 160,816	\$ 162,509
Macomb Auto Theft Squad	1,049,891	1,184,683	1,034,828	1,122,458	1,137,464	1,156,518
Secondary Road Patrol	459,858	471,706	481,089	498,257	509,721	516,660
Strategic Traffic Enforcement	211,244	216,652	293,348	237,500	242,000	246,500
<b>Total</b>	<u>\$ 2,094,083</u>	<u>\$ 2,038,080</u>	<u>\$ 1,903,633</u>	<u>\$ 2,017,374</u>	<u>\$ 2,050,001</u>	<u>\$ 2,082,187</u>



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

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

**MISSION STATEMENT:**

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

	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Charges for Services	\$ 209,237	\$ 228,910	\$ 185,000	\$ 282,750	\$ 282,750	\$ 282,750
Reimbursements	23,179	13,834	-	-	-	-
Other Revenue	-	157,268	-	-	-	-
<b>Total Revenues</b>	<b>232,416</b>	<b>400,012</b>	<b>185,000</b>	<b>282,750</b>	<b>282,750</b>	<b>282,750</b>
<b>Expenditures:</b>						
Full Time Wages	240	(53)	-	-	-	-
Overtime Wages	14,815	5,242	7,000	5,200	5,275	5,350
FICA/Medicare	1,140	401	560	400	405	410
Pension/Retiree Health Care	3,542	800	2,100	780	800	805
Employee Health/Dental/Life Ins	2,933	-	1,446	-	-	-
Workers Comp/Unemployment/Other	98	24	34	-	-	-
Supplies & Services	153,888	225,021	196,860	231,500	231,500	231,500
Utilities	108,477	179,338	158,000	180,000	180,000	180,000
Repairs & Maintenance	46,520	38,434	42,000	45,000	45,000	45,000
Internal Services	397	1,038	500	1,100	1,100	1,100
Capital Outlay	-	-	-	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>332,050</b>	<b>450,245</b>	<b>408,500</b>	<b>513,980</b>	<b>514,080</b>	<b>514,165</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(99,634)</b>	<b>(50,233)</b>	<b>(223,500)</b>	<b>(231,230)</b>	<b>(231,330)</b>	<b>(231,415)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	74,106	152,406	163,500	114,730	114,830	114,915
Net Increase (Decrease) in Fund Balance	(25,528)	102,173	(60,000)	(116,500)	(116,500)	(116,500)
Fund Balance, Beginning of Year	1,252,683	1,227,155	1,329,328	1,269,328	1,152,828	1,036,328
<b>Fund Balance, End of Year</b>	<b>\$ 1,227,155</b>	<b>\$ 1,329,328</b>	<b>\$ 1,269,328</b>	<b>\$ 1,152,828</b>	<b>\$ 1,036,328</b>	<b>\$ 919,828</b>
<b>Fund Balance Components</b>						
Net investment in capital assets	\$ 621,736	\$ 781,717	\$ 721,717	\$ 655,217	\$ 588,717	\$ 522,217
Unrestricted	605,419	547,611	547,611	497,611	447,611	397,611
	<b>\$ 1,227,155</b>	<b>\$ 1,329,328</b>	<b>\$ 1,269,328</b>	<b>\$ 1,152,828</b>	<b>\$ 1,036,328</b>	<b>\$ 919,828</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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 31,441,107	\$ 25,051,932	\$ 22,977,690	\$ 16,972,315	\$ 16,620,142	\$ 16,604,275
Charges for Services	172,344,725	191,834,033	179,408,644	204,458,475	209,300,502	214,443,693
Investment Income	109,047	72,004	-	-	-	-
Reimbursements	68,077	139,995	180,612	120,466	123,976	127,486
Indirect Cost Allocation	47,691	50,133	50,824	52,350	53,876	55,402
Other Revenue	8,500	23,846	45,010	126,588	130,128	133,668
<b>Total Revenues</b>	<b>204,019,147</b>	<b>217,171,943</b>	<b>202,662,780</b>	<b>221,730,194</b>	<b>226,228,624</b>	<b>231,364,524</b>
<b>Expenditures:</b>						
Full Time Wages	14,226,874	16,050,357	16,937,301	17,312,298	17,370,371	17,450,694
Part Time Wages	314,812	266,564	-	-	-	-
Overtime Wages	1,518	2,167	-	-	-	-
FICA/Medicare	1,098,903	1,235,346	1,285,114	1,316,268	1,320,777	1,326,919
Pension/Retiree Health Care	3,665,611	4,691,560	5,534,054	5,528,653	5,537,537	5,549,519
Employee Health/Dental/Life Ins	3,610,801	3,165,761	4,286,450	4,300,069	4,300,069	4,300,069
Workers Comp/Unemployment/Other	214,538	200,752	236,825	243,183	244,037	245,203
Supplies & Services	11,112,278	16,677,190	11,169,062	24,114,160	24,483,610	24,903,476
Conferences & Training	103,769	162,111	324,855	341,716	24,190	24,674
Utilities	270,360	290,167	272,591	385,426	392,023	399,968
Repairs & Maintenance	27,937	32,250	46,707	60,242	61,446	62,674
Vehicle Operations	392	2,175	9,577	3,311	3,377	3,444
Contract Services	172,322,995	174,012,883	164,982,569	170,067,881	174,454,908	179,102,730
Internal Services	1,333,952	1,427,767	1,384,225	1,848,520	1,723,718	1,679,069
Capital Outlay	131,837	193,941	287,932	142,102	144,934	147,822
<b>Total Expenditures</b>	<b>208,436,577</b>	<b>218,410,991</b>	<b>206,757,262</b>	<b>225,663,829</b>	<b>230,060,997</b>	<b>235,196,261</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,417,430)</b>	<b>(1,239,048)</b>	<b>(4,094,482)</b>	<b>(3,933,635)</b>	<b>(3,832,373)</b>	<b>(3,831,737)</b>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	4,200,782	4,094,482	4,094,482	3,933,635	3,832,373	3,831,737
Transfers out	(206,733)	(1,531,622)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<b>3,994,049</b>	<b>2,562,860</b>	<b>4,094,482</b>	<b>3,933,635</b>	<b>3,832,373</b>	<b>3,831,737</b>
Net Increase (Decrease) in Fund Balance	(423,381)	1,323,812	-	-	-	-
Fund Balance, Beginning of Year	2,996,806	2,573,425	3,897,237	3,897,237	3,897,237	3,897,237
<b>Fund Balance, End of Year</b>	<b>\$ 2,573,425</b>	<b>\$ 3,897,237</b>	<b>\$ 3,897,237</b>	<b>\$ 3,897,237</b>	<b>\$ 3,897,237</b>	<b>\$ 3,897,237</b>

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

<b>DEPARTMENT</b>	<b>FUND</b>	<b>FUNCTION</b>
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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
General Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	12.0	13.0	16.0	16.0	16.0	16.0
Clerical Staff	5.0	5.0	6.46	6.46	6.46	6.46
	21.0	22.0	26.46	26.5	26.5	26.5
Network Operations:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	3.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	5.0	6.0	6.0	6.0	6.0
Finance & Budget:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	11.0	14.0	14.0	14.0	14.0
Clerical Staff	9.0	9.0	9.53	9.53	9.53	9.53
	21.0	21.0	24.53	24.5	24.5	24.5
Recipient Rights:						
Managers & Supervisors	2.0	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
	12.0	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	1.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
	8.0	8.0	8.0	8.0	8.0	8.0

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

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

**MISSION STATEMENT:**

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Urgent Behavioral Care:</b>						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	9.0	9.0	9.0	9.0
Clerical Staff	-	-	3.00	3.00	3.00	3.00
	-	-	13.00	13.00	13.00	13.00
<b>Business Management:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	7.0	-	-	-	-
Clerical Staff	0.53	0.53	-	-	-	-
	8.53	8.53	1.00	1.00	1.00	1.00
<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	19.0	19.0	19.0	19.0
Clerical Staff	1.6	1.6	3.6	3.6	3.6	3.6
	23.6	23.6	22.6	22.6	22.6	22.6
<b>MI Adult Residential Services:</b>						
Professional Support	14.0	14.0	15.0	15.0	15.0	15.0
	14.0	14.0	15.0	15.0	15.0	15.0
<b>Obra Treatment:</b>						
Professional Support	4.0	4.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	-	-	-	-
	5.0	5.0	3.0	3.0	3.0	3.0
<b>Crisis Response/Residential:</b>						
Professional Support	6.0	6.0	7.0	7.0	7.0	7.0
Clerical Staff	1.0	1.0	-	-	-	-
	7.0	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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>SED Waiver:</b>						
Professional Support	2.0	2.0	3.0	3.0	3.0	3.0
	2.0	2.0	3.0	3.0	3.0	3.0
<b>DD In-Home Clinical Services:</b>						
Professional Support	26.0	25.0	26.0	26.0	26.0	26.0
	26.0	25.0	26.0	26.0	26.0	26.0
<b>DD Residential Services-Clinical:</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>DD Model Waiver C.S.M.:</b>						
Professional Support	8.0	7.0	6.0	6.0	6.0	6.0
	8.0	7.0	6.0	6.0	6.0	6.0
<b>Autism Services:</b>						
Professional Support	-	3.0	4.0	4.0	4.0	4.0
	-	3.0	4.0	4.0	4.0	4.0
<b>BHNO Training:</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	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
<b>Child &amp; Family Services Admin:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	6.0	6.0	6.0	6.0
Clerical Staff	5.0	5.0	4.0	4.0	4.0	4.0
	10.0	10.0	11.0	11.0	11.0	11.0
<b>Sustain &amp; Integration Administration:</b>						
Managers & Supervisors	2.0	2.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	9.45	9.45	13.45	13.45	13.45	13.45
	17.45	17.45	20.45	20.45	20.45	20.45
<b>North Administration Unit:</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	3.0	3.0	3.0	3.0
Clerical Staff	7.3	7.3	4.3	4.3	4.3	4.3
	12.3	12.3	8.3	8.3	8.3	8.3

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
North Outpatient Treatment:						
Professional Support	28.0	29.0	23.0	23.5	23.5	23.5
	28.0	29.0	23.0	23.5	23.5	23.5
South Administration Unit:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.0	4.0	2.0	2.0	2.0	2.0
Clerical Staff	9.46	9.46	4.0	4.0	4.0	4.0
	15.46	15.46	8.00	8.00	8.00	8.00
South Outpatient Treatment SE:						
Professional Support	17.0	16.0	11.0	11.0	11.0	11.0
	17.0	16.0	11.0	11.0	11.0	11.0
South Outpatient Treatment SW:						
Professional Support	16.0	17.0	13.0	13.0	13.0	13.0
	16.0	17.0	13.0	13.0	13.0	13.0
Obra Assessment:						
Professional Support	1.0	1.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	3.0	3.0	3.0	3.0
M.R.S.-C.S.M.:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Access Center Clinical:						
Professional Support	20.0	20.0	28.0	28.0	28.0	28.0
	20.0	20.0	28.0	28.0	28.0	28.0

**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			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
Access Center Administration:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	6.0	6.0	7.0	7.0	7.0	7.0
	7.0	7.0	8.0	8.0	8.0	8.0
Adult Jail Diversion:						
Professional Support	3.0	3.0	1.0	1.0	1.0	1.0
	3.0	3.0	1.0	1.0	1.0	1.0
<b>Total Position Count</b>	340.61	344.61	344.61	345.11	345.11	345.11
<b>EXPENDITURES BY SERVICE</b>						
Macomb CMH	\$ 208,283,053	\$ 219,609,586	\$ 206,164,518	\$ 225,096,085	\$ 229,893,253	\$ 235,028,517
CMH Grants	360,257	333,027	592,744	567,744	167,744	167,744
<b>Total</b>	\$ 208,643,310	\$ 219,942,613	\$ 206,757,262	\$ 225,663,829	\$ 230,060,997	\$ 235,196,261

**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,						
	<u>Audited</u>		<u>Budgeted</u>			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Intergovernmental	\$ 4,361,112	\$ 4,203,830	\$ 3,990,824	\$ 4,691,828	\$ 4,526,021	\$ 4,518,901
Charges for Services	2,531,655	4,229,668	5,880,904	7,925,594	8,124,501	8,178,883
Reimbursements	75	-	-	-	-	-
Other Revenue	-	19	-	-	-	-
<b>Total Revenues</b>	<u>6,892,842</u>	<u>8,433,517</u>	<u>9,871,728</u>	<u>12,617,422</u>	<u>12,650,522</u>	<u>12,697,784</u>
<b>Expenditures:</b>						
Full Time Wages	548,571	609,747	745,055	779,199	801,637	815,359
FICA/Medicare	41,054	45,507	57,003	59,615	61,340	62,390
Pension/Retiree Health Care	128,826	164,688	228,790	232,106	235,458	237,506
Employee Health/Dental/Life Ins	103,635	93,432	153,128	166,010	172,225	178,685
Workers Comp/Unemployment/Other	8,595	8,079	10,588	11,085	11,400	11,605
Supplies & Services	184,495	378,211	399,892	753,215	762,487	773,141
Utilities	2,481	1,879	7,070	6,225	6,460	6,708
Repairs & Maintenance	-	-	3,500	3,525	3,550	3,580
Contract Services	7,167,863	8,047,251	11,130,170	13,284,938	13,112,865	12,654,546
Internal Services	54,391	56,703	64,033	69,603	73,965	78,515
Capital Outlay	163	1,185	1,000	1,000	1,000	1,000
<b>Total Expenditures</b>	<u>8,240,074</u>	<u>9,406,682</u>	<u>12,800,229</u>	<u>15,366,521</u>	<u>15,242,387</u>	<u>14,823,035</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,347,232)</u>	<u>(973,165)</u>	<u>(2,928,501)</u>	<u>(2,749,099)</u>	<u>(2,591,865)</u>	<u>(2,125,251)</u>
<b>Other Financing Sources (Uses):</b>						
Transfers in - General Fund	2,576,634	3,069,473	2,111,786	2,749,099	2,591,865	2,125,251
<b>Total Other Financing Sources (Uses):</b>	<u>2,576,634</u>	<u>3,069,473</u>	<u>2,111,786</u>	<u>2,749,099</u>	<u>2,591,865</u>	<u>2,125,251</u>
Net Increase (Decrease) in Fund Balance	1,229,402	2,096,308	(816,715)	-	-	-
Fund Balance, Beginning of Year	2,887,737	4,117,139	6,213,447	5,396,732	5,396,732	5,396,732
<b>Fund Balance, End of Year</b>	<u>\$ 4,117,139</u>	<u>\$ 6,213,447</u>	<u>\$ 5,396,732</u>	<u>\$ 5,396,732</u>	<u>\$ 5,396,732</u>	<u>\$ 5,396,732</u>
<b>Fund Balance Components</b>						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	4,113,297	6,209,605	5,392,890	5,392,890	5,392,890	5,392,890
	<u>\$ 4,117,139</u>	<u>\$ 6,213,447</u>	<u>\$ 5,396,732</u>	<u>\$ 5,396,732</u>	<u>\$ 5,396,732</u>	<u>\$ 5,396,732</u>
<b>POSITION TYPE</b>						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	3.2	3.2	3.2	3.2	3.2	3.2
<b>Total Position Count</b>	<u>10.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>



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

DEPARTMENT	FUND		FUNCTION			
FINANCE	DEBT SERVICE		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Revenues:</b>						
Property Taxes	\$ 121,066	\$ 119,611	\$ 121,288	\$ 127,891	\$ 130,451	\$ 133,058
Charges for Services	-	-	16,118,597	18,390,292	18,391,280	18,385,080
Investment Income	33,975	-	-	-	-	-
<b>Total Revenues</b>	<u>155,041</u>	<u>119,611</u>	<u>16,239,885</u>	<u>18,518,183</u>	<u>18,521,731</u>	<u>18,518,138</u>
<b>Expenditures:</b>						
Supplies & Services	72,925	139,588	175,107	182,998	185,558	188,165
Debt Service - Principal	4,740,000	3,880,000	14,900,000	16,155,000	16,630,000	16,900,000
Debt Service - Interest and Fees	1,531,358	1,299,527	6,685,726	10,975,485	10,753,266	10,460,613
<b>Total Expenditures</b>	<u>6,344,283</u>	<u>5,319,115</u>	<u>21,760,833</u>	<u>27,313,483</u>	<u>27,568,824</u>	<u>27,548,778</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(6,189,242)</u>	<u>(5,199,504)</u>	<u>(5,520,948)</u>	<u>(8,795,300)</u>	<u>(9,047,093)</u>	<u>(9,030,640)</u>
<b>Other Financing Sources (Uses):</b>						
Bond Proceeds	-	16,450,500	-	-	-	-
Transfers in - General Fund	5,169,942	4,749,017	5,520,948	8,795,300	9,047,093	9,030,640
Payment to refunding escrow agent	-	(16,450,000)	-	-	-	-
<b>Total Other Financing Sources (Uses):</b>	<u>5,169,942</u>	<u>4,749,517</u>	<u>5,520,948</u>	<u>8,795,300</u>	<u>9,047,093</u>	<u>9,030,640</u>
<b>Increase (Decrease) in Fund Balance</b>	(1,019,300)	(449,987)	-	-	-	-
<b>Fund Balance, Beginning of Year</b>	<u>4,068,741</u>	<u>3,049,441</u>	<u>2,599,454</u>	<u>2,599,454</u>	<u>2,599,454</u>	<u>2,599,454</u>
<b>Fund Balance, End of Year</b>	<u>\$ 3,049,441</u>	<u>\$ 2,599,454</u>	<u>\$ 2,599,454</u>	<u>\$ 2,599,454</u>	<u>\$ 2,599,454</u>	<u>\$ 2,599,454</u>

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

DEPARTMENT					FUND		FUNCTION			
FINANCE					DEBT SERVICE FUND		GENERAL GOVERNMENT			
					Audited		Budgeted			
	Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2014	2013 Actual	2014 Actual	2015 Amended	2016 Adopted	2017 Forecasted	2018 Forecasted
<b>Macomb County Building Authority</b>										
<i>Series 2002-A Admin Building Refunding</i>										
Principal	\$ 8,885,000	2002	2015	\$ 910,000	\$ 835,000	\$ 875,000	\$ 910,000	\$ -	\$ -	\$ -
Interest & Fees					85,601	53,244	18,425	-	-	-
<i>Series 2002 MTB/Youth Home</i>										
Principal	32,000,000	2002	2014	-	1,550,000	1,625,000	-	-	-	-
Interest & Fees					104,031	35,547	-	-	-	-
<i>Series 2005 Clemens Refunding</i>										
Principal	2,875,000	2005	2020	1,600,000	250,000	245,000	265,000	260,000	285,000	280,000
Interest & Fees					82,248	72,435	62,459	51,895	40,788	29,135
<i>Series 2007 MTB/Youth Home Refunding</i>										
Principal	16,895,000	2007	2014	-	70,000	70,000	-	-	-	-
Interest & Fees					659,891	329,170	-	-	-	-
<i>Series 2012 Public Works/Warehouse Refunding</i>										
Principal	6,550,000	2012	2024	5,455,000	480,000	495,000	490,000	530,000	525,000	515,000
Interest & Fees					135,500	125,550	115,925	105,725	95,175	84,775
<i>Series 2012 800 MhZ Radio /NB Court Refunding</i>										
Principal	14,285,000	2012	2025	14,110,000	25,000	25,000	25,000	1,035,000	1,320,000	1,360,000
Interest & Fees					327,827	301,925	301,650	301,150	280,450	254,050
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>										
Principal	15,155,000	2014	2022	15,155,000	-	-	1,650,000	1,710,000	1,780,000	1,860,000
Interest & Fees					-	306,681	530,275	479,875	427,525	363,625
<b>Criminal Justice Building Authority</b>										
<i>Series 2002-B Refunding</i>										
Principal	5,830,000	2003	2013	-	1,000,000	-	-	-	-	-
Interest & Fees					40,000	-	-	-	-	-
<b>Macomb County General Obligation Bonds</b>										
<i>Series 2015 Retiree Health Care</i>										
Principal	263,555,000	2015	2035	-	-	-	11,000,000	9,720,000	9,790,000	9,905,000
Interest & Fees					-	-	5,118,597	8,670,292	8,601,280	8,480,080
<i>Series 2015 Central Campus Renovations</i>										
Principal	44,210,000	2015	2030	-	-	-	-	2,410,000	2,460,000	2,510,000
Interest & Fees					-	-	480,545	1,327,023	1,278,323	1,228,623
<b>Michigan Transportation Bonds</b>										
<i>Series 2008 Refunding Bonds</i>										
Principal	2,605,000	2008	2015	460,000	430,000	445,000	460,000	-	-	-
Interest & Fees					46,975	31,675	16,325	-	-	-
<i>Series 2012 Refunding Bonds</i>										
Principal	2,385,000	2012	2021	2,065,000	100,000	100,000	100,000	490,000	470,000	470,000
Interest & Fees					49,285	43,300	41,525	39,525	29,725	20,325
	<u>\$ 415,230,000</u>			<u>\$ 39,755,000</u>	<u>\$ 6,271,358</u>	<u>\$ 5,179,527</u>	<u>\$ 21,585,726</u>	<u>\$ 27,130,485</u>	<u>\$ 27,383,266</u>	<u>\$ 27,360,613</u>
				Principal	\$ 4,740,000	\$ 3,880,000	\$ 14,900,000	\$ 16,155,000	\$ 16,630,000	\$ 16,900,000
				Interest & Fees	1,531,358	1,299,527	6,685,726	10,975,485	10,753,266	10,460,613
					<u>\$ 6,271,358</u>	<u>\$ 5,179,527</u>	<u>\$ 21,585,726</u>	<u>\$ 27,130,485</u>	<u>\$ 27,383,266</u>	<u>\$ 27,360,613</u>

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2016**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2015 Full Time	2015 Full Time	2016 Full Time
	<u>Minimum</u>	<u>Maximum</u>	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<b><u>GENERAL FUND</u></b>					
<b>Animal Shelter:</b>					
Managers & Supervisors:					
Chief Animal Care & Control Officer	48,367	60,458	1.0	1.0	1.0
Professional Support:					
Animal Care & Control Admin Asst	42,976	53,720	0.0	1.0	1.0
Animal Care & Control Admin Aide	35,404	44,255	0.0	1.0	1.0
Animal Control Officer	29,924	40,623	6.0	5.0	5.0
Animal Care & Control Assistant	32,235	40,294	1.0	0.0	0.0
Kennel Attendant	27,754	37,728	6.0	6.0	6.0
Veterinarian (3 PT)		65.56 /hr	0.5	0.5	0.5
Clerical Staff:					
Account Clerk IV	31,046	36,525	1.0	1.0	1.0
Account Clerk I/II	26,307	31,563	1.0	2.0	2.0
Typist Clerk I/II	25,676	30,065	0.0	1.0	1.0
			16.5	18.5	18.5
<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	1.0	1.0	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:					
Committee Reporter	42,145	52,681	1.0	1.0	1.0
Communications Coordinator	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	1.0
			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
Court Finance Manager	48,151	60,189	0.0	2.0	2.0
Judicial Aide Manager	48,151	60,189	1.0	0.0	0.0
Reimbursement Manager	48,151	60,189	1.0	0.0	0.0
Assistant Caseload Manager	41,271	51,589	1.0	1.0	1.0
Circuit Court Judge		45,724	12.0	12.0	12.0
Professional Support:					
Research Attorney	53,427	66,783	9.0	9.0	9.0
Technology Liaison	48,151	60,189	2.0	2.0	2.0
Court Reporter		58,277	6.0	6.0	6.0
Specialty Court Coordinator	45,024	56,279	2.0	2.0	2.0
Judicial Aide	41,271	51,589	2.0	2.0	2.0
Reimbursement Aide	41,126	51,408	2.0	2.0	2.0
Specialty Court Assessor	32,909	41,136	1.0	1.0	1.0
Reimbursement Assistant	32,597	38,350	1.0	1.0	1.0

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

<b>Fund and Position</b>	<u>Salary Range</u>		2015 Full Time	2015 Full Time	2016 Full Time
	<u>Minimum</u>	<u>Maximum</u>	Equivalent <u>Adopted</u>	Equivalent <u>Amended</u>	Equivalent <u>Adopted</u>
<b>Circuit Court (cont.):</b>					
Clerical Staff:					
Judicial Secretary		48,922	14.0	14.0	14.0
Senior Secretary	34,164	41,411	1.0	1.0	1.0
Alternative Dispute Resolution Clerk Senior	31,393	36,933	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	2.0	2.0	2.0
Account Clerk, Chief	30,056	35,360	1.0	1.0	1.0
Data Maintenance Clerk	30,056	35,360	7.0	7.0	7.0
Account Clerk III	30,440	34,789	3.0	3.0	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	1.0	1.0	1.0
			79.0	79.0	79.0
<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 of Records	33,214	41,517	2.0	2.0	2.0
Professional Support:					
Administrative Coordinator	51,188	63,985	1.0	1.0	1.0
Election Specialist II		50,833	1.0	0.0	0.0
Senior Election Specialist	39,163	48,954	0.0	1.0	1.0
Judicial Court Clerk	34,040	41,261	20.0	20.0	20.0
Election Specialist	34,040	41,261	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	1.0	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	16.0
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
			60.0	60.0	58.0
<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

**MACOMB COUNTY, MICHIGAN**  
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	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<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:					
Public Information Officer	58,285	72,857	0.0	0.0	1.0
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	10.0
<b>District Court Romeo:</b>					
Managers & Supervisors:					
District Court Administrator	83,710	104,637	0.0	1.0	1.0
Deputy District Court Administrator	50,654	63,318	0.0	1.0	1.0
Court Administrator	50,654	63,318	1.0	0.0	0.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Magistrate	55,487	72,399	1.0	0.0	0.0
Court Officer	28,597	33,643	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		13.28 /hr	0.0	0.9	0.9
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	13.9	13.9
<b>District Court New Baltimore:</b>					
Managers & Supervisors:					
Deputy District Court Administrator	50,654	63,318	0.0	1.0	1.0
Court Administrator	50,654	63,318	1.0	0.0	0.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Magistrate	33,898	50,861	1.0	0.0	0.0
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)		47.40 /hr	0.5	0.0	0.0
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	15.0	15.0
<b>Equalization:</b>					
Managers & Supervisors:					
Director, Equalization	86,788	108,485	1.0	1.0	1.0
Equalization Manager	55,652	69,565	2.0	2.0	2.0
Professional Support:					
Mapping Specialist	39,163	48,954	1.0	0.0	0.0
Appraiser II	39,163	48,954	3.0	4.0	4.0
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**  
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<b>Emergency Management/Technical Services:</b>					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	71,308	89,135	1.0	1.0	1.0
Emergency Program Manager	59,935	74,919	1.0	1.0	1.0
Service Manager	49,463	61,829	1.0	1.0	1.0
Professional Support:					
Radio Technician I/II	38,773	51,408	5.0	5.0	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
Emergency Management Administrative Aide	29,548	36,935	0.0	1.0	1.0
Clerical Staff:					
Account Clerk IV	31,046	36,525	1.0	1.0	1.0
			12.0	13.0	13.0
<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	26.39	26.81 /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	36.0	36.0	36.0
Security Guard	27,388	31,300	7.0	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
Lic Boiler Oper Refrig Maint	25.74	26.16 /hr	7.0	7.0	7.0
Facilities Technician (PT)	20.76	25.95 /hr	0.5	0.5	0.5
Custodian I/II (2 PT)	14.29	17.16 /hr	1.0	1.0	1.0
Security Guard (3 PT)	12.94	14.79 /hr	1.5	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**  
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<b>Fund and Position</b>	<u>Salary Range</u>		2015 Full Time	2015 Full Time	2016 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b>Family Counseling:</b>					
Clerical Staff:					
Dictation Clerk	30,056	35,360	1.0	1.0	1.0
<b>Finance:</b>					
Managers & Supervisors:					
Finance Director	105,710	132,137	1.0	1.0	1.0
Deputy Finance Director	92,447	115,559	0.0	1.0	1.0
Assistant Director, Finance	83,710	104,637	1.0	0.0	0.0
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	3.0	3.0
Payroll Coordinator	40,736	50,920	0.0	1.0	1.0
Junior Fiscal Analyst	38,145	47,681	0.0	1.0	1.0
Contract & Grant Support Specialist	35,404	44,255	1.0	1.0	1.0
Risk Management & Contract Support Specialist	35,404	44,255	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	2.0	0.0	0.0
Payroll Specialist	34,040	41,261	1.0	0.0	0.0
Account Clerk IV	31,046	36,525	5.0	6.0	6.0
			22.0	22.0	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
Program Manager	45,893	57,366	3.0	3.0	3.0

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	<u>Minimum</u>	<u>Maximum</u>	Equivalent <u>Adopted</u>	Equivalent <u>Amended</u>	Equivalent <u>Adopted</u>
<b>Health Department (cont.):</b>					
Professional Support:					
Epidemiologist	54,627	68,283	1.0	1.0	1.0
PHS Coordinator	52,684	65,855	5.0	5.0	5.0
Public Health Informatics Specialist	51,971	64,963	0.0	1.0	1.0
Toxicologist	47,175	62,900	1.0	1.0	1.0
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	7.0	7.0
Public Health Nurse II	38,702	48,377	16.0	17.0	17.0
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
Medical Billing Specialist	34,040	41,261	0.0	2.0	2.0
Morgue Specialist	34,040	41,261	1.0	2.0	2.0
Communicable Disease Specialist	34,040	41,261	1.0	1.0	1.0
Medical Examiner Investigator	29,329	36,557	4.0	5.0	5.0
Program Assessor	27,201	34,002	3.0	3.0	3.0
Dental Assistant Senior	28,297	32,340	1.0	1.0	1.0
Community Health Technician	26,954	30,805	4.0	3.0	3.0
Dental Assistant	26,954	30,805	1.0	1.0	1.0
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 (PT)	17.38	21.07 /hr	1.0	0.5	0.5
Medical Examiner Investigator (2 PT)	14.87	18.53 /hr	1.5	1.0	1.0
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	1.0	1.0	1.0
Account Clerk IV	31,046	36,525	5.0	3.0	3.0
Secretary	31,046	36,525	2.0	2.0	2.0
Computer Maintenance Clerk	29,708	33,952	7.0	6.0	6.0
Typist Clerk III	28,994	33,136	7.0	7.0	7.0
Account Clerk I/II	26,307	31,563	7.0	8.0	8.0
Typist Clerk I/II	25,676	30,065	3.0	4.0	4.0
Community Outreach Worker	22,984	29,849	1.0	2.0	2.0
			155.0	156.0	156.0



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
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<b>Fund and Position</b>	<u>Salary Range</u>		2015 Full Time	2015 Full Time	2016 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, HR & LR	77,020	96,275	2.0	2.0	2.0
Retirement Administrator	61,607	77,009	1.0	1.0	1.0
Professional Support:					
HR & LR Service Partner	49,245	61,557	5.0	6.0	6.0
Operations Coordinator	46,588	58,234	0.0	1.0	1.0
Retirement Specialist	34,040	41,261	0.0	1.0	1.0
Retirement Assistant	32,597	38,350	1.0	0.0	0.0
Human Resources Assistant	32,597	38,350	2.0	3.0	3.0
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	2.0	2.0
Account Clerk IV	31,046	36,525	1.0	0.0	0.0
Account Clerk III	30,440	34,789	4.0	2.0	2.0
Typist Clerk I/II	25,676	30,065	1.0	1.0	1.0
Account Clerk I/II (2 PT)	13.22	15.87 /hr	0.0	1.0	1.0
			<u>22.0</u>	<u>24.0</u>	<u>24.0</u>
<b>Information Technology:</b>					
Managers & Supervisors:					
Chief Information Officer	92,447	115,559	1.0	1.0	1.0
Deputy Director, Information Technology	80,237	100,296	1.0	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:					
Security Administrator		74,919	0.0	0.0	1.0
Business Systems Analyst	55,081	68,852	6.0	7.0	7.0
PC/Network Support Specialist	55,081	68,852	5.0	5.0	5.0
Analyst/Programmer	51,154	63,942	4.0	4.0	4.0
PC/Network Support Technician	45,857	57,321	2.0	2.0	2.0
Web Developer	45,857	57,321	1.0	1.0	1.0
Systems Technician	41,937	50,833	4.0	4.0	4.0
Client Support Technician	33,048	40,058	1.0	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>37.0</u>	<u>38.0</u>

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
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<b>Fund and Position</b>	<u>Salary Range</u>		2015 Full Time	2015 Full Time	2016 Full Time
	<u>Minimum</u>	<u>Maximum</u>	Equivalent <u>Adopted</u>	Equivalent <u>Amended</u>	Equivalent <u>Adopted</u>
<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
Data Maintenance Supervisor	38,206	47,757	0.0	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	0.0	0.0
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	1.0	1.0	1.0
Second Deputy Register	30,137	37,671	1.0	1.0	1.0
Deputy Register	30,549	34,913	6.0	6.0	6.0
Guardianship Investigator (PT)	19.72	29.28 /hr	0.0	0.5	0.5
Deputy Register (PT)	15.60	17.83 /hr	0.0	0.5	0.5
Clerical Staff:					
Judicial Secretary	39,138	48,922	3.0	3.0	3.0
Data Maintenance Clerk	30,104	35,417	3.0	2.0	2.0
Typist Clerk I/II (PT)	11.54	15.28 /hr	0.5	0.5	0.5
			27.5	27.5	27.5

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	<u>Minimum</u>	<u>Maximum</u>	Equivalent <u>Adopted</u>	Equivalent <u>Amended</u>	Equivalent <u>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	1.0	1.0	1.0
Program Manager	67,357	84,196	2.0	2.0	2.0
Professional Support:					
Project Coordinator	61,103	76,379	0.0	3.0	3.0
Public Information Officer	58,285	72,857	1.0	1.0	0.0
Senior Graphic Info Sys Data Specialist	52,684	65,855	1.0	0.0	0.0
Senior Planner	52,684	65,855	3.0	2.0	2.0
Economic Development Specialist	52,684	65,855	3.0	2.0	2.0
Associate Planner	45,024	56,279	2.0	4.0	4.0
Research Librarian	41,858	52,323	2.0	0.0	0.0
Graphic Information Systems Technician	40,967	51,208	2.0	2.0	2.0
Graphic Technician	40,967	51,208	2.0	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 I/II	26,307	31,563	2.0	2.0	2.0
Co-op Clerks (1 PT)	8.19	8.83 /hr	0.5	0.5	0.5
			26.5	26.5	25.5
<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

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	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<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	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	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	4.0	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	1.0	1.0	1.0
Buyer	38,145	47,681	1.0	1.0	1.0
Warehouse Services Assistant	34,040	41,261	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	2.0	2.0	2.0
Inventory & Delivery Clerk	31,812	37,426	1.0	1.0	1.0
Records Maintenance Clerk	28,944	33,136	2.0	2.0	2.0
Mail Services Clerk	27,617	31,563	3.0	3.0	3.0
Typist Clerk I/II (PT)	12.89	15.11 /hr	0.5	0.5	0.5
			15.5	15.5	15.5

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<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	1.0	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	1.0	1.0	1.0
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	1.0	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
Data Maintenance Field Supervisor	45,750	61,000	0.0	0.0	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:					
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	2.0	2.0	3.0
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
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	1.0	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
Lead Inspector	41,126	51,408	0.0	1.0	1.0
Environmental Educator II	40,691	50,864	1.0	1.0	1.0
Inspector	39,163	48,954	10.0	9.0	9.0
Wastewater Field Operator	38,218	47,772	3.0	3.0	3.0
Equipment Operator	37,884	47,356	3.0	3.0	2.0
Station Operator	37,884	47,356	8.0	7.0	7.0
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
Station Operator (2 PT)	18.14	22.67 /hr	0.0	1.0	1.0
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
			62.5	62.5	63.5

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<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	1.0	1.0	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	31,563	1.0	1.0	1.0
Typist Clerk I/II	25,676	30,065	3.0	3.0	3.0
			25.0	25.0	25.0
<b>Office of Senior Services:</b>					
Professional Support:					
Accountant	43,432	54,290	1.0	1.0	0.0
Senior Services Coordinator	37,747	47,184	1.0	1.0	0.0
Clerical Staff:					
Data Maintenance Clerk	30,104	35,417	1.0	1.0	0.0
			3.0	3.0	0.0

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<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	1.0	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	4.0	4.0	4.0
Sergeant	68,189	72,619	23.0	23.0	23.0
Criminal Justice Technology Specialist	53,771	67,214	2.0	2.0	2.0
Corrections Sergeant-1	61,990	66,017	3.0	3.0	3.0
Sergeant-1	61,990	66,017	9.0	9.0	9.0
Prisoner Reimbursement Coordinator	47,157	58,946	1.0	1.0	1.0
Deputy	45,247	57,746	186.0	193.0	192.0
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	2.0	4.0	4.0
Administrative Assistant	42,855	53,569	1.0	1.0	1.0
Corrections Officer	33,301	47,573	161.0	161.0	161.0
Dispatcher Leader	41,026	44,047	0.0	0.0	0.0
Dispatcher	41,026	44,047	53.0	53.0	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	18.0	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
			498.5	507.5	506.5

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<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>			1,403.5	1,418.9	1,414.9



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2016**  
**Supplemental Information Only**

<b>Fund and Position</b>	<u>Salary Range</u>		2015 Full Time	2015 Full Time	2016 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
<b>Clerk - CPL:</b>					
Clerical Staff:					
Data Maintenance Clerk	29,708	33,952	0.0	0.0	2.0
			0.0	0.0	2.0
<b>Community Corrections:</b>					
Tether Program:					
Professional Support:					
MARCH Coordinator	32,909	41,136	1.0	1.0	1.0
			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 (2 PT)	12.09	13.45 /hr	0.75	1.50	1.50
			4.75	5.50	5.50
<b>Emergency Management Grants:</b>					
Professional Support:					
Intelligence Analyst	51,993	64,991	1.0	1.0	1.0
Homeland Security Grant Manager	46,588	58,234	0.0	1.0	1.0
UASI Regional Homeland Security Planner	42,024	56,279	1.0	0.0	0.0
Homeland Security Planner	38,668	48,335	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	3.0	2.0
Professional Support:					
Business Consultant	48,151	60,189	3.0	0.0	0.0
Case Manager	40,967	51,208	60.0	41.0	40.0
			68.0	45.0	43.0
<b>MSUE Grants:</b>					
Clerical Staff:					
Account Clerk IV (3 PT)	15.71	18.48 /hr	0.75	0.75	0.75
Educator (1 PT)	14.35	18.32 /hr	0.2	0.2	0.2
			0.95	0.95	0.95
<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 September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2015 Full Time</b>	<b>2015 Full Time</b>	<b>2016 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 Coordinator	45,024	56,279	1.0	1.0	1.0
			1.0	1.0	1.0
<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	8.0	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
Training & Safety Coordinator	36,840	46,050	-	1.0	1.0
Coordinator of Security	34,976	42,395	1.0	-	-
Training Coordinator	33,875	39,853	1.0	-	-
Food Services Director	31,882	39,852	1.0	1.0	1.0
Youth Specialist	31,715	37,312	69.0	70.0	70.0
Transporter		36,379	-	1.0	1.0
Delinquent Section Aide	29,602	33,831	1.0	-	-
Custodian I/II	28,297	33,952	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
			121.0	121.0	121.0
<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	-	-
Professional Support:					
Clinical Manager	51,971	64,964	1.0	1.0	1.0
Assessor/Therapy Coordinator	32,909	41,136	2.0	3.0	3.0
Jail Population Specialist	32,909	41,136	3.0	3.0	3.0
Clerical Staff:					
Account Clerk IV	31,143	38,929	-	1.0	1.0
Computer Maintenance Clerk	29,698	33,941	2.0	1.0	1.0
			10.0	10.0	10.0

**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>2015 Full Time</b>	<b>2015 Full Time</b>	<b>2016 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	60,549	75,687	1.0	1.0	1.0
Program Manager	53,771	67,214	-	7.0	7.0
Circuit Court (cont.):					
Public Relations Manager	53,771	67,214	-	1.0	1.0
Community Operations Coordinator	46,588	58,234	1.0	-	-
Program Supervisor	42,976	53,720	-	1.0	1.0
Home Preservation/Energy Supervisor	38,668	48,335	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	45,670	57,087	2.0	2.0	2.0
Accountant	43,432	54,290	-	1.0	2.0
Housing Rehabilitation Specialist	40,967	51,208	-	1.0	1.0
Teacher III - Full Day (1)	40,013	50,016	-	0.95	0.95
Food Program Coordinator	38,668	48,335	1.0	-	-
Site Supervisor	38,668	48,335	2.0	2.0	2.0
Lead Case Manager	38,668	48,335	-	1.0	1.0
Disabilities Coordinator	38,746	48,433	1.0	1.0	1.0
Education Specialist	38,746	48,433	5.0	9.0	9.0
Family Service Coordinator	38,746	48,433	6.0	3.0	3.0
Health Services Coordinator	38,746	48,433	2.0	2.0	2.0
Teacher II - Full Day (9)	38,614	48,268	2.55	8.55	8.55
Data Maintenance Supervisor	38,206	47,757	1.0	1.0	1.0
Senior Services Coordinator	37,747	47,184	2.0	2.0	3.0
Volunteer Coordinator	37,747	47,184	-	1.0	1.0
Stacked Teacher II (15)	37,133	46,417	16.15	13.94	13.94
Stacked Teacher I (6)	35,733	44,666	4.25	5.57	5.57
Health Services Assistant	34,921	43,651	1.0	2.0	2.0
Quality Assurance Technician	34,501	43,127	1.0	1.0	1.0
Administrative Aide	33,704	42,130	2.0	4.0	4.0
Teacher I - Full Day	32,582	40,727	3.4	-	-
Home Preservation/Energy Auditor	31,823	39,779	5.0	4.0	4.0
Communications Specialist II	31,694	39,617	1.0	-	-
Case Manager	29,548	36,935	2.0	3.0	3.0
Community & Outreach Specialist	29,548	36,935	1.0	-	-
Field Worker	24,315	30,394	7.0	5.0	5.0
Typist Clerk/Field Worker	24,315	30,394	4.0	4.0	4.0
Special Projects Coordinator (1 PT)	15.58	19.47 /hr	-	0.75	0.75
Health Services Assistant (2 PT)	15.58	19.47 /hr	1.2	-	-
Advocate (32 PT)	13.94	17.42 /hr	8.58	20.43	20.43
Community & Outreach Specialist (1 PT)	-	17.00 /hr	-	-	-
Inventory/Warehouse Worker (1 PT)	13.49	16.90 /hr	0.75	0.75	0.75
Vehicle Maintenance Operator (1 PT)	12.55	15.69 /hr	0.75	0.75	0.75
Bus Driver (20 PT)	13.53	15.55 /hr	4.0	4.0	4.0
Warehouse Operator (1 PT)	11.92	14.02 /hr	0.75	0.75	0.75
Teacher Aide (64 PT)	11.00	13.75 /hr	34.5	42.15	42.2
Field Worker (3 PT)	12.09	13.45 /hr	2.2	2.2	2.2
Senior Nutrition Program Clerk (1 PT)	10.16	12.70 /hr	0.5	0.5	0.5
Assistant Field Worker (2 PT)	10.10	12.62 /hr	1.5	1.5	1.5
Van Driver (24 PT)	9.69	11.40 /hr	4.8	5.8	6.05
Food Service Aide (45 PT)	9.38	11.03 /hr	-	17.35	17.35
Clerical Staff:					
Administrative Secretary	39,138	48,922	1.0	1.0	1.0
Account Clerk IV	31,143	38,929	5.0	4.0	4.0
Data Maintenance Clerk	28,333	35,417	1.0	1.0	2.0
Inventory & Delivery Clerk	26,936	33,670	0.85	0.85	0.85
Typist Clerk III	26,587	33,234	1.0	1.0	1.0
Account Clerk I/II	23,925	31,373	1.0	2.0	2.0
Typist Clerk I/II	23,534	30,394	3.0	3.0	3.0
Account Clerk IV (1 PT)	14.63	18.35 /hr	0.75	0.75	0.75
			153.48	203.54	206.79

**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>2015 Full Time</b>	<b>2015 Full Time</b>	<b>2016 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>					
<b>Managers &amp; Supervisors:</b>					
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
<b>Professional Support:</b>					
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
<b>Clerical Staff:</b>					
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	7.0	7.0	7.0
Dictation Clerk	30,056	35,360	15.0	15.0	15.0
Account Clerk, Senior	29,623	33,855	7.0	6.0	6.0
Data Entry Clerk	29,623	33,855	9.0	12.0	12.0
Receptionist/Supply Clerk	28,363	32,415	1.0	1.0	1.0
Typist Clerk, Senior	28,363	32,415	4.0	2.0	2.0
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>					
<b>Managers &amp; Supervisors:</b>					
Program Manager	45,893	57,366	1.0	1.0	1.0
<b>Professional Support:</b>					
PHS Coordinator	52,684	65,855	1.0	1.0	1.0
Women's Health Practitioner IV	49,546	61,933	1.0	2.0	2.0
Public Health Social Worker	48,151	60,189	-	1.0	1.0
Nutritionist II	47,987	59,983	1.0	1.0	1.0
Nutritionist I	42,288	52,860	2.0	1.0	1.0
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	-	-
Contact Investigator	33,738	42,172	2.0	2.0	2.0
Lactation Specialist	32,235	40,294	-	1.0	1.0
Community Health Technician	26,954	30,805	10.0	10.0	10.0
Community 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	6.5	6.5	6.5
W.I.C. Dietitian (5 PT)	18.85	23.56 /hr	3.0	3.0	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	2.0	2.0

**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>2015 Full Time</b>	<b>2015 Full Time</b>	<b>2016 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	3.0	3.0
Typist Clerk III	28,994	33,136	3.0	2.0	2.0
Account Clerk I/II	26,307	31,563	3.0	2.0	2.0
Typist Clerk I/II	25,676	30,065	2.0	3.0	3.0
			53.5	56.0	56.0
<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	4.0
Victim Witness Advocate	36,760	45,950	4.0	4.0	4.0
Victim Witness Advocate (PT)	18.77	23.47 /hr	-	0.5	0.5
Clerical Staff:					
Typist Clerk IV	30,440	34,789	9.0	9.0	9.0
Typist Clerk IV (PT)	18.77	23.47 /hr	-	0.5	0.5
			22.0	23.0	25.0
<b>Department of Roads:</b>					
Managers & Supervisors:					
Director of Roads	95,027	118,784	1.0	1.0	1.0
Assistant Finance Director-Fiscal	83,710	104,637	1.0	1.0	1.0
Traffic Operations Director	80,237	100,296	1.0	1.0	1.0
Maintenance Supervisor	69,336	86,670	1.0	1.0	1.0
Fiscal Services Manager	69,336	86,670	1.0	1.0	1.0
Planning Director	67,357	84,196	1.0	1.0	1.0
Deputy County Highway Engineer	65,377	81,722	1.0	1.0	1.0
Development Manager	72,440	76,997	1.0	1.0	1.0
Permits/Local Road Engineer	67,206	71,758	1.0	1.0	1.0
Traffic Supervisor	68,214	70,780	1.0	1.0	1.0
Electrical Supervisor	61,797	67,508	1.0	1.0	1.0
Right of Way Agent	61,626	65,277	1.0	1.0	1.0
Mechanic Foreman	58,240	64,039	1.0	1.0	1.0
Electrical Assistant Foreman	56,085	61,797	2.0	2.0	2.0
Assistant Purchasing Director	49,245	61,556	1.0	1.0	1.0
Service Center 3 Foreman	56,281	61,397	1.0	1.0	1.0
Permits/Local Roads Inspection Manager	54,943	60,063	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
Assistant Foreman	50,251	52,865	11.0	11.0	12.0
Professional Support:					
Traffic Engineer	68,800	73,353	1.0	1.0	1.0
Civil Engineer 3	67,207	71,758	6.0	6.0	9.0
Community Relations/Park Coordinator	56,543	70,678	1.0	1.0	1.0
Civil Engineer 2	60,724	65,277	1.0	1.0	-
Service Partner	49,245	61,556	1.0	2.0	2.0
Fleet Specialist	46,588	58,234	1.0	1.0	1.0
Electrician A	47,840	57,720	8.0	8.0	8.0
Electrical Technician	45,552	57,023	2.0	2.0	2.0
Mechanic Leader	46,966	55,286	1.0	1.0	1.0
Information Systems Coordinator	50,800	54,983	1.0	1.0	1.0
Design Technician	43,815	54,494	2.0	2.0	2.0

**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>2015 Full Time</b>	<b>2015 Full Time</b>	<b>2016 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>					
Master Welder	46,093	54,413	2.0	2.0	2.0
Mechanic	45,760	54,080	12.0	12.0	12.0
Engineering Aide 3	42,187	52,865	8.0	8.0	8.0
Senior Traffic Technician	42,187	52,863	2.0	2.0	2.0
Stockroom Assistant	49,675	52,863	1.0	1.0	1.0
Service Center Administrative Assistant	46,361	51,503	1.0	1.0	1.0
Systems Technician	41,937	50,835	1.0	1.0	1.0
Account Specialist 3	38,108	50,126	1.0	1.0	1.0
Stock Clerk 1	32,820	48,922	1.0	1.0	1.0
Administrative Aide	39,138	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	1.0	-	-
Traffic/Subdivisions Coordinator	36,980	48,745	1.0	1.0	1.0
Master Sign Artisan	36,816	47,819	1.0	1.0	1.0
Project Leader	36,816	47,819	8.0	8.0	7.0
Electrician B	36,566	47,570	5.0	5.0	5.0
Equipment Operator A	36,171	47,154	22.0	22.0	23.0
Account Specialist 1	33,211	47,029	1.0	1.0	2.0
Bldg Maint. Repair Person	34,403	46,738	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	7.0	7.0	7.0
Heavy Truck Driver	34,216	45,198	42.0	42.0	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 Maintenance 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	21.0	21.0	21.0
Coop-IT Technician		12.00 /hr	1.0	1.0	1.0
<b>Clerical Staff:</b>					
Department Secretary	31,354	45,866	5.0	6.0	5.0
Department Clerk	28,924	42,746	9.0	10.0	11.0
Typist Clerk	25,515	38,382	2.0	1.0	1.0
Stock Chaser	29,709	33,952	1.0	1.0	1.0
			250.0	251.0	255.0
<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	2.0	1.0	1.0
Sergeant-1	61,899	66,017	-	1.0	1.0
Deputy	45,247	57,746	5.0	5.0	5.0
<b>Clerical Staff:</b>					
Secretary	31,046	36,525	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 September 30, 2015**  
**Supplemental Information Only**

<b>Fund and Position</b>	<b>Salary Range</b>		<b>2015 Full Time</b>	<b>2015 Full Time</b>	<b>2016 Full Time</b>
	<b>Minimum</b>	<b>Maximum</b>	<b>Equivalent Adopted</b>	<b>Equivalent Amended</b>	<b>Equivalent Adopted</b>
<b>ENTERPRISE FUNDS</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	18.0	19.0	19.0
Therapist III	51,971	64,963	20.0	20.0	20.0
Administrative Assistant II	48,151	60,189	7.0	13.0	13.0
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	3.0	3.0
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	72.0	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	3.0	3.0
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
Therapist II (PT)	24.33	30.41 /hr	-	-	0.5
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	8.0	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
			344.61	344.61	345.11
<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	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
			13.2	13.2	13.2
<b>Total Special Revenue Funds Position Count</b>			<b>1,177.49</b>	<b>1,209.80</b>	<b>1,219.55</b>
<b>GRAND TOTAL COUNTY WIDE POSITION COUNT</b>			<b>2,580.99</b>	<b>2,628.70</b>	<b>2,634.45</b>