



ADOPTED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2018 AND SEPTEMBER 30, 2018**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2019 and 2020 AND SEPTEMBER 30, 2019 and 2020**

NOVEMBER 9, 2017

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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Chief Deputy County Executive

January 1, 2018

To the Citizens and Voters of Macomb County

Re: Macomb County Budget for Fiscal Years Ended September 30 and December 31, 2018

On behalf of myself and the Board of Commissioners, I am pleased to present the County budget for fiscal year 2018. The budget was prepared in accordance with the County charter and State law.

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

I am very proud of the fact that in a short period of time we have stabilized the County's fiscal condition and have positioned the County to overcome the future financial challenges coming our way. The proposed 2018 General Fund budget totals \$221.3 million, with 100% of operating expenses being covered by forecasted revenues. This marks my seventh budget submission, all of which have been structurally balanced without the use of fund balance to support ongoing departmental operations. I am also committed to addressing the County's aging infrastructure and, thus, this budget includes funding for debt service payments on a \$20 million bond issue to repair various buildings and equipment throughout the County. In 2018, I will also be requesting that the Board of Commissioners restore the \$7.0 million in General Fund support that was included in the recommended budget that was submitted to the Commissioners in August 2017 but not included in the budget ultimately adopted by the Board.

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

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

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

Sincerely,

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2018**

05/26/2017 to 06/23/2017	Department budget preparation time frame
06/23/2017 to 08/18/2017	Finance Department to compile and discuss budgets with Department Leaders
08/18/2017	Budget submission to Board of Commissioners
08/21/2017	Budget Discussion – Health & Human Services (Health & Community Services, Health Department, Macomb Community Action, MSU Extension, Medical Examiner, Animal Control)
08/23/2017	Budget Discussion – Full Board (FY 2018 Budget Presentation)
08/23/2017	Budget Discussion – Infrastructure/Economic Development (Facilities & Operations, Information Technology, Capital Improvement Plan)
08/24/2017	Budget Discussion – Justice & Public Safety (Sheriff, Community Corrections)
08/28/2017	Budget Discussion – Government Operations (County Clerk, Register of Deeds, Corporation Counsel)
09/06/2017	Budget Discussion – Health & Human Services (Veterans Services, Martha T. Berry MCF)
09/06/2017	Budget Discussion – Infrastructure/Economic Development (Planning & Economic Development, Parks & Recreation, Department of Roads)
09/07/2017	Budget Discussion – Justice & Public Safety (Emergency Management & Homeland Security Grants, Prosecutor's Office)
09/11/2017	Budget Discussion – Government Operations (Ethics Board, Office of County Executive)
09/13/2017	Budget Discussion – Finance (Finance, Risk Management, Purchasing, Equalization, Treasurer, Retirement Commission, Vote on 90-day Budget for Sept YE Funds)
09/14/2017	Budget Discussion – Full Board (Vote on 90-day Budget for Sept YE Funds)

**Macomb County, Michigan
Proposed Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2018**

Timeline Continued:

- 10/11/2017 Budget Discussion – Health & Human Services (Community Mental Health, Office of Substance Abuse, Department of Human Services)
- 10/11/2017 Budget Discussion – Infrastructure/Economic Development (Michigan Works, Public Works)
- 10/12/2017 Budget Discussion – Justice & Public Safety (Circuit Court, Probate Court, Juvenile Court, Friend of the Court, 42-1 District Court, 42-2 District Court, Probate District Court, DHS-Child Care Fund, Juvenile Justice Center, Probation)
- 10/16/2017 Budget Discussion – Government Operations (Board of Commissioners)
- 10/18/2017 Budget Discussion – Finance (Human Resources & Labor Relations)
- 10/19/2017 Budget Discussion – Full Board
- 11/01/2017 Budget Discussion – Finance
- 11/02/2017 Budget Discussion – Full Board
- 11/02/2017 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 11/06/2017 Budget Discussion – Health & Human Services (Department Follow-up)
- 11/06/2017 Budget Discussion – Infrastructure/Economic Development (Department Follow-up)
- 11/07/2017 Budget Discussion – Justice & Public Safety (Department Follow-up)
- 11/07/2017 Budget Discussion – Government Operations (Department Follow-up)
- 11/08/2017 Budget Discussion – Finance Committee (Proposed Budget with Amendments)
- 11/09/2017 Finance Committee – Public Hearing, Final Adoption
- 11/09/2017 Full Board – Final budget approval

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2017-04**

FY 2018 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER LEONETTI, SUPPORTED BY COMMISSIONER KLINEFELT:

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

WHEREAS, pursuant to section 8.6 of the Charter, the Executive, by a letter dated August 18, 2017, submitted a recommended comprehensive balanced budget (the “Recommended Budget”) to the Board of Commissioners (the “Commission”); and

WHEREAS, at 21 public meetings, the Commission received 38 presentations from county departments and agencies, examining the goals, benchmarks and performance metrics of each, and reviewing of each, and reviewing follow-up information and details; and

WHEREAS, the County is awaiting the results of a compensation and classification study and the Commission maintains that its results should be considered before any new positions are filled or reclassification of current positions or new positions or personnel occurs; 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 2018 appropriations ordinance should include the funds with September 30 and December 31, 2018, fiscal year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the “FY 2018 Budgeted Revenues”):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 119,965,426	\$ 1,871,913	\$ 121,837,339
Licenses & Permits	1,473,044	967,860	2,440,904
Intergovernmental	36,053,702	176,468,420	212,522,122
Charges for Services	34,556,696	227,394,189	261,950,885
Investment Income	300,000	261,217	561,217
Fines & Forfeitures	487,750	245,000	732,750
Reimbursements	8,534,421	19,729,605	28,264,026
Indirect Cost Allocation	15,245,889	66,150	15,312,039
Other Revenue	193,300	1,144,070	1,337,370
Transfers In	8,063,000	40,988,137	49,051,137
Fund Balance Utilization	(3,613,237)	27,997,432	24,384,195
Total Revenues	<u>\$ 221,259,991</u>	<u>\$ 497,133,993</u>	<u>\$ 718,393,984</u>

WHEREAS, the estimated expenditures by fund are as follows (the "FY 2018 Budgeted Expenditures by Fund"):

<u>Expenditures</u>	<u>Total</u>
General Fund	\$ 221,259,991
Circuit Court Programs	308,789
Child Care Fund	21,673,475
Community Corrections-Dec Year End	163,213
Community Corrections-Sep Year End	1,724,684
Community Action-Dec Year End	8,917,613
Community Action-Sep Year End	32,843,995
Department of Human Services	200,000
Friend of the Court	10,760,519
Health Grants-Dec Year End	85,948
Health Grants-Sep Year End	7,113,028
Homeland Security Grants	4,308,011
Michigan Works!	4,494,705
MSUE Grants-Dec Year End	36,150
MSUE Grants-Sep Year End	22,630
Planning Grant Fund	203,500
Prosecuting Attorney Grants-Sep Year End	2,338,279
Register of Deeds Remonumentation Fund	223,926
Register of Deeds Technology Fund	1,270,124
Concealed Pistol License Fund	141,660
Roads	137,972,966
Sheriff Grants-Dec Year End	362,500
Sheriff Grants-Sep Year End	2,226,144
Veterans' Affairs	1,324,824
Community Mental Health	184,126,792
Martha T. Berry Medical Care Facility	26,129,150
Freedom Hill Park	534,000
Substance Abuse	18,581,747
Debt Service Fund	<u>29,045,621</u>
	<u><u>\$ 718,393,984</u></u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2018 Budgeted Expenditures by General Fund Budget Center"):

Legislative

Board of Commissioners	\$ 1,732,622
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Judicial

Circuit Court	12,445,065
District Court - Romeo	970,037
District Court - New Baltimore	1,267,169
District Court - 3rd Class	20,000
Family Counseling	71,319
Jury Commission	183,475
Juvenile Court	5,266,930
Law Library	40,950
Probate Court	3,200,698
Probation - Circuit Court	118,137
Probation - District Court	499,663
Prosecuting Attorney	<u>10,281,441</u>
	<u>34,364,884</u>

General Government

Building Authority	500
Clerk	4,907,469
Corporation Counsel	1,080,157
County Executive	1,568,835
Equalization	897,690
Elections	29,763
Ethics Board	14,600
Facilities & Operations	15,579,936
Finance	2,194,321
Human Resources	2,334,949
Information Technology	8,213,414
MSU Extension	963,980
Planning & Economic Development	3,387,813
Purchasing	1,354,054
Register of Deeds	1,864,442
Treasurer	2,279,121
Non Departmental Appropriations	<u>(3,117,454)</u>
	<u>43,553,590</u>

Public Safety

Civil Service Commission	60,925
Emergency Management	1,223,655
Sheriff	<u>69,879,548</u>
	<u>71,164,128</u>

Public Works

Public Works Commissioner	6,511,090
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Health & Welfare

Animal Shelter	2,315,235
Health and Community Services	306,038
Health Department	20,805,086
Resident County Hospitalization	<u>72,472</u>
	<u>23,498,831</u>

Capital Outlay	1,019,600
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Transfers Out	<u>39,415,246</u>
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Total Expenditures	<u><u>\$ 221,259,991</u></u>
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THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the "FY 2018 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 2018 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, 2018, and December 31, 2018, 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.* No amendments or changes to the FY 2017 general appropriations ordinance or budget are approved or enacted by this ordinance.

Section 4. Budget Adoption. This is the budget for funds ending September 30, 2018, and December 31, 2018, that includes (i) the FY 2018 Budgeted Revenues, (ii) the FY 2018 Budgeted Expenditures by Fund, (iii) the FY 2018 Budgeted Expenditures by General Fund Budget Center, and (iv) the Recommended Budget with the following changes and others provided in this ordinance.

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

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

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

ITEM REF.	PAGE NO.	DEPARTMENT	FUND	EXPENDITURE / [REVENUE] CATEGORY	LINE ITEM	EXECUTIVE RECOMMENDED	COMMISSION APPROVED	DIFFERENCE
A	C-23	215 – COUNTY CLERK	101 – GENERAL FUND	EXPENDITURE	SUPPLIES & SERVICES	\$297,800	\$267,800	(\$30,000)
B	C-19	101 – BOARD OF COMMISSIONERS	101 – GENERAL FUND	EXPENDITURE	CONTRACT SERVICES	\$180,400	\$210,400	\$30,000
C	C-68	932 - NON-DEPARTMENTAL	101 – GENERAL FUND	REVENUE	OTHER REVENUE	\$0	\$73,500	(\$73,500)
D	C-19	101 – BOARD OF COMMISSIONERS	101 – GENERAL FUND	EXPENDITURE	CONTRACT SERVICES	\$180,400	\$203,850	(\$6,550)
E	C-19	101 – BOARD OF COMMISSIONERS	101 – GENERAL FUND	EXPENDITURE	CONFERENCES & TRAINING	\$13,450	\$20,000	\$6,550
F	C-69	930 – OPERATING TRANSFERS	101 – GENERAL FUND	EXPENDITURE	TRANSFERS OUT – CAPITAL IMPROVEMENT FUND	\$7,000,000	\$0	(\$7,000,000)

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

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

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

F. No reclassifications or staff positions in any department identified in the recommended budget are authorized until after the report on compensation and classification study being conducted by Segal Water

Consulting, which is anticipated soon after January 1, 2018, has been addressed by Human Resources and Labor Relations Department with respect to the staff position to be reclassified and the Commission has acted on any budget amendment needed to accommodate that reclassification.

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

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

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

Section 6. Tax Levy. The General Operating Millage Rate to be levied by the County on July 1, 2018, to support the FY 2018 budget shall be 4.5242 mills, the voted Veterans Millage to be levied by the County on December 1, 2017, to support the FY 2018 budget shall be 0.03682 mill, and the Drain Debt Millage to be levied by the County on December 1, 2017, to support the FY 2018 budget shall be 0.0050 mill.

Section 7. Cigarette and Liquor Taxes.

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

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

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

Section 9. Fund Transfers. The County Executive, Countywide Elected Officials, Departments and Agencies shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary center in an amount up to \$35,000 or 5.0% 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 \$35,000 or 5.0%, whichever is less for the budget year.

A. The amounts and brief descriptions of any line item transfers shall be posted on the County's website not less frequently than monthly for public access and inspection and, in addition, written information shall be provided to the Commission upon request of the Commission.

B. The amounts and brief descriptions of any line item transfers shall be posted on the Board/Sync system within 15 days after they are made.

Section 10. Additional Authorization May Be Required.

A. The Department of Roads budget includes details provided on pages D-40, D-41 and D-42. No capital expenditures or contracts will be approved that exceed 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 to the Capital Improvement Fund for any capital improvements or acquisitions beyond the carryover fund balance from FY 2017. The transfer of \$7,000,000 from the General Fund to the Capital Improvement Funds in the Recommended Budget is not made by this ordinance so the \$7,000,000 transfer identified on page C-69 of the Recommended Budget is changed to \$0 in this Adopted Budget.

1. Each capital improvement project exceeding a total cost of \$35,000.00 requires approval by the Commission of an amendment to the budget.

2. No requests for proposals or requests for qualifications shall be made until an amendment to the Adopted Budget is first approved by the Commission for a capital improvement or acquisition project. An amendment to the Adopted Budget will be in addition to any approval required for contracts and purchases. An amendment to the Adopted Budget will be considered by the Commission only when detailed capital project budget is submitted to the Commission by the Board Sync system that includes:

a. A detailed description of the proposed capital project included what is to be acquired, constructed, installed, improved, renovated, or refurbished.

b. Details about how the items, buildings, or improvements will be used.

c. A detailed project schedule for design, permitting, bidding, construction, and restoration.

d. Sources and uses of funds.

e. Whether it involves any sole source or other limitations on contractors, vendors or suppliers.

f. Any prior expenditures for the project.

g. Any details about design professionals, contractors, subcontractors or others already working on or identified for working on the proposed project and the contracts or other arrangements pursuant to which they were engaged.

h. Details about any grant, loan or other funding restrictions.

i. Other information requested by the Commission.

3. No borrowing is approved for FY 2018 by this ordinance. Additional commission action for any borrowing is required.

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

D. This ordinance does not authorize any employment severance or employment separation payments. Routine payments made on employment separation for accrued and due annual leave, sick leave, longevity payments, or cost of living allowances may be made only as required by applicable collective bargaining agreements or personnel policies. No funds without prior Commission approval may be used to pay any amounts pursuant to any contract with (i) a person who is currently, or within 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 county's ordinances or policies, including but not limited to the county's Ethics Ordinance.

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

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

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

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

Section 11. Penalties and Consequences.

A. Any expenditure, purchase or contract that is made in violation of this ordinance shall be null and void.

B. Any expenditure, staff hiring, purchase or contract in violation of this ordinance is unauthorized. Any such payments made in violation of this ordinance shall be recoverable by the County.

C. Any action taken by any "Public Servant" (as defined in the Charter) in violation of this ordinance will be *ultra vires* and outside the scope of office or employment.

D. Any Public Servant taking any action in violation of this ordinance may be subject to personnel action in accordance with County policies and collective bargaining agreements.

E. It is misfeasance in office for any Public Servant to take any action in violation of this ordinance.

Section 12. Interpretation and Severability.

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

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

Section 14. Effective Date. This ordinance shall become effective immediately upon publication of a notice of enactment.



BOB SMITH
Chair, Macomb County Commission



KAREN A. SPRANGER
Macomb County Clerk/Register of Deeds

Adopted: November 9, 2017

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2018

About This Document

The 2018 budget has been prepared with two goals in mind. One is to present to the public a document that outlines the services provided by the County, and the resources allocated to provide those services, in a transparent and easily understandable manner. The second is to present a financial plan that the departments and elected officials can use to meet their organizational goals and objectives. As such, the budget is meant to serve as a policy document, an operations guide, a financial plan and a communication device.

Profile of the County

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

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

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

MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2018

Profile of the County (concluded)

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

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

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

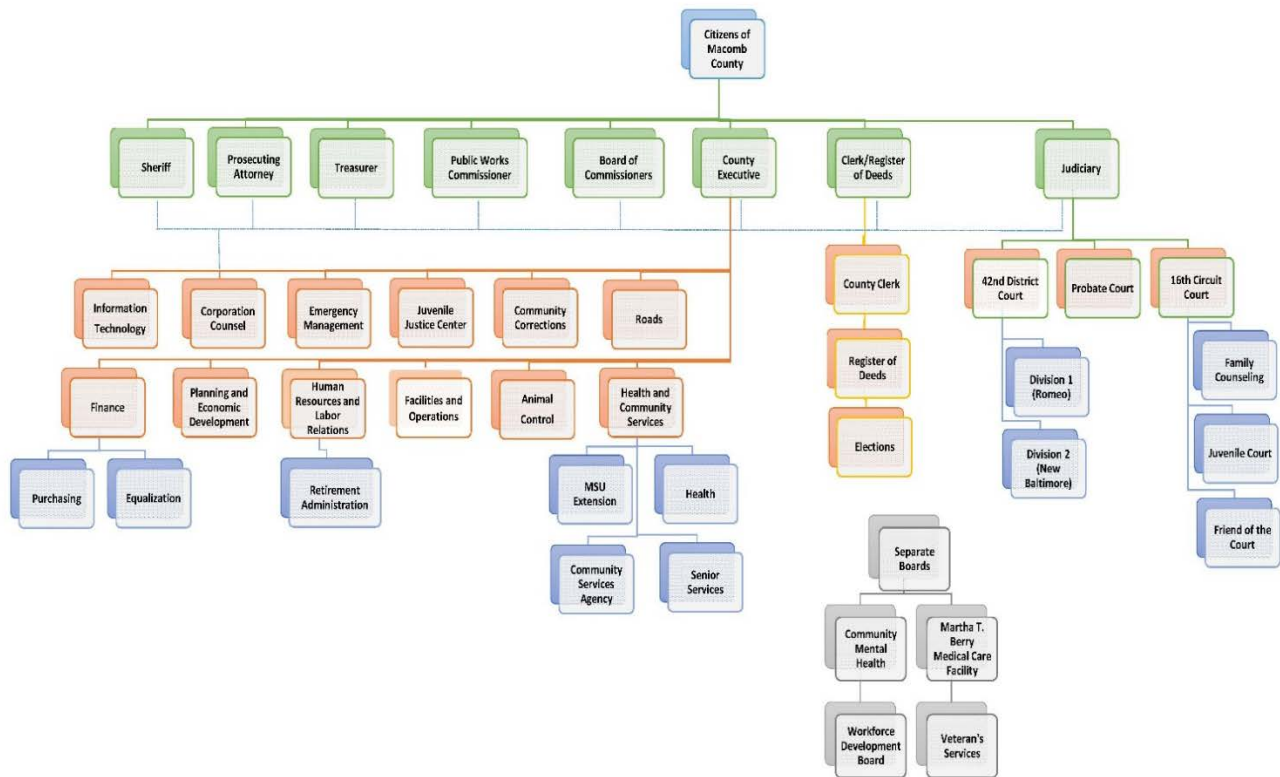
There are 17,000 acres of land in Macomb County devoted to outdoor recreation including picnic areas, hiking trails, fishing sites, beaches, and boating facilities. Approximately thirty-miles of shoreline along Lake St. Clair provide access to fun and sports on the waters of the Great Lakes. With approximately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

MACOMB COUNTY, MICHIGAN
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Organizational Structure of the County

As mentioned previously, the County Executive is responsible for administering the budget and overseeing the day to day operations of many functions throughout the County, including the Health Department, Department of Roads, Juvenile Justice Center and support departments such as Finance and Human Resources. In addition, several functions of the County fall under the responsibility of separately elected county-wide officials. These include the Board of Commissioners, Courts, 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
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Fund Structure and Basis of Accounting

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

Governmental Funds

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

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

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

Proprietary Funds

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

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

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

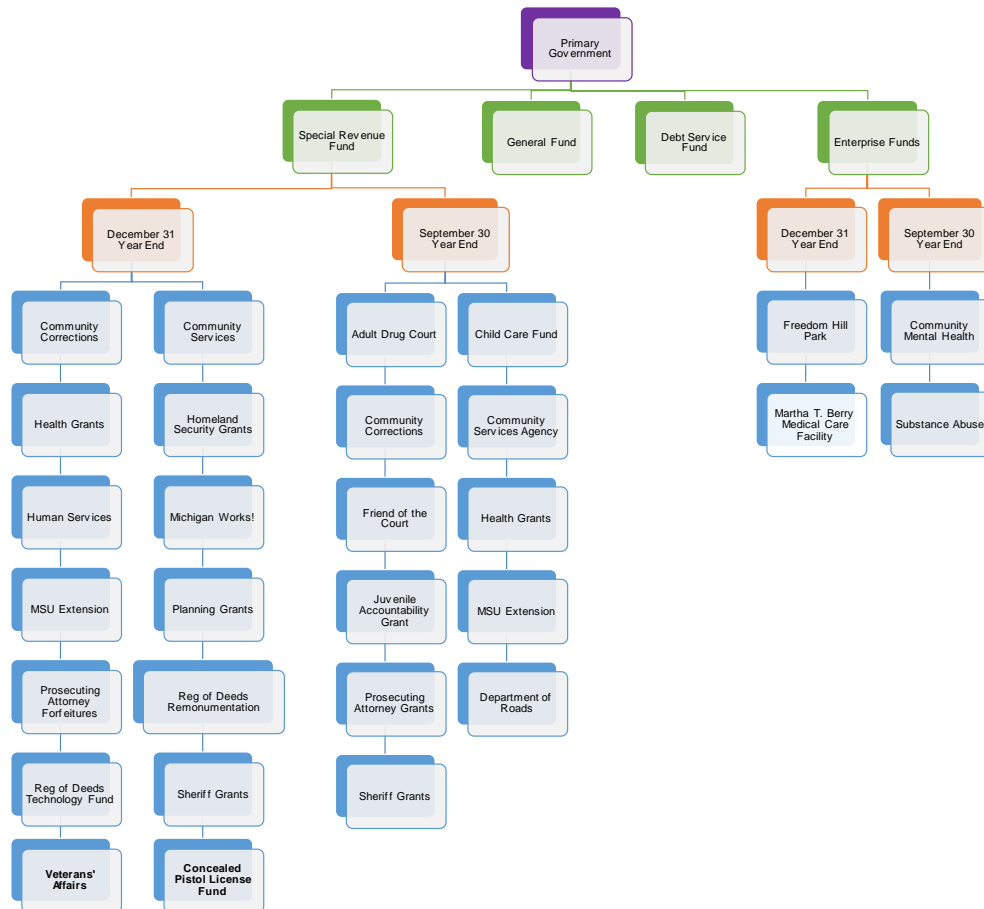
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

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The Budget Process

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



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
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The Budget Process (concluded)

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

Budget Amendments

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

Financial Policies

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

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

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

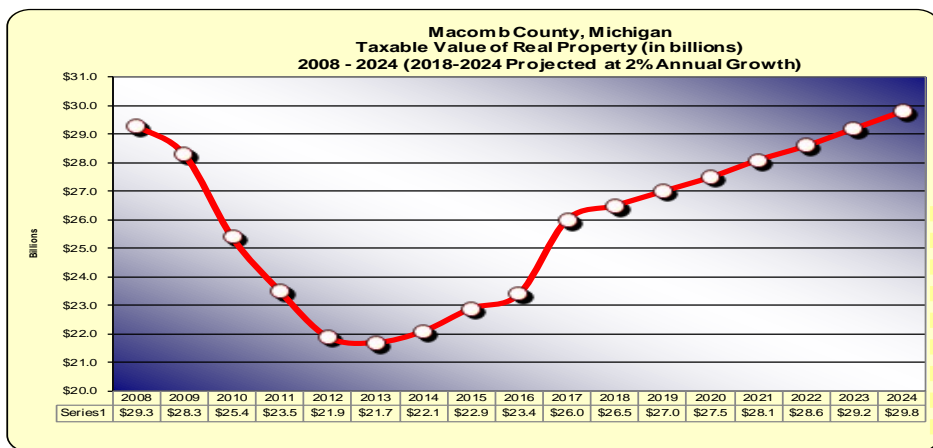
Fiscal Year 2018

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

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

Major Issues Affecting the Budget

Property Values - Property taxes are the primary source of revenue for the General Fund (56%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid 1990s through the mid 2000s. Taxable values began to stagnate in 2008 and declined 26.7% for the period 2008-2013 but have shown signs of recovery each of the last three years, with increases in the taxable values of real property of 1.8%, 3.6%, 2.2% and 6.6% in 2014, 2015, 2016 and 2017, respectively. **Taxable values are estimated to increase 2.5% in 2018, 1.75% in 2019 and 2.0% in 2019.** Each 1% change in property values equates to approximately \$1.2 million in property tax revenue to the General Fund. The Board of Commissioners raised the County operating millage rate from 4.2 mills to the maximum allowed limit of 4.5685 mills in 2009 to combat the effects of declining property values. Unfortunately, due to the continuous declines in taxable values, the positive impact of the tax increase on the budget has been significantly reduced. However, the County has responded with strict financial controls to ensure that budgeted expenditures keep pace with property tax levies. Compounding the problem is a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to 5% or the rate of inflation, whichever is less. Assuming annual increases of 2% per year, the taxable values are not expected to return to 2007 levels until at least 2025.



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Major Issues Affecting the Budget (continued)

Fringe Benefits – The County offers its employees a generous package of fringe benefits, including health care and dental coverage when employed, health care in retirement and a defined benefit pension plan. Employer paid fringe benefits are approximately 61.4% of payroll and are budgeted at \$100.3 million across all funds in 2018. 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 2017 are as follows: \$6,142 for single coverage, \$12,845 for two-person coverage and \$16,751 for family coverage. These amounts are adjusted annually for inflation and increased 2.5% in 2016. The County has secured 3.0% rate increases from its carriers for 2018. 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 2018 budget includes an anticipated bond issue of \$20.0 million to fund several building improvement projects. Such a bond issue would require the approval of the Board of Commissioners. The County's Capital Improvement Fund is projected to report fund balance of approximately \$13.0 million at the end of fiscal 2017, which combined with the anticipated bond proceeds, will provide \$33.0 million for capital improvements in 2018.

MACOMB COUNTY, MICHIGAN
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Personnel Changes

A total of 16.0 new full time equivalents were recommended by the County Executive to be added to the 2018 budget as indicated below, none of which were incorporated into the final budget adopted by the Board of Commissioners.

Position Changes for Fiscal 2018					
Department	FTE	Executive Recommended			
		Value		Funding Source	
		Incl Benefits	General Fund	New Revenue	
Community Corrections					
Pre-Trial Coordinator	1.0	\$ 75,481	\$ 75,481	\$ -	
Facilities & Operations					
Maintenance Supervisor	1.0	77,800	-	77,800	
Finance					
Financial Officer	1.0	100,410	100,410	-	
Friend of the Court					
Data Entry Clerk	(1.0)	(53,491)	(26,570)	(26,921)	
Deputy	0.5	43,009	14,623	28,386	
Health Department					
Public Health Nurse II	1.0	80,796	80,796	-	
Vison & Hearing Technician (PT)	1.0	36,945	-	36,945	
Information Technology					
Database Administrator	1.0	104,117	104,117	-	
Juvenile Court					
Juvenile Division Counselor PT	0.5	33,254	16,627	16,627	
Planning & Economic Development					
Associate Planner	1.0	81,606	81,606	-	
Prosecuting Attorney					
Deputy	1.0	43,009	14,623	28,386	
Typist Clerk I PT	1.0	17,444	5,931	11,513	
Purchasing					
Mail Services Clerk	1.0	51,754	51,754	-	
Sheriff					
Deputy	2.0	177,441	(51,935)	229,376	
Corrections Deputy	2.0	153,254	(38,944)	192,198	
Veterans' Affairs					
Veterans Services Officer II	1.0	61,602	-	61,602	
Veterans Services Officer I	1.0	58,641	-	58,641	
	<u>16.0</u>	<u>\$ 1,143,072</u>	<u>\$ 428,519</u>	<u>\$ 714,553</u>	

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

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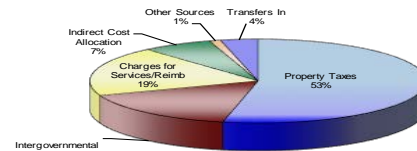
The General Fund

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 2018 General Fund expenditure budget totals \$228,874,894, a decrease of \$6,019,582 or 2.4% from fiscal 2017. Revenues of \$224,922,691 represent a 2.0% increase over fiscal 2017. A summary of revenues by source and expenditures by function and category for fiscal 2017, 2018, 2019 and 2020 is presented below:

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

	2017	2018	2019	2020
	Amended	Recommended	Forecast	Forecast
Property Taxes	\$ 117,561,032	\$ 119,965,426	\$ 122,359,734	\$ 124,496,656
Intergovernmental	36,096,273	36,053,702	36,283,394	36,515,383
Charges for Services/Reimb	41,867,819	43,091,117	43,383,750	43,568,275
Indirect Cost Allocation	14,516,589	15,245,889	15,248,751	15,257,452
Other Sources	2,220,614	2,454,094	2,380,594	2,380,594
Transfers In	8,153,000	8,063,000	8,063,000	8,063,000
Total	\$ 220,415,327	\$ 224,873,228	\$ 227,719,223	\$ 230,281,360

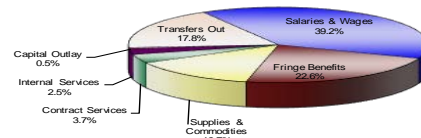
2018 Recommended Budgeted Revenues By Source



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

	2017	2018	2019	2020
	Amended	Recommended	Forecast	Forecast
Salaries & Wages	\$83,481,689	\$86,650,679	\$ 88,192,857	\$89,257,974
Fringe Benefits	50,973,492	50,070,610	51,450,526	52,428,364
Supplies & Commodities	29,708,735	30,224,251	30,107,698	30,206,110
Contract Services	7,371,500	8,274,062	8,289,771	8,304,116
Internal Services	5,180,415	5,605,543	5,671,807	5,736,947
Capital Outlay	1,974,595	1,019,600	998,600	1,023,600
Transfers Out	56,204,050	39,415,246	39,673,110	39,311,870
Total	\$ 234,894,476	\$ 221,259,991	\$ 224,384,369	\$ 226,268,981

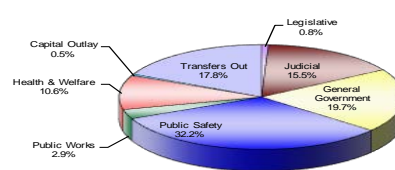
2018 Budgeted Expenditures By Category



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

	2017	2018	2019	2020
	Amended	Recommended	Forecast	Forecast
Legislative	\$ 1,790,924	\$ 1,732,622	\$ 1,755,348	\$ 1,775,435
Judicial	34,312,621	34,364,884	35,042,712	35,508,582
General Government	42,026,762	43,553,590	44,178,663	44,761,644
Public Safety	69,085,013	71,164,128	72,262,074	73,038,269
Public Works	6,676,884	6,511,090	6,636,715	6,734,450
Health & Welfare	22,823,627	23,498,831	23,837,147	24,115,131
Capital Outlay	1,974,595	1,019,600	998,600	1,023,600
Transfers Out	56,204,050	39,415,246	39,673,110	39,311,870
Total	\$ 234,894,476	\$ 221,259,991	\$ 224,384,369	\$ 226,268,981

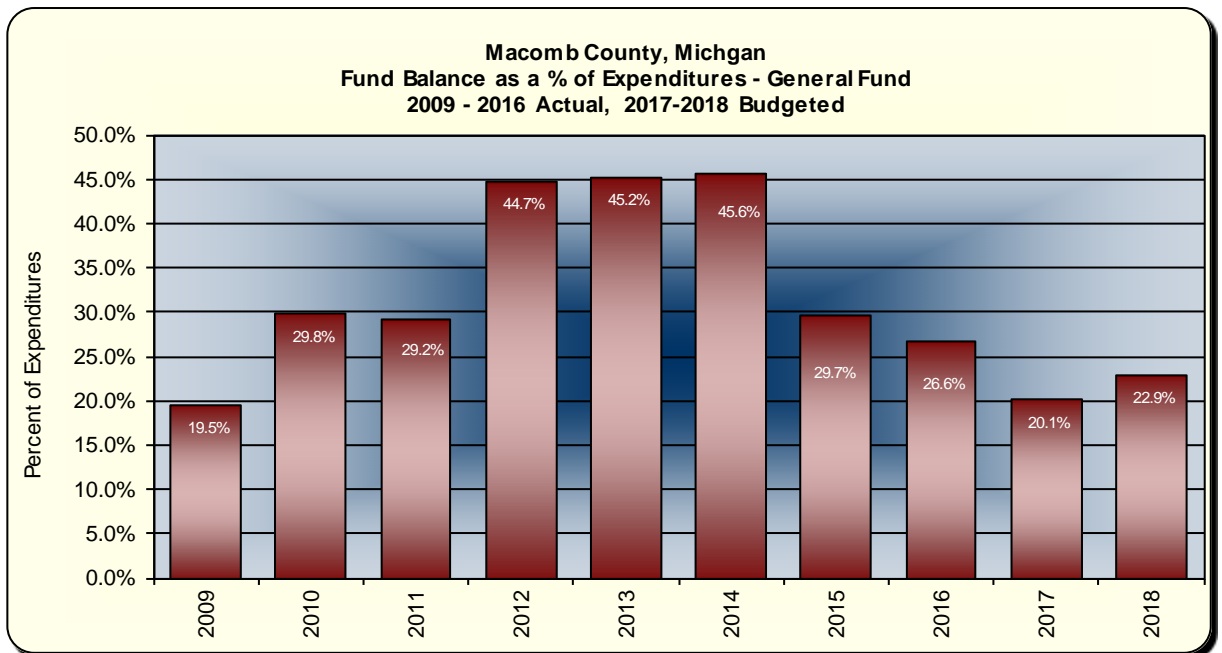
2018 Budgeted Expenditures by Function



MACOMB COUNTY, MICHIGAN
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The General Fund (concluded)

Fund Balance - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10 - 15% of annual expenditures in any given fund. The audited fund balance of the General Fund of \$61.6 million as of December 31, 2016 represented 26.6% of expenditures. The ratio is expected to decrease to approximately 20.1% by the end of fiscal 2017 and increase to 22.9% by the end of fiscal 2018. 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 \$163,213 for fiscal 2018. The General Fund contribution for 2018 is \$113,213, a decrease of \$23,468 over 2017.

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, 2018 is \$8,917,613, an increase of \$164,645 from 2017.

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Special Revenue Funds (continued)

Health Grants - This fund is supported entirely by State grants primarily for the purpose of administering a variety of water quality monitoring programs. The budget for 2018 is \$85,948, an increase of \$11,628 from the amended 2017 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 2018 is \$4,308,011, a decrease of \$4,417,595 from the amended 2017 budget.

Human Services - This fund is used to account for appropriations to local hospitals in connection with providing emergency room services to the uninsured population of the County. This program is referred to as Resident County Hospitalization. The appropriation for 2018 is \$200,000 and is supported by collections from those to whom services are 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 2018 is \$4,494,705, an increase of \$65,450 from 2017.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2018 is \$36,150, an increase of \$4,466 from 2017, which is attributable to an increase in reimbursement revenue as well as an increase in the use of fund balance to continue to provide services.

Planning Grants - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield development and small business development. In addition to Federal funding, this fund is used to account for the proceeds from the sale of aerial maps. The budget for this fund in 2018 is \$203,500, a decrease of \$635,418 from 2017 due in large part to the discontinuation of several grant programs.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training. There are no budget expenditures in this fund for 2018, which is a decrease of \$5,000 from 2017.

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 2018 is \$223,926, which is the same amount budgeted for 2017.

MACOMB COUNTY, MICHIGAN
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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 2018 is \$1,270,124, 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 (CPL) - The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications. The proposed budget for 2018 is \$141,660, a decrease of \$24,814 from 2017. 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 2018 is \$362,500, a decrease of \$1,452,882 from the amended 2017 budget.

Veterans Services - The Department of Veterans' Services is supported by a special property tax millage of .0682 mills. The budget for 2018 is \$1,324,824, a decrease of \$3,168 from 2017.

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 2018 are \$308,789, an increase of \$34,647 over fiscal 2017. The General Fund appropriation to the Circuit Court Programs for 2018 is \$78,355, which was the same appropriation budgeted for 2017. The Specialty Courts are administered by the Circuit Court and represent approximately 1% of the total budget of the Circuit Court.

Child Care Fund - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for the Child Care Fund, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$21,673,475 for 2018 represents a 0.1% decrease from fiscal 2017. The General Fund appropriation to the Child Care Fund for 2018 is \$11,273,720, a decrease of \$797,087 over 2017.

Community Corrections - The Community Corrections program provides local, community-based alternatives to incarceration that promote public safety and relieve jail overcrowding while at the same time holding offenders accountable and improving their ability to live lawfully and become productive members of society. The program employs eleven (11) full-time positions and approximately 80% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2018 increased by \$8,107 over 2017. The General Fund appropriation requested for 2018 is \$345,694, a decrease of \$16,634 from 2017.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2018

Special Revenue Funds (continued)

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 87% of the funding for Community Services comes from State and Federal grants as well as outside source revenue. The General Fund appropriation requested for fiscal 2018 is \$3,661,909, a decrease of \$71,859 from 2017.

Friend of the Court - The mission of the Macomb County Friend of the Court is to fairly and efficiently enforce court orders relating to child support, health care, spousal support, parenting time and custody. Approximately 53% of the funding for the Friend of the Court is provided through a grant from the Federal government. The General Fund appropriation for 2018 is \$3,004,477, a decrease of \$98,442 from 2017.

Health Grants – The health grants which operate on a September 30 year-end represent approximately 25% of the total budget of the Health Department. Funding for these programs is provided primarily through State and Federal grants. The General Fund appropriation of \$2,010,998 represents approximately 28% of the budget. The General Fund appropriation budgeted for 2018 is \$257,527 higher than the amount budgeted in 2017, 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 2018. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

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 2018 is \$22,630, a decrease of \$1,981 from 2017, which is attributable to the decrease in fund balance draw down.

Prosecuting Attorney Grants – This fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence and auto theft offenses. The General Fund appropriation to this fund for 2018 is \$779,808, a decrease of \$241,032 over 2017 due primarily to the elimination of the Federal government-supported Drug Abuse grant.

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 2018 is \$137,972,966, an increase of \$27,253,942 from amended 2017. Due to operational efficiencies made in prior years, the Department of Roads has accumulated a healthy level of fund balance over time and plans to utilize \$30.2 million over the course of the next two years on road repairs and equipment replacement.

Sheriff Grants – This fund is utilized to account for the costs associated with specialized units involved in traffic safety enforcement, auto theft and drug-related crimes. The majority of the operations of the Sheriff's Office are accounted for in the General Fund. Approximately 85.5% of the funding for these programs is provided by State grants and charges for services. The 2018 budget provides for the continued funding of 8 positions. The General Fund appropriation to this fund is \$322,741 for 2018, a decrease of \$103,784 from 2017 due to the elimination of the COMET grant.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2018

Enterprise Funds

Community Mental Health – The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 91% of the total budget of the Mental Health Department. Approximately 97.8% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 2.2% is contributed by the County General Fund and is budgeted at \$3,994,632 in 2018. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain relatively flat for the last three years.

Freedom Hill Park – The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are hosted at the park annually. The lease agreement provides that the County receive a portion of parking revenues and ticket sales. The County is responsible for grounds care, security at concerts and utilities. A budget of \$534,000 has been established for 2018. The General Fund will provide support in the amount of \$86,000. Additionally, fund balance in the Freedom Hill Park fund in the amount of \$170,000 along with \$278,000 of revenues provided for in the lease will be used to fund the operations of Freedom Hill Park in 2018.

Martha T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 330 and a bed capacity of 217. The budget for 2018 is \$26,129,150, a decrease of 0.8% from 2017. The facility has not required a General Fund contribution since 2009.

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 81.6% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 50% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The County General Fund appropriation (predominately liquor tax distribution) for 2018 is \$3,212,009, a decrease of \$99,274, or 3%, from 2017.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2018

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 \$299,835,000 as of December 31, 2017. Debt service for the year ending December 31, 2018 is budgeted at \$28,861,938, consisting of \$17,800,000 in principal payments and \$11,061,938 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
2018-2035

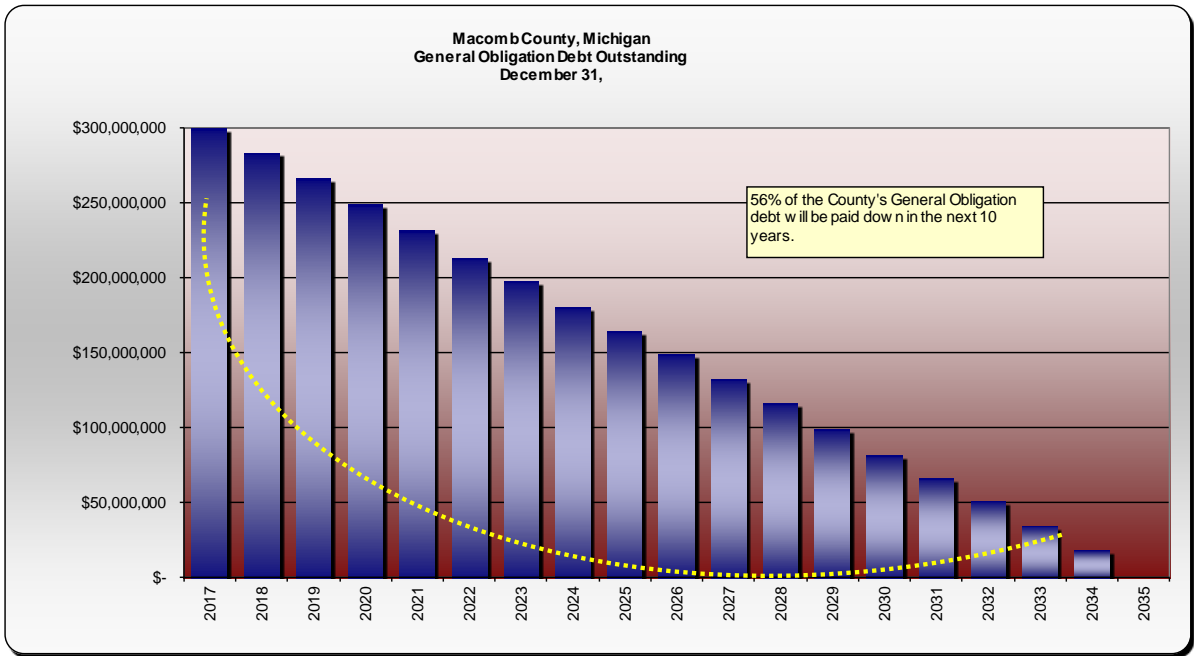
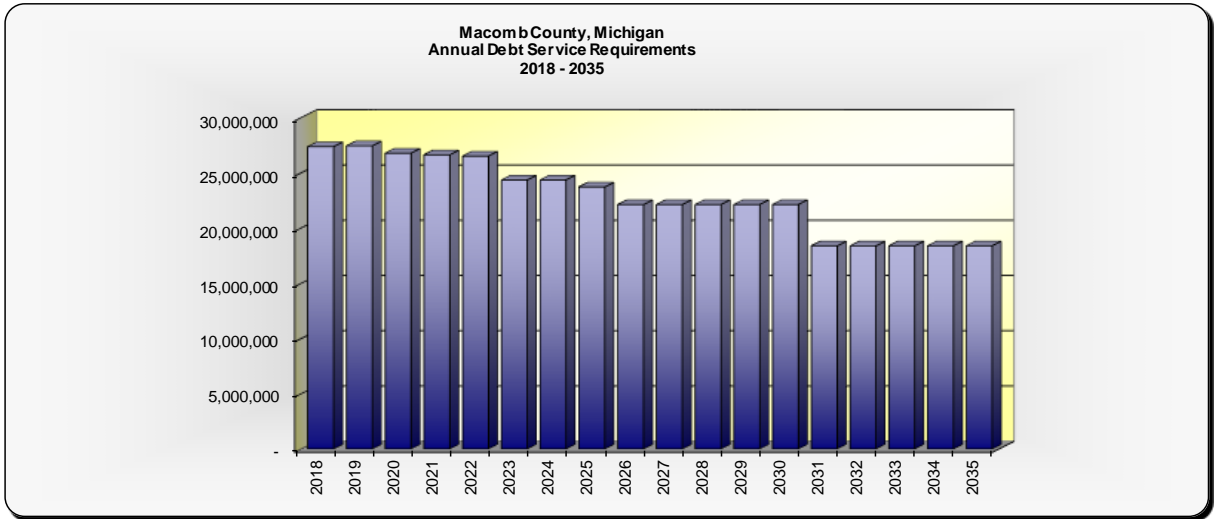
Year	Series 2005 Clemens Refunding		Series 2012 PWK/Wertz Refunding		Series 2012 800 Mhz/NB Court Refunding	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 280,000	\$ 28,909	\$ 515,000	\$ 84,550	\$ 1,360,000	\$ 253,825
2019	300,000	16,799	560,000	73,800	1,395,000	226,625
2020	210,000	5,250	535,000	62,850	1,410,000	198,725
2021	-	-	575,000	50,313	1,455,000	170,526
2022	-	-	565,000	36,063	1,495,000	141,425
2023	-	-	575,000	21,812	1,510,000	109,656
2024	-	-	585,000	7,312	1,555,000	75,681
2025	-	-	-	-	1,550,000	38,750
	<u>\$ 790,000</u>	<u>\$ 50,958</u>	<u>\$ 3,910,000</u>	<u>\$ 336,700</u>	<u>\$ 11,730,000</u>	<u>\$ 1,215,213</u>

Year	Series 2012 Bridge Refunding		Series 2014 Refunding 2007 MTB/YTH Refunding	
	Principal	Interest	Principal	Interest
2018	\$ 470,000	\$ 20,100	\$ 1,860,000	\$ 363,400
2019	535,000	10,700	1,910,000	288,000
2020	-	-	2,020,000	209,400
2021	-	-	2,120,000	126,600
2022	-	-	2,105,000	42,100
2023	-	-	-	-
2024	-	-	-	-
2025	-	-	-	-
	<u>\$ 1,005,000</u>	<u>\$ 30,800</u>	<u>\$ 10,015,000</u>	<u>\$ 1,029,500</u>

Year	Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 2,510,000	\$ 1,228,398	\$ 9,905,000	\$ 8,479,854	\$ 16,900,000	\$ 10,459,036
2019	2,565,000	1,171,236	10,080,000	8,308,400	17,345,000	10,095,560
2020	2,635,000	1,099,649	10,295,000	8,090,570	17,105,000	9,666,444
2021	2,705,000	1,033,074	10,545,000	7,842,358	17,400,000	9,222,871
2022	2,770,000	964,474	10,830,000	7,558,908	17,765,000	8,742,970
2023	2,870,000	865,524	11,145,000	7,246,138	16,100,000	8,243,130
2024	2,990,000	748,324	11,485,000	6,903,318	16,615,000	7,734,635
2025	3,110,000	626,324	11,860,000	6,532,812	16,520,000	7,197,886
2026	3,220,000	515,824	12,250,000	6,138,348	15,470,000	6,654,172
2027	3,320,000	414,404	12,685,000	5,706,414	16,005,000	6,120,818
2028	3,430,000	304,689	13,155,000	5,233,770	16,585,000	5,538,459
2029	3,545,000	188,272	13,670,000	4,717,304	17,215,000	4,905,576
2030	3,670,000	64,225	14,230,000	4,160,116	17,900,000	4,224,341
2031	-	-	14,815,000	3,572,986	14,815,000	3,572,986
2032	-	-	15,465,000	2,918,756	15,465,000	2,918,756
2033	-	-	16,155,000	2,235,820	16,155,000	2,235,820
2034	-	-	16,865,000	1,522,416	16,865,000	1,522,416
2035	-	-	17,610,000	777,657	17,610,000	777,657
	<u>\$ 39,340,000</u>	<u>\$ 9,224,417</u>	<u>\$ 233,045,000</u>	<u>\$ 97,945,945</u>	<u>\$ 299,835,000</u>	<u>\$ 109,833,533</u>

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2018

Debt Service Fund (concluded)



State statute limits the total amount of general obligation debt of the County to 10% of the assessed value of all property in the County. Assessed value is generally 50% of true market value. Management, however, believes that the taxable value of all property in the County is a more practical and conservative base on which to base the calculation of the County's debt limit. The taxable value of all property in the County as of December 31, 2016 was \$26.1 billion. Therefore, the County's debt limitation was \$2.6 billion at year-end. The County's outstanding debt of \$299.8 million at December 31, 2017, 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 2018

Pension and Retiree Health Care Liabilities

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

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

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

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

As of December 31, 2016, the date of the most recent actuarial valuation, the plan was 92.3% funded. The actuarial accrued liability was \$1,019,137,859 and the actuarial value of plan assets was \$940,494,250, resulting in an unfunded liability of \$78,643,609. The funding status for the last 10 years is presented below.

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

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2018

Pension and Retiree Health Care Liabilities (concluded)

Retiree Health Care (General and Sheriff) - The County sponsors a single employer post-retirement healthcare plan for retirees and their spouses. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2014, the date of the most recent actuarial valuation, the plan was 40.0% funded. The actuarial accrued liability for benefits was \$435,125,093 and the actuarial value of assets in the plan was \$174,132,994, resulting in an unfunded actuarial accrued liability of \$260,991,099. The County issued bonds in the amount of \$263,555,000 to fully fund the unfunded liability and also contributed an additional \$59,000,000 to the retiree health care plan to fund future normal cost and actuarial losses should they occur. Those funds were placed in a separate trust fund. Therefore, the plan is considered over-funded at this time.

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

The County also sponsors a multiple employer plan administered by the Michigan Employers' Retirement System (MERS) for those who retired from the Department of Roads. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2015, the date of the most recent actuarial valuation, the plan was 60.7% funded. The actuarial accrued liability for benefits was \$73,051,905 and the actuarial value of assets in the plan was \$44,338,622, resulting in an unfunded actuarial accrued liability of \$28,713,283.

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

MACOMB COUNTY, MICHIGAN

Glossary of Terms

Description of Funds

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (continued)

Special Revenue Funds (continued):

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

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

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

Special Revenue Funds (concluded):

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

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

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

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

REVENUE CATEGORIES:

Property Taxes – to account for property tax collections.

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

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

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

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

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

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

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

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

EXPENDITURE CATEGORIES:

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

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

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

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

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

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

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

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

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

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

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

PERSONNEL CATEGORIES:

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

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

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

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

Fiscal Year 2018 - Adopted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 224,873,228	\$ 221,259,991	\$ 3,613,237	\$ 47,155,327	\$ 50,768,564
Special Revenue Funds					
Community Corrections	163,213	163,213	-	-	-
Macomb Community Action	8,737,164	8,917,613	(180,449)	5,928,407	5,747,958
Department of Human Services	200,000	200,000	-	-	-
Health Grants	-	85,948	(85,948)	461,338	375,390
Homeland Security Grants	4,263,011	4,308,011	(45,000)	(669,402)	(714,402)
Michigan Works!	4,494,705	4,494,705	-	-	-
MSUE Grants	6,000	36,150	(30,150)	130,910	100,760
Planning Grants	148,500	203,500	(55,000)	491,804	436,804
Prosecuting Attorney Forfeitures	-	-	-	50,261	50,261
Register of Deeds Remonumentation Fund	223,926	223,926	-	(147,539)	(147,539)
Register of Deeds Technology Fund	1,080,000	1,270,124	(190,124)	602,928	412,804
Concealed Pistol License	141,660	141,660	-	370,767	370,767
Sheriff Grants	362,500	362,500	-	3,250	3,250
Veterans' Affairs	1,774,385	1,324,824	449,561	500,474	950,035
Enterprise Funds					
Freedom Hill Park	364,000	534,000	(170,000)	2,132,586	1,962,586
Martha T. Berry Medical Care Facility	26,129,150	26,129,150	-	(5,438,865)	(5,438,865)
Debt Service Fund	29,045,621	29,045,621	-	1,994,530	1,994,530
	<u>302,007,063</u>	<u>298,700,936</u>	<u>3,306,127</u>	<u>53,566,776</u>	<u>56,872,903</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	308,789	308,789	-	(30,092)	(30,092)
Child Care	21,673,475	21,673,475	-	(843,728)	(843,728)
Community Corrections	1,724,684	1,724,684	-	1,737	1,737
Macomb Community Action	32,453,687	32,843,995	(390,308)	776,334	386,026
Friend of the Court	10,760,519	10,760,519	-	(735,359)	(735,359)
Health Grants	6,875,161	7,113,028	(237,867)	2,056,396	1,818,529
MSUE Grants	-	22,630	(22,630)	234,481	211,851
Prosecuting Attorney Grants	2,338,279	2,338,279	-	(165,182)	(165,182)
Roads	111,135,657	137,972,966	(26,837,309)	48,676,506	21,839,197
Sheriff Grants	2,226,144	2,226,144	-	(115,370)	(115,370)
Enterprise Funds					
Community Mental Health	184,126,792	184,126,792	-	5,682,790	5,682,790
Substance Abuse	18,379,539	18,581,747	(202,208)	10,886,391	10,684,183
	<u>392,002,726</u>	<u>419,693,048</u>	<u>(27,690,322)</u>	<u>66,424,904</u>	<u>38,734,582</u>
	<u>\$ 694,009,789</u>	<u>\$ 718,393,984</u>	<u>\$ (24,384,195)</u>	<u>\$ 119,991,680</u>	<u>\$ 95,607,485</u>

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

Fiscal Year 2019 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 227,719,223	\$ 224,384,369	\$ 3,334,854	\$ 50,768,564	\$ 54,103,418
Special Revenue Funds					
Community Corrections	115,677	115,677	-	-	-
Macomb Community Action	8,737,164	8,918,069	(180,905)	5,747,958	5,567,053
Department of Human Services	200,000	200,000	-	-	-
Health Grants	-	85,946	(85,946)	375,390	289,444
Homeland Security Grants	270,000	270,000	-	(714,402)	(714,402)
Michigan Works!	4,514,580	4,514,580	-	-	-
MSUE Grants	6,000	31,214	(25,214)	100,760	75,546
Planning Grants	148,500	203,500	(55,000)	436,804	381,804
Prosecuting Attorney Forfeitures	-	-	-	50,261	50,261
Register of Deeds Remonumentation Fund	223,926	223,926	-	(147,539)	(147,539)
Register of Deeds Technology Fund	1,080,000	1,270,175	(190,175)	412,804	222,629
Concealed Pistol License	143,484	143,484	-	370,767	370,767
Sheriff Grants	362,500	362,500	-	3,250	3,250
Veterans' Affairs	1,791,591	1,343,748	447,843	950,035	1,397,878
Enterprise Funds					
Freedom Hill Park	367,911	537,911	(170,000)	1,962,586	1,792,586
Martha T. Berry Medical Care Facility	26,390,441	26,390,441	-	(5,438,865)	(5,438,865)
Debt Service Fund	29,130,585	29,130,585	-	1,994,530	1,994,530
	<u>301,201,582</u>	<u>298,126,125</u>	<u>3,075,457</u>	<u>56,872,903</u>	<u>59,948,360</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	308,667	308,667	-	(30,092)	(30,092)
Child Care	21,777,100	21,777,100	-	(843,728)	(843,728)
Community Corrections	1,730,175	1,730,175	-	1,737	1,737
Macomb Community Action	32,514,261	32,917,144	(402,883)	386,026	(16,857)
Friend of the Court	10,916,459	10,916,459	-	(735,359)	(735,359)
Health Grants	6,837,440	7,078,862	(241,422)	1,818,529	1,577,107
MSUE Grants	-	19,677	(19,677)	211,851	192,174
Prosecuting Attorney Grants	2,348,277	2,348,277	-	(165,182)	(165,182)
Roads	103,007,534	108,252,144	(5,244,610)	21,839,197	16,594,587
Sheriff Grants	2,237,551	2,237,551	-	(115,370)	(115,370)
Enterprise Funds					
Community Mental Health	188,222,457	188,222,457	-	5,682,790	5,682,790
Substance Abuse	17,463,759	17,665,967	(202,208)	10,684,183	10,481,975
	<u>387,363,680</u>	<u>393,474,480</u>	<u>(6,110,800)</u>	<u>38,734,582</u>	<u>32,623,782</u>
	<u>\$ 688,565,262</u>	<u>\$ 691,600,605</u>	<u>\$ (3,035,343)</u>	<u>\$ 95,607,485</u>	<u>\$ 92,572,142</u>

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

Fiscal Year 2020 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 230,281,360	\$ 226,268,981	\$ 4,012,379	\$ 54,103,418	\$ 58,115,797
Special Revenue Funds					
Community Corrections	117,933	117,933	-	-	-
Macomb Community Action	8,737,164	8,918,529	(181,365)	5,567,053	5,385,688
Department of Human Services	200,000	200,000	-	-	-
Health Grants	-	85,946	(85,946)	289,444	203,498
Homeland Security Grants	-	-	-	(714,402)	(714,402)
Michigan Works!	4,584,254	4,584,254	-	-	-
MSUE Grants	6,000	26,586	(20,586)	75,546	54,960
Planning Grants	148,500	203,500	(55,000)	381,804	326,804
Prosecuting Attorney Forfeitures	-	-	-	50,261	50,261
Register of Deeds Remonumentation Fund	223,926	223,926	-	(147,539)	(147,539)
Register of Deeds Technology Fund	1,080,000	1,270,229	(190,229)	222,629	32,400
Concealed Pistol License	145,354	145,354	-	370,767	370,767
Sheriff Grants	362,500	362,500	-	3,250	3,250
Veterans' Affairs	1,827,424	1,357,941	469,483	1,397,878	1,867,361
Enterprise Funds					
Freedom Hill Park	370,511	540,511	(170,000)	1,792,586	1,622,586
Martha T. Berry Medical Care Facility	26,654,346	26,654,346	-	(5,438,865)	(5,438,865)
Debt Service Fund	28,250,897	28,250,897	-	1,994,530	1,994,530
	<u>302,990,169</u>	<u>299,211,433</u>	<u>3,778,736</u>	<u>59,948,360</u>	<u>63,727,096</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	308,667	308,667	-	(30,092)	(30,092)
Child Care	22,027,486	22,027,486	-	(843,728)	(843,728)
Community Corrections	1,747,895	1,747,895	-	1,737	1,737
Macomb Community Action	32,560,143	32,994,048	(433,905)	(16,857)	(450,762)
Friend of the Court	11,118,079	11,118,079	-	(735,359)	(735,359)
Health Grants	6,886,923	7,141,130	(254,207)	1,577,107	1,322,900
MSUE Grants	-	6,000	(6,000)	192,174	186,174
Prosecuting Attorney Grants	2,379,844	2,379,844	-	(165,182)	(165,182)
Roads	107,596,317	108,767,421	(1,171,104)	16,594,587	15,423,483
Sheriff Grants	2,253,444	2,253,444	-	(115,370)	(115,370)
Enterprise Funds					
Community Mental Health	191,595,580	191,595,580	-	5,682,790	5,682,790
Substance Abuse	17,243,529	17,445,737	(202,208)	10,481,975	10,279,767
	<u>395,717,907</u>	<u>397,785,331</u>	<u>(2,067,424)</u>	<u>32,623,782</u>	<u>30,556,358</u>
	<u>\$ 698,708,076</u>	<u>\$ 696,996,764</u>	<u>\$ 1,711,312</u>	<u>\$ 92,572,142</u>	<u>\$ 94,283,454</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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Property Taxes	\$ 116,741,525	\$ 115,175,400	\$ 9,481,700	\$ 118,674,786	\$ 121,837,339	\$ 124,251,447	\$ 126,428,223
Licenses & Permits	2,634,233	2,831,316	2,047,358	2,377,338	2,440,904	2,442,728	2,444,598
Intergovernmental	176,217,299	182,446,902	113,657,970	200,410,761	212,522,122	200,012,905	204,942,613
Charges for Services	281,325,789	300,062,167	186,151,982	277,734,759	261,950,885	266,311,332	269,896,167
Investment Income	429,582	741,894	819,458	420,769	561,217	511,217	500,000
Fines & Forfeitures	989,687	1,148,341	461,708	497,750	732,750	732,750	732,750
Reimbursements	20,592,366	22,943,115	13,961,300	27,614,439	28,264,026	28,411,495	28,234,957
Indirect Cost Allocation	7,857,159	14,527,015	4,659,462	14,571,682	15,312,039	15,318,209	15,330,383
Other Revenue	1,264,059	1,252,863	934,970	1,356,756	1,337,370	1,264,148	1,264,429
Total Revenues	608,051,699	641,129,013	332,175,908	643,659,040	644,958,652	639,256,231	649,774,120
Expenditures By Category:							
Full Time Wages	128,237,973	132,191,008	87,170,031	143,719,772	145,543,303	147,593,383	149,630,492
Part Time Wages	6,687,861	6,826,819	5,125,224	7,840,206	8,186,016	8,212,540	8,293,273
Overtime Wages	8,583,411	9,213,585	6,066,697	7,768,385	9,018,884	9,050,101	9,081,632
FICA/Medicare	10,809,782	11,166,920	7,392,510	11,906,439	12,172,035	12,523,689	12,692,733
Pension/Retiree Health Care	91,223,580	46,434,974	33,492,457	51,335,174	48,637,169	49,034,871	49,428,012
Employee Health/Dental Life Ins	29,141,423	26,644,610	21,110,534	34,596,118	35,791,964	37,086,598	38,352,781
Workers Comp/Unemployment/Other	2,906,363	3,281,856	1,980,214	3,410,780	3,453,692	3,573,294	3,620,754
Supplies & Services	67,614,387	63,724,669	28,567,097	76,989,630	61,557,775	58,297,940	58,176,777
Room & Board	5,604,310	5,686,525	3,129,616	6,319,013	6,065,000	6,065,000	6,065,000
Conferences & Training	1,136,030	1,449,248	920,402	1,970,408	1,605,737	1,532,837	1,530,268
Utilities	4,807,109	5,117,832	2,717,964	5,349,031	5,515,646	5,520,197	5,524,793
Repairs & Maintenance	5,666,671	7,307,903	5,098,551	9,162,157	8,557,188	8,541,236	8,630,762
Road Construction & Maintenance	44,129,791	49,777,253	27,751,405	63,583,237	77,552,285	58,547,463	58,547,463
Vehicle Operations	2,555,366	2,212,011	1,447,113	3,888,185	3,899,181	3,888,591	3,883,762
Contract Services	198,399,160	206,494,499	120,332,153	187,896,126	188,022,204	189,644,365	192,196,552
Internal Services	11,133,181	15,140,636	8,223,709	14,606,966	15,772,620	15,815,874	16,010,702
Capital Outlay	6,152,004	7,226,113	4,286,271	8,965,396	16,692,315	6,036,309	5,950,609
Debt Service - Principal	13,031,953	14,504,273	5,050,000	16,630,000	17,800,000	18,245,000	17,790,000
Debt Service - Interest and fees	5,816,241	9,501,436	4,452,342	10,753,266	11,061,938	10,698,686	10,269,344
Total Expenditures	643,636,596	623,902,170	374,314,290	666,690,289	676,904,952	649,907,974	655,675,709
Revenues Over (Under) Expenditures	(35,584,897)	17,226,844	(42,138,382)	(23,031,249)	(31,946,300)	(10,651,743)	(5,901,589)
Other Financing Sources (Uses):							
Transfers in - General Fund	25,188,348	32,978,911	12,775,993	39,084,966	39,415,246	39,673,140	39,311,770
Transfers in - Other Funds	36,379,460	10,520,400	1,037,872	10,197,078	9,635,891	9,635,891	9,622,186
Transfers out	(39,539,993)	(65,328,268)	(7,548,659)	(58,604,637)	(41,489,032)	(41,692,631)	(41,321,055)
Total Other Financing Sources (Uses):	22,027,815	(21,828,957)	6,265,206	(9,322,593)	7,562,105	7,616,400	7,612,901
Net Increase (Decrease) in Fund Balance	(13,557,082)	(4,602,114)	(35,873,176)	(32,353,842)	(24,384,195)	(3,035,343)	1,711,312
Fund Balance, Beginning of Year	170,504,718	156,947,636		152,345,522	119,991,680	95,607,485	92,572,142
Fund Balance, End of Year	\$ 156,947,636	\$ 152,345,522		\$ 119,991,680	\$ 95,607,485	\$ 92,572,142	\$ 94,283,454

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Property Taxes	\$ 116,741,525	\$ 115,175,400	\$ 9,481,700	\$ 118,674,786	\$ 121,837,339	\$ 124,251,447	\$ 126,428,223
Licenses & Permits	2,634,233	2,831,316	2,047,358	2,377,338	2,440,904	2,442,728	2,444,598
Intergovernmental	176,217,299	182,446,902	113,657,970	200,410,761	212,522,122	200,012,905	204,942,613
Charges for Services	281,325,789	300,062,167	186,151,982	277,734,759	261,950,885	266,311,332	269,896,167
Investment Income	429,582	741,894	819,458	420,769	561,217	511,217	500,000
Fines & Forfeitures	989,687	1,148,341	461,708	497,750	732,750	732,750	732,750
Reimbursements	20,592,366	22,943,115	13,961,300	27,614,439	28,264,026	28,411,495	28,234,957
Indirect Cost Allocation	7,857,159	14,527,015	4,659,462	14,571,682	15,312,039	15,318,209	15,330,383
Other Revenue	1,264,059	1,252,863	934,970	1,356,756	1,337,370	1,264,148	1,264,429
Total Revenues	608,051,699	641,129,013	332,175,908	643,659,040	644,958,652	639,256,231	649,774,120
Expenditures:							
Legislative	1,289,160	1,234,851	771,056	1,790,924	1,732,622	1,755,348	1,775,435
Judicial	42,317,350	43,387,117	27,503,438	48,093,916	47,723,971	48,567,615	49,266,672
General Government	89,222,605	46,216,857	25,129,216	44,526,125	45,392,800	46,019,748	46,604,653
Public Safety	71,238,647	72,768,182	39,589,102	82,410,010	79,720,680	76,894,977	77,437,041
Public Works	83,933,776	89,899,706	61,353,299	113,083,839	129,479,018	110,417,827	111,042,056
Health & Welfare	330,158,756	338,575,536	206,080,688	339,799,136	326,633,925	330,597,654	334,857,835
Recreation & Culture	370,133	429,305	72,954	457,700	484,000	487,911	490,511
Capital Outlay	6,152,004	7,226,113	4,286,271	8,965,396	16,692,315	6,036,309	5,950,609
Debt Service - Principal	13,031,953	14,504,273	5,050,000	16,630,000	17,800,000	18,245,000	17,790,000
Debt Service - Interest & Fees	5,922,212	9,660,230	4,478,266	10,933,243	11,245,621	10,885,585	10,460,897
Total Expenditures	643,636,596	623,902,170	374,314,290	666,690,289	676,904,952	649,907,974	655,675,709
Revenues Over (Under) Expenditures	(35,584,897)	17,226,844	(42,138,382)	(23,031,249)	(31,946,300)	(10,651,743)	(5,901,589)
Transfers in - General Fund	25,188,348	32,978,911	12,775,993	39,084,966	39,415,246	39,673,140	39,311,770
Transfers in - Other Fund s	36,379,460	10,520,400	1,037,872	10,197,078	9,635,891	9,635,891	9,622,186
Transfers out	(39,539,993)	(65,328,268)	(7,548,659)	(58,604,637)	(41,489,032)	(41,692,631)	(41,321,055)
Total Other Financing Sources (Uses):	22,027,815	(21,828,957)	6,265,206	(9,322,593)	7,562,105	7,616,400	7,612,901
Net Increase (Decrease) in Fund Balance	(13,557,082)	(4,602,114)	(35,873,176)	(32,353,842)	(24,384,195)	(3,035,343)	1,711,312
Fund Balance, Beginning of Year	170,504,718	156,947,636		152,345,522	119,991,680	95,607,485	92,572,142
Fund Balance, End of Year	\$ 156,947,636	\$ 152,345,522		\$ 119,991,680	\$ 95,607,485	\$ 92,572,142	\$ 94,283,454

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

	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Legislative							
General Fund	\$ 1,289,160	\$ 1,234,851	\$ 771,056	\$ 1,790,924	\$ 1,732,622	\$ 1,755,348	\$ 1,775,435
Judicial							
General Fund	30,188,530	31,182,103	17,393,205	34,312,621	34,364,884	35,042,712	35,508,582
Circuit Court Programs	315,107	357,486	218,345	274,142	308,789	308,667	308,667
Friend of the Court	9,568,706	9,373,303	7,894,597	10,802,466	10,725,519	10,881,459	11,083,079
Juvenile Court Grants	13,872	-	-	-	-	-	-
Prosecuting Attorney Forfeiture	-	-	-	5,000	-	-	-
Prosecuting Attorney Grants	2,231,135	2,474,225	1,997,291	2,699,687	2,324,779	2,334,777	2,366,344
General government							
General Fund	86,173,327	43,990,321	24,329,270	42,026,762	43,553,590	44,178,663	44,761,644
Community Development Block Grant	1,128,462	362,936	107,632	838,918	203,500	203,500	203,500
Register of Deeds Remonumentation Fund	290,470	245,898	48,095	223,926	223,926	223,926	223,926
Register of Deeds Technology Fund	1,630,346	1,474,323	582,931	1,270,045	1,270,124	1,270,175	1,270,229
Clerk CPL	-	143,379	61,288	166,474	141,660	143,484	145,354
Public Safety							
General Fund	62,543,742	64,993,982	35,837,782	69,085,013	71,164,128	72,262,074	73,038,269
Community Corrections - Dec 31 Year End	124,949	82,010	146,217	276,582	163,213	115,677	117,933
Community Corrections - Sep 30 Year End	1,261,987	1,352,392	1,179,637	1,716,577	1,724,684	1,730,175	1,747,895
Homeland Security Grants	5,112,620	4,066,799	838,749	8,241,476	4,163,011	270,000	-
Sheriff Grants - Dec 31 Year End	340,552	356,020	177,957	940,170	285,500	285,500	285,500
Sheriff Grants - Sep 30 Year End	1,854,797	1,916,979	1,408,760	2,150,192	2,220,144	2,231,551	2,247,444
Public Works							
General Fund	5,263,334	5,339,112	2,979,311	6,676,884	6,511,090	6,636,715	6,734,450
Roads	78,670,442	84,560,594	58,373,988	106,406,955	122,967,928	103,781,112	104,307,606
Health & Welfare							
General Fund	19,563,735	20,412,014	10,588,779	22,823,627	23,498,831	23,837,147	24,115,131
Child Care Fund	18,490,334	17,050,487	13,415,915	21,650,840	21,643,475	21,747,100	21,997,486
Community Mental Health	215,808,209	219,279,881	124,803,818	201,167,552	184,047,653	188,143,318	191,516,441
Macomb Community Action - Dec 31 Year End	6,527,556	3,966,851	1,668,941	8,657,968	8,829,720	8,830,176	8,830,636
Macomb Community Action - Sep 30 Year End	22,438,957	26,450,508	19,085,297	30,687,501	31,262,248	31,335,397	31,411,420
Department of Human Services	-	139,676	-	200,000	200,000	200,000	200,000
Health Grants - Dec 31 Year End	15,776	34,494	2,521	67,115	85,948	85,946	85,946
Health Grants - Sep 30 Year End	5,205,540	6,004,112	4,752,095	6,976,644	7,098,309	7,067,143	7,129,411
Martha T Berry Medical Care Facility	25,207,561	24,992,046	15,888,329	25,735,828	25,529,150	25,790,441	26,164,346
Michigan Works!	3,450,613	3,846,778	4,246,511	4,424,855	4,493,705	4,513,580	4,583,254
MSUE Grants - Dec 31 Year End	30,662	19,876	4,937	30,484	34,950	30,014	26,086
MSUE Grants - Sep 30 Year End	27,492	8,749	4,554	24,611	18,365	19,677	6,000
Substance Abuse	12,255,106	15,149,444	11,076,831	16,043,119	18,580,747	17,664,967	17,444,737
Veterans' Affairs	1,137,215	1,220,620	542,160	1,308,992	1,310,824	1,332,748	1,346,941
Recreation & Culture							
Freedom Hill Park	370,133	429,305	72,954	457,700	484,000	487,911	490,511
Debt Service							
Principal	13,031,953	14,504,273	5,050,000	16,630,000	17,800,000	18,245,000	17,790,000
Interest & Fees	5,922,212	9,660,230	4,478,266	10,933,243	11,245,621	10,885,585	10,460,897
Capital Outlay	6,152,004	7,226,113	4,286,271	8,965,396	16,692,315	6,036,309	5,950,609
Total Operating Expenditures	643,636,596	623,902,170	374,314,290	666,690,289	676,904,952	649,907,974	655,675,709

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

	<u>Audited</u>		<u>Thru Jul 31</u>	<u>Budgeted</u>			
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2017 Amended</u>	<u>2018 Adopted</u>	<u>2019 Forecasted</u>	<u>2020 Forecasted</u>
Transfers Out							
General Fund	36,880,302	63,089,748	6,158,464	56,204,050	39,415,246	39,673,110	39,311,870
Community Mental Health	1,948,662	-	-	-	-	-	-
Macomb Community Action - Dec 31 Year End	-	60,000	-	80,000	75,743	75,743	75,743
Macomb Community Action - Sep 30 Year End	549,281	1,533,528	999,416	2,124,818	1,482,561	1,482,561	1,483,442
Homeland Security Grants	-	375,000	-	-	-	-	-
MSUE Grants - Sep 30 Year End	-	1,743	-	-	4,265	-	-
Roads	161,748	268,249	390,779	195,769	511,217	461,217	450,000
Total Transfers	<u>39,539,993</u>	<u>65,328,268</u>	<u>7,548,659</u>	<u>58,604,637</u>	<u>41,489,032</u>	<u>41,692,631</u>	<u>41,321,055</u>
Total Expenditures	<u>\$ 683,176,589</u>	<u>\$ 689,230,438</u>	<u>\$ 381,862,949</u>	<u>\$ 725,294,926</u>	<u>\$ 718,393,984</u>	<u>\$ 691,600,605</u>	<u>\$ 696,996,764</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, 2018

	Major Funds				
	General	Roads	Community	Nonmajor	Total
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 119,965,426	\$ -	\$ -	\$ 1,871,913	\$ 121,837,339
Licenses & Permits	1,473,044	826,200	-	141,660	2,440,904
Intergovernmental	36,053,702	107,431,390	9,360,194	59,676,836	212,522,122
Charges for Services	34,556,696	2,344,000	170,399,366	54,650,823	261,950,885
Investment Income	300,000	261,217	-	-	561,217
Fines & Forfeitures	487,750	-	-	245,000	732,750
Reimbursements	8,534,421	-	238,250	19,491,355	28,264,026
Indirect Cost Allocation	15,245,889	-	66,150	-	15,312,039
Other Revenue	193,300	272,850	68,200	803,020	1,337,370
Total Revenues	216,810,228	111,135,657	180,132,160	136,880,607	644,958,652
Expenditures By Category:					
Full Time Wages	78,866,323	15,130,814	15,721,646	35,824,520	145,543,303
Part Time Wages	2,362,536	100,000	-	5,723,480	8,186,016
Overtime Wages	5,421,820	2,016,400	-	1,580,664	9,018,884
FICA/Medicare	6,407,518	1,319,412	1,200,404	3,244,701	12,172,035
Pension/Retiree Health Care	23,112,611	12,130,054	4,726,172	8,668,332	48,637,169
Employee Health/Dental Life Ins	18,606,426	3,670,728	3,801,501	9,713,309	35,791,964
Workers Comp/Unemployment/Other	1,944,055	266,000	220,332	1,023,305	3,453,692
Supplies & Services	17,990,018	2,214,510	11,096,782	30,256,465	61,557,775
Room & Board	-	-	-	6,065,000	6,065,000
Conferences & Training	555,822	192,475	217,000	640,440	1,605,737
Utilities	3,538,560	699,450	396,255	881,381	5,515,646
Repairs & Maintenance	7,020,473	545,400	32,390	958,925	8,557,188
Road Construction & Maintenance	-	77,552,285	-	-	77,552,285
Vehicle Operations	1,119,378	2,461,450	135	318,218	3,899,181
Contract Services	8,274,062	4,668,950	144,866,255	30,212,937	188,022,204
Internal Services	5,605,543	-	1,768,781	8,398,296	15,772,620
Capital Outlay	1,019,600	14,493,821	79,139	1,099,755	16,692,315
Debt Service - Principal	-	-	-	17,800,000	17,800,000
Debt Service - Interest and fees	-	-	-	11,061,938	11,061,938
Total Expenditures	181,844,745	137,461,749	184,126,792	173,471,666	676,904,952
Revenues Over (Under) Expenditures	34,965,483	(26,326,092)	(3,994,632)	(36,591,059)	(31,946,300)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,994,632	35,420,614	39,415,246
Transfers in - Other Funds	8,063,000	-	-	1,572,891	9,635,891
Transfers out	(39,415,246)	(511,217)	-	(1,562,569)	(41,489,032)
Total Other Financing Sources (Uses):	(31,352,246)	(511,217)	3,994,632	35,430,936	7,562,105
Net Increase (Decrease) in Fund Balance	3,613,237	(26,837,309)	-	(1,160,123)	(24,384,195)
Fund Balance, Beginning of Year	47,155,327	48,676,506	5,682,790	18,477,058	119,991,680
Fund Balance, End of Year	\$ 50,768,564	\$ 21,839,197	\$ 5,682,790	\$ 17,316,935	\$ 95,607,485

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

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	50,000	35,000	8,131,600
Charges for Services	-	-	60,564
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	106,500	545,000
Total Revenues	50,000	148,500	8,737,164
Expenditures:			
Full Time Wages	42,800	-	851,938
Part Time Wages	21,948	-	39,546
Overtime Wages	-	-	-
FICA/Medicare	4,954	-	67,464
Pension/Retiree Health Care	28,309	-	257,305
Employee Health/Dental Life Ins	13,636	-	185,123
Workers Comp/Unemployment/Other	920	-	12,444
Supplies & Services	35,000	124,250	7,292,741
Room & Board	-	-	-
Conferences & Training	15,000	-	15,200
Utilities	-	-	-
Repairs & Maintenance	-	-	2,120
Vehicle Operations	-	-	1,500
Contract Services	-	79,250	87,500
Internal Services	646	-	16,839
Capital Outlay	-	-	12,150
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	163,213	203,500	8,841,870
Revenues Over (Under) Expenditures	(113,213)	(55,000)	(104,706)
Other Financing Sources (Uses):			
Transfers in from General Fund	113,213	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(75,743)
Total Other Financing Sources (Uses):	113,213	-	(75,743)
Net Increase (Decrease) in Fund Balance	-	(55,000)	(180,449)
Fund Balance, Beginning of Year	-	491,804	5,928,407
Fund Balance, End of Year	\$ -	\$ 436,804	\$ 5,747,958

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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
Revenues:			
Property Taxes	\$ 128,576	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	4,263,011	-
Charges for Services	-	-	263,000
Fines & Forfeitures	-	-	-
Reimbursements	18,385,355	-	15,000
Other Revenue	-	-	-
Total Revenues	<u>18,513,931</u>	<u>4,263,011</u>	<u>278,000</u>
Expenditures:			
Full Time Wages	-	142,710	-
Part Time Wages	-	69,492	-
Overtime Wages	-	-	-
FICA/Medicare	-	16,232	-
Pension/Retiree Health Care	-	31,655	-
Employee Health/Dental Life Ins	-	27,408	-
Workers Comp/Unemployment/Other	-	2,203	-
Supplies & Services	183,683	3,592,050	307,800
Room & Board	-	-	-
Conferences & Training	-	35,000	-
Utilities	-	-	130,000
Repairs & Maintenance	-	3,750	45,000
Vehicle Operations	-	6,900	-
Contract Services	-	234,111	-
Internal Services	-	1,500	1,200
Capital Outlay	-	145,000	50,000
Debt Service - Principal	17,800,000	-	-
Debt Service - Interest and fees	11,061,938	-	-
Total Expenditures	<u>29,045,621</u>	<u>4,308,011</u>	<u>534,000</u>
Revenues Over (Under) Expenditures	<u>(10,531,690)</u>	<u>(45,000)</u>	<u>(256,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	10,531,690	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>10,531,690</u>	<u>-</u>	<u>86,000</u>
Net Increase (Decrease) in Fund Balance	-	(45,000)	(170,000)
Fund Balance, Beginning of Year	1,994,530	(669,402)	2,132,586
Fund Balance, End of Year	<u>\$ 1,994,530</u>	<u>\$ (714,402)</u>	<u>\$ 1,962,586</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	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	25,801,330
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	300,000
Other Revenue	-	-	27,820
Total Revenues	-	200,000	26,129,150
Expenditures:			
Full Time Wages	15,586	-	9,948,256
Part Time Wages	-	-	1,696,056
Overtime Wages	-	-	1,105,362
FICA/Medicare	1,192	-	975,350
Pension/Retiree Health Care	-	-	1,622,005
Employee Health/Dental Life Ins	-	-	2,653,536
Workers Comp/Unemployment/Other	222	-	359,184
Supplies & Services	36,974	200,000	4,510,068
Room & Board	-	-	-
Conferences & Training	-	-	48,000
Utilities	-	-	455,081
Repairs & Maintenance	-	-	462,236
Vehicle Operations	-	-	8,000
Contract Services	31,974	-	1,686,016
Internal Services	-	-	-
Capital Outlay	-	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	85,948	200,000	26,129,150
Revenues Over (Under) Expenditures	(85,948)	-	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	(85,948)	-	-
Fund Balance, Beginning of Year	461,338	-	(5,438,865)
Fund Balance, End of Year	\$ 375,390	\$ -	\$ (5,438,865)

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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
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,494,705	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	6,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,494,705</u>	<u>6,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,583,559	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	197,642	-	-
Pension/Retiree Health Care	813,595	-	-
Employee Health/Dental Life Ins	640,892	-	-
Workers Comp/Unemployment/Other	36,139	-	-
Supplies & Services	75,460	14,900	-
Room & Board	-	-	-
Conferences & Training	23,050	-	-
Utilities	-	-	-
Repairs & Maintenance	-	2,300	-
Vehicle Operations	-	-	-
Contract Services	-	17,750	-
Internal Services	123,368	-	-
Capital Outlay	1,000	1,200	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,494,705</u>	<u>36,150</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(30,150)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(30,150)	-
Fund Balance, Beginning of Year	-	130,910	50,261
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 100,760</u>	<u>\$ 50,261</u>

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	223,926	-	47,000
Charges for Services	-	1,080,000	100,500
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>223,926</u>	<u>1,080,000</u>	<u>362,500</u>
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	3,264	56,000	96,500
Room & Board	-	-	-
Conferences & Training	-	11,500	125,000
Utilities	-	-	-
Repairs & Maintenance	-	1,600	15,000
Vehicle Operations	-	-	32,000
Contract Services	220,662	1,200,000	5,000
Internal Services	-	1,024	12,000
Capital Outlay	-	-	77,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>223,926</u>	<u>1,270,124</u>	<u>362,500</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(190,124)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(190,124)	-
Fund Balance, Beginning of Year	<u>(147,539)</u>	<u>602,928</u>	<u>3,250</u>
Fund Balance, End of Year	<u>\$ (147,539)</u>	<u>\$ 412,804</u>	<u>\$ 3,250</u>

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

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,743,337	\$ 1,871,913
Licenses & Permits	141,660	-	141,660
Intergovernmental	-	31,048	12,781,585
Charges for Services	-	-	31,800,099
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	18,913,355
Other Revenue	-	-	679,320
Total Revenues	<u>141,660</u>	<u>1,774,385</u>	<u>66,402,932</u>
Expenditures:			
Full Time Wages	70,654	464,450	14,119,953
Part Time Wages	-	-	1,827,042
Overtime Wages	-	-	1,105,362
FICA/Medicare	5,405	35,531	1,303,770
Pension/Retiree Health Care	2,120	174,142	2,929,131
Employee Health/Dental Life Ins	27,272	149,996	3,697,863
Workers Comp/Unemployment/Other	1,003	6,581	418,696
Supplies & Services	18,400	274,950	16,822,040
Room & Board	-	-	-
Conferences & Training	15,000	9,000	296,750
Utilities	-	-	585,081
Repairs & Maintenance	-	2,500	534,506
Vehicle Operations	-	-	48,400
Contract Services	-	-	3,562,263
Internal Services	1,806	193,674	352,057
Capital Outlay	-	14,000	900,350
Debt Service - Principal	-	-	17,800,000
Debt Service - Interest and fees	-	-	11,061,938
Total Expenditures	<u>141,660</u>	<u>1,324,824</u>	<u>77,365,202</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>449,561</u>	<u>(10,962,270)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	10,730,903
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(75,743)
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>10,655,160</u>
Net Increase (Decrease) in Fund Balance	-	449,561	(307,110)
Fund Balance, Beginning of Year	<u>370,767</u>	<u>500,474</u>	<u>6,411,450</u>
Fund Balance, End of Year	<u>\$ 370,767</u>	<u>\$ 950,035</u>	<u>\$ 6,104,340</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
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	224,434	9,340,755	1,378,990
Charges for Services	6,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	578,000	-
Other Revenue	-	-	-
Total Revenues	<u>230,434</u>	<u>10,399,755</u>	<u>1,378,990</u>
Expenditures:			
Full Time Wages	-	5,728,978	540,416
Part Time Wages	-	476,927	-
Overtime Wages	-	307,500	-
FICA/Medicare	-	452,408	41,342
Pension/Retiree Health Care	-	1,409,357	146,407
Employee Health/Dental Life Ins	-	1,636,320	149,996
Workers Comp/Unemployment/Other	-	189,555	7,564
Supplies & Services	22,940	1,006,400	111,095
Room & Board	-	6,065,000	-
Conferences & Training	3,835	45,850	8,300
Utilities	-	268,500	-
Repairs & Maintenance	-	223,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	282,014	759,494	703,070
Internal Services	-	3,068,686	14,994
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>308,789</u>	<u>21,673,475</u>	<u>1,724,684</u>
Revenues Over (Under) Expenditures	<u>(78,355)</u>	<u>(11,273,720)</u>	<u>(345,694)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	78,355	11,273,720	345,694
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>78,355</u>	<u>11,273,720</u>	<u>345,694</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(30,092)</u>	<u>(843,728)</u>	<u>1,737</u>
Fund Balance, End of Year	<u>\$ (30,092)</u>	<u>\$ (843,728)</u>	<u>\$ 1,737</u>

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

	Macomb Community <u>Action</u>	Friend of <u>the Court</u>	Health <u>Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,246,501	7,016,042	4,173,657
Charges for Services	10,852,386	740,000	686,806
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	120,000	-	3,700
Total Revenues	<u>27,218,887</u>	<u>7,756,042</u>	<u>4,864,163</u>
Expenditures:			
Full Time Wages	5,607,005	5,196,885	2,011,709
Part Time Wages	2,841,596	63,800	480,946
Overtime Wages	-	26,000	32,752
FICA/Medicare	646,138	402,517	192,517
Pension/Retiree Health Care	1,598,281	1,359,127	515,869
Employee Health/Dental Life Ins	1,625,502	1,459,052	571,817
Workers Comp/Unemployment/Other	263,149	73,292	34,886
Supplies & Services	10,026,466	160,250	339,126
Room & Board	-	-	-
Conferences & Training	214,825	13,250	17,600
Utilities	24,800	-	-
Repairs & Maintenance	114,188	73,500	5,606
Vehicle Operations	122,268	21,050	-
Contract Services	6,410,467	624,200	1,279,380
Internal Services	1,767,563	1,252,596	1,616,101
Capital Outlay	99,186	35,000	14,719
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>31,361,434</u>	<u>10,760,519</u>	<u>7,113,028</u>
Revenues Over (Under) Expenditures	<u>(4,142,547)</u>	<u>(3,004,477)</u>	<u>(2,248,865)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,661,909	3,004,477	2,010,998
Transfers in from Other Funds	1,572,891	-	-
Transfers out	(1,482,561)	-	-
Total Other Financing Sources (Uses):	<u>3,752,239</u>	<u>3,004,477</u>	<u>2,010,998</u>
Net Increase (Decrease) in Fund Balance	(390,308)	-	(237,867)
Fund Balance, Beginning of Year	776,334	(735,359)	2,056,396
Fund Balance, End of Year	<u>\$ 386,026</u>	<u>\$ (735,359)</u>	<u>\$ 1,818,529</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
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,514,456
Charges for Services	-	-	44,015
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	-	1,558,471
Expenditures:			
Full Time Wages	-	-	1,210,849
Part Time Wages	-	-	33,169
Overtime Wages	-	-	-
FICA/Medicare	-	-	95,167
Pension/Retiree Health Care	-	-	296,509
Employee Health/Dental Life Ins	-	-	299,992
Workers Comp/Unemployment/Other	-	-	16,917
Supplies & Services	-	2,000	131,430
Room & Board	-	-	-
Conferences & Training	-	-	8,000
Utilities	-	-	-
Repairs & Maintenance	-	-	2,100
Vehicle Operations	-	-	-
Contract Services	-	16,365	12,250
Internal Services	-	-	218,396
Capital Outlay	-	-	13,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	18,365	2,338,279
Revenues Over (Under) Expenditures	-	(18,365)	(779,808)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	779,808
Transfers in from Other Funds	-	-	-
Transfers out	-	(4,265)	-
Total Other Financing Sources (Uses):	-	(4,265)	779,808
Net Increase (Decrease) in Fund Balance	-	(22,630)	-
Fund Balance, Beginning of Year	-	234,481	(165,182)
Fund Balance, End of Year	\$ -	\$ 211,851	\$ (165,182)

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

	Sheriff Grants	Substance Abuse	September Year End Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,871,913
Licenses & Permits	-	-	-	141,660
Intergovernmental	1,485,021	5,515,395	46,895,251	59,676,836
Charges for Services	388,382	9,652,135	22,850,724	54,650,823
Fines & Forfeitures	30,000	-	30,000	245,000
Reimbursements	-	-	578,000	19,491,355
Other Revenue	-	-	123,700	803,020
Total Revenues	1,903,403	15,167,530	70,477,675	136,880,607
Expenditures:				
Full Time Wages	572,776	835,949	21,704,567	35,824,520
Part Time Wages	-	-	3,896,438	5,723,480
Overtime Wages	109,050	-	475,302	1,580,664
FICA/Medicare	47,642	63,200	1,940,931	3,244,701
Pension/Retiree Health Care	160,697	252,954	5,739,201	8,668,332
Employee Health/Dental Life Ins	109,088	163,679	6,015,446	9,713,309
Workers Comp/Unemployment/Other	7,691	11,555	604,609	1,023,305
Supplies & Services	1,056,622	578,096	13,434,425	30,256,465
Room & Board	-	-	6,065,000	6,065,000
Conferences & Training	16,500	15,530	343,690	640,440
Utilities	-	3,000	296,300	881,381
Repairs & Maintenance	1,000	3,525	424,419	958,925
Vehicle Operations	121,000	-	269,818	318,218
Contract Services	-	16,563,434	26,650,674	30,212,937
Internal Services	18,078	89,825	8,046,239	8,398,296
Capital Outlay	6,000	1,000	199,405	1,099,755
Debt Service - Principal	-	-	-	17,800,000
Debt Service - Interest and fees	-	-	-	11,061,938
Total Expenditures	2,226,144	18,581,747	96,106,464	173,471,666
Revenues Over (Under) Expenditures	(322,741)	(3,414,217)	(25,628,789)	(36,591,059)
Other Financing Sources (Uses):				
Transfers in from General Fund	322,741	3,212,009	24,689,711	35,420,614
Transfers in from Other Funds	-	-	1,572,891	1,572,891
Transfers out	-	-	(1,486,826)	(1,562,569)
Total Other Financing Sources (Uses):	322,741	3,212,009	24,775,776	35,430,936
Net Increase (Decrease) in Fund Balance	-	(202,208)	(853,013)	(1,160,123)
Fund Balance, Beginning of Year	(115,370)	10,886,391	12,065,608	18,477,058
Fund Balance, End of Year	\$ (115,370)	\$ 10,684,183	\$ 11,212,595	\$ 17,316,935

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

	Major Funds				Total
	General Fund	Roads	Community	Nonmajor Funds	
		Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 122,359,734	\$ -	\$ -	\$ 1,891,713	\$ 124,251,447
Licenses & Permits	1,473,044	826,200	-	143,484	2,442,728
Intergovernmental	36,283,394	99,353,267	9,360,194	55,016,050	200,012,905
Charges for Services	34,708,405	2,344,000	174,461,455	54,797,472	266,311,332
Investment Income	300,000	211,217	-	-	511,217
Fines & Forfeitures	487,750	-	-	245,000	732,750
Reimbursements	8,675,345	-	238,250	19,497,900	28,411,495
Indirect Cost Allocation	15,248,751	-	69,458	-	15,318,209
Other Revenue	119,800	272,850	68,200	803,298	1,264,148
Total Revenues	219,656,223	103,007,534	184,197,557	132,394,917	639,256,231
Expenditures By Category:					
Full Time Wages	80,384,539	15,283,122	16,124,452	35,801,270	147,593,383
Part Time Wages	2,386,498	100,000	-	5,726,042	8,212,540
Overtime Wages	5,421,820	2,036,564	-	1,591,717	9,050,101
FICA/Medicare	6,713,513	1,332,606	1,231,141	3,246,429	12,523,689
Pension/Retiree Health Care	23,264,712	12,328,369	4,755,834	8,685,956	49,034,871
Employee Health/Dental Life Ins	19,420,830	3,807,818	3,944,138	9,913,812	37,086,598
Workers Comp/Unemployment/Other	2,051,471	266,000	226,039	1,029,784	3,573,294
Supplies & Services	17,914,137	2,207,587	11,181,976	26,994,240	58,297,940
Room & Board	-	-	-	6,065,000	6,065,000
Conferences & Training	531,874	192,495	217,000	591,468	1,532,837
Utilities	3,538,560	699,450	396,255	885,932	5,520,197
Repairs & Maintenance	7,003,749	545,400	32,390	959,697	8,541,236
Road Construction & Maintenance	-	58,547,463	-	-	58,547,463
Vehicle Operations	1,119,378	2,461,450	135	307,628	3,888,591
Contract Services	8,289,771	3,972,788	148,369,600	29,012,206	189,644,365
Internal Services	5,671,807	-	1,664,358	8,479,709	15,815,874
Capital Outlay	998,600	4,009,815	79,139	948,755	6,036,309
Debt Service - Principal	-	-	-	18,245,000	18,245,000
Debt Service - Interest and fees	-	-	-	10,698,686	10,698,686
Total Expenditures	184,711,259	107,790,927	188,222,457	169,183,331	649,907,974
Revenues Over (Under) Expenditures	34,944,964	(4,783,393)	(4,024,900)	(36,788,414)	(10,651,743)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	4,024,900	35,648,240	39,673,140
Transfers in - Other Funds	8,063,000	-	-	1,572,891	9,635,891
Transfers out	(39,673,110)	(461,217)	-	(1,558,304)	(41,692,631)
Total Other Financing Sources (Uses):	(31,610,110)	(461,217)	4,024,900	35,662,827	7,616,400
Net Increase (Decrease) in Fund Balance	3,334,854	(5,244,610)	-	(1,125,587)	(3,035,343)
Fund Balance, Beginning of Year	50,768,564	21,839,197	5,682,790	17,316,935	95,607,485
Fund Balance, End of Year	\$ 54,103,418	\$ 16,594,587	\$ 5,682,790	\$ 16,191,348	\$ 92,572,142

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

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	35,000	8,131,600
Charges for Services	-	-	60,564
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	106,500	545,000
Total Revenues	-	148,500	8,737,164
Expenditures:			
Full Time Wages	43,761	-	851,522
Part Time Wages	22,166	-	39,941
Overtime Wages	-	-	-
FICA/Medicare	5,045	-	67,497
Pension/Retiree Health Care	28,449	-	257,305
Employee Health/Dental Life Ins	14,660	-	185,123
Workers Comp/Unemployment/Other	937	-	12,444
Supplies & Services	-	124,250	7,292,741
Room & Board	-	-	-
Conferences & Training	-	-	15,200
Utilities	-	-	-
Repairs & Maintenance	-	-	2,120
Vehicle Operations	-	-	1,500
Contract Services	-	79,250	87,500
Internal Services	659	-	17,283
Capital Outlay	-	-	12,150
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	115,677	203,500	8,842,326
Revenues Over (Under) Expenditures	(115,677)	(55,000)	(105,162)
Other Financing Sources (Uses):			
Transfers in from General Fund	115,677	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(75,743)
Total Other Financing Sources (Uses):	115,677	-	(75,743)
Net Increase (Decrease) in Fund Balance	-	(55,000)	(180,905)
Fund Balance, Beginning of Year	-	436,804	5,747,958
Fund Balance, End of Year	\$ -	\$ 381,804	\$ 5,567,053

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

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ 131,792	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	270,000	-
Charges for Services	-	-	263,000
Fines & Forfeitures	-	-	-
Reimbursements	18,388,900	-	15,000
Other Revenue	-	-	-
Total Revenues	18,520,692	270,000	278,000
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	186,899	270,000	311,711
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	130,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	-	-	1,200
Capital Outlay	-	-	50,000
Debt Service - Principal	18,245,000	-	-
Debt Service - Interest and fees	10,698,686	-	-
Total Expenditures	29,130,585	270,000	537,911
Revenues Over (Under) Expenditures	(10,609,893)	-	(259,911)
Other Financing Sources (Uses):			
Transfers in from General Fund	10,609,893	-	89,911
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	10,609,893	-	89,911
Net Increase (Decrease) in Fund Balance	-	-	(170,000)
Fund Balance, Beginning of Year	1,994,530	(714,402)	1,962,586
Fund Balance, End of Year	\$ 1,994,530	\$ (714,402)	\$ 1,792,586

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

	Health Grants	Human Services	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	26,059,343
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	303,000
Other Revenue	-	-	28,098
Total Revenues	-	200,000	26,390,441
Expenditures:			
Full Time Wages	15,586	-	10,047,738
Part Time Wages	-	-	1,713,016
Overtime Wages	-	-	1,116,415
FICA/Medicare	1,192	-	985,104
Pension/Retiree Health Care	-	-	1,638,225
Employee Health/Dental Life Ins	-	-	2,680,072
Workers Comp/Unemployment/Other	221	-	362,776
Supplies & Services	36,974	200,000	4,555,169
Room & Board	-	-	-
Conferences & Training	-	-	48,480
Utilities	-	-	459,632
Repairs & Maintenance	-	-	466,858
Vehicle Operations	-	-	8,080
Contract Services	31,973	-	1,708,876
Internal Services	-	-	-
Capital Outlay	-	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	85,946	200,000	26,390,441
Revenues Over (Under) Expenditures	(85,946)	-	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	(85,946)	-	-
Fund Balance, Beginning of Year	375,390	-	(5,438,865)
Fund Balance, End of Year	\$ 289,444	\$ -	\$ (5,438,865)

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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,514,580	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	6,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,514,580</u>	<u>6,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,574,762	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	196,969	-	-
Pension/Retiree Health Care	818,160	-	-
Employee Health/Dental Life Ins	664,956	-	-
Workers Comp/Unemployment/Other	36,484	-	-
Supplies & Services	75,460	11,564	-
Room & Board	-	-	-
Conferences & Training	23,050	-	-
Utilities	-	-	-
Repairs & Maintenance	-	2,200	-
Vehicle Operations	-	-	-
Contract Services	-	16,250	-
Internal Services	123,739	-	-
Capital Outlay	1,000	1,200	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,514,580</u>	<u>31,214</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(25,214)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(25,214)	-
Fund Balance, Beginning of Year	-	100,760	50,261
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 75,546</u>	<u>\$ 50,261</u>

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	223,926	-	47,000
Charges for Services	-	1,080,000	100,500
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	223,926	1,080,000	362,500
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	3,264	56,000	96,500
Room & Board	-	-	-
Conferences & Training	-	11,500	125,000
Utilities	-	-	-
Repairs & Maintenance	-	1,600	15,000
Vehicle Operations	-	-	32,000
Contract Services	220,662	1,200,000	5,000
Internal Services	-	1,075	12,000
Capital Outlay	-	-	77,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	223,926	1,270,175	362,500
Revenues Over (Under) Expenditures	-	(190,175)	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	(190,175)	-
Fund Balance, Beginning of Year	(147,539)	412,804	3,250
Fund Balance, End of Year	\$ (147,539)	\$ 222,629	\$ 3,250

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

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,759,921	\$ 1,891,713
Licenses & Permits	143,484	-	143,484
Intergovernmental	-	31,670	8,739,196
Charges for Services	-	-	32,077,987
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	18,919,900
Other Revenue	-	-	679,598
Total Revenues	143,484	1,791,591	62,666,878
Expenditures:			
Full Time Wages	71,361	469,919	14,074,649
Part Time Wages	-	-	1,775,123
Overtime Wages	-	-	1,116,415
FICA/Medicare	5,459	35,949	1,297,215
Pension/Retiree Health Care	2,141	174,888	2,919,168
Employee Health/Dental Life Ins	28,296	156,652	3,729,759
Workers Comp/Unemployment/Other	1,013	6,660	420,535
Supplies & Services	18,400	282,950	13,521,882
Room & Board	-	-	-
Conferences & Training	15,000	9,000	247,230
Utilities	-	-	589,632
Repairs & Maintenance	-	2,500	535,278
Vehicle Operations	-	-	41,580
Contract Services	-	-	3,349,511
Internal Services	1,814	194,230	352,000
Capital Outlay	-	11,000	752,350
Debt Service - Principal	-	-	18,245,000
Debt Service - Interest and fees	-	-	10,698,686
Total Expenditures	143,484	1,343,748	73,666,013
Revenues Over (Under) Expenditures	-	447,843	(10,999,135)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	10,815,481
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(75,743)
Total Other Financing Sources (Uses):	-	-	10,739,738
Net Increase (Decrease) in Fund Balance	-	447,843	(259,397)
Fund Balance, Beginning of Year	370,767	950,035	6,104,340
Fund Balance, End of Year	\$ 370,767	\$ 1,397,878	\$ 5,844,943

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

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	224,312	9,397,412	1,384,305
Charges for Services	6,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	578,000	-
Other Revenue	-	-	-
Total Revenues	<u>230,312</u>	<u>10,456,412</u>	<u>1,384,305</u>
Expenditures:			
Full Time Wages	-	5,775,416	539,402
Part Time Wages	-	482,001	-
Overtime Wages	-	307,500	-
FICA/Medicare	-	456,074	41,264
Pension/Retiree Health Care	-	1,422,148	147,162
Employee Health/Dental Life Ins	-	1,697,760	155,628
Workers Comp/Unemployment/Other	-	192,457	7,660
Supplies & Services	26,092	1,011,400	111,095
Room & Board	-	6,065,000	-
Conferences & Training	3,835	45,850	8,300
Utilities	-	268,500	-
Repairs & Maintenance	-	223,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	278,740	712,293	703,070
Internal Services	-	3,082,201	15,094
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>308,667</u>	<u>21,777,100</u>	<u>1,730,175</u>
Revenues Over (Under) Expenditures	<u>(78,355)</u>	<u>(11,320,688)</u>	<u>(345,870)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	78,355	11,320,688	345,870
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>78,355</u>	<u>11,320,688</u>	<u>345,870</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>(30,092)</u>	<u>(843,728)</u>	<u>1,737</u>
Fund Balance, End of Year	<u>\$ (30,092)</u>	<u>\$ (843,728)</u>	<u>\$ 1,737</u>

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

	Macomb Community Action	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,306,740	7,090,162	4,173,657
Charges for Services	10,852,721	740,000	642,294
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	120,000	-	3,700
Total Revenues	27,279,461	7,830,162	4,819,651
Expenditures:			
Full Time Wages	5,613,745	5,185,196	1,990,485
Part Time Wages	2,884,151	64,438	486,669
Overtime Wages	-	26,000	32,752
FICA/Medicare	652,606	401,672	191,330
Pension/Retiree Health Care	1,598,279	1,366,679	518,535
Employee Health/Dental Life Ins	1,628,171	1,513,324	592,775
Workers Comp/Unemployment/Other	263,149	74,181	35,216
Supplies & Services	10,021,892	195,000	329,906
Room & Board	-	-	-
Conferences & Training	214,573	13,250	17,600
Utilities	24,800	-	-
Repairs & Maintenance	114,188	73,500	5,606
Vehicle Operations	118,498	21,050	-
Contract Services	6,433,780	634,265	1,247,088
Internal Services	1,767,565	1,312,904	1,619,181
Capital Outlay	99,186	35,000	11,719
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	31,434,583	10,916,459	7,078,862
Revenues Over (Under) Expenditures	(4,155,122)	(3,086,297)	(2,259,211)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,661,909	3,086,297	2,017,789
Transfers in from Other Funds	1,572,891	-	-
Transfers out	(1,482,561)	-	-
Total Other Financing Sources (Uses):	3,752,239	3,086,297	2,017,789
Net Increase (Decrease) in Fund Balance	(402,883)	-	(241,422)
Fund Balance, Beginning of Year	386,026	(735,359)	1,818,529
Fund Balance, End of Year	\$ (16,857)	\$ (735,359)	\$ 1,577,107

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

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,521,816
Charges for Services	-	-	44,015
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	-	1,565,831
Expenditures:			
Full Time Wages	-	-	1,203,448
Part Time Wages	-	-	33,660
Overtime Wages	-	-	-
FICA/Medicare	-	-	94,640
Pension/Retiree Health Care	-	-	298,197
Employee Health/Dental Life Ins	-	-	311,256
Workers Comp/Unemployment/Other	-	-	17,052
Supplies & Services	-	2,000	134,430
Room & Board	-	-	-
Conferences & Training	-	-	8,500
Utilities	-	-	-
Repairs & Maintenance	-	-	2,100
Vehicle Operations	-	-	-
Contract Services	-	17,677	12,315
Internal Services	-	-	219,179
Capital Outlay	-	-	13,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	19,677	2,348,277
Revenues Over (Under) Expenditures	-	(19,677)	(782,446)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	782,446
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	782,446
Net Increase (Decrease) in Fund Balance	-	(19,677)	-
Fund Balance, Beginning of Year	-	211,851	(165,182)
Fund Balance, End of Year	\$ -	\$ 192,174	\$ (165,182)

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

	Sheriff Grants	Substance Abuse	September Year End Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,891,713
Licenses & Permits	-	-	-	143,484
Intergovernmental	1,491,646	4,686,804	46,276,854	55,016,050
Charges for Services	388,382	9,565,073	22,719,485	54,797,472
Fines & Forfeitures	30,000	-	30,000	245,000
Reimbursements	-	-	578,000	19,497,900
Other Revenue	-	-	123,700	803,298
Total Revenues	1,910,028	14,251,877	69,728,039	132,394,917
Expenditures:				
Full Time Wages	575,787	843,142	21,726,621	35,801,270
Part Time Wages	-	-	3,950,919	5,726,042
Overtime Wages	109,050	-	475,302	1,591,717
FICA/Medicare	47,873	63,755	1,949,214	3,246,429
Pension/Retiree Health Care	161,777	254,011	5,766,788	8,685,956
Employee Health/Dental Life Ins	113,184	171,955	6,184,053	9,913,812
Workers Comp/Unemployment/Other	7,804	11,730	609,249	1,029,784
Supplies & Services	1,059,399	581,144	13,472,358	26,994,240
Room & Board	-	-	6,065,000	6,065,000
Conferences & Training	16,500	15,830	344,238	591,468
Utilities	-	3,000	296,300	885,932
Repairs & Maintenance	1,000	3,525	424,419	959,697
Vehicle Operations	121,000	-	266,048	307,628
Contract Services	-	15,623,467	25,662,695	29,012,206
Internal Services	18,177	93,408	8,127,709	8,479,709
Capital Outlay	6,000	1,000	196,405	948,755
Debt Service - Principal	-	-	-	18,245,000
Debt Service - Interest and fees	-	-	-	10,698,686
Total Expenditures	2,237,551	17,665,967	95,517,318	169,183,331
Revenues Over (Under) Expenditures	(327,523)	(3,414,090)	(25,789,279)	(36,788,414)
Other Financing Sources (Uses):				
Transfers in from General Fund	327,523	3,211,882	24,832,759	35,648,240
Transfers in from Other Funds	-	-	1,572,891	1,572,891
Transfers out	-	-	(1,482,561)	(1,558,304)
Total Other Financing Sources (Uses):	327,523	3,211,882	24,923,089	35,662,827
Net Increase (Decrease) in Fund Balance	-	(202,208)	(866,190)	(1,125,587)
Fund Balance, Beginning of Year	(115,370)	10,684,183	11,212,595	17,316,935
Fund Balance, End of Year	\$ (115,370)	\$ 10,481,975	\$ 10,346,405	\$ 16,191,348

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2020

	Major Funds					
	General Fund	Roads		Community Mental Health Enterprise Fund	Nonmajor Funds	Total
		Special Revenue Fund				
Revenues:						
Property Taxes	\$ 124,496,656	\$ -	\$ -	\$ 1,931,567	\$ 126,428,223	
Licenses & Permits	1,473,044	826,200	-	145,354	2,444,598	
Intergovernmental	36,515,383	103,953,267	9,360,194	55,113,769	204,942,613	
Charges for Services	34,854,668	2,344,000	177,825,964	54,871,535	269,896,167	
Investment Income	300,000	200,000	-	-	500,000	
Fines & Forfeitures	487,750	-	-	245,000	732,750	
Reimbursements	8,713,607	-	238,250	19,283,100	28,234,957	
Indirect Cost Allocation	15,257,452	-	72,931	-	15,330,383	
Other Revenue	119,800	272,850	68,200	803,579	1,264,429	
Total Revenues	222,218,360	107,596,317	187,565,539	132,393,904	649,774,120	
Expenditures By Category:						
Full Time Wages	81,425,449	15,435,953	16,541,465	36,227,625	149,630,492	
Part Time Wages	2,410,705	100,000	-	5,782,568	8,293,273	
Overtime Wages	5,421,820	2,056,930	-	1,602,882	9,081,632	
FICA/Medicare	6,799,922	1,345,856	1,262,957	3,283,998	12,692,733	
Pension/Retiree Health Care	23,392,486	12,525,623	4,790,887	8,719,016	49,428,012	
Employee Health/Dental Life Ins	20,152,467	3,950,611	4,092,348	10,157,355	38,352,781	
Workers Comp/Unemployment/Other	2,083,489	266,000	231,933	1,039,332	3,620,754	
Supplies & Services	17,927,192	2,207,587	11,251,219	26,790,779	58,176,777	
Room & Board	-	-	-	6,065,000	6,065,000	
Conferences & Training	531,874	192,495	217,000	588,899	1,530,268	
Utilities	3,538,560	699,450	396,255	890,528	5,524,793	
Repairs & Maintenance	7,089,106	545,400	32,390	963,866	8,630,762	
Road Construction & Maintenance	-	58,547,463	-	-	58,547,463	
Vehicle Operations	1,119,378	2,461,450	135	302,799	3,883,762	
Contract Services	8,304,116	3,972,788	151,009,375	28,910,273	192,196,552	
Internal Services	5,736,947	-	1,690,477	8,583,278	16,010,702	
Capital Outlay	1,023,600	4,009,815	79,139	838,055	5,950,609	
Debt Service - Principal	-	-	-	17,790,000	17,790,000	
Debt Service - Interest and fees	-	-	-	10,269,344	10,269,344	
Total Expenditures	186,957,111	108,317,421	191,595,580	168,805,597	655,675,709	
Revenues Over (Under) Expenditures	35,261,249	(721,104)	(4,030,041)	(36,411,693)	(5,901,589)	
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	4,030,041	35,281,729	39,311,770	
Transfers in - Other Funds	8,063,000	-	-	1,559,186	9,622,186	
Transfers out	(39,311,870)	(450,000)	-	(1,559,185)	(41,321,055)	
Total Other Financing Sources (Uses):	(31,248,870)	(450,000)	4,030,041	35,281,730	7,612,901	
Net Increase (Decrease) in Fund Balance	4,012,379	(1,171,104)	-	(1,129,963)	1,711,312	
Fund Balance, Beginning of Year	54,103,418	16,594,587	5,682,790	16,191,348	92,572,142	
Fund Balance, End of Year	\$ 58,115,797	\$ 15,423,483	\$ 5,682,790	\$ 15,061,385	\$ 94,283,454	

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

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	35,000	8,131,600
Charges for Services	-	-	60,564
Fines & Forfeitures	-	-	-
Reimbursements	-	7,000	-
Other Revenue	-	106,500	545,000
Total Revenues	-	148,500	8,737,164
Expenditures:			
Full Time Wages	44,731	-	860,036
Part Time Wages	22,389	-	40,341
Overtime Wages	-	-	-
FICA/Medicare	5,136	-	67,805
Pension/Retiree Health Care	28,589	-	248,543
Employee Health/Dental Life Ins	15,724	-	185,123
Workers Comp/Unemployment/Other	692	-	12,444
Supplies & Services	-	124,250	7,292,741
Room & Board	-	-	-
Conferences & Training	-	-	15,200
Utilities	-	-	-
Repairs & Maintenance	-	-	2,120
Vehicle Operations	-	-	1,500
Contract Services	-	79,250	87,500
Internal Services	672	-	17,283
Capital Outlay	-	-	12,150
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	117,933	203,500	8,842,786
Revenues Over (Under) Expenditures	(117,933)	(55,000)	(105,622)
Other Financing Sources (Uses):			
Transfers in from General Fund	117,933	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(75,743)
Total Other Financing Sources (Uses):	117,933	-	(75,743)
Net Increase (Decrease) in Fund Balance	-	(55,000)	(181,365)
Fund Balance, Beginning of Year	-	381,804	5,567,053
Fund Balance, End of Year	\$ -	\$ 326,804	\$ 5,385,688

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

	Debt	Emergency Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ 136,446	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	263,000
Fines & Forfeitures	-	-	-
Reimbursements	18,171,070	-	15,000
Other Revenue	-	-	-
Total Revenues	18,307,516	-	278,000
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	191,553	-	314,311
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	130,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	-	-	1,200
Capital Outlay	-	-	50,000
Debt Service - Principal	17,790,000	-	-
Debt Service - Interest and fees	10,269,344	-	-
Total Expenditures	28,250,897	-	540,511
Revenues Over (Under) Expenditures	(9,943,381)	-	(262,511)
Other Financing Sources (Uses):			
Transfers in from General Fund	9,943,381	-	92,511
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	9,943,381	-	92,511
Net Increase (Decrease) in Fund Balance	-	-	(170,000)
Fund Balance, Beginning of Year	1,994,530	(714,402)	1,792,586
Fund Balance, End of Year	\$ 1,994,530	\$ (714,402)	\$ 1,622,586

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

	Health	Human	Martha T Berry Medical Care
	Grants	Services	Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	26,319,937
Fines & Forfeitures	-	-	-
Reimbursements	-	200,000	306,030
Other Revenue	-	-	28,379
Total Revenues	-	200,000	26,654,346
Expenditures:			
Full Time Wages	15,586	-	10,148,215
Part Time Wages	-	-	1,730,146
Overtime Wages	-	-	1,127,580
FICA/Medicare	1,192	-	994,955
Pension/Retiree Health Care	-	-	1,654,608
Employee Health/Dental Life Ins	-	-	2,706,871
Workers Comp/Unemployment/Other	221	-	366,404
Supplies & Services	36,974	200,000	4,600,721
Room & Board	-	-	-
Conferences & Training	-	-	48,965
Utilities	-	-	464,228
Repairs & Maintenance	-	-	471,527
Vehicle Operations	-	-	8,161
Contract Services	31,973	-	1,841,965
Internal Services	-	-	-
Capital Outlay	-	-	490,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	85,946	200,000	26,654,346
Revenues Over (Under) Expenditures	(85,946)	-	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	(85,946)	-	-
Fund Balance, Beginning of Year	289,444	-	(5,438,865)
Fund Balance, End of Year	\$ 203,498	\$ -	\$ (5,438,865)

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

	Michigan <u>Works!</u>	MSUE <u>Grants</u>	Prosecuting Attorney <u>Forfeitures</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,584,254	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	6,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,584,254</u>	<u>6,000</u>	<u>-</u>
Expenditures:			
Full Time Wages	2,611,306	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	199,765	-	-
Pension/Retiree Health Care	822,583	-	-
Employee Health/Dental Life Ins	689,960	-	-
Workers Comp/Unemployment/Other	37,001	-	-
Supplies & Services	75,460	9,136	-
Room & Board	-	-	-
Conferences & Training	23,050	-	-
Utilities	-	-	-
Repairs & Maintenance	-	1,700	-
Vehicle Operations	-	-	-
Contract Services	-	15,250	-
Internal Services	124,129	-	-
Capital Outlay	1,000	500	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,584,254</u>	<u>26,586</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(20,586)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(20,586)	-
Fund Balance, Beginning of Year	-	75,546	50,261
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 54,960</u>	<u>\$ 50,261</u>

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

	Register of Deeds <u>Remonumentation</u>	Register of Deeds <u>Technology Fund</u>	Sheriff <u>Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	223,926	-	47,000
Charges for Services	-	1,080,000	100,500
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>223,926</u>	<u>1,080,000</u>	<u>362,500</u>
Expenditures:			
Full Time Wages	-	-	-
Part Time Wages	-	-	-
Overtime Wages	-	-	-
FICA/Medicare	-	-	-
Pension/Retiree Health Care	-	-	-
Employee Health/Dental Life Ins	-	-	-
Workers Comp/Unemployment/Other	-	-	-
Supplies & Services	3,264	56,000	96,500
Room & Board	-	-	-
Conferences & Training	-	11,500	125,000
Utilities	-	-	-
Repairs & Maintenance	-	1,600	15,000
Vehicle Operations	-	-	32,000
Contract Services	220,662	1,200,000	5,000
Internal Services	-	1,129	12,000
Capital Outlay	-	-	77,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>223,926</u>	<u>1,270,229</u>	<u>362,500</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(190,229)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(190,229)	-
Fund Balance, Beginning of Year	<u>(147,539)</u>	<u>222,629</u>	<u>3,250</u>
Fund Balance, End of Year	<u>\$ (147,539)</u>	<u>\$ 32,400</u>	<u>\$ 3,250</u>

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

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,795,121	\$ 1,931,567
Licenses & Permits	145,354	-	145,354
Intergovernmental	-	32,303	8,469,829
Charges for Services	-	-	32,408,255
Fines & Forfeitures	-	-	215,000
Reimbursements	-	-	18,705,100
Other Revenue	-	-	679,879
Total Revenues	145,354	1,827,424	62,554,984
Expenditures:			
Full Time Wages	72,075	475,442	14,227,391
Part Time Wages	-	-	1,792,876
Overtime Wages	-	-	1,127,580
FICA/Medicare	5,514	36,372	1,310,739
Pension/Retiree Health Care	2,162	175,587	2,932,072
Employee Health/Dental Life Ins	29,360	163,568	3,790,606
Workers Comp/Unemployment/Other	1,023	6,738	424,523
Supplies & Services	18,400	282,950	13,302,260
Room & Board	-	-	-
Conferences & Training	15,000	9,000	247,715
Utilities	-	-	594,228
Repairs & Maintenance	-	2,500	539,447
Vehicle Operations	-	-	41,661
Contract Services	-	-	3,481,600
Internal Services	1,820	194,784	353,017
Capital Outlay	-	11,000	641,650
Debt Service - Principal	-	-	17,790,000
Debt Service - Interest and fees	-	-	10,269,344
Total Expenditures	145,354	1,357,941	72,866,709
Revenues Over (Under) Expenditures	-	469,483	(10,311,725)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	10,153,825
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(75,743)
Total Other Financing Sources (Uses):	-	-	10,078,082
Net Increase (Decrease) in Fund Balance	-	469,483	(233,643)
Fund Balance, Beginning of Year	370,767	1,397,878	5,844,943
Fund Balance, End of Year	\$ 370,767	\$ 1,867,361	\$ 5,611,300

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2020

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	224,312	9,533,978	1,400,742
Charges for Services	6,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	578,000	-
Other Revenue	-	-	-
Total Revenues	230,312	10,592,978	1,400,742
Expenditures:			
Full Time Wages	-	5,889,837	549,537
Part Time Wages	-	487,126	-
Overtime Wages	-	307,500	-
FICA/Medicare	-	464,943	42,040
Pension/Retiree Health Care	-	1,432,016	147,872
Employee Health/Dental Life Ins	-	1,761,600	161,480
Workers Comp/Unemployment/Other	-	196,419	7,803
Supplies & Services	26,092	1,016,400	111,095
Room & Board	-	6,065,000	-
Conferences & Training	3,835	45,850	8,300
Utilities	-	268,500	-
Repairs & Maintenance	-	223,000	1,500
Vehicle Operations	-	5,500	-
Contract Services	278,740	725,412	703,070
Internal Services	-	3,108,383	15,198
Capital Outlay	-	30,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	308,667	22,027,486	1,747,895
Revenues Over (Under) Expenditures	(78,355)	(11,434,508)	(347,153)
Other Financing Sources (Uses):			
Transfers in from General Fund	78,355	11,434,508	347,153
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	78,355	11,434,508	347,153
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	(30,092)	(843,728)	1,737
Fund Balance, End of Year	\$ (30,092)	\$ (843,728)	\$ 1,737

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2020

	Macomb Community Action	Friend of the Court	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	16,382,988	7,187,187	4,173,657
Charges for Services	10,836,060	740,000	642,294
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	120,000	-	3,700
Total Revenues	27,339,048	7,927,187	4,819,651
Expenditures:			
Full Time Wages	5,655,842	5,244,764	2,012,517
Part Time Wages	2,911,798	65,083	491,531
Overtime Wages	-	26,000	32,752
FICA/Medicare	658,360	406,278	193,388
Pension/Retiree Health Care	1,596,290	1,372,579	520,850
Employee Health/Dental Life Ins	1,640,663	1,569,716	614,552
Workers Comp/Unemployment/Other	263,021	75,029	35,598
Supplies & Services	10,023,535	195,000	329,906
Room & Board	-	-	-
Conferences & Training	210,719	13,250	17,600
Utilities	24,800	-	-
Repairs & Maintenance	114,188	73,500	5,606
Vehicle Operations	113,588	21,050	-
Contract Services	6,431,152	644,883	1,247,088
Internal Services	1,767,464	1,375,947	1,628,023
Capital Outlay	99,186	35,000	11,719
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	31,510,606	11,118,079	7,141,130
Revenues Over (Under) Expenditures	(4,171,558)	(3,190,892)	(2,321,479)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,661,909	3,190,892	2,067,272
Transfers in from Other Funds	1,559,186	-	-
Transfers out	(1,483,442)	-	-
Total Other Financing Sources (Uses):	3,737,653	3,190,892	2,067,272
Net Increase (Decrease) in Fund Balance	(433,905)	-	(254,207)
Fund Balance, Beginning of Year	(16,857)	(735,359)	1,577,107
Fund Balance, End of Year	\$ (450,762)	\$ (735,359)	\$ 1,322,900

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2020

	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	1,538,721
Charges for Services	-	-	44,015
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	-	1,582,736
Expenditures:			
Full Time Wages	-	-	1,215,406
Part Time Wages	-	-	34,154
Overtime Wages	-	-	-
FICA/Medicare	-	-	95,591
Pension/Retiree Health Care	-	-	299,607
Employee Health/Dental Life Ins	-	-	322,960
Workers Comp/Unemployment/Other	-	-	17,218
Supplies & Services	-	2,000	137,430
Room & Board	-	-	-
Conferences & Training	-	-	9,000
Utilities	-	-	-
Repairs & Maintenance	-	-	2,100
Vehicle Operations	-	-	-
Contract Services	-	4,000	12,933
Internal Services	-	-	219,945
Capital Outlay	-	-	13,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	6,000	2,379,844
Revenues Over (Under) Expenditures	-	(6,000)	(797,108)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	797,108
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	797,108
Net Increase (Decrease) in Fund Balance	-	(6,000)	-
Fund Balance, Beginning of Year	-	192,174	(165,182)
Fund Balance, End of Year	\$ -	\$ 186,174	\$ (165,182)

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2020

	Sheriff	Substance	September Year End	
	Grants	Abuse	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,931,567
Licenses & Permits	-	-	-	145,354
Intergovernmental	1,497,339	4,705,016	46,643,940	55,113,769
Charges for Services	388,382	9,325,529	22,463,280	54,871,535
Fines & Forfeitures	30,000	-	30,000	245,000
Reimbursements	-	-	578,000	19,283,100
Other Revenue	-	-	123,700	803,579
Total Revenues	1,915,721	14,030,545	69,838,920	132,393,904
Expenditures:				
Full Time Wages	580,964	851,367	22,000,234	36,227,625
Part Time Wages	-	-	3,989,692	5,782,568
Overtime Wages	109,050	-	475,302	1,602,882
FICA/Medicare	48,269	64,390	1,973,259	3,283,998
Pension/Retiree Health Care	162,881	254,849	5,786,944	8,719,016
Employee Health/Dental Life Ins	117,440	178,338	6,366,749	10,157,355
Workers Comp/Unemployment/Other	7,876	11,845	614,809	1,039,332
Supplies & Services	1,064,234	582,827	13,488,519	26,790,779
Room & Board	-	-	6,065,000	6,065,000
Conferences & Training	16,500	16,130	341,184	588,899
Utilities	-	3,000	296,300	890,528
Repairs & Maintenance	1,000	3,525	424,419	963,866
Vehicle Operations	121,000	-	261,138	302,799
Contract Services	-	15,381,395	25,428,673	28,910,273
Internal Services	18,230	97,071	8,230,261	8,583,278
Capital Outlay	6,000	1,000	196,405	838,055
Debt Service - Principal	-	-	-	17,790,000
Debt Service - Interest and fees	-	-	-	10,269,344
Total Expenditures	2,253,444	17,445,737	95,938,888	168,805,597
Revenues Over (Under) Expenditures	(337,723)	(3,415,192)	(26,099,968)	(36,411,693)
Other Financing Sources (Uses):				
Transfers in from General Fund	337,723	3,212,984	25,127,904	35,281,729
Transfers in from Other Funds	-	-	1,559,186	1,559,186
Transfers out	-	-	(1,483,442)	(1,559,185)
Total Other Financing Sources (Uses):	337,723	3,212,984	25,203,648	35,281,730
Net Increase (Decrease) in Fund Balance	-	(202,208)	(896,320)	(1,129,963)
Fund Balance, Beginning of Year	(115,370)	10,481,975	10,346,405	16,191,348
Fund Balance, End of Year	\$ (115,370)	\$ 10,279,767	\$ 9,450,085	\$ 15,061,385

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

DEPARTMENT	FUND				FUNCTION		
ALL DEPARTMENTS	GENERAL FUND				ALL FUNCTIONS		
	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015	2016	2017	2017	2018	2019	2020
	Actual	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:							
Property Taxes	\$ 115,628,967	\$ 114,025,390	\$ 8,510,632	\$ 117,561,032	\$ 119,965,426	\$ 122,359,734	\$ 124,496,656
Licenses & Permits	1,714,382	1,541,117	1,279,487	1,399,664	1,473,044	1,473,044	1,473,044
Intergovernmental	31,406,371	39,059,424	10,393,343	36,096,273	36,053,702	36,283,394	36,515,383
Charges for Services	31,770,481	35,402,573	20,421,956	33,863,920	34,556,696	34,708,405	34,854,668
Investment Income	177,284	319,125	331,107	225,000	300,000	300,000	300,000
Fines & Forfeitures	533,785	557,405	299,075	467,750	487,750	487,750	487,750
Reimbursements	5,811,459	7,475,935	3,494,645	8,003,899	8,534,421	8,675,345	8,713,607
Indirect Cost Allocation	7,620,406	14,461,742	4,659,462	14,516,589	15,245,889	15,248,751	15,257,452
Other Revenue	148,489	149,319	24,618	128,200	193,300	119,800	119,800
Total Revenues	194,811,624	212,992,030	49,414,325	212,262,327	216,810,228	219,656,223	222,218,360
Expenditures:							
Full Time Wages	71,486,277	75,123,933	39,889,283	76,959,531	78,866,323	80,384,539	81,425,449
Part Time Wages	2,165,432	2,096,373	1,149,044	2,148,564	2,362,536	2,386,498	2,410,705
Overtime Wages	5,110,845	5,787,954	3,469,177	4,373,594	5,421,820	5,421,820	5,421,820
FICA/Medicare	5,923,887	6,240,171	3,351,987	6,164,302	6,407,518	6,713,513	6,799,922
Pension/Retiree Health Care	67,084,955	24,098,029	13,381,165	25,076,645	23,112,611	23,264,712	23,392,486
Employee Health/Dental/Life Ins	15,603,384	12,799,729	9,537,274	17,745,086	18,606,426	19,420,830	20,152,467
Workers Comp/Unemployment/Other	1,675,782	1,733,598	944,965	1,987,459	1,944,055	2,051,471	2,083,489
Supplies & Services	15,916,416	16,080,452	7,665,992	17,760,050	17,990,018	17,914,137	17,927,192
Conferences & Training	276,972	371,116	240,458	517,600	555,822	531,874	531,874
Utilities	3,087,530	3,307,683	1,468,672	3,324,000	3,538,560	3,538,560	3,538,560
Repairs & Maintenance	4,992,720	6,032,204	4,245,813	7,071,334	7,020,473	7,003,749	7,089,106
Vehicle Operations	767,256	766,311	281,904	1,035,751	1,119,378	1,119,378	1,119,378
Contract Services	6,403,066	6,868,176	3,463,369	7,371,500	8,274,062	8,289,771	8,304,116
Internal Services	4,527,306	5,846,654	2,810,300	5,180,415	5,605,543	5,671,807	5,736,947
Capital Outlay	1,197,598	1,391,904	1,152,624	1,974,595	1,019,600	998,600	1,023,600
Total Expenditures	206,219,426	168,544,287	93,052,027	178,690,426	181,844,745	184,711,259	186,957,111
Revenues Over (Under) Expenditures	(11,407,802)	44,447,743	(43,637,702)	33,571,901	34,965,483	34,944,964	35,261,249
Other Financing Sources (Uses):							
Transfers in - Other Funds	35,254,949	8,063,243	39,093	8,153,000	8,063,000	8,063,000	8,063,000
Transfers out	(36,880,302)	(63,089,748)	(6,158,464)	(56,204,050)	(39,415,246)	(39,673,110)	(39,311,870)
Total Other Financing Sources (Uses):	(1,625,353)	(55,026,505)	(6,119,371)	(48,051,050)	(31,352,246)	(31,610,110)	(31,248,870)
Net Increase (Decrease) in Fund Balance	(13,033,155)	(10,578,762)	(49,757,073)	(14,479,149)	3,613,237	3,334,854	4,012,379
Fund Balance, Beginning of Year	85,246,393	72,213,238		61,634,476	47,155,327	50,768,564	54,103,418
Fund Balance, End of Year	\$ 72,213,238	\$ 61,634,476		\$ 47,155,327	\$ 50,768,564	\$ 54,103,418	\$ 58,115,797

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

DEPARTMENT	FUND			FUNCTION			
ALL DEPARTMENTS	GENERAL FUND			ALL FUNCTIONS			
	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Property Taxes	\$ 115,628,967	\$ 114,025,390	\$ 8,510,632	\$ 117,561,032	\$ 119,965,426	\$ 122,359,734	\$ 124,496,656
Licenses & Permits	1,714,382	1,541,117	1,279,487	1,399,664	1,473,044	1,473,044	1,473,044
Intergovernmental	31,406,371	39,059,424	10,393,343	36,096,273	36,053,702	36,283,394	36,515,383
Charges for Services	31,770,481	35,402,573	20,421,956	33,863,920	34,556,696	34,708,405	34,854,668
Investment Income	177,284	319,125	331,107	225,000	300,000	300,000	300,000
Fines & Forfeitures	533,785	557,405	299,075	467,750	487,750	487,750	487,750
Reimbursements	5,811,459	7,475,935	3,494,645	8,003,899	8,534,421	8,675,345	8,713,607
Indirect Cost Allocation	7,620,406	14,461,742	4,659,462	14,516,589	15,245,889	15,248,751	15,257,452
Other Revenue	148,489	149,319	24,618	128,200	193,300	119,800	119,800
Total Revenues	<u>194,811,624</u>	<u>212,992,030</u>	<u>49,414,325</u>	<u>212,262,327</u>	<u>216,810,228</u>	<u>219,656,223</u>	<u>222,218,360</u>
Expenditures:							
Legislative	1,289,160	1,234,851	771,056	1,790,924	1,732,622	1,755,348	1,775,435
Judicial	30,188,530	31,182,103	17,393,205	34,312,621	34,364,884	35,042,712	35,508,582
General Government	86,173,327	43,990,321	24,329,270	42,026,762	43,553,590	44,178,663	44,761,644
Public Safety	62,543,742	64,993,982	35,837,782	69,085,013	71,164,128	72,262,074	73,038,269
Public Works	5,263,334	5,339,112	2,979,311	6,676,884	6,511,090	6,636,715	6,734,450
Health & Welfare	19,563,735	20,412,014	10,588,779	22,823,627	23,498,831	23,837,147	24,115,131
Capital Outlay	1,197,598	1,391,904	1,152,624	1,974,595	1,019,600	998,600	1,023,600
Total Expenditures	<u>206,219,426</u>	<u>168,544,287</u>	<u>93,052,027</u>	<u>178,690,426</u>	<u>181,844,745</u>	<u>184,711,259</u>	<u>186,957,111</u>
Revenues Over (Under) Expenditures	<u>(11,407,802)</u>	<u>44,447,743</u>	<u>(43,637,702)</u>	<u>33,571,901</u>	<u>34,965,483</u>	<u>34,944,964</u>	<u>35,261,249</u>
Other Financing Sources (Uses):							
Transfers in - Other Funds	35,254,949	8,063,243	39,093	8,153,000	8,063,000	8,063,000	8,063,000
Transfers out	(36,880,302)	(63,089,748)	(6,158,464)	(56,204,050)	(39,415,246)	(39,673,110)	(39,311,870)
Total Other Financing Sources (Uses):	<u>(1,625,353)</u>	<u>(55,026,505)</u>	<u>(6,119,371)</u>	<u>(48,051,050)</u>	<u>(31,352,246)</u>	<u>(31,610,110)</u>	<u>(31,248,870)</u>
Net Increase (Decrease) in Fund Balance	(13,033,155)	(10,578,762)	<u>(49,757,073)</u>	(14,479,149)	3,613,237	3,334,854	4,012,379
Fund Balance, Beginning of Year	85,246,393	72,213,238		61,634,476	47,155,327	50,768,564	54,103,418
Fund Balance, End of Year	<u>\$ 72,213,238</u>	<u>\$ 61,634,476</u>		<u>\$ 47,155,327</u>	<u>\$ 50,768,564</u>	<u>\$ 54,103,418</u>	<u>\$ 58,115,797</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Property Taxes							
Non-Departmental	\$ 115,628,967	\$ 114,025,390	\$ 8,510,632	\$ 117,561,032	\$ 119,965,426	\$ 122,359,734	\$ 124,496,656
	\$ 115,628,967	\$ 114,025,390	\$ 8,510,632	\$ 117,561,032	\$ 119,965,426	\$ 122,359,734	\$ 124,496,656
Licenses & Permits							
Animal Shelter	223,175	313,367	214,837	234,000	270,000	270,000	270,000
Clerk	303,090	28,990	15,530	25,000	25,000	25,000	25,000
Family Counseling	78,690	78,010	42,080	78,000	78,000	78,000	78,000
Health Department	971,734	975,704	913,983	931,164	968,544	968,544	968,544
Probation - District Court	200	-	-	-	-	-	-
Public Works	66,935	72,010	50,915	60,000	60,000	60,000	60,000
Treasurer	675	1,975	375	1,500	1,500	1,500	1,500
Non-Departmental	69,883	71,061	41,767	70,000	70,000	70,000	70,000
	1,714,382	1,541,117	1,279,487	1,399,664	1,473,044	1,473,044	1,473,044
Intergovernmental							
Animal Shelter	5,875	-	-	-	-	-	-
Circuit Court	4,195,175	4,146,570	2,053,988	4,345,000	4,345,000	4,345,000	4,345,000
District Court - Romeo	56,765	52,987	30,939	55,724	55,724	55,724	55,724
District Court - New Baltimore	60,794	60,124	38,432	60,725	60,725	60,725	60,725
Elections	3,449	2,390	1,523	3,000	3,000	3,000	3,000
Emergency Management	59,175	104,008	-	50,000	50,000	50,000	50,000
Health Department	3,663,553	3,542,628	1,339,590	3,978,596	3,938,334	3,938,334	3,938,334
Juvenile Court	180,533	180,533	90,267	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	297,472	299,880	98,533	297,448	306,696	306,696	306,696
Senior Citizens Services	137,955	-	-	-	-	-	-
Sheriff	63,750	313,541	70,100	564,598	145,000	145,000	145,000
Non-Departmental	22,681,875	30,356,763	6,669,971	26,561,182	26,969,223	27,198,915	27,430,904
	31,406,371	39,059,424	10,393,343	36,096,273	36,053,702	36,283,394	36,515,383

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Charges for Services							
Animal Shelter	252,799	189,757	92,857	210,000	199,000	199,000	199,000
Board of Commissioners	-	-	500	1,500	500	500	50
Building Authority	600	-	-	-	-	-	-
Circuit Court	1,348,565	1,438,562	962,833	1,512,500	1,487,500	1,487,500	1,487,500
Clerk	749,722	633,214	354,067	569,620	569,620	569,620	569,620
District Court - Romeo	382,405	370,206	155,101	369,500	356,500	356,500	356,500
District Court - New Baltimore	342,493	371,757	162,898	351,500	321,500	321,500	321,500
Elections	13,186	17,533	6,400	12,200	12,200	12,200	12,200
Equalization	7,000	3,500	3,500	3,500	3,500	3,500	3,500
Emergency Management	249,770	215,194	121,293	239,500	239,500	239,500	239,500
Facilities & Operations	2,089,009	4,305,188	1,796,630	3,125,635	2,878,061	2,878,061	2,878,061
Family Counseling	46,791	4,760	450	-	-	-	-
Finance	1,680	1,295	350	500	500	500	500
Health Department	2,256,410	2,417,641	1,264,478	1,748,150	1,927,098	1,927,098	1,927,098
Human Resources	904	1,243	968	1,000	1,000	1,000	1,000
Juvenile Court	133,969	137,444	70,708	144,250	144,250	144,250	144,250
Probate Court - Wills & Estates	330,571	332,821	195,999	310,000	310,000	310,000	310,000
Planning & Economic Development	90	-	-	-	-	-	-
Probation - Circuit Court	588	537	227	500	500	500	500
Probation - District Court	508,574	494,892	224,088	502,000	492,500	492,500	492,500
Prosecuting Attorney	342	148	-	1,000	1,000	1,000	1,000
Purchasing	95,602	110,416	47,363	90,000	90,000	90,000	90,000
Public Works	996,371	1,068,080	744,380	958,000	958,000	958,000	958,000
Register of Deeds	2,534,963	2,732,924	2,067,191	3,342,000	3,342,000	3,342,000	3,342,000
Senior Citizens Services	(2,778)	-	-	-	-	-	-
Sheriff	15,738,619	16,540,433	9,744,113	17,287,565	18,060,467	18,212,176	18,358,889
Treasurer	67,337	111,206	68,715	83,500	86,500	86,500	86,500
Non-Departmental	3,624,899	3,903,822	2,336,847	3,000,000	3,075,000	3,075,000	3,075,000
	<u>31,770,481</u>	<u>35,402,573</u>	<u>20,421,956</u>	<u>33,863,920</u>	<u>34,556,696</u>	<u>34,708,405</u>	<u>34,854,668</u>
Investment Income							
District Court - Romeo	147	151	-	-	-	-	-
Sheriff	-	-	2	-	-	-	-
Non-Departmental	177,137	318,974	331,105	225,000	300,000	300,000	300,000
	<u>177,284</u>	<u>319,125</u>	<u>331,107</u>	<u>225,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Fines & Forfeitures							
Circuit Court	60,439	63,374	35,418	50,000	50,000	50,000	50,000
District Court - Romeo	283,439	272,778	129,226	261,000	256,000	256,000	256,000
District Court - New Baltimore	168,456	205,597	120,916	132,000	157,000	157,000	157,000
Ethics Board	-	-	125	-	-	-	-
Juvenile Court	840	120	1,719	1,250	1,250	1,250	1,250
Law Library	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	12,083	7,024	2,925	15,000	15,000	15,000	15,000
Treasurer	28	12	246	-	-	-	-
	<u>533,785</u>	<u>557,405</u>	<u>299,075</u>	<u>467,750</u>	<u>487,750</u>	<u>487,750</u>	<u>487,750</u>
Reimbursements							
Animal Shelter	112,200	88,000	60,464	142,785	204,200	204,200	204,200
Board of Commissioners	30	23	-	-	-	-	-
Circuit Court	1,150,339	1,169,427	678,942	1,135,000	1,135,000	1,135,000	1,135,000
Clerk	103,702	109,397	61,745	108,000	108,000	108,000	108,000
Corporation Counsel	-	-	15	-	-	-	-
District Court - Romeo	42,042	39,010	18,543	50,000	50,000	50,000	50,000
District Court - New Baltimore	42,860	39,502	19,615	51,200	51,200	51,200	51,200
Elections	2,637	990	-	1,050	1,050	1,050	1,050
Equalization	-	15	-	-	-	-	-
Emergency Management	74,982	77,221	37,185	110,000	100,000	100,000	100,000
Facilities & Operations	981,105	1,399,529	299,398	1,300,000	1,525,000	1,525,000	1,525,000
Finance	7,459	662	-	2,500	600	600	600
Health Department	17,213	16,264	11,080	8,150	10,450	10,450	10,450
Human Resources	182,118	197,368	262	200,000	200,000	200,000	200,000
Information Technology	-	-	15	-	-	-	-
Juvenile Court	231,195	239,939	225,456	250,000	423,420	423,420	423,420
Law Library	1,661	2,727	890	2,500	2,500	2,500	2,500
MSU Extension	-	180	-	-	-	-	-
Probate Court - Wills & Estates	45	-	4,099	-	-	-	-
Planning & Economic Development	17,458	-	-	-	-	-	-
Probation - District Court	5	15	3	50	25	25	25
Prosecuting Attorney	18,829	16,470	9,696	20,000	20,000	20,000	20,000
Public Works	1,218,602	1,987,928	1,048,622	2,576,164	2,661,476	2,716,250	2,753,278
Sheriff	1,606,848	2,091,198	1,018,600	2,046,500	2,041,500	2,127,650	2,128,884
Treasurer	129	70	15	-	-	-	-
	<u>5,811,459</u>	<u>7,475,935</u>	<u>3,494,645</u>	<u>8,003,899</u>	<u>8,534,421</u>	<u>8,675,345</u>	<u>8,713,607</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Indirect Cost Allocation							
Health Department	327,617	373,389	109,942	495,131	511,569	512,052	518,321
Information Technology	75,281	52,103	-	96,000	75,000	75,000	75,000
Juvenile Court	159,386	123,768	-	194,000	-	-	-
Non-Departmental	7,058,122	13,912,482	4,549,520	13,731,458	14,659,320	14,661,699	14,664,131
	<u>7,620,406</u>	<u>14,461,742</u>	<u>4,659,462</u>	<u>14,516,589</u>	<u>15,245,889</u>	<u>15,248,751</u>	<u>15,257,452</u>
Other Revenue							
Animal Shelter	17,158	7,647	25	10,000	-	-	-
Board of Commissioners	-	1,025	175	-	-	-	-
Clerk	-	-	100	-	-	-	-
Corporation Counsel	3,751	3,100	2,814	1,500	1,500	1,500	1,500
County Executive	-	15	-	-	-	-	-
District Court - Romeo	1,320	1,065	490	-	-	-	-
Ethics Board	-	-	20	-	-	-	-
Facilities & Operations	(31,452)	28,898	15,119	-	-	-	-
Finance	3,771	20	200	-	-	-	-
Health Department	2,249	38,182	55	11,500	11,100	11,100	11,100
Human Resources	180	-	-	200	200	200	200
Prosecuting Attorney	-	-	54	-	-	-	-
Purchasing	109,100	39,272	(1,868)	105,000	107,000	107,000	107,000
Public Works	177	-	164	-	-	-	-
Register of Deeds	7,373	7,308	2,006	-	-	-	-
Senior Citizens Services	8,472	-	-	-	-	-	-
Sheriff	26,390	16,036	2,030	-	-	-	-
Non-Departmental	-	6,751	3,234	-	73,500	-	-
	<u>148,489</u>	<u>149,319</u>	<u>24,618</u>	<u>128,200</u>	<u>193,300</u>	<u>119,800</u>	<u>119,800</u>
Total Operating Revenues	<u>194,811,624</u>	<u>212,992,030</u>	<u>49,414,325</u>	<u>212,262,327</u>	<u>216,810,228</u>	<u>219,656,223</u>	<u>222,218,360</u>
Transfers In							
Emergency Management	63,243	63,243	31,622	63,000	63,000	63,000	63,000
Planning & Economic Development	-	-	-	90,000	-	-	-
Non-Departmental	35,191,706	8,000,000	7,471	8,000,000	8,000,000	8,000,000	8,000,000
	<u>35,254,949</u>	<u>8,063,243</u>	<u>39,093</u>	<u>8,153,000</u>	<u>8,063,000</u>	<u>8,063,000</u>	<u>8,063,000</u>
	<u>\$ 230,066,573</u>	<u>\$ 221,055,273</u>	<u>\$ 49,453,418</u>	<u>\$ 220,415,327</u>	<u>\$ 224,873,228</u>	<u>\$ 227,719,223</u>	<u>\$ 230,281,360</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,						
	Audited		Budgeted				
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Legislative							
Board of Commissioners	\$ 1,289,160	\$ 1,234,851	\$ 771,056	\$ 1,790,924	\$ 1,732,622	\$ 1,755,348	\$ 1,775,435
Judicial							
Circuit Court	10,879,190	11,304,158	6,255,021	12,470,901	12,445,065	12,718,524	12,891,903
District Court - Romeo	978,790	1,047,108	500,062	1,045,089	970,037	988,533	1,006,002
District Court - New Baltimore	1,168,415	1,190,441	683,219	1,344,070	1,267,169	1,289,235	1,311,790
District Court - 3rd Class	19,745	16,599	7,095	25,000	20,000	20,000	20,000
Family Counseling	133,570	82,710	381	74,291	71,319	72,018	72,724
Jury Commission	95,691	135,192	82,421	183,475	183,475	183,475	183,475
Juvenile Court	4,580,109	4,658,196	2,704,211	5,302,533	5,266,930	5,335,986	5,395,738
Law Library	35,386	35,794	10,847	36,337	40,950	40,950	40,950
Probate Court - Wills & Estates	2,750,783	2,827,945	1,589,894	3,249,295	3,200,698	3,245,495	3,282,486
Probation - Circuit Court	108,208	95,794	59,693	118,500	118,137	121,105	124,221
Probation - District Court	450,109	458,688	263,750	481,064	499,663	505,826	512,101
Prosecuting Attorney	8,988,534	9,329,478	5,236,611	9,982,066	10,281,441	10,521,565	10,667,192
	<u>30,188,530</u>	<u>31,182,103</u>	<u>17,393,205</u>	<u>34,312,621</u>	<u>34,364,884</u>	<u>35,042,712</u>	<u>35,508,582</u>
General Government							
Building Authority	630	560	-	1,300	500	500	500
Clerk	4,279,922	4,417,671	2,329,902	4,988,655	4,907,469	5,085,907	5,171,551
Corporation Counsel	873,341	914,720	533,685	1,039,842	1,080,157	1,093,393	1,106,868
County Executive	1,342,148	1,471,486	756,026	1,586,271	1,568,835	1,609,643	1,628,244
Equalization	848,304	882,932	447,733	960,249	897,690	917,551	933,382
Elections	13,260	31,152	5,227	29,763	29,763	29,763	29,763
Ethics Board	2,669	1,355	2,818	19,000	14,600	14,600	14,600
Facilities & Operations	14,313,878	14,961,814	7,348,247	15,644,811	15,579,936	15,742,889	15,833,877
Finance	1,901,785	2,153,213	1,155,360	2,258,818	2,194,321	2,218,781	2,254,515
Human Resources	2,044,570	2,267,285	1,219,327	2,386,443	2,334,949	2,369,951	2,396,439
Information Technology	5,635,651	6,677,046	4,985,823	7,928,488	8,213,414	8,277,967	8,435,500
MSU Extension	840,598	892,883	277,631	934,440	963,980	972,056	980,357
Planning & Economic Development	2,756,287	2,785,134	1,650,506	3,388,859	3,387,813	3,442,080	3,483,857
Purchasing	1,262,220	1,326,810	655,033	1,441,710	1,354,054	1,374,612	1,392,712
Register of Deeds	1,676,780	1,687,214	883,527	1,915,789	1,864,442	1,897,326	1,924,192
Treasurer	2,104,495	2,206,399	1,141,045	2,349,470	2,279,121	2,322,899	2,360,542
Non Departmental Appropriations	46,276,789	4,312,647	937,380	(4,847,146)	(3,117,454)	(3,191,255)	(3,185,255)
	<u>86,173,327</u>	<u>43,990,321</u>	<u>24,329,270</u>	<u>42,026,762</u>	<u>43,553,590</u>	<u>44,178,663</u>	<u>44,761,644</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Public Safety							
Civil Service Commission	30,296	40,760	13,260	60,925	60,925	60,925	60,925
Emergency Management	1,215,748	1,179,944	585,929	1,268,590	1,223,655	1,243,497	1,263,822
Sheriff	61,297,698	63,773,278	35,238,593	67,755,498	69,879,548	70,957,652	71,713,522
	<u>62,543,742</u>	<u>64,993,982</u>	<u>35,837,782</u>	<u>69,085,013</u>	<u>71,164,128</u>	<u>72,262,074</u>	<u>73,038,269</u>
Public Works							
Public Works Commissioner	5,263,334	5,339,112	2,979,311	6,676,884	6,511,090	6,636,715	6,734,450
Health & Welfare							
Animal Shelter	1,635,225	1,948,339	995,627	2,122,875	2,315,235	2,356,978	2,386,082
Health and Community Services	274,845	287,835	154,316	297,082	306,038	309,322	312,679
Health Department	17,068,738	18,117,114	9,399,812	20,331,198	20,805,086	21,098,375	21,343,898
Senior Citizens Services	529,194	-	-	-	-	-	-
Department of Human Services	55,733	58,726	39,024	72,472	72,472	72,472	72,472
	<u>19,563,735</u>	<u>20,412,014</u>	<u>10,588,779</u>	<u>22,823,627</u>	<u>23,498,831</u>	<u>23,837,147</u>	<u>24,115,131</u>
Capital Outlay	<u>1,197,598</u>	<u>1,391,904</u>	<u>1,152,624</u>	<u>1,974,595</u>	<u>1,019,600</u>	<u>998,600</u>	<u>1,023,600</u>
Total Operating Expenditures	206,219,426	168,544,287	93,052,027	178,690,426	181,844,745	184,711,259	186,957,111
Transfers Out	<u>36,880,302</u>	<u>63,089,748</u>	<u>6,158,464</u>	<u>56,204,050</u>	<u>39,415,246</u>	<u>39,673,110</u>	<u>39,311,870</u>
Total Expenditures	<u>\$243,099,728</u>	<u>\$231,634,035</u>	<u>\$ 99,210,491</u>	<u>\$234,894,476</u>	<u>\$221,259,991</u>	<u>\$224,384,369</u>	<u>\$226,268,981</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Full Time Wages							
Animal Shelter	562,230	701,127	342,133	814,606	864,861	890,154	904,133
Board of Commissioners	730,583	671,954	428,288	904,041	887,440	897,776	905,471
Circuit Court	3,892,870	4,026,791	2,291,112	4,589,270	4,617,905	4,790,029	4,897,992
Clerk	2,225,056	2,350,830	1,150,374	2,577,309	2,547,510	2,661,774	2,706,482
Corporation Counsel	569,547	594,894	339,516	667,091	699,757	706,744	713,802
County Executive	820,887	919,150	492,349	916,879	919,430	952,205	963,165
District Court - Romeo	410,721	436,611	225,911	455,633	441,660	451,796	460,797
District Court - New Baltimore	539,813	578,974	293,946	599,682	586,440	598,016	609,770
Equalization	503,671	533,903	273,014	566,790	565,942	578,365	587,082
Emergency Management	596,151	710,190	346,161	719,194	722,419	731,921	741,552
Facilities & Operations	3,963,970	4,201,290	2,082,371	4,272,100	4,275,124	4,344,055	4,398,008
Family Counseling	35,363	38,165	-	-	-	-	-
Finance	1,139,917	1,366,949	719,774	1,365,996	1,372,523	1,379,024	1,398,109
Health Department	6,239,566	6,692,481	3,631,808	7,525,765	7,503,868	7,661,852	7,775,262
Health & Community Services	165,327	178,995	93,065	184,183	184,401	186,237	188,091
Human Resources	1,151,207	1,288,596	663,604	1,343,337	1,342,743	1,360,871	1,374,429
Information Technology	2,115,665	2,457,399	1,389,303	2,729,082	2,741,639	2,791,875	2,833,272
Juvenile Court	2,247,178	2,327,097	1,328,174	2,630,554	2,630,952	2,666,276	2,692,644
MSU Extension	235,220	255,301	130,731	247,190	247,812	250,265	252,742
Probate Court - Wills & Estates	1,415,910	1,488,059	752,020	1,610,285	1,608,256	1,632,223	1,648,929
Planning & Economic Development	1,532,624	1,561,947	854,120	1,741,274	1,745,411	1,787,825	1,809,887
Probation - District Court	258,365	277,633	145,929	276,134	277,933	280,700	283,495
Prosecuting Attorney	5,440,003	5,797,922	3,120,259	6,128,548	6,363,953	6,514,049	6,592,604
Purchasing	624,532	689,638	345,293	690,648	687,613	697,284	704,529
Public Works	2,994,178	3,077,819	1,631,059	3,900,964	3,890,970	3,974,822	4,026,201
Register of Deeds	850,849	901,504	441,383	941,371	941,321	957,969	969,026
Senior Citizens Services	127,095	-	-	-	-	-	-
Sheriff	28,889,807	29,707,480	15,723,683	31,885,358	32,800,118	33,217,122	33,545,491
Treasurer	1,207,972	1,291,234	653,903	1,308,247	1,306,322	1,331,310	1,350,484
Non-Departmental	-	-	-	(4,632,000)	(3,908,000)	(3,908,000)	(3,908,000)
	71,486,277	75,123,933	39,889,283	76,959,531	78,866,323	80,384,539	81,425,449
Part Time Wages							
Animal Shelter	43,546	28,689	8,576	66,758	70,946	71,655	72,372
Board of Commissioners	8,898	22,886	11,312	20,400	20,402	20,606	20,812
Circuit Court	51,844	60,172	25,247	46,396	46,414	46,878	47,347
Clerk	8,696	28,698	10,408	-	-	-	-
Corporation Counsel	-	5,552	8,475	21,543	22,008	22,228	22,450
County Executive	12,284	16,165	896	-	-	-	-
District Court - Romeo	106,241	127,432	37,925	76,349	76,822	77,589	78,364
District Court - New Baltimore	13,083	-	35,149	58,500	59,086	59,676	60,272
Emergency Management	9,896	-	-	-	-	-	-
Facilities & Operations	42,633	19,919	13,462	93,507	65,085	65,736	66,394
Family Counseling	-	-	-	64,743	64,182	64,824	65,472
Finance	4,319	903	-	-	-	-	-
Health Department	438,908	412,704	176,834	436,060	451,434	456,287	461,194
Health & Community Services	10,128	5,751	-	-	-	-	-
Human Resources	44,970	56,638	27,944	32,326	32,326	32,648	32,975
Information Technology	14,470	7,460	13,846	18,360	18,362	18,546	18,732
MSU Extension	8,475	12,633	6,683	16,163	16,163	16,324	16,487
Probate Court - Wills & Estates	42,898	50,531	18,511	63,533	63,543	64,179	64,820

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Part Time Wages (continued)							
Planning & Economic Development	6,182	4,543	1,309	9,180	9,181	9,273	9,365
Prosecuting Attorney	208,320	205,245	130,821	130,342	137,584	138,960	140,349
Purchasing	15,511	15,062	7,531	15,718	15,380	15,535	15,690
Public Works	179,789	135,972	57,865	66,672	49,264	49,756	50,254
Register of Deeds	29,080	10,450	-	-	-	-	-
Senior Citizens Services	6,931	-	-	-	-	-	-
Sheriff	837,538	846,392	551,527	876,075	1,108,411	1,119,495	1,130,689
Treasurer	20,792	22,576	4,723	35,939	35,943	36,303	36,667
	<u>2,165,432</u>	<u>2,096,373</u>	<u>1,149,044</u>	<u>2,148,564</u>	<u>2,362,536</u>	<u>2,386,498</u>	<u>2,410,705</u>
Overtime Wages							
Animal Shelter	72,770	78,535	46,724	-	80,000	80,000	80,000
Circuit Court	1,110	776	-	-	-	-	-
Clerk	96,316	130,257	64,805	62,327	75,000	75,000	75,000
District Court - New Baltimore	13,475	13,216	9,732	12,500	12,500	12,500	12,500
Emergency Management	2,974	1,445	1,192	-	-	-	-
Facilities & Operations	521,969	547,199	355,504	425,000	425,000	425,000	425,000
Finance	-	104	-	-	-	-	-
Health Department	67,429	64,909	50,701	33,456	33,456	33,456	33,456
Health & Community Services	186	-	-	-	-	-	-
Human Resources	317	-	-	-	-	-	-
Information Technology	231,099	143,052	61,633	100,000	150,000	150,000	150,000
Juvenile Court	-	-	362	-	-	-	-
Probate Court - Wills & Estates	2,359	-	-	-	-	-	-
Prosecuting Attorney	42,938	54,567	36,855	15,785	-	-	-
Purchasing	13,445	-	1,917	20,000	20,000	20,000	20,000
Public Works	123,126	182,159	147,477	95,000	95,000	95,000	95,000
Register of Deeds	16,434	14,115	10,355	25,000	25,000	25,000	25,000
Senior Citizens Services	1,681	-	-	-	-	-	-
Sheriff	3,903,217	4,557,620	2,681,920	3,584,526	4,505,864	4,505,864	4,505,864
	<u>5,110,845</u>	<u>5,787,954</u>	<u>3,469,177</u>	<u>4,373,594</u>	<u>5,421,820</u>	<u>5,421,820</u>	<u>5,421,820</u>
FICA/Medicare							
Animal Shelter	51,820	61,838	30,404	67,822	77,709	79,698	80,822
Board of Commissioners	56,410	52,692	33,360	70,720	69,450	70,257	70,861
Circuit Court	257,813	269,822	149,461	354,628	356,822	370,023	377,288
Clerk	175,664	188,911	92,014	201,933	200,622	209,363	212,783
Corporation Counsel	42,960	44,667	26,387	51,969	54,750	55,217	55,687
County Executive	61,767	68,435	37,733	68,652	69,342	70,204	70,753
District Court - Romeo	35,798	39,575	18,300	40,697	39,664	40,498	41,246
District Court - New Baltimore	39,359	40,698	23,510	51,306	50,340	51,269	52,215
Equalization	38,467	40,766	20,886	43,359	43,295	44,245	44,912
Emergency Management	46,650	54,706	26,572	55,019	55,265	55,992	56,729
Facilities & Operations	343,797	362,468	186,172	350,112	348,418	353,742	357,919
Family Counseling	2,705	2,920	-	4,953	4,910	4,959	5,008
Finance	86,334	102,470	54,567	103,725	104,472	104,885	106,258
Health Department	510,694	541,427	292,533	607,256	609,241	621,600	630,551
Health & Community Services	12,874	13,018	6,936	13,641	13,892	13,950	14,009
Human Resources	89,291	98,081	51,681	104,764	104,966	106,295	107,274
Information Technology	178,509	197,634	111,187	217,581	222,616	226,473	229,654
Juvenile Court	171,053	177,156	100,962	201,237	201,268	203,970	205,988
MSU Extension	18,434	20,217	10,333	20,146	20,194	20,394	20,596
Probate Court - Wills & Estates	109,327	114,769	58,756	126,148	126,452	128,334	129,661

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
FICA/Medicare (continued)							
Planning & Economic Development	117,038	118,981	65,208	133,644	134,207	137,378	138,991
Probation - District Court	19,540	21,069	11,067	21,125	21,262	21,473	21,688
Prosecuting Attorney	430,725	459,491	249,915	478,562	495,980	507,379	513,303
Purchasing	48,320	53,171	26,753	55,567	55,309	56,061	56,627
Public Works	252,481	258,185	139,864	310,492	308,532	314,820	318,621
Register of Deeds	67,284	70,049	34,141	73,927	73,924	75,197	76,043
Senior Citizens Services	10,309	-	-	-	-	-	-
Sheriff	2,555,239	2,667,350	1,443,520	2,586,835	2,740,894	2,964,177	2,997,280
Treasurer	93,225	99,605	49,765	102,830	102,683	104,622	106,117
Non-Departmental	-	-	-	(354,348)	(298,961)	(298,962)	(298,962)
	<u>5,923,887</u>	<u>6,240,171</u>	<u>3,351,987</u>	<u>6,164,302</u>	<u>6,407,518</u>	<u>6,713,513</u>	<u>6,799,922</u>
Pension/Retiree Health Care							
Animal Shelter	199,305	256,595	143,723	292,022	257,193	259,228	260,644
Board of Commissioners	171,446	175,067	113,484	282,084	190,770	191,118	191,304
Circuit Court	1,030,824	1,108,023	600,712	1,318,753	1,004,594	1,014,148	1,019,960
Clerk	744,308	812,403	479,247	884,020	821,695	829,512	833,541
Corporation Counsel	134,750	146,803	81,756	148,145	141,980	142,900	143,796
County Executive	182,689	206,014	110,812	214,531	188,826	189,877	190,892
District Court - Romeo	134,001	146,316	65,800	151,834	113,232	113,688	114,108
District Court - New Baltimore	176,193	193,787	93,482	211,578	160,960	161,558	162,109
Equalization	144,581	158,805	58,317	168,250	101,063	101,725	102,209
Emergency Management	167,552	206,638	95,025	216,392	166,571	167,535	168,490
Facilities & Operations	1,317,668	1,425,425	694,853	1,477,064	1,212,171	1,218,628	1,224,146
Family Counseling	12,527	13,959	-	-	-	-	-
Finance	300,118	358,014	177,275	385,889	305,184	309,890	311,277
Health Department	1,845,789	2,071,449	1,217,429	2,216,923	2,095,456	2,108,867	2,120,104
Health & Community Services	39,045	41,340	29,225	43,013	50,436	50,760	51,096
Human Resources	323,111	362,918	204,102	392,225	350,685	352,615	354,192
Information Technology	578,580	659,877	402,360	714,117	687,898	692,101	696,072
Juvenile Court	626,125	679,095	410,198	776,519	693,861	697,850	701,291
MSU Extension	78,319	85,676	49,350	88,670	84,924	85,260	85,584
Probate Court - Wills & Estates	368,738	397,135	240,660	452,889	408,594	411,004	412,981
Planning & Economic Development	397,992	410,869	230,721	472,828	393,580	396,379	398,495
Probation - District Court	74,780	78,811	55,741	83,164	95,988	96,444	96,876
Prosecuting Attorney	1,368,646	1,483,507	864,449	1,572,194	1,543,590	1,555,686	1,563,766
Purchasing	193,159	222,306	101,552	233,928	173,737	174,596	175,316
Public Works	802,841	852,644	512,359	1,106,851	910,840	913,875	919,581
Register of Deeds	300,888	330,943	187,988	361,055	323,452	325,205	326,611
Senior Citizens Services	39,871	-	-	-	-	-	-
Sheriff	9,807,456	10,802,952	5,980,464	11,475,075	10,332,991	10,400,212	10,462,587
Treasurer	360,017	410,658	180,081	415,582	302,340	304,051	305,458
Non-Departmental	45,163,636	-	-	(1,078,950)	-	-	-
	<u>67,084,955</u>	<u>24,098,029</u>	<u>13,381,165</u>	<u>25,076,645</u>	<u>23,112,611</u>	<u>23,264,712</u>	<u>23,392,486</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Employee Health/Dental/ Life Ins							
Animal Shelter	168,207	169,651	106,660	259,388	286,356	297,108	308,280
Board of Commissioners	183,029	129,574	116,922	248,976	259,084	268,812	278,920
Circuit Court	907,359	717,168	571,861	1,100,736	1,145,424	1,216,728	1,262,480
Clerk	636,533	507,790	367,837	786,240	818,160	863,028	895,480
Corporation Counsel	83,700	71,698	54,733	98,280	109,088	113,184	117,440
County Executive	77,266	62,858	52,253	131,040	136,360	141,480	146,800
District Court - Romeo	113,491	86,601	67,080	131,040	136,360	141,480	146,800
District Court - New Baltimore	174,361	140,478	98,864	183,456	190,904	198,072	205,520
Equalization	119,992	98,211	70,695	131,040	136,360	141,480	146,800
Emergency Management	130,987	119,836	80,663	170,432	177,268	183,924	190,840
Facilities & Operations	1,123,586	877,909	610,711	1,218,672	1,268,148	1,344,060	1,365,240
Family Counseling	12,770	10,620	-	-	-	-	-
Finance	232,070	200,709	150,618	288,288	299,992	311,768	324,004
Health Department	1,490,467	1,255,018	977,957	1,831,165	1,915,117	1,987,537	2,062,786
Health & Community Services	25,460	20,986	13,911	26,208	27,272	28,296	29,360
Human Resources	248,782	226,568	158,487	301,392	313,628	325,404	337,640
Information Technology	366,875	355,083	281,136	497,952	518,168	538,136	558,884
Juvenile Court	502,441	401,858	319,017	602,784	627,256	650,808	675,280
MSU Extension	75,551	62,431	44,846	78,624	81,816	84,888	88,080
Probate Court - Wills & Estates	283,883	221,739	177,284	353,808	368,172	381,996	396,360
Planning & Economic Development	294,445	227,069	182,942	340,704	354,536	368,360	382,724
Probation - District Court	63,848	53,011	38,077	65,520	68,180	70,740	73,400
Prosecuting Attorney	940,511	790,008	587,871	1,113,840	1,186,332	1,245,024	1,291,840
Purchasing	181,958	151,903	107,022	196,560	204,540	212,732	221,244
Public Works	587,388	463,790	351,470	813,333	831,796	863,028	895,480
Register of Deeds	288,741	214,380	155,213	327,600	340,900	353,700	367,000
Senior Citizens Services	30,667	-	-	-	-	-	-
Sheriff	5,949,193	4,912,764	3,613,968	6,762,504	7,132,473	7,402,809	7,683,705
Treasurer	309,823	250,018	179,176	340,704	354,536	367,848	381,680
Non-Departmental	-	-	-	(655,200)	(681,800)	(681,600)	(681,600)
	15,603,384	12,799,729	9,537,274	17,745,086	18,606,426	19,420,830	20,152,467
Workers Comp/Unemployment/Other							
Animal Shelter	11,381	9,496	4,674	11,785	12,789	13,150	13,350
Board of Commissioners	5,408	4,902	3,578	12,808	7,387	7,534	7,643
Circuit Court	47,553	51,455	26,591	64,267	58,514	60,475	61,221
Clerk	29,611	30,775	16,097	36,582	35,250	36,838	37,441
Corporation Counsel	7,641	7,900	4,665	9,351	10,042	10,135	10,230
County Executive	9,262	9,690	5,361	12,520	11,159	11,321	11,429
District Court - Romeo	5,427	5,542	2,996	6,601	6,865	7,020	7,159
District Court - New Baltimore	6,790	7,012	3,758	8,662	8,022	8,189	8,356
Equalization	6,164	6,568	3,486	7,999	7,977	8,151	8,274
Emergency Management	7,901	9,283	4,647	9,921	9,961	10,094	10,229
Facilities & Operations	55,648	59,371	29,501	62,499	62,629	63,615	64,388
Family Counseling	148	160	-	161	160	162	164
Finance	13,334	16,293	9,013	19,167	19,255	19,343	19,604
Health Department	123,944	129,671	68,985	125,346	112,244	114,539	116,207
Health & Community Services	2,263	2,394	1,315	2,536	2,536	2,560	2,585
Human Resources	16,093	17,667	9,397	18,996	19,366	19,622	19,814
Information Technology	29,480	33,128	19,331	38,704	39,268	39,972	40,554

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Workers Comp/Unemployment/Other (continued)							
Juvenile Court	31,099	31,528	20,579	36,973	36,994	37,491	37,861
MSU Extension	3,246	3,366	1,825	3,531	3,723	3,760	3,797
Probate Court - Wills & Estates	16,716	17,711	9,231	22,766	20,551	20,897	21,140
Planning & Economic Development	19,511	19,688	11,450	24,587	24,746	25,345	25,656
Probation - District Court	3,650	3,779	2,071	3,915	3,934	3,975	4,013
Prosecuting Attorney	73,900	77,764	42,821	86,558	89,907	91,962	92,999
Purchasing	8,643	8,105	4,407	9,864	10,006	10,144	10,247
Public Works	37,251	39,139	27,127	59,815	54,213	55,352	56,035
Register of Deeds	12,046	12,123	6,179	13,425	13,418	13,655	13,811
Senior Citizens Services	1,613	-	-	-	-	-	-
Sheriff	1,074,095	1,094,167	596,847	1,200,019	1,151,245	1,243,956	1,266,828
Treasurer	15,964	24,859	9,033	18,576	17,387	17,707	17,947
Non-Departmental	-	62	-	59,525	94,507	94,507	94,507
	<u>1,675,782</u>	<u>1,733,598</u>	<u>944,965</u>	<u>1,987,459</u>	<u>1,944,055</u>	<u>2,051,471</u>	<u>2,083,489</u>
Supplies and Services							
Animal Shelter	147,219	154,547	73,401	150,000	156,000	156,000	156,000
Board of Commissioners	16,280	22,002	11,208	33,350	32,850	32,850	32,850
Building Authority	630	560	-	1,300	500	500	500
Circuit Court	4,469,613	4,833,387	2,483,634	4,790,500	4,989,950	4,989,950	4,989,950
Civil Service Commission	19,595	27,615	9,659	45,925	45,925	45,925	45,925
Clerk	258,047	219,839	88,651	297,800	267,800	267,800	267,800
Corporation Counsel	18,540	22,587	9,511	27,273	25,398	25,398	25,398
County Executive	21,527	27,247	13,154	38,268	38,500	38,500	38,500
District Court - Romeo	142,068	169,081	66,992	149,200	124,200	124,200	124,200
District Court - New Baltimore	174,025	184,044	108,967	189,290	167,890	167,890	167,890
Department of Human Services	55,733	58,726	39,024	72,472	72,472	72,472	72,472
District Court - 3rd Class	19,745	16,599	7,095	25,000	20,000	20,000	20,000
Equalization	16,724	16,196	8,967	18,400	17,500	17,500	17,500
Elections	11,899	29,505	4,596	27,650	27,650	27,650	27,650
Emergency Management	6,948	13,831	3,467	11,153	9,150	9,150	9,150
Ethics Board	169	305	318	9,000	4,600	4,600	4,600
Facilities & Operations	652,894	611,934	358,995	794,880	884,830	884,830	884,830
Family Counseling	184	19	-	1,250	1,250	1,250	1,250
Finance	48,259	48,189	24,134	49,195	46,860	46,865	47,120
Health Department	3,626,848	3,350,448	1,044,706	3,796,204	3,902,281	3,910,395	3,917,195
Health & Community Services	5,963	8,266	2,621	8,760	8,760	8,760	8,760
Human Resources	119,099	124,988	73,436	129,356	33,450	33,450	33,450
Information Technology	54,994	52,819	26,654	62,550	62,550	62,550	62,550
Jury Commission	30,837	47,684	25,787	49,250	49,250	49,250	49,250
Juvenile Court	880,519	893,118	466,003	930,800	960,300	960,300	960,300
Law Library	34,988	34,858	10,578	35,400	40,400	40,400	40,400
MSU Extension	365,035	418,051	7,935	430,059	442,957	442,957	442,957
Probate Court - Wills & Estates	392,719	397,578	251,326	483,450	472,950	472,950	472,950
Planning & Economic Development	264,880	216,049	131,463	257,900	265,900	255,900	255,900

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Supplies and Services (continued)							
Probation - Circuit Court	45,438	32,466	24,835	50,200	45,200	45,200	45,200
Probation - District Court	21,531	15,858	6,802	23,100	24,100	24,100	24,100
Prosecuting Attorney	342,565	281,664	137,281	329,317	331,100	331,100	331,100
Purchasing	67,748	67,951	31,703	88,050	80,000	80,000	80,000
Public Works	37,451	39,229	24,960	49,600	51,100	51,100	51,100
Register of Deeds	89,172	104,255	37,538	139,976	113,000	113,000	113,000
Senior Citizens Services	143,092	-	-	-	-	-	-
Sheriff	2,152,858	2,168,045	1,070,379	2,279,095	2,393,345	2,393,345	2,393,345
Treasurer	60,927	58,327	42,832	71,250	103,250	103,250	103,250
Non-Departmental	1,099,653	1,312,585	937,380	1,813,827	1,676,800	1,602,800	1,608,800
	<u>15,916,416</u>	<u>16,080,452</u>	<u>7,665,992</u>	<u>17,760,050</u>	<u>17,990,018</u>	<u>17,914,137</u>	<u>17,927,192</u>
Conferences & Training							
Animal Shelter	19,990	15,619	5,852	12,000	12,000	12,000	12,000
Board of Commissioners	10,378	15,668	12,180	12,950	20,000	20,000	20,000
Circuit Court	25,876	19,804	12,839	26,000	26,000	26,000	26,000
Clerk	630	20,275	1,689	20,000	20,000	20,000	20,000
County Executive	9,704	12,550	4,921	15,000	15,000	15,000	15,000
District Court - Romeo	1,103	1,555	1,420	1,600	1,600	1,600	1,600
District Court - New Baltimore	1,284	1,186	581	1,200	1,200	1,200	1,200
Equalization	3,442	7,538	3,980	8,000	8,500	8,500	8,500
Emergency Management	219	-	2,480	2,497	4,000	4,000	4,000
Finance	1,513	5,824	1,914	6,105	10,000	10,000	10,000
Health Department	36,478	35,861	24,058	77,633	58,682	55,734	55,734
Health & Community Services	9,867	10,165	5,552	9,040	9,040	9,040	9,040
Human Resources	4,539	8,943	2,710	15,000	15,000	15,000	15,000
Information Technology	38,133	38,205	33,957	41,000	43,500	43,500	43,500
Juvenile Court	11,433	24,370	11,223	17,500	15,000	15,000	15,000
MSU Extension	-	-	327	1,000	-	-	-
Probate Court - Wills & Estates	175	-	1,083	4,000	3,000	3,000	3,000
Planning & Economic Development	16,684	17,491	12,014	22,500	25,000	25,000	25,000
Probation - District Court	2,837	1,288	1,392	3,200	3,200	3,200	3,200
Prosecuting Attorney	-	-	250	500	500	500	500
Purchasing	375	40	-	500	500	500	500
Public Works	1,042	-	665	5,000	9,000	9,000	9,000
Register of Deeds	1,434	766	-	1,000	1,000	1,000	1,000
Senior Citizens Services	680	-	-	-	-	-	-
Sheriff	79,156	133,968	96,902	196,875	237,600	216,600	216,600
Treasurer	-	-	2,469	17,500	16,500	16,500	16,500
	<u>276,972</u>	<u>371,116</u>	<u>240,458</u>	<u>517,600</u>	<u>555,822</u>	<u>531,874</u>	<u>531,874</u>
Utilities							
Facilities & Operations	3,086,694	3,307,683	1,468,672	3,322,500	3,537,060	3,537,060	3,537,060
Jury Commission	836	-	-	1,500	1,500	1,500	1,500
	<u>3,087,530</u>	<u>3,307,683</u>	<u>1,468,672</u>	<u>3,324,000</u>	<u>3,538,560</u>	<u>3,538,560</u>	<u>3,538,560</u>
Repairs & Maintenance							
Animal Shelter	17,099	16,375	7,645	10,050	7,850	7,850	7,850
Board of Commissioners	8,287	9,504	1,723	7,000	7,000	7,000	7,000
Circuit Court	3,499	3,956	1,516	5,250	5,250	5,250	5,250
Clerk	13,138	16,088	9,452	26,000	26,000	26,000	26,000
Corporation Counsel	434	505	164	1,000	1,000	1,000	1,000
County Executive	2,597	2,852	756	2,000	2,000	2,000	2,000
District Court - Romeo	3,600	3,136	491	7,000	4,000	4,000	4,000

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Repairs & Maintenance (continued)							
District Court - New Baltimore	645	649	383	700	700	700	700
Equalization	204	359	80	1,000	1,000	1,000	1,000
Elections	98	384	-	850	850	850	850
Emergency Management	9,989	4,574	115	9,850	10,500	10,500	10,500
Facilities & Operations	2,624,645	2,947,524	1,174,536	3,049,150	2,895,150	2,895,150	2,895,150
Family Counseling	172	-	-	175	175	175	175
Finance	2,377	5,312	1,627	4,500	4,500	4,500	4,500
Health Department	29,933	20,782	14,783	43,434	48,879	48,879	48,879
Human Resources	1,304	1,732	224	2,750	2,750	2,750	2,750
Information Technology	1,678,703	2,367,247	2,579,092	3,251,275	3,386,519	3,369,795	3,455,152
Jury Commission	3,020	17,655	21,287	30,700	30,700	30,700	30,700
Juvenile Court	1,230	1,506	1,064	4,000	4,000	4,000	4,000
MSU Extension	14,845	196	331	4,200	3,000	3,000	3,000
Probate Court - Wills & Estates	1,526	1,455	778	2,500	2,500	2,500	2,500
Planning & Economic Development	39,772	38,431	35,935	48,500	48,500	48,500	48,500
Probation - Circuit Court	9,527	8,610	4,303	9,000	9,000	9,000	9,000
Probation - District Court	-	89	89	250	250	250	250
Prosecuting Attorney	2,435	915	219	4,000	4,000	4,000	4,000
Purchasing	43,303	51,070	9,599	55,000	54,000	54,000	54,000
Public Works	2,486	2,393	2,115	2,400	2,900	2,900	2,900
Register of Deeds	213	230	80	12,800	12,800	12,800	12,800
Senior Citizens Services	860	-	-	-	-	-	-
Sheriff	475,026	505,644	377,022	473,000	441,200	441,200	441,200
Treasurer	1,753	3,031	404	3,000	3,500	3,500	3,500
	<u>4,992,720</u>	<u>6,032,204</u>	<u>4,245,813</u>	<u>7,071,334</u>	<u>7,020,473</u>	<u>7,003,749</u>	<u>7,089,106</u>
Vehicle Operations							
Animal Shelter	26,168	52,383	17,625	62,000	69,500	69,500	69,500
Clerk	468	227	59	1,100	1,100	1,100	1,100
County Executive	3,880	2,732	2,194	6,000	6,000	6,000	6,000
Emergency Management	11,813	11,800	4,137	15,010	16,500	16,500	16,500
Facilities & Operations	70,857	69,349	16,908	70,000	70,000	70,000	70,000
Health Department	11,562	47,954	10,426	52,339	53,300	53,300	53,300
Information Technology	1,415	195	505	1,500	1,500	1,500	1,500
Juvenile Court	3,171	1,925	-	2,500	-	-	-
Planning & Economic Development	5,714	3,581	1,669	8,000	8,000	8,000	8,000
Prosecuting Attorney	2,641	3,544	850	3,300	3,300	3,300	3,300
Purchasing	14,852	9,999	4,034	22,750	20,750	20,750	20,750
Public Works	35,889	32,897	8,556	51,000	46,000	46,000	46,000
Sheriff	577,322	528,050	214,583	736,752	819,928	819,928	819,928
Treasurer	1,504	1,675	358	3,500	3,500	3,500	3,500
	<u>767,256</u>	<u>766,311</u>	<u>281,904</u>	<u>1,035,751</u>	<u>1,119,378</u>	<u>1,119,378</u>	<u>1,119,378</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Contract Services							
Animal Shelter	66,590	74,349	34,621	50,000	70,000	70,000	70,000
Board of Commissioners	70,411	99,193	21,403	172,196	203,850	203,850	203,850
Circuit Court	58,466	56,728	21,031	54,600	55,150	55,150	55,150
Civil Service Commission	10,701	13,145	3,601	15,000	15,000	15,000	15,000
Clerk	894	2,798	1,755	7,144	7,144	7,144	7,144
County Executive	115,250	112,800	25,500	158,500	158,500	158,500	158,500
District Court - Romeo	143	1,020	-	1,000	1,000	1,000	1,000
District Court - New Baltimore	2,432	1,218	1,976	3,000	3,000	3,000	3,000
Emergency Management	183,655	-	-	16,345	5,000	5,000	5,000
Ethics Board	2,500	1,050	2,500	10,000	10,000	10,000	10,000
Facilities & Operations	240,928	230,900	143,763	271,000	278,600	278,600	278,600
Family Counseling	67,418	13,904	-	-	-	-	-
Finance	24,500	-	-	-	-	-	-
Health Department	727,800	741,576	391,348	884,490	1,014,593	1,030,302	1,044,647
Health & Community Services	-	2,080	-	4,000	4,000	4,000	4,000
Human Resources	9,871	34,111	7,592	11,000	81,000	81,000	81,000
Information Technology	285,585	284,818	34,870	200,000	280,000	280,000	280,000
Jury Commission	60,998	69,853	35,347	101,725	101,725	101,725	101,725
Juvenile Court	15,110	12,985	4,787	15,000	15,000	15,000	15,000
MSU Extension	8,688	458	5,210	11,500	22,000	22,000	22,000
Probate Court - Wills & Estates	62,420	76,305	44,964	65,000	76,500	76,500	76,500
Planning & Economic Development	21,275	114,428	103,734	291,000	340,000	340,000	340,000
Senior Citizens Services	153,034	-	-	-	-	-	-
Sheriff	4,200,897	4,924,457	2,579,367	5,029,000	5,532,000	5,532,000	5,532,000
Non-Departmental	13,500	-	-	-	-	-	-
	6,403,066	6,868,176	3,463,369	7,371,500	8,274,062	8,289,771	8,304,116
Internal Services							
Animal Shelter	248,900	329,135	173,589	326,444	350,031	350,635	351,131
Board of Commissioners	28,030	31,409	17,598	26,399	34,389	35,545	36,724
Circuit Court	132,363	156,076	71,017	120,501	139,042	143,893	149,265
Clerk	90,561	108,780	47,514	88,200	87,188	88,348	88,780
Corporation Counsel	15,769	20,114	8,478	15,190	16,134	16,587	17,065
County Executive	25,035	30,993	10,097	22,881	23,718	24,556	25,205
District Court - Romeo	26,197	30,239	13,147	24,135	24,634	25,662	26,728
District Court - New Baltimore	26,955	29,179	12,871	24,196	26,127	27,165	28,258
Equalization	15,059	20,586	8,308	15,411	16,053	16,585	17,105
Elections	1,263	1,263	631	1,263	1,263	1,263	1,263
Emergency Management	41,013	47,641	21,470	42,777	47,021	48,881	50,832
Facilities & Operations	268,589	300,843	212,799	238,327	257,721	262,413	267,142
Family Counseling	2,283	2,963	381	3,009	642	648	655
Finance	49,044	48,446	16,438	35,953	31,535	32,506	33,643
Health Department	1,919,320	2,752,834	1,498,244	2,701,127	3,006,535	3,015,627	3,024,583
Health & Community Services	3,732	4,840	1,691	5,701	5,701	5,719	5,738
Human Resources	35,986	47,043	20,150	35,297	39,035	40,296	37,915
Information Technology	62,143	80,129	31,949	56,367	61,394	63,519	65,630
Jury Commission	-	-	-	300	300	300	300
Juvenile Court	90,750	107,558	41,842	84,666	82,299	85,291	88,374
Law Library	398	936	269	937	550	550	550
MSU Extension	32,785	34,554	20,060	33,357	41,391	43,208	45,114
Probate Court - Wills & Estates	54,112	62,663	35,281	64,916	50,180	51,912	53,645
Planning & Economic Development	40,170	52,057	19,941	38,742	38,752	40,120	41,339

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,						
	Audited			Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Internal Services (continued)							
Probation - Circuit Court	53,243	54,718	30,555	59,300	63,937	66,905	70,021
Probation - District Court	5,558	7,150	2,582	4,656	4,816	4,944	5,079
Prosecuting Attorney	135,850	174,851	65,020	119,120	125,195	129,605	133,431
Purchasing	50,374	57,565	15,222	53,125	32,219	33,010	33,809
Public Works	209,412	254,885	75,794	215,757	261,475	261,062	264,278
Register of Deeds	20,639	28,399	10,650	19,635	19,627	19,800	19,901
Senior Citizens Services	13,361	-	-	-	-	-	-
Sheriff	795,894	924,389	308,411	670,384	683,479	700,944	718,005
Treasurer	32,518	44,416	18,301	32,342	33,160	34,308	35,439
	<u>4,527,306</u>	<u>5,846,654</u>	<u>2,810,300</u>	<u>5,180,415</u>	<u>5,605,543</u>	<u>5,671,807</u>	<u>5,736,947</u>
Capital Outlay							
Animal Shelter	78,855	19,446	2,779	30,000	20,000	20,000	20,000
Board of Commissioners	(500)	-	7,729	8,204	-	-	-
Circuit Court	16,974	13,462	364	20,000	-	-	-
Clerk	7,908	-	-	-	-	-	-
County Executive	-	-	200	232	-	-	-
Emergency Management	4,335	-	-	-	-	-	-
Facilities & Operations	37,438	48,251	22,169	71,500	74,000	74,000	74,000
Finance	688	-	-	6,600	-	-	-
Health Department	91,404	211,120	(72,495)	95,582	84,600	84,600	84,600
Health & Community Services	711	-	-	-	-	-	-
Human Resources	300	-	-	-	-	-	-
Information Technology	582	698	620	1,000	-	-	-
Jury Commission	35,000	-	-	-	-	-	-
Juvenile Court	(12)	566	-	-	-	-	-
MSU Extension	7,990	1,279	-	1,000	-	-	-
Planning & Economic Development	242	24,732	63	9,500	-	-	-
Prosecuting Attorney	2,955	-	1,088	1,883	-	-	-
Purchasing	37,450	237	40,780	42,000	-	-	-
Public Works	-	210	228	500	-	-	-
Senior Citizens Services	104,209	-	-	-	-	-	-
Sheriff	246,086	536,321	690,905	1,122,094	66,000	20,000	20,000
Treasurer	-	9,863	-	14,500	-	-	-
Non-Departmental	524,983	525,719	458,194	550,000	775,000	800,000	825,000
	<u>1,197,598</u>	<u>1,391,904</u>	<u>1,152,624</u>	<u>1,974,595</u>	<u>1,019,600</u>	<u>998,600</u>	<u>1,023,600</u>
Transfers Out							
Non-Departmental	36,880,302	63,089,748	6,158,464	56,204,050	39,415,246	39,673,110	39,311,870
	<u>36,880,302</u>	<u>63,089,748</u>	<u>6,158,464</u>	<u>56,204,050</u>	<u>39,415,246</u>	<u>39,673,110</u>	<u>39,311,870</u>
	<u>\$243,099,728</u>	<u>\$231,634,035</u>	<u>\$ 99,210,491</u>	<u>\$234,894,476</u>	<u>\$221,259,991</u>	<u>\$224,384,369</u>	<u>\$226,268,981</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 223,175	\$ 313,367	\$ 214,837	\$ 234,000	\$ 270,000	\$ 270,000	\$ 270,000
Intergovernmental	5,875	-	-	-	-	-	-
Charges for Services	252,799	189,757	92,857	210,000	199,000	199,000	199,000
Reimbursements	112,200	88,000	60,464	142,785	204,200	204,200	204,200
Other Revenue	17,158	7,647	25	10,000	-	-	-
Total Revenues	611,207	598,771	368,183	596,785	673,200	673,200	673,200
Expenditures:							
Full Time Wages	562,230	701,127	342,133	814,606	864,861	890,154	904,133
Part Time Wages	43,546	28,689	8,576	66,758	70,946	71,655	72,372
Overtime Wages	72,770	78,535	46,724	-	80,000	80,000	80,000
FICA/Medicare	51,820	61,838	30,404	67,822	77,709	79,698	80,822
Pension/Retiree Health Care	199,305	256,595	143,723	292,022	257,193	259,228	260,644
Employee Health/Dental/Life Ins	168,207	169,651	106,660	259,388	286,356	297,108	308,280
Workers Comp/Unemployment/Other	11,381	9,496	4,674	11,785	12,789	13,150	13,350
Supplies & Services	147,219	154,547	73,401	150,000	156,000	156,000	156,000
Conferences & Training	19,990	15,619	5,852	12,000	12,000	12,000	12,000
Repairs & Maintenance	17,099	16,375	7,645	10,050	7,850	7,850	7,850
Vehicle Operations	26,168	52,383	17,625	62,000	69,500	69,500	69,500
Contract Services	66,590	74,349	34,621	50,000	70,000	70,000	70,000
Internal Services	248,900	329,135	173,589	326,444	350,031	350,635	351,131
Capital Outlay	78,855	19,446	2,779	30,000	20,000	20,000	20,000
Total Expenditures	1,714,080	1,967,785	998,406	2,152,875	2,335,235	2,376,978	2,406,082
Revenues Over (Under) Expenditures	<u>\$(1,102,873)</u>	<u>\$(1,369,014)</u>	<u>\$ (630,223)</u>	<u>\$(1,556,090)</u>	<u>\$ (1,662,035)</u>	<u>\$ (1,703,778)</u>	<u>\$ (1,732,882)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	13.5	14.5	16.5	16.5	16.5	16.5	16.5
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	<u>18.5</u>	<u>19.5</u>	<u>21.5</u>	<u>21.5</u>	<u>21.5</u>	<u>21.5</u>	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ -	\$ -	\$ 500	\$ 1,500	\$ 500	\$ 500	\$ 50
Reimbursements	30	23	-	-	-	-	-
Other Revenue	-	1,025	175	-	-	-	-
Total Revenues	<u>30</u>	<u>1,048</u>	<u>675</u>	<u>1,500</u>	<u>500</u>	<u>500</u>	<u>50</u>
Expenditures:							
Full Time Wages	730,583	671,954	428,288	904,041	887,440	897,776	905,471
Part Time Wages	8,898	22,886	11,312	20,400	20,402	20,606	20,812
FICA/Medicare	56,410	52,692	33,360	70,720	69,450	70,257	70,861
Pension/Retiree Health Care	171,446	175,067	113,484	282,084	190,770	191,118	191,304
Employee Health/Dental/Life Ins	183,029	129,574	116,922	248,976	259,084	268,812	278,920
Workers Comp/Unemployment/Other	5,408	4,902	3,578	12,808	7,387	7,534	7,643
Supplies & Services	16,280	22,002	11,208	33,350	32,850	32,850	32,850
Conferences & Training	10,378	15,668	12,180	12,950	20,000	20,000	20,000
Repairs & Maintenance	8,287	9,504	1,723	7,000	7,000	7,000	7,000
Contract Services	70,411	99,193	21,403	172,196	203,850	203,850	203,850
Internal Services	28,030	31,409	17,598	26,399	34,389	35,545	36,724
Capital Outlay	(500)	-	7,729	8,204	-	-	-
Total Expenditures	<u>1,288,660</u>	<u>1,234,851</u>	<u>778,785</u>	<u>1,799,128</u>	<u>1,732,622</u>	<u>1,755,348</u>	<u>1,775,435</u>
Revenues Over (Under) Expenditures	<u>\$ (1,288,630)</u>	<u>\$ (1,233,803)</u>	<u>\$ (778,110)</u>	<u>\$ (1,797,628)</u>	<u>\$ (1,732,122)</u>	<u>\$ (1,754,848)</u>	<u>\$ (1,775,385)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	15.0	15.0	15.0	15.0	15.0	15.0	15.0
Professional Support	2.5	2.5	3.5	3.5	3.5	3.5	3.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	<u>18.5</u>	<u>18.5</u>	<u>19.5</u>	<u>19.5</u>	<u>19.5</u>	<u>19.5</u>	<u>19.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	600	-	-	-	-	-	-
Expenditures:							
Supplies & Services	630	560	-	1,300	500	500	500
Total Expenditures	630	560	-	1,300	500	500	500
Revenues Over (Under) Expenditures	\$ (30)	\$ (560)	\$ -	\$ (1,300)	\$ (500)	\$ (500)	\$ (500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 4,195,175	\$ 4,146,570	\$ 2,053,988	\$ 4,345,000	\$ 4,345,000	\$ 4,345,000	\$ 4,345,000
Charges for Services	1,348,565	1,438,562	962,833	1,512,500	1,487,500	1,487,500	1,487,500
Fines & Forfeitures	60,439	63,374	35,418	50,000	50,000	50,000	50,000
Reimbursements	1,150,339	1,169,427	678,942	1,135,000	1,135,000	1,135,000	1,135,000
Total Revenues	6,754,518	6,817,933	3,731,181	7,042,500	7,017,500	7,017,500	7,017,500
Expenditures:							
Full Time Wages	3,892,870	4,026,791	2,291,112	4,589,270	4,617,905	4,790,029	4,897,992
Part Time Wages	51,844	60,172	25,247	46,396	46,414	46,878	47,347
Overtime Wages	1,110	776	-	-	-	-	-
FICA/Medicare	257,813	269,822	149,461	354,628	356,822	370,023	377,288
Pension/Retiree Health Care	1,030,824	1,108,023	600,712	1,318,753	1,004,594	1,014,148	1,019,960
Employee Health/Dental/Life Ins	907,359	717,168	571,861	1,100,736	1,145,424	1,216,728	1,262,480
Workers Comp/Unemployment/Other	47,553	51,455	26,591	64,267	58,514	60,475	61,221
Supplies & Services	4,469,613	4,833,387	2,483,634	4,790,500	4,989,950	4,989,950	4,989,950
Conferences & Training	25,876	19,804	12,839	26,000	26,000	26,000	26,000
Repairs & Maintenance	3,499	3,956	1,516	5,250	5,250	5,250	5,250
Contract Services	58,466	56,728	21,031	54,600	55,150	55,150	55,150
Internal Services	132,363	156,076	71,017	120,501	139,042	143,893	149,265
Capital Outlay	16,974	13,462	364	20,000	-	-	-
Total Expenditures	10,896,164	11,317,620	6,255,385	12,490,901	12,445,065	12,718,524	12,891,903
Revenues Over (Under) Expenditures	\$ (4,141,646)	\$ (4,499,687)	\$ (2,524,204)	\$ (5,448,401)	\$ (5,427,565)	\$ (5,701,024)	\$ (5,874,403)
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	22.0	22.0	24.0	24.0	25.0	25.0	
Professional Support	25.0	25.0	27.0	27.0	27.0	27.0	
Clerical Staff	32.0	32.0	33.0	33.0	34.0	34.0	
Total Position Count	79.0	79.0	84.0	84.0	86.0	86.0	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Expenditures:							
Supplies & Services	\$ 19,595	\$ 27,615	\$ 9,659	\$ 45,925	\$ 45,925	\$ 45,925	\$ 45,925
Contract Services	10,701	13,145	3,601	15,000	15,000	15,000	15,000
Total Expenditures	30,296	40,760	13,260	60,925	60,925	60,925	60,925
Revenues Over (Under) Expenditures	\$ (30,296)	\$ (40,760)	\$ (13,260)	\$ (60,925)	\$ (60,925)	\$ (60,925)	\$ (60,925)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 303,090	\$ 28,990	\$ 15,530	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Charges for Services	749,722	633,214	354,067	569,620	569,620	569,620	569,620
Reimbursements	103,702	109,397	61,745	108,000	108,000	108,000	108,000
Other Revenue	-	-	100	-	-	-	-
Total Revenues	1,156,514	771,601	431,442	702,620	702,620	702,620	702,620
Expenditures:							
Full Time Wages	2,225,056	2,350,830	1,150,374	2,577,309	2,547,510	2,661,774	2,706,482
Part Time Wages	8,696	28,698	10,408	-	-	-	-
Overtime Wages	96,316	130,257	64,805	62,327	75,000	75,000	75,000
FICA/Medicare	175,664	188,911	92,014	201,933	200,622	209,363	212,783
Pension/Retiree Health Care	744,308	812,403	479,247	884,020	821,695	829,512	833,541
Employee Health/Dental/Life Ins	636,533	507,790	367,837	786,240	818,160	863,028	895,480
Workers Comp/Unemployment/Other	29,611	30,775	16,097	36,582	35,250	36,838	37,441
Supplies & Services	258,047	219,839	88,651	297,800	267,800	267,800	267,800
Conferences & Training	630	20,275	1,689	20,000	20,000	20,000	20,000
Repairs & Maintenance	13,138	16,088	9,452	26,000	26,000	26,000	26,000
Vehicle Operations	468	227	59	1,100	1,100	1,100	1,100
Contract Services	894	2,798	1,755	7,144	7,144	7,144	7,144
Internal Services	90,561	108,780	47,514	88,200	87,188	88,348	88,780
Capital Outlay	7,908	-	-	-	-	-	-
Total Expenditures	4,287,830	4,417,671	2,329,902	4,988,655	4,907,469	5,085,907	5,171,551
Revenues Over (Under) Expenditures	\$ (3,131,316)	\$ (3,646,070)	\$ (1,898,460)	\$ (4,286,035)	\$ (4,204,849)	\$ (4,383,287)	\$ (4,468,931)
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	23.0	24.0	26.0	26.0	27.0	27.0	27.0
Clerical Staff	30.0	27.0	27.0	27.0	27.0	27.0	27.0
Total Position Count	60.0	58.0	60.0	60.0	61.0	61.0	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Reimbursements	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
Other Revenue	3,751	3,100	2,814	1,500	1,500	1,500	1,500
Total Revenues	3,751	3,100	2,829	1,500	1,500	1,500	1,500
Expenditures:							
Full Time Wages	569,547	594,894	339,516	667,091	699,757	706,744	713,802
Part Time Wages	-	5,552	8,475	21,543	22,008	22,228	22,450
FICA/Medicare	42,960	44,667	26,387	51,969	54,750	55,217	55,687
Pension/Retiree Health Care	134,750	146,803	81,756	148,145	141,980	142,900	143,796
Employee Health/Dental/Life Ins	83,700	71,698	54,733	98,280	109,088	113,184	117,440
Workers Comp/Unemployment/Other	7,641	7,900	4,665	9,351	10,042	10,135	10,230
Supplies & Services	18,540	22,587	9,511	27,273	25,398	25,398	25,398
Repairs & Maintenance	434	505	164	1,000	1,000	1,000	1,000
Internal Services	15,769	20,114	8,478	15,190	16,134	16,587	17,065
Total Expenditures	873,341	914,720	533,685	1,039,842	1,080,157	1,093,393	1,106,868
Revenues Over (Under) Expenditures	\$ (869,590)	\$ (911,620)	\$ (530,856)	\$(1,038,342)	\$(1,078,657)	\$(1,091,893)	\$(1,105,368)
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	
Professional Support	4.0	4.0	5.0	5.0	5.0	5.0	
Clerical Staff	3.0	2.5	2.5	2.5	2.5	2.5	
Total Position Count	8.0	7.5	8.5	8.5	8.5	8.5	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Other Revenue	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Full Time Wages	\$ 820,887	\$ 919,150	\$ 492,349	\$ 916,879	\$ 919,430	\$ 952,205	\$ 963,165
Part Time Wages	12,284	16,165	896	-	-	-	-
FICA/Medicare	61,767	68,435	37,733	68,652	69,342	70,204	70,753
Pension/Retiree Health Care	182,689	206,014	110,812	214,531	188,826	189,877	190,892
Employee Health/Dental/Life Ins	77,266	62,858	52,253	131,040	136,360	141,480	146,800
Workers Comp/Unemployment/Other	9,262	9,690	5,361	12,520	11,159	11,321	11,429
Supplies & Services	21,527	27,247	13,154	38,268	38,500	38,500	38,500
Conferences & Training	9,704	12,550	4,921	15,000	15,000	15,000	15,000
Repairs & Maintenance	2,597	2,852	756	2,000	2,000	2,000	2,000
Vehicle Operations	3,880	2,732	2,194	6,000	6,000	6,000	6,000
Contract Services	115,250	112,800	25,500	158,500	158,500	158,500	158,500
Internal Services	25,035	30,993	10,097	22,881	23,718	24,556	25,205
Capital Outlay	-	-	200	232	-	-	-
Total Expenditures	<u>1,342,148</u>	<u>1,471,486</u>	<u>756,226</u>	<u>1,586,503</u>	<u>1,568,835</u>	<u>1,609,643</u>	<u>1,628,244</u>
Revenues Over (Under) Expenditures	<u>\$(1,342,148)</u>	<u>\$(1,471,471)</u>	<u>\$(756,226)</u>	<u>\$(1,586,503)</u>	<u>\$(1,568,835)</u>	<u>\$(1,609,643)</u>	<u>\$(1,628,244)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	5.0	6.0	5.0	5.0	5.0	5.0	
Professional Support	2.0	3.0	2.0	2.0	2.0	2.0	
Clerical Staff	2.0	1.0	3.0	3.0	3.0	3.0	
Total Position Count	<u>9.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 60,794	\$ 60,124	\$ 38,432	\$ 60,725	\$ 60,725	\$ 60,725	\$ 60,725
Charges for Services	342,493	371,757	162,898	351,500	321,500	321,500	321,500
Fines & Forfeitures	168,456	205,597	120,916	132,000	157,000	157,000	157,000
Reimbursements	42,860	39,502	19,615	51,200	51,200	51,200	51,200
Total Revenues	614,603	676,980	341,861	595,425	590,425	590,425	590,425
Expenditures:							
Full Time Wages	539,813	578,974	293,946	599,682	586,440	598,016	609,770
Part Time Wages	13,083	-	35,149	58,500	59,086	59,676	60,272
Overtime Wages	13,475	13,216	9,732	12,500	12,500	12,500	12,500
FICA/Medicare	39,359	40,698	23,510	51,306	50,340	51,269	52,215
Pension/Retiree Health Care	176,193	193,787	93,482	211,578	160,960	161,558	162,109
Employee Health/Dental/Life Ins	174,361	140,478	98,864	183,456	190,904	198,072	205,520
Workers Comp/Unemployment/Other	6,790	7,012	3,758	8,662	8,022	8,189	8,356
Supplies & Services	174,025	184,044	108,967	189,290	167,890	167,890	167,890
Conferences & Training	1,284	1,186	581	1,200	1,200	1,200	1,200
Repairs & Maintenance	645	649	383	700	700	700	700
Contract Services	2,432	1,218	1,976	3,000	3,000	3,000	3,000
Internal Services	26,955	29,179	12,871	24,196	26,127	27,165	28,258
Total Expenditures	1,168,415	1,190,441	683,219	1,344,070	1,267,169	1,289,235	1,311,790
Revenues Over (Under) Expenditures	\$ (553,812)	\$ (513,461)	\$ (341,358)	\$ (748,645)	\$ (676,744)	\$ (698,810)	\$ (721,365)
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.0	3.0	3.6	3.6	3.6	3.6	3.6
Clerical Staff	10.0	10.0	9.0	9.0	9.0	9.0	9.0
Total Position Count	15.0	15.0	14.6	14.6	14.6	14.6	14.6

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 56,765	\$ 52,987	\$ 30,939	\$ 55,724	\$ 55,724	\$ 55,724	\$ 55,724
Charges for Services	382,405	370,206	155,101	369,500	356,500	356,500	356,500
Investment Income	147	151	-	-	-	-	-
Fines & Forfeitures	283,439	272,778	129,226	261,000	256,000	256,000	256,000
Reimbursements	42,042	39,010	18,543	50,000	50,000	50,000	50,000
Other Revenue	1,320	1,065	490	-	-	-	-
Total Revenues	<u>766,118</u>	<u>736,197</u>	<u>334,299</u>	<u>736,224</u>	<u>718,224</u>	<u>718,224</u>	<u>718,224</u>
Expenditures:							
Full Time Wages	410,721	436,611	225,911	455,633	441,660	451,796	460,797
Part Time Wages	106,241	127,432	37,925	76,349	76,822	77,589	78,364
FICA/Medicare	35,798	39,575	18,300	40,697	39,664	40,498	41,246
Pension/Retiree Health Care	134,001	146,316	65,800	151,834	113,232	113,688	114,108
Employee Health/Dental/Life Ins	113,491	86,601	67,080	131,040	136,360	141,480	146,800
Workers Comp/Unemployment/Other	5,427	5,542	2,996	6,601	6,865	7,020	7,159
Supplies & Services	142,068	169,081	66,992	149,200	124,200	124,200	124,200
Conferences & Training	1,103	1,555	1,420	1,600	1,600	1,600	1,600
Repairs & Maintenance	3,600	3,136	491	7,000	4,000	4,000	4,000
Contract Services	143	1,020	-	1,000	1,000	1,000	1,000
Internal Services	26,197	30,239	13,147	24,135	24,634	25,662	26,728
Total Expenditures	<u>978,790</u>	<u>1,047,108</u>	<u>500,062</u>	<u>1,045,089</u>	<u>970,037</u>	<u>988,533</u>	<u>1,006,002</u>
Revenues Over (Under) Expenditures	<u>\$ (212,672)</u>	<u>\$ (310,911)</u>	<u>\$ (165,763)</u>	<u>\$ (308,865)</u>	<u>\$ (251,813)</u>	<u>\$ (270,309)</u>	<u>\$ (287,778)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	3.0	3.0	2.0	2.0	2.0	2.0	
Professional Support	1.9	1.9	1.6	1.6	1.6	1.6	
Clerical Staff	9.0	9.0	8.0	8.0	8.0	8.0	
Total Position Count	<u>13.9</u>	<u>13.9</u>	<u>11.6</u>	<u>11.6</u>	<u>11.6</u>	<u>11.6</u>	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Expenditures:							
Supplies & Services	\$ 55,733	\$ 58,726	\$ 39,024	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472
Total Expenditures	55,733	58,726	39,024	72,472	72,472	72,472	72,472
Revenues Over (Under) Expenditures	\$ (55,733)	\$ (58,726)	\$ (39,024)	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)
EXPENDITURES BY SERVICE							
Administration	\$ 13,988	\$ 10,387	\$ 7,878	\$ 17,972	\$ 17,972	\$ 17,972	\$ 17,972
County Emergency	41,745	48,339	31,146	48,500	48,500	48,500	48,500
County Foster Care	-	-	-	6,000	6,000	6,000	6,000
Total	\$ 55,733	\$ 58,726	\$ 39,024	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Expenditures:							
Supplies & Services	\$ 19,745	\$ 16,599	\$ 7,095	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000
Total Expenditures	19,745	16,599	7,095	25,000	20,000	20,000	20,000
Revenues Over (Under) Expenditures	\$ (19,745)	\$ (16,599)	\$ (7,095)	\$ (25,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 3,449	\$ 2,390	\$ 1,523	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Charges for Services	13,186	17,533	6,400	12,200	12,200	12,200	12,200
Reimbursements	2,637	990	-	1,050	1,050	1,050	1,050
Total Revenues	19,272	20,913	7,923	16,250	16,250	16,250	16,250
Expenditures:							
Supplies & Services	11,899	29,505	4,596	27,650	27,650	27,650	27,650
Repairs & Maintenance	98	384	-	850	850	850	850
Internal Services	1,263	1,263	631	1,263	1,263	1,263	1,263
Total Expenditures	13,260	31,152	5,227	29,763	29,763	29,763	29,763
Revenues Over (Under) Expenditures	\$ 6,012	\$ (10,239)	\$ 2,696	\$ (13,513)	\$ (13,513)	\$ (13,513)	\$ (13,513)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 59,175	\$ 104,008	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	249,770	215,194	121,293	239,500	239,500	239,500	239,500
Reimbursements	74,982	77,221	37,185	110,000	100,000	100,000	100,000
Total Revenues	383,927	396,423	158,478	399,500	389,500	389,500	389,500
Expenditures:							
Full Time Wages	596,151	710,190	346,161	719,194	722,419	731,921	741,552
Part Time Wages	9,896	-	-	-	-	-	-
Overtime Wages	2,974	1,445	1,192	-	-	-	-
FICA/Medicare	46,650	54,706	26,572	55,019	55,265	55,992	56,729
Pension/Retiree Health Care	167,552	206,638	95,025	216,392	166,571	167,535	168,490
Employee Health/Dental/Life Ins	130,987	119,836	80,663	170,432	177,268	183,924	190,840
Workers Comp/Unemployment/Other	7,901	9,283	4,647	9,921	9,961	10,094	10,229
Supplies & Services	6,948	13,831	3,467	11,153	9,150	9,150	9,150
Conferences & Training	219	-	2,480	2,497	4,000	4,000	4,000
Repairs & Maintenance	9,989	4,574	115	9,850	10,500	10,500	10,500
Vehicle Operations	11,813	11,800	4,137	15,010	16,500	16,500	16,500
Contract Services	183,655	-	-	16,345	5,000	5,000	5,000
Internal Services	41,013	47,641	21,470	42,777	47,021	48,881	50,832
Capital Outlay	4,335	-	-	-	-	-	-
Total Expenditures	1,220,083	1,179,944	585,929	1,268,590	1,223,655	1,243,497	1,263,822
Revenues Over (Under) Expenditures	(836,156)	(783,521)	(427,451)	(869,090)	(834,155)	(853,997)	(874,322)
Other Financing Sources (Uses):							
Transfers in	63,243	63,243	31,622	63,000	63,000	63,000	63,000
Total Other Financing Sources (Uses):	63,243	63,243	31,622	63,000	63,000	63,000	63,000
Revenues Over (Under) Expenditures	\$ (772,913)	\$ (720,278)	\$ (395,829)	\$ (806,090)	\$ (771,155)	\$ (790,997)	\$ (811,322)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Emergency Management:							
Managers & Supervisors	2.0	2.0		2.0	2.0	2.0	2.0
Professional Support	3.0	3.0		3.0	3.0	3.0	3.0
	<u>5.0</u>	<u>5.0</u>		<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Technical Services:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	6.0	6.0		6.0	6.0	6.0	6.0
Clerical Staff	1.0	1.0		1.0	1.0	1.0	1.0
	<u>8.0</u>	<u>8.0</u>		<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>
Total Position Count	<u>13.0</u>	<u>13.0</u>		<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>
EXPENDITURES BY SERVICE							
Emergency Management	\$ 628,841	\$ 486,987	\$ 261,764	\$ 526,263	\$ 516,295	\$ 523,807	\$ 531,518
Technical Services	591,242	692,957	324,165	742,327	707,360	719,690	732,304
	<u>\$ 1,220,083</u>	<u>\$ 1,179,944</u>	<u>\$ 585,929</u>	<u>\$ 1,268,590</u>	<u>\$ 1,223,655</u>	<u>\$ 1,243,497</u>	<u>\$ 1,263,822</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 7,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Reimbursements	-	15	-	-	-	-	
Total Revenues	7,000	3,515	3,500	3,500	3,500	3,500	3,500
Expenditures:							
Full Time Wages	503,671	533,903	273,014	566,790	565,942	578,365	587,082
FICA/Medicare	38,467	40,766	20,886	43,359	43,295	44,245	44,912
Pension/Retiree Health Care	144,581	158,805	58,317	168,250	101,063	101,725	102,209
Employee Health/Dental/Life Ins	119,992	98,211	70,695	131,040	136,360	141,480	146,800
Workers Comp/Unemployment/Other	6,164	6,568	3,486	7,999	7,977	8,151	8,274
Supplies & Services	16,724	16,196	8,967	18,400	17,500	17,500	17,500
Conferences & Training	3,442	7,538	3,980	8,000	8,500	8,500	8,500
Repairs & Maintenance	204	359	80	1,000	1,000	1,000	1,000
Internal Services	15,059	20,586	8,308	15,411	16,053	16,585	17,105
Total Expenditures	848,304	882,932	447,733	960,249	897,690	917,551	933,382
Revenues Over (Under) Expenditures	\$ (841,304)	\$ (879,417)	\$ (444,233)	\$ (956,749)	\$ (894,190)	\$ (914,051)	\$ (929,882)

	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	4.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	3.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	10.0	10.0	10.0	10.0	10.0	10.0

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Fines & Forfeitures	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	-	20	-	-	-	-
Total Revenues	-	-	145	-	-	-	-
Expenditures:							
Supplies & Services	\$ 169	\$ 305	\$ 318	\$ 9,000	\$ 4,600	\$ 4,600	\$ 4,600
Contract Services	2,500	1,050	2,500	10,000	10,000	10,000	10,000
Total Expenditures	2,669	1,355	2,818	19,000	14,600	14,600	14,600
Revenues Over (Under) Expenditures	\$ (2,669)	\$ (1,355)	\$ (2,673)	\$ (19,000)	\$ (14,600)	\$ (14,600)	\$ (14,600)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 2,089,009	\$ 4,305,188	\$ 1,796,630	\$ 3,125,635	\$ 2,878,061	\$ 2,878,061	\$ 2,878,061
Reimbursements	981,105	1,399,529	299,398	1,300,000	1,525,000	1,525,000	1,525,000
Other Revenue	(31,452)	28,898	15,119	-	-	-	-
Total Revenues	3,038,662	5,733,615	2,111,147	4,425,635	4,403,061	4,403,061	4,403,061
Expenditures:							
Full Time Wages	3,963,970	4,201,290	2,082,371	4,272,100	4,275,124	4,344,055	4,398,008
Part Time Wages	42,633	19,919	13,462	93,507	65,085	65,736	66,394
Overtime Wages	521,969	547,199	355,504	425,000	425,000	425,000	425,000
FICA/Medicare	343,797	362,468	186,172	350,112	348,418	353,742	357,919
Pension/Retiree Health Care	1,317,668	1,425,425	694,853	1,477,064	1,212,171	1,218,628	1,224,146
Employee Health/Dental/Life Ins	1,123,586	877,909	610,711	1,218,672	1,268,148	1,344,060	1,365,240
Workers Comp/Unemployment/Other	55,648	59,371	29,501	62,499	62,629	63,615	64,388
Supplies & Services	652,894	611,934	358,995	794,880	884,830	884,830	884,830
Utilities	3,086,694	3,307,683	1,468,672	3,322,500	3,537,060	3,537,060	3,537,060
Repairs & Maintenance	2,624,645	2,947,524	1,174,536	3,049,150	2,895,150	2,895,150	2,895,150
Vehicle Operations	70,857	69,349	16,908	70,000	70,000	70,000	70,000
Contract Services	240,928	230,900	143,763	271,000	278,600	278,600	278,600
Internal Services	268,589	300,843	212,799	238,327	257,721	262,413	267,142
Capital Outlay	37,438	48,251	22,169	71,500	74,000	74,000	74,000
Total Expenditures	14,351,316	15,010,065	7,370,416	15,716,311	15,653,936	15,816,889	15,907,877
Revenues Over (Under) Expenditures	<u>\$(11,312,654)</u>	<u>\$(9,276,450)</u>	<u>\$(5,259,269)</u>	<u>\$(11,290,676)</u>	<u>\$(11,250,875)</u>	<u>\$(11,413,828)</u>	<u>\$(11,504,816)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Facilities & Operations:							
Managers & Supervisors	9.0	9.0		9.0	9.0	9.0	9.0
Professional Support	73.5	73.5		74.0	74.0	74.0	74.0
Clerical Staff	3.0	3.0		3.0	3.0	3.0	3.0
	<u>85.5</u>	<u>85.5</u>		<u>86.0</u>	<u>86.0</u>	<u>86.0</u>	<u>86.0</u>
Security:							
Managers & Supervisors	1.0	1.0		2.0	2.0	2.0	2.0
Professional Support	8.5	8.5		7.0	7.0	7.0	7.0
	<u>9.5</u>	<u>9.5</u>		<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>
Total Position Count	<u>95.0</u>	<u>95.0</u>		<u>95.0</u>	<u>95.0</u>	<u>95.0</u>	<u>95.0</u>
EXPENDITURES BY SERVICE							
Facilities & Operations	\$ 13,846,012	\$ 14,488,275	\$ 7,062,983	\$ 15,151,751	\$ 15,089,376	\$ 15,239,209	\$ 15,318,433
Security	505,304	521,790	307,433	564,560	564,560	577,680	589,444
	<u>\$ 14,351,316</u>	<u>\$ 15,010,065</u>	<u>\$ 7,370,416</u>	<u>\$ 15,716,311</u>	<u>\$ 15,653,936</u>	<u>\$ 15,816,889</u>	<u>\$ 15,907,877</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 78,690	\$ 78,010	\$ 42,080	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000
Charges for Services	46,791	4,760	450	-	-	-	-
Total Revenues	<u>125,481</u>	<u>82,770</u>	<u>42,530</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>	<u>78,000</u>
Expenditures:							
Full Time Wages	35,363	38,165	-	-	-	-	-
Part Time Wages	-	-	-	64,743	64,182	64,824	65,472
FICA/Medicare	2,705	2,920	-	4,953	4,910	4,959	5,008
Pension/Retiree Health Care	12,527	13,959	-	-	-	-	-
Employee Health/Dental/Life Ins	12,770	10,620	-	-	-	-	-
Workers Comp/Unemployment/Other	148	160	-	161	160	162	164
Supplies & Services	184	19	-	1,250	1,250	1,250	1,250
Repairs & Maintenance	172	-	-	175	175	175	175
Contract Services	67,418	13,904	-	-	-	-	-
Internal Services	2,283	2,963	381	3,009	642	648	655
Total Expenditures	<u>133,570</u>	<u>82,710</u>	<u>381</u>	<u>74,291</u>	<u>71,319</u>	<u>72,018</u>	<u>72,724</u>
Revenues Over (Under) Expenditures	<u>\$ (8,089)</u>	<u>\$ 60</u>	<u>\$ 42,149</u>	<u>\$ 3,709</u>	<u>\$ 6,681</u>	<u>\$ 5,982</u>	<u>\$ 5,276</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Professional Support	-	-	0.9	0.9	0.9	0.9	
Clerical Staff	1.0	1.0	-	-	-	-	
Total Position Count	<u>1.0</u>	<u>1.0</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	<u>0.9</u>	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 1,680	\$ 1,295	\$ 350	\$ 500	\$ 500	\$ 500	\$ 500
Reimbursements	7,459	662	-	2,500	600	600	600
Other Revenue	3,771	20	200	-	-	-	-
Total Revenues	<u>12,910</u>	<u>1,977</u>	<u>550</u>	<u>3,000</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
Expenditures:							
Full Time Wages	1,139,917	1,366,949	719,774	1,365,996	1,372,523	1,379,024	1,398,109
Part Time Wages	4,319	903	-	-	-	-	-
Overtime Wages	-	104	-	-	-	-	-
FICA/Medicare	86,334	102,470	54,567	103,725	104,472	104,885	106,258
Pension/Retiree Health Care	300,118	358,014	177,275	385,889	305,184	309,890	311,277
Employee Health/Dental/Life Ins	232,070	200,709	150,618	288,288	299,992	311,768	324,004
Workers Comp/Unemployment/Other	13,334	16,293	9,013	19,167	19,255	19,343	19,604
Supplies & Services	48,259	48,189	24,134	49,195	46,860	46,865	47,120
Conferences & Training	1,513	5,824	1,914	6,105	10,000	10,000	10,000
Repairs & Maintenance	2,377	5,312	1,627	4,500	4,500	4,500	4,500
Contract Services	24,500	-	-	-	-	-	-
Internal Services	49,044	48,446	16,438	35,953	31,535	32,506	33,643
Capital Outlay	688	-	-	6,600	-	-	-
Total Expenditures	<u>1,902,473</u>	<u>2,153,213</u>	<u>1,155,360</u>	<u>2,265,418</u>	<u>2,194,321</u>	<u>2,218,781</u>	<u>2,254,515</u>
Revenues Over (Under) Expenditures	<u>\$ (1,889,563)</u>	<u>\$ (2,151,236)</u>	<u>\$ (1,154,810)</u>	<u>\$ (2,262,418)</u>	<u>\$ (2,193,221)</u>	<u>\$ (2,217,681)</u>	<u>\$ (2,253,415)</u>

POSITION TYPE	2015	2016	2017	2018	2019	2020
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	11.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0
Total Position Count	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 971,734	\$ 975,704	\$ 913,983	\$ 931,164	\$ 968,544	\$ 968,544	\$ 968,544
Intergovernmental	3,663,553	3,542,628	1,339,590	3,978,596	3,938,334	3,938,334	3,938,334
Charges for Services	2,256,410	2,417,641	1,264,478	1,748,150	1,927,098	1,927,098	1,927,098
Reimbursements	17,213	16,264	11,080	8,150	10,450	10,450	10,450
Indirect Cost Allocation	327,617	373,389	109,942	495,131	511,569	512,052	518,321
Other Revenue	2,249	38,182	55	11,500	11,100	11,100	11,100
Total Revenues	7,238,776	7,363,808	3,639,128	7,172,691	7,367,095	7,367,578	7,373,847
Expenditures:							
Full Time Wages	6,239,566	6,692,481	3,631,808	7,525,765	7,503,868	7,661,852	7,775,262
Part Time Wages	438,908	412,704	176,834	436,060	451,434	456,287	461,194
Overtime Wages	67,429	64,909	50,701	33,456	33,456	33,456	33,456
FICA/Medicare	510,694	541,427	292,533	607,256	609,241	621,600	630,551
Pension/Retiree Health Care	1,845,789	2,071,449	1,217,429	2,216,923	2,095,456	2,108,867	2,120,104
Employee Health/Dental/Life Ins	1,490,467	1,255,018	977,957	1,831,165	1,915,117	1,987,537	2,062,786
Workers Comp/Unemployment/Other	123,944	129,671	68,985	125,346	112,244	114,539	116,207
Supplies & Services	3,626,848	3,350,448	1,044,706	3,796,204	3,902,281	3,910,395	3,917,195
Conferences & Training	36,478	35,861	24,058	77,633	58,682	55,734	55,734
Repairs & Maintenance	29,933	20,782	14,783	43,434	48,879	48,879	48,879
Vehicle Operations	11,562	47,954	10,426	52,339	53,300	53,300	53,300
Contract Services	727,800	741,576	391,348	884,490	1,014,593	1,030,302	1,044,647
Internal Services	1,919,320	2,752,834	1,498,244	2,701,127	3,006,535	3,015,627	3,024,583
Capital Outlay	91,404	211,120	(72,495)	95,582	84,600	84,600	84,600
Total Expenditures	17,160,142	18,328,234	9,327,317	20,426,780	20,889,686	21,182,975	21,428,498
Revenues Over (Under) Expenditures	\$ (9,921,366)	\$ (10,964,426)	\$ (5,688,189)	\$ (13,254,089)	\$ (13,522,591)	\$ (13,815,397)	\$ (14,054,651)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Administration:							
Managers & Supervisors	5.0	5.0		5.0	8.0	8.0	8.0
Professional Support	3.0	3.0		4.0	4.0	4.0	4.0
Clerical Staff	4.0	4.0		4.0	5.0	5.0	5.0
	12.0	12.0		13.0	17.0	17.0	17.0
Environmental Health:							
Managers & Supervisors	6.0	5.0		5.0	4.0	4.0	4.0
Professional Support	28.0	29.0		29.0	29.0	29.0	29.0
Clerical Staff	6.0	6.0		6.0	6.0	6.0	6.0
	40.0	40.0		40.0	39.0	39.0	39.0
PHS ADMIN:							
Managers & Supervisors	1.0	1.0		1.0	-	-	-
Professional Support	2.0	2.0		2.0	-	-	-
Clerical Staff	1.0	1.0		1.0	-	-	-
	4.0	4.0		4.0	-	-	-
Clinical Health Services:							
Managers & Supervisors	1.0	1.0		1.0	-	-	-
Professional Support	12.0	12.0		12.0	12.0	12.0	12.0
Clerical Staff	8.0	8.0		8.0	8.0	8.0	8.0
	21.0	21.0		21.0	20.0	20.0	20.0

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Dental:							
Professional Support	4.5	4.5		-	-	-	-
Clerical Staff	1.0	1.0		-	-	-	-
	5.5	5.5		-	-	-	-
Maternal/Child Health Services:							
Managers & Supervisors	-	-		0.5	0.5	0.5	0.5
Professional Support	12.0	10.0		10.0	10.0	10.0	10.0
Clerical Staff	8.0	8.0		8.5	8.5	8.5	8.5
	20.0	18.0		19.0	19.0	19.0	19.0
Vision & Hearing:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	8.0	8.0		8.0	8.0	8.0	8.0
Clerical Staff	2.0	2.0		2.0	2.0	2.0	2.0
	11.0	11.0		11.0	11.0	11.0	11.0
Healthy Communities:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	9.0	9.0		8.0	9.0	9.0	9.0
Clerical Staff	2.0	2.0		2.0	2.0	2.0	2.0
	12.0	12.0		11.0	12.0	12.0	12.0
Medical Examiner:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	9.5	9.5		10.5	10.5	10.5	10.5
Clerical Staff	1.0	1.0		1.0	1.0	1.0	1.0
	11.5	11.5		12.5	12.5	12.5	12.5
Communicable Disease:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	12.0	11.0		11.0	12.0	12.0	12.0
Clerical Staff	1.0	2.0		2.0	2.0	2.0	2.0
	14.0	14.0		14.0	15.0	15.0	15.0
Senior Services:							
Professional Support	5.0	5.0		5.0	5.0	5.0	5.0
	5.0	5.0		5.0	5.0	5.0	5.0

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Nurse Family Partnership:							
Managers & Supervisors	-	-		0.5	0.5	0.5	0.5
Professional Support	-	-		3.0	3.0	3.0	3.0
Clerical Staff	-	-		0.5	0.5	0.5	0.5
	-	-		4.0	4.0	4.0	4.0
Total Position Count	156.0	154.0		154.5	154.5	154.5	154.5

EXPENDITURES BY SERVICE

Administration	\$ 1,516,401	\$ 1,635,849	\$ 989,090	\$ 2,003,844	\$ 2,577,863	\$ 2,613,428	\$ 2,643,963
EMRAP	-	930	-	-	-	-	-
Environmental Health	4,014,399	4,230,984	2,391,026	4,634,369	4,546,098	4,608,494	4,671,244
PHS Admin	372,284	387,240	250,999	502,414	-	-	-
Clinical Health Services	4,434,153	4,359,765	1,668,675	4,860,474	4,825,118	4,857,312	4,882,177
Dental	368,433	438,518	(82,499)	4,080	-	-	-
Maternal/Child Health Services	1,666,290	1,770,625	1,079,439	1,949,430	2,203,801	2,235,897	2,259,951
Vision & Hearing	637,513	727,871	407,757	767,787	880,421	890,403	900,573
Healthy Communities	933,370	1,105,348	591,918	1,122,615	1,289,567	1,317,441	1,340,805
Nurse Family Partnership	-	-	61,608	422,660	319,532	331,207	335,283
Medical Examiner	1,557,216	1,827,390	1,061,012	2,031,135	2,097,886	2,150,389	2,192,668
Communicable Disease	1,266,794	1,456,770	791,638	1,621,365	1,643,365	1,669,875	1,690,759
Senior Services	393,289	386,944	116,654	506,607	506,035	508,529	511,075
Total	\$ 17,160,142	\$ 18,328,234	\$ 9,327,317	\$ 20,426,780	\$ 20,889,686	\$ 21,182,975	\$ 21,428,498

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

Year Ended December 31,

	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Expenditures:							
Full Time Wages	\$ 165,327	\$ 178,995	\$ 93,065	\$ 184,183	\$ 184,401	\$ 186,237	\$ 188,091
Part Time Wages	10,128	5,751	-	-	-	-	-
Overtime Wages	186	-	-	-	-	-	-
FICA/Medicare	12,874	13,018	6,936	13,641	13,892	13,950	14,009
Pension/Retiree Health Care	39,045	41,340	29,225	43,013	50,436	50,760	51,096
Employee Health/Dental/Life Ins	25,460	20,986	13,911	26,208	27,272	28,296	29,360
Workers Comp/Unemployment/Other	2,263	2,394	1,315	2,536	2,536	2,560	2,585
Supplies & Services	5,963	8,266	2,621	8,760	8,760	8,760	8,760
Conferences & Training	9,867	10,165	5,552	9,040	9,040	9,040	9,040
Contract Services	-	2,080	-	4,000	4,000	4,000	4,000
Internal Services	3,732	4,840	1,691	5,701	5,701	5,719	5,738
Capital Outlay	711	-	-	-	-	-	-
Total Expenditures	<u>\$ 275,556</u>	<u>\$ 287,835</u>	<u>\$ 154,316</u>	<u>\$ 297,082</u>	<u>\$ 306,038</u>	<u>\$ 309,322</u>	<u>\$ 312,679</u>
Revenues Over (Under) Expenditures	<u>\$ (275,556)</u>	<u>\$ (287,835)</u>	<u>\$ (154,316)</u>	<u>\$ (297,082)</u>	<u>\$ (306,038)</u>	<u>\$ (309,322)</u>	<u>\$ (312,679)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 904	\$ 1,243	\$ 968	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	182,118	197,368	262	200,000	200,000	200,000	200,000
Other Revenue	180	-	-	200	200	200	200
Total Revenues	<u>183,202</u>	<u>198,611</u>	<u>1,230</u>	<u>201,200</u>	<u>201,200</u>	<u>201,200</u>	<u>201,200</u>
Expenditures:							
Full Time Wages	1,151,207	1,288,596	663,604	1,343,337	1,342,743	1,360,871	1,374,429
Part Time Wages	44,970	56,638	27,944	32,326	32,326	32,648	32,975
Overtime Wages	317	-	-	-	-	-	-
FICA/Medicare	89,291	98,081	51,681	104,764	104,966	106,295	107,274
Pension/Retiree Health Care	323,111	362,918	204,102	392,225	350,685	352,615	354,192
Employee Health/Dental/Life Ins	248,782	226,568	158,487	301,392	313,628	325,404	337,640
Workers Comp/Unemployment/Other	16,093	17,667	9,397	18,996	19,366	19,622	19,814
Supplies & Services	119,099	124,988	73,436	129,356	33,450	33,450	33,450
Conferences & Training	4,539	8,943	2,710	15,000	15,000	15,000	15,000
Repairs & Maintenance	1,304	1,732	224	2,750	2,750	2,750	2,750
Contract Services	9,871	34,111	7,592	11,000	81,000	81,000	81,000
Internal Services	35,986	47,043	20,150	35,297	39,035	40,296	37,915
Capital Outlay	300	-	-	-	-	-	-
Total Expenditures	<u>2,044,870</u>	<u>2,267,285</u>	<u>1,219,327</u>	<u>2,386,443</u>	<u>2,334,949</u>	<u>2,369,951</u>	<u>2,396,439</u>
Revenues Over (Under) Expenditures	<u><u>\$(1,861,668)</u></u>	<u><u>\$(2,068,674)</u></u>	<u><u>\$(1,218,097)</u></u>	<u><u>\$(2,185,243)</u></u>	<u><u>\$(2,133,749)</u></u>	<u><u>\$(2,168,751)</u></u>	<u><u>\$(2,195,239)</u></u>

POSITION TYPE	2015	2016	2017	2018	2019	2020
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	11.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	9.0	9.0	9.0	9.0	9.0	9.0
Total Position Count	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Reimbursements	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	75,281	52,103	-	96,000	75,000	75,000	75,000
Total Revenues	<u>75,281</u>	<u>52,103</u>	<u>15</u>	<u>96,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>
Expenditures:							
Full Time Wages	2,115,665	2,457,399	1,389,303	2,729,082	2,741,639	2,791,875	2,833,272
Part Time Wages	14,470	7,460	13,846	18,360	18,362	18,546	18,732
Overtime Wages	231,099	143,052	61,633	100,000	150,000	150,000	150,000
FICA/Medicare	178,509	197,634	111,187	217,581	222,616	226,473	229,654
Pension/Retiree Health Care	578,580	659,877	402,360	714,117	687,898	692,101	696,072
Employee Health/Dental/Life Ins	366,875	355,083	281,136	497,952	518,168	538,136	558,884
Workers Comp/Unemployment/Other	29,480	33,128	19,331	38,704	39,268	39,972	40,554
Supplies & Services	54,994	52,819	26,654	62,550	62,550	62,550	62,550
Conferences & Training	38,133	38,205	33,957	41,000	43,500	43,500	43,500
Repairs & Maintenance	1,678,703	2,367,247	2,579,092	3,251,275	3,386,519	3,369,795	3,455,152
Vehicle Operations	1,415	195	505	1,500	1,500	1,500	1,500
Contract Services	285,585	284,818	34,870	200,000	280,000	280,000	280,000
Internal Services	62,143	80,129	31,949	56,367	61,394	63,519	65,630
Capital Outlay	582	698	620	1,000	-	-	-
Total Expenditures	<u>5,636,233</u>	<u>6,677,744</u>	<u>4,986,443</u>	<u>7,929,488</u>	<u>8,213,414</u>	<u>8,277,967</u>	<u>8,435,500</u>
Revenues Over (Under) Expenditures	<u><u>\$(5,560,952)</u></u>	<u><u>\$(6,625,641)</u></u>	<u><u>\$(4,986,428)</u></u>	<u><u>\$(7,833,488)</u></u>	<u><u>\$(8,138,414)</u></u>	<u><u>\$(8,202,967)</u></u>	<u><u>\$(8,360,500)</u></u>

POSITION TYPE	2015	2016	2017	2018	2019	2020
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	11.0	11.0	11.0	11.0	11.0	11.0
Professional Support	24.0	25.0	26.0	26.0	26.0	26.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	<u><u>37.0</u></u>	<u><u>38.0</u></u>	<u><u>39.0</u></u>	<u><u>39.0</u></u>	<u><u>39.0</u></u>	<u><u>39.0</u></u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Expenditures:							
Supplies & Services	\$ 30,837	\$ 47,684	\$ 25,787	\$ 49,250	\$ 49,250	\$ 49,250	\$ 49,250
Utilities	836	-	-	1,500	1,500	1,500	1,500
Repairs & Maintenance	3,020	17,655	21,287	30,700	30,700	30,700	30,700
Contract Services	60,998	69,853	35,347	101,725	101,725	101,725	101,725
Internal Services	-	-	-	300	300	300	300
Capital Outlay	35,000	-	-	-	-	-	-
Total Expenditures	130,691	135,192	82,421	183,475	183,475	183,475	183,475
Revenues Over (Under) Expenditures	\$ (130,691)	\$ (135,192)	\$ (82,421)	\$ (183,475)	\$ (183,475)	\$ (183,475)	\$ (183,475)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 180,533	\$ 180,533	\$ 90,267	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	133,969	137,444	70,708	144,250	144,250	144,250	144,250
Fines & Forfeitures	840	120	1,719	1,250	1,250	1,250	1,250
Reimbursements	231,195	239,939	225,456	250,000	423,420	423,420	423,420
Indirect Cost Allocation	159,386	123,768	-	194,000	-	-	-
Total Revenues	705,923	681,804	388,150	769,500	748,920	748,920	748,920
Expenditures:							
Full Time Wages	2,247,178	2,327,097	1,328,174	2,630,554	2,630,952	2,666,276	2,692,644
Overtime Wages	-	-	362	-	-	-	-
FICA/Medicare	171,053	177,156	100,962	201,237	201,268	203,970	205,988
Pension/Retiree Health Care	626,125	679,095	410,198	776,519	693,861	697,850	701,291
Employee Health/Dental/Life Ins	502,441	401,858	319,017	602,784	627,256	650,808	675,280
Workers Comp/Unemployment/Other	31,099	31,528	20,579	36,973	36,994	37,491	37,861
Supplies & Services	880,519	893,118	466,003	930,800	960,300	960,300	960,300
Conferences & Training	11,433	24,370	11,223	17,500	15,000	15,000	15,000
Repairs & Maintenance	1,230	1,506	1,064	4,000	4,000	4,000	4,000
Vehicle Operations	3,171	1,925	-	2,500	-	-	-
Contract Services	15,110	12,985	4,787	15,000	15,000	15,000	15,000
Internal Services	90,750	107,558	41,842	84,666	82,299	85,291	88,374
Capital Outlay	(12)	566	-	-	-	-	-
Total Expenditures	4,580,097	4,658,762	2,704,211	5,302,533	5,266,930	5,335,986	5,395,738
Revenues Over (Under) Expenditures	\$(3,874,174)	\$(3,976,958)	\$(2,316,061)	\$(4,533,033)	\$(4,518,010)	\$(4,587,066)	\$(4,646,818)

POSITION TYPE	2015	2016	2017	2018	2019	2020
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	8.0	8.0	7.0	7.0	7.0	7.0
Professional Support	26.0	26.0	25.0	25.0	25.0	25.0
Clerical Staff	12.0	12.0	14.0	14.0	14.0	14.0
Total Position Count	46.0	46.0	46.0	46.0	46.0	46.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	1,661	2,727	890	2,500	2,500	2,500	2,500
Total Revenues	10,161	11,227	9,390	11,000	11,000	11,000	11,000
Expenditures:							
Supplies & Services	34,988	34,858	10,578	35,400	40,400	40,400	40,400
Internal Services	398	936	269	937	550	550	550
Total Expenditures	35,386	35,794	10,847	36,337	40,950	40,950	40,950
Revenues Over (Under) Expenditures	\$ (25,225)	\$ (24,567)	\$ (1,457)	\$ (25,337)	\$ (29,950)	\$ (29,950)	\$ (29,950)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Reimbursements	-	180	-	-	-	-	-
Total Revenues	-	180	-	-	-	-	-
Expenditures:							
Full Time Wages	235,220	255,301	130,731	247,190	247,812	250,265	252,742
Part Time Wages	8,475	12,633	6,683	16,163	16,163	16,324	16,487
FICA/Medicare	18,434	20,217	10,333	20,146	20,194	20,394	20,596
Pension/Retiree Health Care	78,319	85,676	49,350	88,670	84,924	85,260	85,584
Employee Health/Dental/Life Ins	75,551	62,431	44,846	78,624	81,816	84,888	88,080
Workers Comp/Unemployment/Other	3,246	3,366	1,825	3,531	3,723	3,760	3,797
Supplies & Services	365,035	418,051	7,935	430,059	442,957	442,957	442,957
Conferences & Training	-	-	327	1,000	-	-	-
Repairs & Maintenance	14,845	196	331	4,200	3,000	3,000	3,000
Contract Services	8,688	458	5,210	11,500	22,000	22,000	22,000
Internal Services	32,785	34,554	20,060	33,357	41,391	43,208	45,114
Capital Outlay	7,990	1,279	-	1,000	-	-	-
Total Expenditures	848,588	894,162	277,631	935,440	963,980	972,056	980,357
Revenues Over (Under) Expenditures	\$ (848,588)	\$ (893,982)	\$ (277,631)	\$ (935,440)	\$ (963,980)	\$ (972,056)	\$ (980,357)

POSITION TYPE	2015	2016	2017	2018	2019	2020
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
	6.5	6.5	6.5	6.5	6.5	6.5
Total Position Count	6.5	6.5	6.5	6.5	6.5	6.5

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 297,472	\$ 299,880	\$ 98,533	\$ 297,448	\$ 306,696	\$ 306,696	\$ 306,696
Charges for Services	330,571	332,821	195,999	310,000	310,000	310,000	310,000
Reimbursements	45	-	4,099	-	-	-	-
Total Revenues	628,088	632,701	298,631	607,448	616,696	616,696	616,696
Expenditures:							
Full Time Wages	1,415,910	1,488,059	752,020	1,610,285	1,608,256	1,632,223	1,648,929
Part Time Wages	42,898	50,531	18,511	63,533	63,543	64,179	64,820
Overtime Wages	2,359	-	-	-	-	-	-
FICA/Medicare	109,327	114,769	58,756	126,148	126,452	128,334	129,661
Pension/Retiree Health Care	368,738	397,135	240,660	452,889	408,594	411,004	412,981
Employee Health/Dental/Life Ins	283,883	221,739	177,284	353,808	368,172	381,996	396,360
Workers Comp/Unemployment/Other	16,716	17,711	9,231	22,766	20,551	20,897	21,140
Supplies & Services	392,719	397,578	251,326	483,450	472,950	472,950	472,950
Conferences & Training	175	-	1,083	4,000	3,000	3,000	3,000
Repairs & Maintenance	1,526	1,455	778	2,500	2,500	2,500	2,500
Contract Services	62,420	76,305	44,964	65,000	76,500	76,500	76,500
Internal Services	54,112	62,663	35,281	64,916	50,180	51,912	53,645
Total Expenditures	2,750,783	2,827,945	1,589,894	3,249,295	3,200,698	3,245,495	3,282,486
Revenues Over (Under) Expenditures	<u>\$(2,122,695)</u>	<u>\$(2,195,244)</u>	<u>\$(1,291,263)</u>	<u>\$(2,641,847)</u>	<u>\$(2,584,002)</u>	<u>\$(2,628,799)</u>	<u>\$(2,665,790)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0	
Professional Support	16.0	16.0	17.0	17.0	17.0	17.0	
Clerical Staff	5.5	5.5	5.5	5.5	5.5	5.5	
Total Position Count	<u>27.5</u>	<u>27.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>	<u>28.5</u>	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	17,458	-	-	-	-	-	-
Total Revenues	17,548	-	-	-	-	-	-
Expenditures:							
Full Time Wages	1,532,624	1,561,947	854,120	1,741,274	1,745,411	1,787,825	1,809,887
Part Time Wages	6,182	4,543	1,309	9,180	9,181	9,273	9,365
FICA/Medicare	117,038	118,981	65,208	133,644	134,207	137,378	138,991
Pension/Retiree Health Care	397,992	410,869	230,721	472,828	393,580	396,379	398,495
Employee Health/Dental/Life Ins	294,445	227,069	182,942	340,704	354,536	368,360	382,724
Workers Comp/Unemployment/Other	19,511	19,688	11,450	24,587	24,746	25,345	25,656
Supplies & Services	264,880	216,049	131,463	257,900	265,900	255,900	255,900
Conferences & Training	16,684	17,491	12,014	22,500	25,000	25,000	25,000
Repairs & Maintenance	39,772	38,431	35,935	48,500	48,500	48,500	48,500
Vehicle Operations	5,714	3,581	1,669	8,000	8,000	8,000	8,000
Contract Services	21,275	114,428	103,734	291,000	340,000	340,000	340,000
Internal Services	40,170	52,057	19,941	38,742	38,752	40,120	41,339
Capital Outlay	242	24,732	63	9,500	-	-	-
Total Expenditures	2,756,529	2,809,866	1,650,569	3,398,359	3,387,813	3,442,080	3,483,857
Revenues Over (Under) Expenditures	(2,738,981)	(2,809,866)	(1,650,569)	(3,398,359)	(3,387,813)	(3,442,080)	(3,483,857)
Other Financing Sources (Uses):							
Transfers in - Other Funds	-	-	-	90,000	-	-	-
Total Other Financing Sources (Uses):	-	-	-	90,000	-	-	-
Revenues Over (Under) Expenditures	<u>\$(2,738,981)</u>	<u>\$(2,809,866)</u>	<u>\$(1,650,569)</u>	<u>\$(3,308,359)</u>	<u>\$(3,387,813)</u>	<u>\$(3,442,080)</u>	<u>\$(3,483,857)</u>

POSITION TYPE	2015	2016	2017	2018	2019	2020
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	16.0	16.0	16.0	16.0	16.0	16.0
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	<u>26.5</u>	<u>26.5</u>	<u>26.5</u>	<u>26.5</u>	<u>26.5</u>	<u>26.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 588	\$ 537	\$ 227	\$ 500	\$ 500	\$ 500	\$ 500
Total Revenues	588	537	227	500	500	500	500
Expenditures:							
Supplies & Services	45,438	32,466	24,835	50,200	45,200	45,200	45,200
Repairs & Maintenance	9,527	8,610	4,303	9,000	9,000	9,000	9,000
Internal Services	53,243	54,718	30,555	59,300	63,937	66,905	70,021
Total Expenditures	108,208	95,794	59,693	118,500	118,137	121,105	124,221
Revenues Over (Under) Expenditures	\$ (107,620)	\$ (95,257)	\$ (59,466)	\$ (118,000)	\$ (117,637)	\$ (120,605)	\$ (123,721)

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	508,574	494,892	224,088	502,000	492,500	492,500	492,500
Reimbursements	5	15	3	50	25	25	25
Total Revenues	508,779	494,907	224,091	502,050	492,525	492,525	492,525
Expenditures:							
Full Time Wages	258,365	277,633	145,929	276,134	277,933	280,700	283,495
FICA/Medicare	19,540	21,069	11,067	21,125	21,262	21,473	21,688
Pension/Retiree Health Care	74,780	78,811	55,741	83,164	95,988	96,444	96,876
Employee Health/Dental/Life Ins	63,848	53,011	38,077	65,520	68,180	70,740	73,400
Workers Comp/Unemployment/Other	3,650	3,779	2,071	3,915	3,934	3,975	4,013
Supplies & Services	21,531	15,858	6,802	23,100	24,100	24,100	24,100
Conferences & Training	2,837	1,288	1,392	3,200	3,200	3,200	3,200
Repairs & Maintenance	-	89	89	250	250	250	250
Internal Services	5,558	7,150	2,582	4,656	4,816	4,944	5,079
Total Expenditures	450,109	458,688	263,750	481,064	499,663	505,826	512,101
Revenues Over (Under) Expenditures	\$ 58,670	\$ 36,219	\$ (39,659)	\$ 20,986	\$ (7,138)	\$ (13,301)	\$ (19,576)
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	1.0	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	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	5.0	5.0	5.0	5.0	5.0	5.0	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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 342	\$ 148	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	18,829	16,470	9,696	20,000	20,000	20,000	20,000
Other Revenue	-	-	54	-	-	-	-
Total Revenues	19,171	16,618	9,750	21,000	21,000	21,000	21,000
Expenditures:							
Full Time Wages	5,440,003	5,797,922	3,120,259	6,128,548	6,363,953	6,514,049	6,592,604
Part Time Wages	208,320	205,245	130,821	130,342	137,584	138,960	140,349
Overtime Wages	42,938	54,567	36,855	15,785	-	-	-
FICA/Medicare	430,725	459,491	249,915	478,562	495,980	507,379	513,303
Pension/Retiree Health Care	1,368,646	1,483,507	864,449	1,572,194	1,543,590	1,555,686	1,563,766
Employee Health/Dental/Life Ins	940,511	790,008	587,871	1,113,840	1,186,332	1,245,024	1,291,840
Workers Comp/Unemployment/Other	73,900	77,764	42,821	86,558	89,907	91,962	92,999
Supplies & Services	342,565	281,664	137,281	329,317	331,100	331,100	331,100
Conferences & Training	-	-	250	500	500	500	500
Repairs & Maintenance	2,435	915	219	4,000	4,000	4,000	4,000
Vehicle Operations	2,641	3,544	850	3,300	3,300	3,300	3,300
Internal Services	135,850	174,851	65,020	119,120	125,195	129,605	133,431
Capital Outlay	2,955	-	1,088	1,883	-	-	-
Total Expenditures	8,991,489	9,329,478	5,237,699	9,983,949	10,281,441	10,521,565	10,667,192
Revenues Over (Under) Expenditures	\$ (8,972,318)	\$ (9,312,860)	\$ (5,227,949)	\$ (9,962,949)	\$ (10,260,441)	\$ (10,500,565)	\$ (10,646,192)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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.

<u>POSITION TYPE</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Amended</u>	<u>2018 Adopted</u>	<u>2019 Forecasted</u>	<u>2020 Forecasted</u>	
Administration:							
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0	
Professional Support	53.0	53.0	55.0	57.0	58.0	58.0	
Clerical Staff	22.0	22.0	22.5	22.5	22.5	22.5	
	<u>81.0</u>	<u>81.0</u>	<u>83.5</u>	<u>85.5</u>	<u>86.5</u>	<u>86.5</u>	
DHS - Juvenile Abuse & Neglect:							
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0	
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	
Water Quality Unit:							
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0	
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	
Total Position Count	<u><u>84.0</u></u>	<u><u>84.0</u></u>	<u><u>86.5</u></u>	<u><u>88.5</u></u>	<u><u>89.5</u></u>	<u><u>89.5</u></u>	
EXPENDITURES BY SERVICE							
Administration	\$ 8,697,665	\$ 9,010,502	\$ 5,048,482	\$ 9,644,129	\$ 9,926,224	\$ 10,161,031	\$ 10,302,228
DHS - Juvenile Abuse & Neglect	144,593	145,621	91,517	150,053	166,949	168,816	170,725
Water Quality Unit	149,231	173,355	97,700	189,667	188,268	191,718	194,239
Total	<u><u>\$ 8,991,489</u></u>	<u><u>\$ 9,329,478</u></u>	<u><u>\$ 5,237,699</u></u>	<u><u>\$ 9,983,849</u></u>	<u><u>\$ 10,281,441</u></u>	<u><u>\$ 10,521,565</u></u>	<u><u>\$ 10,667,192</u></u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

To provide Macomb County departments with goods and services from outside agencies, central stores, multigraph printing, interdepartmental mail services and 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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 95,602	\$ 110,416	\$ 47,363	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Other Revenue	109,100	39,272	(1,868)	105,000	107,000	107,000	107,000
Total Revenues	204,702	149,688	45,495	195,000	197,000	197,000	197,000
Expenditures:							
Full Time Wages	624,532	689,638	345,293	690,648	687,613	697,284	704,529
Part Time Wages	15,511	15,062	7,531	15,718	15,380	15,535	15,690
Overtime Wages	13,445	-	1,917	20,000	20,000	20,000	20,000
FICA/Medicare	48,320	53,171	26,753	55,567	55,309	56,061	56,627
Pension/Retiree Health Care	193,159	222,306	101,552	233,928	173,737	174,596	175,316
Employee Health/Dental/Life Ins	181,958	151,903	107,022	196,560	204,540	212,732	221,244
Workers Comp/Unemployment/Other	8,643	8,105	4,407	9,864	10,006	10,144	10,247
Supplies & Services	67,748	67,951	31,703	88,050	80,000	80,000	80,000
Conferences & Training	375	40	-	500	500	500	500
Repairs & Maintenance	43,303	51,070	9,599	55,000	54,000	54,000	54,000
Vehicle Operations	14,852	9,999	4,034	22,750	20,750	20,750	20,750
Internal Services	50,374	57,565	15,222	53,125	32,219	33,010	33,809
Capital Outlay	37,450	237	40,780	42,000	-	-	-
Total Expenditures	1,299,670	1,327,047	695,813	1,483,710	1,354,054	1,374,612	1,392,712
Revenues Over (Under) Expenditures	<u>\$ (1,094,968)</u>	<u>\$ (1,177,359)</u>	<u>\$ (650,318)</u>	<u>\$ (1,288,710)</u>	<u>\$ (1,157,054)</u>	<u>\$ (1,177,612)</u>	<u>\$ (1,195,712)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Administration:							
Managers & Supervisors	2.0	2.0		2.0	2.0	2.0	2.0
Professional Support	2.0	2.0		2.0	2.0	2.0	2.0
Clerical Staff	1.5	1.5		1.5	1.5	1.5	1.5
	5.5	5.5		5.5	5.5	5.5	5.5
Print Shop:							
Clerical Staff	2.0	2.0		2.0	2.0	2.0	2.0
	2.0	2.0		2.0	2.0	2.0	2.0
Micro-film:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Clerical Staff	2.0	2.0		2.0	2.0	2.0	2.0
	3.0	3.0		3.0	3.0	3.0	3.0
Mail Services:							
Clerical Staff	3.0	3.0		3.0	3.0	3.0	3.0
	3.0	3.0		3.0	3.0	3.0	3.0
Central Stores:							
Professional Support	1.0	1.0		1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0		1.0	1.0	1.0	1.0
	2.0	2.0		2.0	2.0	2.0	2.0
Total Position Count	15.5	15.5		15.5	15.5	15.5	15.5
EXPENDITURES BY SERVICE							
Administration	\$ 472,519	\$ 501,650	\$ 262,657	\$ 523,103	\$ 505,989	\$ 512,705	\$ 519,583
Print Shop	245,724	265,383	150,499	322,809	252,172	254,237	256,355
Records Maintenance	201,653	202,415	114,106	229,704	214,852	218,902	222,027
Mail Services	202,291	201,339	83,721	215,997	193,115	198,605	202,287
Central Stores	177,483	156,260	84,830	192,097	187,926	190,163	192,460
Total	\$ 1,299,670	\$ 1,327,047	\$ 695,813	\$ 1,483,710	\$ 1,354,054	\$ 1,374,612	\$ 1,392,712

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 66,935	\$ 72,010	\$ 50,915	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Charges for Services	996,371	1,068,080	744,380	958,000	958,000	958,000	958,000
Reimbursements	1,218,602	1,987,928	1,048,622	2,576,164	2,661,476	2,716,250	2,753,278
Other Revenue	177	-	164	-	-	-	-
Total Revenues	2,282,085	3,128,018	1,844,081	3,594,164	3,679,476	3,734,250	3,771,278
Expenditures:							
Full Time Wages	2,994,178	3,077,819	1,631,059	3,900,964	3,890,970	3,974,822	4,026,201
Part Time Wages	179,789	135,972	57,865	66,672	49,264	49,756	50,254
Overtime Wages	123,126	182,159	147,477	95,000	95,000	95,000	95,000
FICA/Medicare	252,481	258,185	139,864	310,492	308,532	314,820	318,621
Pension/Retiree Health Care	802,841	852,644	512,359	1,106,851	910,840	913,875	919,581
Employee Health/Dental/Life Ins	587,388	463,790	351,470	813,333	831,796	863,028	895,480
Workers Comp/Unemployment/Other	37,251	39,139	27,127	59,815	54,213	55,352	56,035
Supplies & Services	37,451	39,229	24,960	49,600	51,100	51,100	51,100
Conferences & Training	1,042	-	665	5,000	9,000	9,000	9,000
Repairs & Maintenance	2,486	2,393	2,115	2,400	2,900	2,900	2,900
Vehicle Operations	35,889	32,897	8,556	51,000	46,000	46,000	46,000
Internal Services	209,412	254,885	75,794	215,757	261,475	261,062	264,278
Capital Outlay	-	210	228	500	-	-	-
Total Expenditures	5,263,334	5,339,322	2,979,539	6,677,384	6,511,090	6,636,715	6,734,450
Revenues Over (Under) Expenditures	<u>\$ (2,981,249)</u>	<u>\$ (2,211,304)</u>	<u>\$ (1,135,458)</u>	<u>\$ (3,083,220)</u>	<u>\$ (2,831,614)</u>	<u>\$ (2,902,465)</u>	<u>\$ (2,963,172)</u>

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Administration:							
Managers & Supervisors	6.0	7.0		6.0	6.0	6.0	6.0
Professional Support	28.5	27.5		26.5	26.5	26.5	26.5
Clerical Staff	5.0	5.0		5.0	5.0	5.0	5.0
	39.5	39.5		37.5	37.5	37.5	37.5
Pump Station:							
Managers & Supervisors	2.0	2.0		2.35	2.35	2.35	2.35
Professional Support	8.0	8.0		8.0	8.0	8.0	8.0
Clerical Staff	0.5	0.5		-	-	-	-
	10.5	10.5		10.35	10.35	10.35	10.35
Wastewater Services Division:							
Managers & Supervisors	4.0	4.0		6.65	6.65	6.65	6.65
Professional Support	8.5	9.5		7.5	7.5	7.5	7.5
	12.5	13.5		14.15	14.15	14.15	14.15
Total Position Count	62.5	63.5		62.0	62.0	62.0	62.0
EXPENDITURES BY SERVICE							
Administration	\$ 3,424,883	\$ 3,437,048	\$ 1,985,466	\$ 4,151,220	\$ 3,899,614	\$ 3,970,465	\$ 4,031,172
Pump Station	862,186	792,692	350,841	1,050,170	1,082,978	1,107,111	1,120,865
Wastewater Services Division	976,265	1,109,582	643,232	1,475,994	1,528,498	1,559,139	1,582,413
Total	\$ 5,263,334	\$ 5,339,322	\$ 2,979,539	\$ 6,677,384	\$ 6,511,090	\$ 6,636,715	\$ 6,734,450

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 2,534,963	\$ 2,732,924	\$ 2,067,191	\$ 3,342,000	\$ 3,342,000	\$ 3,342,000	\$ 3,342,000
Other Revenue	7,373	7,308	2,006	-	-	-	-
Total Revenues	2,542,336	2,740,232	2,069,197	3,342,000	3,342,000	3,342,000	3,342,000
Expenditures:							
Full Time Wages	850,849	901,504	441,383	941,371	941,321	957,969	969,026
Part Time Wages	29,080	10,450	-	-	-	-	-
Overtime Wages	16,434	14,115	10,355	25,000	25,000	25,000	25,000
FICA/Medicare	67,284	70,049	34,141	73,927	73,924	75,197	76,043
Pension/Retiree Health Care	300,888	330,943	187,988	361,055	323,452	325,205	326,611
Employee Health/Dental/Life Ins	288,741	214,380	155,213	327,600	340,900	353,700	367,000
Workers Comp/Unemployment/Other	12,046	12,123	6,179	13,425	13,418	13,655	13,811
Supplies & Services	89,172	104,255	37,538	139,976	113,000	113,000	113,000
Conferences & Training	1,434	766	-	1,000	1,000	1,000	1,000
Repairs & Maintenance	213	230	80	12,800	12,800	12,800	12,800
Internal Services	20,639	28,399	10,650	19,635	19,627	19,800	19,901
Total Expenditures	1,676,780	1,687,214	883,527	1,915,789	1,864,442	1,897,326	1,924,192
Revenues Over (Under) Expenditures	\$ 865,556	\$ 1,053,018	\$ 1,185,670	\$ 1,426,211	\$ 1,477,558	\$ 1,444,674	\$ 1,417,808
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0	
Clerical Staff	22.0	22.0	22.0	22.0	22.0	22.0	
Total Position Count	25.0	25.0	25.0	25.0	25.0	25.0	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 137,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	(2,778)	-	-	-	-	-	-
Other Revenue	8,472	-	-	-	-	-	-
Total Revenues	<u>143,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Full Time Wages	127,095	-	-	-	-	-	-
Part Time Wages	6,931	-	-	-	-	-	-
Overtime Wages	1,681	-	-	-	-	-	-
FICA/Medicare	10,309	-	-	-	-	-	-
Pension/Retiree Health Care	39,871	-	-	-	-	-	-
Employee Health/Dental/Life Ins	30,667	-	-	-	-	-	-
Workers Comp/Unemployment/Other	1,613	-	-	-	-	-	-
Supplies & Services	143,092	-	-	-	-	-	-
Conferences & Training	680	-	-	-	-	-	-
Repairs & Maintenance	860	-	-	-	-	-	-
Contract Services	153,034	-	-	-	-	-	-
Internal Services	13,361	-	-	-	-	-	-
Capital Outlay	104,209	-	-	-	-	-	-
Total Expenditures	<u>633,403</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (489,754)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Senior Center & Administration:							
Professional Support	2.0	-		-	-	-	-
Clerical Staff	1.0	-		-	-	-	-
	3.0	-		-	-	-	-
EXPENDITURES BY SERVICE							
Administration	\$ 414,545	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Adult Day Services II	134,262	-	-	-	-	-	-
Outreach	82,312	-	-	-	-	-	-
Special Needs	2,284	-	-	-	-	-	-
Total	\$ 633,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 63,750	\$ 313,541	\$ 70,100	\$ 564,598	\$ 145,000	\$ 145,000	\$ 145,000
Charges for Services	15,738,619	16,540,433	9,744,113	17,287,565	18,060,467	18,212,176	18,358,889
Investment Income	-	-	2	-	-	-	-
Fines & Forfeitures	12,083	7,024	2,925	15,000	15,000	15,000	15,000
Reimbursements	1,606,848	2,091,198	1,018,600	2,046,500	2,041,500	2,127,650	2,128,884
Other Revenue	26,390	16,036	2,030	-	-	-	-
Total Revenues	17,447,690	18,968,232	10,837,770	19,913,663	20,261,967	20,499,826	20,647,773
Expenditures:							
Full Time Wages	28,889,807	29,707,480	15,723,683	31,885,358	32,800,118	33,217,122	33,545,491
Part Time Wages	837,538	846,392	551,527	876,075	1,108,411	1,119,495	1,130,689
Overtime Wages	3,903,217	4,557,620	2,681,920	3,584,526	4,505,864	4,505,864	4,505,864
FICA/Medicare	2,555,239	2,667,350	1,443,520	2,586,835	2,740,894	2,964,177	2,997,280
Pension/Retiree Health Care	9,807,456	10,802,952	5,980,464	11,475,075	10,332,991	10,400,212	10,462,587
Employee Health/Dental/Life Ins	5,949,193	4,912,764	3,613,968	6,762,504	7,132,473	7,402,809	7,683,705
Workers Comp/Unemployment/Other	1,074,095	1,094,167	596,847	1,200,019	1,151,245	1,243,956	1,266,828
Supplies & Services	2,152,858	2,168,045	1,070,379	2,279,095	2,393,345	2,393,345	2,393,345
Conferences & Training	79,156	133,968	96,902	196,875	237,600	216,600	216,600
Repairs & Maintenance	475,026	505,644	377,022	473,000	441,200	441,200	441,200
Vehicle Operations	577,322	528,050	214,583	736,752	819,928	819,928	819,928
Contract Services	4,200,897	4,924,457	2,579,367	5,029,000	5,532,000	5,532,000	5,532,000
Internal Services	795,894	924,389	308,411	670,384	683,479	700,944	718,005
Capital Outlay	246,086	536,321	690,905	1,122,094	66,000	20,000	20,000
Total Expenditures	61,543,784	64,309,599	35,929,498	68,877,592	69,945,548	70,977,652	71,733,522
Revenues Over (Under) Expenditures	\$(44,096,094)	\$(45,341,367)	\$(25,091,728)	\$(48,963,929)	\$(49,683,581)	\$(50,477,826)	\$(51,085,749)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	12.0	12.0	12.0	12.0	12.0	12.0
	18.0	18.0	18.0	18.0	18.0	18.0
Marine Division:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0
Jail:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	212.5	212.5	213.5	213.5	213.5	213.5
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
	232.5	232.5	233.5	233.5	233.5	233.5
Laundry Trustee Detail:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Probate Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Roving Security:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
42nd District Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Court Room Security:						
Professional Support	12.0	12.0	14.0	14.0	15.0	15.0
	12.0	12.0	14.0	14.0	15.0	15.0
FOC Enforcement:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	5.0	5.0	5.0	5.0	5.0	5.0
Dakota Liaison:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	83.0	83.0	83.0	83.0	83.0	83.0
	84.0	84.0	84.0	84.0	84.0	84.0
Township Patrols:						
Professional Support	109.0	112.0	122.0	122.0	122.0	122.0
	109.0	112.0	122.0	122.0	122.0	122.0
Surveillance Team:						
Professional Support	6.0	6.0	6.0	7.0	7.0	7.0
	6.0	6.0	6.0	7.0	7.0	7.0
Detective Bureau:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	22.0	22.0	22.0	22.0	22.0	22.0
K-9 Unit:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Internet Crimes:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	507.5	509.5	522.5	523.5	524.5	524.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Operations	\$ 1,894,005	\$ 2,212,578	\$ 1,647,192	\$ 3,124,930	\$ 2,179,058	\$ 2,145,643	\$ 2,158,859
Court Building Safety	901,045	972,363	607,122	936,160	1,236,607	1,248,872	1,261,261
Administration	1,569,275	1,612,509	785,402	1,698,605	1,535,590	1,559,462	1,581,714
Marine Division	738,101	696,047	349,416	639,452	628,063	634,255	640,595
Jail	28,891,978	30,450,632	16,672,080	32,321,262	33,500,639	34,041,752	34,342,957
Laundry Trustee Detail	103,664	-	-	-	-	-	-
Probate Court Security	114,312	111,031	78,005	115,026	126,902	128,269	129,663
Roving Security	698,575	791,149	407,757	772,114	759,504	767,884	776,430
42nd Court Security	107,666	110,910	84,676	113,987	126,704	128,071	129,464
Court Room Security	1,348,597	1,383,943	819,441	1,583,933	1,538,684	1,556,802	1,575,258
FOC Enforcement	535,256	520,678	271,169	553,711	526,604	533,007	539,556
Dakota Liaison	104,484	104,501	65,174	109,444	122,921	124,288	125,682
Road Patrol	9,191,702	8,957,580	4,945,036	9,668,391	9,781,862	9,995,372	10,126,665
Lenox Township Patrol	534,775	560,253	304,251	509,656	522,971	528,475	534,110
Harrison Township Patrol	1,211,641	1,274,634	729,573	1,245,585	1,313,865	1,333,820	1,351,413
Washington Township Patrol	1,660,428	1,647,406	946,723	1,708,508	1,815,728	1,842,785	1,863,252
Macomb Township Patrol	2,705,682	3,035,515	1,717,438	3,491,946	3,751,820	3,823,003	3,878,686
Surveillance Team	674,904	691,932	375,619	698,103	886,042	894,981	904,889
Detective Bureau	2,761,399	2,711,228	1,494,321	2,805,116	2,756,700	2,787,297	2,827,711
K-9 Unit	220,806	214,118	134,090	245,051	280,008	261,790	264,638
Internet Crime Unit	316,739	348,658	209,868	337,808	360,276	364,365	368,547
Mt. Clemens Dispatch	362,846	388,286	215,728	395,060	403,265	408,065	412,979
Mt. Clemens Patrol	1,769,869	1,784,153	1,011,005	1,910,917	1,970,480	2,002,729	2,026,238
Contract Patrol Supervisors	480,298	481,359	254,824	539,129	501,978	507,888	513,925
Village of New Haven Patrol	349,462	469,238	256,154	476,657	461,406	466,562	471,837
Clinton Township Dispatch	1,051,799	1,247,641	691,906	1,277,653	1,231,528	1,246,834	1,262,413
Sterling Heights Dispatch	1,244,476	1,531,257	855,528	1,599,388	1,626,343	1,645,381	1,664,780
Total	\$ 61,543,784	\$ 64,309,599	\$ 35,929,498	\$ 68,877,592	\$ 69,945,548	\$ 70,977,652	\$ 71,733,522

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
253 - TREASURER'S OFFICE	101 - GENERAL FUND	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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 675	\$ 1,975	\$ 375	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Charges for Services	67,337	111,206	68,715	83,500	86,500	86,500	86,500
Fines & Forfeitures	28	12	246	-	-	-	-
Reimbursements	129	70	15	-	-	-	-
Total Revenues	<u>68,169</u>	<u>113,263</u>	<u>69,351</u>	<u>85,000</u>	<u>88,000</u>	<u>88,000</u>	<u>88,000</u>
Expenditures:							
Full Time Wages	1,207,972	1,291,234	653,903	1,308,247	1,306,322	1,331,310	1,350,484
Part Time Wages	20,792	22,576	4,723	35,939	35,943	36,303	36,667
FICA/Medicare	93,225	99,605	49,765	102,830	102,683	104,622	106,117
Pension/Retiree Health Care	360,017	410,658	180,081	415,582	302,340	304,051	305,458
Employee Health/Dental/Life Ins	309,823	250,018	179,176	340,704	354,536	367,848	381,680
Workers Comp/Unemployment/Other	15,964	24,859	9,033	18,576	17,387	17,707	17,947
Supplies & Services	60,927	58,327	42,832	71,250	103,250	103,250	103,250
Conferences & Training	-	-	2,469	17,500	16,500	16,500	16,500
Repairs & Maintenance	1,753	3,031	404	3,000	3,500	3,500	3,500
Vehicle Operations	1,504	1,675	358	3,500	3,500	3,500	3,500
Internal Services	32,518	44,416	18,301	32,342	33,160	34,308	35,439
Capital Outlay	-	9,863	-	14,500	-	-	-
Total Expenditures	<u>2,104,495</u>	<u>2,216,262</u>	<u>1,141,045</u>	<u>2,363,970</u>	<u>2,279,121</u>	<u>2,322,899</u>	<u>2,360,542</u>
Revenues Over (Under) Expenditures	<u>\$(2,036,326)</u>	<u>\$(2,102,999)</u>	<u>\$(1,071,694)</u>	<u>\$(2,278,970)</u>	<u>\$(2,191,121)</u>	<u>\$(2,234,899)</u>	<u>\$(2,272,542)</u>
POSITION TYPE	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	18.0	18.0	17.0	17.0	17.0	17.0	17.0
Total Position Count	<u>28.0</u>	<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

DEPARTMENT	FUND			FUNCTION			
932 - NON - DEPARTMENTAL	101 - GENERAL FUND			GENERAL GOVERNMENT			
Year Ended December 31,							
	Audited		Thru Jul 31	Budgeted			
	2015	2016	2017	2017	2018	2019	2020
	Actual	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:							
Property Taxes	\$115,628,967	\$114,025,390	\$ 8,510,632	\$117,561,032	\$119,965,426	\$122,359,734	\$124,496,656
Licenses & Permits	69,883	71,061	41,767	70,000	70,000	70,000	70,000
Intergovernmental	22,681,875	30,356,763	6,669,971	26,561,182	26,969,223	27,198,915	27,430,904
Charges for Services	3,624,899	3,903,822	2,336,847	3,000,000	3,075,000	3,075,000	3,075,000
Investment Income	177,137	318,974	331,105	225,000	300,000	300,000	300,000
Indirect Cost Allocation	7,058,122	13,912,482	4,549,520	13,731,458	14,659,320	14,661,699	14,664,131
Other Revenue	-	6,751	3,234	-	73,500	-	-
Total Revenues	149,240,883	162,595,243	22,443,076	161,148,672	165,112,469	167,665,348	170,036,691
Expenditures:							
Full Time Wages **	-	-	-	(4,632,000)	(3,908,000)	(3,908,000)	(3,908,000)
FICA/Medicare **	-	-	-	(354,348)	(298,961)	(298,962)	(298,962)
Pension/Retiree Health Care **	45,163,636	-	-	(1,078,950)	-	-	-
Employee Health/Dental/Life Ins **	-	-	-	(655,200)	(681,800)	(681,600)	(681,600)
Workers Comp/Unemployment/Other **	-	62	-	59,525	94,507	94,507	94,507
Supplies & Services (see page C-70)	1,099,653	1,312,585	937,380	1,813,827	1,676,800	1,602,800	1,608,800
Contract Services	13,500	-	-	-	-	-	-
Capital Outlay	524,983	525,719	458,194	550,000	775,000	800,000	825,000
Total Expenditures	46,801,772	1,838,366	1,395,574	(4,297,146)	(2,342,454)	(2,391,255)	(2,360,255)
Revenues Over (Under) Expenditures	102,439,111	160,756,877	21,047,502	165,445,818	167,454,923	170,056,603	172,396,946
Other Financing Sources (Uses):							
Transfers in - Other Funds (see page C-69)	35,191,706	8,000,000	7,471	8,000,000	8,000,000	8,000,000	8,000,000
Transfers out (see page C-69)	(36,880,302)	(63,089,748)	(6,158,464)	(56,204,050)	(39,415,246)	(39,673,110)	(39,311,870)
Total Other Financing Sources (Uses):	(1,688,596)	(55,089,748)	(6,150,993)	(48,204,050)	(31,415,246)	(31,673,110)	(31,311,870)
Revenues Over (Under) Expenditures	\$100,750,515	\$105,667,129	\$ 14,896,509	\$117,241,768	\$136,039,677	\$138,383,493	\$141,085,076

** - These amounts represent a 5% personnel turnover factor as well as fringe benefit savings realized as a result of PA 152 of 2011, which established ceilings on the amount of employee health care premiums paid by public sector employers. Implementation of PA 152 resulted in actual expenditures being less than originally budgeted and charged to the departments during 2012.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT			FUND		FUNCTION		
930 - OPERATING TRANSFERS			101 - GENERAL FUND		GENERAL GOVERNMENT		
Year Ended December 31,							
	Audited		Thru Jul 31	Budgeted			
	2015	2016	2017	2017	2018	2019	2020
	Actual	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Operating Transfers In:							
Delinquent Real Property Tax Revolving Fund	\$ 30,000,000	\$ 8,000,000	\$ -	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Other Funds	5,191,706	-	7,471	-	-	-	-
Total Revenues	<u>35,191,706</u>	<u>8,000,000</u>	<u>7,471</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
Operating Transfers Out:							
Circuit Court Grants	58,016	121,352	-	78,355	78,355	78,355	78,355
Capital Improvement Fund	10,000,000	30,127,303	-	17,145,000	-	-	-
Child Care Fund	2,228,984	9,203,101	-	12,060,761	11,273,720	11,320,688	11,434,508
Community Corrections	233,638	416,381	-	499,009	458,907	461,547	465,086
Community Mental Health	12,760,069	3,191,597	-	4,050,942	3,994,632	4,024,900	4,030,041
Community Action	735,506	3,432,023	-	3,700,419	3,661,909	3,661,909	3,661,909
Debt Service Fund	5,466,980	8,796,100	6,158,464	9,047,093	10,531,690	10,609,863	9,943,481
Friend of the Court	773,887	2,009,574	-	3,102,919	3,004,477	3,086,297	3,190,892
Health Grant Fund	487,119	1,234,339	-	1,753,471	2,010,998	2,017,789	2,067,272
Park Fund	163,247	94,594	-	-	86,000	89,911	92,511
Prosecuting Attorney Grants	461,692	978,325	-	1,028,273	779,808	782,446	797,108
Sheriff Grants	146,166	422,365	-	426,525	322,741	327,523	337,723
Substance Abuse - Liquor Tax	3,139,090	2,923,284	-	3,150,000	3,049,568	3,049,568	3,049,568
Substance Abuse - Operations	60,588	139,410	-	161,283	162,441	162,314	163,416
Other Programs	165,320	-	-	-	-	-	-
Total Expenditures	<u>36,880,302</u>	<u>63,089,748</u>	<u>6,158,464</u>	<u>56,204,050</u>	<u>39,415,246</u>	<u>39,673,110</u>	<u>39,311,870</u>
Revenues Over (Under) Expenditures	<u>\$ (1,688,596)</u>	<u>\$(55,089,748)</u>	<u>\$ (6,150,993)</u>	<u>\$(48,204,050)</u>	<u>\$(31,415,246)</u>	<u>\$(31,673,110)</u>	<u>\$(31,311,870)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION		
931 - APPROPRIATIONS	101 - GENERAL FUND				GENERAL GOVERNMENT		
	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015	2016	2017	2017	2018	2019	2020
	Actual	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Appropriations - Outside Agencies/Associations							
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Area Agency on Aging	55,000	55,000	13,750	57,000	58,000	59,000	60,000
Area Wide Quality Control	18,305	9,150	9,150	20,000	20,000	20,000	20,000
Automation Alley	18,959	17,544	10,164	15,000	20,000	20,000	20,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	7,500	7,500	5,625	7,500	7,500	7,500	7,500
Detroit Regional Chamber	70,000	77,500	40,500	77,500	81,000	81,000	81,000
Literacy Program	32,800	32,800	32,800	32,800	32,800	32,800	32,800
Library for the Blind	129,199	106,652	81,794	110,000	110,000	110,000	110,000
Michigan Association of Counties	61,072	20,357	20,357	46,000	48,000	50,000	52,000
National Association of Counties	16,820	16,820	12,615	18,000	18,000	18,000	18,000
OneMacomb	-	18,301	12,009	28,742	8,500	8,500	8,500
Police Training Center	12,500	20,000	-	25,000	25,000	25,000	25,000
St. Clair/Sanilac Conservation District	5,000	5,000	5,000	25,000	25,000	25,000	25,000
SEMCOG	193,480	207,663	149,169	225,000	225,000	225,000	225,000
Soil Conservation	13,650	-	-	-	-	-	-
Stream Gauge	79,684	101,605	59,763	84,000	86,000	86,000	86,000
Turning Point - Prevention Education	-	-	-	15,000	-	-	-
Turning Point - SANE	20,000	30,000	30,000	30,000	30,000	30,000	30,000
	<u>763,469</u>	<u>755,392</u>	<u>507,696</u>	<u>846,542</u>	<u>824,800</u>	<u>827,800</u>	<u>830,800</u>
Appropriations - Other							
Annual Audit	150,000	159,095	105,000	143,000	146,000	149,000	152,000
County at Large Drains	-	-	-	-	150,000	150,000	150,000
Employee Assistance Program	-	-	-	20,000	-	-	-
Family Services	7,946	-	-	-	-	-	-
Professional Development Initiative	35,696	84,006	48,380	150,000	150,000	150,000	150,000
Classification and Compensation System	-	65,715	324,285	334,285	-	-	-
Short Term Tax Bond	-	-	7,862	-	8,000	8,000	8,000
Indirect Cost Plan	16,750	16,750	-	20,000	18,000	18,000	18,000
County Bicentennial	-	-	-	-	80,000	-	-
State Forensic Evaluation Center	125,792	231,627	(55,843)	300,000	300,000	300,000	300,000
	<u>336,184</u>	<u>557,193</u>	<u>429,684</u>	<u>967,285</u>	<u>852,000</u>	<u>775,000</u>	<u>778,000</u>
Total Expenditures	<u>\$ 1,099,653</u>	<u>\$ 1,312,585</u>	<u>\$ 937,380</u>	<u>\$ 1,813,827</u>	<u>\$ 1,676,800</u>	<u>\$ 1,602,800</u>	<u>\$ 1,608,800</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 67,261	\$ 12,272	\$ 195,894	\$ 195,894	\$ 50,000	\$ -	\$ -
Charges for Services	6,080	-	-	-	-	-	-
Total Revenues	73,341	12,272	195,894	195,894	50,000	-	-
Expenditures:							
Full Time Wages	41,139	39,549	18,174	42,798	42,800	43,761	44,731
Part Time Wages	-	-	7,736	21,829	21,948	22,166	22,389
FICA/Medicare	3,053	2,933	1,982	4,944	4,954	5,045	5,136
Pension/Retiree Health Care	13,388	13,400	16,811	14,990	28,309	28,449	28,589
Employee Health/Dental/Life Ins	12,770	11,717	6,245	13,104	13,636	14,660	15,724
Workers Comp/Unemployment/Other	581	532	273	663	920	937	692
Supplies & Services	37,061	12,272	94,067	155,264	35,000	-	-
Conferences & Training	15,969	-	-	15,000	15,000	-	-
Contract Services	405	768	679	7,562	-	-	-
Internal Services	583	839	250	428	646	659	672
Capital Outlay	14,231	-	-	63,556	-	-	-
Total Expenditures	139,180	82,010	146,217	340,138	163,213	115,677	117,933
Revenues Over (Under) Expenditures	(65,839)	(69,738)	49,677	(144,244)	(113,213)	(115,677)	(117,933)
Other Financing Sources (Uses):							
Transfers in - General Fund	73,023	67,461	-	136,681	113,213	115,677	117,933
Total Other Financing Sources (Uses):	73,023	67,461	-	136,681	113,213	115,677	117,933
Net Increase (Decrease) in Fund Balance	7,184	(2,277)	49,677	(7,563)	-	-	-
Fund Balance, Beginning of Year	2,656	9,840	-	7,563	-	-	-
Fund Balance, End of Year	\$ 9,840	\$ 7,563	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Professional Support	1.0	1.0	1.5	1.5	1.5	1.5
Total Position Count	1.0	1.0	1.5	1.5	1.5	1.5
EXPENDITURES BY SERVICE						
MARCH Program	\$ 405	\$ 768	\$ 680	\$ 7,562	\$ -	\$ -
Tether Program	71,514	68,970	51,471	136,682	113,213	115,677
JAG OJP 11-15	37,061	-	-	-	-	-
JAG OJP 12-16	15,001	12,272	45,245	45,263	-	-
JAG OJP 13-17	15,199	-	48,821	74,912	-	-
JAG OJP 14-18	-	-	-	75,719	50,000	-
Total	\$ 139,180	\$ 82,010	\$ 146,217	\$ 340,138	\$ 163,213	\$ 115,677
	\$ 117,933					\$ 117,933

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 3,608,158	\$ 2,988,270	\$ 1,899,868	\$ 7,990,382	\$ 8,131,600	\$ 8,131,600	\$ 8,131,600
Charges for Services	227,923	440,267	30,428	60,564	60,564	60,564	60,564
Reimbursements	-	3,705	132,153	-	-	-	-
Other Revenue	1,564	52,458	100,268	505,000	545,000	545,000	545,000
Total Revenues	3,837,645	3,484,700	2,162,717	8,555,946	8,737,164	8,737,164	8,737,164
Expenditures:							
Full Time Wages	253,015	322,281	179,060	820,645	851,938	851,522	860,036
Part Time Wages	17,486	20,669	14,952	40,055	39,546	39,941	40,341
Overtime Wages	1,649	3,130	1,660	-	-	-	-
FICA/Medicare	20,675	26,372	14,907	36,354	67,464	67,497	67,805
Pension/Retiree Health Care	68,853	91,067	56,720	114,426	257,305	257,305	248,543
Employee Health/Dental/Life Ins	49,465	64,230	40,379	79,934	185,123	185,123	185,123
Workers Comp/Unemployment/Other	3,567	4,448	2,506	6,280	12,444	12,444	12,444
Supplies & Services	6,096,290	3,415,170	1,348,071	7,437,949	7,292,741	7,292,741	7,292,741
Conferences & Training	6,163	6,780	1,855	15,000	15,200	15,200	15,200
Repairs & Maintenance	-	135	782	1,320	2,120	2,120	2,120
Vehicle Operations	-	-	311	1,500	1,500	1,500	1,500
Contract Services	3,354	3,310	-	87,500	87,500	87,500	87,500
Internal Services	7,039	9,259	7,738	17,005	16,839	17,283	17,283
Capital Outlay	8,361	18,985	-	15,000	12,150	12,150	12,150
Total Expenditures	6,535,917	3,985,836	1,668,941	8,672,968	8,841,870	8,842,326	8,842,786
Revenues Over (Under) Expenditures	(2,698,272)	(501,136)	493,776	(117,022)	(104,706)	(105,162)	(105,622)
Other Financing Sources (Uses):							
Transfers in - General Fund	-	46,045	-	-	-	-	-
Transfers out	-	(60,000)	-	(80,000)	(75,743)	(75,743)	(75,743)
Total Other Financing Sources (Uses):	-	(13,955)	-	(80,000)	(75,743)	(75,743)	(75,743)
Net Increase (Decrease) in Fund Balance	(2,698,272)	(515,091)	<u>493,776</u>	(197,022)	(180,449)	(180,905)	(181,365)
Fund Balance, Beginning of Year	9,338,792	6,640,520		6,125,429	5,928,407	5,747,958	5,567,053
Fund Balance, End of Year	\$ 6,640,520	\$ 6,125,429		\$ 5,928,407	\$ 5,747,958	\$ 5,567,053	\$ 5,385,688

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
MI Enrolls:							
Clerical Staff	1.5	1.5		1.5	1.5	1.5	1.5
	1.5	1.5		1.5	1.5	1.5	1.5
Community Development:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	3.0	3.0		3.0	4.0	4.0	4.0
	4.0	4.0		4.0	5.0	5.0	5.0
Total Position Count	5.5	5.5		5.5	6.5	6.5	6.5
EXPENDITURES BY SERVICE							
Access Centers	\$ 17,644	\$ 12,397	\$ 7,434	\$ 30,000	\$ 22,150	\$ 22,150	\$ 22,150
Community Development	3,767,780	3,852,195	1,549,653	8,384,993	8,446,600	8,446,600	8,446,600
Home Loan Rehab A/R	2,539,295	-	-	100,000	120,000	120,000	120,000
FEMA-Emergency Food & Shelter	177,654	90,237	90,389	90,389	190,000	190,000	190,000
IDA	-	3,000	3,000	30,000	28,936	28,936	28,936
Michigan Enrolls	33,544	88,007	18,465	117,586	109,927	110,383	110,843
Total	\$ 6,535,917	\$ 4,045,836	\$ 1,668,941	\$ 8,752,968	\$ 8,917,613	\$ 8,918,069	\$ 8,918,529

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
670 - DEPARTMENT OF HUMAN SERVICES	290 - DHS FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ -				\$ -	\$ -	\$ -
Reimbursements	40,664	36,920	12,921	200,000	200,000	200,000	200,000
Total Revenues	40,664	36,920	12,921	200,000	200,000	200,000	200,000
Expenditures:							
Supplies & Services	-	139,676	-	200,000	200,000	200,000	200,000
Total Expenditures	-	139,676	-	200,000	200,000	200,000	200,000
Revenues Over (Under) Expenditures	40,664	(102,756)	12,921	-	-	-	-
Net Increase (Decrease) in Fund Balance	40,664	(102,756)	<u>12,921</u>	-	-	-	-
Fund Balance, Beginning of Year	62,092	102,756		-	-	-	-
Fund Balance, End of Year	\$ 102,756	\$ -		\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 6,015	\$ 9,198	\$ 838	\$ 19,500	\$ -	\$ -	\$ -
Charges for Services	47,154	28,963	1,739	30,000	-	-	-
Other Revenue	140	-	5,116	-	-	-	-
Total Revenues	53,309	38,161	7,693	49,500	-	-	-
Expenditures:							
Full Time Wages	-	-	-	-	15,586	15,586	15,586
FICA/Medicare	-	-	-	-	1,192	1,192	1,192
Workers Comp/Unemployment/Other	-	-	-	-	222	221	221
Supplies & Services	8,110	9,263	2,521	33,667	36,974	36,974	36,974
Conferences & Training	395	140	-	3,602	-	-	-
Repairs & Maintenance	-	5,407	-	7,593	-	-	-
Contract Services	7,271	19,684	-	22,253	31,974	31,973	31,973
Capital Outlay	5,081	38,577	3,868	7,205	-	-	-
Total Expenditures	20,857	73,071	6,389	74,320	85,948	85,946	85,946
Revenues Over (Under) Expenditures	32,452	(34,910)	1,304	(24,820)	(85,948)	(85,946)	(85,946)
Net Increase (Decrease) in Fund Balance	32,452	(34,910)	1,304	(24,820)	(85,948)	(85,946)	(85,946)
Fund Balance, Beginning of Year	488,616	521,068		486,158	461,338	375,390	289,444
Fund Balance, End of Year	\$ 521,068	\$ 486,158		\$ 461,338	\$ 375,390	\$ 289,444	\$ 203,498

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
EXPENDITURES BY SERVICE							
DEQ Support #4 Drinking Water	\$ 7,271	\$ 19,140	\$ -	\$ 274	\$ -	\$ -	\$ -
DEQ Pharmacy Outreach Collection	4,335	5,699	1,941	19,500	-	-	-
Breast/Cervical Cancer Screening	-	-	-	-	85,948	85,946	85,946
Climate Change Award	-	-	3,619	30,000	-	-	-
Oral Health Coalition	177	709	-	2,321	-	-	-
NAACHO Challenge Award	4,441	719	93	12,632	-	-	-
Healthy Kitchen Cook	-	5,407	-	7,593	-	-	-
Inland Beach Monitoring	2,808	2,392	-	-	-	-	-
Animal Shelter - Act 287	1,825	39,005	736	2,000	-	-	-
Total	\$ 20,857	\$ 73,071	\$ 6,389	\$ 74,320	\$ 85,948	\$ 85,946	\$ 85,946

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 5,599,370	\$ 4,672,848	\$ 1,290,208	\$ 8,681,272	\$ 4,263,011	\$ 270,000	\$ -
Charges for Services	12,572	9,738	776	-	-	-	-
Reimbursements	-	30	-	-	-	-	-
Total Revenues	5,611,942	4,682,616	1,290,984	8,681,272	4,263,011	270,000	-
Expenditures:							
Full Time Wages	171,572	186,358	80,595	238,993	142,710	-	-
Part Time Wages	32,168	28,074	21,172	81,400	69,492	-	-
Overtime Wages	8,013	1,954	937	-	-	-	-
FICA/Medicare	16,099	16,473	7,854	24,593	16,232	-	-
Pension/Retiree Health Care	47,554	52,506	41,682	52,863	31,655	-	-
Employee Health/Dental/Life Ins	25,264	27,219	10,510	26,007	27,408	-	-
Workers Comp/Unemployment/Other	2,247	2,057	764	1,719	2,203	-	-
Supplies & Services	4,498,704	3,464,908	528,943	7,397,890	3,592,050	270,000	-
Conferences & Training	56,161	44,424	37,364	109,298	35,000	-	-
Repairs & Maintenance	8,532	295	7,551	17,940	3,750	-	-
Vehicle Operations	3,320	7,596	-	8,000	6,900	-	-
Contract Services	240,315	227,446	98,095	271,863	234,111	-	-
Internal Services	2,671	7,489	3,282	10,910	1,500	-	-
Capital Outlay	239,326	112,932	116,846	484,130	145,000	-	-
Total Expenditures	5,351,946	4,179,731	955,595	8,725,606	4,308,011	270,000	-
Revenues Over (Under) Expenditures	259,996	502,885	335,389	(44,334)	(45,000)	-	-
Other Financing Sources (Uses):							
Transfers out	-	(375,000)	-	-	-	-	-
Total Other Financing Sources (Uses):	-	(375,000)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	259,996	127,885	<u>335,389</u>	(44,334)	(45,000)	-	-
Fund Balance, Beginning of Year	(1,012,949)	(752,953)		(625,068)	(669,402)	(714,402)	(714,402)
Fund Balance, End of Year	\$ (752,953)	\$ (625,068)		\$ (669,402)	\$ (714,402)	\$ (714,402)	\$ (714,402)

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Emergency Management: Professional Support	7.0	7.0		7.0	7.0	7.0	7.0
	7.0	7.0		7.0	7.0	7.0	7.0

EXPENDITURES BY SERVICE

Relocation Agreement	\$ 693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operation Stone Garden 2013	23,147	-	-	-	-	-	-
Fiduciary - UASI 11 Homeland Security	33,679	32,640	10,880	-	-	-	-
Fiduciary - St Homeland Security 12/14	557	557	278	-	-	-	-
Fiduciary - UASI 12 Homeland Security	21,587	21,803	10,956	-	-	-	-
Haz. Mat. / TRT Fees	-	-	3,585	44,334	45,000	-	-
Fiduciary - St Homeland Security 13/15	209,217	-	-	-	-	-	-
Fiduciary - St Homeland Security 14/16	212,411	294,250	-	-	-	-	-
Fiduciary - St Homeland Security 15/18	-	166,374	123,066	285,000	15,000	-	-
Fiduciary - St Homeland Security 16/19	-	-	1,501	375,272	284,750	20,000	-
Fiduciary - UASI 13/15	2,614,500	-	-	-	-	-	-
Fiduciary - UASI 14/16	2,213,979	2,183,221	-	-	-	-	-
Fiduciary - UASI 15/18	-	1,783,781	683,538	3,600,000	250,000	-	-
Fiduciary - UASI 16/19	-	-	109,705	4,344,000	3,615,250	250,000	-
2014 Operation Stone Garden	22,176	29,630	-	-	-	-	-
2015 Operation Stone Garden	-	42,475	12,086	77,000	4,000	-	-
2016 Operation Stone Garden	-	-	-	-	94,011	-	-
Total	\$ 5,351,946	\$ 4,554,731	\$ 955,595	\$ 8,725,606	\$ 4,308,011	\$ 270,000	\$ -

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 3,450,613	\$ 3,747,242	\$ 4,250,138	\$ 4,429,255	\$ 4,494,705	\$ 4,514,580	\$ 4,584,254
Reimbursements	-	58	-	-	-	-	-
Total Revenues	<u>3,450,613</u>	<u>3,747,300</u>	<u>4,250,138</u>	<u>4,429,255</u>	<u>4,494,705</u>	<u>4,514,580</u>	<u>4,584,254</u>
Expenditures:							
Full Time Wages	2,074,171	2,297,997	2,475,387	2,540,696	2,583,559	2,574,762	2,611,306
Overtime Wages	18,890	15,277	18,397	10,000	-	-	-
FICA/Medicare	158,007	174,749	188,310	194,654	197,642	196,969	199,765
Pension/Retiree Health Care	642,467	637,496	776,884	798,456	813,595	818,160	822,583
Employee Health/Dental/Life Ins	469,706	529,380	559,621	622,656	640,892	664,956	689,960
Workers Comp/Unemployment/Other	27,895	32,581	33,643	36,168	36,139	36,484	37,001
Supplies & Services	24,959	21,096	36,773	78,520	75,460	75,460	75,460
Conferences & Training	4,052	8,136	16,854	23,150	23,050	23,050	23,050
Internal Services	30,466	130,066	140,642	120,555	123,368	123,739	124,129
Capital Outlay	-	-	3,000	4,400	1,000	1,000	1,000
Total Expenditures	<u>3,450,613</u>	<u>3,846,778</u>	<u>4,249,511</u>	<u>4,429,255</u>	<u>4,494,705</u>	<u>4,514,580</u>	<u>4,584,254</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(99,478)</u>	<u>627</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):							
Transfers in - Other Funds	-	99,478	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>99,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	<u>627</u>	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	2015	2016		2017	2018	2019	2020
	Actual	Actual		Amended	Adopted	Forecasted	Forecasted
POSITION TYPE							
Managers & Supervisors	4.0	4.0		3.0	3.0	3.0	3.0
Professional Support	41.0	41.0		44.0	44.0	44.0	44.0
Total Position Count	<u>45.0</u>	<u>45.0</u>		<u>47.0</u>	<u>47.0</u>	<u>47.0</u>	<u>47.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Reimbursements	\$ 3,026	\$ 4,100	\$ 1,787	\$ 5,000	\$ 6,000	\$ 6,000	\$ 6,000
Total Revenues	<u>3,026</u>	<u>4,100</u>	<u>1,787</u>	<u>5,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Expenditures:							
Supplies & Services	3,812	3,078	3,329	8,809	14,900	11,564	9,136
Conferences & Training	1,185	85	450	2,201	-	-	-
Repairs & Maintenance	968	1,190	233	2,224	2,300	2,200	1,700
Contract Services	24,697	15,523	925	17,250	17,750	16,250	15,250
Capital Outlay	857	-	-	1,200	1,200	1,200	500
Total Expenditures	<u>31,519</u>	<u>19,876</u>	<u>4,937</u>	<u>31,684</u>	<u>36,150</u>	<u>31,214</u>	<u>26,586</u>
Revenues Over (Under) Expenditures	<u>(28,493)</u>	<u>(15,776)</u>	<u>(3,150)</u>	<u>(26,684)</u>	<u>(30,150)</u>	<u>(25,214)</u>	<u>(20,586)</u>
Other Financing Sources (Uses):							
Transfers in - Other Funds	-	1,743	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>1,743</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(28,493)	(14,033)	<u>(3,150)</u>	(26,684)	(30,150)	(25,214)	(20,586)
Fund Balance, Beginning of Year	200,120	171,627		157,594	130,910	100,760	75,546
Fund Balance, End of Year	<u>\$ 171,627</u>	<u>\$ 157,594</u>		<u>\$ 130,910</u>	<u>\$ 100,760</u>	<u>\$ 75,546</u>	<u>\$ 54,960</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Administration:							
Clerical Staff	0.95	0.95	0.95	0.95	0.95	0.95	0.95
	0.95	0.95	0.95	0.95	0.95	0.95	0.95
Total Position Count	0.95	0.95	0.95	0.95	0.95	0.95	0.95
 EXPENDITURES BY SERVICE							
Home Horticulture Education	\$ 495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Environmental Education	1,285	686	-	4,651	4,000	1,214	-
Great Lakes Education	81	-	-	-	-	-	-
General Extension Education	4,103	12,296	3,424	19,500	20,500	20,500	18,326
General Housing	23,462	1,826	205	1,000	3,150	2,000	1,260
NFMC	831	4,725	-	-	-	-	-
General Youth Development	1,262	279	1,339	6,500	7,500	6,500	6,000
General Childcare	-	-	-	-	1,000	1,000	1,000
Financial Literacy	-	64	(31)	33	-	-	-
Total	\$ 31,519	\$ 19,876	\$ 4,937	\$ 31,684	\$ 36,150	\$ 31,214	\$ 26,586

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 875,031	\$ 188,574	\$ 127,618	\$ 663,178	\$ 35,000	\$ 35,000	\$ 35,000
Reimbursements	7,323	206,666	1,361	7,000	7,000	7,000	7,000
Indirect Cost Allocation	-	3,000	-	-	-	-	-
Other Revenue	147,275	5,620	103,955	91,500	106,500	106,500	106,500
Total Revenues	1,029,629	403,860	232,934	761,678	148,500	148,500	148,500
Expenditures:							
Supplies & Services	940,443	104,131	22,910	457,545	124,250	124,250	124,250
Conferences & Training	4,069	-	-	-	-	-	-
Contract Services	180,950	255,805	84,722	381,373	79,250	79,250	79,250
Internal Services	3,000	3,000	-	-	-	-	-
Total Expenditures	1,128,462	362,936	107,632	838,918	203,500	203,500	203,500
Revenues Over (Under) Expenditures	(98,833)	40,924	125,302	(77,240)	(55,000)	(55,000)	(55,000)
Net Increase (Decrease) in Fund Balance	(98,833)	40,924	<u>125,302</u>	(77,240)	(55,000)	(55,000)	(55,000)
Fund Balance, Beginning of Year	626,953	528,120		569,044	491,804	436,804	381,804
Fund Balance, End of Year	\$ 528,120	\$ 569,044		\$ 491,804	\$ 436,804	\$ 381,804	\$ 326,804

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
EXPENDITURES BY SERVICE							
Special Maps & Publications	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Aerial Photos	61,408	-	-	10,000	10,000	10,000	10,000
Special Projects	10,414	-	-	9,001	-	-	-
Economic Development-Special Projects	65,653	825	-	50,000	50,000	50,000	50,000
Solid Waste Implementation	2,025	1,850	-	-	-	-	-
Community Development Activities	28,728	24,308	19,091	20,000	25,000	25,000	25,000
Manufacturing Day	25,998	35,873	83	23,547	31,500	31,500	31,500
Brownfield Revolving Loan	738,743	-	2,627	250,000	-	-	-
Brownfield Redevelopment Authority	87,661	39,315	3,829	50,000	50,000	50,000	50,000
Defense Grant	66,328	127,021	29,672	107,777	-	-	-
CDC Grant	4,216	10,575	11,835	21,192	35,000	35,000	35,000
Coastal Marshland Restoration	24,788	103,169	-	107,401	-	-	-
Urban & Comm Forestry Grant	-	20,000	-	-	-	-	-
DEQ Ecological Study	12,500	-	-	-	-	-	-
Green Macomb UFPI	-	-	40,495	188,000	-	-	-
Total	\$ 1,128,462	\$ 362,936	\$ 107,632	\$ 838,918	\$ 203,500	\$ 203,500	\$ 203,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Investment Income	\$ 87	\$ 264	\$ 236	\$ -	\$ -	\$ -	\$ -
Other Revenue	34,668	-	-	-	-	-	-
Total Revenues	34,755	264	236	-	-	-	-
Expenditures:							
Supplies & Services	-	-	-	5,000	-	-	-
Total Expenditures	-	-	-	5,000	-	-	-
Revenues Over (Under) Expenditures	34,755	264	236	(5,000)	-	-	-
Net Increase (Decrease) in Fund Balance	34,755	264	<u>236</u>	(5,000)	-	-	-
Fund Balance, Beginning of Year	20,242	54,997		55,261	50,261	50,261	50,261
Fund Balance, End of Year	\$ 54,997	\$ 55,261		\$ 50,261	\$ 50,261	\$ 50,261	\$ 50,261

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 255,530	\$ 272,641	\$ 237,109	\$ 223,926	\$ 223,926	\$ 223,926	\$ 223,926
Total Revenues	<u>255,530</u>	<u>272,641</u>	<u>237,109</u>	<u>223,926</u>	<u>223,926</u>	<u>223,926</u>	<u>223,926</u>
Expenditures:							
Supplies & Services	2,800	2,618	1,122	3,264	3,264	3,264	3,264
Contract Services	287,670	243,280	46,973	220,662	220,662	220,662	220,662
Total Expenditures	<u>290,470</u>	<u>245,898</u>	<u>48,095</u>	<u>223,926</u>	<u>223,926</u>	<u>223,926</u>	<u>223,926</u>
Revenues Over (Under) Expenditures	<u>(34,940)</u>	<u>26,743</u>	<u>189,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(34,940)	26,743	<u>189,014</u>	-	-	-	-
Fund Balance, Beginning of Year	<u>(139,342)</u>	<u>(174,282)</u>		<u>(147,539)</u>	<u>(147,539)</u>	<u>(147,539)</u>	<u>(147,539)</u>
Fund Balance, End of Year	<u>\$ (174,282)</u>	<u>\$ (147,539)</u>		<u>\$ (147,539)</u>	<u>\$ (147,539)</u>	<u>\$ (147,539)</u>	<u>\$ (147,539)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 908,254	\$ 1,116,703	\$ 599,211	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000	\$ 1,080,000
Investment Income	3,426	4,575	3,640	-	-	-	-
Other Revenue	-	1	-	-	-	-	-
Total Revenues	<u>911,680</u>	<u>1,121,279</u>	<u>602,851</u>	<u>1,080,000</u>	<u>1,080,000</u>	<u>1,080,000</u>	<u>1,080,000</u>
Expenditures:							
Workers Comp/Unemployment/Other	(467)	-	-	-	-	-	-
Supplies & Services	24,673	35,362	8,412	56,000	56,000	56,000	56,000
Conferences & Training	-	11,500	-	11,500	11,500	11,500	11,500
Repairs & Maintenance	772	3,397	930	1,600	1,600	1,600	1,600
Contract Services	1,604,477	1,423,167	573,102	1,200,000	1,200,000	1,200,000	1,200,000
Internal Services	891	897	487	945	1,024	1,075	1,129
Capital Outlay	-	-	-	3,500	-	-	-
Total Expenditures	<u>1,630,346</u>	<u>1,474,323</u>	<u>582,931</u>	<u>1,273,545</u>	<u>1,270,124</u>	<u>1,270,175</u>	<u>1,270,229</u>
Revenues Over (Under) Expenditures	<u>(718,666)</u>	<u>(353,044)</u>	<u>19,920</u>	<u>(193,545)</u>	<u>(190,124)</u>	<u>(190,175)</u>	<u>(190,229)</u>
Net Increase (Decrease) in Fund Balance	(718,666)	(353,044)	<u>19,920</u>	(193,545)	(190,124)	(190,175)	(190,229)
Fund Balance, Beginning of Year	<u>1,868,183</u>	<u>1,149,517</u>		<u>796,473</u>	<u>602,928</u>	<u>412,804</u>	<u>222,629</u>
Fund Balance, End of Year	<u>\$ 1,149,517</u>	<u>\$ 796,473</u>		<u>\$ 602,928</u>	<u>\$ 412,804</u>	<u>\$ 222,629</u>	<u>\$ 32,400</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 48,130	\$ 466,016	\$ 238,776	\$ 166,474	\$ 141,660	\$ 143,484	\$ 145,354
Total Revenues	<u>48,130</u>	<u>466,016</u>	<u>238,776</u>	<u>166,474</u>	<u>141,660</u>	<u>143,484</u>	<u>145,354</u>
Expenditures:							
Full Time Wages	-	61,964	33,363	70,648	70,654	71,361	72,075
Part Time Wages	-	8,066	-	-	-	-	-
Overtime Wages	-	515	1,884	-	-	-	-
FICA/Medicare	-	5,386	2,696	5,405	5,405	5,459	5,514
Pension/Retiree Health Care	-	24,469	2,072	28,004	2,120	2,141	2,162
Employee Health/Dental/Life Ins	-	22,510	14,139	26,208	27,272	28,296	29,360
Workers Comp/Unemployment/Other	-	877	482	1,003	1,003	1,013	1,023
Supplies & Services	-	17,309	5,753	18,400	18,400	18,400	18,400
Conferences & Training	-	-	-	15,000	15,000	15,000	15,000
Internal Services	-	2,283	899	1,806	1,806	1,814	1,820
Total Expenditures	<u>-</u>	<u>143,379</u>	<u>61,288</u>	<u>166,474</u>	<u>141,660</u>	<u>143,484</u>	<u>145,354</u>
Revenues Over (Under) Expenditures	<u>48,130</u>	<u>322,637</u>	<u>177,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	48,130	322,637	<u>177,488</u>	-	-	-	-
Fund Balance, Beginning of Year	-	48,130		370,767	370,767	370,767	370,767
Fund Balance, End of Year	<u>\$ 48,130</u>	<u>\$ 370,767</u>		<u>\$ 370,767</u>	<u>\$ 370,767</u>	<u>\$ 370,767</u>	<u>\$ 370,767</u>
	2015	2016		2017	2018	2019	2020
POSITION TYPE	Actual	Actual		Amended	Adopted	Forecasted	Forecasted
Clerical Staff	-	2.0		2.0	2.0	2.0	2.0
Total Position Count	<u>-</u>	<u>2.0</u>		<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 85,791	\$ 110,215	\$ 46,026	\$ 193,130	\$ 47,000	\$ 47,000	\$ 47,000
Charges for Services	118,338	89,170	24,028	500	100,500	100,500	100,500
Fines & Forfeitures	448,331	582,849	160,156	-	215,000	215,000	215,000
Reimbursements	210,475	17,724	122	-	-	-	-
Other Revenue	8,090	9,727	6,000	5,000	-	-	-
Total Revenues	871,025	809,685	236,332	198,630	362,500	362,500	362,500
Expenditures:							
Full Time Wages	3,112	-	-	-	-	-	-
Overtime Wages	2,717	16,209	-	33,582	-	-	-
FICA/Medicare	207	1,239	-	2,569	-	-	-
Pension/Retiree Health Care	543	3,208	-	6,542	-	-	-
Employee Health/Dental/Life Ins	1	-	-	-	-	-	-
Workers Comp/Unemployment/Other	73	428	-	1,232	-	-	-
Supplies & Services	116,324	80,415	53,124	461,191	96,500	96,500	96,500
Conferences & Training	124,215	127,376	79,531	243,654	125,000	125,000	125,000
Repairs & Maintenance	86	12,514	21,848	84,400	15,000	15,000	15,000
Vehicle Operations	67,501	68,678	21,549	75,000	32,000	32,000	32,000
Contract Services	15,352	33,306	1,905	20,000	5,000	5,000	5,000
Internal Services	10,421	12,647	-	12,000	12,000	12,000	12,000
Capital Outlay	360,525	245,631	182,768	875,212	77,000	77,000	77,000
Total Expenditures	701,077	601,651	360,725	1,815,382	362,500	362,500	362,500
Revenues Over (Under) Expenditures	169,948	208,034	(124,393)	(1,616,752)	-	-	-
Net Increase (Decrease) in Fund Balance	169,948	208,034	(124,393)	(1,616,752)	-	-	-
Fund Balance, Beginning of Year	1,242,020	1,411,968	-	1,620,002	3,250	3,250	3,250
Fund Balance, End of Year	\$ 1,411,968	\$ 1,620,002	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250	\$ 3,250
EXPENDITURES BY SERVICE							
Correction Officer Training	\$ 71,079	\$ 77,342	\$ 74,767	\$ 258,204	\$ 100,000	\$ 100,000	\$ 100,000
Jail Ministry	-	-	-	13,358	500	500	500
Salvage Vehicle Inspection	-	-	-	100	-	-	-
SET-Federal	70,572	177,691	21,442	311,674	60,000	60,000	60,000
SET-State	223,079	162,360	171,936	871,856	115,000	115,000	115,000
M.A.C.E. Donations	27,392	42,449	17,700	55,397	25,000	25,000	25,000
Target	1,105	-	-	15	-	-	-
Act 302 Police Training	15,833	42,419	15,496	90,654	40,000	40,000	40,000
Miscellaneous Donations/Grants	-	-	-	6,000	-	-	-
New world-Clinton Twp	207,000	-	-	-	-	-	-
OWI Forfeiture	23,993	39,061	6,000	14,994	15,000	15,000	15,000
Training to Locals	24,702	-	-	-	7,000	7,000	7,000
Medical Marijuana Oversight	36,322	60,329	53,384	193,130	-	-	-
Total	\$ 701,077	\$ 601,651	\$ 360,725	\$ 1,815,382	\$ 362,500	\$ 362,500	\$ 362,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Property Taxes	\$ 988,139	\$ 1,022,592	\$ 862,093	\$ 988,884	\$ 1,743,337	\$ 1,759,921	\$ 1,795,121
Intergovernmental	15,000	-	-	30,440	31,048	31,670	32,303
Charges for Services	-	-	1,550	-	-	-	-
Reimbursements	18,150	18,165	4,538	18,150	-	-	-
Total Revenues	<u>1,021,289</u>	<u>1,040,757</u>	<u>868,181</u>	<u>1,037,474</u>	<u>1,774,385</u>	<u>1,791,591</u>	<u>1,827,424</u>
Expenditures:							
Full Time Wages	402,987	465,333	228,774	458,038	464,450	469,919	475,442
Part Time Wages	13,431	803	4,264	-	-	-	-
FICA/Medicare	31,443	35,144	17,556	35,040	35,531	35,949	36,372
Pension/Retiree Health Care	132,167	157,994	98,700	163,205	174,142	174,888	175,587
Employee Health/Dental/Life Ins	118,490	126,879	71,351	144,144	149,996	156,652	163,568
Workers Comp/Unemployment/Other	10,480	6,148	3,177	6,496	6,581	6,660	6,738
Supplies & Services	204,394	194,395	109,670	267,542	274,950	282,950	282,950
Conferences & Training	9,442	9,501	732	2,000	9,000	9,000	9,000
Repairs & Maintenance	893	993	152	2,500	2,500	2,500	2,500
Contract Services	17,154	-	-	-	-	-	-
Internal Services	196,334	223,430	7,784	230,027	193,674	194,230	194,784
Capital Outlay	8,072	10,181	12,936	19,000	14,000	11,000	11,000
Total Expenditures	<u>1,145,287</u>	<u>1,230,801</u>	<u>555,096</u>	<u>1,327,992</u>	<u>1,324,824</u>	<u>1,343,748</u>	<u>1,357,941</u>
Revenues Over (Under) Expenditures	<u>(123,998)</u>	<u>(190,044)</u>	<u>313,085</u>	<u>(290,518)</u>	<u>449,561</u>	<u>447,843</u>	<u>469,483</u>
Net Increase (Decrease) in Fund Balance	(123,998)	(190,044)	<u>313,085</u>	(290,518)	449,561	447,843	469,483
Fund Balance, Beginning of Year	<u>1,105,034</u>	<u>981,036</u>		<u>790,992</u>	<u>500,474</u>	<u>950,035</u>	<u>1,397,878</u>
Fund Balance, End of Year	<u>\$ 981,036</u>	<u>\$ 790,992</u>		<u>\$ 500,474</u>	<u>\$ 950,035</u>	<u>\$ 1,397,878</u>	<u>\$ 1,867,361</u>
POSITION TYPE	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	6.0	6.0		6.0	6.0	6.0	6.0
Clerical Staff	4.0	4.0		4.0	4.0	4.0	4.0
Total Position Count	<u>11.0</u>	<u>11.0</u>		<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 166,867	\$ 208,301	\$ 118,803	\$ 188,037	\$ 224,434	\$ 224,312	\$ 224,312
Charges for Services	3,859	34,887	7,496	7,750	6,000	6,000	6,000
Total Revenues	<u>170,726</u>	<u>243,188</u>	<u>126,299</u>	<u>195,787</u>	<u>230,434</u>	<u>230,312</u>	<u>230,312</u>
Expenditures:							
Full Time Wages	52,167	53,099	-	-	-	-	-
FICA/Medicare	3,991	4,062	-	-	-	-	-
Pension/Retiree Health Care	16,220	14,608	-	-	-	-	-
Employee Health/Dental/Life Ins	12,430	12,775	-	-	-	-	-
Workers Comp/Unemployment/Other	701	754	-	-	-	-	-
Supplies & Services	26,231	21,378	11,650	21,107	22,940	26,092	26,092
Conferences & Training	12,695	2,655	3,540	3,835	3,835	3,835	3,835
Contract Services	189,956	247,053	203,155	249,200	282,014	278,740	278,740
Internal Services	716	1,102	-	-	-	-	-
Total Expenditures	<u>315,107</u>	<u>357,486</u>	<u>218,345</u>	<u>274,142</u>	<u>308,789</u>	<u>308,667</u>	<u>308,667</u>
Revenues Over (Under) Expenditures	<u>(144,381)</u>	<u>(114,298)</u>	<u>(92,046)</u>	<u>(78,355)</u>	<u>(78,355)</u>	<u>(78,355)</u>	<u>(78,355)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	131,236	144,130	19,589	78,355	78,355	78,355	78,355
Total Other Financing Sources (Uses):	<u>131,236</u>	<u>144,130</u>	<u>19,589</u>	<u>78,355</u>	<u>78,355</u>	<u>78,355</u>	<u>78,355</u>
Net Increase (Decrease) in Fund Balance	(13,145)	29,832	<u>(72,457)</u>	-	-	-	-
Fund Balance, Beginning of Year	(46,779)	(59,924)		(30,092)	(30,092)	(30,092)	(30,092)
Fund Balance, End of Year	<u>\$ (59,924)</u>	<u>\$ (30,092)</u>		<u>\$ (30,092)</u>	<u>\$ (30,092)</u>	<u>\$ (30,092)</u>	<u>\$ (30,092)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year Ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Managers & Supervisors	1.0	1.0		-	-	-	-
	1.0	1.0		-	-	-	-
Total Position Count	1.0	1.0		-	-	-	-

EXPENDITURES BY SERVICE

Adult Drug Court	\$ 205,076	\$ 221,267	\$ 127,761	\$ 154,355	\$ 154,355	\$ 154,355	\$ 154,355
Mental Health Court	28,252	27,666	28,040	53,037	60,122	60,000	60,000
Veterans Treatment Court	68,259	67,795	47,405	50,000	79,312	79,312	79,312
Juvenile Justice Data Share Program	-	27,750	881	1,750	-	-	-
District Court Probation	13,520	13,007	14,258	15,000	15,000	15,000	15,000
Total	315,107	357,485	218,345	274,142	308,789	308,667	308,667

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND		FUNCTION				
JUVENILE JUSTICE	CHILD CARE		HEALTH & WELFARE				

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 6,666,330	\$ 7,010,801	\$ 2,295,830	\$ 8,363,033	\$ 9,340,755	\$ 9,397,412	\$ 9,533,978
Charges for Services	646,516	670,511	355,629	681,000	481,000	481,000	481,000
Reimbursements	663,643	530,412	422,527	578,000	578,000	578,000	578,000
Other Revenue	7,915	108,232	178	-	-	-	-
Total Revenues	7,984,404	8,319,956	3,074,164	9,622,033	10,399,755	10,456,412	10,592,978
Expenditures:							
Full Time Wages	5,005,517	4,118,208	3,836,424	5,656,953	5,728,978	5,775,416	5,889,837
Part Time Wages	202,299	88,769	114,404	475,025	476,927	482,001	487,126
Overtime Wages	255,939	198,675	206,092	307,500	307,500	307,500	307,500
FICA/Medicare	415,081	335,266	316,383	449,343	452,408	456,074	464,943
Pension/Retiree Health Care	1,755,395	1,321,780	1,247,613	1,890,425	1,409,357	1,422,148	1,432,016
Employee Health/Dental/Life Ins	1,293,692	1,075,086	1,014,287	1,569,059	1,636,320	1,697,760	1,761,600
Workers Comp/Unemployment/Other	180,587	238,531	147,276	218,618	189,555	192,457	196,419
Supplies & Services	465,636	460,220	441,840	802,146	1,006,400	1,011,400	1,016,400
Room & Board	5,604,310	5,686,525	3,129,616	6,319,013	6,065,000	6,065,000	6,065,000
Conferences & Training	16,423	19,241	22,178	49,850	45,850	45,850	45,850
Utilities	250,473	250,408	178,378	268,554	268,500	268,500	268,500
Repairs & Maintenance	173,666	212,475	137,990	254,416	223,000	223,000	223,000
Vehicle Operations	3,648	2,406	2,305	9,500	5,500	5,500	5,500
Contract Services	860,694	496,446	532,992	890,115	759,494	712,293	725,412
Internal Services	2,006,974	2,546,451	2,088,137	2,490,323	3,068,686	3,082,201	3,108,383
Capital Outlay	9,358	53,165	42,641	42,000	30,000	30,000	30,000
Total Expenditures	18,499,692	17,103,652	13,458,556	21,692,840	21,673,475	21,777,100	22,027,486
Revenues Over (Under) Expenditures	(10,515,288)	(8,783,696)	(10,384,392)	(12,070,807)	(11,273,720)	(11,320,688)	(11,434,508)
Other Financing Sources (Uses):							
Transfers in - General Fund	7,760,891	9,253,326	3,015,190	12,060,761	11,273,720	11,320,688	11,434,508
Total Other Financing Sources (Uses):	7,760,891	9,253,326	3,015,190	12,060,761	11,273,720	11,320,688	11,434,508
Net Increase (Decrease) in Fund Balance	(2,754,397)	469,630	<u>(7,369,202)</u>	(10,046)	-	-	-
Fund Balance, Beginning of Year	1,451,085	(1,303,312)	(833,682)	(833,682)	(843,728)	(843,728)	(843,728)
Fund Balance, End of Year	\$ (1,303,312)	\$ (833,682)	\$ (833,682)	\$ (843,728)	\$ (843,728)	\$ (843,728)	\$ (843,728)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Juvenile Justice Center:							
Managers & Supervisors	13.0	13.0		13.0	13.0	13.0	13.0
Professional Support	83.0	83.0		85.0	85.0	85.0	85.0
Clerical Staff	2.0	2.0		2.0	2.0	2.0	2.0
	<u>98.0</u>	<u>98.0</u>		<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
Juvenile Programs:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	19.0	19.0		20.0	20.0	20.0	20.0
Clerical Staff	3.0	3.0		-	-	-	-
	<u>23.0</u>	<u>23.0</u>		<u>21.0</u>	<u>21.0</u>	<u>21.0</u>	<u>21.0</u>
Total Position Count	<u><u>121.0</u></u>	<u><u>121.0</u></u>		<u><u>121.0</u></u>	<u><u>121.0</u></u>	<u><u>121.0</u></u>	<u><u>121.0</u></u>
EXPENDITURES BY SERVICE							
Juvenile Justice Center:							
Justice Center Operations	\$ 8,704,966	\$ 6,942,525	\$ 6,456,511	\$ 10,110,815	\$ 10,080,655	\$ 10,203,903	\$ 10,393,897
Building Operations	669,668	735,016	531,289	786,260	891,015	893,074	896,689
Juvenile Court Activity Fund	-	327	-	-	-	-	-
Resident Activity Fund	904	-	595	10,046	-	-	-
sub-total	<u>9,375,538</u>	<u>7,677,868</u>	<u>6,988,395</u>	<u>10,907,121</u>	<u>10,971,670</u>	<u>11,096,977</u>	<u>11,290,586</u>
Juvenile Court Programs:							
JAIBG Grant	321,023	136,155	163,962	267,432	235,483	188,780	194,428
Mental Health Drug Court/SED Waiver	20,000	20,000	3,110	24,260	25,079	25,186	25,330
Tether Program	124,626	108,833	41,137	140,721	151,000	156,500	162,000
Detention Diversion	1,182,752	1,159,879	1,129,310	1,429,910	1,409,612	1,425,839	1,454,331
Intensive Probation	284,086	403,788	541,421	784,387	603,245	613,501	625,370
Intensive Counseling	211,057	151,713	-	-	-	-	-
Sex Offender Program	197,899	210,931	172,542	253,623	309,694	302,625	307,749
Psychologist Program	100,078	90,665	-	-	-	-	-
sub-total	<u>2,441,521</u>	<u>2,281,964</u>	<u>2,051,482</u>	<u>2,900,333</u>	<u>2,734,113</u>	<u>2,712,431</u>	<u>2,769,208</u>
Juvenile Court Placements:							
State Institutions	2,366,216	1,550,370	862,569	2,444,454	2,280,000	2,280,000	2,280,000
Private Institutions	1,104,153	1,850,566	724,784	1,250,641	1,260,000	1,260,000	1,260,000
Day Treatment	-	-	-	5,000	5,500	5,500	5,500
sub-total	<u>3,470,369</u>	<u>3,400,936</u>	<u>1,587,353</u>	<u>3,700,095</u>	<u>3,545,500</u>	<u>3,545,500</u>	<u>3,545,500</u>
DHS Placements:							
Private Institutions	2,166,280	2,373,932	1,709,658	2,859,565	3,067,500	3,067,500	3,067,500
Nonreportable Costs	1,045,984	1,368,952	1,121,668	1,325,726	1,354,692	1,354,692	1,354,692
Total	<u><u>\$ 18,499,692</u></u>	<u><u>\$ 17,103,652</u></u>	<u><u>\$ 13,458,556</u></u>	<u><u>\$ 21,692,840</u></u>	<u><u>\$ 21,673,475</u></u>	<u><u>\$ 21,777,100</u></u>	<u><u>\$ 22,027,486</u></u>

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

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 920,596	\$ 1,008,610	\$ 890,330	\$ 1,354,249	\$ 1,378,990	\$ 1,384,305	\$ 1,400,742
Total Revenues	<u>920,596</u>	<u>1,008,610</u>	<u>890,330</u>	<u>1,354,249</u>	<u>1,378,990</u>	<u>1,384,305</u>	<u>1,400,742</u>
Expenditures:							
Full Time Wages	431,658	445,882	388,842	517,453	540,416	539,402	549,537
FICA/Medicare	32,830	33,843	29,544	39,599	41,342	41,264	42,040
Pension/Retiree Health Care	137,810	134,381	126,589	159,314	146,407	147,162	147,872
Employee Health/Dental/Life Ins	101,190	114,540	103,712	144,144	149,996	155,628	161,480
Workers Comp/Unemployment/Other	12,970	6,285	5,196	7,138	7,564	7,660	7,803
Supplies & Services	91,667	102,095	71,115	111,095	111,095	111,095	111,095
Conferences & Training	4,412	6,036	1,624	8,300	8,300	8,300	8,300
Repairs & Maintenance	566	466	374	1,500	1,500	1,500	1,500
Contract Services	433,089	492,716	447,790	713,070	703,070	703,070	703,070
Internal Services	15,795	16,148	4,851	14,964	14,994	15,094	15,198
Total Expenditures	<u>1,261,987</u>	<u>1,352,392</u>	<u>1,179,637</u>	<u>1,716,577</u>	<u>1,724,684</u>	<u>1,730,175</u>	<u>1,747,895</u>
Revenues Over (Under) Expenditures	<u>(341,391)</u>	<u>(343,782)</u>	<u>(289,307)</u>	<u>(362,328)</u>	<u>(345,694)</u>	<u>(345,870)</u>	<u>(347,153)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	286,194	348,716	90,582	362,328	345,694	345,870	347,153
Total Other Financing Sources (Uses):	<u>286,194</u>	<u>348,716</u>	<u>90,582</u>	<u>362,328</u>	<u>345,694</u>	<u>345,870</u>	<u>347,153</u>
Net Increase (Decrease) in Fund Balance	(55,197)	4,934	<u>(198,725)</u>	-	-	-	-
Fund Balance, Beginning of Year	52,000	(3,197)		1,737	1,737	1,737	1,737
Fund Balance, End of Year	<u>\$ (3,197)</u>	<u>\$ 1,737</u>		<u>\$ 1,737</u>	<u>\$ 1,737</u>	<u>\$ 1,737</u>	<u>\$ 1,737</u>

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

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Community Corrections:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	6.0	6.0		7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0		2.0	2.0	2.0	2.0
	9.0	9.0		10.0	10.0	10.0	10.0
 Felony Urinalysis Program:							
Professional Support	1.0	1.0		1.0	1.0	1.0	1.0
	1.0	1.0		1.0	1.0	1.0	1.0
 Total Position Count	10.0	10.0		11.0	11.0	11.0	11.0

EXPENDITURES BY SERVICE

Community Corrections	\$ 923,792	\$ 1,003,676	\$ 930,936	\$ 1,354,249	\$ 1,378,990	\$ 1,384,305	\$ 1,400,742
Substance Abuse Treatment	176,846	193,536	131,132	202,270	185,636	185,812	187,095
Felony Urinalysis Program	161,349	155,180	117,569	160,058	160,058	160,058	160,058
 Total	\$ 1,261,987	\$ 1,352,392	\$ 1,179,637	\$ 1,716,577	\$ 1,724,684	\$ 1,730,175	\$ 1,747,895

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 14,411,630	\$ 16,003,834	\$ 12,371,552	\$ 15,883,016	\$ 16,246,501	\$ 16,306,740	\$ 16,382,988
Charges for Services	6,867,847	7,326,226	4,300,416	10,786,023	10,852,386	10,852,721	10,836,060
Reimbursements	80	30	15	-	-	-	-
Indirect Cost Allocation	181,661	-	-	-	-	-	-
Other Revenue	114,327	274,208	102,669	170,000	120,000	120,000	120,000
Total Revenues	21,575,545	23,604,298	16,774,652	26,839,039	27,218,887	27,279,461	27,339,048
Expenditures:							
Full Time Wages	3,823,119	4,499,231	3,893,192	4,921,034	5,607,005	5,613,745	5,655,842
Part Time Wages	2,132,502	2,381,277	2,105,655	2,543,757	2,841,596	2,884,151	2,911,798
Overtime Wages	14,617	14,584	12,113	-	-	-	-
FICA/Medicare	454,915	524,890	458,216	584,802	646,138	652,606	658,360
Pension/Retiree Health Care	1,429,713	1,474,147	1,350,131	1,697,540	1,598,281	1,598,279	1,596,290
Employee Health/Dental/Life Ins	919,875	1,109,293	958,745	1,477,371	1,625,502	1,628,171	1,640,663
Workers Comp/Unemployment/Other	205,456	227,415	71,834	247,569	263,149	263,149	263,021
Supplies & Services	7,778,048	8,342,383	4,534,405	10,502,218	10,026,466	10,021,892	10,023,535
Conferences & Training	152,191	147,471	100,588	221,328	214,825	214,573	210,719
Utilities	7,840	12,584	17,163	22,200	24,800	24,800	24,800
Repairs & Maintenance	38,592	91,554	75,007	133,219	114,188	114,188	114,188
Vehicle Operations	159,650	155,931	126,510	145,034	122,268	118,498	113,588
Contract Services	4,977,108	5,888,416	4,638,485	6,519,415	6,410,467	6,433,780	6,431,152
Internal Services	345,331	1,581,332	743,253	1,672,014	1,767,563	1,767,565	1,767,464
Capital Outlay	414,488	456,768	299,705	478,786	99,186	99,186	99,186
Total Expenditures	22,853,445	26,907,276	19,385,002	31,166,287	31,361,434	31,434,583	31,510,606
Revenues Over (Under) Expenditures	(1,277,900)	(3,302,978)	(2,610,350)	(4,327,248)	(4,142,547)	(4,155,122)	(4,171,558)
Other Financing Sources (Uses):							
Transfers in - General Fund	1,055,906	3,321,398	861,314	3,733,768	3,661,909	3,661,909	3,661,909
Transfers in - Other Funds	562,749	1,593,787	998,779	2,044,078	1,572,891	1,572,891	1,559,186
Transfers out	(549,281)	(1,533,528)	(999,416)	(2,124,818)	(1,482,561)	(1,482,561)	(1,483,442)
Total Other Financing Sources (Uses):	1,069,374	3,381,657	860,677	3,653,028	3,752,239	3,752,239	3,737,653
Net Increase (Decrease) in Fund Balance	(208,526)	78,679	<u>(1,749,673)</u>	(674,220)	(390,308)	(402,883)	(433,905)
Fund Balance, Beginning of Year	1,580,401	1,371,875	-	1,450,554	776,334	386,026	(16,857)
Fund Balance, End of Year	\$ 1,371,875	\$ 1,450,554	\$ -	\$ 776,334	\$ 386,026	\$ (16,857)	\$ (450,762)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

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

POSITION TYPE	Year ended September 30,					
	Audited		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted
Office of Senior Services:						
Managers & Supervisors	-	1.00		1.00	1.00	1.00
Professional Support	-	1.00		1.00	-	-
	-	2.00		2.00	1.00	1.00
Administration:						
Managers & Supervisors	2.00	2.00		2.00	2.00	2.00
Professional Support	2.00	2.00		4.00	5.00	5.00
Clerical Staff	1.75	2.00		2.00	2.00	2.00
	5.75	6.00		8.00	9.00	9.00
General Community Programming:						
Managers & Supervisors	2.00	3.00		3.00	4.00	4.00
Professional Support	17.45	16.95		17.95	21.95	21.95
Clerical Staff	-	-		-	-	-
	19.45	19.95		20.95	25.95	25.95
Transportation:						
Managers & Supervisors	1.00	1.00		1.00	1.00	1.00
Professional Support	10.55	12.00		12.00	12.00	12.00
Clerical Staff	1.00	1.00		1.75	1.75	1.75
	12.55	14.00		14.75	14.75	14.75
Macomb Food Program:						
Professional Support	-	1.00		1.00	1.00	1.00
Clerical Staff	1.00	1.00		1.00	1.00	1.00
	1.00	2.00		2.00	2.00	2.00
Specialized Services for Veterans						
Managers & Supervisors	1.00	1.00		1.00	-	-
Professional Support	4.00	5.00		5.00	-	-
	5.00	6.00		6.00	-	-
Head Start:						
Managers & Supervisors	3.00	2.00		3.00	3.00	3.00
Professional Support	111.59	111.48		119.79	119.79	119.79
Clerical Staff	4.85	4.85		5.00	5.00	5.00
	119.44	118.33		127.79	127.79	127.79
Senior Nutrition:						
Managers & Supervisors	2.00	-		-	-	-
Professional Support	20.35	-		-	-	-
	22.35	-		-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Home Delivered Meals:							
Managers & Supervisors	1.00	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	2.50	23.85	24.00	24.00	24.00	24.00	24.00
Clerical Staff	4.00	5.00	5.00	5.00	5.00	5.00	5.00
	7.50	30.85	31.00	31.00	31.00	31.00	31.00
Home Preservation/Energy:							
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	7.00	9.00	9.00	9.00	9.00	9.00	9.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	9.00	11.00	11.00	11.00	11.00	11.00	11.00
Feeding America:							
Professional Support	0.75	0.75	-	-	-	-	-
	0.75	0.75	-	-	-	-	-
Commodities Program:							
Professional Support	0.75	0.75	1.50	1.50	1.50	1.50	1.50
	0.75	0.75	1.50	1.50	1.50	1.50	1.50
Total Position Count	203.54	211.63	224.99	223.99	223.99	223.99	223.99

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

EXPENDITURES BY SERVICE	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Administration	\$ 992,522	\$ 3,054,072	\$ 1,821,590	\$ 4,017,100	\$ 4,334,076	\$ 4,345,636	\$ 4,360,817
CSBG Discretionary EITC	23,900	30,000	42,327	50,000	30,000	30,000	30,000
Discretionary (non CSBG)	11,365	5,458	5,345	20,000	20,000	20,000	20,000
Energy Optimization	124,856	122,622	73,669	200,000	200,000	200,000	200,000
Evidence Based Disease Prevention	16,886	27,549	16,431	26,757	41,959	42,146	42,376
Family Resource Center	-	132,041	123,567	200,000	200,000	200,000	200,000
Federal Commodity Distribution	1,203,020	1,394,636	1,012,726	1,973,000	1,969,500	1,971,092	1,972,701
Feeding America	7,389	12,259	10,953	30,000	30,000	30,000	30,000
Fresh 2 U	-	-	39,676	75,000	17,000	17,000	-
GCP Action Center	40,719	-	-	40,000	27,858	27,858	27,858
General Community Programming	1,103,781	1,354,133	983,213	1,582,078	1,287,108	1,294,682	1,302,332
Head Start	10,169,201	11,019,198	9,459,792	12,154,342	12,162,826	12,205,402	12,254,354
HS-Great Start	426,300	426,300	305,974	426,300	426,300	429,377	433,007
Home Delivered Meals	2,978,019	3,333,676	2,564,877	3,341,822	3,280,108	3,279,558	3,286,305
Home Injury Control/Chore AAA	228,351	267,769	261,252	336,936	282,028	282,649	283,430
LIHEAP	440,404	343,562	228,274	334,585	342,689	342,821	343,758
LIHEAP-Deliverable Fuels	11,704	9,412	2,738	12,107	30,454	30,463	30,473
Macomb Food Program	2,205,199	2,302,783	142,258	3,287,789	3,255,151	3,255,151	3,256,032
MPSC-EAP	519,728	532,228	526,196	520,380	520,380	521,206	522,040
Office of Senior Services	-	660,052	543,624	943,538	875,064	875,495	876,039
Senior Citizens Chore-Cities	192,030	237,869	86,619	235,500	245,212	245,212	245,212
Senior Citizens Nutrition	725,143	814,438	551,273	775,712	724,584	726,883	729,333
Sterling Heights Repair	24,537	31,029	18,020	25,000	30,000	30,000	30,000
Special Projects-Home Preservation	25,014	261,729	127,764	488,871	212,600	212,600	212,600
SSVF Veterans	474,979	592,129	3,801	-	56,399	56,399	56,399
Transportation	641,154	750,080	569,797	751,466	740,645	741,660	742,915
UWSEM sys int / DTE LSP	-	-	52,280	270,000	320,000	320,000	320,000
Vic Wertz Warehouse	52,772	56,469	44,394	55,150	55,150	55,150	55,150
Water Residential Assistance	-	37,603	107,725	424,327	424,327	424,662	425,001
Weatherization-Home Preservation/Energy	754,752	615,119	647,722	653,345	685,377	686,842	688,716
WFW-Weatherization	9,001	16,589	10,541	40,000	17,200	17,200	17,200
Total	\$ 23,402,726	\$ 28,440,804	\$ 20,384,418	\$ 33,291,105	\$ 32,843,995	\$ 32,917,144	\$ 32,994,048

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 6,623,169	\$ 7,152,495	\$ 5,454,782	\$ 6,921,747	\$ 7,016,042	\$ 7,090,162	\$ 7,187,187
Charges for Services	918,711	934,351	615,768	810,000	740,000	740,000	740,000
Reimbursements	42	85	13	-	-	-	-
Other Revenue	3,700	-	-	-	-	-	-
Total Revenues	<u>7,545,622</u>	<u>8,086,931</u>	<u>6,070,563</u>	<u>7,731,747</u>	<u>7,756,042</u>	<u>7,830,162</u>	<u>7,927,187</u>
Expenditures:							
Full Time Wages	4,582,702	4,524,064	3,882,977	5,089,752	5,196,885	5,185,196	5,244,764
Part Time Wages	50,565	67,595	53,150	85,178	63,800	64,438	65,083
Overtime Wages	-	7,533	4,415	13,000	26,000	26,000	26,000
FICA/Medicare	350,937	348,881	299,025	395,311	402,517	401,672	406,278
Pension/Retiree Health Care	1,520,559	1,328,733	1,172,216	1,624,137	1,359,127	1,366,679	1,372,579
Employee Health/Dental/Life Ins	1,150,759	1,174,727	1,011,394	1,407,953	1,459,052	1,513,324	1,569,716
Workers Comp/Unemployment/Other	60,422	57,232	46,419	72,141	73,292	74,181	75,029
Supplies & Services	98,135	96,031	77,269	136,450	160,250	195,000	195,000
Conferences & Training	9,208	11,851	10,843	13,250	13,250	13,250	13,250
Repairs & Maintenance	39,217	45,790	45,278	65,750	73,500	73,500	73,500
Vehicle Operations	12,363	18,622	10,566	19,050	21,050	21,050	21,050
Contract Services	557,748	546,343	386,774	687,915	624,200	634,265	644,883
Internal Services	1,136,091	1,145,901	894,271	1,192,579	1,252,596	1,312,904	1,375,947
Capital Outlay	69,797	444,399	9,025	32,200	35,000	35,000	35,000
Total Expenditures	<u>9,638,503</u>	<u>9,817,702</u>	<u>7,903,622</u>	<u>10,834,666</u>	<u>10,760,519</u>	<u>10,916,459</u>	<u>11,118,079</u>
Revenues Over (Under) Expenditures	<u>(2,092,881)</u>	<u>(1,730,771)</u>	<u>(1,833,059)</u>	<u>(3,102,919)</u>	<u>(3,004,477)</u>	<u>(3,086,297)</u>	<u>(3,190,892)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	2,075,126	1,960,512	775,730	3,102,919	3,004,477	3,086,297	3,190,892
Total Other Financing Sources (Uses):	<u>2,075,126</u>	<u>1,960,512</u>	<u>775,730</u>	<u>3,102,919</u>	<u>3,004,477</u>	<u>3,086,297</u>	<u>3,190,892</u>
Net Increase (Decrease) in Fund Balance	(17,755)	229,741	<u>(1,057,329)</u>	-	-	-	-
Fund Balance, Beginning of Year	(947,345)	(965,100)	-	(735,359)	(735,359)	(735,359)	(735,359)
Fund Balance, End of Year	<u>\$ (965,100)</u>	<u>\$ (735,359)</u>	<u>\$ (735,359)</u>	<u>\$ (735,359)</u>	<u>\$ (735,359)</u>	<u>\$ (735,359)</u>	<u>\$ (735,359)</u>

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		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Administration:						
Managers & Supervisors	5.5	5.5	5.5	5.5	5.5	5.5
Professional Support	19.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	38.5	38.5	39.5	39.5	39.5	39.5
	63.0	63.0	64.0	64.0	64.0	64.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0
	15.0	15.0	15.0	15.0	15.0	15.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
	29.0	29.0	29.0	29.0	29.0	29.0
Total Position Count	107.0	107.0	108.0	108.0	108.0	108.0

EXPENDITURES BY SERVICE

Administration	\$ 6,337,556	\$ 6,666,147	\$ 5,277,587	\$ 7,102,627	\$ 7,036,098	\$ 7,163,764	\$ 7,308,502
Act 215 Fund	1,149,081	1,061,693	968,656	1,295,316	1,227,396	1,233,692	1,251,017
Coop Reimbursement	2,136,529	2,043,352	1,638,983	2,321,723	2,382,025	2,404,003	2,443,560
Medical Support Incentive	-	35,610	14,196	100,000	100,000	100,000	100,000
Non-reimbursable costs	15,337	10,900	4,200	15,000	15,000	15,000	15,000
Total	\$ 9,638,503	\$ 9,817,702	\$ 7,903,622	\$ 10,834,666	\$ 10,760,519	\$ 10,916,459	\$ 11,118,079

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 3,728,158	\$ 3,944,939	\$ 3,356,330	\$ 4,309,492	\$ 4,173,657	\$ 4,173,657	\$ 4,173,657
Charges for Services	2,236,021	710,370	905,523	764,822	686,806	642,294	642,294
Reimbursements	236	235	39	-	-	-	-
Other Revenue	4,438	4,049	3,099	4,000	3,700	3,700	3,700
Total Revenues	5,968,853	4,659,593	4,264,991	5,078,314	4,864,163	4,819,651	4,819,651
Expenditures:							
Full Time Wages	1,486,365	1,701,725	1,435,293	1,927,058	2,011,709	1,990,485	2,012,517
Part Time Wages	379,534	373,988	330,412	428,608	480,946	486,669	491,531
Overtime Wages	27,891	20,459	8,839	23,900	32,752	32,752	32,752
FICA/Medicare	144,193	159,749	135,236	186,471	192,517	191,330	193,388
Pension/Retiree Health Care	563,208	537,969	448,071	706,948	515,869	518,535	520,850
Employee Health/Dental/Life Ins	391,810	465,710	412,801	566,959	571,817	592,775	614,552
Workers Comp/Unemployment/Other	22,722	24,157	19,414	28,739	34,886	35,216	35,598
Supplies & Services	358,361	385,616	241,166	400,005	339,126	329,906	329,906
Conferences & Training	19,178	19,249	5,731	20,649	17,600	17,600	17,600
Repairs & Maintenance	9,158	5,214	9,114	36,076	5,606	5,606	5,606
Vehicle Operations	-	-	1,304	3,750	-	-	-
Contract Services	826,306	1,009,057	683,322	1,218,067	1,279,380	1,247,088	1,247,088
Internal Services	976,814	1,301,219	1,021,392	1,429,414	1,616,101	1,619,181	1,628,023
Capital Outlay	50,182	15,139	31,517	39,330	14,719	11,719	11,719
Total Expenditures	5,255,722	6,019,251	4,783,612	7,015,974	7,113,028	7,078,862	7,141,130
Revenues Over (Under) Expenditures	713,131	(1,359,658)	(518,621)	(1,937,660)	(2,248,865)	(2,259,211)	(2,321,479)
Other Financing Sources (Uses):							
Transfers in - General Fund	1,013,037	1,193,052	438,368	1,753,471	2,010,998	2,017,789	2,067,272
Total Other Financing Sources (Uses):	1,013,037	1,193,052	438,368	1,753,471	2,010,998	2,017,789	2,067,272
Net Increase (Decrease) in Fund Balance	1,726,168	(166,606)	<u>(80,253)</u>	(184,189)	(237,867)	(241,422)	(254,207)
Fund Balance, Beginning of Year	681,023	2,407,191		2,240,585	2,056,396	1,818,529	1,577,107
Fund Balance, End of Year	\$ 2,407,191	\$ 2,240,585		\$ 2,056,396	\$ 1,818,529	\$ 1,577,107	\$ 1,322,900

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 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	-		-	-	-	-
Professional Support	19.0	19.0		19.0	19.0	19.0	19.0
Clerical Staff	3.0	4.0		4.0	4.0	4.0	4.0
	23.0	23.0		23.0	23.0	23.0	23.0
Aids Testing:							
Professional Support	5.5	5.5		5.5	5.5	5.5	5.5
	5.5	5.5		5.5	5.5	5.5	5.5
CSCHS/Outreach:							
Professional Support	3.5	3.5		3.5	3.5	3.5	3.5
Clerical Staff	3.0	3.0		3.0	3.0	3.0	3.0
	6.5	6.5		6.5	6.5	6.5	6.5
MCH Block Grants							
Managers & Supervisors	-	-		1.0	1.0	1.0	1.0
Professional Support	2.0	2.0		1.0	1.0	1.0	1.0
	2.0	2.0		2.0	2.0	2.0	2.0
Health Immunization:							
Professional Support	4.5	4.5		4.5	4.5	4.5	4.5
Clerical Staff	1.0	1.0		1.0	1.0	1.0	1.0
	5.5	5.5		5.5	5.5	5.5	5.5
Family Planning:							
Managers & Supervisors	-	1.0		1.0	1.0	1.0	1.0
Professional Support	8.0	9.0		9.0	9.0	9.0	9.0
Clerical Staff	1.0	1.0		1.0	1.0	1.0	1.0
	9.0	11.0		11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Emergency Preparedness:							
Clerical Staff	1.0	1.0		1.0	1.0	1.0	1.0
	1.0	1.0		1.0	1.0	1.0	1.0
Total Position Count	56.0	58.0		58.0	58.0	58.0	58.0

EXPENDITURES BY SERVICE

West Nile Virus Survey	\$ 5,039	\$ 6,500	\$ 399	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Hepatitis C Survey & Prevention	-	22,736	-	-	-	-	-
Non Community Water Supply	28,018	33,985	27,022	56,657	51,964	52,501	53,051
Venereal Disease	338,256	365,266	298,547	393,927	405,177	411,591	418,028
Women/Infants/Children	2,040,837	2,222,902	1,769,833	2,389,355	2,481,168	2,481,376	2,505,984
Cleansweep Program	12,104	13,197	16,102	18,000	18,000	18,000	18,000
HIV Testing	274,814	324,055	266,914	347,215	382,302	379,364	382,630
CSCHS/Outreach	550,717	657,441	517,345	754,102	768,528	770,537	778,784
Infant Safe Sleep	22,500	22,500	14,713	22,500	22,500	22,500	22,500
CSCHS Family Center	9,961	9,589	-	450	-	-	-
GDAHC Grant	38,925	44,444	27,008	44,512	44,512	-	-
Building Healthy Communities	36,108	-	-	-	-	-	-
Immunization	445,120	388,768	363,004	461,380	493,273	490,688	493,051
MCH Block Grant (enabling women)	94,000	205,785	157,828	226,630	137,482	140,400	143,075
MCH Block Grant (enabling children)	-	-	-	-	138,769	138,997	140,334
Family Planning	913,172	1,090,765	844,158	1,243,248	1,261,697	1,265,252	1,278,037
WIC Breastfeeding	49,360	47,956	58,375	99,895	159,513	159,513	159,513
Zika Virus	-	-	1,284	20,000	20,000	20,000	20,000
Emergency Preparedness	243,236	216,920	157,862	268,045	238,775	238,775	238,775
NAACHO MRC Capacity	13	2,772	342	3,739	-	-	-
CRI	153,542	153,540	95,299	171,131	156,738	156,738	156,738
MCH Assess	-	-	897	15,000	-	-	-
EBOLA	-	29,358	21,304	21,304	-	-	-
Volunteer Recpt	-	-	1,745	6,000	-	-	-
Medicaid Outreach	-	160,772	143,631	444,884	324,630	324,630	324,630
Total	\$ 5,255,722	\$ 6,019,251	\$ 4,783,612	\$ 7,015,974	\$ 7,113,028	\$ 7,078,862	\$ 7,141,130

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		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted
Revenues:						
Intergovernmental	\$ 14,396	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	1,328	-	-	-	-	-
Total Revenues	15,724	-	-	-	-	-
Expenditures:						
Conferences & Training	590	-	-	-	-	-
Contract Services	13,282	-	-	-	-	-
Total Expenditures	13,872	-	-	-	-	-
Revenues Over (Under) Expenditures	1,852	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	1,852	-	-	-	-	-
Fund Balance, Beginning of Year	(1,852)	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY SERVICE						
Juvenile Drug Court	\$ 13,282	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services	590	-	-	-	-	-
	\$ 13,872	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Expenditures:							
Supplies & Services	\$ 1,165	\$ 2,834	\$ 274	\$ 5,807	\$ 2,000	\$ 2,000	\$ 2,000
Conferences & Training	-	-	-	200	-	-	-
Contract Services	26,327	5,915	4,280	18,604	16,365	17,677	4,000
Capital Outlay	-	1,410	-	-	-	-	-
Total Expenditures	<u>27,492</u>	<u>10,159</u>	<u>4,554</u>	<u>24,611</u>	<u>18,365</u>	<u>19,677</u>	<u>6,000</u>
Revenues Over (Under) Expenditures	<u>(27,492)</u>	<u>(10,159)</u>	<u>(4,554)</u>	<u>(24,611)</u>	<u>(18,365)</u>	<u>(19,677)</u>	<u>(6,000)</u>
Other Financing Sources (Uses):							
Transfers out	-	(1,743)	-	-	(4,265)	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>(1,743)</u>	<u>-</u>	<u>-</u>	<u>(4,265)</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(27,492)	(11,902)	<u>(4,554)</u>	(24,611)	(22,630)	(19,677)	(6,000)
Fund Balance, Beginning of Year	298,486	270,994		259,092	234,481	211,851	192,174
Fund Balance, End of Year	<u>\$ 270,994</u>	<u>\$ 259,092</u>		<u>\$ 234,481</u>	<u>\$ 211,851</u>	<u>\$ 192,174</u>	<u>\$ 186,174</u>
EXPENDITURES BY SERVICE							
AMACHI Michigan	\$ -	\$ 1,743	\$ -	\$ -	\$ -	\$ -	\$ -
BEES Early Headstart	-	-	-	-	1,000	1,000	1,000
Early On	-	-	-	-	4,265	-	-
Gypsy Moth Suppression	-	2,159	-	5,000	5,000	5,000	5,000
Housing-Warren	24,327	-	-	-	-	-	-
MSHDA Foreclosure	968	6,322	210	10,860	8,000	13,677	-
MSU Housing-MSHDA	1,196	245	4,342	7,494	600	-	-
NSP	1,001	23	-	1,255	3,765	-	-
WIC	-	1,410	2	2	-	-	-
Total	<u>\$ 27,492</u>	<u>\$ 11,902</u>	<u>\$ 4,554</u>	<u>\$ 24,611</u>	<u>\$ 22,630</u>	<u>\$ 19,677</u>	<u>\$ 6,000</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 1,412,010	\$ 1,450,130	\$ 1,023,001	\$ 1,656,532	\$ 1,514,456	\$ 1,521,816	\$ 1,538,721
Charges for Services	39,382	41,693	27,647	44,015	44,015	44,015	44,015
Reimbursements	27	-	-	-	-	-	-
Total Revenues	1,451,419	1,491,823	1,050,648	1,700,547	1,558,471	1,565,831	1,582,736
Expenditures:							
Full Time Wages	1,229,015	1,315,980	1,063,331	1,389,651	1,210,849	1,203,448	1,215,406
Part Time Wages	28,993	27,523	24,548	62,127	33,169	33,660	34,154
FICA/Medicare	94,629	100,938	81,351	111,061	95,167	94,640	95,591
Pension/Retiree Health Care	369,273	355,985	297,891	404,361	296,509	298,197	299,607
Employee Health/Dental/Life Ins	259,963	284,647	235,212	314,496	299,992	311,256	322,960
Workers Comp/Unemployment/Other	16,384	18,041	13,862	19,738	16,917	17,052	17,218
Supplies & Services	94,462	107,650	72,524	133,430	131,430	134,430	137,430
Conferences & Training	8,036	13,395	9,814	10,854	8,000	8,500	9,000
Repairs & Maintenance	744	1,168	582	2,100	2,100	2,100	2,100
Contract Services	7,000	7,210	10,147	13,242	12,250	12,315	12,933
Internal Services	122,636	241,688	188,029	238,627	218,396	219,179	219,945
Capital Outlay	10,130	731	2,681	21,700	13,500	13,500	13,500
Total Expenditures	2,241,265	2,474,956	1,999,972	2,721,387	2,338,279	2,348,277	2,379,844
Revenues Over (Under) Expenditures	(789,846)	(983,133)	(949,324)	(1,020,840)	(779,808)	(782,446)	(797,108)
Other Financing Sources (Uses):							
Transfers in - General Fund	822,661	962,196	257,068	1,020,840	779,808	782,446	797,108
Total Other Financing Sources (Uses):	822,661	962,196	257,068	1,020,840	779,808	782,446	797,108
Net Increase (Decrease) in Fund Balance	32,815	(20,937)	(692,256)	-	-	-	-
Fund Balance, Beginning of Year	(177,060)	(144,245)	(692,256)	(165,182)	(165,182)	(165,182)	(165,182)
Fund Balance, End of Year	\$ (144,245)	\$ (165,182)	\$ (165,182)	\$ (165,182)	\$ (165,182)	\$ (165,182)	\$ (165,182)

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
PA Coop Reimbursement:							
Professional Support	5.0	7.0	7.0	7.0	7.0	7.0	
Clerical Staff	8.0	8.0	8.0	8.0	8.0	8.0	
	13.0	15.0	15.0	15.0	15.0	15.0	
Victim Witness Rights:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	
Professional Support	2.5	2.5	2.5	2.5	2.5	2.5	
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5	
	5.0	5.0	5.0	5.0	5.0	5.0	
Domestic Violence (VOCA):							
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0	
	2.0	2.0	2.0	2.0	2.0	2.0	
Anti Drug Abuse:							
Professional Support	2.0	2.0	2.0	-	-	-	
	2.0	2.0	2.0	-	-	-	
Auto Theft Prosecution:							
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0	
	1.0	1.0	1.0	1.0	1.0	1.0	
Total Position Count	23.0	25.0	25.0	23.0	23.0	23.0	
EXPENDITURES BY SERVICE							
PA Coop Reimbursement	\$ 1,245,875	\$ 1,473,438	\$ 1,179,906	\$ 1,653,726	\$ 1,577,355	\$ 1,587,053	\$ 1,609,457
Victim Witness	366,938	362,707	305,475	404,670	401,580	401,189	406,326
Domestic Violence (VOCA)	199,037	208,463	149,158	220,076	190,427	190,342	192,470
Anti Drug Abuse	282,795	282,463	235,685	289,674	-	-	-
Auto Theft Prosecution	146,620	147,885	129,748	153,241	168,917	169,693	171,591
Total	\$ 2,241,265	\$ 2,474,956	\$ 1,999,972	\$ 2,721,387	\$ 2,338,279	\$ 2,348,277	\$ 2,379,844

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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Licenses & Permits	\$ 871,721	\$ 824,183	\$ 529,095	\$ 811,200	\$ 826,200	\$ 826,200	\$ 826,200
Intergovernmental	81,140,384	82,952,340	62,287,024	92,113,309	107,431,390	99,353,267	103,953,267
Charges for Services	2,181,342	1,841,657	1,554,984	2,511,500	2,344,000	2,344,000	2,344,000
Investment Income	186,181	292,689	390,779	195,769	261,217	211,217	200,000
Other Revenue	343,187	445,226	435,347	378,100	272,850	272,850	272,850
Total Revenues	84,722,815	86,356,095	65,197,229	96,009,878	111,135,657	103,007,534	107,596,317
Expenditures:							
Full Time Wages	12,870,942	12,223,994	10,766,144	14,714,601	15,130,814	15,283,122	15,435,953
Part Time Wages	50,338	37,074	36,632	100,000	100,000	100,000	100,000
Overtime Wages	1,628,064	1,581,996	1,346,039	1,936,400	2,016,400	2,036,564	2,056,930
FICA/Medicare	1,098,763	1,050,166	896,104	1,281,452	1,319,412	1,332,606	1,345,856
Pension/Retiree Health Care	9,048,301	9,877,974	9,304,279	10,719,768	12,130,054	12,328,369	12,525,623
Employee Health/Dental/Life Ins	2,958,400	3,071,085	2,612,077	3,367,100	3,670,728	3,807,818	3,950,611
Workers Comp/Unemployment/Other	238,206	222,653	204,425	137,000	266,000	266,000	266,000
Supplies & Services	1,254,080	1,330,530	1,248,456	2,165,102	2,214,510	2,207,587	2,207,587
Conferences & Training	73,512	60,797	77,638	171,045	192,475	192,495	192,495
Utilities	580,191	569,045	491,386	688,900	699,450	699,450	699,450
Repairs & Maintenance	321,526	355,851	261,122	535,400	545,400	545,400	545,400
Road Construction & Maintenance	44,129,791	49,777,253	27,751,405	63,583,237	77,552,285	58,547,463	58,547,463
Vehicle Operations	1,517,236	1,093,705	950,508	2,461,450	2,461,450	2,461,450	2,461,450
Contract Services	2,901,092	3,308,471	2,427,773	4,545,500	4,668,950	3,972,788	3,972,788
Capital Outlay	3,542,969	3,952,304	1,963,613	4,116,300	14,493,821	4,009,815	4,009,815
Total Expenditures	82,213,411	88,512,898	60,337,601	110,523,255	137,461,749	107,790,927	108,317,421
Revenues Over (Under) Expenditures	2,509,404	(2,156,803)	4,859,628	(14,513,377)	(26,326,092)	(4,783,393)	(721,104)
Other Financing Sources (Uses):							
Transfers out-Trails (Investment Income)	(161,748)	(268,249)	(390,779)	(195,769)	(511,217)	(461,217)	(450,000)
Total Other Financing Sources (Uses):	(161,748)	(268,249)	(390,779)	(195,769)	(511,217)	(461,217)	(450,000)
Net Increase (Decrease) in Fund Balance	2,347,656	(2,425,052)	4,468,849	(14,709,146)	(26,837,309)	(5,244,610)	(1,171,104)
Fund Balance, Beginning of Year	63,463,048	65,810,704	63,385,652	63,385,652	48,676,506	21,839,197	16,594,587
Fund Balance, End of Year	\$ 65,810,704	\$ 63,385,652	\$ 48,676,506	\$ 48,676,506	\$ 21,839,197	\$ 16,594,587	\$ 15,423,483
POSITION TYPE							
Managers & Supervisors	34.0	35.0	35.0	35.0	35.0	35.0	35.0
Professional Support	199.0	201.0	214.0	214.0	214.0	214.0	214.0
Clerical Staff	18.0	17.0	16.0	16.0	16.0	16.0	16.0
Total Position Count	251.0	253.0	265.0	265.0	265.0	265.0	265.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2018 Road Construction
LOCAL:			
2018 Local Bridge Inspection (Local)	Countywide	Inspections	\$ 75,000
2018 Limestone Program (Gravel Roads)	Countywide	Limestone	1,170,000
2018 Pavement Preservation (Local)	Countywide	Capital Preventative Maintenance	2,000,000
2018 Subdivision Reconstruction	Countywide	Reconst subdivision streets	3,296,000
Large Culvert	Countywide	Large culvert replacement	500,000
2017 PPP (carryover)	Countywide	Capital Preventative Maintenance	540,000
Riverbends Park	varies	Non-motorized	517,600
Riverbends Park	varies	Non-motorized	576,500
28 Mile Road (carryover)	Over North Branch of Clinton River	Replace Bridge	2,200,000
28 Mile Road	at Stony Creek Lake	Superstructure replacement	350,000
33 Mile Road	at M-53	Intersection Improvement	2,380,000
Fairchild/Omo (carryover)	24 Mile to 26 Mile	Pave Gravel/Resurface	2,600,000
24 Mile Road	Fairchild to Chesterfield	Pave Gravel/Resurface	1,400,000
Powell Road	32 Mile to 33 Mile	Rehabilitate (resurface)	1,200,000
Santa Anna, Santa Barbara (carryover)	Moravian to Millar	Street rehabilitation	900,000
Little Mack	South of 15 Mile Road	Pavement replacement	300,000
Macomb Orchard Trail	223' E of M-53 to 3624' W of Powell	Non-motorized	125,000
Kelly Road	Harrington Drain	Bridge rehabilitation	500,000
Pardee Street	Over Canal	Remove Bridge	300,000
	Sub-total		20,930,100
PRIMARY:			
Garfield Road (carryover)	Utica Road to 15 Mile Road	Capital Preventative Maintenance	2,900,000
13 Mile Road (carryover)	M-3 to M-97	Capital Preventative Maintenance	950,000
Mound Road (southbound) (carryover)	M-59 to 18 Mile Road	Capital Preventative Maintenance	1,120,000
Romeo Plank Rd	at 25 Mile Road	Construct Roundabout	1,000,000
23 Mile Road (carryover)	North Ave to Fairchild	Reconstruct and widen	7,300,000
29 Mile Road (carryover)	Over Healy Brook Drain	Replace Bridge	470,000
29 Mile Road (carryover)	Over Camp Brook Drain	Replace Bridge	435,500
29 Mile Road	North Branch Clinton River	Superstructure repair	500,000
Dequindre Road (Oakland County Project) (carryover)	Long Lake to Burning Bush	Reconstruct and widen	1,100,000
Mound Road	2640' S of 15 Mile Road to 16 Mile Road	Capital Preventative Maintenance	2,708,000
Rural Pavement Preservation Program	Countywide	Capital Preventative Maintenance	330,300
Schoenherr Road (carryover)	15 Mile to Metro Parkway	Capital Preventative Maintenance	3,725,200
South River Road	Channel	Superstructure repair	300,000
Act 51 RRR	Countywide	Rehabilitation	4,000,000
2017 Primary Road Bridges	Countywide	Capital Preventative Maintenance	450,000
2018 Primary Pavement Preservation Program	Countywide	Capital Preventative Maintenance	2,000,000
2017 PPP (carryover)	Countywide	Capital Preventative Maintenance	528,000
2018 Primary Bridge Inspection	Countywide	Inspections	75,000
2018 MDOT Final Accounting	Countywide		100,000
	Sub-total		29,992,000

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	2018 Road Construction
TRAFFIC:			
2017 Guardrail Installation			225,000
2017 LED Retrofit			225,000
2018 Signal Modernizations			826,000
2017 Signal Mod + New Signals			658,000
2018 New Signals			435,000
2018 CMAQ	Advance Construction-Traffic Operations Center		2,750,000
2018 CMAQ	Traffic Surveillance Cameras		249,000
2016 CMAQ	Communications Load Distribution		1,122,000
2016 CMAQ	Traffic Surveillance Cameras		45,000
2016 CMAQ	Wireless Interconnect		35,000
2017 Safety Project	6 Locations along Garfield, 12 Mile, 23 Mile		850,000
2017 Safety Project	7 Locations along Van Dyke, Schoenherr, Hayes, Chesterfield		805,000
2017 Safety Project	6 Locations along Harper, 14 Mile, 18 Mile, 19 Mile, 24 Mile		1,023,000
2017 CMAQ	Communications Load Distribution		1,805,000
2017 CMAQ	Traffic Surveillance Cameras		478,000
2017 CMAQ	Wireless Interconnect		394,000
2017 CMAQ	Advance Traffic Management System Software and Controllers		876,000
2018 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		<u>3,040,000</u>
	Sub-total		15,841,000
MAINTENANCE SUB-TOTAL			10,789,185
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			<u>\$ 77,552,285</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT			FUND		FUNCTION		
SHERIFF			SHERIFF GRANTS		PUBLIC SAFETY		
MISSION STATEMENT:							
The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County. "Determined to keep your trust. Working to keep you safe."							
Year ended September 30,							
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 1,257,892	\$ 958,173	\$ 934,379	\$ 1,386,041	\$ 1,485,021	\$ 1,491,646	\$ 1,497,339
Charges for Services	205,807	241,072	185,724	340,000	388,382	388,382	388,382
Fines & Forfeitures	7,571	8,087	2,477	30,000	30,000	30,000	30,000
Total Revenues	<u>1,471,270</u>	<u>1,207,332</u>	<u>1,122,580</u>	<u>1,756,041</u>	<u>1,903,403</u>	<u>1,910,028</u>	<u>1,915,721</u>
Expenditures:							
Full Time Wages	624,601	632,532	468,316	592,377	572,776	575,787	580,964
Overtime Wages	58,317	86,515	63,513	89,500	109,050	109,050	109,050
FICA/Medicare	52,191	55,986	40,787	52,182	47,642	47,873	48,269
Pension/Retiree Health Care	203,465	202,564	163,982	214,805	160,697	161,777	162,881
Employee Health/Dental/Life Ins	94,868	98,767	85,114	117,936	109,088	113,184	117,440
Workers Comp/Unemployment/Other	21,931	23,368	17,070	22,724	7,691	7,804	7,876
Supplies & Services	758,714	698,743	509,852	919,825	1,056,622	1,059,399	1,064,234
Conferences & Training	-	-	-	-	16,500	16,500	16,500
Repairs & Maintenance	1,010	751	447	2,000	1,000	1,000	1,000
Vehicle Operations	21,551	95,464	49,531	121,000	121,000	121,000	121,000
Internal Services	18,149	22,289	10,148	17,843	18,078	18,177	18,230
Capital Outlay	27,365	14,243	21,825	47,374	6,000	6,000	6,000
Total Expenditures	<u>1,882,162</u>	<u>1,931,222</u>	<u>1,430,585</u>	<u>2,197,566</u>	<u>2,226,144</u>	<u>2,237,551</u>	<u>2,253,444</u>
Revenues Over (Under) Expenditures	<u>(410,892)</u>	<u>(723,890)</u>	<u>(308,005)</u>	<u>(441,525)</u>	<u>(322,741)</u>	<u>(327,523)</u>	<u>(337,723)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	344,168	420,570	106,631	426,525	322,741	327,523	337,723
Total Other Financing Sources (Uses):	<u>344,168</u>	<u>420,570</u>	<u>106,631</u>	<u>426,525</u>	<u>322,741</u>	<u>327,523</u>	<u>337,723</u>
Net Increase (Decrease) in Fund Balance	(66,724)	(303,320)	<u>(201,374)</u>	(15,000)	-	-	-
Fund Balance, Beginning of Year	269,674	202,950		(100,370)	(115,370)	(115,370)	(115,370)
Fund Balance, End of Year	<u>\$ 202,950</u>	<u>\$ (100,370)</u>		<u>\$ (115,370)</u>	<u>\$ (115,370)</u>	<u>\$ (115,370)</u>	<u>\$ (115,370)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	SHERIFF GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
C.O.M.E.T.:							
Professional Support	1.0	1.0	1.0	-	-	-	-
	1.0	1.0	1.0	-	-	-	-
Macomb Auto Theft Squad:							
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Secondary Road Patrol:							
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	9.0	9.0	9.0	8.0	8.0	8.0	8.0
EXPENDITURES BY SERVICE							
C.O.M.E.T.	\$ 111,329	\$ 111,928	\$ 108,423	\$ 155,913	\$ -	\$ -	\$ -
OHSP Alcohol Enforcement	-	-	9,124	19,952	20,000	20,000	20,000
Macomb Auto Theft Squad	1,090,483	1,152,354	846,025	1,355,612	1,482,246	1,487,028	1,497,228
Secondary Road Patrol	480,305	452,354	356,977	481,089	538,898	545,523	551,216
Strategic Traffic Enforcement	200,045	214,586	110,036	185,000	185,000	185,000	185,000
Total	\$ 1,882,162	\$ 1,931,222	\$ 1,430,585	\$ 2,197,566	\$ 2,226,144	\$ 2,237,551	\$ 2,253,444

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 22,756,369	\$ 30,833,997	\$ 16,210,652	\$ 26,005,108	\$ 25,801,330	\$ 26,059,343	\$ 26,319,937
Reimbursements	333,166	289,939	135,464	300,000	300,000	303,000	306,030
Other Revenue	40,716	175,430	60,430	30,720	27,820	28,098	28,379
Total Revenues	<u>23,130,251</u>	<u>31,299,366</u>	<u>16,406,546</u>	<u>26,335,828</u>	<u>26,129,150</u>	<u>26,390,441</u>	<u>26,654,346</u>
Expenditures:							
Full Time Wages	7,224,366	7,775,311	5,076,677	9,691,795	9,948,256	10,047,738	10,148,215
Part Time Wages	1,479,690	1,592,533	1,190,826	1,853,663	1,696,056	1,713,016	1,730,146
Overtime Wages	1,446,116	1,470,343	913,297	980,909	1,105,362	1,116,415	1,127,580
FICA/Medicare	753,018	800,780	527,141	958,267	975,350	985,104	994,955
Pension/Retiree Health Care	3,065,135	1,595,519	930,638	1,772,368	1,622,005	1,638,225	1,654,608
Employee Health/Dental/Life Ins	2,097,359	2,016,305	1,407,287	2,403,789	2,653,536	2,680,072	2,706,871
Workers Comp/Unemployment/Other	221,803	457,728	295,871	360,000	359,184	362,776	366,404
Supplies & Services	5,134,436	5,588,389	3,282,240	4,818,927	4,510,068	4,555,169	4,600,721
Conferences & Training	15,016	57,749	49,475	78,000	48,000	48,480	48,965
Utilities	397,829	493,342	256,195	485,000	455,081	459,632	464,228
Repairs & Maintenance	-	457,026	263,217	860,764	462,236	466,858	471,527
Vehicle Operations	2,691	2,790	2,567	8,000	8,000	8,080	8,161
Contract Services	3,370,102	2,684,231	1,692,898	1,464,346	1,686,016	1,708,876	1,841,965
Capital Outlay	104,754	357,882	389,333	600,000	600,000	600,000	490,000
Total Expenditures	<u>25,312,315</u>	<u>25,349,928</u>	<u>16,277,662</u>	<u>26,335,828</u>	<u>26,129,150</u>	<u>26,390,441</u>	<u>26,654,346</u>
Revenues Over (Under) Expenditures	<u>(2,182,064)</u>	<u>5,949,439</u>	<u>128,884</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(2,182,064)	5,949,439	<u>128,884</u>	-	-	-	-
Fund Balance, Beginning of Year	<u>(9,206,239)</u>	<u>(11,388,303)</u>		<u>(5,438,865)</u>	<u>(5,438,865)</u>	<u>(5,438,865)</u>	<u>(5,438,865)</u>
Fund Balance, End of Year	<u>\$ (11,388,303)</u>	<u>\$ (5,438,865)</u>		<u>\$ (5,438,865)</u>	<u>\$ (5,438,865)</u>	<u>\$ (5,438,865)</u>	<u>\$ (5,438,865)</u>
Fund Balance Components							
Net investment in capital assets	\$ 641,406	\$ 641,406		\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	<u>(12,029,709)</u>	<u>(6,080,271)</u>		<u>(6,080,271)</u>	<u>(6,080,271)</u>	<u>(6,080,271)</u>	<u>(6,080,271)</u>
	<u>\$ (11,388,303)</u>	<u>\$ (5,438,865)</u>		<u>\$ (5,438,865)</u>	<u>\$ (5,438,865)</u>	<u>\$ (5,438,865)</u>	<u>\$ (5,438,865)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Administrator:							
Managers & Supervisors	1.0	2.0	3.0	3.0	3.0	3.0	3.0
Professional Support	1.0	3.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	-	-	2.0	1.0	1.0	1.0	1.0
	2.0	5.0	9.0	8.0	8.0	8.0	8.0
Accounting Office:							
Managers & Supervisors	3.0	3.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	7.0	3.0	3.75	3.75	3.75	3.75
Clerical Staff	8.5	9.0	-	-	-	-	-
	15.5	19.0	4.0	4.75	4.75	4.75	4.75
Laundry Supervisor:							
Managers & Supervisors	1.0	1.0	-	-	-	-	-
	1.0	1.0	-	-	-	-	-
Laundry Personnel:							
Professional Support	3.0	5.0	5.8	8.8	8.8	8.8	8.8
	3.0	5.0	5.8	8.8	8.8	8.8	8.8
Social Work Services:							
Managers & Supervisors	1.0	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	4.0
Clerical Staff	2.0	-	-	-	-	-	-
	5.0	4.0	5.0	5.0	5.0	5.0	5.0
Dietary Personnel:							
Managers & Supervisors	1.0	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	16.5	18.0	21.8	19.8	19.8	19.8	19.8
	17.5	20.0	23.8	21.8	21.8	21.8	21.8
Director of Nursing:							
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0	3.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Registered Nurses:							
Managers & Supervisors	6.0	14.0		-	-	-	-
Professional Support	26.0	23.0		12.0	7.0	7.0	7.0
	32.0	37.0		12.0	7.0	7.0	7.0
LP Nurses:							
Professional Support	18.0	24.0		32.0	38.0	38.0	38.0
	18.0	24.0		32.0	38.0	38.0	38.0
Nurses Aides:							
Professional Support	112.0	112.0		140.3	143.3	143.3	143.3
	112.0	112.0		140.3	143.3	143.3	143.3
Nurse Administration-Clerical:							
Managers & Supervisors	-	-		9.6	5.0	5.0	5.0
Professional Support	-	-		7.5	13.0	13.0	13.0
Clerical Staff	2.0	3.5		8.8	5.0	5.0	5.0
	2.0	3.5		25.9	23.0	23.0	23.0
Nurse Environmental Services:							
Managers & Supervisors	-	-		1.0	1.0	1.0	1.0
Professional Support	21.0	22.0		31.7	30.8	30.8	30.8
	21.0	22.0		32.7	31.8	31.8	31.8
Diversional Therapy:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	5.0	12.0		13.2	13.2	13.2	13.2
	6.0	13.0		14.2	14.2	14.2	14.2
Adult Day Care:							
Managers & Supervisors	-	-		1.0	1.0	1.0	1.0
Professional Support	-	-		5.6	5.1	5.1	5.1
	-	-		6.6	6.1	6.1	6.1
Maintenance:							
Managers & Supervisors	-	-		1.0	-	-	-
Professional Support	-	-		6.0	5.0	5.0	5.0
	-	-		7.0	5.0	5.0	5.0
Human Resources:							
Managers & Supervisors	-	1.0		1.0	1.0	1.0	1.0
Professional Support	-	2.0		3.7	6.0	6.0	6.0
Clerical Staff	-	1.0		4.7	3.7	3.7	3.7
	-	4.0		9.4	10.7	10.7	10.7
Total Position Count	238.0	272.5		330.7	330.5	330.5	330.5

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:
 To provide a day-use park for general public use.

	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Charges for Services	\$ 247,706	\$ 250,139	\$ 97,375	\$ 263,000	\$ 263,000	\$ 263,000	\$ 263,000
Reimbursements	26,751	1,695	-	15,000	15,000	15,000	15,000
Other Revenue	396,425	-	-	-	-	-	-
Total Revenues	<u>670,882</u>	<u>251,834</u>	<u>97,375</u>	<u>278,000</u>	<u>278,000</u>	<u>278,000</u>	<u>278,000</u>
Expenditures:							
Full Time Wages	-	(137)	-	-	-	-	-
Overtime Wages	6,849	5,890	-	-	-	-	-
FICA/Medicare	533	451	-	-	-	-	-
Pension/Retiree Health Care	1,778	8,957	-	-	-	-	-
Employee Health/Dental/Life Ins	1,359	1,176	-	-	-	-	-
Workers Comp/Unemployment/Other	27	25	-	-	-	-	-
Supplies & Services	204,261	250,682	41,926	231,500	307,800	311,711	314,311
Utilities	109,457	111,366	21,624	180,000	130,000	130,000	130,000
Repairs & Maintenance	44,729	49,628	8,394	45,000	45,000	45,000	45,000
Internal Services	1,140	1,267	1,010	1,200	1,200	1,200	1,200
Capital Outlay	-	-	-	50,000	50,000	50,000	50,000
Total Expenditures	<u>370,133</u>	<u>429,305</u>	<u>72,954</u>	<u>507,700</u>	<u>534,000</u>	<u>537,911</u>	<u>540,511</u>
Revenues Over (Under) Expenditures	<u>300,749</u>	<u>(177,471)</u>	<u>24,421</u>	<u>(229,700)</u>	<u>(256,000)</u>	<u>(259,911)</u>	<u>(262,511)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	11,498	94,594	-	-	86,000	89,911	92,511
Total Other Financing Sources (Uses):	<u>573,260</u>	<u>336,419</u>	<u>-</u>	<u>-</u>	<u>86,000</u>	<u>89,911</u>	<u>92,511</u>
Net Increase (Decrease) in Fund Balance	874,009	158,948	<u>24,421</u>	(229,700)	(170,000)	(170,000)	(170,000)
Fund Balance, Beginning of Year	<u>1,329,329</u>	<u>2,203,338</u>		<u>2,362,286</u>	<u>2,132,586</u>	<u>1,962,586</u>	<u>1,792,586</u>
Fund Balance, End of Year	<u>\$ 2,203,338</u>	<u>\$ 2,362,286</u>		<u>\$ 2,132,586</u>	<u>\$ 1,962,586</u>	<u>\$ 1,792,586</u>	<u>\$ 1,622,586</u>
Fund Balance Components							
Net investment in capital assets	\$ 1,684,974	\$ 1,806,927		\$ 1,756,927	\$ 1,636,927	\$ 1,516,927	\$ 1,396,927
Unrestricted	<u>518,364</u>	<u>555,359</u>		<u>375,659</u>	<u>325,659</u>	<u>275,659</u>	<u>225,659</u>
	<u>\$ 2,203,338</u>	<u>\$ 2,362,286</u>		<u>\$ 2,132,586</u>	<u>\$ 1,962,586</u>	<u>\$ 1,792,586</u>	<u>\$ 1,622,586</u>

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Intergovernmental	\$ 13,992,476	\$ 9,946,933	\$ 6,698,325	\$ 9,452,628	\$ 9,360,194	\$ 9,360,194	\$ 9,360,194
Charges for Services	201,325,978	207,014,608	128,934,553	187,557,451	170,399,366	174,461,455	177,825,964
Investment Income	62,604	125,241	93,696	-	-	-	-
Reimbursements	96,110	160,127	158,428	96,110	238,250	238,250	238,250
Indirect Cost Allocation	55,092	62,273	-	55,093	66,150	69,458	72,931
Other Revenue	13,042	28,467	93,275	44,236	68,200	68,200	68,200
Total Revenues	<u>215,545,302</u>	<u>217,337,649</u>	<u>135,978,277</u>	<u>197,205,518</u>	<u>180,132,160</u>	<u>184,197,557</u>	<u>187,565,539</u>
Expenditures:							
Full Time Wages	15,745,647	15,676,209	12,879,073	17,298,235	15,721,646	16,124,452	16,541,465
Part Time Wages	135,423	104,075	72,429	-	-	-	-
Overtime Wages	3,504	2,551	20,334	-	-	-	-
FICA/Medicare	1,200,605	1,194,486	980,294	1,319,905	1,200,404	1,231,141	1,262,957
Pension/Retiree Health Care	4,919,811	4,325,294	3,918,359	5,653,902	4,726,172	4,755,834	4,790,887
Employee Health/Dental/Life Ins	3,452,623	3,497,519	2,914,684	4,404,857	3,801,501	3,944,138	4,092,348
Workers Comp/Unemployment/Other	195,714	215,093	165,552	245,228	220,332	226,039	231,933
Supplies & Services	22,316,764	21,237,586	7,796,503	21,122,350	11,096,782	11,181,976	11,251,219
Conferences & Training	326,146	524,409	261,727	322,862	217,000	217,000	217,000
Utilities	371,962	372,156	283,179	374,662	396,255	396,255	396,255
Repairs & Maintenance	33,492	31,845	19,242	33,496	32,390	32,390	32,390
Vehicle Operations	150	508	58	150	135	135	135
Contract Services	165,438,681	170,122,301	95,203,965	148,496,729	144,866,255	148,369,600	151,009,375
Internal Services	1,667,687	1,975,849	288,419	1,895,176	1,768,781	1,664,358	1,690,477
Capital Outlay	88,910	111,757	53,889	88,908	79,139	79,139	79,139
Total Expenditures	<u>215,897,119</u>	<u>219,391,638</u>	<u>124,857,707</u>	<u>201,256,460</u>	<u>184,126,792</u>	<u>188,222,457</u>	<u>191,595,580</u>
Revenues Over (Under) Expenditures	<u>(351,817)</u>	<u>(2,053,989)</u>	<u>11,120,570</u>	<u>(4,050,942)</u>	<u>(3,994,632)</u>	<u>(4,024,900)</u>	<u>(4,030,041)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	3,004,642	3,035,378	1,012,736	4,050,942	3,994,632	4,024,900	4,030,041
Transfers in - Other Funds	-	100,000	-	-	-	-	-
Transfers out	(1,948,662)	-	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>1,055,980</u>	<u>3,135,378</u>	<u>1,012,736</u>	<u>4,050,942</u>	<u>3,994,632</u>	<u>4,024,900</u>	<u>4,030,041</u>
Net Increase (Decrease) in Fund Balance	704,163	1,081,389	<u>12,133,306</u>	-	-	-	-
Fund Balance, Beginning of Year	<u>3,897,238</u>	<u>4,601,401</u>		<u>5,682,790</u>	<u>5,682,790</u>	<u>5,682,790</u>	<u>5,682,790</u>
Fund Balance, End of Year	<u>\$ 4,601,401</u>	<u>\$ 5,682,790</u>		<u>\$ 5,682,790</u>	<u>\$ 5,682,790</u>	<u>\$ 5,682,790</u>	<u>\$ 5,682,790</u>

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
General Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	16.0	16.0	14.0	14.0	14.0	14.0
Clerical Staff	6.46	5.0	5.0	5.0	5.0	5.0
	26.46	25.0	23.0	23.0	23.0	23.0
Network Operations:						
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	1.0	1.0	1.0	1.0	1.0	1.0
	6.0	6.0	8.0	8.0	8.0	8.0
Finance & Budget:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	14.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	9.53	9.0	9.0	9.0	9.0	9.0
	24.53	21.0	21.0	21.0	21.0	21.0
Recipient Rights:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	12.0	11.0	11.0	11.0	11.0	11.0
Clinical Records:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
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		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Urgent Behavioral Care:							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	9.0	16.0		18.0	18.0	18.0	18.0
Clerical Staff	3.0	3.6		3.6	3.6	3.6	3.6
	13.0	20.6		22.6	22.6	22.6	22.6
Business Management:							
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
Clerical Staff	-	0.53		0.53	0.53	0.53	0.53
	1.0	5.53		5.53	5.53	5.53	5.53
Crossroads:							
Professional Support	7.0	7.0		7.0	7.0	7.0	7.0
	7.0	7.0		7.0	7.0	7.0	7.0
Macomb Crisis Center:							
Managers & Supervisors	1.0	-		-	-	-	-
Professional Support	10.27	9.27		9.27	9.27	9.27	9.27
Clerical Staff	1.0	-		-	-	-	-
	12.27	9.27		9.27	9.27	9.27	9.27
Assertive Community Treatment:							
Professional Support	19.0	20.0		20.0	20.0	20.0	20.0
Clerical Staff	3.6	4.6		4.6	4.6	4.6	4.6
	22.6	24.6		24.6	24.6	24.6	24.6
MI Adult Residential Services:							
Professional Support	15.0	15.0		15.0	15.0	15.0	15.0
	15.0	15.0		15.0	15.0	15.0	15.0
Obra Treatment:							
Professional Support	3.0	3.0		3.0	3.0	3.0	3.0
	3.0	3.0		3.0	3.0	3.0	3.0
Crisis Response/Residential:							
Professional Support	7.0	5.0		5.0	5.0	5.0	5.0
	7.0	5.0		5.0	5.0	5.0	5.0

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		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
SED Waiver:						
Professional Support	3.0	3.0	2.0	2.0	2.0	2.0
	3.0	3.0	2.0	2.0	2.0	2.0
DD In-Home Clinical Services:						
Professional Support	26.0	26.0	26.0	26.0	26.0	26.0
	26.0	26.0	26.0	26.0	26.0	26.0
DD Residential Services-Clinical:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	5.0	5.0	5.0	5.0	5.0	5.0
DD Model Waiver C.S.M.:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
Autism Services:						
Professional Support	4.0	-	-	-	-	-
	4.0	-	-	-	-	-
BHNO Training:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
Child & Family Services Admin:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	4.0	4.0	5.0	5.0	5.0	5.0
	11.0	15.0	16.0	16.0	16.0	16.0
Sustain & Integration Administration:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	13.45	12.45	12.45	12.45	12.45	12.45
	20.45	19.45	19.45	19.45	19.45	19.45
North Administration Unit:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	4.3	6.2	6.16	6.16	6.16	6.16
	8.3	9.2	9.16	9.16	9.16	9.16

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Thru Jul 31	Budgeted		
	2015 Actual	2016 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
North Outpatient Treatment:						
Professional Support	23.0	18.0	16.0	16.0	16.0	16.0
	23.0	18.0	16.0	16.0	16.0	16.0
South Administration Unit:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	8.0	8.0	8.0	8.0	8.0	8.0
South Outpatient Treatment SE:						
Professional Support	11.0	12.0	13.0	12.0	12.0	12.0
	11.0	12.0	13.0	12.0	12.0	12.0
South Outpatient Treatment SW:						
Professional Support	13.0	13.0	13.0	13.0	13.0	13.0
	13.0	13.0	13.0	13.0	13.0	13.0
Obra Assessment:						
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
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	28.0	27.0	26.0	27.0	27.0	27.0
	28.0	27.0	26.0	27.0	27.0	27.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual		2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Access Center Administration:							
Managers & Supervisors	1.0	2.0		2.0	2.0	2.0	2.0
Clerical Staff	7.0	7.0		7.0	7.0	7.0	7.0
	8.0	9.0		9.0	9.0	9.0	9.0
Adult Jail Diversion:							
Professional Support	1.0	2.5		3.5	3.5	3.5	3.5
	1.0	2.5		3.5	3.5	3.5	3.5
Total Position Count	344.61	345.11		346.11	346.11	346.11	346.11
EXPENDITURES BY SERVICE							
Macomb CMH	\$217,362,788	\$218,712,372	\$124,444,021	\$200,652,311	\$183,469,751	\$187,565,416	\$190,938,539
CMH Grants	482,993	679,266	413,686	604,149	657,041	657,041	657,041
Total	\$217,845,781	\$219,391,638	\$124,857,707	\$201,256,460	\$184,126,792	\$188,222,457	\$191,595,580

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>			<u>FUNCTION</u>			
COMMUNITY MENTAL HEALTH	SUBSTANCE ABUSE			HEALTH & WELFARE			
MISSION STATEMENT:							
The County CMH SA department provides substance abuse treatment through education and hospital/outpatient treatment centers in cooperation with the Mental Health department.							
Year ended September 30,							
	<u>Audited</u>		<u>Thru Jul 31</u>	<u>Budgeted</u>			
	2015	2016	2017	2017	2018	2019	2020
	Actual	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:							
Intergovernmental	\$ 3,964,864	\$ 4,496,904	\$ 4,036,710	\$ 4,688,682	\$ 5,515,395	\$ 4,686,804	\$ 4,705,016
Charges for Services	7,353,508	9,328,000	7,626,389	8,499,851	9,652,135	9,565,073	9,325,529
Other Revenue	83	126	15	-	-	-	-
Total Revenues	<u>11,318,455</u>	<u>13,825,030</u>	<u>11,663,114</u>	<u>13,188,533</u>	<u>15,167,530</u>	<u>14,251,877</u>	<u>14,030,545</u>
Expenditures:							
Full Time Wages	729,601	727,495	575,126	789,514	835,949	843,142	851,367
FICA/Medicare	54,725	54,955	43,137	60,185	63,200	63,755	64,390
Pension/Retiree Health Care	202,985	178,894	158,654	236,475	252,954	254,011	254,849
Employee Health/Dental/Life Ins	128,015	141,316	115,702	165,315	163,679	171,955	178,338
Workers Comp/Unemployment/Other	9,282	9,905	7,485	10,865	11,555	11,730	11,845
Supplies & Services	1,052,470	1,361,593	331,266	1,098,600	578,096	581,144	582,827
Conferences & Training	-	7,337	-	112,230	15,530	15,830	16,130
Utilities	1,827	1,248	1,367	5,715	3,000	3,000	3,000
Repairs & Maintenance	-	-	475	3,525	3,525	3,525	3,525
Contract Services	10,013,064	12,595,875	9,830,802	13,479,960	16,563,434	15,623,467	15,381,395
Internal Services	63,137	70,826	12,817	80,735	89,825	93,408	97,071
Capital Outlay	-	105	-	1,000	1,000	1,000	1,000
Total Expenditures	<u>12,255,106</u>	<u>15,149,549</u>	<u>11,076,831</u>	<u>16,044,119</u>	<u>18,581,747</u>	<u>17,665,967</u>	<u>17,445,737</u>
Revenues Over (Under) Expenditures	<u>(936,651)</u>	<u>(1,324,519)</u>	<u>586,283</u>	<u>(2,855,586)</u>	<u>(3,414,217)</u>	<u>(3,414,090)</u>	<u>(3,415,192)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	3,142,986	3,335,433	40,321	3,311,283	3,212,009	3,211,882	3,212,984
Total Other Financing Sources (Uses):	<u>3,142,986</u>	<u>3,335,433</u>	<u>40,321</u>	<u>3,311,283</u>	<u>3,212,009</u>	<u>3,211,882</u>	<u>3,212,984</u>
Net Increase (Decrease) in Fund Balance	2,206,335	2,010,914	<u>626,604</u>	455,697	(202,208)	(202,208)	(202,208)
Fund Balance, Beginning of Year	6,213,445	8,419,780		10,430,694	10,886,391	10,684,183	10,481,975
Fund Balance, End of Year	<u>\$ 8,419,780</u>	<u>\$ 10,430,694</u>		<u>\$ 10,886,391</u>	<u>\$ 10,684,183</u>	<u>\$ 10,481,975</u>	<u>\$ 10,279,767</u>
Fund Balance Components							
Net investment in capital assets	\$ 3,842	\$ 3,842		\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	6,319,630	10,426,852		10,882,549	10,680,341	10,478,133	10,275,925
	<u>\$ 6,323,472</u>	<u>\$ 10,430,694</u>		<u>\$ 10,886,391</u>	<u>\$ 10,684,183</u>	<u>\$ 10,481,975</u>	<u>\$ 10,279,767</u>
POSITION TYPE							
Managers & Supervisors	1.0	1.0		1.0	1.0	1.0	1.0
Professional Support	9.0	9.0		9.0	9.0	9.0	9.0
Clerical Staff	3.2	3.2		3.2	3.2	3.2	3.2
Total Position Count	<u>13.2</u>	<u>13.2</u>		<u>13.2</u>	<u>13.2</u>	<u>13.2</u>	<u>13.2</u>

MACOMB COUNTY, MICHIGAN
Debt Service Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>			<u>FUNCTION</u>			
FINANCE	DEBT SERVICE			GENERAL GOVERNMENT			
	Year Ended December 31,						
	Audited		Thru Jul 31	Budgeted			
	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted
Revenues:							
Property Taxes	\$ 124,419	\$ 127,418	\$ 108,975	\$ 124,870	\$ 128,576	\$ 131,792	\$ 136,446
Reimbursements	13,381,214	14,197,289	9,597,287	18,391,280	18,385,355	18,388,900	18,171,070
Total Revenues	<u>13,505,633</u>	<u>14,324,707</u>	<u>9,706,262</u>	<u>18,516,150</u>	<u>18,513,931</u>	<u>18,520,692</u>	<u>18,307,516</u>
Expenditures:							
Supplies & Services	105,971	158,794	25,924	179,977	183,683	186,899	191,553
Debt Service - Principal	13,031,953	14,504,273	5,050,000	16,630,000	17,800,000	18,245,000	17,790,000
Debt Service - Interest and Fees	5,816,241	9,501,436	4,452,342	10,753,266	11,061,938	10,698,686	10,269,344
Total Expenditures	<u>18,954,165</u>	<u>24,164,503</u>	<u>9,528,266</u>	<u>27,563,243</u>	<u>29,045,621</u>	<u>29,130,585</u>	<u>28,250,897</u>
Revenues Over (Under) Expenditures	<u>(5,448,532)</u>	<u>(9,839,796)</u>	<u>177,996</u>	<u>(9,047,093)</u>	<u>(10,531,690)</u>	<u>(10,609,893)</u>	<u>(9,943,381)</u>
Other Financing Sources (Uses):							
Transfers in - General Fund	5,466,980	8,796,100	6,158,464	9,047,093	10,531,690	10,609,893	9,943,381
Transfers in - Other Funds	-	420,324	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>5,466,980</u>	<u>9,216,424</u>	<u>6,158,464</u>	<u>9,047,093</u>	<u>10,531,690</u>	<u>10,609,893</u>	<u>9,943,381</u>
Increase (Decrease) in Fund Balance	18,448	(623,372)	<u>6,336,460</u>	-	-	-	-
Fund Balance, Beginning of Year	<u>2,599,454</u>	<u>2,617,902</u>		<u>1,994,530</u>	<u>1,994,530</u>	<u>1,994,530</u>	<u>1,994,530</u>
Fund Balance, End of Year	<u>\$ 2,617,902</u>	<u>\$ 1,994,530</u>		<u>\$ 1,994,530</u>	<u>\$ 1,994,530</u>	<u>\$ 1,994,530</u>	<u>\$ 1,994,530</u>

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

DEPARTMENT					FUND			FUNCTION			
FINANCE					DEBT SERVICE FUND			GENERAL GOVERNMENT			
				Audited		Thru Jul 31	Budgeted				
Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2017	2015 Actual	2016 Actual	2017 Actual	2017 Amended	2018 Adopted	2019 Forecasted	2020 Forecasted	
Macomb County Building Authority											
<i>Series 2002-A Admin Building Refunding</i>											
Principal	\$ 8,885,000	2002	2015	\$ -	\$ 910,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest & Fees					18,200	-	-	-	-	-	
<i>Series 2005 Clemens Refunding</i>											
Principal	2,875,000	2005	2020	790,000	265,000	260,000	285,000	285,000	280,000	300,000	
Interest & Fees					62,985	51,895	23,953	40,788	29,660	17,550	
<i>Series 2012 Public Works/Warehouse Refunding</i>											
Principal	6,550,000	2012	2024	3,910,000	490,000	530,000	525,000	525,000	515,000	560,000	
Interest & Fees					115,700	105,725	50,300	95,175	84,750	74,225	
<i>Series 2012 800 MhZ Radio /NB Court Refunding</i>											
Principal	14,285,000	2012	2025	11,730,000	25,000	1,035,000	-	1,320,000	1,360,000	1,395,000	
Interest & Fees					301,625	301,150	140,113	280,450	254,050	226,850	
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>											
Principal	15,155,000	2014	2022	10,015,000	1,650,000	1,710,000	1,780,000	1,780,000	1,860,000	1,910,000	
Interest & Fees					530,550	479,875	727	427,525	363,900	288,500	
Macomb County General Obligation Bonds											
<i>Series 2015 Retiree Health Care</i>											
Principal	263,555,000	2015	2035	233,045,000	11,000,000	9,720,000	-	9,790,000	9,905,000	10,080,000	
Interest & Fees					5,118,372	8,670,292	3,570,650	8,601,280	8,480,355	8,308,900	
<i>Series 2015 Central Campus Renovations</i>											
Principal	44,210,000	2015	2030	39,340,000	-	2,410,000	2,460,000	2,460,000	2,510,000	2,565,000	
Interest & Fees					480,320	1,327,023	651,849	1,278,323	1,228,898	1,171,736	
<i>Series 2018 Infrastructure Renovations (Proposed)</i>											
Principal	20,000,000	2018	2038	-	-	-	-	-	900,000	900,000	
Interest & Fees					-	-	-	-	600,000	600,000	
Michigan Transportation Bonds											
<i>Series 2008 Refunding Bonds</i>											
Principal	2,605,000	2008	2015	-	460,000	-	-	-	-	-	
Interest & Fees					16,100	-	-	-	-	-	
<i>Series 2012 Refunding Bonds</i>											
Principal	2,385,000	2012	2019	1,005,000	100,000	490,000	-	470,000	470,000	535,000	
Interest & Fees					41,500	39,525	14,750	29,725	20,325	10,925	
	<u>\$ 380,505,000</u>			<u>\$ 299,835,000</u>	<u>\$ 21,585,352</u>	<u>\$ 27,130,485</u>	<u>\$ 9,502,342</u>	<u>\$ 27,383,266</u>	<u>\$ 28,861,938</u>	<u>\$ 28,943,686</u>	<u>\$ 28,059,344</u>
				Principal	\$ 14,900,000	\$ 16,155,000	\$ 5,050,000	\$ 16,630,000	\$ 17,800,000	\$ 18,245,000	\$ 17,790,000
				Interest & Fees	6,685,352	10,975,485	4,452,342	10,753,266	11,061,938	10,698,686	10,269,344
					<u>\$ 21,585,352</u>	<u>\$ 27,130,485</u>	<u>\$ 9,502,342</u>	<u>\$ 27,383,266</u>	<u>\$ 28,861,938</u>	<u>\$ 28,943,686</u>	<u>\$ 28,059,344</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2018
Supplemental Information Only

<u>Fund and Position</u>	<u>2018 Salary Range</u>		2017 Full Time	2017 Full Time	2018 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<u>GENERAL FUND</u>					
Animal Shelter:					
Managers & Supervisors:					
Chief Animal Control Officer	62,517	78,147	1.0	1.0	1.0
Professional Support:					
Animal Care & Control Assistant	44,716	55,896	1.0	1.0	1.0
Animal Care & Control Administrative Aide	36,838	46,048	1.0	1.0	1.0
Animal Control Officer	31,136	42,268	6.0	7.0	7.0
Kennel Attendant	28,878	39,256	6.0	7.0	7.0
Veterinarian (3 PT)		68.22 /hr	0.5	0.5	0.5
Clerical Staff:					
Account Clerk IV	32,304	38,005	1.0	1.0	1.0
Account Clerk I/II	27,373	32,841	2.0	2.0	2.0
Typist Clerk I/II	26,716	31,283	1.0	1.0	1.0
			19.5	21.5	21.5
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		90,000	1.0	1.0	1.0
Director of Legislative Affairs	60,623	75,779	1.0	1.0	1.0
Chief of Staff	60,623	75,779	1.0	1.0	1.0
County Commissioner		35,000	12.0	12.0	12.0
Professional Support:					
Legislative Analyst	54,841	68,551	1.0	1.0	1.0
Legislative Assistant	43,852	54,814	1.0	1.0	1.0
Communications Coordinator	37,458	46,823	1.0	1.0	1.0
Special Projects Coordinator (1 PT)		20.40 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary to the Board	40,750	50,937	1.0	1.0	1.0
			19.5	19.5	19.5
Circuit Court:					
Managers & Supervisors:					
Court Administrator	93,507	116,884	1.0	1.0	1.0
Deputy Court Administrator	87,100	108,875	1.0	1.0	1.0
Court Services Director	72,144	90,180	1.0	1.0	1.0
Circuit Court Legal Services Director	72,144	90,180	1.0	1.0	1.0
Information Systems Director	72,144	90,180	1.0	1.0	1.0
Court Finance Director	72,144	90,180	1.0	1.0	1.0
Caseload Manager	50,102	62,627	1.0	1.0	1.0
Court Finance Manager	50,102	62,627	2.0	2.0	2.0
Assistant Caseload Manager	42,942	53,678	1.0	1.0	1.0
Circuit Court Judge		45,724	14.0	14.0	14.0
Professional Support:					
Research Attorney	55,591	69,488	9.0	9.0	9.0
Technology Liaison	50,102	62,627	3.0	3.0	3.0
Court Reporter		60,637	6.0	6.0	6.0
Specialty Court Coordinator	46,847	58,559	3.0	3.0	3.0
Judicial Aide	42,942	53,678	2.0	2.0	2.0
Reimbursement Aide	42,792	53,490	2.0	2.0	2.0
Specialty Court Assessor	34,242	42,802	1.0	1.0	1.0
Reimbursement Assistant	33,917	39,903	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2018
Supplemental Information Only

Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Circuit Court (cont.):					
Clerical Staff:					
Judicial Secretary		50,904	16.0	16.0	16.0
Senior Secretary	35,548	43,088	1.0	1.0	1.0
Alternative Dispute Resolution Clerk Senior	32,665	38,429	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	2.0	2.0	2.0
Account Clerk, Chief	31,238	36,793	1.0	1.0	1.0
Data Maintenance Clerk	31,274	36,793	9.0	9.0	9.0
Account Clerk III	31,673	36,198	3.0	3.0	3.0
			84.0	84.0	84.0
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		111,058	1.0	1.0	1.0
Deputy County Clerk	78,327	97,908	1.0	1.0	1.0
Chief Court Clerk	53,261	66,576	1.0	1.0	1.0
Chief Election Clerk	53,261	66,576	1.0	1.0	1.0
Clerical Supervisor	40,712	50,889	1.0	1.0	1.0
Supervisor of Records	34,570	43,214	2.0	2.0	2.0
Professional Support:					
Administrative Coordinator	53,261	66,576	1.0	1.0	1.0
Senior Elections Specialist	40,750	50,937	1.0	1.0	1.0
Judicial Court Clerk	35,419	42,932	22.0	22.0	22.0
Election Specialist	35,419	42,932	2.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Cashier II	35,419	42,932	1.0	1.0	1.0
Cashier I	31,526	37,090	2.0	2.0	2.0
Computer Maintenance Clerk	30,911	35,327	16.0	16.0	16.0
Typist Clerk III	30,168	34,478	2.0	2.0	2.0
Account Clerk I/II	27,373	32,841	1.0	1.0	1.0
Typist Clerk I/II	26,716	31,283	3.0	3.0	3.0
			60.0	60.0	60.0
Corporation Counsel:					
Managers & Supervisors:					
Corporation Counsel Director	109,991	137,489	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	85,408	106,760	4.0	4.0	4.0
Paralegal	32,188	40,235	1.0	1.0	1.0
Clerical Staff:					
Legal Secretary	40,723	50,904	1.0	1.0	1.0
Senior Secretary	35,548	43,088	1.0	1.0	1.0
Senior Secretary (PT)	18.16	22.02 /hr	0.5	0.5	0.5
			8.5	8.5	8.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2018
Supplemental Information Only

Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
County Executive:					
Managers & Supervisors:					
County Executive		139,773	1.0	1.0	1.0
Chief Deputy County Executive		135,265	1.0	1.0	1.0
Deputy County Executive		114,455	3.0	3.0	3.0
Executive Office Manager	42,626	53,282	1.0	-	-
Professional Support:					
Public Information Officer	60,646	75,808	1.0	1.0	1.0
Communications Specialist	36,838	46,048	1.0	-	-
Project Coordinator	36,838	46,048	1.0	1.0	1.0
Clerical Staff:					
Confidential Secretary		56,164	1.0	1.0	1.0
Administrative Secretary	40,723	50,904	-	2.0	2.0
			<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
District Court Romeo:					
Managers & Supervisors:					
District Court Director	72,144	90,180	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Court Officer	29,755	35,006	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		50.50 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Senior Court Clerk	34,172	40,202	3.0	3.0	3.0
Deputy Court Clerk II	30,999	36,469	4.0	4.0	4.0
			<u>11.6</u>	<u>11.6</u>	<u>11.6</u>
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	72,144	90,180	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Administrative Assistant	36,838	46,048	1.0	1.0	1.0
Court Recorder	34,836	40,983	1.0	1.0	1.0
Court Officer	29,755	35,006	1.0	1.0	1.0
Magistrate/Mediator (PT-1,170 hrs)		50.50 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Deputy Court Clerk II	30,999	36,469	8.0	8.0	8.0
			<u>14.6</u>	<u>14.6</u>	<u>14.6</u>
Equalization:					
Managers & Supervisors:					
Director, Equalization	90,304	112,880	1.0	1.0	1.0
Equalization Manager	57,906	72,383	2.0	2.0	2.0
Professional Support:					
Appraiser II	40,750	50,937	4.0	4.0	4.0
Appraiser Technician	31,673	36,198	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Typist Clerk III	30,168	34,478	1.0	1.0	1.0
			<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2018
Supplemental Information Only

Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	74,196	92,745	1.0	1.0	1.0
Emergency Program Manager	62,363	77,954	1.0	1.0	1.0
Service Manager	51,466	64,333	1.0	1.0	1.0
Professional Support:					
Radio Technician I/II	40,750	53,490	5.0	5.0	5.0
Emergency Services Aide	33,917	39,903	2.0	2.0	2.0
Installer	33,101	38,942	1.0	1.0	1.0
Emergency Management Administrative Aide	30,745	38,431	1.0	1.0	1.0
Clerical Staff:					
Account Clerk IV	32,304	38,005	1.0	1.0	1.0
			13.0	13.0	13.0
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	96,192	120,239	1.0	1.0	1.0
Deputy Director	72,144	90,180	-	1.0	1.0
Mechanical Systems Supervisor	51,369	64,211	1.0	1.0	1.0
Operations & Safety Supervisor	51,239	64,049	1.0	-	-
Maintenance Supervisor	47,047	58,808	1.0	1.0	1.0
Custodian Foreman	35,600	44,501	3.0	3.0	3.0
Security Guard Coordinator	32,048	40,060	1.0	1.0	1.0
Security Guard Leader	29,197	33,369	1.0	1.0	1.0
General Foreman	29.39	30.12 /hr	1.0	1.0	1.0
Licensed Boiler Operator/Foreman	27.53	27.98 /hr	1.0	1.0	1.0
Professional Support:					
Custodian/Groundskeeper	31,526	37,090	2.0	2.0	2.0
Custodian I/II	29,443	35,327	37.0	37.0	37.0
Security Guard	28,497	32,568	6.0	6.0	6.0
Housekeeper I/II	26,177	30,532	3.0	3.0	3.0
Electrician Foreman	28.86	29.59 /hr	1.0	1.0	1.0
Plumber Foreman	28.86	29.59 /hr	1.0	1.0	1.0
Carpenter Foreman	28.37	29.12 /hr	1.0	1.0	1.0
Tradesmen as required	26.79	28.92 /hr	20.0	20.0	20.0
Painter Foreman	27.46	27.90 /hr	1.0	1.0	1.0
Lic Boiler Oper Refrig Maint	26.78	27.22 /hr	7.0	7.0	7.0
Facilities Technician (PT)	21.60	27.00 /hr	0.5	-	-
Custodian I/II (2 PT)	14.88	17.86 /hr	1.0	1.0	1.0
Security Guard (2 PT)	13.47	15.39 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	2.0	2.0	2.0
			95.5	95.0	95.0

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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Family Counseling:					
Professional Support:					
Psychologist (PT)	29.15	36.43 /hr	0.9	0.9	0.9
			0.9	0.9	0.9
Finance:					
Managers & Supervisors:					
Finance Director	109,991	137,489	1.0	1.0	1.0
Deputy Finance Director	96,192	120,239	1.0	1.0	1.0
Risk & Insurance Manager	72,144	90,180	1.0	1.0	1.0
Fiscal Services Manager	72,144	90,180	1.0	1.0	1.0
Professional Support:					
Financial Officer	59,021	78,694	1.0	1.0	1.0
Budget Officer	57,188	71,485	1.0	1.0	1.0
Fiscal Analyst II	54,648	68,310	1.0	1.0	1.0
Budget Analyst	48,978	61,223	1.0	1.0	1.0
Fiscal Analyst	48,978	61,223	3.0	3.0	3.0
Payroll Coordinator	42,792	53,490	1.0	1.0	1.0
Junior Fiscal Analyst	39,690	49,612	1.0	1.0	1.0
Contract & Grant Support Specialist	36,838	46,048	1.0	1.0	1.0
Risk Management Contract Specialist	36,838	46,048	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,723	50,904	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	6.0	6.0	6.0
			22.0	22.0	22.0
Health Department:					
Managers & Supervisors:					
Medical Director	127,698	159,623	1.0	1.0	1.0
Health Officer	98,876	123,595	1.0	1.0	1.0
Deputy Health Officer	81,722	102,153	1.0	1.0	1.0
Division Director	74,196	92,745	-	-	3.0
Division Director, Environmental Health	74,196	92,745	1.0	1.0	-
Division Director, Family Hlth Serv	74,196	92,745	1.0	1.0	-
Division Director, Hlth Promo/Dis Control	74,196	92,745	1.0	1.0	-
Financial Services Manager	57,188	71,485	1.0	1.0	1.0
Manager, Planning/QA	57,188	71,485	1.0	1.0	1.0
Environmental Health Supervisor	54,050	67,562	4.0	4.0	4.0
Manager of Operations	54,050	67,562	1.0	1.0	1.0
Program Manager	53,958	67,450	4.0	4.0	4.0

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Department (cont.):					
Professional Support:					
PHS Coordinator	59,752	74,688	5.0	5.0	5.0
Epidemiologist	56,839	71,048	1.0	1.0	1.0
Public Health Informatics Specialist	54,076	67,594	1.0	1.0	1.0
Toxicologist	49,086	65,448	1.0	1.0	1.0
Public Health Nurse III	50,458	63,072	7.0	7.0	7.0
Community Health Planner	50,087	62,609	1.0	1.0	1.0
Nutritionist II	49,930	62,413	1.0	1.0	1.0
Public Health Nurse II	48,726	60,907	18.0	18.0	18.0
Environmentalist IV	44,028	58,704	7.0	7.0	7.0
Accountant	45,191	56,489	1.0	1.0	1.0
Environmentalist II/III	42,296	56,395	21.0	21.0	21.0
Nutritionist I	44,001	55,001	1.0	1.0	1.0
Forensic Investigations Specialist	43,700	54,625	1.0	1.0	1.0
Public Health Nurse I	44,740	52,085	4.0	4.0	4.0
Medical Examiner Investigator	40,950	51,187	6.0	6.0	6.0
Health Educator I	40,129	50,161	4.0	4.0	4.0
Medical Billing Specialist	35,419	42,932	2.0	2.0	2.0
Morgue Specialist	35,419	42,932	2.0	2.0	2.0
Program Assessor	28,303	35,379	3.0	3.0	3.0
Community Health Technician	28,046	32,052	2.0	2.0	2.0
Public Health Nurse II (8 PT)		32.74 /hr	3.0	3.0	3.0
Medical Examiner Investigator (2 PT)	20.93	26.15 /hr	1.0	1.0	1.0
Morgue Specialist (PT)	18.10	21.94 /hr	0.5	0.5	0.5
Technician-Vision & Hearing (18 PT)	13.72	17.15 /hr	8.0	8.0	8.0
Clinic Outreach Worker (3 PT)		13.27 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	3.0	3.0	3.0
Secretary	32,304	38,005	2.0	2.0	2.0
Account Clerk III	31,673	36,198	6.0	6.0	6.0
Computer Maintenance Clerk	30,911	35,327	3.0	3.0	3.0
Typist Clerk III	30,168	34,478	6.0	6.0	6.0
Account Clerk I/II	27,373	32,841	7.0	7.0	7.0
Typist Clerk I/II	26,716	31,283	4.0	4.0	4.0
Community Outreach Worker	27,373	31,283	2.0	2.0	2.0
			154.5	154.5	154.5

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	119,398	132,664	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
			2.0	2.0	2.0
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	119,398	132,664	1.0	1.0	1.0
Service Director, HR & LR	80,140	100,174	2.0	2.0	2.0
Retirement Administrator	64,102	80,128	1.0	1.0	1.0
Professional Support:					
HR & LR Service Partner	51,239	64,049	6.0	6.0	6.0
Operations Coordinator	48,474	60,593	1.0	1.0	1.0
Retirement Specialist	35,419	42,932	1.0	1.0	1.0
Human Resources Assistant	33,917	39,903	3.0	3.0	3.0
Clerical Staff:					
Administrative Secretary	40,723	50,904	1.0	1.0	1.0
Team Coordinator	34,467	43,084	2.0	2.0	2.0
Position Control Specialist	34,242	42,802	2.0	2.0	2.0
Account Clerk III	31,673	36,198	2.0	2.0	2.0
Typist Clerk I/II	26,716	31,283	1.0	1.0	1.0
Account Clerk I/II (2 PT)	13.75	16.51 /hr	1.0	1.0	1.0
			24.0	24.0	24.0
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	96,192	120,239	1.0	1.0	1.0
Deputy Director, Information Technology	83,487	104,358	1.0	1.0	1.0
Manager, Technical Services & Networking	78,327	97,908	1.0	1.0	1.0
Manager, Project Management Office	78,327	97,908	1.0	1.0	1.0
Manager, Application & Enterprise	78,327	97,908	1.0	1.0	1.0
Project Manager	63,578	79,473	5.0	5.0	5.0
Help Desk Supervisor	57,188	71,485	1.0	1.0	1.0
Professional Support:					
Security Administrator	62,363	77,954	1.0	1.0	1.0
Business Systems Analyst	57,312	71,640	8.0	8.0	8.0
PC/Network Support Specialist	57,312	71,640	5.0	5.0	5.0
Analyst/Programmer	53,225	66,532	4.0	4.0	4.0
PC/Network Support Technician	47,714	59,643	2.0	2.0	2.0
Web Developer	47,714	59,643	1.0	1.0	1.0
Systems Technician	43,636	52,892	4.0	4.0	4.0
Client Support Technician	34,387	41,681	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		9.25 /hr	1.0	1.0	1.0
			39.0	39.0	39.0

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	87,100	108,875	1.0	1.0	1.0
Program Director	72,144	90,180	1.0	1.0	1.0
Chief Juvenile Referee	72,144	90,180	1.0	1.0	1.0
Case Work Supervisor	51,467	64,334	2.0	2.0	2.0
Adoption Supervisor	51,467	64,334	1.0	1.0	1.0
Juvenile Clerical Supervisor	40,712	50,889	1.0	1.0	1.0
Professional Support:					
Referee/Attorney	66,020	82,525	4.0	4.0	4.0
Probation Officer	40,178	59,651	19.0	19.0	19.0
Adoption Caseworker	40,178	59,651	1.0	1.0	1.0
Intake Coordinator	33,234	39,099	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,723	50,904	1.0	1.0	1.0
Senior Secretary	35,548	43,088	1.0	1.0	1.0
Typist Clerk IV	31,786	36,327	2.0	2.0	2.0
Typist Clerk III	30,276	34,601	10.0	10.0	10.0
			46.0	46.0	46.0
MSU Extension:					
Professional Support:					
Administrative Assistant	42,626	53,282	1.0	1.0	1.0
Program Coordinator I	40,497	50,621	1.0	1.0	1.0
Clerical Staff:					
Computer Maintenance Clerk	30,911	35,327	4.0	4.0	4.0
Account Clerk I/II (PT)	13.76	16.51 /hr	0.5	0.5	0.5
			6.5	6.5	6.5
Probate Court:					
Managers & Supervisors:					
Probate Court Judge		145,558	2.0	2.0	2.0
Deputy Court Administrator/Chief Referee	87,100	108,875	1.0	1.0	1.0
Probate Legal Services Director	72,144	90,180	1.0	1.0	1.0
Guardianship Supervisor	51,239	64,049	1.0	1.0	1.0
Data Maintenance Supervisor	39,753	49,691	1.0	1.0	1.0
Professional Support:					
Attorney/Deputy Probate Register	66,020	82,525	3.0	3.0	3.0
Court Analyst	46,072	57,590	2.0	2.0	2.0
Chief Deputy Register	40,712	50,889	1.0	1.0	1.0
Assistant Chief Deputy Register	34,539	43,173	1.0	1.0	1.0
First Deputy Register	33,059	41,324	1.0	1.0	1.0
Second Deputy Register	31,358	39,197	1.0	1.0	1.0
Deputy Register	31,786	36,327	7.0	7.0	7.0
Guardianship Investigator (PT)	20.52	30.47 /hr	0.5	0.5	0.5
Deputy Register (PT)	16.23	18.55 /hr	0.5	0.5	0.5
Clerical Staff:					
Judicial Secretary		50,904	3.0	3.0	3.0
Data Maintenance Clerk	31,323	36,851	2.0	2.0	2.0
Typist Clerk I/II (PT)	12.01	15.90 /hr	0.5	0.5	0.5
			28.5	28.5	28.5

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Planning & Economic Development:					
Managers & Supervisors:					
Executive Director, Planning	104,244	130,305	1.0	1.0	1.0
Deputy Director	83,487	104,358	1.0	1.0	1.0
Program Manager-Business Outreach & Comm	70,085	87,606	1.0	1.0	1.0
Program Manager-Economic Development	70,085	87,606	1.0	1.0	1.0
Program Manager	70,085	87,606	2.0	2.0	2.0
Professional Support:					
Project Coordinator	64,102	80,128	3.0	3.0	3.0
Senior Planner	54,818	68,522	2.0	2.0	2.0
Economic Development Specialist	54,818	68,522	2.0	2.0	2.0
Associate Planner	46,847	58,559	4.0	4.0	4.0
Senior GIS Technician	46,847	58,559	1.0	1.0	1.0
Graphic Information Systems Technician	42,626	53,282	2.0	2.0	2.0
Graphic Designer	42,626	53,282	2.0	2.0	2.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	2.0	2.0	2.0
Co-op Clerk (PT)		9.25 /hr	0.5	0.5	0.5
			26.5	26.5	26.5
Probation-District Court:					
Managers & Supervisors:					
Probation Officer/Supervisor	50,102	62,627	1.0	1.0	1.0
Professional Support:					
Assistant Probation Officer	46,847	58,559	3.0	3.0	3.0
Clerical Staff:					
Secretary	32,665	39,429	1.0	1.0	1.0
			5.0	5.0	5.0

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		151,591	1.0	1.0	1.0
Chief Assistant Prosecutor	93,507	116,884	1.0	1.0	1.0
Chief of Operations	87,875	109,844	1.0	1.0	1.0
Chief Trial Lawyer	87,875	109,844	1.0	1.0	1.0
Chief Appellate Lawyer	85,316	106,645	1.0	1.0	1.0
Chief of Circuit Court & Special Units	85,316	106,645	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	76,124	103,539	7.0	7.0	8.0
Assistant IV	69,460	94,474	15.0	15.0	16.0
Assistant III	66,286	90,157	7.0	7.0	7.0
Assistant II	60,566	80,755	8.0	8.0	8.0
Assistant I	55,322	73,763	10.0	10.0	10.0
Chief Investigator	46,832	58,540	1.0	1.0	1.0
Chief Deputy Investigator	39,422	57,017	1.0	1.0	1.0
Administrative Assistant	44,591	55,738	1.0	1.0	1.0
Investigator	37,683	55,062	3.0	3.0	3.0
Supervisor	40,712	50,889	1.0	1.0	1.0
Victim Witness Advocate	38,249	47,811	1.0	1.0	1.0
Paralegal	32,188	40,235	1.0	1.0	1.0
Principal Trial Lawyer (2 PT)	41.62	62.43 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Senior Secretary	35,419	42,932	3.0	3.0	3.0
Typist Clerk IV	31,673	36,198	4.0	4.0	4.0
Computer Maintenance Clerk	30,911	35,327	10.0	10.0	10.0
Telephone Operator	28,046	32,052	1.0	1.0	1.0
Typist Clerk I/II	26,716	31,283	4.0	4.0	4.0
Typist Clerk I/II (PT)	13.41	15.73 /hr	0.5	0.5	0.5
			86.5	86.5	88.5
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	72,144	90,180	1.0	1.0	1.0
Assistant Purchasing Manager	57,906	72,383	1.0	1.0	1.0
Warehouse Services Manager	41,730	52,162	1.0	1.0	1.0
Professional Support:					
Senior Buyer	45,191	56,489	1.0	1.0	1.0
Buyer	39,690	49,612	1.0	1.0	1.0
Warehouse Services Assistant	35,419	42,932	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Printing & Graphics Specialist	33,101	38,942	2.0	2.0	2.0
Inventory & Delivery Clerk	33,101	38,942	1.0	1.0	1.0
Records Maintenance Clerk	30,168	34,478	2.0	2.0	2.0
Mail Services Clerk	28,736	32,841	3.0	3.0	3.0
Typist Clerk I/II (PT)	13.41	15.73 /hr	0.5	0.5	0.5
			15.5	15.5	15.5

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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		132,635	1.0	1.0	1.0
Chief Deputy/Admin Director	87,100	108,875	1.0	1.0	1.0
Chief Engineer	83,487	104,358	1.0	1.0	1.0
Chief Engineer-Wastewater Services	83,487	104,358	1.0	-	-
Deputy PWC - Government Relations	83,487	104,358	1.0	1.0	1.0
Financial Manager	76,248	95,310	1.0	1.0	1.0
Operational Services Manager	76,248	95,310	1.0	-	-
Plan Review Manager	71,104	88,880	-	1.0	1.0
Operations & Flow Manager	71,104	88,880	-	1.0	1.0
Construction & Maintenance Manager	71,104	88,880	-	1.0	1.0
Operations Manager, Pump Station	62,517	78,147	1.0	1.0	1.0
Operations Manager, Wastewater Services	62,517	78,147	1.0	-	-
Operations Manager	62,517	78,147	-	1.0	1.0
Public Relations Manager	55,949	69,937	-	1.0	1.0
Wastewater Field Supervisor	53,930	68,673	1.0	1.0	1.0
SCADA System Manager	50,226	66,968	1.0	1.0	1.0
Community Wastewater Service Manager	45,654	57,068	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	45,246	56,558	1.0	1.0	1.0
Professional Support:					
Construction Engineer	59,021	78,694	1.0	1.0	1.0
Engineer II	59,021	78,694	1.0	1.0	1.0
Wastewater Engineer II	59,021	78,694	3.0	2.0	2.0
Environmental Engineer II	59,021	78,694	1.0	1.0	1.0
Soil Engineer II	59,021	78,694	1.0	1.0	1.0
Manager Real Property Section	53,931	71,908	1.0	1.0	1.0
Manager Construction Section	53,931	71,908	1.0	1.0	1.0
Engineer I	50,226	66,968	1.0	1.0	1.0
Wastewater Engineer I	50,226	66,968	1.0	1.0	1.0
Public Works Coordinator	50,226	66,968	2.0	1.0	1.0
Engineering Coordinator	50,226	66,968	1.0	1.0	1.0
Accountant	45,191	56,489	1.0	1.0	1.0
Administrative Assistant	44,716	55,896	1.0	1.0	1.0
Engineering/GIS Technician	42,792	53,490	1.0	1.0	1.0
Lead Inspector	42,792	53,490	1.0	1.0	1.0
Engineering Technician	42,792	53,490	1.0	-	-
Environmental Educator II	42,340	52,924	1.0	1.0	1.0
Inspector	40,750	50,937	9.0	9.0	9.0
Wastewater Field Operator	39,766	49,707	3.0	3.0	3.0
Equipment Operator	39,419	49,274	3.0	3.0	3.0
Station Operator	39,419	49,274	7.0	7.0	7.0
Environmental Educator I	38,178	47,722	1.0	1.0	1.0
Wastewater Services Specialist	37,869	47,336	1.0	1.0	1.0
Station Operator (2 PT)	18.89	23.59 /hr	1.0	1.0	1.0
Clerical Staff:					
Drain Account Specialist	35,419	42,932	4.0	3.0	3.0
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Secretary	32,304	38,005	-	1.0	1.0
Typist Clerk III (PT)	16.26	17.41 /hr	0.5	-	-
			63.5	62.0	62.0

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<u>Fund and Position</u>	<u>2018 Salary Range</u>		2017 Full Time	2017 Full Time	2018 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
Register of Deeds:					
Managers & Supervisors:					
Director, Register of Deeds Deputy	64,102	80,128	1.0	1.0	1.0
Supervisor of Records	34,570	43,214	2.0	2.0	2.0
Clerical Staff:					
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Cashier I	31,526	37,090	3.0	3.0	3.0
Account Clerk III	31,673	36,198	3.0	3.0	3.0
Computer Maintenance Clerk	30,911	35,327	11.0	11.0	11.0
Account Clerk I/II	27,373	32,841	1.0	1.0	1.0
Typist Clerk I/II	26,716	31,283	3.0	3.0	3.0
			25.0	25.0	25.0
Sheriff:					
Managers & Supervisors:					
Sheriff		123,898	1.0	1.0	1.0
Undersheriff		119,150	1.0	1.0	1.0
Chief of Staff	102,058	112,987	1.0	1.0	1.0
Captain	92,780	102,716	3.0	3.0	3.0
Communications Administrator	72,363	77,063	1.0	1.0	1.0
Clerical Services Supervisor	40,712	50,889	1.0	1.0	1.0
Professional Support:					
Lieutenant	78,038	88,123	11.0	11.0	11.0
Sergeant	70,944	80,111	22.0	22.0	22.0
Corrections Sergeant	72,363	77,063	4.0	4.0	4.0
Sergeant-1	64,494	72,829	10.0	10.0	10.0
Corrections Sergeant-1	65,784	70,058	3.0	3.0	3.0
Criminal Justice Technology Specialist	55,949	69,937	2.0	2.0	2.0
Deputy	48,958	62,482	197.0	205.0	206.0
Prisoner Reimbursement Coordinator	49,067	61,334	1.0	1.0	1.0
Vehicle Service Manager/Instructor	47,693	59,616	1.0	1.0	1.0
Dispatch Supervisor	53,580	57,061	4.0	4.0	4.0
Accountant	45,191	56,489	1.0	1.0	1.0
Administrative Assistant	44,591	55,738	1.0	1.0	1.0
Corrections Deputy	46,698	50,485	161.0	161.0	161.0
Dispatcher	46,698	50,485	54.0	56.0	56.0
Auto Mechanic	32,304	38,005	1.0	1.0	1.0
Jail Reimbursement Analyst (PT)		25.03 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Secretary	40,750	50,937	1.0	1.0	1.0
Cashier II	35,419	42,932	1.0	1.0	1.0
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	2.0	2.0	2.0
Secretary	32,304	38,005	5.0	5.0	5.0
Computer Maintenance Clerk	30,911	35,327	18.0	18.0	18.0
Telephone Operator	29,916	34,189	3.0	3.0	3.0
			512.5	522.5	523.5

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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		114,589	1.0	1.0	1.0
Deputy Treasurer	78,327	97,908	1.0	1.0	1.0
Professional Support:					
Investment Officer	70,085	87,606	1.0	1.0	1.0
Tax Collection Administrator	70,085	87,606	1.0	1.0	1.0
Tax Service Coordinator	53,990	67,488	1.0	1.0	1.0
Settlement Officer	47,688	59,610	1.0	1.0	1.0
Administrative Assistant	44,716	55,896	1.0	1.0	1.0
Draftsperson Technical Writer	37,869	47,336	1.0	1.0	1.0
Investment Assistant	37,869	47,336	1.0	1.0	1.0
Tax Collection Officer	34,570	43,213	1.0	2.0	2.0
Clerical Staff:					
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Cashier	32,304	38,005	2.0	2.0	2.0
Account Clerk IV	32,304	38,005	8.0	7.0	7.0
Technical Writer Assistant	32,304	38,005	1.0	1.0	1.0
Account Clerk III	31,673	36,198	4.0	4.0	4.0
Co-op Clerk (4 PT)		9.25 /hr	2.0	2.0	2.0
			28.0	28.0	28.0
Total General Fund Position Count			1,432.1	1,442.1	1,445.1

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<u>Fund and Position</u>	<u>2018 Salary Range</u>		2017 Full Time	2017 Full Time	2018 Full Time
	<u>Minimum</u>	<u>Maximum</u>	<u>Equivalent Adopted</u>	<u>Equivalent Amended</u>	<u>Equivalent Adopted</u>
<u>SPECIAL REVENUE FUNDS</u>					
Clerk - CPL:					
Clerical Staff:					
Computer Maintenance Clerk	30,911	35,327	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
			2.0	2.0	2.0
Community Corrections:					
Tether Program:					
Professional Support:					
Pretrial Specialist	34,242	42,802	1.0	1.0	1.0
Pretrial Specialist (PT)	17.56	21.95 /hr	0.5	0.5	0.5
			<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
Macomb Community Action:					
Block Grant:					
Managers & Supervisors:					
Program Manager	70,085	87,606	1.0	1.0	1.0
Professional Support:					
Associate Planner	46,847	58,559	3.0	3.0	3.0
Administrative Aide	35,069	43,836	-	-	1.0
Michigan Rolls:					
Clerical Staff:					
Field Enrollment Worker (2 PT)	12.57	13.99 /hr	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>
			5.5	5.5	6.5
Emergency Management Grants:					
Professional Support:					
Intelligence Analyst	54,098	67,623	1.0	1.0	1.0
Homeland Security Grant Manager	48,474	60,593	1.0	1.0	1.0
Homeland Security Planner	40,234	50,293	1.0	1.0	1.0
Homeland Security Planner (3 PT)		24.64 /hr	3.0	3.0	3.0
Administrative Aide (PT)	16.72	20.91 /hr	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
			7.0	7.0	7.0
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	72,144	90,180	1.0	1.0	1.0
Service Center Supervisor	50,102	62,627	2.0	2.0	2.0
Professional Support:					
Case Manager	42,626	53,282	<u>43.0</u>	<u>44.0</u>	<u>44.0</u>
			46.0	47.0	47.0
MSUE Grants:					
Clerical Staff:					
Account Clerk IV (3 PT)	16.34	19.23 /hr	0.75	0.75	0.75
Educator (PT)	14.95	19.07 /hr	0.2	0.2	0.2
			<u>0.95</u>	<u>0.95</u>	<u>0.95</u>
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	54,076	67,594	1.0	1.0	1.0
Professional Support:					
Veterans Services Officer II	35,419	42,932	1.0	1.0	1.0
Veterans Services Officer I	34,755	40,888	5.0	5.0	5.0
Clerical Staff:					
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Account Clerk III	31,673	36,198	1.0	1.0	1.0
Typist Clerk III	30,168	34,478	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
			11.0	11.0	11.0

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<u>Fund and Position</u>	<u>2018 Salary Range</u>			2017 Full Time	2017 Full Time	2018 Full Time
	<u>Minimum</u>	<u>Maximum</u>		Equivalent Adopted	Equivalent Amended	Equivalent Adopted
ENTERPRISE FUNDS						
Martha T. Berry Medical Care Facility:						
Managers & Supervisors:						
Director	119,093	148,857	(2)	1.0	1.0	1.0
Director of Nursing	83,725	109,889	(2)	1.0	1.0	1.0
Deputy Director	74,746	97,170	(2)	1.0	1.0	1.0
Assistant Director of Nursing	71,069	91,900	(2)	2.0	2.0	1.0
Human Resources Manager	71,069	91,900	(2)	1.0	1.0	1.0
House Manager	70,421	87,800	(2)	-	-	2.0
MDS Manager	66,685	83,356	(2)	-	-	1.0
Unit Manager	66,685	83,356	(2)	4.0	4.0	4.0
Environmental & Safety Services Manager	53,760	67,200	(2)	1.0	1.0	1.0
Social Services Manager	53,032	66,290	(2)	-	-	1.0
Shift Supervisor	52,706	65,882	(1)	5.6	5.6	-
Social Services & Activities Manager	51,993	64,991	(1)	1.0	1.0	-
Resident Activity & Recreation Supervisor	48,137	64,512	(2)	1.0	1.0	1.0
Case Manager - Staff Development Coordinator	56,647	63,804	(1)	1.0	1.0	-
Nutrition Services Assistant Manager	49,137	61,421	(2)	-	-	1.0
Food Services Manager	48,173	60,217	(1)	1.0	1.0	-
Business Services Manager	45,924	56,650	(2)	1.0	1.0	1.0
Supervisor of Resident/Client Services ADC	38,970	48,230	(2)	1.0	1.0	1.0
Dietary Supervisor	34,924	41,560	(2)	1.0	1.0	1.0
Professional Support:						
Staff Development Coordinator	70,421	87,880	(2)	-	-	2.0
Infection Control	66,685	83,856	(2)	-	-	1.0
Skin Integrity/Restorative	66,685	83,856	(2)	-	-	1.0
Compliance Coordinator	53,760	67,200	(2)	-	-	1.0
Human Resource Generalist	51,002	67,200	(2)	-	-	1.0
MDS Nurse	58,003	67,200	(2)	4.0	4.0	3.0
Risk Manager RN	53,760	67,200	(2)	-	-	1.0
Team Leader	53,269	60,050	(2)	12.0	12.0	7.0
Educator/Admissions Coordinator	47,940	59,921	(2)	1.0	1.0	1.0
Project Coordinator	47,519	58,764	(2)	1.0	1.0	1.0
IT Support Specialist	45,924	57,405	(2)	1.0	1.0	1.0
Assistant to Administrator	42,944	53,680	(2)	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	42,944	53,680	(2)	1.0	1.0	1.0
Human Resources Coordinator	42,165	53,548	(2)	-	-	1.0
Licensed Practical Nurse	45,968	52,000	(2)	37.0	37.0	31.0
Senior Human Resource Specialist	45,023	56,279	(1)	1.0	1.0	-
Human Resource Specialist	41,338	52,498	(1)	1.0	1.0	-
Admissions Coordinator	38,597	47,779	(2)	1.0	1.0	1.0
Social Worker	38,597	47,779	(2)	4.0	4.0	4.0
Laundry & Housekeeping Supervisor	32,924	43,655	(2)	1.0	1.0	-
Coordinator, Resident Billing Svcs	33,248	41,560	(2)	1.0	1.0	1.0
Coordinator, Resident Financial Svcs	33,248	41,560	(2)	1.0	1.0	-
Maintenance Technician	32,885	41,101	(2)	4.0	4.0	5.0
Accounts Payable Coordinator	33,322	39,208	(2)	-	-	1.0
Health Information Systems Coordinator	30,532	38,760	(2)	1.0	1.0	1.0
Certified Recreational Therapist	32,026	37,677	(2)	1.0	1.0	1.0
Hospitality	32,240	35,360	(2)	-	-	3.0
Therapeutic Recreational Activity Aide	29,682	32,989	(2)	12.2	12.2	8.0
Environmental Services Worker III	28,246	31,387	(2)	33.0	33.0	20.0
Food Production Worker II	28,246	31,387	(2)	2.0	2.0	1.0
Ward Clerk	28,246	31,387	(2)	-	-	4.0
Unit Clerk	26,933	30,780	(1)	4.0	4.0	-
Activities Aide	27,560	30,638	(2)	-	-	8.0
Laundry Worker II	27,560	30,638	(2)	2.0	2.0	6.0
Nurse Aide	27,560	30,638	(2)	142.0	142.0	115.0

(1) 2016 Salary Range
(2) 2017 Salary Range

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Fund and Position	2018 Salary Range			2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum		Equivalent	Equivalent	Equivalent
				Adopted	Amended	Adopted
Martha T. Berry (cont.):						
Nurse Aide ADC	27,560	30,638	(2)	-	-	3.0
Food Production Worker I	26,894	29,890	(2)	3.0	3.0	-
Food Service Worker	26,894	29,890	(2)	7.0	7.0	16.0
Licensed Practical Nurse (10 PT)	22.10	25.00	/hr (2)	-	-	7.0
Coordinator, Resident Billing Services (1 PT)	17.05	21.31	/hr (2)	-	-	0.75
Environmental Services Worker III (14 PT)	13.58	15.09	/hr (2)	-	-	9.8
Food Service Worker (4 PT)	12.93	15.09	/hr (2)	9.8	9.8	2.8
Unit Clerk (PT)	13.58	15.09	/hr (2)	2.7	2.7	-
Activities Aide (5 PT)	13.25	14.73	/hr (2)	-	-	4.2
Laundry Worker I (4 PT)	13.25	14.73	/hr (2)	2.8	2.8	2.8
Nurse Aide (29 PT)	13.25	14.73	/hr (2)	-	-	20.3
Nurse Aide (3 PT) ADC	13.25	14.73	/hr (2)	2.1	2.1	2.1
Clerical Staff:						
Human Resources Assistant	38,597	47,779	(2)	1.0	1.0	1.0
Staffing Coordinator	34,924	43,655	(2)	1.0	1.0	3.0
Account Clerk IV	33,322	39,208	(2)	1.0	1.0	-
Staffing Front Desk HR Support	28,954	33,800	(2)	1.0	1.0	3.0
Inventory Control Specialist	28,517	33,800	(2)	1.0	1.0	1.0
Central Supply Clerk	28,954	32,178	(2)	1.0	1.0	1.0
Staffing Coordinator (1 PT)	16.73	20.91	/hr (2)	0.7	0.7	-
Receptionist (1 PT)	13.92	16.25	/hr (2)	3.0	3.0	0.7
Typist Clerk I/II (PT)	13.21	15.47	/hr (2)	0.7	0.7	-
				330.6	330.6	330.45

(1) 2016 Salary Range

(2) 2017 Salary Range

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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
Managers & Supervisors:					
Director, Juvenile Justice Center	76,248	95,310	1.0	1.0	1.0
Deputy Director	62,517	78,147	1.0	1.0	1.0
Treatment Manager	59,946	74,933	1.0	1.0	1.0
Case Work Supervisor	51,467	64,334	1.0	1.0	1.0
Case Manager	40,234	50,293	2.0	2.0	2.0
Shift Supervisor	39,753	49,691	8.0	8.0	8.0
Professional Support:					
Program Coordinator	57,906	72,383	1.0	1.0	1.0
Psychologist	56,839	71,048	2.0	2.0	2.0
Treatment Therapist	54,076	67,594	2.0	2.0	2.0
Juvenile Division Counselor	40,180	61,077	3.0	3.0	3.0
Probation Officer	40,178	59,651	5.0	5.0	5.0
Detention Diversion Worker	38,921	57,340	10.0	10.0	10.0
Vocational Counselor	40,526	56,998	1.0	1.0	1.0
Training & Safety Coordinator	38,332	47,915	1.0	1.0	1.0
Food Services Director	33,173	41,466	1.0	1.0	1.0
Youth Specialist	33,000	39,794	71.0	71.0	71.0
Transporter	33,121	37,853	2.0	2.0	2.0
Custodian I/II	29,443	35,327	3.0	3.0	3.0
Cook I	30,300	34,629	2.0	2.0	2.0
Cook (2 PT)	14.50	16.57 /hr	1.0	1.0	1.0
Clerical Staff:					
Senior Secretary	35,548	43,088	1.0	1.0	1.0
Account Clerk III	31,786	36,327	1.0	1.0	1.0
			121.0	121.0	121.0
Community Corrections Fiscal Programs:					
Managers & Supervisors:					
Dir, Community Corrections	65,324	81,656	1.0	1.0	1.0
Professional Support:					
Clinical Manager	54,076	67,594	1.0	1.0	1.0
Pretrial Manager	50,124	62,656	1.0	1.0	1.0
Pretrial Specialist	34,242	42,802	3.0	3.0	3.0
Assessor/Therapy Coordinator	34,242	42,802	3.0	3.0	3.0
Clerical Staff:					
Account Clerk IV	30,745	38,431	1.0	1.0	1.0
Computer Maintenance Clerk	28,253	35,316	1.0	1.0	1.0
			11.0	11.0	11.0

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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs:					
Managers & Supervisors:					
Director, Community Services Agency	87,100	108,875	1.0	1.0	1.0
Division Director	74,196	92,745	2.0	3.0	3.0
Program Manager	55,949	69,937	7.0	7.0	7.0
Public Information Manager	55,949	69,937	1.0	1.0	1.0
Program Supervisor	44,716	55,896	1.0	1.0	1.0
Transportation Supervisor	40,234	50,293	1.0	1.0	1.0
Professional Support:					
Fiscal Services Supervisor	54,818	68,522	1.0	1.0	1.0
Operations Coordinator	48,474	60,593	1.0	1.0	1.0
Program Coordinator	47,520	59,399	2.0	2.0	2.0
Accountant	45,191	56,489	2.0	2.0	2.0
Housing Rehabilitation Specialist	42,626	53,282	2.0	2.0	2.0
Teacher III - Full Day (1)	41,633	52,041	0.88	0.88	0.88
Disabilities Coordinator	40,315	50,394	1.0	1.0	1.0
Education Specialist	40,315	50,394	9.0	9.0	9.0
Family Service Coordinator	40,315	50,394	4.0	4.0	4.0
Health Services Coordinator	40,315	50,394	2.0	2.0	2.0
Site Supervisor	40,234	50,293	3.0	4.0	4.0
Lead Case Manager	40,234	50,293	1.0	1.0	1.0
Teacher II - Full Day (14)	40,178	50,223	7.92	12.32	12.32
Teacher III (1)	40,095	50,118	-	0.88	0.88
Data Maintenance Supervisor	39,753	49,691	1.0	1.0	1.0
Senior Services Coordinator	39,276	49,095	3.0	3.0	3.0
Volunteer Coordinator	39,276	49,095	1.0	1.0	1.0
Teacher I - Full Day (1)	38,724	48,405	-	0.88	0.88
Stacked Teacher II (15)	38,637	48,297	15.6	13.2	13.2
Stacked Teacher I (3)	37,180	46,475	3.5	2.63	2.63
Health Services Assistant	36,335	45,419	2.0	2.0	2.0
Quality Assurance Technician	35,899	44,873	1.0	1.0	1.0
Administrative Aide	35,069	43,836	4.0	4.0	3.0
Home Preservation/Energy Auditor	33,112	41,390	5.0	5.0	5.0
Continuum of Care Coordinator	32,187	40,234	1.0	1.0	1.0
Case Manager	30,745	38,431	3.0	3.0	3.0
Field Worker	25,300	31,625	8.0	8.0	8.0
Intake Support Clerk	25,300	31,625	4.0	4.0	4.0
Special Projects Coordinator (1 PT)	18.31	22.89 /hr	0.75	0.75	0.75
Advocate (33 PT)	14.49	18.12 /hr	20.43	22.0	22.0
Inventory/Warehouse Worker (1 PT)	14.03	17.57 /hr	0.75	0.75	0.75
Vehicle Maintenance Operator (1 PT)	13.06	16.32 /hr	0.75	0.75	0.75
Bus Driver (20 PT)	14.08	16.18 /hr	4.0	4.0	4.0
Warehouse Operator (1 PT)	12.40	14.58 /hr	0.75	0.75	0.75
Teacher Aide (70 PT)	11.44	14.30 /hr	42.15	46.0	46.0
Senior Nutrition Program Clerk (1 PT)	10.46	13.08 /hr	0.5	0.5	0.5
Field Worker (5 PT)	10.50	13.13 /hr	2.2	2.2	2.2
Van Driver (30 PT)	10.08	11.87 /hr	7.25	7.25	7.25
Food Service Aide (45 PT)	9.76	11.47 /hr	17.35	17.5	17.5
Clerical Staff:					
Administrative Secretary	40,723	50,904	1.0	1.0	1.0
Account Clerk IV	32,405	40,506	5.0	5.0	5.0
Data Maintenance Clerk	29,481	36,851	2.0	2.0	2.0
Typist Clerk III	27,664	34,580	1.0	1.0	1.0
Inventory & Delivery Clerk	27,469	34,337	1.0	1.0	1.0
Account Clerk I/II	24,894	32,644	2.0	2.0	2.0
Typist Clerk I/II	24,487	31,625	3.0	3.0	3.0
Account Clerk IV (1 PT)	14.78	18.53 /hr	0.75	0.75	0.75
			214.53	224.99	223.99

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2018
Supplemental Information Only

Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	87,100	108,875	1.0	1.0	1.0
Enforcement Division Director	72,144	90,180	1.0	1.0	1.0
Clerical Services Supervisor	48,474	60,593	1.0	1.0	1.0
Financial Supervisor	39,753	49,691	1.0	1.0	1.0
Data Maintenance Supervisor	39,753	49,691	1.0	1.0	1.0
Supervisor-Court Services	39,753	49,691	1.0	1.0	1.0
Family Court Counsel/Referee	38.95	48.69 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee	72,144	90,180	1.0	1.0	1.0
Referee	66,020	82,525	6.0	6.0	6.0
Judicial Service Officer/Attorney	65,324	81,656	1.0	1.0	1.0
Judicial Service Officer	55,591	69,488	11.0	11.0	11.0
Analyst/Programmer	53,225	66,532	1.0	1.0	1.0
Chief Field Investigator	48,522	60,652	1.0	1.0	1.0
Field Investigator I/II	38,557	56,204	5.0	5.0	5.0
Support Investigator	35,936	52,482	4.0	4.0	4.0
Interstate Investigator	40,891	51,114	2.0	2.0	2.0
Medical Program Specialist	40,891	51,114	2.0	2.0	2.0
Cashier II	39,753	49,691	1.0	1.0	1.0
Enforcement Investigator	38,355	47,943	1.0	1.0	1.0
Clerical Staff:					
Administrative Secretary	40,723	50,904	1.0	1.0	1.0
Recorder-Secretary	33,115	40,139	10.0	10.0	10.0
Data Maintenance Clerk	31,274	36,793	7.0	7.0	7.0
Dictation Clerk	31,274	36,793	16.0	16.0	16.0
Account Clerk, Senior	30,823	35,227	6.0	6.0	6.0
Data Entry Clerk	30,823	35,227	12.0	12.0	12.0
Receptionist/Supply Clerk	29,512	33,728	1.0	1.0	1.0
Typist Clerk, Senior	29,512	33,728	2.0	2.0	2.0
Telephone Operator	28,257	32,294	1.0	1.0	1.0
Typist Clerk	28,257	32,294	9.0	9.0	9.0
Typist Clerk (PT)	14.42	16.48 /hr	0.5	0.5	0.5
			108.0	108.0	108.0
Health Grant Fiscal Programs:					
Managers & Supervisors:					
Program Manager	53,958	67,450	1.0	2.0	2.0
Professional Support:					
PHS Coordinator	59,752	74,688	1.0	1.0	1.0
Women's Health Practitioner IV	57,740	72,174	2.0	2.0	2.0
Public Health Social Worker	50,102	62,627	1.0	1.0	1.0
Nutritionist II	49,930	62,413	1.0	1.0	1.0
Nutritionist I	44,001	55,001	1.0	1.0	1.0
Public Health Nurse III	50,458	63,072	2.0	2.0	2.0
Public Health Nurse II	48,726	60,907	5.0	5.0	5.0
W.I.C. Dietitian	38,711	48,389	3.0	3.0	3.0
Contact Investigator	35,104	43,880	2.0	2.0	2.0
Lactation Specialist	33,541	41,926	1.0	1.0	1.0
Community Health Technician	28,046	32,052	11.0	11.0	11.0
Community Outreach Worker	27,373	31,283	1.0	-	-
Public Health Nurse II (11 PT)		32.74 /hr	7.0	7.0	7.0
Environmentalist (PT)	21.45	28.60 /hr	0.5	0.5	0.5
Counselor (6 PT)		27.58 /hr	3.5	3.5	3.5
W.I.C. Dietitian (6 PT)	19.60	24.51 /hr	3.5	3.5	3.5
Community Health Technician (3 PT)	14.31	16.16 /hr	1.5	1.5	1.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2018
Supplemental Information Only

Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Grant Fiscal Programs (cont.):					
Clerical Staff:					
Computer Maintenance Clerk	30,911	35,327	3.0	3.0	3.0
Typist Clerk III	30,168	34,478	2.0	2.0	2.0
Account Clerk I/II	27,373	32,841	2.0	2.0	2.0
Typist Clerk I/II	26,716	31,283	3.0	3.0	3.0
			58.0	58.0	58.0
Prosecuting Attorney Grants:					
Managers & Supervisors:					
Victim Witness Coordinator	49,077	61,346	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	76,124	103,539	2.0	2.0	1.0
Assistant IV	69,460	94,474	2.0	2.0	1.0
Assistant III	66,286	90,157	2.0	2.0	2.0
Investigator II	38,767	55,827	1.0	1.0	1.0
Investigator	37,683	55,827	3.0	3.0	3.0
Victim Witness Advocate	38,249	47,811	4.0	4.0	4.0
Victim Witness Advocate (PT)	19.52	24.41 /hr	0.5	0.5	0.5
Clerical Staff:					
Senior Secretary	35,419	42,932	1.0	1.0	1.0
Typist Clerk IV	31,673	36,198	8.0	8.0	8.0
Typist Clerk IV (PT)	16.18	18.49 /hr	0.5	0.5	0.5
			25.0	25.0	23.0
Department of Roads:					
Managers & Supervisors:					
Director of Roads	119,395	132,663	1.0	1.0	1.0
Assistant Finance Director-Fiscal	87,097	108,882	1.0	1.0	1.0
Traffic Operations Director	83,484	104,359	1.0	1.0	1.0
Planning Director	70,083	100,210	1.0	1.0	1.0
Chief of Staff	78,327	97,908	-	1.0	1.0
County Highway Engineer	76,248	95,310	-	1.0	1.0
Maintenance Supervisor	72,144	90,179	1.0	1.0	1.0
Fiscal Services Manager	72,144	90,179	1.0	1.0	1.0
Deputy County Highway Engineer	68,025	85,032	1.0	-	-
Permits/Local Roads Department Manager	65,324	81,656	-	1.0	1.0
Development Manager	75,375	80,115	1.0	1.0	1.0
Permits/Local Road Engineer	69,929	74,664	1.0	-	-
Traffic Supervisor	70,978	73,649	1.0	1.0	1.0
Electrical Supervisor	64,299	70,242	1.0	1.0	1.0
Right of Way Agent	64,122	67,920	1.0	1.0	1.0
Mechanic Foreman	60,599	66,633	1.0	1.0	1.0
Electrical Assistant Foreman	58,356	64,299	2.0	2.0	2.0
Assistant Purchasing Director	51,236	64,047	1.0	1.0	1.0
Foreman Service Center 3	58,560	63,883	1.0	1.0	1.0
Permits/Local Roads Inspection Manager	57,167	62,503	1.0	-	-
Service Center Foreman	55,004	60,337	3.0	3.0	3.0
Sign Shop Supervisor	55,004	60,337	1.0	1.0	1.0
Stock and Inventory Supervisor	55,004	60,337	1.0	1.0	1.0
Assistant Foreman	52,285	57,106	12.0	12.0	12.0
Professional Support:					
Traffic Engineer	71,587	80,525	1.0	1.0	1.0
Civil Engineer 3	69,930	78,865	9.0	9.0	9.0
Community Relations/Park Coordinator	58,833	73,541	1.0	-	-
Civil Engineer 2	63,184	67,920	-	1.0	1.0
Service Partner	51,236	64,049	2.0	2.0	2.0
Fleet Specialist	48,474	60,593	1.0	1.0	1.0
Electrician A	49,779	60,058	8.0	8.0	8.0
Electrical Technician	47,397	59,332	2.0	2.0	2.0
Mechanic Leader	48,870	57,527	1.0	1.0	1.0
Information Systems Coordinator	52,857	57,210	1.0	1.0	1.0
Design Technician	45,589	56,701	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Department of Roads (cont.):					
Master Welder	47,959	56,618	2.0	2.0	2.0
Master Mechanic	47,959	56,618	12.0	12.0	12.0
Administrative Aide	39,933	57,154	1.0	1.0	1.0
Engineering Aide III	43,896	57,106	9.0	9.0	9.0
Senior Traffic Technician	43,896	55,004	2.0	2.0	2.0
Stockroom Assistant	51,688	55,004	1.0	1.0	1.0
Service Center Administrative Assistant	48,235	53,589	1.0	1.0	1.0
Systems Technician	43,636	52,890	1.0	1.0	1.0
Account Specialist III	39,651	52,828	1.0	2.0	2.0
Records Technician	38,478	52,820	1.0	1.0	1.0
Project Leader	38,307	51,859	7.0	7.0	7.0
Account Specialist II	38,478	50,719	2.0	1.0	1.0
Engineering Aide II	38,478	50,719	12.0	12.0	12.0
Traffic Technician	38,478	50,719	1.0	1.0	1.0
Right-of-way Technician	38,478	50,719	1.0	1.0	1.0
Traffic/Subdivisions Coordinator	38,478	50,719	1.0	1.0	1.0
Equipment Operator A	37,636	50,113	27.0	27.0	27.0
Master Sign Artisan	38,307	49,758	1.0	1.0	1.0
Electrician B	38,047	49,496	5.0	5.0	5.0
Account Specialist I	34,555	48,934	2.0	2.0	2.0
Semi Truck Driver	36,318	48,793	4.0	4.0	4.0
Bldg Maint. Repair Person	35,797	48,628	1.0	1.0	1.0
Engineering Aide I	29,528	47,724	7.0	8.0	8.0
Heavy Truck Driver	35,601	47,451	45.0	45.0	45.0
Mechanic Helper	30,969	46,921	1.0	1.0	1.0
Traffic Sign Artisan	35,127	46,619	1.0	1.0	1.0
Equipment Operator B	34,932	46,336	4.0	4.0	4.0
Highway Maintenance Person Leader	34,736	46,076	9.0	9.0	9.0
Stock Clerk I	34,149	40,724	1.0	1.0	1.0
Highway Maintenance Person	28,677	39,497	21.0	21.0	21.0
Custodian	26,512	39,497	1.0	1.0	1.0
Clerical Staff:					
Department Secretary	32,623	47,724	5.0	5.0	5.0
Department Clerk	30,096	38,730	10.0	9.0	9.0
Stock Chaser	30,913	35,325	1.0	1.0	1.0
Typist Clerk	26,547	34,580	1.0	1.0	1.0
			265.0	265.0	265.0
Sheriff Grants:					
Managers & Supervisors:					
Lieutenant	78,038	88,123	1.0	1.0	1.0
Professional Support:					
Sergeant	70,944	80,111	2.0	2.0	2.0
Deputy	48,958	62,482	5.0	5.0	4.0
Clerical Staff:					
Secretary	32,304	38,005	1.0	1.0	1.0
			9.0	9.0	8.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
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Fund and Position	2018 Salary Range		2017 Full Time	2017 Full Time	2018 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
ENTERPRISE FUNDS					
Community Mental Health:					
Managers & Supervisors:					
Medical Director	127,698	159,623	1.0	1.0	1.0
Executive Director, CMH	98,876	123,595	1.0	1.0	1.0
Deputy Director	81,722	102,153	1.0	1.0	1.0
Program Director	74,196	92,745	7.0	7.0	7.0
Program Supervisor	60,623	75,779	9.0	9.0	9.0
Professional Support:					
Administrative Assistant IV	65,324	81,656	13.0	13.0	13.0
Administrative Assistant III	55,949	69,937	19.0	19.0	19.0
Therapist III	54,076	67,594	20.0	20.0	20.0
Administrative Assistant II	50,102	62,627	12.0	12.0	12.0
Psychologist	49,561	61,951	1.0	1.0	1.0
Therapist II	49,561	61,951	55.0	54.0	54.0
Senior Accountant	48,978	61,223	1.0	1.0	1.0
Registered Nurse II	48,362	60,452	-	22.0	22.0
Case Manager III	44,938	56,172	11.0	7.0	7.0
Accountant	44,716	55,896	3.0	3.0	3.0
Registered Nurse	41,758	52,198	27.0	9.0	9.0
Case Manager II	40,750	50,937	74.0	74.0	74.0
Specialist II	40,750	50,937	2.0	2.0	2.0
Administrative Assistant I	38,309	47,886	3.0	3.0	3.0
Reimbursement Analyst	36,838	46,048	1.0	1.0	1.0
Case Manager I	36,064	45,080	2.0	2.0	2.0
Specialist I	36,064	45,080	4.0	4.0	4.0
Mental Health Worker III	33,101	38,942	8.0	8.0	8.0
Mental Health Worker II	28,046	32,052	3.0	3.0	3.0
Case Manager II (PT)	20.48	25.60 /hr	0.5	0.5	0.5
Phone Counselor Supervisor (3 PT)	15.66	19.57 /hr	0.59	0.59	0.59
Phone Counselor (7 PT)	12.57	15.73 /hr	3.68	3.68	3.68
Clerical Staff:					
Administrative Secretary	40,723	50,904	1.0	1.0	1.0
Senior Secretary	34,467	43,084	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	8.0	8.0	8.0
Secretary	30,503	38,129	1.0	1.0	1.0
Secretary	32,304	38,005	4.0	4.0	4.0
Account Clerk III	31,673	36,198	14.0	14.0	14.0
Typist Clerk IV	31,673	36,198	2.0	2.0	2.0
Typist Clerk III	30,168	34,478	11.0	11.0	11.0
Account Clerk I/II	27,373	32,841	5.0	6.0	6.0
Typist Clerk I/II	26,716	31,283	12.0	12.0	12.0
Account Clerk I/II (2 PT)	13.76	16.51 /hr	1.03	1.03	1.03
Typist Clerk I/II (8 PT)	13.41	15.73 /hr	3.31	3.31	3.31
			346.11	346.11	346.11
Substance Abuse:					
Managers & Supervisors:					
Program Director	74,196	92,745	1.0	1.0	1.0
Professional Support:					
Administrative Assistant IV	64,678	80,847	1.0	1.0	1.0
Administrative Assistant III	55,949	69,937	3.0	3.0	3.0
Administrative Assistant II	50,102	62,627	2.0	2.0	2.0
Therapist II	49,561	61,951	3.0	3.0	3.0
Clerical Staff:					
Secretary	32,304	38,005	1.0	1.0	1.0
Account Clerk IV	32,304	38,005	2.0	2.0	2.0
Data Input Clerk (PT)		11.98 /hr	0.2	0.2	0.2
			13.2	13.2	13.2
Total Special Revenue Funds Position Count			1,575.39	1,586.85	1,583.70
GRAND TOTAL COUNTY WIDE POSITION COUNT			3,007.49	3,028.95	3,028.80