



ADOPTED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2021 AND SEPTEMBER 30, 2021**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2022 and 2023 AND SEPTEMBER 30, 2022 and 2023**

AS ADOPTED ON NOVEMBER 19, 2020

**MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS**

PAGE

INTRODUCTORY SECTION

Budget Letter A – 1

Budget Timeline.....A – 2

Budget Ordinance and Notice of AdoptionA – 3

Budget Discussion and AnalysisA – 10

Glossary of TermsA – 29

SUMMARY SCHEDULES

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2021B – 1

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2022B – 2

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2023B – 3

Summary of Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By CategoryB – 4

Summary of Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By FunctionB – 5

Summary of Expenditures –
All Funds Summary By Function By DetailB – 6

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance –
All Funds Summary By Category and Fund Classification – Year Ending 2021B – 8

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds By Category – Year Ending 2021B – 9

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By Category and Fund Classification – Year Ending 2022B – 19

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds By Category – Year Ending 2022B – 20

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By Category and Fund Classification – Year Ending 2023B – 30

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds By Category – Year Ending 2023B – 31

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

GENERAL FUND SCHEDULES

General Fund Detail By Category – All Departments.....	C – 1
General Fund Detail By Function – All Departments.....	C – 2
General Fund Revenues By Type and Department	C – 3
General Fund Expenditures By Function and Department.....	C – 7
General Fund Expenditures By Category and Department.....	C – 9
 General Fund Budgetary Centers:	
Animal Control.....	C – 16
Board of Commissioners.....	C – 17
Building Authority	C – 18
Circuit Court.....	C – 19
Civil Service Commission.....	C – 20
County Clerk.....	C – 21
Corporation Counsel	C – 22
County Executive	C – 23
District Court New Baltimore	C – 24
District Court Romeo	C – 25
Department of Human Services	C – 26
District Court Witness Fees.....	C – 27
Elections	C – 28
Emergency Management	C – 29
Equalization	C – 31
Ethics Board	C – 32
Facilities & Operations	C – 33
Family Counseling.....	C – 35
Finance.....	C – 36
Health Department	C – 37
Health & Community Services.....	C – 40
Human Resources & Labor Relations	C – 41
Information Technology.....	C – 42
Jury Commission.....	C – 43
Juvenile Court.....	C – 44
Law Library	C – 45
MSU Extension.....	C – 46
Probate Court	C – 47
Planning & Economic Development.....	C – 48

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

GENERAL FUND SCHEDULES (continued)

General Fund Budgetary Centers (continued):

Probation – Circuit Court	C – 49
Probation – District Court	C – 50
Prosecuting Attorney	C – 51
Purchasing	C – 53
Public Works	C – 55
Register of Deeds	C – 57
Sheriff	C – 58
Treasurer’s Office	C – 62
Non-Departmental	C – 63
Operating Transfers	C – 64
Appropriations	C – 65

SPECIAL REVENUE FUNDS

December Year End:

Community Corrections	D – 1
Macomb Community Action	D – 3
Health Grants	D – 5
Homeland Security Grants	D – 7
Michigan Works	D – 9
MSU Extension Grants	D – 10
Planning Grants	D – 12
Prosecuting Attorney Federal Forfeitures	D – 14
Prosecuting Attorney Forfeitures	D – 15
ROD – Remonumentation	D – 16
ROD – Technology Fund	D – 17
Concealed Pistol License Fund	D – 18
Sheriff Grants	D – 19
Veterans Services	D – 21

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

SPECIAL REVENUE FUNDS (continued)

September Year End:

Circuit Court Programs	D – 22
Child Care Fund	D – 24
Community Corrections	D – 26
Macomb Community Action	D – 28
Friend of the Court	D – 32
Health Grants	D – 34
Michigan Indigent Defense Commission	D – 37
MSU Extension Grants	D – 38
Prosecuting Attorney Grants	D – 39
Department of Roads	D – 41
Sheriff Grants	D – 44
Veterans Grants	D – 46

ENTERPRISE FUNDS

December Year End:

Martha T. Berry Medical Facility	E – 1
Parks & Recreation	E – 2

September Year End:

Community Mental Health	E – 4
Substance Abuse	E – 10

DEBT SERVICE

Debt Service	F – 1
--------------------	-------

ADDENDUM

Position Schedule By Department By Type	Addendum – 1
---	--------------



MARK A. HACKEL
COUNTY EXECUTIVE

MACOMB COUNTY
OFFICE OF COUNTY EXECUTIVE

MARK F. DELDIN
CHIEF DEPUTY COUNTY EXECUTIVE

January 1, 2021

To the Citizens and Voters of Macomb County:

On behalf of myself and the Board of Commissioners, I am pleased to present the County budget for fiscal year 2021. 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 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 we have stabilized the County's fiscal condition. The adopted 2021 General Fund budget totals \$274.6 million, with 100% of budgeted expenses being covered by forecasted revenues. The County's aging infrastructure also needs to be addressed and, thus, this budget includes a General Fund appropriation of \$8.9 million to fund the County's five year capital plan in 2021 and forecasted appropriations for that purpose of \$9.1 million and \$8.8 million in 2022 and 2023 respectively.

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

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

As always, should you have any questions, please do not hesitate to my office.

Sincerely,

A handwritten signature in black ink, appearing to read "MAH".

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Final Budget Process Timeline
December and September Year End Funds
Fiscal Year Ending 2021**

05/01/2020 to 07/24/2020	Department budget preparation time frame
07/27/2020 to 09/30/2020	Finance Department to compile and discuss budgets with Department Leaders, Finance Department to prepare Executive Recommend Budget
09/30/2020	Budget submission to Board of Commissioners
10/06/2020	Budget Discussion – Finance/Audit/Budget (FY 2021 Budget Presentation)
10/07/2020	Budget Discussion – Government Oversight (Board of Commissioners)
10/13/2020	Budget Discussion – Finance/Audit/Budget (Facilities & Operations; Information Technology; Capital Improvement Plan)
10/14/2020	Budget Discussion – Finance/Audit/Budget (Animal Control; Health & Community Services, including: Health Department, MSU Extension, Macomb Community Action, Medical Examiner; Community Mental Health)
10/15/2020	Budget Discussion – Finance/Audit/Budget (Clerk/Register of Deeds; Community Corrections; Courts, including: Circuit, District, Probate, Juvenile, FOC; DHS-Social Welfare Fund; Emergency Management; Indigent Defense Fund (MIDC); Juvenile Justice Center; Probation-Circuit Court; Prosecutor; Sheriff)
10/20/2020	Budget Discussion – Health & Human Services (Martha T Berry; Veteran’s Services)
11/9/2020	Deadline to post notice of Public Hearing (Newspaper, website, etc.)
11/10/2020	Budget Discussion – Finance/Audit/Budget (Corporation Counsel; Ethics Board; County Executive; Finance; Human Resources & Labor Relations; Macomb Orchard Trail Commission; Michigan Works; Planning & Economic Development; Public Works; Department of Roads; Treasurer)
11/16/2020	Finance/Audit/Budget – Public Hearing on Proposed Budget
11/19/2020	Full Board – Final 2021 Budget adoption

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

ENROLLED ORDINANCE No: 2020-08

FY 2021 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER ROMANO, 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 September 30, 2020, submitted a recommended comprehensive balanced budget (the "Recommended Budget") to the Board of Commissioners (the "Commission"); and

WHEREAS, the Commission engaged in several hours of deliberation in multiple public meetings, including budget workshops and committee meetings, reviewing each County agency and publicly discussing any possible budget amendment; 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 2021 appropriations ordinance should include the funds with September 30 and December 31, 2021, fiscal year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the "FY 2021 Budgeted Revenues"):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 133,919,000	\$ 1,997,300	\$ 135,916,300
Licenses & Permits	1,394,800	1,217,200	2,612,000
Intergovernmental	37,113,100	247,726,923	284,840,023
Charges for Services	37,360,100	276,594,658	313,954,758
Investment Income	727,500	1,615,017	2,342,517
Fines & Forfeitures	590,000	312,500	902,500
Reimbursements	7,822,500	2,079,543	9,902,043
Indirect Cost Allocation	48,150,600	66,200	48,216,800
Other Revenue	79,100	626,767	705,867
Transfers In	8,000,000	37,286,027	45,286,027
Fund Balance Utilization	(203,700)	12,860,912	12,657,212
Total Revenues	<u>\$ 274,953,000</u>	<u>\$582,383,047</u>	<u>\$ 857,336,047</u>

WHEREAS, the estimated expenditures by fund are as follows (the "FY 2021 Budgeted Expenditures by Fund"):

<u>Expenditures</u>	<u>Total</u>
General Fund	\$ 274,953,000
Circuit Court Programs	599,700
Child Care Fund	18,467,300
Community Corrections-Dec Year End	216,100
Community Corrections-Sep Year End	1,789,700
Community Action-Dec Year End	9,461,900
Community Action-Sep Year End	36,012,369
Friend of the Court	12,234,200
Health Grants-Dec Year End	74,800
Health Grants-Sep Year End	11,757,000
Homeland Security Grants	8,046,200
Michigan Works!	4,657,500
MIDC Fund-Sep Year End	7,556,900
MSUE Grants-Dec Year End	32,200
MSUE Grants-Sep Year End	30,100
Planning Grant Fund	177,000
Prosecuting Attorney Grants-Sep Year End	2,934,100
Prosecuting Attorney Federal Forfeitures	17,900
Prosecuting Attorney Forfeitures	191,800
Register of Deeds Remonumentation Fund	233,100
Register of Deeds Technology Fund	803,800
Concealed Pistol License Fund	395,400
Roads	166,922,348
Sheriff Grants-Dec Year End	285,000
Sheriff Grants-Sep Year End	2,678,100
Veterans' Affairs	1,884,700
Community Mental Health	224,748,106
Martha T. Berry Medical Care Facility	30,268,200
Freedom Hill Park	532,600
Substance Abuse	23,296,624
Debt Service Fund	16,078,300
	<u>\$ 857,336,047</u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2021 Budgeted Expenditures by General Fund Budget Center"):

Legislative

Board of Commissioners	\$ 2,170,400
------------------------	--------------

Judicial

Circuit Court	13,395,100
District Court - Romeo	1,846,300
District Court - New Baltimore	2,585,000
District Court - 3rd Class	19,000
Family Counseling	83,500
Jury Commission	342,700
Juvenile Court	7,294,400
Law Library	36,400
Probate Court	4,199,100
Probation - Circuit Court	542,400
Prosecuting Attorney	<u>12,701,100</u>
	<u>43,045,000</u>

General Government

Building Authority	500
Clerk	6,076,200
Corporation Counsel	1,345,100
County Executive	2,058,300
Equalization	1,227,500
Elections	374,300
Ethics Board	4,700
Facilities & Operations	19,496,500
Finance	2,780,500
Human Resources	3,094,800
Information Technology	11,361,400
MSU Extension	1,260,900
Planning & Economic Development	4,182,400
Purchasing	2,079,300
Register of Deeds	2,166,500
Treasurer	2,905,300
Non Departmental Appropriations	<u>(1,671,800)</u>
	<u>58,742,400</u>

Public Safety	
Civil Service Commission	50,500
Emergency Management	1,731,700
Sheriff	<u>89,219,600</u>
	<u>91,001,800</u>
Public Works	
Public Works Commissioner	8,180,000
Health & Welfare	
Animal Shelter	2,550,600
Health and Community Services	329,000
Health Department	21,460,000
Resident County Hospitalization	<u>56,500</u>
	<u>24,396,100</u>
Capital Outlay	10,860,200
Transfers Out	<u>36,557,100</u>
Total Expenditures	<u><u>\$ 274,953,000</u></u>

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the “FY 2021 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 2021 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, 2021, and December 31, 2021, as required by section 8.7 of the Charter and by the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, MCL 141.421 *et seq.*

Section 4. Budget Adoption. This is the budget for funds ending September 30, 2021, and December 31, 2021, that includes (i) the FY 2021 Budgeted Revenues, (ii) the FY 2021 Budgeted Expenditures by Fund, (iii) the FY 2021 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 2021 Budget:

PAGE NO.	DEPARTMENT	FUND	CATEGORY	LINE ITEM	EXECUTIVE RECOMMENDED	COMMISSION APPROVED	DIFFERENCE
C-16	Animal Control	101 - General Fund	Revenue	Reimbursements	189,000	129,000	(60,000)
C-64	All Departments	101 - General Fund	Other Financing Sources (Uses)	Operating Transfers Out	36,177,100	36,557,100	380,000
D-28	Macomb Community Action	Community Services	Other Financing Sources (Uses)	Transfers In - General Fund	3,851,500	4,231,500	380,000
D-28	Macomb Community Action	Community Services	Expenditure	Contract Services	6,813,092	7,193,092	380,000
E-1	Martha T. Berry MCF	291 - Martha T. Berry MCF Fund	Revenue	Property Taxes	1,300,000	0	(1,300,000)

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

1. No County funds shall be obligated or 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 obligated or 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 obligated or 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.
4. No funds authorized by this ordinance may be used to create and/or fill any positions not previously included in the 2021 appropriations of the funds included herein as amended.

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, 2021, to support the FY 2021 budget shall not be greater than 4.4150 mills, the voted Veterans Millage to be levied by the County on December 1, 2020, to support the FY 2021 budget shall be 0.0667 mill, and the Drain Debt Millage levied by the County in December of previous years to fund the following year's drain debt service requirements will not be levied on December 1, 2020 due to the availability of restricted funds in the debt service fund.

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 centers 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.

Section 10. Additional Authorization May Be Required.

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

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

C. 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 percent or more of the entity or its stock. Additionally, no funds may be used to pay any amounts pursuant to any contract if the Macomb County Ethics Board finds that the substance or execution of said contract did not comply with the letter or spirit of the county's ordinances or policies, including but not limited to the county's Ethics Ordinance.

D. 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.

E. Commission approval shall be required for any lawsuit settlement, case evaluation award or other dispute settlement.

F. The Executive shall submit to the Commission budget amendments for any lawsuit settlements, case evaluation awards, or other dispute settlements resulting in payments to or from the County.

G. The Director of Legislative Affairs for the Board of Commissioners shall be given real-time, read-only access to any and all financial software programs the County uses, including, but not limited to "ONESolution."

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



BOB SMITH
Chair, Board of Commissioners



FRED MILLER
Clerk/Register of Deeds

Adopted: November 19, 2020

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2021

About This Document

The 2021 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 2021

Profile of the County (concluded)

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

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

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

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

MACOMB COUNTY, MICHIGAN

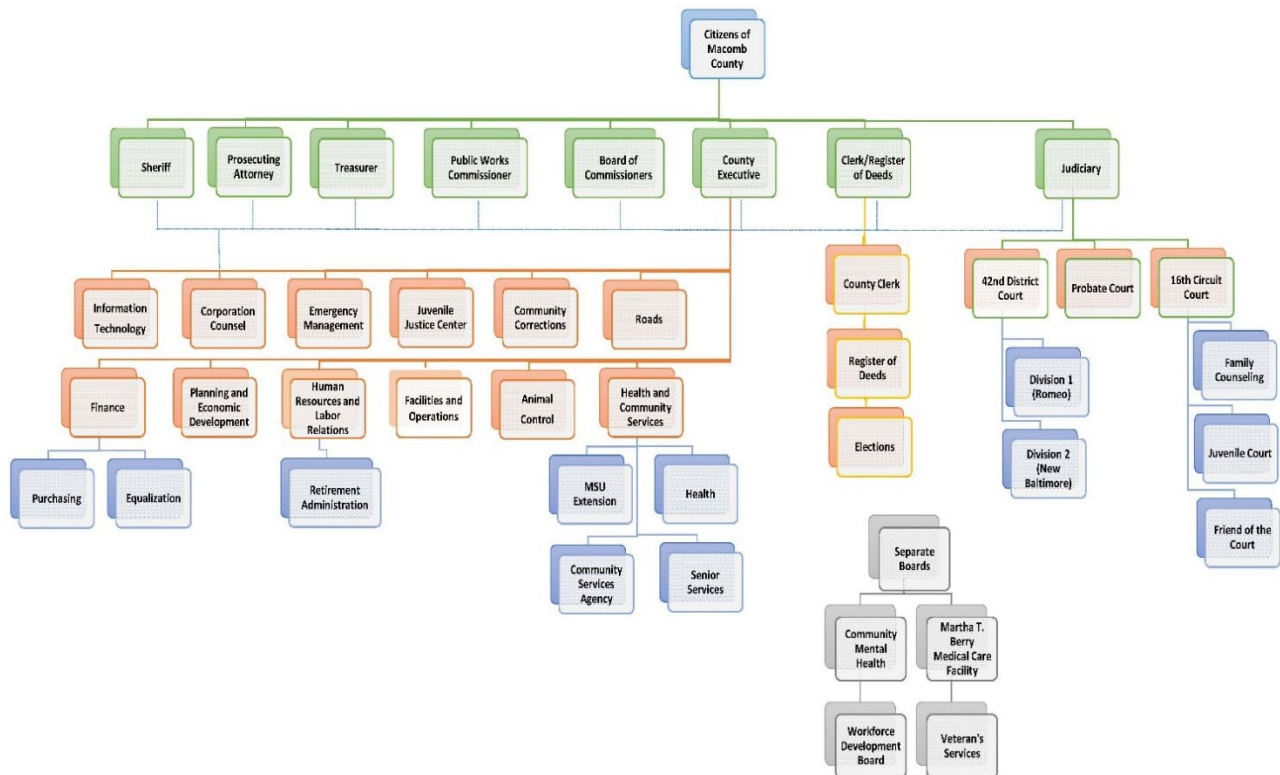
Budget Discussion and Analysis

Fiscal Year 2021

Organizational Structure of the County

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

MACOMB COUNTY, MICHIGAN Organizational Chart



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

Fund Structure and Basis of Accounting

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

Governmental Funds

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

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

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

Proprietary Funds

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

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

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

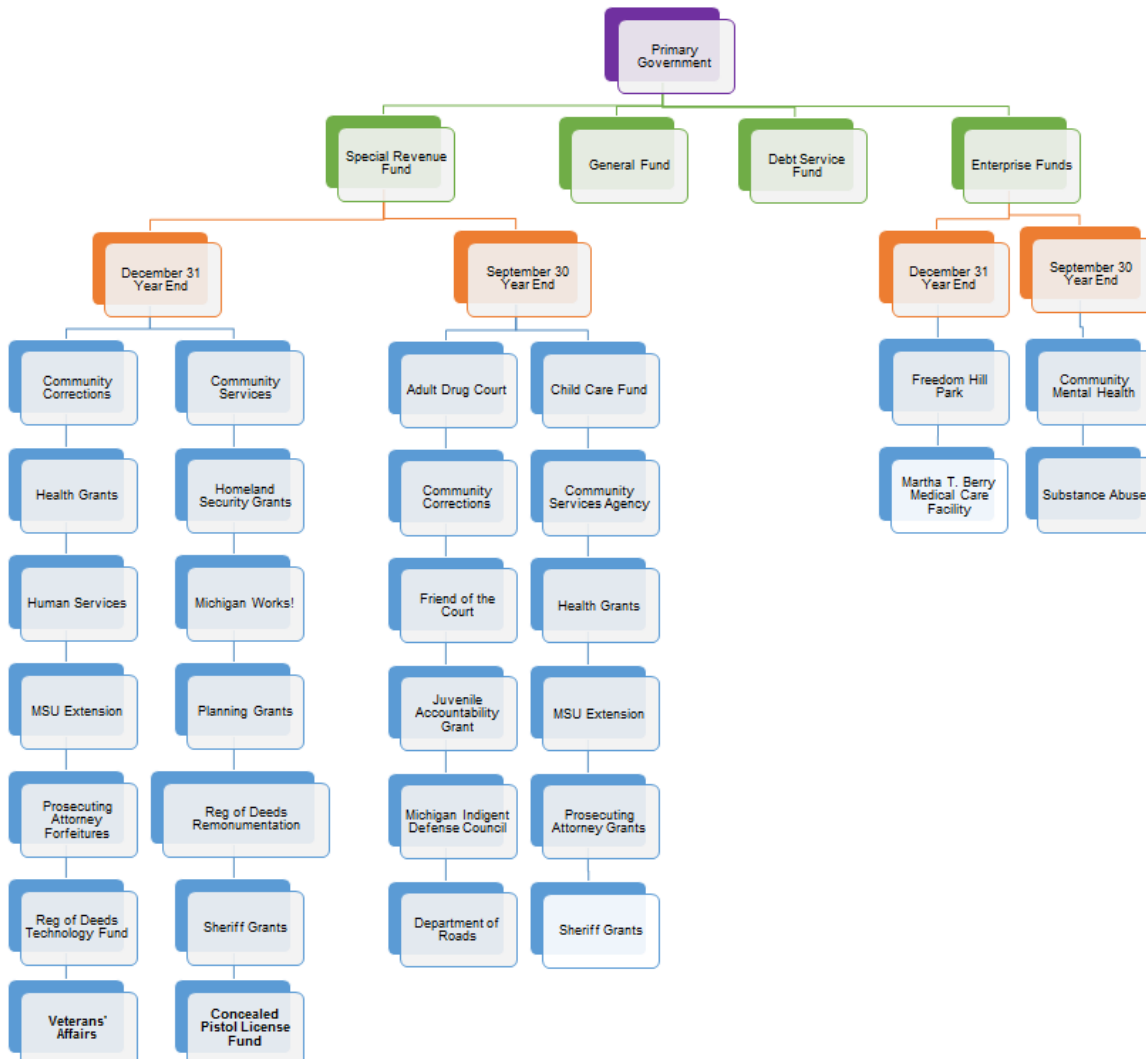
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2021

The Budget Process

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



MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2021

The Budget Process (concluded)

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

Budget Amendments

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

Financial Policies

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

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

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

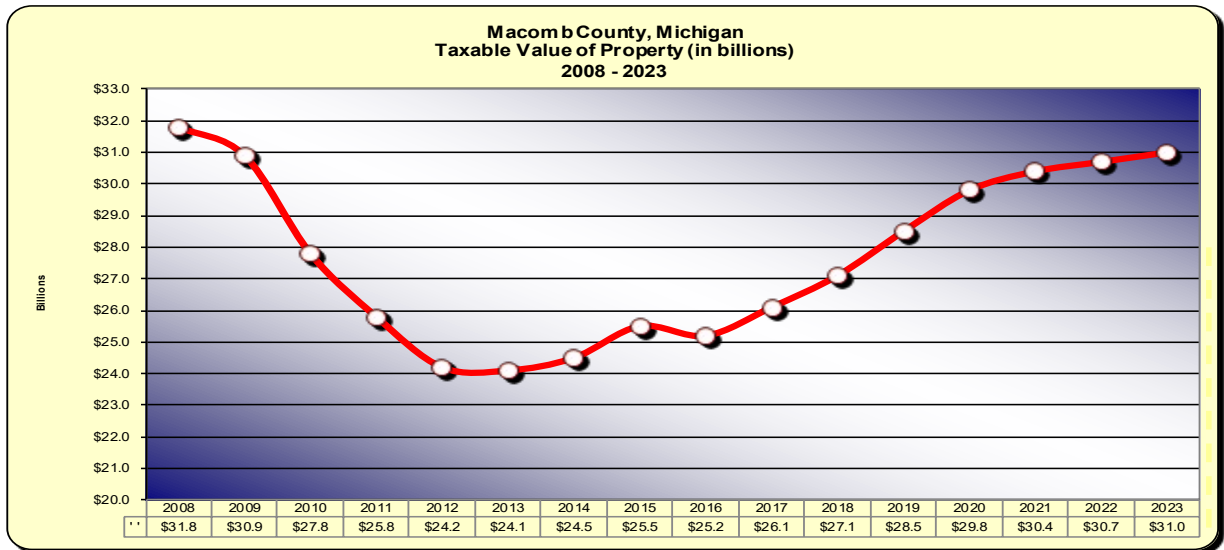
Financial Policies (concluded)

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

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

Major Issues Affecting the Budget

Property Values - Property taxes are the primary source of revenue for the General Fund (53%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid-1990s through the mid-2000s. Taxable values began to stagnate in 2008 and declined 26.7% for the period 2008-2013 but recovered since, with the taxable values increasing 23.5% from 2013-2020. **Taxable values are estimated to increase 2.0% in 2021, 1.00% in 2022 and 1.0% in 2023 as the economy continues to shows signs of slowing down.** Each 1% change in property values equates to approximately \$1.3 million in property tax revenue to the General Fund. Every governmental unit in the State is challenged by 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. As a result, property tax revenues recover very slowly after periods of rapid loss.



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

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. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

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

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

Capital Improvements - Aging infrastructure continues to be a major concern of the Administration. The County's 5 year capital plan calls for \$59.1 million in projects for the period 2021-2025, with \$9.6 in projects scheduled for 2021.

COVID19 – The COVID19 pandemic has presented the County with many challenges as well as opportunities. Federal funding has allowed the County to provide economic relief to thousands of business and individuals impacted by the pandemic, while at the same time experiencing reductions in operating expenses as a result of not filling vacant positions, County facilities being largely closed to the public and a large portion of its employees working from home. Those savings, along with Federal coronavirus relief funds, have positioned the Administration to propose setting aside approximately \$25 million in anticipated savings from 2020 to pay off debt early and earmark funds for future capital projects. Under current legislation, Federal coronavirus relief funds expire on December 30, 2020. Anticipating that COVID related expenses may be incurred in 2021, the 2021 recommended budget includes a \$2.0 million contingency for that purpose.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

Personnel Changes

Funding for a total of 102.65 full time equivalents was removed from the 2021 budget as indicated by department below. The was accomplished through a combination on holding vacant positions open, eliminating positions or funding certain positions with grant funds.

Department	Unfunded	Eliminated	Transfer to 100% Grant Fund	Total	General Fund Savings
Board of Commissioners	(0.50)	-	-	(0.50)	\$ (35,100)
Courts	(11.10)	(1.00)	-	(12.10)	(369,800)
Circuit Court	(0.50)	(1.00)	-	(1.50)	(100,700)
Family Counseling	(0.10)	-	-	(0.10)	(8,300)
Juvenile Court	(4.00)	-	-	(4.00)	(2,500)
Probate Court	(1.50)	-	-	(1.50)	(110,700)
Friend of the Court	(5.00)	-	-	(5.00)	(147,600)
Clerk/Register of Deeds	-	-	(2.00)	(2.00)	(117,200)
Register of Deeds	-	-	(2.00)	(2.00)	(117,200)
Executive's Office	(57.75)	(1.00)	-	(58.75)	(3,044,650)
Animal Control	(2.00)	-	-	(2.00)	(138,100)
Community Corrections	(1.00)	-	-	(1.00)	(102,400)
Corporation Counsel	(0.50)	-	-	(0.50)	(27,000)
County Executive	(1.00)	-	-	(1.00)	(173,800)
Emergency Management	(1.00)	-	-	(1.00)	(83,100)
Facilities & Operations	(9.00)	-	-	(9.00)	(664,100)
Finance	(0.50)	-	-	(0.50)	(64,600)
Health Department	(2.00)	-	-	(2.00)	(123,400)
Human Resources & Labor Relatic	(1.00)	-	-	(1.00)	(58,000)
Information Technology	(3.50)	-	-	(3.50)	(290,000)
Juvenile Justice Center	(32.00)	(1.00)	-	(33.00)	(1,046,150)
MSU Extension	(0.50)	-	-	(0.50)	(21,100)
Planning & Economic Developmen	(1.75)	-	-	(1.75)	(141,600)
Purchasing	(2.00)	-	-	(2.00)	(111,300)
Prosecuting Attorney	(2.00)	(4.00)	-	(6.00)	(343,908)
Prosecuting Attorney	(1.50)	(2.00)	-	(3.50)	(336,700)
Prosecuting Attorney Grants	(0.50)	(2.00)	-	(2.50)	(7,208)
Public Works	(2.30)	-	-	(2.30)	(115,100)
Sheriff	(19.00)	-	-	(19.00)	(1,748,300)
Treasurer	(2.00)	-	-	(2.00)	(131,700)
Total	(94.65)	(6.00)	(2.00)	(102.65)	\$ (5,905,758)
General Fund	(56.15)	(3.00)	(2.00)	(61.15)	\$ (4,602,400)
Grant Funds	(38.50)	(3.00)	-	(41.50)	(1,303,358)
	(94.65)	(6.00)	(2.00)	(102.65)	\$ (5,905,758)

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

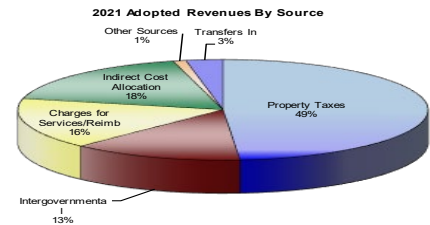
Fiscal Year 2021

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 2021 General Fund expenditure budget as recommended totals \$274,953,000, a decrease of \$16,317,091 or 5.9% from the amended fiscal 2020 budget. The reduction from 2020 to 2021 is the result of anticipated one-time transfers to other funds to fund future capital projects and debt service payments, which are made possible through Federal coronavirus funding as well as reductions in operating expenses due to the COVID19 pandemic. Revenues of \$275,156,700 represent a 7.6% decrease over fiscal 2020. Again, the large decrease is due primarily to Federal coronavirus funding in 2020. A summary of revenues by source and expenditures by function and category for fiscal 2020, 2021, 2022 and 2023 is presented below:

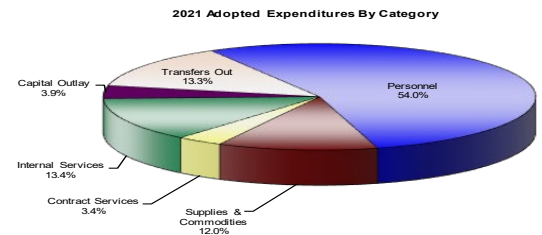
**Macomb County, Michigan
General Fund Revenues By Source**

	2020 Amended	2021 Adopted	2022 Forecast	2023 Forecast
Property Taxes	\$ 131,094,600	\$ 133,919,000	\$ 135,263,800	\$ 136,572,100
Intergovernmental	55,499,477	37,113,100	37,113,100	37,113,100
Charges for Services/Reimb	49,122,000	45,182,600	45,862,300	46,264,600
Indirect Cost Allocation	48,389,000	48,150,600	51,101,000	51,101,000
Other Sources	3,915,900	2,791,400	2,791,400	2,791,400
Transfers In	8,174,200	8,000,000	8,000,000	8,000,000
Total	\$ 296,195,177	\$ 275,156,700	\$ 280,131,600	\$ 281,842,200



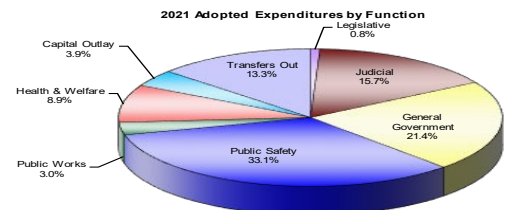
**Macomb County, Michigan
General Fund Expenditures By Category**

	2020 Amended	2021 Adopted	2022 Forecast	2023 Forecast
Personnel	\$ 145,327,744	\$ 148,478,000	\$ 154,294,400	\$ 157,318,200
Supplies & Commodities	31,526,660	32,857,500	31,239,400	29,718,500
Contract Services	9,934,550	9,457,500	9,508,400	9,519,600
Internal Services	35,247,334	36,742,700	36,791,800	36,835,300
Capital Outlay	7,935,520	10,860,200	10,922,400	10,770,600
Unallocated Reduction	(6,375,500)	-	-	-
Transfers Out	67,673,783	36,557,100	37,018,500	37,584,700
Total	\$ 291,270,091	\$ 274,953,000	\$ 279,774,900	\$ 281,746,900



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

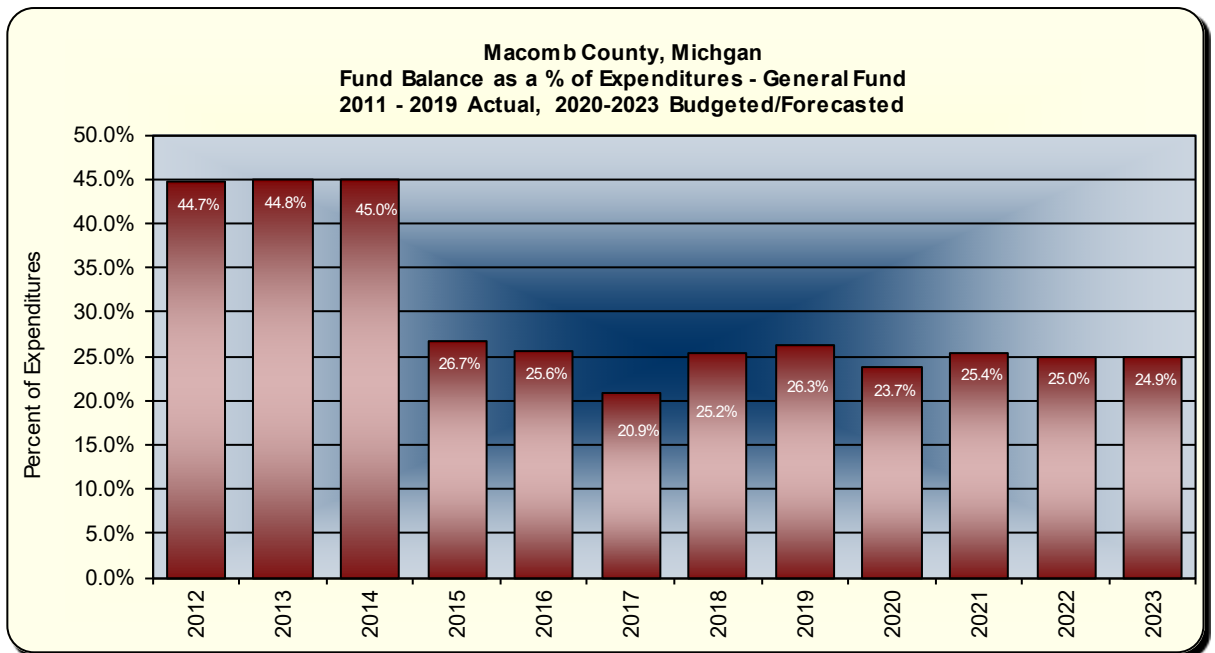
	2020 Amended	2021 Adopted	2022 Forecast	2023 Forecast
Legislative	\$ 2,142,100	\$ 2,170,400	\$ 2,237,100	\$ 2,258,200
Judicial	42,527,425	43,045,000	43,914,200	44,521,000
General Government	46,336,433	58,742,400	59,776,200	58,914,000
Public Safety	92,107,075	91,001,800	92,225,500	93,442,400
Public Works	7,878,627	8,180,000	8,312,400	8,441,500
Health & Welfare	24,669,128	24,396,100	25,368,600	25,814,500
Capital Outlay	7,935,520	10,860,200	10,922,400	10,770,600
Transfers Out	67,673,783	36,557,100	37,018,500	37,584,700
Total	\$ 291,270,091	\$ 274,953,000	\$ 279,774,900	\$ 281,746,900



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

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, net of prepaid expenses and long-term receivables, was \$54.6 million as of December 31, 2019 and represented 26.3% of expenditures. The ratio is budgeted to decrease to approximately 23.7% by the end of fiscal 2020 and is expected to remain at approximately 25.0% through the end of fiscal 2023. 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 100% of its support from Federal and State grants for OUIL assessments and 100% of its support from the General Fund for the Tether program. The total budget for fiscal year 2021 is \$216,100. The General Fund contribution for 2021 is \$198,100, a decrease of \$1,300 under amended 2020.

Community Action Grants - The Community Action Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. In addition, the Community Action Department is responsible for administering the Community Development Block Grant program. The budget for the year ending December 31, 2021 is \$9,461,900, a decrease of \$437,388 under amended 2020.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

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 and cancer screening. The budget for 2021 is \$74,800, a decrease of \$24,972 under the amended 2020 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 2021 is \$8,046,200 a decrease of \$2,638,813 under the amended 2020 budget.

Michigan Works! - This fund is supported entirely by State and Federal funds utilized for the purpose of integrating those facing barriers to employment into the labor force through training and employment support services. The budget for 2021 is \$4,657,500, a decrease of \$78,400 under amended 2020.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2021 is \$32,200, a decrease of \$1,600 under amended 2020, which is attributable to decreasing the use of fund balance to reserve money to continue to provide services in the future.

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 2021 is \$177,000, a decrease of \$1,676,089 under amended 2020 due in large part to the one time MSF Small Business Relief grant in 2020, smaller one time grants, and the discontinuation of grant programs.

Prosecuting Attorney Grants - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training and other forfeitures used to enhance law enforcement. The budget for these two funds in 2021 is \$209,700, a decrease of \$12,800 under amended 2020.

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 2021 is \$233,100, no change from amended 2020.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

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 2021 is \$803,800, the majority of which is spent on personnel and contractual services related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Concealed Pistol Licenses Fund (CPL) - The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications. The proposed budget for 2021 is \$395,400, an increase of \$125,500 over amended 2020. 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 2021 is \$285,000, a decrease of \$1,510,176 under the amended 2020 budget.

Veterans Services – The Department of Veterans’ Services is supported by a special property tax millage of .0682 mills. The budget for 2021 is \$1,884,700, an increase of \$106,700 over the amended 2020 budget.

Circuit Court Programs – The Adult Drug Court, Mental Health Court, Veterans Treatment Court, and DCP state and federal programs, provide intensive probation and treatment to low-risk offenders and allows participants to avoid incarceration. There are on average 35-40 participants in the program at any point in time, who otherwise would have been sentenced to jail or prison. Participants in the program have avoided more than 19,000 jail bed days and over 20,000 prison bed days since January 1, 2008. Expenditures for 2021 are \$599,700, an increase of \$198,800 over amended fiscal 2020. This is due to a new grant for the Child Protective Legal Reimbursement program. The General Fund appropriation to the Circuit Court Programs for 2021 is \$108,100, a decrease of \$300 under amended 2020. The Specialty Courts are administered by the Circuit Court and represent approximately 1% of the total budget of the Circuit Court.

Child Care Fund - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for allowable Child Care Fund expenditures, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$18,467,300 for 2021 represents a 6.2% decrease under fiscal 2020. The General Fund appropriation to the Child Care Fund for 2021 is \$11,213,300, a decrease of \$532,600 under amended 2020.

Community Corrections – The Community Corrections program provides local, community-based alternatives to incarceration that promote public safety and relieve jail overcrowding while at the same time holding offenders accountable and improving their ability to live lawfully and become productive members of society. The program employs ten (10) full-time positions and approximately 80% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2021 increased by \$19,600 over 2020. The General Fund appropriation requested for 2021 is \$269,700, a decrease of \$80,200 under amended 2020.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

Special Revenue Funds (continued)

Community Action – The Community Action Agency provides a wide array of services to residents of the County, including, but not limited to, Meals on Wheels, Senior Citizens nutrition, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements and Head Start. Approximately 88% 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 2021 is \$4,231,500, an increase of \$177,300 over amended 2020 due in large part to a one-time county allocation of \$380,000 to fund the CHORE program.

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 66% of the funding for the Friend of the Court is provided through a grant from the Federal government. The General Fund appropriation for 2021 is \$3,364,700, a decrease of \$297,700 under amended 2020.

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 \$3,095,600 represents approximately 26.3% of the budget. The General Fund appropriation budgeted for 2021 is \$382,900 over the amended budget in 2020, primarily driven by increases in payroll due to a compensation study and corresponding adjustments done by the County. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

Michigan Indigent Defense Commission - This fund is used to account for costs associated with the fair, cost-effective and constitutional defense of indigents. Revenue sources include state reimbursement as well as reimbursement of attorney fees by those individuals in need of court-appointed attorneys. Expenditures include salary and fringe benefits of sheriff employees as well as attorney fees and expert witness fees. The total budget for 2021 is \$7,556,900, an increase of \$435,500 over 2020. The General Fund appropriation for 2021 is \$2,239,900, a decrease of \$343,000 under 2020.

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 2021 is \$30,100, an increase of \$8,700 over amended 2020.

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 2021 is \$728,800, a decrease of \$100,900 under amended 2020.

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 2021 is \$166,922,348, an increase of \$8,772,540 over amended 2020. The Department of Roads anticipates spending 269.8 million on road repair and maintenance over the next two years, with \$22.9 million of that amount being funded by fund balance.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

Special Revenue Funds (concluded)

Sheriff Grants – This fund is utilized to account for the costs associated with specialized units involved in traffic safety enforcement, auto theft and drug-related crimes. The majority of the operations of the Sheriff's Office are accounted for in the General Fund. Approximately 83% of the funding for these programs is provided by State grants and charges for services. The 2021 budget provides for the continued funding of 8 positions. The General Fund appropriation to this fund is \$417,100 for 2021, an increase of \$6,400 over amended 2020.

Veterans Grant - This fund is was created in 2019 to account for a grant from the State of Michigan to assist veterans with financial literacy and tax preparation. There is no County contribution to this fund. There is no anticipated budget for 2021 at this time.

Enterprise Funds

Community Mental Health – The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 90% of the total budget of the Mental Health Department. Approximately 97.5% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 2.5% is contributed by the County General Fund and is budgeted at \$3,699,500 in 2021. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to be reduced for the next three years.

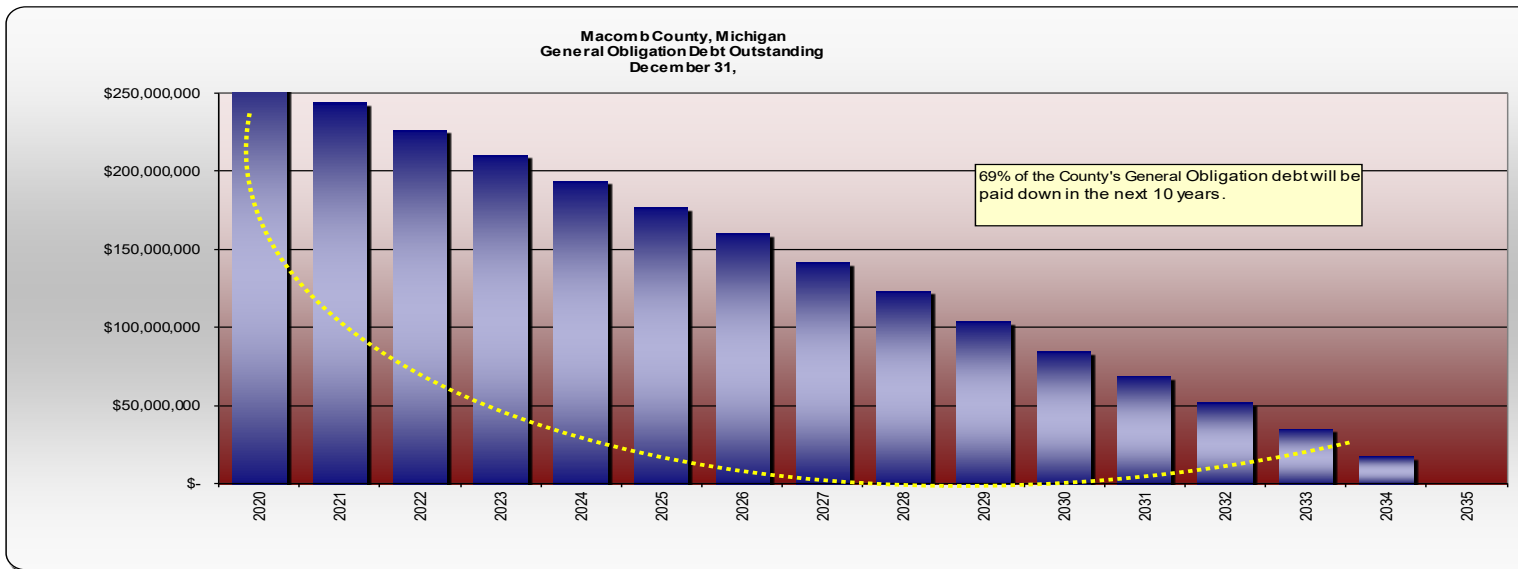
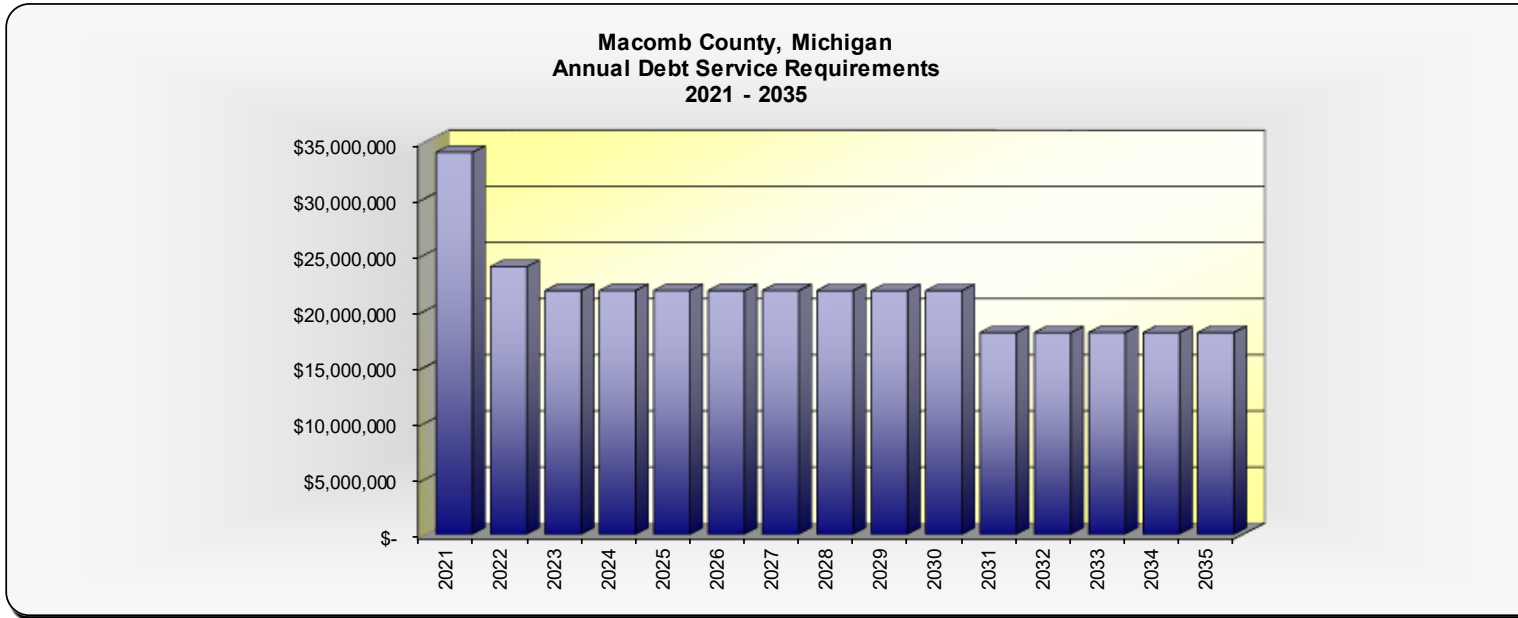
Freedom Hill Park – The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are hosted at the park annually. The lease agreement provides that the County receive a portion of parking revenues and ticket sales. The County is responsible for grounds care, security at concerts and utilities. A budget of \$532,600 has been established for 2021. 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 \$258,600 along with \$188,000 of revenues provided for in the lease will be used to fund the operations of Freedom Hill Park in 2021.

Martha T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 305 and a bed capacity of 217. The budget for 2021 is \$30,268,200, an increase of 0.7% over 2020. 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 82% 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 2021 is \$3,166,200, a decrease of \$139,800, or 4%, from amended 2020.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

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, 2019 was \$29.8 billion. Therefore, the County's debt limitation was \$2.9 billion at year-end. The County's outstanding debt of \$265.6 million at December 31, 2019, supported by the General Fund, was well below the limit based on either assessed or taxable value.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

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, 2019, the date of the most recent actuarial valuation, the plan was 97.0% funded. The funding status for the last 10 years is presented below.

SCHEDULE OF FUNDING PROGRESS - DEFINED BENEFIT PENSION PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2010	\$ 862,915,501	\$ 837,167,835	\$ (25,747,666)	103.1%	\$ 110,795,240	(23.24)
2011	828,692,442	854,323,846	25,631,404	97.0%	108,900,180	23.54
2012	795,605,544	867,218,699	71,613,155	91.7%	105,391,874	67.95
2013	837,652,540	884,041,581	46,389,041	94.8%	102,252,875	45.37
2014	882,565,132	911,065,833	28,500,701	96.9%	110,159,044	25.87
2015	902,930,628	977,566,461	74,635,833	92.4%	105,254,524	70.91
2016	940,494,250	1,019,137,859	78,643,609	92.3%	116,574,389	67.46
2017	990,802,562	1,013,110,113	22,307,551	97.8%	107,492,731	20.75
2018	999,604,207	1,034,282,157	34,677,950	96.6%	103,002,972	33.67
2019	1,022,559,084	1,054,636,606	32,077,522	97.0%	97,589,925	32.87

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2021

Pension and Retiree Health Care Liabilities (concluded)

Retiree Health Care (General, Martha T Berry 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, 2017, the date of the most recent actuarial valuation, the plan was 48.4% funded as indicated in the schedule presented below. The County issued bonds in the amount of \$263,555,000 to fully fund the unfunded liability and also contributed an additional \$59,000,000 to the retiree health care plan to fund future normal cost and actuarial losses should they occur. Those funds were placed in a separate trust fund. Therefore, the plan is considered over-funded at this time.

SCHEDULE OF FUNDING PROGRESS - RETIREE HEALTH CARE TRUST PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2000	\$ 40,209,164	\$ 287,726,277	\$ 247,517,113	14.0%	\$ 94,345,155	262.4%
2004	83,794,483	492,905,016	409,110,533	17.0%	117,894,514	347.0%
2006	106,476,217	643,208,474	536,732,257	16.6%	113,523,878	472.8%
2008	77,353,942	595,309,199	517,955,257	13.0%	107,373,375	482.4%
2010	113,732,259	610,599,385	496,867,126	18.6%	97,650,493	508.8%
2012	130,289,669	679,928,682	549,639,013	19.2%	91,150,925	603.0%
2013	155,145,734	417,782,617	262,636,883	37.1%	90,567,875	290.0%
2014	174,132,994	435,124,093	260,991,099	40.0%	97,730,512	267.1%
2015	179,970,735	507,326,224	327,355,489	35.5%	93,336,709	350.7%
2016	207,979,413	522,411,772	314,432,359	39.8%	93,395,842	336.7%
2017	255,490,139	527,413,300	271,923,161	48.4%	88,390,068	307.6%

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, 2018, the date of the most recent actuarial valuation, the plan was 75.8% funded as indicated below.

SCHEDULE OF FUNDING PROGRESS - DEPARTMENT OF ROADS RETIREE HEALTH CARE PLAN						
Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
December 31	(a)	(b)	(b-a)	(a/b)	(c)	((b-a)/c)
2006	\$ -	\$ 76,651,082	\$ 76,651,082	0.0%	\$ 15,548,979	493.0%
2007	9,621,290	87,898,593	78,277,303	10.9%	14,621,336	535.4%
2009	15,047,927	83,364,455	68,316,528	18.1%	14,421,101	473.7%
2011	23,547,047	90,532,651	66,985,604	26.0%	12,613,964	531.0%
2013	36,511,623	69,322,970	32,811,347	52.7%	11,685,197	280.8%
2015	44,338,622	73,051,905	28,713,283	60.7%	11,917,815	240.9%
2016	52,048,363	78,342,538	26,294,175	66.4%	11,786,239	223.1%
2018	64,789,959	85,511,503	20,721,544	75.8%	9,607,130	215.7%

MACOMB COUNTY, MICHIGAN

Glossary of Terms

Description of Funds

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN
Glossary of Terms

Description of Funds (continued)

Special Revenue Funds (continued):

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

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

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

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

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

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

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

Prosecuting Attorney Forfeiture Funds – to account for revenues and expenditures associated with the seizure of money and property in drug related cases. Money is received from both local and Federal sources. 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 and related expenditures to provide assistance to veterans and/or their dependents. Revenue comes from a special property tax levy and State grant funds.

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:

Personnel – used to account for salaries, all other types of pay, and all fringe benefits for both full time and part time employees.

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

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 2021 - Adopted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 275,156,700	\$ 274,953,000	\$ 203,700	\$ 66,424,593	\$ 66,628,293
Special Revenue Funds					
Community Corrections	216,100	216,100	-	4,316	4,316
Macomb Community Action	9,214,300	9,461,900	(247,600)	8,033,244	7,785,644
Health Grants	29,900	74,800	(44,900)	986,805	941,905
Homeland Security Grants	8,046,200	8,046,200	-	(951,675)	(951,675)
Michigan Works!	4,657,500	4,657,500	-	-	-
MSUE Grants	3,000	32,200	(29,200)	110,604	81,404
Planning Grants	103,000	177,000	(74,000)	620,061	546,061
Prosecuting Attorney Federal Forfeitures	-	17,900	(17,900)	17,946	46
Prosecuting Attorney Forfeitures	110,000	191,800	(81,800)	128,578	46,778
Register of Deeds Remonumentation Fund	233,100	233,100	-	(148,237)	(148,237)
Register of Deeds Technology Fund	995,000	803,800	191,200	1,623,855	1,815,055
Concealed Pistol License	350,000	395,400	(45,400)	1,300,359	1,254,959
Sheriff Grants	285,000	285,000	-	201,137	201,137
Veterans' Affairs	2,029,600	1,884,700	144,900	1,686,264	1,831,164
Enterprise Funds					
Freedom Hill Park	274,000	532,600	(258,600)	1,736,434	1,477,834
Martha T. Berry Medical Care Facility	28,513,300	30,268,200	(1,754,900)	3,255,120	1,500,220
Debt Service Fund	3,738,600	16,078,300	(12,339,700)	14,609,778	2,270,078
	<u>333,955,300</u>	<u>348,309,500</u>	<u>(14,354,200)</u>	<u>99,639,182</u>	<u>85,284,982</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	599,700	599,700	-	888	888
Child Care	18,467,300	18,467,300	-	(607,224)	(607,224)
Community Corrections	1,789,700	1,789,700	-	1,737	1,737
Macomb Community Action	35,755,429	36,012,369	(256,940)	943,442	686,502
Friend of the Court	12,234,200	12,234,200	-	219,424	219,424
Health Grants	11,557,500	11,757,000	(199,500)	2,417,446	2,217,946
MIDC	7,556,900	7,556,900	-	421,277	421,277
MSUE Grants	-	30,100	(30,100)	178,578	148,478
Prosecuting Attorney Grants	2,934,100	2,934,100	-	(86,606)	(86,606)
Roads	160,736,339	166,922,348	(6,186,009)	87,075,998	80,889,989
Sheriff Grants	2,653,100	2,678,100	(25,000)	(54,145)	(79,145)
Veterans Grants	-	-	-	(120,021)	(120,021)
Enterprise Funds					
Community Mental Health	234,276,840	224,748,106	9,528,734	7,999,188	17,527,922
Substance Abuse	22,162,427	23,296,624	(1,134,197)	9,341,407	8,207,210
	<u>510,723,535</u>	<u>509,026,547</u>	<u>1,696,988</u>	<u>107,731,389</u>	<u>109,428,377</u>
	<u>\$ 844,678,835</u>	<u>\$ 857,336,047</u>	<u>\$ (12,657,212)</u>	<u>\$ 207,370,571</u>	<u>\$ 194,713,359</u>

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

Fiscal Year 2022 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 280,131,600	\$ 279,774,900	\$ 356,700	\$ 66,628,293	66,984,993
Special Revenue Funds					
Community Corrections	224,900	224,900	-	4,316	4,316
Macomb Community Action	9,214,300	9,247,300	(33,000)	7,785,644	7,752,644
Health Grants	-	37,600	(37,600)	941,905	904,305
Homeland Security Grants	2,815,750	2,815,750	-	(951,675)	(951,675)
Michigan Works!	4,770,300	4,770,300	-	-	-
MSUE Grants	3,000	18,400	(15,400)	81,404	66,004
Planning Grants	103,000	177,000	(74,000)	546,061	472,061
Prosecuting Attorney Federal Forfeitures	-	-	-	46	46
Prosecuting Attorney Forfeitures	110,000	156,700	(46,700)	46,778	78
Register of Deeds Remonumentation Fund	233,100	233,100	-	(148,237)	(148,237)
Register of Deeds Technology Fund	995,000	808,500	186,500	1,815,055	2,001,555
Concealed Pistol License	360,000	386,500	(26,500)	1,254,959	1,228,459
Sheriff Grants	285,000	285,000	-	201,137	201,137
Veterans' Affairs	2,049,600	1,934,200	115,400	1,831,164	1,946,564
Enterprise Funds					
Freedom Hill Park	274,000	533,200	(259,200)	1,477,834	1,218,634
Martha T. Berry Medical Care Facility	30,383,200	31,070,900	(687,700)	1,500,220	812,520
Debt Service Fund	3,735,000	5,910,800	(2,175,800)	2,270,078	94,278
	<u>335,687,750</u>	<u>338,385,050</u>	<u>(2,697,300)</u>	<u>85,284,982</u>	<u>82,587,682</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	599,700	599,700	-	888	888
Child Care	18,953,900	18,953,900	-	(607,224)	(607,224)
Community Corrections	1,825,900	1,825,900	-	1,737	1,737
Macomb Community Action	34,187,286	34,395,093	(207,807)	686,502	478,695
Friend of the Court	12,486,500	12,486,500	-	219,424	219,424
Health Grants	9,293,500	9,524,800	(231,300)	2,217,946	1,986,646
MIDC	7,660,600	7,660,600	-	421,277	421,277
MSUE Grants	-	25,500	(25,500)	148,478	122,978
Prosecuting Attorney Grants	3,010,900	3,010,900	-	(86,606)	(86,606)
Roads	204,760,449	221,449,065	(16,688,616)	80,889,989	64,201,373
Sheriff Grants	2,670,900	2,695,900	(25,000)	(79,145)	(104,145)
Veterans Grants	-	-	-	(120,021)	(120,021)
Enterprise Funds					
Community Mental Health	235,165,104	234,269,207	895,897	17,527,922	18,423,819
Substance Abuse	22,592,136	23,749,017	(1,156,881)	8,207,210	7,050,329
	<u>553,206,875</u>	<u>570,646,082</u>	<u>(17,439,207)</u>	<u>109,428,377</u>	<u>91,989,170</u>
	<u>\$ 888,894,625</u>	<u>\$ 909,031,132</u>	<u>\$ (20,136,507)</u>	<u>\$ 194,713,359</u>	<u>\$ 174,576,852</u>

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

Fiscal Year 2023 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 281,842,200	\$ 281,746,900	\$ 95,300	\$ 66,984,993	67,080,293
Special Revenue Funds					
Community Corrections	236,600	236,600	-	4,316	4,316
Macomb Community Action	9,214,300	9,247,300	(33,000)	7,752,644	7,719,644
Health Grants	-	37,600	(37,600)	904,305	866,705
Homeland Security Grants	-	-	-	(951,675)	(951,675)
Michigan Works!	4,888,100	4,888,100	-	-	-
MSUE Grants	3,000	6,800	(3,800)	66,004	62,204
Planning Grants	103,000	177,000	(74,000)	472,061	398,061
Prosecuting Attorney Federal Forfeitures	-	-	-	46	46
Prosecuting Attorney Forfeitures	110,000	110,000	-	78	78
Register of Deeds Remonumentation Fund	233,100	233,100	-	(148,237)	(148,237)
Register of Deeds Technology Fund	995,000	813,200	181,800	2,001,555	2,183,355
Concealed Pistol License	370,000	398,800	(28,800)	1,228,459	1,199,659
Sheriff Grants	285,000	285,000	-	201,137	201,137
Veterans' Affairs	2,069,800	1,979,300	90,500	1,946,564	2,037,064
Enterprise Funds					
Freedom Hill Park	274,000	533,800	(259,800)	1,218,634	958,834
Martha T. Berry Medical Care Facility	30,687,100	31,376,600	(689,500)	812,520	123,020
Debt Service Fund	3,735,600	3,750,800	(15,200)	94,278	79,078
	<u>335,046,800</u>	<u>335,820,900</u>	<u>(774,100)</u>	<u>82,587,682</u>	<u>81,813,582</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	599,700	599,700	-	888	888
Child Care	19,236,900	19,236,900	-	(607,224)	(607,224)
Community Corrections	1,864,200	1,864,200	-	1,737	1,737
Macomb Community Action	33,620,442	33,828,528	(208,086)	478,695	270,609
Friend of the Court	12,724,400	12,724,400	-	219,424	219,424
Health Grants	9,419,800	9,670,400	(250,600)	1,986,646	1,736,046
MIDC	7,709,700	7,709,700	-	421,277	421,277
MSUE Grants	-	25,500	(25,500)	122,978	97,478
Prosecuting Attorney Grants	3,058,300	3,058,300	-	(86,606)	(86,606)
Roads	199,288,595	211,455,238	(12,166,643)	64,201,373	52,034,730
Sheriff Grants	2,695,000	2,720,000	(25,000)	(104,145)	(129,145)
Veterans Grants	-	-	-	(120,021)	(120,021)
Enterprise Funds					
Community Mental Health	236,076,845	235,013,682	1,063,163	18,423,819	19,486,982
Substance Abuse	23,030,667	24,210,685	(1,180,018)	7,050,329	5,870,311
	<u>549,324,549</u>	<u>562,117,233</u>	<u>(12,792,684)</u>	<u>91,989,170</u>	<u>79,196,486</u>
	<u>\$ 884,371,349</u>	<u>\$ 897,938,133</u>	<u>\$ (13,566,784)</u>	<u>\$ 174,576,852</u>	<u>\$ 161,010,068</u>

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

	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ 122,784,468	\$ 128,235,044	\$ 135,597,600	\$ 135,916,300	\$ 137,281,100	\$ 138,609,600
Licenses & Permits	2,915,364	3,056,566	2,642,000	2,612,000	2,622,000	2,632,000
Intergovernmental	197,254,811	228,018,212	287,202,872	284,840,023	319,305,165	309,769,819
Charges for Services	281,242,106	296,239,137	292,394,774	313,954,758	318,776,489	321,934,403
Investment Income	2,764,312	4,569,564	2,817,783	2,342,517	2,340,338	2,240,484
Fines & Forfeitures	1,358,687	1,343,302	1,007,000	902,500	902,500	902,500
Reimbursements	8,781,268	9,904,202	9,713,731	9,902,043	10,087,743	10,139,043
Indirect Cost Allocation	14,633,570	43,494,278	48,455,200	48,216,800	51,167,200	51,167,200
Other Revenue	2,703,487	2,119,889	996,326	705,867	706,167	706,467
Total Revenues	634,438,073	716,980,194	780,827,286	799,392,808	843,188,702	838,101,516
Expenditures By Category:						
Personnel	254,598,595	254,676,565	278,343,030	290,520,994	298,099,717	303,120,493
Supplies & Services	53,130,434	59,381,378	81,644,699	75,705,403	68,638,107	65,453,496
Room & Board	5,372,430	6,361,458	5,089,000	4,955,000	5,155,000	5,205,000
Conferences & Training	1,372,212	1,194,482	1,770,229	1,699,251	1,685,382	1,690,153
Utilities	5,464,662	4,922,611	5,732,752	5,505,606	5,529,444	5,554,421
Repairs & Maintenance	8,572,199	10,503,682	12,349,479	13,439,957	13,153,928	12,266,992
Road Construction & Maintenance	43,877,822	56,744,791	95,327,934	105,058,267	164,775,205	154,902,473
Vehicle Operations	2,764,388	2,820,229	4,062,360	3,832,734	3,821,113	3,827,797
Contract Services	215,414,529	208,597,055	220,285,050	236,085,309	238,014,098	238,294,305
Internal Services	16,471,847	47,452,246	48,027,127	49,445,073	49,535,628	49,707,063
Capital Outlay	8,559,166	13,787,496	18,735,072	17,752,826	17,035,487	15,910,506
Debt Service - Principal	6,995,000	7,265,000	6,810,000	14,690,000	4,875,000	2,870,000
Debt Service - Interest and fees	1,981,584	1,789,311	1,578,400	1,359,600	1,007,100	865,600
Unallocated Reduction	-	-	(6,375,500)	-	-	-
Total Expenditures	624,574,868	675,496,304	773,379,632	820,050,020	871,325,209	859,668,299
Revenues Over (Under) Expenditures	9,863,205	41,483,890	7,447,654	(20,657,212)	(28,136,507)	(21,566,783)
Other Financing Sources (Uses):						
Transfers in - General Fund	33,541,363	38,162,191	56,698,533	36,557,100	37,018,500	37,584,700
Transfers in - Other Funds	31,613,015	9,052,822	9,113,554	8,728,927	8,687,423	8,685,133
Transfers out	(49,638,352)	(60,520,373)	(68,421,257)	(37,286,027)	(37,705,923)	(38,269,834)
Total Other Financing Sources (Uses):	15,516,026	(13,305,360)	(2,609,170)	8,000,000	8,000,000	7,999,999
Net Increase (Decrease) in Fund Balance	25,379,231	28,178,530	4,838,484	(12,657,212)	(20,136,507)	(13,566,784)
Fund Balance, Beginning of Year	148,974,326	174,353,557	202,532,087	207,370,571	194,713,359	174,576,852
Fund Balance, End of Year	\$ 174,353,557	\$ 202,532,087	\$ 207,370,571	\$ 194,713,359	\$ 174,576,852	\$ 161,010,068

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

	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ 122,784,468	\$ 128,235,044	\$ 135,597,600	\$ 135,916,300	\$ 137,281,100	\$ 138,609,600
Licenses & Permits	2,915,364	3,056,566	2,642,000	2,612,000	2,622,000	2,632,000
Intergovernmental	197,254,811	228,018,212	287,202,872	284,840,023	319,305,165	309,769,819
Charges for Services	281,242,106	296,239,137	292,394,774	313,954,758	318,776,489	321,934,403
Investment Income	2,764,312	4,569,564	2,817,783	2,342,517	2,340,338	2,240,484
Fines & Forfeitures	1,358,687	1,343,302	1,007,000	902,500	902,500	902,500
Reimbursements	8,781,268	9,904,202	9,713,731	9,902,043	10,087,743	10,139,043
Indirect Cost Allocation	14,633,570	43,494,278	48,455,200	48,216,800	51,167,200	51,167,200
Other Revenue	2,703,487	2,119,889	996,326	705,867	706,167	706,467
Total Revenues	634,438,073	716,980,194	780,827,286	799,392,808	843,188,702	838,101,516
Expenditures:						
Legislative	1,453,198	2,072,306	2,142,100	2,170,400	2,237,100	2,258,200
Judicial	45,952,536	58,855,220	65,824,764	66,477,700	67,736,000	68,631,900
General Government	48,475,505	57,176,061	49,404,435	60,326,700	61,381,300	60,536,100
Public Safety	80,695,416	94,656,718	108,416,189	103,585,400	99,940,450	98,490,700
Public Works	88,086,950	103,546,555	158,402,613	169,520,718	225,010,643	215,896,738
Health & Welfare	341,793,622	333,828,437	361,262,359	383,635,376	391,570,229	393,689,555
Recreation & Culture	423,744	436,195	470,000	502,600	503,200	503,800
Capital Outlay	8,559,166	13,787,496	18,735,072	17,752,826	17,035,487	15,910,506
Debt Service - Principal	6,995,000	7,265,000	6,810,000	14,690,000	4,875,000	2,870,000
Debt Service - Interest & Fees	2,139,731	3,872,316	1,912,100	1,388,300	1,035,800	880,800
Total Expenditures	624,574,868	675,496,304	773,379,632	820,050,020	871,325,209	859,668,299
Revenues Over (Under) Expenditures	9,863,205	41,483,890	7,447,654	(20,657,212)	(28,136,507)	(21,566,783)
Other Financing Sources (Uses):						
Transfers in - General Fund	33,541,363	38,162,191	56,698,533	36,557,100	37,018,500	37,584,700
Transfers in - Other Funds	31,613,015	9,052,822	9,113,554	8,728,927	8,687,423	8,685,133
Transfers out	(49,638,352)	(60,520,373)	(68,421,257)	(37,286,027)	(37,705,923)	(38,269,834)
Total Other Financing Sources (Uses):	15,516,026	(13,305,360)	(2,609,170)	8,000,000	8,000,000	7,999,999
Net Increase (Decrease) in Fund Balance	25,379,231	28,178,530	4,838,484	(12,657,212)	(20,136,507)	(13,566,784)
Fund Balance, Beginning of Year	148,974,326	174,353,557	202,532,087	207,370,571	194,713,359	174,576,852
Fund Balance, End of Year	\$ 174,353,557	\$ 202,532,087	\$ 207,370,571	\$ 194,713,359	\$ 174,576,852	\$ 161,010,068

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

	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Legislative						
General Fund	\$ 1,453,198	\$ 2,072,306	\$ 2,142,100	\$ 2,170,400	\$ 2,237,100	\$ 2,258,200
Judicial						
General Fund	32,713,303	40,499,293	42,527,425	43,045,000	43,914,200	44,521,000
Circuit Court Programs	296,025	379,217	400,900	599,700	599,700	599,700
Friend of the Court	10,123,204	11,222,053	12,584,900	12,176,800	12,430,500	12,669,800
MIDC	-	4,144,198	6,992,550	7,523,800	7,627,500	7,676,600
Prosecuting Attorney Federal Forfeiture	-	-	10,500	10,000	-	-
Prosecuting Attorney Forfeiture	490,271	162,997	153,880	191,800	156,700	110,000
Prosecuting Attorney Grants	2,329,733	2,447,462	3,154,609	2,930,600	3,007,400	3,054,800
General government						
General Fund	46,790,597	55,494,548	46,336,433	58,742,400	59,776,200	58,914,000
Community Development Block Grant	439,485	587,001	1,853,089	177,000	177,000	177,000
Register of Deeds Remonumentation Fund	232,784	247,062	233,100	233,100	233,100	233,100
Register of Deeds Technology Fund	882,100	731,601	714,300	803,800	808,500	813,200
Clerk CPL	130,539	115,849	267,513	370,400	386,500	398,800
Public Safety						
General Fund	72,495,892	86,967,169	92,107,075	91,001,800	92,225,500	93,442,400
Community Corrections - Dec 31 Year End	146,661	176,755	229,320	216,100	224,900	236,600
Community Corrections - Sep 30 Year End	1,664,493	1,631,024	1,768,100	1,789,700	1,825,900	1,864,200
Homeland Security Grants	3,687,291	3,384,072	10,198,923	7,677,200	2,740,750	-
Sheriff Grants - Dec 31 Year End	630,799	343,638	1,465,971	237,500	237,500	237,500
Sheriff Grants - Sep 30 Year End	2,070,280	2,154,060	2,646,800	2,663,100	2,685,900	2,710,000
Public Works						
General Fund	6,009,697	7,481,516	7,878,627	8,180,000	8,312,400	8,441,500
Roads	82,077,253	96,065,039	150,523,986	161,340,718	216,698,243	207,455,238
Health & Welfare						
General Fund	22,768,426	22,973,515	24,669,128	24,396,100	25,368,600	25,814,500
Child Care Fund	18,577,594	19,930,565	19,611,591	18,467,300	18,953,900	19,236,900
Community Mental Health	210,458,904	203,714,221	201,898,869	224,451,661	233,962,512	234,696,225
Macomb Community Action - Dec 31 Year End	2,810,081	2,722,701	9,867,333	9,461,900	9,247,300	9,247,300
Macomb Community Action - Sep 30 Year End	29,206,260	29,423,483	35,360,421	35,057,240	33,481,468	33,073,934
Health Grants - Dec 31 Year End	61,787	41,848	79,017	54,100	17,600	17,600
Health Grants - Sep 30 Year End	6,936,803	7,196,969	9,441,533	11,598,800	9,491,600	9,637,200
Martha T Berry Medical Care Facility	28,188,851	22,610,715	29,460,400	30,268,200	30,570,900	30,876,600
Michigan Works!	4,158,580	4,060,038	4,630,519	4,653,500	4,766,300	4,884,100
MSUE Grants - Dec 31 Year End	7,210	5,395	33,200	32,200	18,400	6,800
MSUE Grants - Sep 30 Year End	18,626	28,563	21,400	30,100	25,500	25,500
Substance Abuse	17,285,580	19,458,657	24,136,100	23,295,575	23,747,949	24,209,596
Veterans' Affairs	1,314,920	1,509,692	1,762,000	1,868,700	1,918,200	1,963,300
Veterans Grants	-	152,075	290,848	-	-	-
Recreation & Culture						
Freedom Hill Park	423,744	436,195	470,000	502,600	503,200	503,800
Debt Service						
Principal	6,995,000	7,265,000	6,810,000	14,690,000	4,875,000	2,870,000
Interest & Fees	2,139,731	3,872,316	1,912,100	1,388,300	1,035,800	880,800
Capital Outlay	<u>8,559,166</u>	<u>13,787,496</u>	<u>18,735,072</u>	<u>17,752,826</u>	<u>17,035,487</u>	<u>15,910,506</u>
Total Operating Expenditures	<u>624,574,868</u>	<u>675,496,304</u>	<u>773,379,632</u>	<u>820,050,020</u>	<u>871,325,209</u>	<u>859,668,299</u>

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>Budgeted</u>			
	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Adopted</u>	<u>2022 Forecasted</u>	<u>2023 Forecasted</u>
Transfers Out						
General Fund	46,537,306	48,965,809	67,673,783	36,557,100	37,018,500	37,584,700
Macomb Community Action - Dec 31 Year End	34,130	-	-	-	-	-
Macomb Community Action - Sep 30 Year End	1,153,233	908,959	689,354	728,927	687,423	685,134
MSUE Grants - Sep 30 Year End	4,265	-	-	-	-	-
Roads	1,738,659	-	-	-	-	-
Sheriff Grants - Dec 31 Year End	150,000	123	-	-	-	-
Sheriff Grants - Sep 30 Year End	20,759	-	-	-	-	-
Total Transfers	<u>49,638,352</u>	<u>49,874,891</u>	<u>68,406,757</u>	<u>37,286,027</u>	<u>37,705,923</u>	<u>38,269,834</u>
Total Expenditures	<u>\$ 674,213,220</u>	<u>\$ 725,371,195</u>	<u>\$ 841,786,389</u>	<u>\$ 857,336,047</u>	<u>\$ 909,031,132</u>	<u>\$ 897,938,133</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, 2021

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 133,919,000	\$ -	\$ -	\$ 1,997,300	\$ 135,916,300
Licenses & Permits	1,394,800	867,200	-	350,000	2,612,000
Intergovernmental	37,113,100	156,364,422	13,260,599	78,101,902	284,840,023
Charges for Services	37,360,100	2,117,500	216,538,431	57,938,727	313,954,758
Investment Income	727,500	1,115,017	500,000	-	2,342,517
Fines & Forfeitures	590,000	-	-	312,500	902,500
Reimbursements	7,822,500	-	171,043	1,908,500	9,902,043
Indirect Cost Allocation	48,150,600	-	66,200	-	48,216,800
Other Revenue	79,100	272,200	41,067	313,500	705,867
Total Revenues	<u>267,156,700</u>	<u>160,736,339</u>	<u>230,577,340</u>	<u>140,922,429</u>	<u>799,392,808</u>
Expenditures By Category:					
Personnel	148,478,000	38,212,051	31,543,922	72,287,021	290,520,994
Supplies & Services	15,974,400	2,485,923	12,595,622	44,649,458	75,705,403
Room & Board	-	-	-	4,955,000	4,955,000
Conferences & Training	495,600	195,894	59,743	948,014	1,699,251
Utilities	3,533,400	721,200	335,786	915,220	5,505,606
Repairs & Maintenance	11,819,800	759,400	72,303	788,454	13,439,957
Road Construction & Maintenance	-	105,058,267	-	-	105,058,267
Vehicle Operations	1,034,300	2,458,950	1,922	337,562	3,832,734
Contract Services	9,457,500	11,449,033	177,789,089	37,389,687	236,085,309
Internal Services	36,742,700	-	2,053,274	10,649,099	49,445,073
Capital Outlay	10,860,200	5,581,630	296,445	1,014,551	17,752,826
Debt Service - Principal	-	-	-	14,690,000	14,690,000
Debt Service - Interest and fees	-	-	-	1,359,600	1,359,600
Total Expenditures	<u>238,395,900</u>	<u>166,922,348</u>	<u>224,748,106</u>	<u>189,983,666</u>	<u>820,050,020</u>
Revenues Over (Under) Expenditures	<u>28,760,800</u>	<u>(6,186,009)</u>	<u>5,829,234</u>	<u>(49,061,237)</u>	<u>(20,657,212)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,699,500	32,857,600	36,557,100
Transfers in - Other Funds	8,000,000	-	-	728,927	8,728,927
Transfers out	(36,557,100)	-	-	(728,927)	(37,286,027)
Total Other Financing Sources (Uses):	<u>(28,557,100)</u>	<u>-</u>	<u>3,699,500</u>	<u>32,857,600</u>	<u>8,000,000</u>
Net Increase (Decrease) in Fund Balance	203,700	(6,186,009)	9,528,734	(16,203,637)	(12,657,212)
Fund Balance, Beginning of Year	66,424,593	87,075,998	7,999,188	45,870,792	207,370,571
Fund Balance, End of Year	<u>\$ 66,628,293</u>	<u>\$ 80,889,989</u>	<u>\$ 17,527,922</u>	<u>\$ 29,667,155</u>	<u>\$ 194,713,359</u>

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

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	8,538,900
Charges for Services	18,000	-	665,400
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	10,000
Total Revenues	18,000	103,000	9,214,300
Expenditures:			
Personnel	211,200	-	1,152,000
Supplies & Services	-	116,200	8,283,800
Room & Board	-	-	-
Conferences & Training	-	-	15,000
Utilities	-	-	-
Repairs & Maintenance	-	-	1,500
Vehicle Operations	-	-	3,800
Contract Services	3,000	54,300	-
Internal Services	1,900	6,500	5,800
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	216,100	177,000	9,461,900
Revenues Over (Under) Expenditures	(198,100)	(74,000)	(247,600)
Other Financing Sources (Uses):			
Transfers in from General Fund	198,100	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	198,100	-	-
Net Increase (Decrease) in Fund Balance	-	(74,000)	(247,600)
Fund Balance, Beginning of Year	4,316	620,061	8,033,244
Fund Balance, End of Year	\$ 4,316	\$ 546,061	\$ 7,785,644

continued on next page

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

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	8,046,200	-
Charges for Services	-	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	3,000
Other Revenue	-	-	-
Total Revenues	-	8,046,200	188,000
Expenditures:			
Personnel	-	457,900	82,900
Supplies & Services	28,700	6,710,600	219,000
Room & Board	-	-	-
Conferences & Training	-	19,500	-
Utilities	-	-	112,000
Repairs & Maintenance	-	3,000	38,000
Vehicle Operations	-	3,000	8,500
Contract Services	-	478,700	1,000
Internal Services	-	4,500	41,200
Capital Outlay	-	369,000	30,000
Debt Service - Principal	14,690,000	-	-
Debt Service - Interest and fees	1,359,600	-	-
Total Expenditures	16,078,300	8,046,200	532,600
Revenues Over (Under) Expenditures	(16,078,300)	-	(344,600)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,738,600	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	3,738,600	-	86,000
Net Increase (Decrease) in Fund Balance	(12,339,700)	-	(258,600)
Fund Balance, Beginning of Year	14,609,778	(951,675)	1,736,434
Fund Balance, End of Year	\$ 2,270,078	\$ (951,675)	\$ 1,477,834

continued on next page

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

	Health Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	29,900	-	-
Charges for Services	-	-	28,180,500
Fines & Forfeitures	-	110,000	-
Reimbursements	-	-	305,000
Other Revenue	-	-	27,800
Total Revenues	29,900	110,000	28,513,300
Expenditures:			
Personnel	2,500	-	19,904,100
Supplies & Services	47,300	172,500	6,925,900
Room & Board	-	-	-
Conferences & Training	3,400	15,000	90,000
Utilities	-	-	496,000
Repairs & Maintenance	-	-	317,600
Vehicle Operations	-	-	3,600
Contract Services	-	4,300	2,531,000
Internal Services	900	-	-
Capital Outlay	20,700	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	74,800	191,800	30,268,200
Revenues Over (Under) Expenditures	(44,900)	(81,800)	(1,754,900)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	(44,900)	(81,800)	(1,754,900)
Fund Balance, Beginning of Year	986,805	128,578	3,255,120
Fund Balance, End of Year	\$ 941,905	\$ 46,778	\$ 1,500,220

continued on next page

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

	Michigan <u>Works!</u>	MSUE <u>Grants</u>	Prosecuting Attorney <u>Federal Forfeitures</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,657,500	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	3,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,657,500</u>	<u>3,000</u>	<u>-</u>
Expenditures:			
Personnel	4,414,100	-	-
Supplies & Services	73,100	9,600	-
Room & Board	-	-	-
Conferences & Training	16,800	500	10,000
Utilities	-	-	-
Repairs & Maintenance	-	2,100	-
Vehicle Operations	-	-	-
Contract Services	-	20,000	-
Internal Services	149,500	-	-
Capital Outlay	4,000	-	7,900
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,657,500</u>	<u>32,200</u>	<u>17,900</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(29,200)</u>	<u>(17,900)</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	-	(29,200)	(17,900)
Fund Balance, Beginning of Year	<u>-</u>	<u>110,604</u>	<u>17,946</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 81,404</u>	<u>\$ 46</u>

continued on next page

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	233,100	-	40,000
Charges for Services	-	995,000	50,000
Fines & Forfeitures	-	-	195,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	233,100	995,000	285,000
Expenditures:			
Personnel	-	195,800	-
Supplies & Services	5,500	24,200	83,500
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,500	22,500
Vehicle Operations	-	-	32,500
Contract Services	227,200	550,000	2,500
Internal Services	400	20,300	12,000
Capital Outlay	-	-	47,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	233,100	803,800	285,000
Revenues Over (Under) Expenditures	-	191,200	-
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	-	191,200	-
Fund Balance, Beginning of Year	(148,237)	1,623,855	201,137
Fund Balance, End of Year	\$ (148,237)	\$ 1,815,055	\$ 201,137

continued on next page

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

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 1,997,300	\$ 1,997,300
Licenses & Permits	350,000	-	350,000
Intergovernmental	-	32,300	16,920,400
Charges for Services	-	-	34,751,400
Fines & Forfeitures	-	-	305,000
Reimbursements	-	-	312,500
Other Revenue	-	-	139,300
Total Revenues	350,000	2,029,600	54,775,900
Expenditures:			
Personnel	237,000	1,283,900	27,941,400
Supplies & Services	80,400	275,200	23,055,500
Room & Board	-	-	-
Conferences & Training	5,000	26,000	295,700
Utilities	-	-	608,000
Repairs & Maintenance	-	12,000	400,200
Vehicle Operations	-	-	51,400
Contract Services	22,800	31,100	3,925,900
Internal Services	25,200	240,500	508,700
Capital Outlay	25,000	16,000	520,100
Debt Service - Principal	-	-	14,690,000
Debt Service - Interest and fees	-	-	1,359,600
Total Expenditures	395,400	1,884,700	73,356,500
Revenues Over (Under) Expenditures	(45,400)	144,900	(18,580,600)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	4,022,700
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	4,022,700
Net Increase (Decrease) in Fund Balance	(45,400)	144,900	(14,557,900)
Fund Balance, Beginning of Year	1,300,359	1,686,264	33,214,589
Fund Balance, End of Year	\$ 1,254,959	\$ 1,831,164	\$ 18,656,689

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2021

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	486,600	6,388,000	1,520,000
Charges for Services	5,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	385,000	-
Other Revenue	-	-	-
Total Revenues	491,600	7,254,000	1,520,000
Expenditures:			
Personnel	13,400	8,787,000	947,500
Supplies & Services	224,300	993,100	104,500
Room & Board	-	4,955,000	-
Conferences & Training	4,500	33,500	2,000
Utilities	-	269,000	-
Repairs & Maintenance	-	222,000	2,000
Vehicle Operations	-	4,500	-
Contract Services	348,200	735,500	715,900
Internal Services	9,300	2,467,700	17,800
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	599,700	18,467,300	1,789,700
Revenues Over (Under) Expenditures	(108,100)	(11,213,300)	(269,700)
Other Financing Sources (Uses):			
Transfers in from General Fund	108,100	11,213,300	269,700
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	108,100	11,213,300	269,700
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	888	(607,224)	1,737
Fund Balance, End of Year	\$ 888	\$ (607,224)	\$ 1,737

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2021

	<u>Macomb Community Action</u>	<u>Friend of the Court</u>	<u>Health Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	21,458,248	8,104,500	7,841,200
Charges for Services	9,166,254	765,000	617,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	170,500	-	3,700
Total Revenues	<u>30,795,002</u>	<u>8,869,500</u>	<u>8,461,900</u>
Expenditures:			
Personnel	13,600,384	8,876,400	5,679,400
Supplies & Services	11,374,335	121,200	1,386,700
Room & Board	-	-	-
Conferences & Training	271,253	-	94,600
Utilities	35,880	-	-
Repairs & Maintenance	78,300	72,400	8,500
Vehicle Operations	128,862	18,000	2,600
Contract Services	7,193,092	695,000	2,168,000
Internal Services	2,375,134	2,393,800	2,259,000
Capital Outlay	226,202	57,400	158,200
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>35,283,442</u>	<u>12,234,200</u>	<u>11,757,000</u>
Revenues Over (Under) Expenditures	<u>(4,488,440)</u>	<u>(3,364,700)</u>	<u>(3,295,100)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	4,231,500	3,364,700	3,095,600
Transfers in from Other Funds	728,927	-	-
Transfers out	(728,927)	-	-
Total Other Financing Sources (Uses):	<u>4,231,500</u>	<u>3,364,700</u>	<u>3,095,600</u>
Net Increase (Decrease) in Fund Balance	(256,940)	-	(199,500)
Fund Balance, Beginning of Year	<u>943,442</u>	<u>219,424</u>	<u>2,417,446</u>
Fund Balance, End of Year	<u>\$ 686,502</u>	<u>\$ 219,424</u>	<u>\$ 2,217,946</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2021

	MSUE Grants	Prosecuting Attorney Grants	Veterans Grants	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,205,300	-	1,695,500
Charges for Services	-	-	-	533,000
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	2,205,300	-	2,236,000
Expenditures:				
Personnel	-	2,377,500	-	1,115,700
Supplies & Services	3,500	105,500	-	1,258,300
Room & Board	-	-	-	-
Conferences & Training	-	18,500	-	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	1,700	-	2,300
Vehicle Operations	-	-	-	132,200
Contract Services	20,600	74,000	-	-
Internal Services	6,000	353,400	-	142,600
Capital Outlay	-	3,500	-	15,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	30,100	2,934,100	-	2,678,100
Revenues Over (Under) Expenditures	(30,100)	(728,800)	-	(442,100)
Other Financing Sources (Uses):				
Transfers in from General Fund	-	728,800	-	417,100
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	728,800	-	417,100
Net Increase (Decrease) in Fund Balance	(30,100)	-	-	(25,000)
Fund Balance, Beginning of Year	178,578	(86,606)	(120,021)	(54,145)
Fund Balance, End of Year	\$ 148,478	\$ (86,606)	\$ (120,021)	\$ (79,145)

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2021

	Substance		September Year End	
	Abuse	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 1,997,300
Licenses & Permits	-	-	-	350,000
Intergovernmental	7,376,154	4,106,000	61,181,502	78,101,902
Charges for Services	11,620,073	-	23,187,327	57,938,727
Fines & Forfeitures	-	-	7,500	312,500
Reimbursements	-	1,211,000	1,596,000	1,908,500
Other Revenue	-	-	174,200	313,500
Total Revenues	18,996,227	5,317,000	86,146,529	140,922,429
Expenditures:				
Personnel	1,268,437	1,679,900	44,345,621	72,287,021
Supplies & Services	381,623	5,640,900	21,593,958	44,649,458
Room & Board	-	-	4,955,000	4,955,000
Conferences & Training	35,961	180,000	652,314	948,014
Utilities	2,340	-	307,220	915,220
Repairs & Maintenance	1,054	-	388,254	788,454
Vehicle Operations	-	-	286,162	337,562
Contract Services	21,513,495	-	33,463,787	37,389,687
Internal Services	92,665	23,000	10,140,399	10,649,099
Capital Outlay	1,049	33,100	494,451	1,014,551
Debt Service - Principal	-	-	-	14,690,000
Debt Service - Interest and fees	-	-	-	1,359,600
Total Expenditures	23,296,624	7,556,900	116,627,166	189,983,666
Revenues Over (Under) Expenditures	(4,300,397)	(2,239,900)	(30,480,637)	(49,061,237)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,166,200	2,239,900	28,834,900	32,857,600
Transfers in from Other Funds	-	-	728,927	728,927
Transfers out	-	-	(728,927)	(728,927)
Total Other Financing Sources (Uses):	3,166,200	2,239,900	28,834,900	32,857,600
Net Increase (Decrease) in Fund Balance	(1,134,197)	-	(1,645,737)	(16,203,637)
Fund Balance, Beginning of Year	9,341,407	421,277	12,656,203	45,870,792
Fund Balance, End of Year	\$ 8,207,210	\$ 421,277	\$ 11,010,466	\$ 29,667,155

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, 2022

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 135,263,800	\$ -	\$ -	\$ 2,017,300	\$ 137,281,100
Licenses & Permits	1,394,800	867,200	-	360,000	2,622,000
Intergovernmental	37,113,100	200,390,711	12,012,260	69,789,094	319,305,165
Charges for Services	37,904,800	2,117,500	218,675,034	60,079,155	318,776,489
Investment Income	727,500	1,112,838	500,000	-	2,340,338
Fines & Forfeitures	590,000	-	-	312,500	902,500
Reimbursements	7,957,500	-	171,043	1,959,200	10,087,743
Indirect Cost Allocation	51,101,000	-	66,200	-	51,167,200
Other Revenue	79,100	272,200	41,067	313,800	706,167
Total Revenues	<u>272,131,600</u>	<u>204,760,449</u>	<u>231,465,604</u>	<u>134,831,049</u>	<u>843,188,702</u>
Expenditures By Category:					
Personnel	154,294,400	38,828,852	32,074,467	72,901,998	298,099,717
Supplies & Services	14,654,300	2,557,484	13,137,459	38,288,864	68,638,107
Room & Board	-	-	-	5,155,000	5,155,000
Conferences & Training	495,600	197,119	62,730	929,933	1,685,382
Utilities	3,535,400	721,200	352,577	920,267	5,529,444
Repairs & Maintenance	11,525,000	764,400	75,769	788,759	13,153,928
Road Construction & Maintenance	-	164,775,205	-	-	164,775,205
Vehicle Operations	1,029,100	2,458,950	2,018	331,045	3,821,113
Contract Services	9,508,400	6,395,033	186,109,206	36,001,459	238,014,098
Internal Services	36,791,800	-	2,148,286	10,595,542	49,535,628
Capital Outlay	10,922,400	4,750,822	306,695	1,055,570	17,035,487
Debt Service - Principal	-	-	-	4,875,000	4,875,000
Debt Service - Interest and fees	-	-	-	1,007,100	1,007,100
Total Expenditures	<u>242,756,400</u>	<u>221,449,065</u>	<u>234,269,207</u>	<u>172,850,537</u>	<u>871,325,209</u>
Revenues Over (Under) Expenditures	<u>29,375,200</u>	<u>(16,688,616)</u>	<u>(2,803,603)</u>	<u>(38,019,488)</u>	<u>(28,136,507)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,699,500	33,319,000	37,018,500
Transfers in - Other Funds	8,000,000	-	-	687,423	8,687,423
Transfers out	(37,018,500)	-	-	(687,423)	(37,705,923)
Total Other Financing Sources (Uses):	<u>(29,018,500)</u>	<u>-</u>	<u>3,699,500</u>	<u>33,319,000</u>	<u>8,000,000</u>
Net Increase (Decrease) in Fund Balance	356,700	(16,688,616)	895,897	(4,700,488)	(20,136,507)
Fund Balance, Beginning of Year	66,628,293	80,889,989	17,527,922	29,667,155	194,713,359
Fund Balance, End of Year	<u>\$ 66,984,993</u>	<u>\$ 64,201,373</u>	<u>\$ 18,423,819</u>	<u>\$ 24,966,667</u>	<u>\$ 174,576,852</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2022

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	8,538,900
Charges for Services	18,000	-	665,400
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	10,000
Total Revenues	18,000	103,000	9,214,300
Expenditures:			
Personnel	219,900	-	1,167,300
Supplies & Services	-	116,200	8,053,900
Room & Board	-	-	-
Conferences & Training	-	-	15,000
Utilities	-	-	-
Repairs & Maintenance	-	-	1,500
Vehicle Operations	-	-	3,800
Contract Services	3,000	54,300	-
Internal Services	2,000	6,500	5,800
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	224,900	177,000	9,247,300
Revenues Over (Under) Expenditures	(206,900)	(74,000)	(33,000)
Other Financing Sources (Uses):			
Transfers in from General Fund	206,900	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	206,900	-	-
Net Increase (Decrease) in Fund Balance	-	(74,000)	(33,000)
Fund Balance, Beginning of Year	4,316	546,061	7,785,644
Fund Balance, End of Year	\$ 4,316	\$ 472,061	\$ 7,752,644

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2022

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	2,815,750	-
Charges for Services	-	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	3,000
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>2,815,750</u>	<u>188,000</u>
Expenditures:			
Personnel	-	25,000	83,500
Supplies & Services	28,700	2,567,750	219,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	500	38,000
Vehicle Operations	-	-	8,500
Contract Services	-	145,000	1,000
Internal Services	-	2,500	41,200
Capital Outlay	-	75,000	30,000
Debt Service - Principal	4,875,000	-	-
Debt Service - Interest and fees	1,007,100	-	-
Total Expenditures	<u>5,910,800</u>	<u>2,815,750</u>	<u>533,200</u>
Revenues Over (Under) Expenditures	<u>(5,910,800)</u>	<u>-</u>	<u>(345,200)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,735,000	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,735,000</u>	<u>-</u>	<u>86,000</u>
Net Increase (Decrease) in Fund Balance	(2,175,800)	-	(259,200)
Fund Balance, Beginning of Year	<u>2,270,078</u>	<u>(951,675)</u>	<u>1,477,834</u>
Fund Balance, End of Year	<u>\$ 94,278</u>	<u>\$ (951,675)</u>	<u>\$ 1,218,634</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2022

	Health Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	30,047,100
Fines & Forfeitures	-	110,000	-
Reimbursements	-	-	308,000
Other Revenue	-	-	28,100
Total Revenues	-	110,000	30,383,200
Expenditures:			
Personnel	-	-	20,103,100
Supplies & Services	17,600	146,700	6,995,200
Room & Board	-	-	-
Conferences & Training	-	10,000	90,900
Utilities	-	-	501,000
Repairs & Maintenance	-	-	320,800
Vehicle Operations	-	-	3,600
Contract Services	-	-	2,556,300
Internal Services	-	-	-
Capital Outlay	20,000	-	500,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	37,600	156,700	31,070,900
Revenues Over (Under) Expenditures	(37,600)	(46,700)	(687,700)
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	(37,600)	(46,700)	(687,700)
Fund Balance, Beginning of Year	941,905	46,778	1,500,220
Fund Balance, End of Year	\$ 904,305	\$ 78	\$ 812,520

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2022

	Michigan Works!	MSUE Grants	Prosecuting Attorney Federal Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,770,300	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	3,000	-
Other Revenue	-	-	-
Total Revenues	4,770,300	3,000	-
Expenditures:			
Personnel	4,525,900	-	-
Supplies & Services	73,100	6,700	-
Room & Board	-	-	-
Conferences & Training	16,800	-	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	9,700	-
Internal Services	150,500	-	-
Capital Outlay	4,000	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	4,770,300	18,400	-
Revenues Over (Under) Expenditures	-	(15,400)	-
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	-	(15,400)	-
Fund Balance, Beginning of Year	-	81,404	46
Fund Balance, End of Year	\$ -	\$ 66,004	\$ 46

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2022

	Register of Deeds Remuneration	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	233,100	-	40,000
Charges for Services	-	995,000	50,000
Fines & Forfeitures	-	-	195,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>233,100</u>	<u>995,000</u>	<u>285,000</u>
Expenditures:			
Personnel	-	200,400	-
Supplies & Services	5,500	24,200	83,500
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,500	22,500
Vehicle Operations	-	-	32,500
Contract Services	227,200	550,000	2,500
Internal Services	400	20,400	12,000
Capital Outlay	-	-	47,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>233,100</u>	<u>808,500</u>	<u>285,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>186,500</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	-	186,500	-
Fund Balance, Beginning of Year	<u>(148,237)</u>	<u>1,815,055</u>	<u>201,137</u>
Fund Balance, End of Year	<u>\$ (148,237)</u>	<u>\$ 2,001,555</u>	<u>\$ 201,137</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2022

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 2,017,300	\$ 2,017,300
Licenses & Permits	360,000	-	360,000
Intergovernmental	-	32,300	11,660,050
Charges for Services	-	-	36,730,800
Fines & Forfeitures	-	-	305,000
Reimbursements	-	-	315,500
Other Revenue	-	-	139,600
Total Revenues	360,000	2,049,600	51,528,250
Expenditures:			
Personnel	252,900	1,332,900	27,910,900
Supplies & Services	80,400	275,200	18,693,650
Room & Board	-	-	-
Conferences & Training	5,000	26,000	258,200
Utilities	-	-	613,000
Repairs & Maintenance	-	12,000	400,800
Vehicle Operations	-	-	48,400
Contract Services	22,800	31,100	3,602,900
Internal Services	25,400	241,000	507,700
Capital Outlay	-	16,000	692,500
Debt Service - Principal	-	-	4,875,000
Debt Service - Interest and fees	-	-	1,007,100
Total Expenditures	386,500	1,934,200	58,610,150
Revenues Over (Under) Expenditures	(26,500)	115,400	(7,081,900)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	4,027,900
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	4,027,900
Net Increase (Decrease) in Fund Balance	(26,500)	115,400	(3,054,000)
Fund Balance, Beginning of Year	1,254,959	1,831,164	18,656,689
Fund Balance, End of Year	\$ 1,228,459	\$ 1,946,564	\$ 15,602,689

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2022

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	486,600	6,569,900	1,555,700
Charges for Services	5,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	385,000	-
Other Revenue	-	-	-
Total Revenues	491,600	7,435,900	1,555,700
Expenditures:			
Personnel	13,400	9,009,800	992,600
Supplies & Services	224,300	1,016,600	104,500
Room & Board	-	5,155,000	-
Conferences & Training	4,500	33,500	2,000
Utilities	-	269,000	-
Repairs & Maintenance	-	222,000	2,000
Vehicle Operations	-	4,500	-
Contract Services	348,200	742,500	706,900
Internal Services	9,300	2,501,000	17,900
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	599,700	18,953,900	1,825,900
Revenues Over (Under) Expenditures	(108,100)	(11,518,000)	(270,200)
Other Financing Sources (Uses):			
Transfers in from General Fund	108,100	11,518,000	270,200
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	108,100	11,518,000	270,200
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	888	(607,224)	1,737
Fund Balance, End of Year	\$ 888	\$ (607,224)	\$ 1,737

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2022

	Macomb Community <u>Action</u>	Friend of <u>the Court</u>	Health <u>Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	20,372,366	8,165,700	5,414,400
Charges for Services	9,105,497	765,000	617,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	170,500	-	3,700
Total Revenues	<u>29,648,363</u>	<u>8,930,700</u>	<u>6,035,100</u>
Expenditures:			
Personnel	13,800,024	9,109,000	5,412,800
Supplies & Services	9,986,657	121,200	744,000
Room & Board	-	-	-
Conferences & Training	271,253	18,700	94,600
Utilities	35,880	-	-
Repairs & Maintenance	77,984	72,400	8,500
Vehicle Operations	125,345	18,000	2,600
Contract Services	6,809,192	695,000	1,063,000
Internal Services	2,375,133	2,396,200	2,166,100
Capital Outlay	226,202	56,000	33,200
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>33,707,670</u>	<u>12,486,500</u>	<u>9,524,800</u>
Revenues Over (Under) Expenditures	<u>(4,059,307)</u>	<u>(3,555,800)</u>	<u>(3,489,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,851,500	3,555,800	3,258,400
Transfers in from Other Funds	687,423	-	-
Transfers out	(687,423)	-	-
Total Other Financing Sources (Uses):	<u>3,851,500</u>	<u>3,555,800</u>	<u>3,258,400</u>
Net Increase (Decrease) in Fund Balance	(207,807)	-	(231,300)
Fund Balance, Beginning of Year	<u>686,502</u>	<u>219,424</u>	<u>2,217,946</u>
Fund Balance, End of Year	<u>\$ 478,695</u>	<u>\$ 219,424</u>	<u>\$ 1,986,646</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2022

	MSUE Grants	Prosecuting Attorney Grants	Veterans Grants	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,225,600	-	1,709,100
Charges for Services	-	-	-	533,000
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	2,225,600	-	2,249,600
Expenditures:				
Personnel	-	2,452,800	-	1,138,000
Supplies & Services	3,500	106,000	-	1,258,300
Room & Board	-	-	-	-
Conferences & Training	-	18,500	-	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	1,700	-	2,300
Vehicle Operations	-	-	-	132,200
Contract Services	16,000	74,000	-	-
Internal Services	6,000	354,400	-	143,100
Capital Outlay	-	3,500	-	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	25,500	3,010,900	-	2,695,900
Revenues Over (Under) Expenditures	(25,500)	(785,300)	-	(446,300)
Other Financing Sources (Uses):				
Transfers in from General Fund	-	785,300	-	421,300
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	785,300	-	421,300
Net Increase (Decrease) in Fund Balance	(25,500)	-	-	(25,000)
Fund Balance, Beginning of Year	148,478	(86,606)	(120,021)	(79,145)
Fund Balance, End of Year	\$ 122,978	\$ (86,606)	\$ (120,021)	\$ (104,145)

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2022

	Substance		September Year End	
	Abuse	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,017,300
Licenses & Permits	-	-	-	360,000
Intergovernmental	7,523,678	4,106,000	58,129,044	69,789,094
Charges for Services	11,841,858	-	23,348,355	60,079,155
Fines & Forfeitures	-	-	7,500	312,500
Reimbursements	-	1,258,700	1,643,700	1,959,200
Other Revenue	-	-	174,200	313,800
Total Revenues	19,365,536	5,364,700	83,302,799	134,831,049
Expenditures:				
Personnel	1,280,474	1,782,200	44,991,098	72,901,998
Supplies & Services	389,257	5,640,900	19,595,214	38,288,864
Room & Board	-	-	5,155,000	5,155,000
Conferences & Training	36,680	180,000	671,733	929,933
Utilities	2,387	-	307,267	920,267
Repairs & Maintenance	1,075	-	387,959	788,759
Vehicle Operations	-	-	282,645	331,045
Contract Services	21,943,767	-	32,398,559	36,001,459
Internal Services	94,309	24,400	10,087,842	10,595,542
Capital Outlay	1,068	33,100	363,070	1,055,570
Debt Service - Principal	-	-	-	4,875,000
Debt Service - Interest and fees	-	-	-	1,007,100
Total Expenditures	23,749,017	7,660,600	114,240,387	172,850,537
Revenues Over (Under) Expenditures	(4,383,481)	(2,295,900)	(30,937,588)	(38,019,488)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,226,600	2,295,900	29,291,100	33,319,000
Transfers in from Other Funds	-	-	687,423	687,423
Transfers out	-	-	(687,423)	(687,423)
Total Other Financing Sources (Uses):	3,226,600	2,295,900	29,291,100	33,319,000
Net Increase (Decrease) in Fund Balance	(1,156,881)	-	(1,646,488)	(4,700,488)
Fund Balance, Beginning of Year	8,207,210	421,277	11,010,466	29,667,155
Fund Balance, End of Year	\$ 7,050,329	\$ 421,277	\$ 9,363,978	\$ 24,966,667

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, 2023

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 136,572,100	\$ -	\$ -	\$ 2,037,500	\$ 138,609,600
Licenses & Permits	1,394,800	867,200	-	370,000	2,632,000
Intergovernmental	37,113,100	195,018,711	10,766,032	66,871,976	309,769,819
Charges for Services	38,250,600	2,117,500	220,833,003	60,733,300	321,934,403
Investment Income	727,500	1,012,984	500,000	-	2,240,484
Fines & Forfeitures	590,000	-	-	312,500	902,500
Reimbursements	8,014,000	-	171,043	1,954,000	10,139,043
Indirect Cost Allocation	51,101,000	-	66,200	-	51,167,200
Other Revenue	79,100	272,200	41,067	314,100	706,467
Total Revenues	<u>273,842,200</u>	<u>199,288,595</u>	<u>232,377,345</u>	<u>132,593,376</u>	<u>838,101,516</u>
Expenditures By Category:					
Personnel	157,318,200	39,458,579	32,050,493	74,293,221	303,120,493
Supplies & Services	14,024,400	2,557,484	13,686,931	35,184,681	65,453,496
Room & Board	-	-	-	5,205,000	5,205,000
Conferences & Training	495,600	197,119	65,867	931,567	1,690,153
Utilities	3,537,700	721,200	370,206	925,315	5,554,421
Repairs & Maintenance	10,631,700	764,400	79,411	791,481	12,266,992
Road Construction & Maintenance	-	154,902,473	-	-	154,902,473
Vehicle Operations	1,029,100	2,458,950	2,119	337,628	3,827,797
Contract Services	9,519,600	6,395,033	186,194,104	36,185,568	238,294,305
Internal Services	36,835,300	-	2,247,094	10,624,669	49,707,063
Capital Outlay	10,770,600	4,000,000	317,457	822,449	15,910,506
Debt Service - Principal	-	-	-	2,870,000	2,870,000
Debt Service - Interest and fees	-	-	-	865,600	865,600
Total Expenditures	<u>244,162,200</u>	<u>211,455,238</u>	<u>235,013,682</u>	<u>169,037,179</u>	<u>859,668,299</u>
Revenues Over (Under) Expenditures	<u>29,680,000</u>	<u>(12,166,643)</u>	<u>(2,636,337)</u>	<u>(36,443,803)</u>	<u>(21,566,783)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,699,500	33,885,200	37,584,700
Transfers in - Other Funds	8,000,000	-	-	685,133	8,685,133
Transfers out	(37,584,700)	-	-	(685,134)	(38,269,834)
Total Other Financing Sources (Uses):	<u>(29,584,700)</u>	<u>-</u>	<u>3,699,500</u>	<u>33,885,199</u>	<u>7,999,999</u>
Net Increase (Decrease) in Fund Balance	95,300	(12,166,643)	1,063,163	(2,558,604)	(13,566,784)
Fund Balance, Beginning of Year	66,984,993	64,201,373	18,423,819	24,966,667	174,576,852
Fund Balance, End of Year	<u>\$ 67,080,293</u>	<u>\$ 52,034,730</u>	<u>\$ 19,486,982</u>	<u>\$ 22,408,063</u>	<u>\$ 161,010,068</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2023

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	8,538,900
Charges for Services	18,000	-	665,400
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	10,000
Total Revenues	18,000	103,000	9,214,300
Expenditures:			
Personnel	231,500	-	1,168,500
Supplies & Services	-	116,200	8,052,700
Room & Board	-	-	-
Conferences & Training	-	-	15,000
Utilities	-	-	-
Repairs & Maintenance	-	-	1,500
Vehicle Operations	-	-	3,800
Contract Services	3,000	54,300	-
Internal Services	2,100	6,500	5,800
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	236,600	177,000	9,247,300
Revenues Over (Under) Expenditures	(218,600)	(74,000)	(33,000)
Other Financing Sources (Uses):			
Transfers in from General Fund	218,600	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	218,600	-	-
Net Increase (Decrease) in Fund Balance	-	(74,000)	(33,000)
Fund Balance, Beginning of Year	4,316	472,061	7,752,644
Fund Balance, End of Year	\$ 4,316	\$ 398,061	\$ 7,719,644

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2023

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	185,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	3,000
Other Revenue	-	-	-
Total Revenues	-	-	188,000
Expenditures:			
Personnel	-	-	84,100
Supplies & Services	15,200	-	219,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	-	38,000
Vehicle Operations	-	-	8,500
Contract Services	-	-	1,000
Internal Services	-	-	41,200
Capital Outlay	-	-	30,000
Debt Service - Principal	2,870,000	-	-
Debt Service - Interest and fees	865,600	-	-
Total Expenditures	3,750,800	-	533,800
Revenues Over (Under) Expenditures	(3,750,800)	-	(345,800)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,735,600	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	3,735,600	-	86,000
Net Increase (Decrease) in Fund Balance	(15,200)	-	(259,800)
Fund Balance, Beginning of Year	94,278	(951,675)	1,218,634
Fund Balance, End of Year	\$ 79,078	\$ (951,675)	\$ 958,834

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2023

	Health Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	30,347,600
Fines & Forfeitures	-	110,000	-
Reimbursements	-	-	311,100
Other Revenue	-	-	28,400
Total Revenues	-	110,000	30,687,100
Expenditures:			
Personnel	-	-	20,304,100
Supplies & Services	17,600	100,000	7,065,100
Room & Board	-	-	-
Conferences & Training	-	10,000	91,800
Utilities	-	-	506,000
Repairs & Maintenance	-	-	324,000
Vehicle Operations	-	-	3,700
Contract Services	-	-	2,581,900
Internal Services	-	-	-
Capital Outlay	20,000	-	500,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	37,600	110,000	31,376,600
Revenues Over (Under) Expenditures	(37,600)	-	(689,500)
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	(37,600)	-	(689,500)
Fund Balance, Beginning of Year	904,305	78	812,520
Fund Balance, End of Year	\$ 866,705	\$ 78	\$ 123,020

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2023

	Michigan <u>Works!</u>	MSUE <u>Grants</u>	Prosecuting Attorney <u>Federal Forfeitures</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,888,100	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	3,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,888,100</u>	<u>3,000</u>	<u>-</u>
Expenditures:			
Personnel	4,642,400	-	-
Supplies & Services	73,100	2,800	-
Room & Board	-	-	-
Conferences & Training	16,800	-	-
Utilities	-	-	-
Repairs & Maintenance	-	2,000	-
Vehicle Operations	-	-	-
Contract Services	-	2,000	-
Internal Services	151,800	-	-
Capital Outlay	4,000	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,888,100</u>	<u>6,800</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(3,800)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(3,800)	-
Fund Balance, Beginning of Year	<u>-</u>	<u>66,004</u>	<u>46</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 62,204</u>	<u>\$ 46</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2023

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	233,100	-	40,000
Charges for Services	-	995,000	50,000
Fines & Forfeitures	-	-	195,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	233,100	995,000	285,000
Expenditures:			
Personnel	-	205,100	-
Supplies & Services	5,500	24,200	83,500
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,500	22,500
Vehicle Operations	-	-	32,500
Contract Services	227,200	550,000	2,500
Internal Services	400	20,400	12,000
Capital Outlay	-	-	47,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	233,100	813,200	285,000
Revenues Over (Under) Expenditures	-	181,800	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	181,800	-
Fund Balance, Beginning of Year	(148,237)	2,001,555	201,137
Fund Balance, End of Year	\$ (148,237)	\$ 2,183,355	\$ 201,137

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2023

	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:			
Property Taxes	\$ -	\$ 2,037,500	\$ 2,037,500
Licenses & Permits	370,000	-	370,000
Intergovernmental	-	32,300	8,844,300
Charges for Services	-	-	37,149,100
Fines & Forfeitures	-	-	305,000
Reimbursements	-	-	318,600
Other Revenue	-	-	139,900
Total Revenues	370,000	2,069,800	49,164,400
Expenditures:			
Personnel	265,000	1,377,500	28,278,200
Supplies & Services	80,400	275,200	16,130,500
Room & Board	-	-	-
Conferences & Training	5,000	26,000	259,100
Utilities	-	-	618,000
Repairs & Maintenance	-	12,000	403,500
Vehicle Operations	-	-	48,500
Contract Services	22,800	31,100	3,475,800
Internal Services	25,600	241,500	507,300
Capital Outlay	-	16,000	617,500
Debt Service - Principal	-	-	2,870,000
Debt Service - Interest and fees	-	-	865,600
Total Expenditures	398,800	1,979,300	54,074,000
Revenues Over (Under) Expenditures	(28,800)	90,500	(4,909,600)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	4,040,200
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	4,040,200
Net Increase (Decrease) in Fund Balance	(28,800)	90,500	(869,400)
Fund Balance, Beginning of Year	1,228,459	1,946,564	15,602,689
Fund Balance, End of Year	\$ 1,199,659	\$ 2,037,064	\$ 14,733,289

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2023

	Circuit Court Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	486,600	6,695,500	1,595,000
Charges for Services	5,000	481,000	-
Fines & Forfeitures	-	-	-
Reimbursements	-	385,000	-
Other Revenue	-	-	-
Total Revenues	491,600	7,561,500	1,595,000
Expenditures:			
Personnel	13,400	9,219,000	1,032,500
Supplies & Services	224,300	1,016,600	104,500
Room & Board	-	5,205,000	-
Conferences & Training	4,500	33,500	2,000
Utilities	-	269,000	-
Repairs & Maintenance	-	222,000	2,000
Vehicle Operations	-	4,500	-
Contract Services	348,200	742,500	705,300
Internal Services	9,300	2,524,800	17,900
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	599,700	19,236,900	1,864,200
Revenues Over (Under) Expenditures	(108,100)	(11,675,400)	(269,200)
Other Financing Sources (Uses):			
Transfers in from General Fund	108,100	11,675,400	269,200
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	108,100	11,675,400	269,200
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	888	(607,224)	1,737
Fund Balance, End of Year	\$ 888	\$ (607,224)	\$ 1,737

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2023

	<u>Macomb Community Action</u>	<u>Friend of the Court</u>	<u>Health Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	19,798,322	8,284,700	5,414,400
Charges for Services	9,114,987	765,000	617,000
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	170,500	-	3,700
Total Revenues	<u>29,083,809</u>	<u>9,049,700</u>	<u>6,035,100</u>
Expenditures:			
Personnel	14,061,945	9,345,800	5,557,200
Supplies & Services	9,438,039	121,200	743,800
Room & Board	-	-	-
Conferences & Training	271,253	18,700	94,600
Utilities	35,880	-	-
Repairs & Maintenance	77,984	72,400	8,500
Vehicle Operations	131,828	18,000	2,600
Contract Services	6,683,124	695,000	1,063,000
Internal Services	2,373,881	2,398,700	2,167,500
Capital Outlay	69,460	54,600	33,200
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>33,143,394</u>	<u>12,724,400</u>	<u>9,670,400</u>
Revenues Over (Under) Expenditures	<u>(4,059,585)</u>	<u>(3,674,700)</u>	<u>(3,635,300)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,851,500	3,674,700	3,384,700
Transfers in from Other Funds	685,133	-	-
Transfers out	(685,134)	-	-
Total Other Financing Sources (Uses):	<u>3,851,499</u>	<u>3,674,700</u>	<u>3,384,700</u>
Net Increase (Decrease) in Fund Balance	(208,086)	-	(250,600)
Fund Balance, Beginning of Year	<u>478,695</u>	<u>219,424</u>	<u>1,986,646</u>
Fund Balance, End of Year	<u>\$ 270,609</u>	<u>\$ 219,424</u>	<u>\$ 1,736,046</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2023

	MSUE Grants	Prosecuting Attorney Grants	Veterans Grants	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,249,100	-	1,723,900
Charges for Services	-	-	-	533,000
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	2,249,100	-	2,264,400
Expenditures:				
Personnel	-	2,499,900	-	1,161,600
Supplies & Services	3,500	106,000	-	1,258,300
Room & Board	-	-	-	-
Conferences & Training	-	18,500	-	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	1,700	-	2,300
Vehicle Operations	-	-	-	132,200
Contract Services	16,000	74,000	-	-
Internal Services	6,000	354,700	-	143,600
Capital Outlay	-	3,500	-	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	25,500	3,058,300	-	2,720,000
Revenues Over (Under) Expenditures	(25,500)	(809,200)	-	(455,600)
Other Financing Sources (Uses):				
Transfers in from General Fund	-	809,200	-	430,600
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	809,200	-	430,600
Net Increase (Decrease) in Fund Balance	(25,500)	-	-	(25,000)
Fund Balance, Beginning of Year	122,978	(86,606)	(120,021)	(104,145)
Fund Balance, End of Year	\$ 97,478	\$ (86,606)	\$ (120,021)	\$ (129,145)

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30, 2023

	Substance		September Year End	
	Abuse	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,037,500
Licenses & Permits	-	-	-	370,000
Intergovernmental	7,674,154	4,106,000	58,027,676	66,871,976
Charges for Services	12,068,213	-	23,584,200	60,733,300
Fines & Forfeitures	-	-	7,500	312,500
Reimbursements	-	1,250,400	1,635,400	1,954,000
Other Revenue	-	-	174,200	314,100
Total Revenues	19,742,367	5,356,400	83,428,976	132,593,376
Expenditures:				
Personnel	1,292,976	1,830,700	46,015,021	74,293,221
Supplies & Services	397,042	5,640,900	19,054,181	35,184,681
Room & Board	-	-	5,205,000	5,205,000
Conferences & Training	37,414	180,000	672,467	931,567
Utilities	2,435	-	307,315	925,315
Repairs & Maintenance	1,097	-	387,981	791,481
Vehicle Operations	-	-	289,128	337,628
Contract Services	22,382,644	-	32,709,768	36,185,568
Internal Services	95,988	25,000	10,117,369	10,624,669
Capital Outlay	1,089	33,100	204,949	822,449
Debt Service - Principal	-	-	-	2,870,000
Debt Service - Interest and fees	-	-	-	865,600
Total Expenditures	24,210,685	7,709,700	114,963,179	169,037,179
Revenues Over (Under) Expenditures	(4,468,318)	(2,353,300)	(31,534,203)	(36,443,803)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,288,300	2,353,300	29,845,000	33,885,200
Transfers in from Other Funds	-	-	685,133	685,133
Transfers out	-	-	(685,134)	(685,134)
Total Other Financing Sources (Uses):	3,288,300	2,353,300	29,844,999	33,885,199
Net Increase (Decrease) in Fund Balance	(1,180,018)	-	(1,689,204)	(2,558,604)
Fund Balance, Beginning of Year	7,050,329	421,277	9,363,978	24,966,667
Fund Balance, End of Year	\$ 5,870,311	\$ 421,277	\$ 7,674,774	\$ 22,408,063

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

DEPARTMENT	FUND				FUNCTION	
ALL DEPARTMENTS	GENERAL FUND				ALL FUNCTIONS	
	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ 120,887,270	\$ 126,259,284	\$ 131,094,600	\$ 133,919,000	\$ 135,263,800	\$ 136,572,100
Licenses & Permits	1,540,465	1,534,193	1,522,800	1,394,800	1,394,800	1,394,800
Intergovernmental	36,560,470	40,570,046	55,499,477	37,113,100	37,113,100	37,113,100
Charges for Services	39,076,392	40,019,911	41,368,500	37,360,100	37,904,800	38,250,600
Investment Income	1,452,521	1,752,607	1,699,500	727,500	727,500	727,500
Fines & Forfeitures	580,241	688,658	609,500	590,000	590,000	590,000
Reimbursements	7,758,154	7,702,682	7,753,500	7,822,500	7,957,500	8,014,000
Indirect Cost Allocation	14,570,767	43,433,933	48,389,000	48,150,600	51,101,000	51,101,000
Other Revenue	213,958	878,924	84,100	79,100	79,100	79,100
Total Revenues	<u>222,640,238</u>	<u>262,840,238</u>	<u>288,020,977</u>	<u>267,156,700</u>	<u>272,131,600</u>	<u>273,842,200</u>
Expenditures:						
Personnel	138,750,246	144,154,733	145,327,744	148,478,000	154,294,400	157,318,200
Supplies & Services	16,772,115	12,948,225	15,549,846	15,974,400	14,654,300	14,024,400
Conferences & Training	481,318	420,626	548,102	495,600	495,600	495,600
Utilities	3,488,112	3,140,392	3,630,400	3,533,400	3,535,400	3,537,700
Repairs & Maintenance	7,496,401	9,449,903	10,740,612	11,819,800	11,525,000	10,631,700
Vehicle Operations	974,807	930,071	1,057,700	1,034,300	1,029,100	1,029,100
Contract Services	8,203,228	9,061,941	9,934,550	9,457,500	9,508,400	9,519,600
Internal Services	6,064,886	35,382,456	35,247,334	36,742,700	36,791,800	36,835,300
Capital Outlay	2,670,774	3,226,411	7,935,520	10,860,200	10,922,400	10,770,600
Unallocated Reduction	-	-	(6,375,500)	-	-	-
Total Expenditures	<u>184,901,887</u>	<u>218,714,758</u>	<u>223,596,308</u>	<u>238,395,900</u>	<u>242,756,400</u>	<u>244,162,200</u>
Revenues Over (Under) Expenditures	<u>37,738,351</u>	<u>44,125,480</u>	<u>64,424,669</u>	<u>28,760,800</u>	<u>29,375,200</u>	<u>29,680,000</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	13,404,216	8,142,923	8,174,200	8,000,000	8,000,000	8,000,000
Transfers out	(46,537,306)	(48,965,809)	(67,673,783)	(36,557,100)	(37,018,500)	(37,584,700)
Total Other Financing Sources (Uses):	<u>(33,133,090)</u>	<u>(40,822,886)</u>	<u>(59,499,583)</u>	<u>(28,557,100)</u>	<u>(29,018,500)</u>	<u>(29,584,700)</u>
Net Increase (Decrease) in Fund Balance	4,605,261	3,302,594	4,925,086	203,700	356,700	95,300
Fund Balance, Beginning of Year	53,591,652	58,196,913	61,499,507	66,424,593	66,628,293	66,984,993
Fund Balance, End of Year	<u>\$ 58,196,913</u>	<u>\$ 61,499,507</u>	<u>\$ 66,424,593</u>	<u>\$ 66,628,293</u>	<u>\$ 66,984,993</u>	<u>\$ 67,080,293</u>

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

DEPARTMENT	FUND				FUNCTION	
ALL DEPARTMENTS	GENERAL FUND				ALL FUNCTIONS	
	Year Ended December 31,					
	Audited			Budgeted		
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ 120,887,270	\$ 126,259,284	\$ 131,094,600	\$ 133,919,000	\$ 135,263,800	\$ 136,572,100
Licenses & Permits	1,540,465	1,534,193	1,522,800	1,394,800	1,394,800	1,394,800
Intergovernmental	36,560,470	40,570,046	55,499,477	37,113,100	37,113,100	37,113,100
Charges for Services	39,076,392	40,019,911	41,368,500	37,360,100	37,904,800	38,250,600
Investment Income	1,452,521	1,752,607	1,699,500	727,500	727,500	727,500
Fines & Forfeitures	580,241	688,658	609,500	590,000	590,000	590,000
Reimbursements	7,758,154	7,702,682	7,753,500	7,822,500	7,957,500	8,014,000
Indirect Cost Allocation	14,570,767	43,433,933	48,389,000	48,150,600	51,101,000	51,101,000
Other Revenue	213,958	878,924	84,100	79,100	79,100	79,100
Total Revenues	<u>222,640,238</u>	<u>262,840,238</u>	<u>288,020,977</u>	<u>267,156,700</u>	<u>272,131,600</u>	<u>273,842,200</u>
Expenditures:						
Legislative	1,453,198	2,072,306	2,142,100	2,170,400	2,237,100	2,258,200
Judicial	32,713,303	40,499,293	42,527,425	43,045,000	43,914,200	44,521,000
General Government	46,790,597	55,494,548	46,336,433	58,742,400	59,776,200	58,914,000
Public Safety	72,495,892	86,967,169	92,107,075	91,001,800	92,225,500	93,442,400
Public Works	6,009,697	7,481,516	7,878,627	8,180,000	8,312,400	8,441,500
Health & Welfare	22,768,426	22,973,515	24,669,128	24,396,100	25,368,600	25,814,500
Capital Outlay	2,670,774	3,226,411	7,935,520	10,860,200	10,922,400	10,770,600
Total Expenditures	<u>184,901,887</u>	<u>218,714,758</u>	<u>223,596,308</u>	<u>238,395,900</u>	<u>242,756,400</u>	<u>244,162,200</u>
Revenues Over (Under) Expenditures	<u>37,738,351</u>	<u>44,125,480</u>	<u>64,424,669</u>	<u>28,760,800</u>	<u>29,375,200</u>	<u>29,680,000</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	13,404,216	8,142,923	8,174,200	8,000,000	8,000,000	8,000,000
Transfers out	(46,537,306)	(48,965,809)	(67,673,783)	(36,557,100)	(37,018,500)	(37,584,700)
Total Other Financing Sources (Uses):	<u>(33,133,090)</u>	<u>(40,822,886)</u>	<u>(59,499,583)</u>	<u>(28,557,100)</u>	<u>(29,018,500)</u>	<u>(29,584,700)</u>
Net Increase (Decrease) in Fund Balance	4,605,261	3,302,594	4,925,086	203,700	356,700	95,300
Fund Balance, Beginning of Year	53,591,652	58,196,913	61,499,507	66,424,593	66,628,293	66,984,993
Fund Balance, End of Year	<u>\$ 58,196,913</u>	<u>\$ 61,499,507</u>	<u>\$ 66,424,593</u>	<u>\$ 66,628,293</u>	<u>\$ 66,984,993</u>	<u>\$ 67,080,293</u>

MACOMB COUNTY, MICHIGAN General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Property Taxes						
Non-Departmental	\$ 120,887,270	\$ 126,259,284	\$ 131,094,600	\$ 133,919,000	\$ 135,263,800	\$ 136,572,100
	\$ 120,887,270	\$ 126,259,284	\$ 131,094,600	\$ 133,919,000	\$ 135,263,800	\$ 136,572,100
Licenses & Permits						
Animal Shelter	225,574	221,204	280,000	250,000	250,000	250,000
Clerk	28,875	26,550	26,000	26,000	26,000	26,000
Family Counseling	76,635	70,130	78,000	75,000	75,000	75,000
Health Department	1,047,872	1,060,251	993,300	903,300	903,300	903,300
Public Works	84,650	80,024	75,000	70,000	70,000	70,000
Treasurer	500	400	500	500	500	500
Non-Departmental	76,359	75,634	70,000	70,000	70,000	70,000
	1,540,465	1,534,193	1,522,800	1,394,800	1,394,800	1,394,800
Intergovernmental						
Animal Shelter	4,525	-	-	-	-	-
Circuit Court	4,655,242	4,627,449	4,380,000	4,430,000	4,430,000	4,430,000
District Court - Romeo	55,083	54,294	53,200	53,200	53,200	53,200
District Court - New Baltimore	62,652	61,356	61,200	61,200	61,200	61,200
Elections	2,727	2,525	3,000	3,000	3,000	3,000
Emergency Management	47,974	51,837	50,000	50,000	50,000	50,000
Health Department	3,829,881	4,260,218	4,289,777	4,291,000	4,291,000	4,291,000
Juvenile Court	180,533	180,533	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	313,912	318,902	312,700	312,700	312,700	312,700
Sheriff	154,424	92,187	150,000	150,000	150,000	150,000
Non-Departmental	27,253,517	30,920,745	46,019,600	27,582,000	27,582,000	27,582,000
	36,560,470	40,570,046	55,499,477	37,113,100	37,113,100	37,113,100

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Charges for Services						
Animal Shelter	153,533	187,369	138,000	121,000	121,000	121,000
Circuit Court	1,586,245	1,300,801	1,311,500	1,336,500	1,336,500	1,336,500
Clerk	616,836	662,447	589,600	629,600	629,600	629,600
District Court - Romeo	324,375	664,758	705,000	667,500	667,500	667,500
District Court - New Baltimore	358,386	513,763	466,500	466,200	466,200	466,200
Elections	425	240	200	200	200	200
Equalization	3,500	14,018	7,000	7,000	7,000	7,000
Emergency Management	230,647	266,193	249,500	251,000	251,000	251,000
Facilities & Operations	3,161,001	3,134,205	3,407,900	1,763,000	1,725,700	1,686,800
Finance	1,260	3,875	1,000	1,000	1,000	1,000
Health Department	2,545,051	2,135,131	2,153,000	2,029,500	2,029,500	2,029,500
Human Resources	1,196	1,177	1,000	1,000	1,000	1,000
Juvenile Court	85,204	249,589	303,400	283,300	283,300	283,300
Probate Court - Wills & Estates	346,050	355,771	325,000	335,000	335,000	335,000
Planning & Economic Development	10	-	-	-	-	-
Probation - Circuit Court	2,349	662	1,000	1,000	1,000	1,000
Probation - District Court	362,811	-	-	-	-	-
Prosecuting Attorney	65	1,503	-	-	-	-
Purchasing	97,596	95,325	95,000	95,000	95,000	95,000
Public Works	1,160,492	929,875	919,000	729,500	729,500	729,500
Register of Deeds	3,220,382	3,339,356	3,156,500	3,163,000	3,163,000	3,163,000
Sheriff	18,860,471	20,500,949	21,255,900	20,945,300	21,301,800	21,686,500
Treasurer	137,278	141,172	128,000	140,000	140,000	140,000
Non-Departmental	5,821,229	5,521,732	6,154,500	4,394,500	4,620,000	4,620,000
	<u>39,076,392</u>	<u>40,019,911</u>	<u>41,368,500</u>	<u>37,360,100</u>	<u>37,904,800</u>	<u>38,250,600</u>
Investment Income						
District Court - Romeo	139	202	-	-	-	-
Sheriff	52	-	-	-	-	-
Non-Departmental	1,452,330	1,752,405	1,699,500	727,500	727,500	727,500
	<u>1,452,521</u>	<u>1,752,607</u>	<u>1,699,500</u>	<u>727,500</u>	<u>727,500</u>	<u>727,500</u>

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Fines & Forfeitures						
Circuit Court	56,105	53,968	55,000	55,000	55,000	55,000
District Court - Romeo	305,192	323,997	324,000	322,000	322,000	322,000
District Court - New Baltimore	183,069	178,782	173,000	173,000	173,000	173,000
Elections	19,845	43,680	42,500	25,000	25,000	25,000
Ethics Board	-	150	-	-	-	-
Juvenile Court	2,270	1,330	1,500	1,500	1,500	1,500
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	5,260	3,589	5,000	5,000	5,000	5,000
Treasurer	-	74,662	-	-	-	-
	<u>580,241</u>	<u>688,658</u>	<u>609,500</u>	<u>590,000</u>	<u>590,000</u>	<u>590,000</u>
Reimbursements						
Animal Shelter	197,608	200,920	210,000	129,000	210,000	210,000
Board of Commissioners	1,317	-	-	-	-	-
Circuit Court	1,031,996	40,906	-	-	-	-
Clerk	119,183	125,808	182,800	185,000	185,000	185,000
District Court - Romeo	21,198	645	-	-	-	-
District Court - New Baltimore	25,622	1,071	900	900	900	900
Elections	901	4,628	12,600	1,000	1,000	1,000
Equalization	15	-	-	-	-	-
Emergency Management	73,453	136,819	102,000	97,000	97,000	97,000
Facilities & Operations	1,157,722	1,287,747	1,400,000	1,401,800	1,401,800	1,401,800
Finance	23	15	-	-	-	-
Health Department	20,573	19,671	12,900	15,200	15,200	15,200
Human Resources	200,776	285,460	310,000	310,000	310,000	310,000
Information Technology	1,389	625	-	-	-	-
Juvenile Court	395,468	482,945	510,000	480,000	480,000	480,000
Law Library	1,788	640	800	800	800	800
MSU Extension	33	-	-	-	-	-
Probate Court - Wills & Estates	1,372	-	-	-	-	-
Planning & Economic Development	25	48	-	-	-	-
Prosecuting Attorney	26,433	23,380	18,500	23,000	23,000	23,000
Public Works	2,400,313	2,574,463	2,932,300	3,130,600	3,184,600	3,241,100
Sheriff	2,080,946	2,510,931	2,060,700	2,048,200	2,048,200	2,048,200
Treasurer	-	17	-	-	-	-
	<u>7,758,154</u>	<u>7,702,682</u>	<u>7,753,500</u>	<u>7,822,500</u>	<u>7,957,500</u>	<u>8,014,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Indirect Cost Allocation						
Health Department	673,363	723,565	787,400	964,100	964,100	964,100
Information Technology	246,334	94,404	50,000	90,000	90,000	90,000
Non-Departmental	13,651,070	42,615,964	47,551,600	47,096,500	50,046,900	50,046,900
	<u>14,570,767</u>	<u>43,433,933</u>	<u>48,389,000</u>	<u>48,150,600</u>	<u>51,101,000</u>	<u>51,101,000</u>
Other Revenue						
Animal Shelter	-	846	5,000	-	-	-
Board of Commissioners	1,450	631	500	500	500	500
Circuit Court	-	479	-	-	-	-
Clerk	107	-	-	-	-	-
Corporation Counsel	2,432	10,040	1,500	1,500	1,500	1,500
District Court - Romeo	1,248	725	-	-	-	-
Facilities & Operations	-	2,147	-	-	-	-
Finance	-	11,371	-	-	-	-
Health Department	6,514	653	100	100	100	100
Probation - Circuit Court	1,680	216	-	-	-	-
Prosecuting Attorney	25,679	15	-	-	-	-
Purchasing	67,973	2,228	77,000	77,000	77,000	77,000
Public Works	400	-	-	-	-	-
Register of Deeds	2,678	1,949	-	-	-	-
Sheriff	2,382	9,902	-	-	-	-
Non-Departmental	101,415	833,954	-	-	-	-
	<u>213,958</u>	<u>878,924</u>	<u>84,100</u>	<u>79,100</u>	<u>79,100</u>	<u>79,100</u>
Total Operating Revenues	<u>222,640,238</u>	<u>262,840,238</u>	<u>288,020,977</u>	<u>267,156,700</u>	<u>272,131,600</u>	<u>273,842,200</u>
Transfers In						
Emergency Management	29,609	-	-	-	-	-
Prosecuting Attorney	-	-	4,200	-	-	-
Non-Departmental	13,374,607	8,043,451	8,170,000	8,000,000	8,000,000	8,000,000
	<u>13,404,216</u>	<u>8,142,923</u>	<u>8,174,200</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>\$ 236,044,454</u>	<u>\$ 270,983,161</u>	<u>\$ 296,195,177</u>	<u>\$ 275,156,700</u>	<u>\$ 280,131,600</u>	<u>\$ 281,842,200</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Legislative						
Board of Commissioners	\$ 1,453,198	\$ 2,072,306	\$ 2,142,100	\$ 2,170,400	\$ 2,237,100	\$ 2,258,200
Judicial						
Circuit Court	11,160,689	12,320,824	12,749,799	13,395,100	13,571,400	13,762,800
District Court - Romeo	900,924	1,643,793	1,848,264	1,846,300	1,878,200	1,902,900
District Court - New Baltimore	1,219,107	2,422,281	2,508,300	2,585,000	2,620,500	2,649,800
District Court - 3rd Class	16,523	11,788	19,800	19,000	19,000	19,000
Family Counseling	39,876	53,029	87,700	83,500	84,800	86,200
Jury Commission	157,613	294,362	332,600	342,700	342,700	342,700
Juvenile Court	5,172,775	7,041,379	7,423,000	7,294,400	7,407,300	7,520,000
Law Library	43,433	57,142	36,000	36,400	36,400	36,400
Probate Court - Wills & Estates	3,107,522	4,093,283	4,282,400	4,199,100	4,274,000	4,322,100
Probation - Circuit Court	112,098	545,975	543,400	542,400	542,400	542,400
Probation - District Court	461,401	-	-	-	-	-
Prosecuting Attorney	10,321,342	12,015,437	12,696,162	12,701,100	13,137,500	13,336,700
	<u>32,713,303</u>	<u>40,499,293</u>	<u>42,527,425</u>	<u>43,045,000</u>	<u>43,914,200</u>	<u>44,521,000</u>
General Government						
Building Authority	-	210	500	500	500	500
Clerk	4,520,321	5,579,412	5,972,600	6,076,200	6,264,200	6,402,400
Corporation Counsel	1,093,739	1,268,722	1,291,600	1,345,100	1,367,400	1,390,400
County Executive	1,401,953	1,801,820	2,132,600	2,058,300	2,086,500	2,111,900
Equalization	820,693	1,053,208	1,155,900	1,227,500	1,270,800	1,312,200
Elections	29,062	24,738	1,030,700	374,300	1,044,100	395,800
Ethics Board	306	63	5,000	4,700	4,700	4,700
Facilities & Operations	16,111,512	18,171,722	19,622,540	19,496,500	19,220,300	19,356,900
Finance	2,163,654	2,658,536	2,761,300	2,780,500	2,820,900	2,756,000
Human Resources	2,199,903	2,783,451	3,042,335	3,094,800	3,222,500	3,302,800
Information Technology	8,008,162	9,068,439	10,483,462	11,361,400	11,592,800	10,780,200
MSU Extension	920,499	1,251,988	1,302,700	1,260,900	1,278,900	1,297,300
Planning & Economic Development	3,236,906	3,836,202	4,229,377	4,182,400	4,400,400	4,469,000
Purchasing	1,222,865	1,980,243	2,147,500	2,079,300	2,106,800	2,129,700
Register of Deeds	1,625,201	2,046,253	2,340,500	2,166,500	2,215,300	2,259,200
Treasurer	2,189,875	2,769,326	2,927,300	2,905,300	2,964,000	3,015,900
Non Departmental Appropriations	1,245,946	1,200,215	(14,109,481)	(1,671,800)	(2,083,900)	(2,070,900)
	<u>46,790,597</u>	<u>55,494,548</u>	<u>46,336,433</u>	<u>58,742,400</u>	<u>59,776,200</u>	<u>58,914,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Public Safety						
Civil Service Commission	32,780	41,148	61,900	50,500	50,500	50,500
Emergency Management	1,152,582	1,541,357	1,681,700	1,731,700	1,756,000	1,779,000
Sheriff	71,310,530	85,384,664	90,363,475	89,219,600	90,419,000	91,612,900
	<u>72,495,892</u>	<u>86,967,169</u>	<u>92,107,075</u>	<u>91,001,800</u>	<u>92,225,500</u>	<u>93,442,400</u>
Public Works						
Public Works Commissioner	6,009,697	7,481,516	7,878,627	8,180,000	8,312,400	8,441,500
Health & Welfare						
Animal Shelter	2,370,106	2,356,784	2,605,474	2,550,600	2,601,500	2,659,300
Health and Community Services	292,843	371,502	385,000	329,000	346,700	365,800
Health Department	20,047,358	20,187,274	21,619,754	21,460,000	22,363,900	22,732,900
Department of Human Services	58,119	57,955	58,900	56,500	56,500	56,500
	<u>22,768,426</u>	<u>22,973,515</u>	<u>24,669,128</u>	<u>24,396,100</u>	<u>25,368,600</u>	<u>25,814,500</u>
Capital Outlay	<u>2,670,774</u>	<u>3,226,411</u>	<u>7,935,520</u>	<u>10,860,200</u>	<u>10,922,400</u>	<u>10,770,600</u>
Total Operating Expenditures	184,901,887	218,714,758	223,596,308	238,395,900	242,756,400	244,162,200
Transfers Out	<u>46,537,306</u>	<u>48,965,809</u>	<u>67,673,783</u>	<u>36,557,100</u>	<u>37,018,500</u>	<u>37,584,700</u>
Total Expenditures	<u>\$ 231,439,193</u>	<u>\$ 267,680,567</u>	<u>\$ 291,270,091</u>	<u>\$ 274,953,000</u>	<u>\$ 279,774,900</u>	<u>\$ 281,746,900</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Personnel						
Animal Shelter	1,459,123	1,446,810	1,769,874	1,667,500	1,723,000	1,780,200
Board of Commissioners	1,315,774	1,393,535	1,493,500	1,473,400	1,539,800	1,560,800
Circuit Court	6,880,437	6,753,985	7,141,499	7,159,500	7,334,000	7,523,400
Clerk	4,133,581	4,482,031	4,855,500	4,957,900	5,144,700	5,281,600
Corporation Counsel	1,055,004	1,059,457	1,093,600	1,132,000	1,154,100	1,176,800
County Executive	1,185,821	1,280,985	1,582,700	1,483,600	1,511,500	1,536,600
District Court - Romeo	772,830	1,069,013	1,224,964	1,220,600	1,252,200	1,276,700
District Court - New Baltimore	1,038,685	1,250,542	1,327,200	1,336,900	1,372,100	1,401,100
Equalization	779,717	852,796	954,700	985,500	1,028,300	1,069,300
Elections	-	1,320	282,300	268,400	283,200	289,900
Emergency Management	1,076,760	1,093,494	1,237,100	1,237,200	1,261,300	1,284,000
Facilities & Operations	7,679,144	7,995,870	8,213,400	7,573,300	7,691,800	7,823,500
Family Counseling	39,234	40,414	72,900	66,400	67,700	69,000
Finance	2,088,614	2,174,460	2,285,300	2,262,000	2,302,000	2,236,700
Health Department	12,170,490	12,556,168	13,933,320	13,628,800	14,517,400	14,871,400
Health & Community Services	272,270	290,269	286,800	257,800	275,300	294,100
Human Resources	2,035,797	2,158,653	2,419,835	2,429,200	2,555,700	2,635,100
Information Technology	4,236,050	4,359,868	4,746,562	4,568,700	4,662,800	4,751,100
Juvenile Court	4,036,114	4,671,165	5,040,200	4,894,100	5,005,800	5,117,500
MSU Extension	348,775	378,903	415,100	397,600	405,200	412,900
Probate Court - Wills & Estates	2,495,989	2,544,788	2,800,100	2,733,600	2,807,700	2,855,500
Planning & Economic Development	2,627,287	2,702,082	2,967,377	2,863,100	3,081,100	3,149,700
Probation - District Court	442,848	-	-	-	-	-
Prosecuting Attorney	9,860,207	9,963,123	10,648,662	10,444,000	10,875,400	11,072,600
Purchasing	1,070,459	1,152,243	1,309,200	1,199,100	1,226,200	1,248,800
Public Works	5,692,242	6,148,918	6,686,427	6,831,800	6,962,900	7,090,800
Register of Deeds	1,513,020	1,626,995	1,909,000	1,821,100	1,869,500	1,913,000
Sheriff	60,360,889	62,583,659	67,432,305	66,498,500	67,664,200	68,825,200
Treasurer	2,083,085	2,123,187	2,261,300	2,193,800	2,251,900	2,303,300
Non-Departmental	-	-	(11,062,981)	(5,107,400)	(3,532,400)	(3,532,400)
	<u>138,750,246</u>	<u>144,154,733</u>	<u>145,327,744</u>	<u>148,478,000</u>	<u>154,294,400</u>	<u>157,318,200</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Supplies and Services						
Animal Shelter	175,836	163,110	164,400	157,100	157,100	157,100
Board of Commissioners	20,546	12,234	32,825	32,600	32,600	32,600
Building Authority	-	210	500	500	500	500
Circuit Court	4,056,105	1,306,101	1,462,000	1,276,700	1,276,700	1,276,700
Civil Service Commission	20,625	28,645	45,800	33,500	33,500	33,500
Clerk	215,176	207,720	255,750	112,500	112,500	112,500
Corporation Counsel	23,135	26,380	26,800	25,000	25,000	25,000
County Executive	26,897	28,829	38,500	39,500	39,500	39,500
District Court - Romeo	100,200	58,975	74,601	60,500	60,500	60,500
District Court - New Baltimore	150,817	78,561	81,300	73,900	73,900	73,900
Department of Human Services	58,119	57,955	59,500	56,500	56,500	56,500
District Court - 3rd Class	16,523	11,788	20,000	19,000	19,000	19,000
Equalization	18,106	18,599	18,300	18,800	18,800	18,800
Elections	27,799	16,155	723,050	31,600	686,600	31,600
Emergency Management	13,456	26,385	23,278	19,200	19,200	19,200
Ethics Board	306	63	2,100	1,800	1,800	1,800
Facilities & Operations	699,166	302,094	846,400	830,600	832,200	833,700
Family Counseling	-	-	500	500	500	500
Finance	36,201	27,337	38,400	36,900	36,900	36,900
Health Department	3,789,956	3,588,292	3,748,072	3,626,200	3,626,200	3,626,200
Health & Community Services	6,367	5,497	41,300	12,000	12,000	12,000
Human Resources	50,689	28,846	33,600	29,800	29,800	29,800
Information Technology	31,370	19,330	62,200	43,000	43,000	43,000
Jury Commission	39,861	37,138	45,800	40,200	40,200	40,200
Juvenile Court	1,027,431	953,666	1,024,500	995,600	995,600	995,600
Law Library	42,895	30,047	9,200	9,000	9,000	9,000
MSU Extension	525,702	540,741	561,900	545,700	556,100	566,700
Probate Court - Wills & Estates	452,526	462,449	476,100	447,500	447,500	447,500
Planning & Economic Development	229,632	210,526	266,500	252,700	252,700	252,700
Probation - Circuit Court	33,811	37,833	36,200	38,700	38,700	38,700
Probation - District Court	13,603	-	-	-	-	-
Prosecuting Attorney	314,407	321,662	348,500	321,900	321,900	321,900
Purchasing	66,425	62,062	90,900	79,500	79,500	79,500
Public Works	31,694	34,020	47,000	41,000	41,000	41,000
Register of Deeds	90,911	74,824	108,500	64,900	64,900	64,900
Sheriff	3,055,275	2,908,821	3,181,770	3,079,200	3,079,200	3,079,200
Treasurer	64,601	61,115	100,300	85,200	85,200	85,200
Non-Departmental	1,245,946	1,200,215	1,453,500	3,435,600	1,448,500	1,461,500
	<u>16,772,115</u>	<u>12,948,225</u>	<u>15,549,846</u>	<u>15,974,400</u>	<u>14,654,300</u>	<u>14,024,400</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Conferences & Training						
Apportionment Commission	7,825	2,868	10,000	7,500	7,500	7,500
Board of Commissioners	12,800	19,230	19,975	17,000	17,000	17,000
Circuit Court	23,785	33,528	26,000	6,000	6,000	6,000
Clerk	5,553	1,939	19,650	3,500	3,500	3,500
County Executive	7,904	10,095	16,000	13,000	13,000	13,000
District Court - Romeo	785	3,806	3,699	2,000	2,000	2,000
District Court - New Baltimore	461	549	2,000	100	100	100
Equalization	6,339	3,941	15,500	7,500	7,500	7,500
Emergency Management	6,203	2,851	9,500	9,500	9,500	9,500
Finance	4,099	5,760	10,000	7,500	7,500	7,500
Health Department	60,860	54,977	48,378	49,400	49,400	49,400
Health & Community Services	8,959	4,958	2,600	2,600	2,600	2,600
Human Resources	17,403	5,339	18,000	18,000	18,000	18,000
Information Technology	35,589	44,747	45,000	45,000	45,000	45,000
Juvenile Court	4,488	11,534	18,000	3,000	3,000	3,000
MSU Extension	261	-	500	500	500	500
Probate Court - Wills & Estates	706	2,903	2,000	2,000	2,000	2,000
Planning & Economic Development	31,639	25,112	25,000	25,000	25,000	25,000
Probation - District Court	25	-	-	-	-	-
Prosecuting Attorney	743	2,000	300	1,500	1,500	1,500
Purchasing	300	280	500	500	500	500
Public Works	16,996	9,048	9,000	8,000	8,000	8,000
Register of Deeds	230	939	1,000	-	-	-
Sheriff	223,629	168,757	229,500	250,500	250,500	250,500
Treasurer	3,736	5,465	16,000	16,000	16,000	16,000
	<u>481,318</u>	<u>420,626</u>	<u>548,102</u>	<u>495,600</u>	<u>495,600</u>	<u>495,600</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Utilities						
Facilities & Operations	3,488,050	3,140,392	3,628,900	3,533,400	3,535,400	3,537,700
Jury Commission	62	-	1,500	-	-	-
	<u>3,488,112</u>	<u>3,140,392</u>	<u>3,630,400</u>	<u>3,533,400</u>	<u>3,535,400</u>	<u>3,537,700</u>
Repairs & Maintenance						
Animal Shelter	7,093	7,082	7,500	5,500	5,500	5,500
Board of Commissioners	5,149	4,837	7,000	7,000	7,000	7,000
Circuit Court	4,363	3,670	4,500	4,500	4,500	4,500
Clerk	15,135	8,468	17,000	17,000	17,000	17,000
Corporation Counsel	634	465	1,000	1,000	1,000	1,000
County Executive	2,262	1,552	2,000	2,000	2,000	2,000
District Court - Romeo	1,420	1,934	2,500	2,500	2,500	2,500
District Court - New Baltimore	785	393	700	600	600	600
Equalization	391	362	500	500	500	500
Elections	-	139	550	500	500	500
Emergency Management	1,715	875	10,722	6,500	6,500	6,500
Facilities & Operations	3,574,912	4,945,985	5,506,140	5,587,500	5,188,100	5,188,100
Finance	2,561	3,292	4,500	3,500	3,500	3,500
Health Department	21,367	30,388	30,900	26,400	26,400	26,400
Human Resources	1,889	1,310	2,000	2,000	2,000	2,000
Information Technology	3,330,651	3,738,382	4,421,000	5,458,700	5,555,000	4,653,200
Jury Commission	45,105	44,275	45,700	45,700	45,700	45,700
Juvenile Court	2,344	3,565	4,500	3,500	3,500	3,500
MSU Extension	288	69	1,000	1,000	1,000	1,000
Probate Court - Wills & Estates	1,672	509	2,500	2,500	2,500	2,500
Planning & Economic Development	41,021	17,154	46,000	36,000	36,000	36,000
Probation - Circuit Court	8,780	8,365	9,500	9,500	9,500	9,500
Probation - District Court	89	-	-	-	-	-
Prosecuting Attorney	6,773	3,895	4,600	4,500	4,500	4,500
Purchasing	43,352	56,190	53,000	57,900	57,900	57,900
Public Works	8,525	116,146	11,000	10,500	10,500	10,500
Register of Deeds	224	155	-	-	-	-
Sheriff	365,897	445,236	540,800	518,500	526,800	535,300
Treasurer	2,004	5,210	3,500	4,500	4,500	4,500
	<u>7,496,401</u>	<u>9,449,903</u>	<u>10,740,612</u>	<u>11,819,800</u>	<u>11,525,000</u>	<u>10,631,700</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Vehicle Operations						
Animal Shelter	101,280	127,156	122,500	127,700	122,500	122,500
County Executive	4,766	6,709	6,000	8,000	8,000	8,000
Emergency Management	9,633	15,377	13,000	13,000	13,000	13,000
Facilities & Operations	65,448	99,919	70,000	65,000	65,000	65,000
Health Department	28,375	21,874	45,100	32,600	32,600	32,600
Information Technology	467	1,375	1,500	1,500	1,500	1,500
Planning & Economic Development	5,020	5,711	7,500	7,000	7,000	7,000
Prosecuting Attorney	2,852	4,146	3,000	3,000	3,000	3,000
Purchasing	10,252	10,765	15,000	15,000	15,000	15,000
Public Works	15,155	15,777	18,000	17,000	17,000	17,000
Sheriff	731,559	621,262	756,100	744,500	744,500	744,500
	<u>974,807</u>	<u>930,071</u>	<u>1,057,700</u>	<u>1,034,300</u>	<u>1,029,100</u>	<u>1,029,100</u>
Contract Services						
Animal Shelter	68,774	128,498	75,000	75,000	75,000	75,000
Board of Commissioners	71,902	235,368	202,400	192,400	192,400	192,400
Circuit Court	45,499	44,080	57,500	52,500	52,500	52,500
Civil Service Commission	12,155	10,810	15,000	15,000	15,000	15,000
Clerk	62,087	3,235	5,900	4,000	4,000	4,000
County Executive	154,580	180,441	212,500	212,500	212,500	212,500
District Court - Romeo	1,580	134	1,000	1,000	1,000	1,000
District Court - New Baltimore	2,070	3,166	3,000	3,000	3,000	3,000
Elections	-	-	25,000	25,000	25,000	25,000
Emergency Management	200	9,500	10,000	10,000	10,000	10,000
Ethics Board	-	-	2,900	2,900	2,900	2,900
Facilities & Operations	291,248	312,911	271,000	279,000	279,000	279,000
Family Counseling	-	-	2,500	2,500	2,500	2,500
Finance	-	2,930	5,000	5,000	5,000	5,000
Health Department	792,090	961,196	1,179,350	1,172,200	1,183,100	1,194,300
Health & Community Services	3,000	23,343	4,000	4,000	4,000	4,000
Human Resources	55,096	152,464	160,000	135,000	135,000	135,000
Information Technology	291,200	449,487	865,000	815,000	855,000	855,000
Jury Commission	72,585	69,971	100,000	75,000	75,000	75,000
Juvenile Court	14,374	20,531	25,000	20,500	20,500	20,500
MSU Extension	9,592	18,962	22,000	10,500	10,500	10,500
Probate Court - Wills & Estates	103,028	137,001	96,500	101,500	101,500	101,500
Planning & Economic Development	261,273	283,261	365,000	345,000	345,000	345,000
Prosecuting Attorney	600	-	-	-	-	-
Sheriff	5,890,295	6,014,652	6,229,000	5,899,000	5,899,000	5,899,000
	<u>8,203,228</u>	<u>9,061,941</u>	<u>9,934,550</u>	<u>9,457,500</u>	<u>9,508,400</u>	<u>9,519,600</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Internal Services						
Animal Shelter	550,175	481,260	482,700	510,300	510,900	511,500
Board of Commissioners	27,027	407,102	408,000	448,000	448,300	448,400
Circuit Court	150,500	4,179,460	4,187,100	4,895,900	4,897,700	4,899,700
Civil Service Commission	-	1,693	1,700	2,000	2,000	2,000
Clerk	88,789	876,019	879,200	981,300	982,500	983,800
Corporation Counsel	14,966	182,420	183,200	187,100	187,300	187,600
County Executive	19,723	293,209	296,400	299,700	300,000	300,300
District Court - Romeo	24,109	509,931	560,200	559,700	560,000	560,200
District Court - New Baltimore	26,289	1,089,070	1,119,400	1,170,500	1,170,800	1,171,100
Equalization	16,140	177,510	178,600	215,200	215,700	216,100
Elections	1,263	7,124	10,100	48,800	48,800	48,800
Emergency Management	44,615	392,875	395,100	436,300	436,500	436,800
Facilities & Operations	313,544	1,374,551	1,285,900	1,627,700	1,628,800	1,629,900
Family Counseling	642	12,615	12,700	14,100	14,100	14,200
Finance	32,179	444,757	446,000	465,600	466,000	466,400
Health Department	3,184,220	2,974,379	2,856,634	2,924,400	2,928,800	2,932,600
Health & Community Services	2,247	47,435	50,300	52,600	52,800	53,100
Human Resources	39,029	436,839	439,600	480,800	482,000	482,900
Information Technology	82,835	455,250	459,700	429,500	430,500	431,400
Jury Commission	-	142,978	143,000	181,800	181,800	181,800
Juvenile Court	88,024	1,380,918	1,385,800	1,377,700	1,378,900	1,379,900
Law Library	538	27,095	27,200	27,400	27,400	27,400
MSU Extension	35,881	313,313	315,400	305,600	305,600	305,700
Probate Court - Wills & Estates	53,601	945,633	948,500	912,000	912,800	913,100
Planning & Economic Development	41,034	592,356	594,700	653,600	653,600	653,600
Probation - Circuit Court	69,507	499,777	503,200	494,200	494,200	494,200
Probation - District Court	4,836	-	-	-	-	-
Prosecuting Attorney	135,760	1,720,611	1,819,300	1,926,200	1,931,200	1,933,200
Purchasing	32,077	698,703	700,600	727,300	727,700	728,000
Public Works	245,085	1,157,607	1,186,800	1,271,700	1,273,000	1,274,200
Register of Deeds	20,816	343,340	345,600	280,500	280,900	281,300
Sheriff	682,986	12,642,277	12,448,700	12,229,400	12,254,800	12,279,200
Treasurer	36,449	574,349	576,000	605,800	606,400	606,900
	<u>6,064,886</u>	<u>35,382,456</u>	<u>35,247,334</u>	<u>36,742,700</u>	<u>36,791,800</u>	<u>36,835,300</u>
Capital Outlay						
Animal Shelter	38,026	448	20,000	20,000	20,000	20,000
Circuit Court	49,607	38,473	-	-	-	-
Clerk	220	15,711	5,000	-	-	-
Corporation Counsel	249	709	-	-	-	-
County Executive	5,579	-	-	-	-	-
Elections	-	140,161	-	-	-	-
Emergency Management	10,403	2,496	-	-	-	-
Facilities & Operations	28,134	34,567	73,000	39,700	39,700	39,700
Finance	-	-	2,000	-	-	-
Health Department	73,454	90,507	112,600	75,100	75,100	75,100
Health & Community Services	1,930	-	-	-	-	-
Human Resources	1,961	-	-	-	-	-
Information Technology	1,456,316	1,153,636	1,146,200	898,500	646,700	738,800
MSU Extension	3,952	926	-	-	-	-

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Capital Outlay (continued)						
Planning & Economic Development	3,236,906	3,837,925	4,229,377	4,182,400	4,400,400	4,469,000
Purchasing	-	708	-	-	-	-
Sheriff	154,577	607,863	241,343	125,000	125,000	125,000
Treasurer	-	-	25,000	-	-	-
Non-Departmental	846,366	1,138,483	6,308,777	9,701,900	10,015,900	9,772,000
	<u>5,907,680</u>	<u>7,062,613</u>	<u>12,164,897</u>	<u>15,042,600</u>	<u>15,322,800</u>	<u>15,239,600</u>
Unallocated Reduction						
Animal Shelter	-	-	(26,500)	-	-	-
Board of Commissioners	-	-	(21,600)	-	-	-
Circuit Court	-	-	(128,800)	-	-	-
Civil Service Commission	-	-	(600)	-	-	-
Clerk	-	-	(60,400)	-	-	-
Corporation Counsel	-	-	(13,000)	-	-	-
County Executive	-	-	(21,500)	-	-	-
District Court - Romeo	-	-	(18,700)	-	-	-
District Court - New Baltimore	-	-	(25,300)	-	-	-
Department of Human Services	-	-	(600)	-	-	-
District Court - 3rd Class	-	-	(200)	-	-	-
Equalization	-	-	(11,700)	-	-	-
Elections	-	-	(10,300)	-	-	-
Emergency Management	-	-	(17,000)	-	-	-
Facilities & Operations	-	-	(199,200)	-	-	-
Family Counseling	-	-	(900)	-	-	-
Finance	-	-	(27,900)	-	-	-
Health Department	-	-	(222,000)	-	-	-
Human Resources	-	-	(30,700)	-	-	-
Information Technology	-	-	(117,500)	-	-	-
Jury Commission	-	-	(3,400)	-	-	-
Juvenile Court	-	-	(75,000)	-	-	-
Law Library	-	-	(400)	-	-	-
MSU Extension	-	-	(13,200)	-	-	-
Probate Court - Wills & Estates	-	-	(43,300)	-	-	-
Planning & Economic Development	-	-	(42,700)	-	-	-
Probation - Circuit Court	-	-	(5,500)	-	-	-
Prosecuting Attorney	-	-	(128,200)	-	-	-
Purchasing	-	-	(21,700)	-	-	-
Public Works	-	-	(79,600)	-	-	-
Register of Deeds	-	-	(23,600)	-	-	-
Sheriff	-	-	(454,700)	-	-	-
Treasurer	-	-	(29,800)	-	-	-
	<u>-</u>	<u>-</u>	<u>(6,375,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out						
Sheriff	347	1,448	-	-	-	-
Non-Departmental	46,536,959	48,964,361	67,673,783	36,557,100	37,018,500	37,584,700
	<u>46,537,306</u>	<u>48,965,809</u>	<u>67,673,783</u>	<u>36,557,100</u>	<u>37,018,500</u>	<u>37,584,700</u>
	<u>\$ 234,676,099</u>	<u>\$271,516,769</u>	<u>\$295,499,468</u>	<u>\$279,135,400</u>	<u>\$284,175,300</u>	<u>\$286,215,900</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 225,574	\$ 221,204	\$ 280,000	\$ 250,000	\$ 250,000	\$ 250,000
Intergovernmental	4,525	-	-	-	-	-
Charges for Services	153,533	187,369	138,000	121,000	121,000	121,000
Reimbursements	197,608	200,920	210,000	129,000	210,000	210,000
Other Revenue	-	846	5,000	-	-	-
Total Revenues	581,240	610,339	633,000	500,000	581,000	581,000
Expenditures:						
Personnel	1,459,123	1,446,810	1,769,874	1,667,500	1,723,000	1,780,200
Supplies & Services	175,836	163,110	164,400	157,100	157,100	157,100
Conferences & Training	7,825	2,868	10,000	7,500	7,500	7,500
Repairs & Maintenance	7,093	7,082	7,500	5,500	5,500	5,500
Vehicle Operations	101,280	127,156	122,500	127,700	122,500	122,500
Contract Services	68,774	128,498	75,000	75,000	75,000	75,000
Internal Services	550,175	481,260	482,700	510,300	510,900	511,500
Capital Outlay	38,026	448	20,000	20,000	20,000	20,000
Unallocated Reduction	-	-	(26,500)	-	-	-
Total Expenditures	2,408,132	2,357,232	2,625,474	2,570,600	2,621,500	2,679,300
Revenues Over (Under) Expenditures	\$(1,826,892)	\$(1,746,893)	\$(1,992,474)	\$(2,070,600)	\$(2,040,500)	\$(2,098,300)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	17.5	16.5	16.5	15.5	15.5	15.5
Clerical Staff	4.0	4.0	4.5	3.5	3.5	3.5
Total Position Count	22.5	21.5	22.0	20.0	20.0	20.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Reimbursements	\$ 1,317	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	1,450	631	500	500	500	500
Total Revenues	2,767	631	500	500	500	500
Expenditures:						
Personnel	1,315,774	1,393,535	1,493,500	1,473,400	1,539,800	1,560,800
Supplies & Services	20,546	12,234	32,825	32,600	32,600	32,600
Conferences & Training	12,800	19,230	19,975	17,000	17,000	17,000
Repairs & Maintenance	5,149	4,837	7,000	7,000	7,000	7,000
Contract Services	71,902	235,368	202,400	192,400	192,400	192,400
Internal Services	27,027	407,102	408,000	448,000	448,300	448,400
Unallocated Reduction	-	-	(21,600)	-	-	-
Total Expenditures	1,453,198	2,072,306	2,142,100	2,170,400	2,237,100	2,258,200
Revenues Over (Under) Expenditures	\$ (1,450,431)	\$ (2,071,675)	\$ (2,141,600)	\$ (2,169,900)	\$ (2,236,600)	\$ (2,257,700)

POSITION TYPE

Managers & Supervisors	15.0	15.0	15.0	15.0	15.0	15.0
Professional Support	3.5	3.5	3.5	3.0	3.5	3.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	19.5	19.5	19.5	19.0	19.5	19.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Supplies & Services	\$ -	\$ 210	\$ 500	\$ 500	\$ 500	\$ 500
Total Expenditures	-	210	500	500	500	500
Revenues Over (Under) Expenditures	\$ -	\$ (210)	\$ (500)	\$ (500)	\$ (500)	\$ (500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 4,655,242	\$ 4,627,449	\$ 4,380,000	\$ 4,430,000	\$ 4,430,000	\$ 4,430,000
Charges for Services	1,586,245	1,300,801	1,311,500	1,336,500	1,336,500	1,336,500
Fines & Forfeitures	56,105	53,968	55,000	55,000	55,000	55,000
Reimbursements	1,031,996	40,906	-	-	-	-
Other Revenue	-	479	-	-	-	-
Total Revenues	7,329,588	6,023,603	5,746,500	5,821,500	5,821,500	5,821,500
Expenditures:						
Personnel	6,880,437	6,753,985	7,141,499	7,159,500	7,334,000	7,523,400
Supplies & Services	4,056,105	1,306,101	1,462,000	1,276,700	1,276,700	1,276,700
Conferences & Training	23,785	33,528	26,000	6,000	6,000	6,000
Repairs & Maintenance	4,363	3,670	4,500	4,500	4,500	4,500
Contract Services	45,499	44,080	57,500	52,500	52,500	52,500
Internal Services	150,500	4,179,460	4,187,100	4,895,900	4,897,700	4,899,700
Capital Outlay	49,607	38,473	-	-	-	-
Unallocated Reduction	-	-	(128,800)	-	-	-
Total Expenditures	11,210,296	12,359,297	12,749,799	13,395,100	13,571,400	13,762,800
Revenues Over (Under) Expenditures	(3,880,708)	(6,335,694)	(7,003,299)	(7,573,600)	(7,749,900)	(7,941,300)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	99,472	-	-	-	-
Total Other Financing Sources (Uses):	-	99,472	-	-	-	-
Revenues Over (Under) Expenditures	\$ (3,880,708)	\$ (6,236,222)	\$ (7,003,299)	\$ (7,573,600)	\$ (7,749,900)	\$ (7,941,300)

POSITION TYPE

Managers & Supervisors	24.0	24.0	24.0	24.0	24.0	24.0
Professional Support	26.0	23.0	23.0	22.0	22.0	22.0
Clerical Staff	33.5	28.5	28.5	28.0	28.0	28.0
Total Position Count	83.5	75.5	75.5	74.0	74.0	74.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Supplies & Services	\$ 20,625	\$ 28,645	\$ 45,800	\$ 33,500	\$ 33,500	\$ 33,500
Contract Services	12,155	10,810	15,000	15,000	15,000	15,000
Internal Services	-	1,693	1,700	2,000	2,000	2,000
Unallocated Reduction	-	-	(600)	-		
Total Expenditures	32,780	41,148	61,900	50,500	50,500	50,500
Revenues Over (Under) Expenditures	\$ (32,780)	\$ (41,148)	\$ (61,900)	\$ (50,500)	\$ (50,500)	\$ (50,500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 28,875	\$ 26,550	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
Charges for Services	616,836	662,447	589,600	629,600	629,600	629,600
Reimbursements	119,183	125,808	182,800	185,000	185,000	185,000
Other Revenue	107	-	-	-	-	-
Total Revenues	<u>765,001</u>	<u>814,805</u>	<u>798,400</u>	<u>840,600</u>	<u>840,600</u>	<u>840,600</u>
Expenditures:						
Personnel	4,133,581	4,482,031	4,855,500	4,957,900	5,144,700	5,281,600
Supplies & Services	215,176	207,720	255,750	112,500	112,500	112,500
Conferences & Training	5,553	1,939	19,650	3,500	3,500	3,500
Repairs & Maintenance	15,135	8,468	17,000	17,000	17,000	17,000
Contract Services	62,087	3,235	5,900	4,000	4,000	4,000
Internal Services	88,789	876,019	879,200	981,300	982,500	983,800
Capital Outlay	220	15,711	5,000	-	-	-
Unallocated Reduction	-	-	(60,400)	-	-	-
Total Expenditures	<u>4,520,541</u>	<u>5,595,123</u>	<u>5,977,600</u>	<u>6,076,200</u>	<u>6,264,200</u>	<u>6,402,400</u>
Revenues Over (Under) Expenditures	<u>\$ (3,755,540)</u>	<u>\$ (4,780,318)</u>	<u>\$ (5,179,200)</u>	<u>\$ (5,235,600)</u>	<u>\$ (5,423,600)</u>	<u>\$ (5,561,800)</u>

POSITION TYPE

Managers & Supervisors	7.0	7.0	6.0	6.0	6.0	6.0
Professional Support	26.0	27.0	25.0	25.0	25.0	25.0
Clerical Staff	27.0	28.0	28.0	28.0	28.0	28.0
Total Position Count	<u>60.0</u>	<u>62.0</u>	<u>59.0</u>	<u>59.0</u>	<u>59.0</u>	<u>59.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Other Revenue	\$ 2,432	\$ 10,040	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Revenues	2,432	10,040	1,500	1,500	1,500	1,500
Expenditures:						
Personnel	1,055,004	1,059,457	1,093,600	1,132,000	1,154,100	1,176,800
Supplies & Services	23,135	26,380	26,800	25,000	25,000	25,000
Repairs & Maintenance	634	465	1,000	1,000	1,000	1,000
Internal Services	14,966	182,420	183,200	187,100	187,300	187,600
Capital Outlay	249	709	-	-	-	-
Unallocated Reduction	-	-	(13,000)	-	-	-
Total Expenditures	1,093,988	1,269,431	1,291,600	1,345,100	1,367,400	1,390,400
Revenues Over (Under) Expenditures	\$ (1,091,556)	\$ (1,259,391)	\$ (1,290,100)	\$ (1,343,600)	\$ (1,365,900)	\$ (1,388,900)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	2.5	2.5	2.5	2.0	2.0	2.0
Total Position Count	8.5	8.5	8.5	8.0	8.0	8.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Personnel	\$ 1,185,821	\$ 1,280,985	\$ 1,582,700	\$ 1,483,600	\$ 1,511,500	\$ 1,536,600
Supplies & Services	26,897	28,829	38,500	39,500	39,500	39,500
Conferences & Training	7,904	10,095	16,000	13,000	13,000	13,000
Repairs & Maintenance	2,262	1,552	2,000	2,000	2,000	2,000
Vehicle Operations	4,766	6,709	6,000	8,000	8,000	8,000
Contract Services	154,580	180,441	212,500	212,500	212,500	212,500
Internal Services	19,723	293,209	296,400	299,700	300,000	300,300
Capital Outlay	5,579	-	-	-	-	-
Unallocated Reduction	-	-	(21,500)	-	-	-
Total Expenditures	1,407,532	1,801,820	2,132,600	2,058,300	2,086,500	2,111,900
Revenues Over (Under) Expenditures	\$ (1,407,532)	\$ (1,801,820)	\$ (2,132,600)	\$ (2,058,300)	\$ (2,086,500)	\$ (2,111,900)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	5.0	5.0	5.0
Professional Support	2.0	1.5	1.5	1.5	1.5	1.5
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	10.0	10.5	10.5	9.5	9.5	9.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2021 Forecasted	2022 Forecasted
Revenues:						
Intergovernmental	\$ 62,652	\$ 61,356	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200
Charges for Services	358,386	513,763	466,500	466,200	466,200	466,200
Fines & Forfeitures	183,069	178,782	173,000	173,000	173,000	173,000
Reimbursements	25,622	1,071	900	900	900	900
Total Revenues	629,729	754,972	701,600	701,300	701,300	701,300
Expenditures:						
Personnel	1,038,685	1,250,542	1,327,200	1,336,900	1,372,100	1,401,100
Supplies & Services	150,817	78,561	81,300	73,900	73,900	73,900
Conferences & Training	461	549	2,000	100	100	100
Repairs & Maintenance	785	393	700	600	600	600
Contract Services	2,070	3,166	3,000	3,000	3,000	3,000
Internal Services	26,289	1,089,070	1,119,400	1,170,500	1,170,800	1,171,100
Unallocated Reduction	-	-	(25,300)	-	-	-
Total Expenditures	1,219,107	2,422,281	2,508,300	2,585,000	2,620,500	2,649,800
Revenues Over (Under) Expenditures	\$ (589,378)	\$ (1,667,309)	\$ (1,806,700)	\$ (1,883,700)	\$ (1,919,200)	\$ (1,948,500)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 55,083	\$ 54,294	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,200
Charges for Services	324,375	664,758	705,000	667,500	667,500	667,500
Investment Income	139	202	-	-	-	-
Fines & Forfeitures	305,192	323,997	324,000	322,000	322,000	322,000
Reimbursements	21,198	645	-	-	-	-
Other Revenue	1,248	725	-	-	-	-
Total Revenues	707,235	1,044,621	1,082,200	1,042,700	1,042,700	1,042,700
Expenditures:						
Personnel	772,830	1,069,013	1,224,964	1,220,600	1,252,200	1,276,700
Supplies & Services	100,200	58,975	74,601	60,500	60,500	60,500
Conferences & Training	785	3,806	3,699	2,000	2,000	2,000
Repairs & Maintenance	1,420	1,934	2,500	2,500	2,500	2,500
Contract Services	1,580	134	1,000	1,000	1,000	1,000
Internal Services	24,109	509,931	560,200	559,700	560,000	560,200
Unallocated Reduction	-	-	(18,700)	-	-	-
Total Expenditures	900,924	1,643,793	1,848,264	1,846,300	1,878,200	1,902,900
Revenues Over (Under) Expenditures	\$ (193,689)	\$ (599,172)	\$ (766,064)	\$ (803,600)	\$ (835,500)	\$ (860,200)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Supplies & Services	\$ 58,119	\$ 57,955	\$ 59,500	\$ 56,500	\$ 56,500	\$ 56,500
Unallocated Reduction	-	-	(600)	-	-	-
Total Expenditures	<u>58,119</u>	<u>57,955</u>	<u>58,900</u>	<u>56,500</u>	<u>56,500</u>	<u>56,500</u>
Revenues Over (Under) Expenditures	<u>\$ (58,119)</u>	<u>\$ (57,955)</u>	<u>\$ (58,900)</u>	<u>\$ (56,500)</u>	<u>\$ (56,500)</u>	<u>\$ (56,500)</u>
 EXPENDITURES BY SERVICE						
Administration	\$ 10,214	\$ 9,455	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
County Emergency	47,905	48,500	47,900	45,500	45,500	45,500
Total	<u>\$ 58,119</u>	<u>\$ 57,955</u>	<u>\$ 58,900</u>	<u>\$ 56,500</u>	<u>\$ 56,500</u>	<u>\$ 56,500</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Supplies & Services	\$ 16,523	\$ 11,788	\$ 20,000	\$ 19,000	\$ 19,000	\$ 19,000
Unallocated Reduction	-	-	(200)	-	-	-
Total Expenditures	16,523	11,788	19,800	19,000	19,000	19,000
Revenues Over (Under) Expenditures	\$ (16,523)	\$ (11,788)	\$ (19,800)	\$ (19,000)	\$ (19,000)	\$ (19,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 2,727	\$ 2,525	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Charges for Services	425	240	200	200	200	200
Fines & Forfeitures	19,845	43,680	42,500	25,000	25,000	25,000
Reimbursements	901	4,628	12,600	1,000	1,000	1,000
Total Revenues	23,898	51,073	58,300	29,200	29,200	29,200
Expenditures:						
Personnel	-	1,320	282,300	268,400	283,200	289,900
Supplies & Services	27,799	16,155	723,050	31,600	686,600	31,600
Repairs & Maintenance	-	139	550	500	500	500
Contract Services	-	-	25,000	25,000	25,000	25,000
Internal Services	1,263	7,124	10,100	48,800	48,800	48,800
Capital Outlay	-	140,161	-	-	-	-
Unallocated Reduction	-	-	(10,300)	-	-	-
Total Expenditures	29,062	164,899	1,030,700	374,300	1,044,100	395,800
Revenues Over (Under) Expenditures	\$ (5,164)	\$ (113,826)	\$ (972,400)	\$ (345,100)	\$ (1,014,900)	\$ (366,600)

POSITION TYPE

Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	3.0	3.0	3.0	3.0
Total Position Count	-	-	4.0	4.0	4.0	4.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 47,974	\$ 51,837	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	230,647	266,193	249,500	251,000	251,000	251,000
Reimbursements	73,453	136,819	102,000	97,000	97,000	97,000
Total Revenues	352,074	454,849	401,500	398,000	398,000	398,000
Expenditures:						
Personnel	1,076,760	1,093,494	1,237,100	1,237,200	1,261,300	1,284,000
Supplies & Services	13,456	26,385	23,278	19,200	19,200	19,200
Conferences & Training	6,203	2,851	9,500	9,500	9,500	9,500
Repairs & Maintenance	1,715	875	10,722	6,500	6,500	6,500
Vehicle Operations	9,633	15,377	13,000	13,000	13,000	13,000
Contract Services	200	9,500	10,000	10,000	10,000	10,000
Internal Services	44,615	392,875	395,100	436,300	436,500	436,800
Capital Outlay	10,403	2,496	-	-	-	-
Unallocated Reduction	-	-	(17,000)	-	-	-
Total Expenditures	1,162,985	1,543,853	1,681,700	1,731,700	1,756,000	1,779,000
Revenues Over (Under) Expenditures	(810,911)	(1,089,004)	(1,280,200)	(1,333,700)	(1,358,000)	(1,381,000)
Other Financing Sources (Uses):						
Transfers in	29,609	-	-	-	-	-
Total Other Financing Sources (Uses):	29,609	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (781,302)	\$ (1,089,004)	\$ (1,280,200)	\$ (1,333,700)	\$ (1,358,000)	\$ (1,381,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Emergency Management:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
	5.0	5.0	5.0	5.0	5.0	5.0
Technical Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	5.0	5.0	5.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	8.0	8.0	8.0	7.0	7.0	7.0
Total Position Count	13.0	13.0	13.0	12.0	12.0	12.0
EXPENDITURES BY SERVICE						
Emergency Management	\$ 490,043	\$ 770,770	\$ 800,300	\$ 761,900	\$ 773,400	\$ 783,600
Technical Services	672,942	773,083	881,400	969,800	982,600	995,400
	\$ 1,162,985	\$ 1,543,853	\$ 1,681,700	\$ 1,731,700	\$ 1,756,000	\$ 1,779,000

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 3,500	\$ 14,018	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Reimbursements	15	-	-	-	-	-
Total Revenues	<u>3,515</u>	<u>14,018</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Expenditures:						
Personnel	779,717	852,796	954,700	985,500	1,028,300	1,069,300
Supplies & Services	18,106	18,599	18,300	18,800	18,800	18,800
Conferences & Training	6,339	3,941	15,500	7,500	7,500	7,500
Repairs & Maintenance	391	362	500	500	500	500
Internal Services	16,140	177,510	178,600	215,200	215,700	216,100
Unallocated Reduction	-	-	(11,700)	-	-	-
Total Expenditures	<u>820,693</u>	<u>1,053,208</u>	<u>1,155,900</u>	<u>1,227,500</u>	<u>1,270,800</u>	<u>1,312,200</u>
Revenues Over (Under) Expenditures	<u>\$ (817,178)</u>	<u>\$ (1,039,190)</u>	<u>\$ (1,148,900)</u>	<u>\$ (1,220,500)</u>	<u>\$ (1,263,800)</u>	<u>\$ (1,305,200)</u>

POSITION TYPE

Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
Total Position Count	<u>12.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Fines & Forfeitures	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	150	-	-	-	-
Expenditures:						
Supplies & Services	306	63	2,100	1,800	1,800	1,800
Contract Services	-	-	2,900	2,900	2,900	2,900
Total Expenditures	306	63	5,000	4,700	4,700	4,700
Revenues Over (Under) Expenditures	\$ (306)	\$ 87	\$ (5,000)	\$ (4,700)	\$ (4,700)	\$ (4,700)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 3,161,001	\$ 3,134,205	\$ 3,407,900	\$ 1,763,000	\$ 1,725,700	\$ 1,686,800
Reimbursements	1,157,722	1,287,747	1,400,000	1,401,800	1,401,800	1,401,800
Other Revenue	-	2,147	-	-	-	-
Total Revenues	4,318,723	4,424,099	4,807,900	3,164,800	3,127,500	3,088,600
Expenditures:						
Personnel	7,679,144	7,995,870	8,213,400	7,573,300	7,691,800	7,823,500
Supplies & Services	699,166	302,094	846,400	830,600	832,200	833,700
Utilities	3,488,050	3,140,392	3,628,900	3,533,400	3,535,400	3,537,700
Repairs & Maintenance	3,574,912	4,945,985	5,506,140	5,587,500	5,188,100	5,188,100
Vehicle Operations	65,448	99,919	70,000	65,000	65,000	65,000
Contract Services	291,248	312,911	271,000	279,000	279,000	279,000
Internal Services	313,544	1,374,551	1,285,900	1,627,700	1,628,800	1,629,900
Capital Outlay	28,134	34,567	73,000	39,700	39,700	39,700
Unallocated Reduction	-	-	(199,200)	-	-	-
Total Expenditures	16,139,646	18,206,289	19,695,540	19,536,200	19,260,000	19,396,600
Revenues Over (Under) Expenditures	\$ (11,820,923)	\$ (13,782,190)	\$ (14,887,640)	\$ (16,371,400)	\$ (16,132,500)	\$ (16,308,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Facilities & Operations:						
Managers & Supervisors	9.0	12.0	12.0	12.0	12.0	12.0
Professional Support	74.0	71.0	71.0	62.0	62.0	62.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	86.0	86.0	86.0	77.0	77.0	77.0
Security:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	8.0	8.0	8.0	8.0	8.0
	9.0	10.0	10.0	10.0	10.0	10.0
Total Position Count	95.0	96.0	96.0	87.0	87.0	87.0
EXPENDITURES BY SERVICE						
Facilities & Operations	\$ 15,539,162	\$ 16,133,425	\$ 16,426,960	\$ 16,565,400	\$ 16,275,200	\$ 16,394,300
Facilities On-going Capital Needs	-	1,461,924	2,600,080	2,340,100	2,340,100	2,340,100
Security	600,484	610,940	668,500	630,700	644,700	662,200
	\$ 16,139,646	\$ 18,206,289	\$ 19,695,540	\$ 19,536,200	\$ 19,260,000	\$ 19,396,600

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 76,635	\$ 70,130	\$ 78,000	\$ 75,000	\$ 75,000	\$ 75,000
Total Revenues	76,635	70,130	78,000	75,000	75,000	75,000
Expenditures:						
Personnel	39,234	40,414	72,900	66,400	67,700	69,000
Supplies & Services	-	-	500	500	500	500
Contract Services	-	-	2,500	2,500	2,500	2,500
Internal Services	642	12,615	12,700	14,100	14,100	14,200
Unallocated Reduction	-	-	(900)	-	-	-
Total Expenditures	39,876	53,029	87,700	83,500	84,800	86,200
Revenues Over (Under) Expenditures	\$ 36,759	\$ 17,101	\$ (9,700)	\$ (8,500)	\$ (9,800)	\$ (11,200)
 POSITION TYPE						
Professional Support	0.9	0.9	0.9	0.8	0.8	0.8
Total Position Count	0.9	0.9	0.9	0.8	0.8	0.8

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 1,260	\$ 3,875	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	23	15	-	-	-	-
Other Revenue	-	11,371	-	-	-	-
Total Revenues	<u>1,283</u>	<u>15,261</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Expenditures:						
Personnel	2,088,614	2,174,460	2,285,300	2,262,000	2,302,000	2,236,700
Supplies & Services	36,201	27,337	38,400	36,900	36,900	36,900
Conferences & Training	4,099	5,760	10,000	7,500	7,500	7,500
Repairs & Maintenance	2,561	3,292	4,500	3,500	3,500	3,500
Contract Services	-	2,930	5,000	5,000	5,000	5,000
Internal Services	32,179	444,757	446,000	465,600	466,000	466,400
Capital Outlay	-	-	2,000	-	-	-
Unallocated Reduction	-	-	(27,900)	-	-	-
Total Expenditures	<u>2,163,654</u>	<u>2,658,536</u>	<u>2,763,300</u>	<u>2,780,500</u>	<u>2,820,900</u>	<u>2,756,000</u>
Revenues Over (Under) Expenditures	<u>\$ (2,162,371)</u>	<u>\$ (2,643,275)</u>	<u>\$ (2,762,300)</u>	<u>\$ (2,779,500)</u>	<u>\$ (2,819,900)</u>	<u>\$ (2,755,000)</u>

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	12.0	13.0	13.0	12.5	12.5	12.5
Clerical Staff	7.0	5.0	5.0	5.0	5.0	5.0
Total Position Count	<u>23.0</u>	<u>22.0</u>	<u>22.0</u>	<u>21.5</u>	<u>21.5</u>	<u>21.5</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 1,047,872	\$ 1,060,251	\$ 993,300	\$ 903,300	\$ 903,300	\$ 903,300
Intergovernmental	3,829,881	4,260,218	4,289,777	4,291,000	4,291,000	4,291,000
Charges for Services	2,545,051	2,135,131	2,153,000	2,029,500	2,029,500	2,029,500
Reimbursements	20,573	19,671	12,900	15,200	15,200	15,200
Indirect Cost Allocation	673,363	723,565	787,400	964,100	964,100	964,100
Other Revenue	6,514	653	100	100	100	100
Total Revenues	8,123,254	8,199,489	8,236,477	8,203,200	8,203,200	8,203,200
Expenditures:						
Personnel	12,170,490	12,556,168	13,933,320	13,628,800	14,517,400	14,871,400
Supplies & Services	3,789,956	3,588,292	3,748,072	3,626,200	3,626,200	3,626,200
Conferences & Training	60,860	54,977	48,378	49,400	49,400	49,400
Repairs & Maintenance	21,367	30,388	30,900	26,400	26,400	26,400
Vehicle Operations	28,375	21,874	45,100	32,600	32,600	32,600
Contract Services	792,090	961,196	1,179,350	1,172,200	1,183,100	1,194,300
Internal Services	3,184,220	2,974,379	2,856,634	2,924,400	2,928,800	2,932,600
Capital Outlay	73,454	90,507	112,600	75,100	75,100	75,100
Unallocated Reduction	-	-	(222,000)	-	-	-
Total Expenditures	20,120,812	20,277,781	21,732,354	21,535,100	22,439,000	22,808,000
Revenues Over (Under) Expenditures	\$ (11,997,558)	\$ (12,078,292)	\$ (13,495,877)	\$ (13,331,900)	\$ (14,235,800)	\$ (14,604,800)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration:						
Managers & Supervisors	8.0	8.0	8.0	8.0	8.0	8.0
Professional Support	4.0	5.0	8.0	8.0	8.0	8.0
Clerical Staff	5.0	5.0	5.0	4.0	4.0	4.0
	17.0	18.0	21.0	20.0	20.0	20.0
Environmental Health:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	29.0	30.0	30.0	30.0	30.0	30.0
Clerical Staff	6.0	6.0	7.0	7.0	7.0	7.0
	39.0	40.0	41.0	41.0	41.0	41.0
Clinical Health Services:						
Professional Support	12.0	12.0	15.0	15.0	15.0	15.0
Clerical Staff	8.0	10.0	15.0	15.0	15.0	15.0
	20.0	22.0	30.0	30.0	30.0	30.0
Maternal/Child Health Services:						
Managers & Supervisors	0.5	0.5	0.5	0.5	0.5	0.5
Professional Support	10.0	10.0	9.0	9.0	9.0	9.0
Clerical Staff	8.5	8.5	4.5	4.5	4.5	4.5
	19.0	19.0	14.0	14.0	14.0	14.0
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	8.5	8.5	8.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	12.0	12.0	11.5	11.5	11.5
Healthy Communities:						
Managers & Supervisors	1.0	1.0	1.0	0.5	1.0	1.0
Professional Support	9.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	12.0	12.0	11.5	12.0	12.0
Medical Examiner:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	10.5	10.5	11.5	11.5	11.5	11.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	12.5	12.5	12.5	12.5	12.5	12.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Communicable Disease:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	13.0	13.0	13.0	13.0	13.0	13.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	16.0	16.0	16.0	16.0	16.0	16.0
Senior Services:						
Professional Support	5.0	4.0	-	-	-	-
Clerical Staff	-	1.0	-	-	-	-
	5.0	5.0	-	-	-	-
Nurse Family Partnership:						
Managers & Supervisors	0.5	0.5	-	-	-	-
Professional Support	3.0	3.0	-	-	-	-
Clerical Staff	0.5	0.5	-	-	-	-
	4.0	4.0	-	-	-	-
Total Position Count	156.5	160.5	158.5	156.5	157.0	157.0
EXPENDITURES BY SERVICE						
Administration	\$ 2,491,930	\$ 2,566,889	\$ 3,021,360	\$ 2,950,000	\$ 3,103,200	\$ 3,150,300
Environmental Health	4,399,770	4,633,407	4,836,600	4,967,000	5,052,100	5,152,800
Clinical Health Services	4,715,025	4,506,207	5,420,156	5,673,700	5,757,600	5,822,800
Dental	(966)	-	-	-	-	-
Maternal/Child Health Services	2,047,342	2,100,846	1,947,375	1,799,700	1,827,900	1,856,100
Vision & Hearing	787,399	812,608	854,186	834,700	850,400	863,100
Healthy Communities	1,247,912	1,005,678	1,366,200	1,326,100	1,407,800	1,435,400
Nurse Family Partnership	358,483	441,130	-	-	-	-
Medical Examiner	2,027,758	2,071,297	2,296,000	2,334,700	2,393,200	2,448,700
Communicable Disease	1,628,077	1,763,554	1,937,477	1,649,200	2,046,800	2,078,800
Senior Services	418,082	376,165	-	-	-	-
Covid 19 Activities	-	-	275,000	-	-	-
Unallocated Reduction	-	-	(222,000)	-	-	-
Total	\$ 20,120,812	\$ 20,277,781	\$ 21,732,354	\$ 21,535,100	\$ 22,439,000	\$ 22,808,000

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Personnel	\$ 272,270	\$ 290,269	\$ 286,800	\$ 257,800	\$ 275,300	\$ 294,100
Supplies & Services	6,367	5,497	41,300	12,000	12,000	12,000
Conferences & Training	8,959	4,958	2,600	2,600	2,600	2,600
Contract Services	3,000	23,343	4,000	4,000	4,000	4,000
Internal Services	2,247	47,435	50,300	52,600	52,800	53,100
Capital Outlay	1,930	-	-			
Total Expenditures	294,773	371,502	385,000	329,000	346,700	365,800
Revenues Over (Under) Expenditures	\$ (294,773)	\$ (371,502)	\$ (385,000)	\$ (329,000)	\$ (346,700)	\$ (365,800)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 1,196	\$ 1,177	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	200,776	285,460	310,000	310,000	310,000	310,000
Other Revenue	-	18	-	-	-	-
Total Revenues	201,972	286,655	311,000	311,000	311,000	311,000
Expenditures:						
Personnel	2,035,797	2,158,653	2,419,835	2,429,200	2,555,700	2,635,100
Supplies & Services	50,689	28,846	33,600	29,800	29,800	29,800
Conferences & Training	17,403	5,339	18,000	18,000	18,000	18,000
Repairs & Maintenance	1,889	1,310	2,000	2,000	2,000	2,000
Contract Services	55,096	152,464	160,000	135,000	135,000	135,000
Internal Services	39,029	436,839	439,600	480,800	482,000	482,900
Capital Outlay	1,961	-	-	-	-	-
Unallocated Reduction	-	-	(30,700)	-	-	-
Total Expenditures	2,201,864	2,783,451	3,042,335	3,094,800	3,222,500	3,302,800
Revenues Over (Under) Expenditures	\$ (1,999,892)	\$ (2,496,796)	\$ (2,731,335)	\$ (2,783,800)	\$ (2,911,500)	\$ (2,991,800)

POSITION TYPE

Managers & Supervisors	5.0	6.0	6.0	6.0	6.0	6.0
Professional Support	11.0	15.5	15.5	15.5	15.5	15.5
Clerical Staff	7.0	3.0	3.0	2.0	2.0	2.0
Total Position Count	23.0	24.5	24.5	23.5	23.5	23.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Reimbursements	\$ 1,389	\$ 625	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	246,334	94,404	50,000	90,000	90,000	90,000
Total Revenues	247,723	95,029	50,000	90,000	90,000	90,000
Expenditures:						
Personnel	4,236,050	4,359,868	4,746,562	4,568,700	4,662,800	4,751,100
Supplies & Services	31,370	19,330	62,200	43,000	43,000	43,000
Conferences & Training	35,589	44,747	45,000	45,000	45,000	45,000
Repairs & Maintenance	3,330,651	3,738,382	4,421,000	5,458,700	5,555,000	4,653,200
Vehicle Operations	467	1,375	1,500	1,500	1,500	1,500
Contract Services	291,200	449,487	865,000	815,000	855,000	855,000
Internal Services	82,835	455,250	459,700	429,500	430,500	431,400
Capital Outlay	1,456,316	1,153,636	1,146,200	898,500	646,700	738,800
Unallocated Reduction	-	-	(117,500)	-	-	-
Total Expenditures	9,464,478	10,222,075	11,629,662	12,259,900	12,239,500	11,519,000
Revenues Over (Under) Expenditures	\$ (9,216,755)	\$ (10,127,046)	\$ (11,579,662)	\$ (12,169,900)	\$ (12,149,500)	\$ (11,429,000)

POSITION TYPE

Managers & Supervisors	11.0	10.0	10.0	10.0	10.0	10.0
Professional Support	27.0	28.0	28.0	25.0	25.0	25.0
Clerical Staff	2.0	2.0	2.0	1.5	1.5	1.5
Total Position Count	40.0	40.0	40.0	36.5	36.5	36.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Supplies & Services	\$ 39,861	\$ 37,138	\$ 45,800	\$ 40,200	\$ 40,200	\$ 40,200
Utilities	62	-	1,500	-	-	-
Repairs & Maintenance	45,105	44,275	45,700	45,700	45,700	45,700
Contract Services	72,585	69,971	100,000	75,000	75,000	75,000
Internal Services	-	142,978	143,000	181,800	181,800	181,800
Capital Outlay	-	-	1,600	-	-	-
Unallocated Reduction	-	-	(3,400)	-	-	-
Total Expenditures	<u>157,613</u>	<u>294,362</u>	<u>334,200</u>	<u>342,700</u>	<u>342,700</u>	<u>342,700</u>
Revenues Over (Under) Expenditures	<u>\$ (157,613)</u>	<u>\$ (294,362)</u>	<u>\$ (334,200)</u>	<u>\$ (342,700)</u>	<u>\$ (342,700)</u>	<u>\$ (342,700)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 180,533	\$ 180,533	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	85,204	249,589	303,400	283,300	283,300	283,300
Fines & Forfeitures	2,270	1,330	1,500	1,500	1,500	1,500
Reimbursements	395,468	482,945	510,000	480,000	480,000	480,000
Other Revenue	-	3,750	-	-	-	-
Total Revenues	<u>663,475</u>	<u>918,147</u>	<u>994,900</u>	<u>944,800</u>	<u>944,800</u>	<u>944,800</u>
Expenditures:						
Personnel	4,036,114	4,671,165	5,040,200	4,894,100	5,005,800	5,117,500
Supplies & Services	1,027,431	953,666	1,024,500	995,600	995,600	995,600
Conferences & Training	4,488	11,534	18,000	3,000	3,000	3,000
Repairs & Maintenance	2,344	3,565	4,500	3,500	3,500	3,500
Contract Services	14,374	20,531	25,000	20,500	20,500	20,500
Internal Services	88,024	1,380,918	1,385,800	1,377,700	1,378,900	1,379,900
Unallocated Reduction	-	-	(75,000)	-	-	-
Total Expenditures	<u>5,172,775</u>	<u>7,041,379</u>	<u>7,423,000</u>	<u>7,294,400</u>	<u>7,407,300</u>	<u>7,520,000</u>
Revenues Over (Under) Expenditures	<u>\$ (4,509,300)</u>	<u>\$ (6,123,232)</u>	<u>\$ (6,428,100)</u>	<u>\$ (6,349,600)</u>	<u>\$ (6,462,500)</u>	<u>\$ (6,575,200)</u>

POSITION TYPE

Managers & Supervisors	6.0	7.0	7.0	7.0	7.0	7.0
Professional Support	26.0	28.0	29.0	27.0	27.0	27.0
Clerical Staff	14.0	20.0	19.0	17.0	17.0	17.0
Total Position Count	<u>46.0</u>	<u>55.0</u>	<u>55.0</u>	<u>51.0</u>	<u>51.0</u>	<u>51.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	1,788	640	800	800	800	800
Total Revenues	10,288	9,140	9,300	9,300	9,300	9,300
Expenditures:						
Supplies & Services	42,895	30,047	9,200	9,000	9,000	9,000
Internal Services	538	27,095	27,200	27,400	27,400	27,400
Unallocated Reduction	-	-	(400)	-	-	-
Total Expenditures	43,433	57,142	36,000	36,400	36,400	36,400
Revenues Over (Under) Expenditures	\$ (33,145)	\$ (48,002)	\$ (26,700)	\$ (27,100)	\$ (27,100)	\$ (27,100)

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		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Reimbursements	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	33	-	-	-	-	-
Expenditures:						
Personnel	348,775	378,903	415,100	397,600	405,200	412,900
Supplies & Services	525,702	540,741	561,900	545,700	556,100	566,700
Conferences & Training	261	-	500	500	500	500
Repairs & Maintenance	288	69	1,000	1,000	1,000	1,000
Contract Services	9,592	18,962	22,000	10,500	10,500	10,500
Internal Services	35,881	313,313	315,400	305,600	305,600	305,700
Capital Outlay	3,952	926	-	-	-	-
Unallocated Reduction	-	-	(13,200)	-	-	-
Total Expenditures	924,451	1,252,914	1,302,700	1,260,900	1,278,900	1,297,300
Revenues Over (Under) Expenditures	\$ (924,418)	\$ (1,252,914)	\$ (1,302,700)	\$ (1,260,900)	\$ (1,278,900)	\$ (1,297,300)

POSITION TYPE

Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	4.5	4.5	4.5	4.0	4.0	4.0
	5.5	5.5	5.5	5.0	5.0	5.0
Total Position Count	5.5	5.5	5.5	5.0	5.0	5.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 313,912	\$ 318,902	\$ 312,700	\$ 312,700	\$ 312,700	\$ 312,700
Charges for Services	346,050	355,771	325,000	335,000	335,000	335,000
Reimbursements	1,372	-	-	-	-	-
Total Revenues	661,334	674,673	637,700	647,700	647,700	647,700
Expenditures:						
Personnel	2,495,989	2,544,788	2,800,100	2,733,600	2,807,700	2,855,500
Supplies & Services	452,526	462,449	476,100	447,500	447,500	447,500
Conferences & Training	706	2,903	2,000	2,000	2,000	2,000
Repairs & Maintenance	1,672	509	2,500	2,500	2,500	2,500
Contract Services	103,028	137,001	96,500	101,500	101,500	101,500
Internal Services	53,601	945,633	948,500	912,000	912,800	913,100
Unallocated Reduction	-	-	(43,300)	-	-	-
Total Expenditures	3,107,522	4,093,283	4,282,400	4,199,100	4,274,000	4,322,100
Revenues Over (Under) Expenditures	\$ (2,446,188)	\$ (3,418,610)	\$ (3,644,700)	\$ (3,551,400)	\$ (3,626,300)	\$ (3,674,400)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	17.0	18.0	18.0	16.5	16.5	16.5
Clerical Staff	5.5	5.5	5.0	5.0	5.0	5.0
Total Position Count	28.5	29.5	29.0	27.5	27.5	27.5

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		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 10	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	25	48	-	-	-	-
Total Revenues	35	48	-	-	-	-
Expenditures:						
Personnel	2,627,287	2,702,082	2,967,377	2,863,100	3,081,100	3,149,700
Supplies & Services	229,632	210,526	266,500	252,700	252,700	252,700
Conferences & Training	31,639	25,112	25,000	25,000	25,000	25,000
Repairs & Maintenance	41,021	17,154	46,000	36,000	36,000	36,000
Vehicle Operations	5,020	5,711	7,500	7,000	7,000	7,000
Contract Services	261,273	283,261	365,000	345,000	345,000	345,000
Internal Services	41,034	592,356	594,700	653,600	653,600	653,600
Capital Outlay	-	1,723	-	-	-	-
Unallocated Reduction	-	-	(42,700)	-	-	-
Total Expenditures	3,236,906	3,837,925	4,229,377	4,182,400	4,400,400	4,469,000
Revenues Over (Under) Expenditures	<u>\$ (3,236,871)</u>	<u>\$ (3,837,877)</u>	<u>\$ (4,229,377)</u>	<u>\$ (4,182,400)</u>	<u>\$ (4,400,400)</u>	<u>\$ (4,469,000)</u>

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	17.0	17.0	17.0	15.75	17.0	17.0
Clerical Staff	4.5	4.5	4.5	4.0	4.5	4.5
Total Position Count	27.5	27.5	27.5	25.75	27.5	27.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 2,349	\$ 662	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Revenue	1,680	216	-	-	-	-
Total Revenues	4,029	878	1,000	1,000	1,000	1,000
Expenditures:						
Supplies & Services	33,811	37,833	36,200	38,700	38,700	38,700
Repairs & Maintenance	8,780	8,365	9,500	9,500	9,500	9,500
Internal Services	69,507	499,777	503,200	494,200	494,200	494,200
Unallocated Reduction	-	-	(5,500)	-	-	-
Total Expenditures	112,098	545,975	543,400	542,400	542,400	542,400
Revenues Over (Under) Expenditures	\$ (108,069)	\$ (545,097)	\$ (542,400)	\$ (541,400)	\$ (541,400)	\$ (541,400)

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 restitution. Effective 1/1/19 this function has been split between the Romeo & New Baltimore courts.

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 362,811	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	362,811	-	-	-	-	-
Expenditures:						
Personnel	442,848	-	-	-	-	-
Supplies & Services	13,603	-	-	-	-	-
Conferences & Training	25	-	-	-	-	-
Repairs & Maintenance	89	-	-	-	-	-
Internal Services	4,836	-	-	-	-	-
Total Expenditures	461,401	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (98,590)	\$ -	\$ -	\$ -	\$ -	\$ -

POSITION TYPE

Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	3.0	-	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
Total Position Count	5.0	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 65	\$ 1,503	\$ -	\$ -	\$ -	\$ -
Reimbursements	26,433	23,380	18,500	23,000	23,000	23,000
Other Revenue	25,679	15	-	-	-	-
Total Revenues	52,177	24,898	18,500	23,000	23,000	23,000
Expenditures:						
Personnel	9,860,207	9,963,123	10,648,662	10,444,000	10,875,400	11,072,600
Supplies & Services	314,407	321,662	348,500	321,900	321,900	321,900
Conferences & Training	743	2,000	300	1,500	1,500	1,500
Repairs & Maintenance	6,773	3,895	4,600	4,500	4,500	4,500
Vehicle Operations	2,852	4,146	3,000	3,000	3,000	3,000
Contract Services	600	-	-	-	-	-
Internal Services	135,760	1,720,611	1,819,300	1,926,200	1,931,200	1,933,200
Unallocated Reduction	-	-	(128,200)	-	-	-
Total Expenditures	10,321,342	12,015,437	12,696,162	12,701,100	13,137,500	13,336,700
Revenues Over (Under) Expenditures	(10,269,165)	(11,990,539)	(12,677,662)	(12,678,100)	(13,114,500)	(13,313,700)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	-	4,200	-	-	-
Total Other Financing Sources (Uses):	-	-	4,200	-	-	-
Revenues Over (Under) Expenditures	\$ (10,269,165)	\$ (11,990,539)	\$ (12,673,462)	\$ (12,678,100)	\$ (13,114,500)	\$ (13,313,700)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	58.0	59.0	56.5	53.0	53.0	53.0
Clerical Staff	21.5	22.5	24.0	24.0	24.0	24.0
	85.5	87.5	86.5	83.0	83.0	83.0
DHS - Juvenile Abuse & Neglect:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Water Quality Unit:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	88.5	90.5	89.5	86.0	86.0	86.0
EXPENDITURES BY SERVICE						
Administration	\$ 9,964,027	\$ 11,677,164	\$ 12,331,262	\$ 12,389,600	\$ 12,820,100	\$ 13,013,600
DHS - Juvenile Abuse & Neglect	169,870	169,808	158,100	158,500	161,600	164,600
Water Quality Unit	187,445	168,465	206,800	153,000	155,800	158,500
Total	\$ 10,321,342	\$ 12,015,437	\$ 12,696,162	\$ 12,701,100	\$ 13,137,500	\$ 13,336,700

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 97,596	\$ 95,325	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000
Reimbursements	-	5,943	-	-	-	-
Other Revenue	67,973	2,228	77,000	77,000	77,000	77,000
Total Revenues	165,569	103,496	172,000	172,000	172,000	172,000
Expenditures:						
Personnel	1,070,459	1,152,243	1,309,200	1,199,100	1,226,200	1,248,800
Supplies & Services	66,425	62,062	90,900	79,500	79,500	79,500
Conferences & Training	300	280	500	500	500	500
Repairs & Maintenance	43,352	56,190	53,000	57,900	57,900	57,900
Vehicle Operations	10,252	10,765	15,000	15,000	15,000	15,000
Internal Services	32,077	698,703	700,600	727,300	727,700	728,000
Capital Outlay	-	708	-	-	-	-
Unallocated Reduction	-	-	(21,700)	-	-	-
Total Expenditures	1,222,865	1,980,951	2,147,500	2,079,300	2,106,800	2,129,700
Revenues Over (Under) Expenditures	\$ (1,057,296)	\$ (1,877,455)	\$ (1,975,500)	\$ (1,907,300)	\$ (1,934,800)	\$ (1,957,700)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2020 Adopted	2021 Forecasted	2022 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	1.0	1.0	1.0
	2.0	2.0	2.0	1.0	1.0	1.0
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	4.0	4.0	4.0	3.0	3.0	3.0
	4.0	4.0	4.0	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	16.5	16.5	16.5	14.5	14.5	14.5
EXPENDITURES BY SERVICE						
Administration	\$ 429,279	\$ 1,100,139	\$ 1,177,700	\$ 1,228,800	\$ 1,245,100	\$ 1,257,200
Print Shop	236,697	255,743	264,700	199,600	200,400	200,700
Records Maintenance	215,302	219,974	238,200	241,000	245,800	250,700
Mail Services	179,329	240,681	270,200	214,200	218,400	222,700
Central Stores	162,258	164,414	196,700	195,700	197,100	198,400
Total	\$ 1,222,865	\$ 1,980,951	\$ 2,147,500	\$ 2,079,300	\$ 2,106,800	\$ 2,129,700

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 84,650	\$ 80,024	\$ 75,000	\$ 70,000	\$ 70,000	\$ 70,000
Charges for Services	1,160,492	929,875	919,000	729,500	729,500	729,500
Reimbursements	2,400,313	2,574,463	2,932,300	3,130,600	3,184,600	3,241,100
Other Revenue	400	-	-	-	-	-
Total Revenues	3,645,855	3,584,362	3,926,300	3,930,100	3,984,100	4,040,600
Expenditures:						
Personnel	5,692,242	6,148,918	6,686,427	6,831,800	6,962,900	7,090,800
Supplies & Services	31,694	34,020	47,000	41,000	41,000	41,000
Conferences & Training	16,996	9,048	9,000	8,000	8,000	8,000
Repairs & Maintenance	8,525	116,146	11,000	10,500	10,500	10,500
Vehicle Operations	15,155	15,777	18,000	17,000	17,000	17,000
Internal Services	245,085	1,157,607	1,186,800	1,271,700	1,273,000	1,274,200
Unallocated Reduction	-	-	(79,600)	-	-	-
Total Expenditures	6,009,697	7,481,516	7,878,627	8,180,000	8,312,400	8,441,500
Revenues Over (Under) Expenditures	\$ (2,363,842)	\$ (3,897,154)	\$ (3,952,327)	\$ (4,249,900)	\$ (4,328,300)	\$ (4,400,900)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration:						
Managers & Supervisors	6.0	5.0	5.0	5.0	5.0	5.0
Professional Support	27.5	28.5	27.5	27.0	27.0	27.0
Clerical Staff	6.0	6.0	7.0	5.2	5.2	5.2
	39.5	39.5	39.5	37.2	37.2	37.2
Pump Station:						
Managers & Supervisors	2.35	2.35	2.35	2.35	2.35	2.35
Professional Support	8.0	7.5	7.5	7.5	7.5	7.5
	10.35	9.85	9.85	9.85	9.85	9.85
Wastewater Services Division:						
Managers & Supervisors	6.65	6.65	6.65	6.65	6.65	6.65
Professional Support	8.0	8.5	9.5	9.5	9.5	9.5
	14.65	15.15	16.15	16.15	16.15	16.15
Total Position Count	64.5	64.5	65.5	63.2	63.2	63.2
EXPENDITURES BY SERVICE						
Administration	\$ 3,645,768	\$ 4,716,113	\$ 4,950,241	\$ 5,054,400	\$ 5,132,800	\$ 5,205,400
Pump Station	891,211	1,100,492	1,145,900	1,206,900	1,225,700	1,239,900
Wastewater Services Division	1,472,718	1,664,911	1,782,486	1,918,700	1,953,900	1,996,200
Total	\$ 6,009,697	\$ 7,481,516	\$ 7,878,627	\$ 8,180,000	\$ 8,312,400	\$ 8,441,500

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 3,220,382	\$ 3,339,356	\$ 3,156,500	\$ 3,163,000	\$ 3,163,000	\$ 3,163,000
Other Revenue	2,678	1,949	-	-	-	-
Total Revenues	3,223,060	3,341,305	3,156,500	3,163,000	3,163,000	3,163,000
Expenditures:						
Personnel	1,513,020	1,626,995	1,909,000	1,821,100	1,869,500	1,913,000
Supplies & Services	90,911	74,824	108,500	64,900	64,900	64,900
Conferences & Training	230	939	1,000	-	-	-
Repairs & Maintenance	224	155	-	-	-	-
Internal Services	20,816	343,340	345,600	280,500	280,900	281,300
Unallocated Reduction	-	-	(23,600)	-	-	-
Total Expenditures	1,625,201	2,046,253	2,340,500	2,166,500	2,215,300	2,259,200
Revenues Over (Under) Expenditures	\$ 1,597,859	\$ 1,295,052	\$ 816,000	\$ 996,500	\$ 947,700	\$ 903,800

POSITION TYPE

Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	22.0	22.0	22.0	20.0	20.0	20.0
Total Position Count	25.0	25.0	25.0	23.0	23.0	23.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 154,424	\$ 92,187	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Charges for Services	18,860,471	20,500,949	21,255,900	20,945,300	21,301,800	21,686,500
Investment Income	52	-	-	-	-	-
Fines & Forfeitures	5,260	3,589	5,000	5,000	5,000	5,000
Reimbursements	2,080,946	2,510,931	2,060,700	2,048,200	2,048,200	2,048,200
Other Revenue	2,382	9,902	-	-	-	-
Total Revenues	21,103,535	23,117,558	23,471,600	23,148,500	23,505,000	23,889,700
Expenditures:						
Personnel	60,360,889	62,583,659	67,432,305	66,498,500	67,664,200	68,825,200
Supplies & Services	3,055,275	2,908,821	3,181,770	3,079,200	3,079,200	3,079,200
Conferences & Training	223,629	168,757	229,500	250,500	250,500	250,500
Repairs & Maintenance	365,897	445,236	540,800	518,500	526,800	535,300
Vehicle Operations	731,559	621,262	756,100	744,500	744,500	744,500
Contract Services	5,890,295	6,014,652	6,229,000	5,899,000	5,899,000	5,899,000
Internal Services	682,986	12,642,277	12,448,700	12,229,400	12,254,800	12,279,200
Capital Outlay	154,577	607,863	241,343	125,000	125,000	125,000
Unallocated Reduction	-	-	(454,700)	-	-	-
Total Expenditures	71,465,107	85,992,527	90,604,818	89,344,600	90,544,000	91,737,900
Revenues Over (Under) Expenditures	(50,361,572)	(62,874,969)	(67,133,218)	(66,196,100)	(67,039,000)	(67,848,200)
Other Financing Sources (Uses):						
Transfers out	(347)	(1,448)	-	-	-	-
Total Other Financing Sources (Uses):	(347)	(1,448)	-	-	-	-
Revenues Over (Under) Expenditures	\$ (50,361,919)	\$ (62,876,417)	\$ (67,133,218)	\$ (66,196,100)	\$ (67,039,000)	\$ (67,848,200)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	2.0	2.0	1.0	1.0	1.0	1.0
Clerical Staff	12.0	12.0	13.0	13.0	13.0	13.0
	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	213.5	216.5	216.5	204.5	204.5	204.5
Clerical Staff	18.0	18.0	18.0	17.0	17.0	17.0
	233.5	236.5	236.5	223.5	223.5	223.5
Romeo Liason						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Probate Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Roving Security:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
42nd District Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Court Room Security:						
Professional Support	14.0	15.0	15.0	15.0	15.0	15.0
	14.0	15.0	15.0	15.0	15.0	15.0
PA/FOC Enforcement:						
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
Dakota Liaison:						
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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	83.5	96.5	96.5	90.5	90.5	90.5
	84.5	97.5	97.5	91.5	91.5	91.5
Township Patrols:						
Professional Support	123.0	129.0	129.0	129.0	129.0	129.0
	123.0	129.0	129.0	129.0	129.0	129.0
Surveillance Team:						
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
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	528.0	551.0	551.0	532.0	532.0	532.0

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."

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Operations	\$ 2,057,804	\$ 13,179,415	\$ 2,939,839	\$ 3,382,800	\$ 3,391,100	\$ 3,399,600
Court Building Safety	1,032,135	1,017,587	1,089,276	1,102,400	1,107,600	1,112,800
Administration	1,526,655	1,583,091	3,979,360	3,976,900	4,009,200	4,042,800
Marine Division	769,230	743,042	675,900	684,500	694,400	704,400
Jail	34,117,087	35,151,058	44,998,105	43,339,900	43,810,900	44,283,100
Romeo Liaison	32,110	95,478	105,200	107,800	110,000	112,200
Probate Court Security	137,033	126,240	132,300	134,800	137,000	139,200
Roving Security	756,141	741,491	844,000	839,400	853,500	868,000
42nd Court Security	136,440	124,863	129,300	131,800	134,100	136,300
Court Room Security	1,629,374	1,845,682	1,820,000	1,854,300	1,886,900	1,920,500
FOC Enforcement	563,778	672,068	685,600	701,300	712,100	725,500
Dakota Liaison	157,228	223,718	224,700	230,900	235,300	239,800
Road Patrol	9,958,135	11,064,448	12,374,925	11,961,600	12,211,900	12,443,600
Lenox Township Patrol	564,871	570,297	578,900	588,900	597,600	606,600
Harrison Township Patrol	1,461,351	1,715,412	1,851,300	1,903,900	1,936,600	1,970,100
Washington Township Patrol	1,796,286	1,806,502	2,021,400	2,020,800	2,053,400	2,086,800
Macomb Township Patrol	4,006,852	4,136,137	4,579,913	4,599,200	4,682,100	4,764,800
Surveillance Team	876,117	952,218	931,100	949,700	965,400	981,500
Detective Bureau	2,788,163	2,811,401	3,051,400	3,084,600	3,135,700	3,188,100
K-9 Unit	286,575	270,544	285,700	311,700	316,100	320,600
Internet Crime Unit	369,647	365,485	389,900	397,700	404,300	410,900
Mt. Clemens Dispatch	405,901	423,399	444,700	449,600	457,100	464,600
Mt. Clemens Patrol	2,094,294	2,225,590	2,187,800	2,235,000	2,272,500	2,311,000
Contract Patrol Supervisors	520,319	537,661	569,900	584,000	594,500	605,300
Village of New Haven Patrol	515,138	542,616	508,400	518,200	526,900	535,900
Clinton Township Dispatch	1,322,523	1,438,906	1,390,400	1,418,500	1,443,200	1,468,400
Sterling Heights Dispatch	1,584,267	1,629,626	1,815,500	1,834,400	1,864,600	1,895,500
Total	\$ 71,465,454	\$ 85,993,975	\$ 90,604,818	\$ 89,344,600	\$ 90,544,000	\$ 91,737,900

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 500	\$ 400	\$ 500	\$ 500	\$ 500	\$ 500
Charges for Services	137,278	141,172	128,000	140,000	140,000	140,000
Fines & Forfeitures	-	74,662	-	-	-	-
Reimbursements	-	17	-	-	-	-
Total Revenues	137,778	216,251	128,500	140,500	140,500	140,500
Expenditures:						
Personnel	2,083,085	2,123,187	2,261,300	2,193,800	2,251,900	2,303,300
Supplies & Services	64,601	61,115	100,300	85,200	85,200	85,200
Conferences & Training	3,736	5,465	16,000	16,000	16,000	16,000
Repairs & Maintenance	2,004	5,210	3,500	4,500	4,500	4,500
Internal Services	36,449	574,349	576,000	605,800	606,400	606,900
Capital Outlay	-	-	25,000	-	-	-
Unallocated Reduction	-	-	(29,800)	-	-	-
Total Expenditures	2,189,875	2,769,326	2,952,300	2,905,300	2,964,000	3,015,900
Revenues Over (Under) Expenditures	\$ (2,052,097)	\$ (2,553,075)	\$ (2,823,800)	\$ (2,764,800)	\$ (2,823,500)	\$ (2,875,400)

POSITION TYPE

Managers & Supervisors	2.0	4.0	4.0	4.0	4.0	4.0
Professional Support	9.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	17.0	17.0	17.0	15.0	15.0	15.0
Total Position Count	28.0	28.0	28.0	26.0	26.0	26.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
932 - NON - DEPARTMENTAL	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Amended</u>	2021 <u>Adopted</u>	2022 <u>Forecasted</u>	2023 <u>Forecasted</u>
Revenues:						
Property Taxes	\$ 120,887,270	\$ 126,259,284	\$ 131,094,600	\$ 133,919,000	\$ 135,263,800	\$ 136,572,100
Licenses & Permits	76,359	75,634	70,000	70,000	70,000	70,000
Intergovernmental	27,253,517	30,920,745	46,019,600	27,582,000	27,582,000	27,582,000
Charges for Services	5,821,229	5,521,732	6,154,500	4,394,500	4,620,000	4,620,000
Investment Income	1,452,330	1,752,405	1,699,500	727,500	727,500	727,500
Indirect Cost Allocation	13,651,070	42,615,964	47,551,600	47,096,500	50,046,900	50,046,900
Other Revenue	101,415	833,954	-	-	-	-
Total Revenues	<u>169,243,190</u>	<u>207,979,718</u>	<u>232,589,800</u>	<u>213,789,500</u>	<u>218,310,200</u>	<u>219,618,500</u>
Expenditures:						
Personnel **	-	-	(11,062,981)	(5,107,400)	(3,532,400)	(3,532,400)
Supplies & Services	1,245,946	1,200,215	1,453,500	3,435,600	1,448,500	1,461,500
Capital Outlay	846,366	1,138,483	6,308,777	9,701,900	10,015,900	9,772,000
Unallocated Reduction	-	-	(4,500,000)	-	-	-
Total Expenditures	<u>2,092,312</u>	<u>2,338,698</u>	<u>(7,800,704)</u>	<u>8,030,100</u>	<u>7,932,000</u>	<u>7,701,100</u>
Revenues Over (Under) Expenditures	<u>167,150,878</u>	<u>205,641,020</u>	<u>240,390,504</u>	<u>205,759,400</u>	<u>210,378,200</u>	<u>211,917,400</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds (see page C-69)	13,374,607	8,043,451	8,170,000	8,000,000	8,000,000	8,000,000
Transfers out (see page C-69)	(46,536,959)	(48,964,361)	(67,673,783)	(36,557,100)	(37,018,500)	(37,584,700)
Total Other Financing Sources (Uses):	<u>(33,162,352)</u>	<u>(40,920,910)</u>	<u>(59,503,783)</u>	<u>(28,557,100)</u>	<u>(29,018,500)</u>	<u>(29,584,700)</u>
Revenues Over (Under) Expenditures	<u>\$ 133,988,526</u>	<u>\$ 164,720,110</u>	<u>\$ 180,886,721</u>	<u>\$ 177,202,300</u>	<u>\$ 181,359,700</u>	<u>\$ 182,332,700</u>

** - These amounts represent a 3.0% personnel turnover factor as well as fringe benefit savings realized as a result of PA 152 of 2011, which established ceilings on the amount of employee health care premiums paid by public sector employers.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
930 - OPERATING TRANSFERS	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Operating Transfers In:						
Delinquent Real Property Tax Revolving Fund	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000
Other Funds	5,374,607	43,451	170,000	-	-	-
Total Revenues	<u>13,374,607</u>	<u>8,043,451</u>	<u>8,170,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
Operating Transfers Out:						
Circuit Court Grants	79,253	79,856	108,400	108,100	108,100	108,100
Capital Improvement Fund	9,442,282	9,627,804	10,971,983	-	-	-
Child Care Fund	9,563,526	10,972,142	11,745,900	11,213,300	11,518,000	11,675,400
Community Corrections	448,000	412,662	549,300	467,800	477,100	487,800
Community Mental Health	3,959,344	3,853,481	3,752,000	3,699,500	3,699,500	3,699,500
Community Action	4,021,111	4,084,549	4,054,200	4,231,500	3,851,500	3,851,500
Debt Service Fund	9,031,690	9,109,418	22,901,600	3,738,600	3,735,000	3,735,600
Emergency Mgmt Grants	-	52,810	-	-	-	-
Friend of the Court	2,312,152	2,827,334	3,662,400	3,364,700	3,555,800	3,674,700
Health Grant Fund	1,847,802	1,694,636	2,712,700	3,095,600	3,258,400	3,384,700
MIDC Fund	-	1,934,747	2,582,900	2,239,900	2,295,900	2,353,300
Park Fund	11,330	82,786	86,000	86,000	86,000	86,000
Prosecuting Attorney Grants	762,292	665,119	829,700	728,800	785,300	809,200
Sheriff Grants	349,086	308,734	410,700	417,100	421,300	430,600
Substance Abuse - Liquor Tax	3,140,916	3,124,269	3,163,800	3,024,000	3,084,400	3,146,100
Substance Abuse - Operations	128,621	134,014	142,200	142,200	142,200	142,200
Other Programs	1,439,554	-	-	-	-	-
Total Expenditures	<u>46,536,959</u>	<u>48,964,361</u>	<u>67,673,783</u>	<u>36,557,100</u>	<u>37,018,500</u>	<u>37,584,700</u>
Revenues Over (Under) Expenditures	<u>\$ (33,162,352)</u>	<u>\$ (40,920,910)</u>	<u>\$ (59,503,783)</u>	<u>\$ (28,557,100)</u>	<u>\$ (29,018,500)</u>	<u>\$ (29,584,700)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND						FUNCTION
931 - APPROPRIATIONS	101 - GENERAL FUND						GENERAL GOVERNMENT
	Year Ended December 31,						
	Audited			Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 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	44,137	58,850	60,000	60,000	61,800	63,600	
Area Wide Quality Control	18,300	9,150	20,000	20,000	20,000	20,000	
Automation Alley	7,336	17,456	20,000	20,000	20,000	20,000	
CARE House	25,000	25,000	25,000	25,000	25,000	25,000	
Clinton River Watershed Council	7,500	7,500	7,500	7,500	7,500	7,500	
Detroit Regional Chamber	124,000	81,000	45,000	45,900	46,800	47,700	
Detroit Regional Partnership	-	-	70,000	71,400	72,800	74,300	
Literacy Program	32,800	-	-	-	-	-	
Library for the Blind	113,188	87,675	110,000	124,000	127,800	131,600	
Michigan Association of Counties	40,715	40,715	42,000	40,800	40,800	40,800	
National Association of Counties	16,820	16,820	18,000	17,000	17,000	17,000	
OneMacomb	17,107	19,312	30,000	30,000	30,000	30,000	
Police Training Center	13,450	13,900	25,000	25,000	25,000	25,000	
St. Clair/Sanilac Conservation District	-	10,000	25,000	25,000	25,000	25,000	
SEMCOG	208,468	219,371	225,000	225,000	225,000	225,000	
Stream Gauge	59,763	102,605	86,000	86,000	86,000	86,000	
Turning Point - SANE	30,000	30,000	30,000	30,000	30,000	30,000	
	<u>763,084</u>	<u>743,854</u>	<u>843,500</u>	<u>857,600</u>	<u>865,500</u>	<u>873,500</u>	
Appropriations - Other							
Annual Audit	150,600	148,600	152,000	155,000	160,000	165,000	
County at Large Drains	117,603	112,410	200,000	75,000	75,000	75,000	
COVID Contingency	-	-	-	2,000,000	-	-	
Bank Fee Expense	-	-	-	90,000	90,000	90,000	
Chapaton Maintenance	-	-	90,000	90,000	90,000	90,000	
Professional Development Initiative	143,361	132,102	150,000	150,000	150,000	150,000	
Short Term Tax Bond	9,716	1,680	-	-	-	-	
Indirect Cost Plan	16,750	16,750	18,000	18,000	18,000	18,000	
County Bicentennial	44,832	44,819	-	-	-	-	
	<u>482,862</u>	<u>456,361</u>	<u>610,000</u>	<u>2,578,000</u>	<u>583,000</u>	<u>588,000</u>	
Total Expenditures	<u>\$ 1,245,946</u>	<u>\$ 1,200,215</u>	<u>\$ 1,453,500</u>	<u>\$ 3,435,600</u>	<u>\$ 1,448,500</u>	<u>\$ 1,461,500</u>	

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 22,877	\$ 12,651	\$ 11,920	\$ -	\$ -	\$ -
Charges for Services	-	7,142	18,000	18,000	18,000	18,000
Total Revenues	22,877	19,793	29,920	18,000	18,000	18,000
Expenditures:						
Personnel	121,519	159,897	205,600	211,200	219,900	231,500
Supplies & Services	13,783	-	-	-	-	-
Conferences & Training	480	-	-	-	-	-
Contract Services	9,966	15,268	16,920	3,000	3,000	3,000
Internal Services	913	1,590	6,800	1,900	2,000	2,100
Total Expenditures	146,661	176,755	229,320	216,100	224,900	236,600
Revenues Over (Under) Expenditures	(123,784)	(156,962)	(199,400)	(198,100)	(206,900)	(218,600)
Other Financing Sources (Uses):						
Transfers in - General Fund	122,432	156,879	199,400	198,100	206,900	218,600
Total Other Financing Sources (Uses):	122,432	156,879	199,400	198,100	206,900	218,600
Net Increase (Decrease) in Fund Balance	(1,352)	(83)	-	-	-	-
Fund Balance, Beginning of Year	5,751	4,399	4,316	4,316	4,316	4,316
Fund Balance, End of Year	\$ 4,399	\$ 4,316	\$ 4,316	\$ 4,316	\$ 4,316	\$ 4,316

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Professional Support	1.5	2.5	2.5	2.5	2.5	2.5
Total Position Count	1.5	2.5	2.5	2.5	2.5	2.5
EXPENDITURES BY SERVICE						
MARCH Program	\$ 1,352	\$ 83	\$ -	\$ -	\$ -	\$ -
Tether Program	122,432	156,879	199,400	198,100	206,900	218,600
OUIL Assessments	-	7,142	18,000	18,000	18,000	18,000
JAG OJP 14-18	22,877	-	-	-	-	-
JAG OJP 16-19	-	12,651	-	-	-	-
JAG OJP 17-20	-	-	11,920	-	-	-
Total	\$ 146,661	\$ 176,755	\$ 229,320	\$ 216,100	\$ 224,900	\$ 236,600

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Provide persistent action to reduce poverty and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 2,936,294	\$ 3,008,090	\$ 8,665,500	\$ 8,538,900	\$ 8,538,900	\$ 8,538,900
Charges for Services	382,052	223,760	772,188	665,400	665,400	665,400
Reimbursements	160,423	33,072	204,000	-	-	-
Other Revenue	307,260	29,730	10,000	10,000	10,000	10,000
Total Revenues	3,786,029	3,294,652	9,651,688	9,214,300	9,214,300	9,214,300
Expenditures:						
Personnel	585,171	566,797	1,304,600	1,152,000	1,167,300	1,168,500
Supplies & Services	2,190,384	2,091,169	8,388,892	8,283,800	8,053,900	8,052,700
Conferences & Training	7,312	5,252	20,000	15,000	15,000	15,000
Repairs & Maintenance	415	1,847	8,000	1,500	1,500	1,500
Vehicle Operations	1,740	2,160	4,000	3,800	3,800	3,800
Contract Services	13,300	36,640	128,695	-	-	-
Internal Services	11,759	18,836	13,146	5,800	5,800	5,800
Capital Outlay	1,759	10,262	31,955	-	-	-
Total Expenditures	2,811,840	2,732,963	9,899,288	9,461,900	9,247,300	9,247,300
Revenues Over (Under) Expenditures	974,189	561,689	(247,600)	(247,600)	(33,000)	(33,000)
Other Financing Sources (Uses):						
Transfers out	(34,130)	-	-	-	-	-
Total Other Financing Sources (Uses):	(34,130)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	940,059	561,689	(247,600)	(247,600)	(33,000)	(33,000)
Fund Balance, Beginning of Year	6,779,096	7,719,155	8,280,844	8,033,244	7,785,644	7,752,644
Fund Balance, End of Year	\$ 7,719,155	\$ 8,280,844	\$ 8,033,244	\$ 7,785,644	\$ 7,752,644	\$ 7,719,644

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Provide persistent action to reduce poverty and promote independence.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
MI Enrolls:						
Clerical Staff	1.5	-	-	-	-	-
	1.5	-	-	-	-	-
Community Development:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	5.0	6.0	6.0	6.0
	5.0	5.0	6.0	7.0	7.0	7.0
Total Position Count	6.5	5.0	6.0	7.0	7.0	7.0
EXPENDITURES BY SERVICE						
Access Centers	\$ 22,292	\$ 24,385	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Census Outreach	-	2,812	117,188	-	-	-
Community Development	2,681,907	2,691,678	9,619,100	9,298,900	9,084,300	9,084,300
Home Loan Rehab A/R	-	(162,174)	-	-	-	-
FEMA-Emergency Food & Shelter	98,130	72,203	-	120,000	120,000	120,000
FEMA Additional	1,654	92,059	120,000	-	-	-
IDA	-	12,000	20,000	20,000	20,000	20,000
Michigan Enrolls	41,987	-	-	-	-	-
Total	\$ 2,845,970	\$ 2,732,963	\$ 9,899,288	\$ 9,461,900	\$ 9,247,300	\$ 9,247,300

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 2,964	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	37,185	578,021	29,824	29,900	-	-
Charges for Services	15,298	11,067	25,000	-	-	-
Total Revenues	55,447	589,088	54,824	29,900	-	-
Expenditures:						
Personnel	-	2,940	2,556	2,500	-	-
Supplies & Services	47,376	25,518	72,271	47,300	17,600	17,600
Conferences & Training	163	1,929	3,442	3,400	-	-
Vehicle Operations	-	-	565	-	-	-
Contract Services	14,248	10,913	-	-	-	-
Internal Services	-	548	183	900	-	-
Capital Outlay	649	2,784	20,755	20,700	20,000	20,000
Total Expenditures	62,436	44,632	99,772	74,800	37,600	37,600
Revenues Over (Under) Expenditures	(6,989)	544,456	(44,948)	(44,900)	(37,600)	(37,600)
Net Increase (Decrease) in Fund Balance	(6,989)	544,456	(44,948)	(44,900)	(37,600)	(37,600)
Fund Balance, Beginning of Year	494,286	487,297	1,031,753	986,805	941,905	904,305
Fund Balance, End of Year	\$ 487,297	\$ 1,031,753	\$ 986,805	\$ 941,905	\$ 904,305	\$ 866,705

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
EXPENDITURES BY SERVICE						
DEQ Pharmacy Outreach Collection	\$ 33,094	\$ -	\$ -	\$ -	\$ -	\$ -
Breast/Cervical Cancer Screening	3,333	3,219	37,600	37,600	37,600	37,600
Oral Health Coalition	1,687	634	-	-	-	-
NAACHO Challenge Award	1,157	3,521	7,348	7,300	-	-
Healthy Kitchen Cook	649	2,599	-	-	-	-
Inland Beach Monitoring	3,180	14,866	10,362	10,400	-	-
qPCR Sampling	4,875	8,825	19,462	19,500	-	-
Pet Smart Charities	14,124	10,914	-	-	-	-
COVID-CFSEMI	-	-	25,000	-	-	-
Animal Control - Act 287	337	54	-	-	-	-
Total	\$ 62,436	\$ 44,632	\$ 99,772	\$ 74,800	\$ 37,600	\$ 37,600

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 4,445,371	\$ 3,292,142	\$ 10,605,798	\$ 8,046,200	\$ 2,815,750	\$ -
Charges for Services	51,591	30,389	26,405	-	-	-
Total Revenues	4,496,962	3,322,531	10,632,203	8,046,200	2,815,750	-
Expenditures:						
Personnel	283,203	381,680	691,794	457,900	25,000	-
Supplies & Services	3,147,474	2,667,985	8,868,309	6,710,600	2,567,750	-
Conferences & Training	34,919	45,709	25,500	19,500	-	-
Repairs & Maintenance	2,958	2,483	5,000	3,000	500	-
Vehicle Operations	5,037	11,861	13,000	3,000	-	-
Contract Services	209,932	269,809	586,220	478,700	145,000	-
Internal Services	3,768	4,545	9,100	4,500	2,500	-
Capital Outlay	210,589	225,369	486,090	369,000	75,000	-
Total Expenditures	3,897,880	3,609,441	10,685,013	8,046,200	2,815,750	-
Revenues Over (Under) Expenditures	599,082	(286,910)	(52,810)	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	-	52,810	-	-	-	-
Total Other Financing Sources (Uses):	-	52,810	-	-	-	-
Net Increase (Decrease) in Fund Balance	599,082	(234,100)	(52,810)	-	-	-
Fund Balance, Beginning of Year	(1,263,847)	(664,765)	(898,865)	(951,675)	(951,675)	(951,675)
Fund Balance, End of Year	\$ (664,765)	\$ (898,865)	\$ (951,675)	\$ (951,675)	\$ (951,675)	\$ (951,675)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Emergency Management:						
Professional Support	7.0	10.0	11.0	11.0	11.0	11.0
	<u>7.0</u>	<u>10.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>	<u>11.0</u>

EXPENDITURES BY SERVICE

Haz. Mat. / TRT Fees	\$ 5,656	\$ 12,485	\$ -	\$ -	\$ -	\$ -
2018 Cops School Violence Prev	-	90,765	331,715	242,200	-	-
Fiduciary - St Homeland Security 15/18	(8,684)	-	-	-	-	-
Fiduciary - St Homeland Security 16/19	206,186	42,455	-	-	-	-
Fiduciary - St Homeland Security 17/20	46,496	122,084	241,600	100,300	-	-
Fiduciary - St Homeland Security 18/21	-	7,224	327,400	298,400	87,000	-
Fiduciary - St Homeland Security 19/22	-	-	320,298	295,200	210,000	-
Fiduciary - UASI 15/18	268,989	636	-	-	-	-
Fiduciary - UASI 16/19	2,192,459	540,508	-	-	-	-
Fiduciary - UASI 17/20	1,127,783	2,285,720	1,902,500	554,900	-	-
Fiduciary - UASI 18/21	-	418,408	3,422,500	2,569,900	615,000	-
Fiduciary - UASI 19/22	-	-	4,000,000	3,912,700	1,903,750	-
2015 Operation Stone Garden	13,464	-	-	-	-	-
2016 Operation Stone Garden	22,263	26,808	-	-	-	-
2017 Operation Stone Garden	23,268	45,584	31,000	-	-	-
2018 Operation Stone Garden	-	16,764	108,000	72,600	-	-
Total	<u>\$ 3,897,880</u>	<u>\$ 3,609,441</u>	<u>\$ 10,685,013</u>	<u>\$ 8,046,200</u>	<u>\$ 2,815,750</u>	<u>\$ -</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 4,158,372	\$ 4,100,033	\$ 4,635,900	\$ 4,657,500	\$ 4,770,300	\$ 4,888,100
Reimbursements	208	-	-	-	-	-
Other Revenue	-	-	100,000	-	-	-
Total Revenues	4,158,580	4,100,033	4,735,900	4,657,500	4,770,300	4,888,100
Expenditures:						
Personnel	3,964,264	3,821,534	4,342,600	4,414,100	4,525,900	4,642,400
Supplies & Services	34,689	31,617	63,006	73,100	73,100	73,100
Conferences & Training	7,472	9,209	19,000	16,800	16,800	16,800
Contract Services	-	-	913	-	-	-
Internal Services	152,155	197,678	205,000	149,500	150,500	151,800
Capital Outlay	-	395	105,381	4,000	4,000	4,000
Total Expenditures	4,158,580	4,060,433	4,735,900	4,657,500	4,770,300	4,888,100
Revenues Over (Under) Expenditures	-	39,600	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	91	-	-	-	-
Transfers out	-	(39,691)	-	-	-	-
Total Other Financing Sources (Uses):	-	(39,600)	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
POSITION TYPE						
Managers & Supervisors	3.0	3.0	4.0	4.0	4.0	4.0
Professional Support	44.0	42.0	42.0	42.0	42.0	42.0
Total Position Count	47.0	45.0	46.0	46.0	46.0	46.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Reimbursements	\$ 2,580	\$ 902	\$ 5,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Revenues	2,580	902	5,000	3,000	3,000	3,000
Expenditures:						
Supplies & Services	4,388	3,434	12,400	9,600	6,700	2,800
Conferences & Training	479	-	1,450	500	-	-
Repairs & Maintenance	1,124	515	2,700	2,100	2,000	2,000
Contract Services	1,219	1,446	16,650	20,000	9,700	2,000
Capital Outlay	-	-	600	-	-	-
Total Expenditures	7,210	5,395	33,800	32,200	18,400	6,800
Revenues Over (Under) Expenditures	(4,630)	(4,493)	(28,800)	(29,200)	(15,400)	(3,800)
Other Financing Sources (Uses):						
Transfers in - Other Funds	4,265	-	-	-	-	-
Total Other Financing Sources (Uses):	4,265	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(365)	(4,493)	(28,800)	(29,200)	(15,400)	(3,800)
Fund Balance, Beginning of Year	144,262	143,897	139,404	110,604	81,404	66,004
Fund Balance, End of Year	\$ 143,897	\$ 139,404	\$ 110,604	\$ 81,404	\$ 66,004	\$ 62,204

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration:						
Clerical Staff	0.95	0.95	-	-	-	-
	0.95	0.95	-	-	-	-
Total Position Count	0.95	0.95	-	-	-	-
EXPENDITURES BY SERVICE						
Environmental Education	\$ -	\$ 645	\$ 4,400	\$ 4,400	\$ -	\$ -
General Extension Education	4,267	2,876	19,000	18,500	12,000	6,800
General Housing	950	926	2,900	2,300	-	-
General Youth Development	1,993	948	7,500	7,000	6,400	-
Total	\$ 7,210	\$ 5,395	\$ 33,800	\$ 32,200	\$ 18,400	\$ 6,800

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 236,714	\$ 332,542	\$ 1,545,206	\$ -	\$ -	\$ -
Charges for Services	30,000	30,000	-	-	-	-
Investment Income	7,313	6,563	-	-	-	-
Reimbursements	1,270	2,104	3,500	1,500	1,500	1,500
Other Revenue	215,242	332,554	212,721	101,500	101,500	101,500
Total Revenues	490,539	703,763	1,761,427	103,000	103,000	103,000
Expenditures:						
Supplies & Services	248,248	350,739	1,182,957	116,200	116,200	116,200
Conferences & Training	-	4,550	6,000	-	-	-
Contract Services	191,237	231,712	659,132	54,300	54,300	54,300
Internal Services	-	-	5,000	6,500	6,500	6,500
Capital Outlay	34,648	-	-	-	-	-
Total Expenditures	474,133	587,001	1,853,089	177,000	177,000	177,000
Revenues Over (Under) Expenditures	16,406	116,762	(91,662)	(74,000)	(74,000)	(74,000)
Net Increase (Decrease) in Fund Balance	16,406	116,762	(91,662)	(74,000)	(74,000)	(74,000)
Fund Balance, Beginning of Year	578,555	594,961	711,723	620,061	546,061	472,061
Fund Balance, End of Year	\$ 594,961	\$ 711,723	\$ 620,061	\$ 546,061	\$ 472,061	\$ 398,061

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
EXPENDITURES BY SERVICE						
Special Maps & Publications	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Aerial Photos	-	-	6,500	6,500	6,500	6,500
Economic Development-Special Projects	34,648	4,550	50,000	50,000	50,000	50,000
MSF Small Business Relief	-	-	900,000	-	-	-
Community Development Activities	18,475	32,313	25,000	20,000	20,000	20,000
Manufacturing Day	41,816	36,026	31,500	31,500	31,500	31,500
Sprint & Splash	19,968	21,584	1,701	-	-	-
Brownfield Revolving Loan	1,237	-	245,584	-	-	-
Brownfield Redevelopment Authority	93,206	192,395	50,000	50,000	50,000	50,000
CDC Grant	4,998	5,759	19,000	19,000	19,000	19,000
Defense Grant #2	111,963	74,898	17,662	-	-	-
Defense Grant #3-RB & IC	28,704	105,605	-	-	-	-
DoD OEA Selfridge Study	-	29	266,199	-	-	-
MEDC Defense #4	-	10,750	108,250	-	-	-
Green Macomb UFPI	114,643	-	-	-	-	-
Green Macomb UFPE	4,475	93,918	101,607	-	-	-
SEMCOG N Branch Greenway	-	9,174	28,086	-	-	-
Total	\$ 474,133	\$ 587,001	\$ 1,853,089	\$ 177,000	\$ 177,000	\$ 177,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Investment Income	\$ 995	\$ 1,122	\$ -	\$ -	\$ -	\$ -
Total Revenues	995	1,122	-	-	-	-
Expenditures:						
Conferences & Training	-	-	10,500	10,000	-	-
Capital Outlay	-	14,990	-	7,900	-	-
Total Expenditures	-	14,990	10,500	17,900	-	-
Revenues Over (Under) Expenditures	995	(13,868)	(10,500)	(17,900)	-	-
Other Financing Sources (Uses):						
Transfers out	-	-	(14,500)	-	-	-
Total Other Financing Sources (Uses):	-	-	(14,500)	-	-	-
Net Increase (Decrease) in Fund Balance	995	(13,868)	(25,000)	(17,900)	-	-
Fund Balance, Beginning of Year	55,819	56,814	42,946	17,946	46	46
Fund Balance, End of Year	\$ 56,814	\$ 42,946	\$ 17,946	\$ 46	\$ 46	\$ 46

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
229 - PROSECUTING ATTORNEY	281 - PROSECUTING ATTORNEY FORFEITURES	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Investment Income	\$ 510	\$ 5,027	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	393,328	205,862	110,000	110,000	110,000	110,000
Reimbursements	-	843	-	-	-	-
Other Revenue	272,598	-	-	-	-	-
Total Revenues	666,436	211,732	110,000	110,000	110,000	110,000
Expenditures:						
Supplies & Services	490,271	127,890	109,480	172,500	146,700	100,000
Conferences & Training	-	34,857	12,000	15,000	10,000	10,000
Contract Services	-	250	32,400	4,300	-	-
Capital Outlay	1,080	7,742	-	-	-	-
Total Expenditures	491,351	170,739	153,880	191,800	156,700	110,000
Revenues Over (Under) Expenditures	175,085	40,993	(43,880)	(81,800)	(46,700)	-
Other Financing Sources (Uses):						
Transfers out	-	-	(43,620)	-	-	-
Total Other Financing Sources (Uses):	-	-	(43,620)	-	-	-
Net Increase (Decrease) in Fund Balance	175,085	40,993	(87,500)	(81,800)	(46,700)	-
Fund Balance, Beginning of Year	-	175,085	216,078	128,578	46,778	78
Fund Balance, End of Year	\$ 175,085	\$ 216,078	\$ 128,578	\$ 46,778	\$ 78	\$ 78
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
EXPENDITURES BY SERVICE						
Local Drug Forfeiture	\$ 189,266	\$ 8,612	\$ 57,500	\$ 57,500	\$ 46,700	\$ -
Vehicle Forfeiture	302,085	162,127	140,000	134,300	110,000	110,000
Total	\$ 491,351	\$ 170,739	\$ 197,500	\$ 191,800	\$ 156,700	\$ 110,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 367,140	\$ 98,825	\$ 233,100	\$ 233,100	\$ 233,100	\$ 233,100
Total Revenues	367,140	98,825	233,100	233,100	233,100	233,100
Expenditures:						
Supplies & Services	3,066	3,922	4,900	5,500	5,500	5,500
Contract Services	229,718	243,140	227,800	227,200	227,200	227,200
Internal Services	-	-	400	400	400	400
Total Expenditures	232,784	247,062	233,100	233,100	233,100	233,100
Revenues Over (Under) Expenditures	134,356	(148,237)	-	-	-	-
Net Increase (Decrease) in Fund Balance	134,356	(148,237)	-	-	-	-
Fund Balance, Beginning of Year	(134,356)	-	(148,237)	(148,237)	(148,237)	(148,237)
Fund Balance, End of Year	\$ -	\$ (148,237)	\$ (148,237)	\$ (148,237)	\$ (148,237)	\$ (148,237)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 1,041,310	\$ 1,076,971	\$ 995,000	\$ 995,000	\$ 995,000	\$ 995,000
Investment Income	16,679	23,812	-	-		
Total Revenues	1,057,989	1,100,783	995,000	995,000	995,000	995,000
Expenditures:						
Personnel	-	-	181,100	195,800	200,400	205,100
Supplies & Services	13,329	10,381	24,200	24,200	24,200	24,200
Conferences & Training	-	-	10,000	10,000	10,000	10,000
Repairs & Maintenance	210	866	3,500	3,500	3,500	3,500
Contract Services	867,527	719,309	478,000	550,000	550,000	550,000
Internal Services	1,034	1,045	17,500	20,300	20,400	20,400
Capital Outlay	(200)	-	22,000	-	-	-
Total Expenditures	881,900	731,601	736,300	803,800	808,500	813,200
Revenues Over (Under) Expenditures	176,089	369,182	258,700	191,200	186,500	181,800
Net Increase (Decrease) in Fund Balance	176,089	369,182	258,700	191,200	186,500	181,800
Fund Balance, Beginning of Year	819,884	995,973	1,365,155	1,623,855	1,815,055	2,001,555
Fund Balance, End of Year	\$ 995,973	\$ 1,365,155	\$ 1,623,855	\$ 1,815,055	\$ 2,001,555	\$ 2,183,355
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
POSITION TYPE						
Clerical Staff	-	-	3.0	3.0	3.0	3.0
Total Position Count	-	-	3.0	3.0	3.0	3.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 430,826	\$ 422,888	\$ 295,500	\$ 350,000	\$ 360,000	\$ 370,000
Total Revenues	430,826	422,888	295,500	350,000	360,000	370,000
Expenditures:						
Personnel	103,046	99,445	119,700	237,000	252,900	265,000
Supplies & Services	20,963	14,302	60,613	80,400	80,400	80,400
Conferences & Training	-	-	15,000	5,000	5,000	5,000
Repairs & Maintenance	4,790	-	-	-	-	-
Contract Services	-	-	52,800	22,800	22,800	22,800
Internal Services	1,740	2,102	19,400	25,200	25,400	25,600
Capital Outlay	4,550	-	2,387	25,000	-	-
Total Expenditures	135,089	115,849	269,900	395,400	386,500	398,800
Revenues Over (Under) Expenditures	295,737	307,039	25,600	(45,400)	(26,500)	(28,800)
Net Increase (Decrease) in Fund Balance	295,737	307,039	25,600	(45,400)	(26,500)	(28,800)
Fund Balance, Beginning of Year	671,983	967,720	1,274,759	1,300,359	1,254,959	1,228,459
Fund Balance, End of Year	\$ 967,720	\$ 1,274,759	\$ 1,300,359	\$ 1,254,959	\$ 1,228,459	\$ 1,199,659
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
POSITION TYPE						
Clerical Staff	2.0	2.0	2.0	4.0	4.0	4.0
Total Position Count	2.0	2.0	2.0	4.0	4.0	4.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 326,762	\$ 80,146	\$ 117,311	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	82,673	78,247	50,000	50,000	50,000	50,000
Fines & Forfeitures	377,641	445,650	277,500	195,000	195,000	195,000
Other Revenue	46,000	5,840	-	-	-	-
Total Revenues	833,076	609,883	444,811	285,000	285,000	285,000
Expenditures:						
Personnel	25,849	-	-	-	-	-
Supplies & Services	266,995	84,058	669,869	83,500	83,500	83,500
Conferences & Training	121,994	118,403	279,502	84,500	84,500	84,500
Repairs & Maintenance	42,671	38,676	220,600	22,500	22,500	22,500
Vehicle Operations	41,444	32,822	230,000	32,500	32,500	32,500
Contract Services	122,033	59,735	4,000	2,500	2,500	2,500
Internal Services	9,813	9,944	62,000	12,000	12,000	12,000
Capital Outlay	198,153	231,668	329,205	47,500	47,500	47,500
Total Expenditures	828,952	575,306	1,795,176	285,000	285,000	285,000
Revenues Over (Under) Expenditures	4,124	34,577	(1,350,365)	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	849	-	-	-	-
Transfers out	(150,000)	(123)	-	-	-	-
Total Other Financing Sources (Uses):	(150,000)	726	-	-	-	-
Net Increase (Decrease) in Fund Balance	(145,876)	35,303	(1,350,365)	-	-	-
Fund Balance, Beginning of Year	1,662,075	1,516,199	1,551,502	201,137	201,137	201,137
Fund Balance, End of Year	\$ 1,516,199	\$ 1,551,502	\$ 201,137	\$ 201,137	\$ 201,137	\$ 201,137

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
EXPENDITURES BY SERVICE						
Correction Officer Training	\$ 69,230	\$ 133,893	\$ 220,211	\$ 50,000	\$ 50,000	\$ 50,000
DOJ Covid	-	-	77,311	-	-	-
Jail Ministry	273	-	12,709	-	-	-
SET-Federal	23,308	87,736	417,002	50,000	50,000	50,000
SET-State	418,092	243,740	946,117	115,000	115,000	115,000
SET-Treasury	29,301	-	-	-	-	-
M.A.C.E. Donations	95,002	26,766	25,000	15,000	15,000	15,000
Act 302 Police Training	51,342	44,458	40,000	40,000	40,000	40,000
Miscellaneous Donations/Grants	14,828	-	-	-	-	-
New World	-	122	-	-	-	-
FANTOM	-	-	22,500	-	-	-
OWI Forfeiture	14,916	20,802	34,326	15,000	15,000	15,000
JAG 16-19	12,988	-	-	-	-	-
JAG 17-20	-	11,920	-	-	-	-
Training to Locals	2,750	5,992	-	-	-	-
Medical Marijuana Oversight	246,922	-	-	-	-	-
Total	\$ 978,952	\$ 575,429	\$ 1,795,176	\$ 285,000	\$ 285,000	\$ 285,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ 1,769,493	\$ 1,842,229	\$ 1,903,000	\$ 1,997,300	\$ 2,017,300	\$ 2,037,500
Intergovernmental	2,985	180,098	32,300	32,300	32,300	32,300
Charges for Services	1,300	-	-	-	-	-
Reimbursements	-	48	-	-	-	-
Total Revenues	1,773,778	2,022,375	1,935,300	2,029,600	2,049,600	2,069,800
Expenditures:						
Personnel	835,834	984,651	1,196,800	1,283,900	1,332,900	1,377,500
Supplies & Services	233,016	247,458	275,700	275,200	275,200	275,200
Conferences & Training	19,880	22,211	26,000	26,000	26,000	26,000
Repairs & Maintenance	1,043	960	1,500	12,000	12,000	12,000
Contract Services	-	26,308	31,100	31,100	31,100	31,100
Internal Services	225,147	228,104	230,900	240,500	241,000	241,500
Capital Outlay	7,954	22,938	16,000	16,000	16,000	16,000
Total Expenditures	1,322,874	1,532,630	1,778,000	1,884,700	1,934,200	1,979,300
Revenues Over (Under) Expenditures	450,904	489,745	157,300	144,900	115,400	90,500
Net Increase (Decrease) in Fund Balance	450,904	489,745	157,300	144,900	115,400	90,500
Fund Balance, Beginning of Year	588,315	1,039,219	1,528,964	1,686,264	1,831,164	1,946,564
Fund Balance, End of Year	\$ 1,039,219	\$ 1,528,964	\$ 1,686,264	\$ 1,831,164	\$ 1,946,564	\$ 2,037,064
POSITION TYPE	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	8.0	10.0	10.0	10.0	10.0
Clerical Staff	4.0	4.0	4.5	4.5	4.5	4.5
Total Position Count	13.0	13.0	15.5	15.5	15.5	15.5

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

	Year Ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 246,124	\$ 298,962	\$ 287,500	\$ 486,600	\$ 486,600	\$ 486,600
Charges for Services	5,448	7,677	5,000	5,000	5,000	5,000
Total Revenues	251,572	306,639	292,500	491,600	491,600	491,600
Expenditures:						
Personnel	-	-	13,353	13,400	13,400	13,400
Supplies & Services	18,820	19,746	23,669	224,300	224,300	224,300
Conferences & Training	2,135	3,660	2,895	4,500	4,500	4,500
Contract Services	275,070	355,811	351,383	348,200	348,200	348,200
Internal Services	-	-	9,600	9,300	9,300	9,300
Total Expenditures	296,025	379,217	400,900	599,700	599,700	599,700
Revenues Over (Under) Expenditures	(44,453)	(72,578)	(108,400)	(108,100)	(108,100)	(108,100)
Other Financing Sources (Uses):						
Transfers in - General Fund	74,092	77,507	108,400	108,100	108,100	108,100
Total Other Financing Sources (Uses):	74,092	77,507	108,400	108,100	108,100	108,100
Net Increase (Decrease) in Fund Balance	29,639	4,929	-	-	-	-
Fund Balance, Beginning of Year	(33,680)	(4,041)	888	888	888	888
Fund Balance, End of Year	\$ (4,041)	\$ 888	\$ 888	\$ 888	\$ 888	\$ 888

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

	Year Ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
EXPENDITURES BY SERVICE						
Adult Drug Court	\$ 154,540	\$ 175,183	\$ 199,400	\$ 199,100	\$ 199,100	\$ 199,100
Mental Health Court	42,464	40,600	46,200	46,200	46,200	46,200
Veterans Treatment Court	48,289	39,478	44,000	44,000	44,000	44,000
CC-Swift & Sure Sanctions	11,132	54,656	65,000	65,000	65,000	65,000
JUV-CPLR Grant	-	-	-	199,100	199,100	199,100
DCP Federal	24,600	12,300	-	-	-	-
DCP State	15,000	57,000	46,300	46,300	46,300	46,300
Total	296,025	379,217	400,900	599,700	599,700	599,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 8,308,116	\$ 8,438,030	\$ 6,949,800	\$ 6,388,000	\$ 6,569,900	\$ 6,695,500
Charges for Services	559,045	575,972	481,000	481,000	481,000	481,000
Reimbursements	464,213	449,484	420,000	385,000	385,000	385,000
Other Revenue	169	428	-	-	-	-
Total Revenues	9,331,543	9,463,914	7,850,800	7,254,000	7,435,900	7,561,500
Expenditures:						
Personnel	8,399,469	8,499,564	9,478,500	8,787,000	9,009,800	9,219,000
Supplies & Services	860,386	1,139,548	978,953	993,100	1,016,600	1,016,600
Room & Board	5,372,430	6,361,458	5,089,000	4,955,000	5,155,000	5,205,000
Conferences & Training	43,928	15,929	51,138	33,500	33,500	33,500
Utilities	262,392	247,099	279,000	269,000	269,000	269,000
Repairs & Maintenance	207,316	249,237	222,000	222,000	222,000	222,000
Vehicle Operations	4,379	1,842	4,500	4,500	4,500	4,500
Contract Services	555,600	521,328	784,800	735,500	742,500	742,500
Internal Services	2,871,694	2,894,560	2,723,700	2,467,700	2,501,000	2,524,800
Capital Outlay	26,237	1,519	-	-	-	-
Total Expenditures	18,603,831	19,932,084	19,611,591	18,467,300	18,953,900	19,236,900
Revenues Over (Under) Expenditures	(9,272,288)	(10,468,170)	(11,760,791)	(11,213,300)	(11,518,000)	(11,675,400)
Other Financing Sources (Uses):						
Transfers in - General Fund	9,792,567	10,625,056	11,745,900	11,213,300	11,518,000	11,675,400
Total Other Financing Sources (Uses):	9,792,567	10,625,056	11,745,900	11,213,300	11,518,000	11,675,400
Net Increase (Decrease) in Fund Balance	520,279	156,886	(14,891)	-	-	-
Fund Balance, Beginning of Year	(1,269,498)	(749,219)	(592,333)	(607,224)	(607,224)	(607,224)
Fund Balance, End of Year	\$ (749,219)	\$ (592,333)	\$ (607,224)	\$ (607,224)	\$ (607,224)	\$ (607,224)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	14.0	14.0	14.0	12.0	12.0	12.0
Professional Support	84.0	84.0	83.0	52.0	52.0	52.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	100.0	100.0	99.0	66.0	66.0	66.0
Juvenile Programs:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.5	22.0	22.0	22.0	22.0	22.0
	21.5	23.0	23.0	23.0	23.0	23.0
Total Position Count	121.5	123.0	122.0	89.0	89.0	89.0
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 8,055,181	\$ 8,035,125	\$ 8,946,500	\$ 8,180,000	\$ 8,361,400	\$ 8,531,700
Building Operations	750,396	533,883	635,500	548,900	550,200	552,200
Juvenile Court Activity Fund	-	2,996	5,838	-	-	-
Resident Activity Fund	30	780	9,053	-	-	-
sub-total	8,805,607	8,572,784	9,596,891	8,728,900	8,911,600	9,083,900
Juvenile Court Programs:						
Intensive Sub Abuse Treatment	205,555	252,319	293,000	289,800	298,400	303,300
Mental Health Drug Court/SED Waiver	25,020	24,780	25,600	3,700	3,700	3,700
Tether Program	61,701	51,892	110,000	66,000	88,000	88,000
Detention Diversion	1,343,805	1,262,466	1,401,500	1,330,700	1,359,600	1,386,200
Intensive Probation	585,974	620,542	713,000	815,000	835,900	854,300
Sexually Reactive Youth Treatment	310,654	341,116	384,000	385,100	400,600	408,600
sub-total	2,532,709	2,553,115	2,927,100	2,890,300	2,986,200	3,044,100
Juvenile Court Placements:						
State Institutions	1,583,894	2,234,065	2,000,000	2,000,000	2,150,000	2,200,000
Private Institutions	716,813	824,908	935,000	880,000	935,000	935,000
Day Treatment	-	-	5,500	-	-	-
sub-total	2,300,707	3,058,973	2,940,500	2,880,000	3,085,000	3,135,000
DHS Placements:						
Private Institutions	3,590,129	4,068,768	2,500,000	2,375,000	2,375,000	2,375,000
Nonreportable Costs	1,374,679	1,678,444	1,647,100	1,593,100	1,596,100	1,598,900
Total	\$ 18,603,831	\$ 19,932,084	\$ 19,611,591	\$ 18,467,300	\$ 18,953,900	\$ 19,236,900

Macomb County, Michigan
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 1,479,882	\$ 1,377,346	\$ 1,420,200	\$ 1,520,000	\$ 1,555,700	\$ 1,595,000
Total Revenues	1,479,882	1,377,346	1,420,200	1,520,000	1,555,700	1,595,000
Expenditures:						
Personnel	879,202	874,366	984,900	947,500	992,600	1,032,500
Supplies & Services	104,054	113,880	110,000	104,500	104,500	104,500
Conferences & Training	5,269	4,975	1,000	2,000	2,000	2,000
Repairs & Maintenance	1,261	1,508	2,000	2,000	2,000	2,000
Contract Services	657,869	618,768	613,000	715,900	706,900	705,300
Internal Services	16,838	17,527	57,200	17,800	17,900	17,900
Capital Outlay	2,095	1,696	2,000	-	-	-
Total Expenditures	1,666,588	1,632,720	1,770,100	1,789,700	1,825,900	1,864,200
Revenues Over (Under) Expenditures	(186,706)	(255,374)	(349,900)	(269,700)	(270,200)	(269,200)
Other Financing Sources (Uses):						
Transfers in - General Fund	324,926	255,374	349,900	269,700	270,200	269,200
Total Other Financing Sources (Uses):	324,926	255,374	349,900	269,700	270,200	269,200
Net Increase (Decrease) in Fund Balance	138,220	-	-	-	-	-
Fund Balance, Beginning of Year	(136,483)	1,737	1,737	1,737	1,737	1,737
Fund Balance, End of Year	\$ 1,737	\$ 1,737	\$ 1,737	\$ 1,737	\$ 1,737	\$ 1,737

Macomb County, Michigan
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Community Corrections:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	7.0	8.0	7.0	6.0	6.0	6.0
Clerical Staff	2.0	1.0	2.0	2.0	2.0	2.0
	<u>10.0</u>	<u>10.0</u>	<u>11.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
 Felony Urinalysis Program:						
Professional Support	1.0	1.0	1.0	-	-	-
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Position Count	<u>11.0</u>	<u>11.0</u>	<u>12.0</u>	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>

EXPENDITURES BY SERVICE

Community Corrections	\$ 1,341,662	\$ 1,377,346	\$ 1,420,200	\$ 1,520,000	\$ 1,555,700	\$ 1,595,000
Substance Abuse Treatment	178,792	184,889	189,900	109,700	110,200	109,200
Felony Urinalysis Program	146,134	70,485	160,000	160,000	160,000	160,000
 Total	<u>\$ 1,666,588</u>	<u>\$ 1,632,720</u>	<u>\$ 1,770,100</u>	<u>\$ 1,789,700</u>	<u>\$ 1,825,900</u>	<u>\$ 1,864,200</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 16,681,628	\$ 17,622,968	\$ 21,804,140	\$ 21,458,248	\$ 20,372,366	\$ 19,798,322
Charges for Services	8,581,389	8,352,431	9,728,335	9,166,254	9,105,497	9,114,987
Reimbursements	11,657	56,742	14,965	-	-	-
Other Revenue	384,528	122,857	240,000	170,500	170,500	170,500
Total Revenues	25,659,202	26,154,998	31,787,440	30,795,002	29,648,363	29,083,809
Expenditures:						
Personnel	11,711,098	11,397,231	13,086,180	13,600,384	13,800,024	14,061,945
Supplies & Services	9,352,503	8,893,630	12,858,049	11,374,335	9,986,657	9,438,039
Conferences & Training	195,839	109,565	132,146	271,253	271,253	271,253
Utilities	28,216	45,632	46,550	35,880	35,880	35,880
Repairs & Maintenance	53,340	55,765	81,087	78,300	77,984	77,984
Vehicle Operations	148,665	152,431	132,495	128,862	125,345	131,828
Contract Services	6,041,843	6,496,729	6,653,969	7,193,092	6,809,192	6,683,124
Internal Services	1,674,756	2,272,500	2,369,945	2,375,134	2,375,133	2,373,881
Capital Outlay	252,652	510,766	867,117	226,202	226,202	69,460
Total Expenditures	29,458,912	29,934,249	36,227,538	35,283,442	33,707,670	33,143,394
Revenues Over (Under) Expenditures	(3,799,710)	(3,779,251)	(4,440,098)	(4,488,440)	(4,059,307)	(4,059,585)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,956,444	4,051,143	4,054,200	4,231,500	3,851,500	3,851,500
Transfers in - Other Funds	1,187,363	908,959	689,354	728,927	687,423	685,133
Transfers out	(1,153,233)	(908,959)	(689,354)	(728,927)	(687,423)	(685,134)
Total Other Financing Sources (Uses):	3,990,574	4,051,143	4,054,200	4,231,500	3,851,500	3,851,499
Net Increase (Decrease) in Fund Balance	190,864	271,892	(385,898)	(256,940)	(207,807)	(208,086)
Fund Balance, Beginning of Year	866,584	1,057,448	1,329,340	943,442	686,502	478,695
Fund Balance, End of Year	\$ 1,057,448	\$ 1,329,340	\$ 943,442	\$ 686,502	\$ 478,695	\$ 270,609

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Office of Senior Services:						
Managers & Supervisors	1.00	-	-	1.00	1.00	1.00
Professional Support	-	3.60	3.60	4.50	4.50	4.50
	1.00	3.60	3.60	5.50	5.50	5.50
Administration:						
Managers & Supervisors	2.00	5.00	5.00	4.00	4.00	4.00
Professional Support	5.00	5.67	5.67	4.67	4.67	4.67
Clerical Staff	3.00	2.00	2.00	2.00	2.00	2.00
	10.00	12.67	12.67	10.67	10.67	10.67
General Community Programming:						
Managers & Supervisors	5.00	4.00	4.00	4.00	4.00	4.00
Professional Support	22.45	11.00	8.00	8.00	8.00	8.00
Clerical Staff	-	-	3.00	3.00	3.00	3.00
	27.45	15.00	15.00	15.00	15.00	15.00
Transportation:						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	12.00	18.05	18.05	18.05	18.05	18.05
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	14.00	20.05	20.05	20.05	20.05	20.05
Macomb Food Program:						
Professional Support	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00	2.00	2.00
Head Start:						
Managers & Supervisors	3.00	2.00	4.00	5.00	5.00	5.00
Professional Support	120.67	118.46	117.50	119.50	119.50	119.50
Clerical Staff	5.00	4.00	4.00	4.00	4.00	4.00
	128.67	124.46	125.50	128.50	128.50	128.50

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Home Delivered Meals:						
Managers & Supervisors	2.00	1.00	1.00	1.00	1.00	1.00
Professional Support	23.50	21.00	20.00	16.90	16.90	16.90
Clerical Staff	6.25	6.00	6.00	6.00	6.00	6.00
	31.75	28.00	27.00	23.90	23.90	23.90
Home Preservation/Energy:						
Managers & Supervisors	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	8.00	4.00	5.00	5.00	5.00	5.00
Clerical Staff	1.00	2.00	1.00	1.00	1.00	1.00
	11.00	8.00	8.00	8.00	8.00	8.00
Chore:						
Professional Support	-	1.00	1.00	1.70	1.70	1.70
	-	1.00	1.00	1.70	1.70	1.70
Commodities Program:						
Professional Support	2.25	3.30	3.30	3.30	3.30	3.30
	2.25	3.30	3.30	3.30	3.30	3.30
Total Position Count	228.12	218.08	218.12	218.62	218.62	218.62

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

EXPENDITURES BY SERVICE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration	\$ 3,027,230	\$ 3,010,448	\$ 2,944,104	\$ 2,797,755	\$ 2,797,755	\$ 2,804,887
CSBG Discretionary EITC	40,000	2,257	18,000	18,000	18,000	18,000
CARES Programs	-	-	1,613,792	1,300,000	-	-
COVID-19 Grants	-	-	2,090,776	50,000	-	-
Discretionary (non CSBG)	5,634	-	20,000	20,000	20,000	20,000
Energy Optimization	100,623	152,366	200,000	200,000	200,000	200,000
Evidence Based Disease Prevention	47,679	4,002	-	-	-	-
Family Resource Center	154,311	210,235	188,426	153,843	153,843	148,843
Federal Commodity Distribution	1,362,785	1,408,563	1,101,339	1,926,740	1,933,529	1,940,455
Feeding America	2,137	1,543	30,000	30,000	30,000	30,000
GCP Action Center	-	15,715	25,000	25,000	25,000	25,000
Community Prog/Emergency Food	1,390,885	1,227,274	1,122,789	1,211,370	1,229,449	1,247,888
Head Start	12,559,049	13,321,503	13,664,292	14,701,190	14,860,727	14,207,648
HS-Great Start	426,300	426,300	596,820	596,820	608,560	620,535
Home Delivered Meals	3,327,104	3,348,389	3,540,179	3,441,537	3,392,130	3,408,655
Home Injury Control/Chore AAA	366,363	313,715	319,980	293,526	294,580	297,301
LIHEAP	350,364	513,185	514,001	518,078	521,150	524,283
LIHEAP-Deliverable Fuels	3,825	-	-	-	-	-
Macomb Food Program	2,915,579	2,301,098	3,266,752	3,249,683	3,250,789	3,251,917
MAE MEAP (LIHEAP)	398,900	-	-	-	-	-
MEAP LIEF	289,100	291,857	104,722	104,722	104,722	104,722
MITIGATION - TEFAP	-	493,428	814,661	30,000	30,000	30,000
Office of Senior Services	955,369	703,516	980,958	744,882	752,272	756,268
Senior Citizens Chore-Cities	179,375	186,373	245,674	529,406	149,680	149,959
Senior Citizens Nutrition	774,573	786,672	837,825	814,179	820,679	827,323
Sterling Heights Repair	31,388	26,326	30,000	30,000	30,000	30,000
Special Projects-Home Preservation	34,429	19,324	185,000	185,000	185,000	185,000
SSVF Veterans	-	-	291,166	400,000	400,000	400,000
Transportation	791,390	801,150	767,692	959,050	896,829	900,457
UWSEM sys int / DTE LSP	161,649	100,000	100,000	100,000	100,000	100,000
Vic Wertz Warehouse	48,288	53,744	56,600	56,500	56,500	56,500
Water Residential Assistance Prog	154,641	159,028	300,000	170,500	170,910	171,328
Weatherization-Home Preservation/Energy	702,381	960,644	931,344	1,339,588	1,347,989	1,356,559
WFW-Weatherization	10,794	4,553	15,000	15,000	15,000	15,000
Total	\$ 30,612,145	\$ 30,843,208	\$ 36,916,892	\$ 36,012,369	\$ 34,395,093	\$ 33,828,528

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 7,089,360	\$ 8,360,170	\$ 8,247,500	\$ 8,104,500	\$ 8,165,700	\$ 8,284,700
Charges for Services	797,496	780,265	740,000	765,000	765,000	765,000
Reimbursements	253	66	-	-	-	-
Total Revenues	7,887,109	9,140,501	8,987,500	8,869,500	8,930,700	9,049,700
Expenditures:						
Personnel	7,874,054	8,080,329	9,040,800	8,876,400	9,109,000	9,345,800
Supplies & Services	96,012	100,565	157,400	121,200	121,200	121,200
Conferences & Training	13,432	42,404	48,700	-	18,700	18,700
Repairs & Maintenance	54,603	58,531	72,400	72,400	72,400	72,400
Vehicle Operations	15,110	14,827	18,000	18,000	18,000	18,000
Contract Services	633,957	628,588	690,000	695,000	695,000	695,000
Internal Services	1,436,036	2,296,809	2,557,600	2,393,800	2,396,200	2,398,700
Capital Outlay	906	3,233	65,000	57,400	56,000	54,600
Total Expenditures	10,124,110	11,225,286	12,649,900	12,234,200	12,486,500	12,724,400
Revenues Over (Under) Expenditures	(2,237,001)	(2,084,785)	(3,662,400)	(3,364,700)	(3,555,800)	(3,674,700)
Other Financing Sources (Uses):						
Transfers in - General Fund	2,303,353	2,671,652	3,662,400	3,364,700	3,555,800	3,674,700
Total Other Financing Sources (Uses):	2,303,353	2,671,652	3,662,400	3,364,700	3,555,800	3,674,700
Net Increase (Decrease) in Fund Balance	66,352	586,867	-	-	-	-
Fund Balance, Beginning of Year	(433,795)	(367,443)	219,424	219,424	219,424	219,424
Fund Balance, End of Year	\$ (367,443)	\$ 219,424	\$ 219,424	\$ 219,424	\$ 219,424	\$ 219,424

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Administration:						
Managers & Supervisors	8.5	8.5	8.5	8.0	8.0	8.0
Professional Support	19.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	35.0	33.5	33.5	31.0	31.0	31.0
	62.5	62.0	62.0	59.0	59.0	59.0
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	6.0	6.0	6.0
	15.0	15.0	15.0	13.0	13.0	13.0
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	17.0	17.0	17.0
	29.0	29.0	29.0	28.0	28.0	28.0
Medical Incentive Program:						
Managers & Supervisors	-	-	-	0.5	0.5	0.5
Clerical Staff	-	-	-	0.5	0.5	0.5
	-	-	-	1.0	1.0	1.0
Total Position Count	106.5	106.0	106.0	101.0	101.0	101.0

EXPENDITURES BY SERVICE

Administration	\$ 6,851,526	\$ 7,780,524	\$ 8,676,500	\$ 8,417,000	\$ 8,579,600	\$ 8,741,500
Act 215 Fund	1,163,074	1,082,110	1,295,400	1,163,800	1,188,800	1,215,200
Coop Reimbursement	2,070,514	2,301,305	2,533,000	2,508,400	2,573,100	2,622,700
Medical Support Incentive	29,996	61,347	130,000	130,000	130,000	130,000
Non-reimbursable costs	9,000	-	15,000	15,000	15,000	15,000
Total	\$ 10,124,110	\$ 11,225,286	\$ 12,649,900	\$ 12,234,200	\$ 12,486,500	\$ 12,724,400

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 4,262,877	\$ 4,873,709	\$ 5,969,248	\$ 7,841,200	\$ 5,414,400	\$ 5,414,400
Charges for Services	700,790	776,093	609,500	617,000	617,000	617,000
Reimbursements	13	113	-	-	-	-
Other Revenue	3,267	3,658	3,700	3,700	3,700	3,700
Total Revenues	4,966,947	5,653,573	6,582,448	8,461,900	6,035,100	6,035,100
Expenditures:						
Personnel	3,762,549	3,897,245	5,263,844	5,679,400	5,412,800	5,557,200
Supplies & Services	423,654	675,115	972,796	1,386,700	744,000	743,800
Conferences & Training	29,295	8,630	86,311	94,600	94,600	94,600
Repairs & Maintenance	8,225	8,512	7,080	8,500	8,500	8,500
Vehicle Operations	-	-	2,550	2,600	2,600	2,600
Contract Services	943,788	895,977	1,170,925	2,168,000	1,063,000	1,063,000
Internal Services	1,769,292	1,711,490	1,938,027	2,259,000	2,166,100	2,167,500
Capital Outlay	50,092	80,375	83,715	158,200	33,200	33,200
Total Expenditures	6,986,895	7,277,344	9,525,248	11,757,000	9,524,800	9,670,400
Revenues Over (Under) Expenditures	(2,019,948)	(1,623,771)	(2,942,800)	(3,295,100)	(3,489,700)	(3,635,300)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,780,684	1,679,703	2,712,700	3,095,600	3,258,400	3,384,700
Total Other Financing Sources (Uses):	1,780,684	1,679,703	2,712,700	3,095,600	3,258,400	3,384,700
Net Increase (Decrease) in Fund Balance	(239,264)	55,932	(230,100)	(199,500)	(231,300)	(250,600)
Fund Balance, Beginning of Year	2,830,878	2,591,614	2,647,546	2,417,446	2,217,946	1,986,646
Fund Balance, End of Year	\$ 2,591,614	\$ 2,647,546	\$ 2,417,446	\$ 2,217,946	\$ 1,986,646	\$ 1,736,046

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 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:						
Professional Support	19.0	19.0	21.0	21.0	21.0	21.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	23.0	23.0	25.0	25.0	25.0	25.0
Aids Testing:						
Professional Support	5.5	6.5	6.5	6.5	6.5	6.5
	5.5	6.5	6.5	6.5	6.5	6.5
CSCHS/Outreach:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.5	4.5	5.0	5.0	5.0	5.0
Clerical Staff	3.0	3.0	2.0	2.0	2.0	2.0
	8.5	8.5	8.0	8.0	8.0	8.0
MCH Block Grants						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	1.0	1.0	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	4.0	4.0	4.0	4.0	4.0
	5.5	8.5	8.5	8.5	8.5	8.5
Family Planning:						
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	1.0	1.0	1.0	1.0	1.0	1.0
	11.0	11.0	11.0	11.0	11.0	11.0
Emergency Preparedness:						
Clerical Staff	1.0	-	-	-	-	-
	1.0	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Nurse Family Partnership: Managers & Supervisors	-	-	0.5	0.5	0.5	0.5
Professional Support	-	-	5.0	5.0	5.0	5.0
Clerical Staff	-	-	0.5	0.5	0.5	0.5
	-	-	6.0	6.0	6.0	6.0
Total Position Count	60.0	63.0	70.5	70.5	70.5	70.5

EXPENDITURES BY SERVICE

West Nile Virus Survey	\$ 8,000	\$ 11,995	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Medical Marijauna	-	161,029	266,000	266,000	266,000	266,000
Hepatitis C Survey & Prevention	-	28,587	72,000	72,000	72,000	72,000
Non Community Water Supply	21,588	22,076	50,568	51,500	51,500	52,200
STD Program	380,347	390,433	443,300	454,300	460,000	466,000
Women/Infants/Children (WIC)	2,430,095	2,360,975	2,833,800	2,849,900	2,932,000	2,981,900
Cleansweep Program	28,024	33,000	33,000	33,000	33,000	33,000
HIV Testing	391,170	336,875	457,300	470,100	486,400	495,900
CSCHS/Outreach	711,879	862,112	997,900	1,048,800	1,067,000	1,085,800
MCH Block Grant (enabling children)	112,893	113,037	126,100	130,900	133,000	135,300
Infant Safe Sleep	22,500	22,500	22,500	-	-	-
Opioid Response	-	58,806	50,000	-	-	-
GDAHC Grant	44,512	-	-	-	-	-
Harm Reduction	-	39,964	50,000	-	-	-
Immunization	496,997	449,852	471,000	494,100	508,300	530,000
MCH Block Grant (enabling women)	148,983	150,000	168,600	165,400	167,500	169,600
Family Planning	1,260,148	1,211,719	1,523,682	1,464,900	1,496,700	1,516,000
Nurse Family Partnership	-	-	596,000	898,800	920,900	936,200
WIC Breastfeeding	175,624	185,621	167,900	167,700	167,700	167,700
Vector Borne Surv	-	8,125	8,975	9,000	9,000	9,000
Emergency Preparedness	237,842	285,299	314,712	303,100	303,100	303,100
CRI	156,346	208,852	221,561	224,300	224,300	224,300
Hepatitis A Response	153,375	95,174	50,000	-	-	-
HIV Data to Care	20,354	59,357	72,900	68,800	68,800	68,800
Medicaid Outreach	123,099	67,684	105,700	77,600	77,600	77,600
Opioid Emer Response	-	12,030	-	-	-	-
LHD WIC Share	-	67,201	70,000	70,000	70,000	70,000
Safer Opioid Data Collection	63,119	30,291	-	-	-	-
Child Lead Exposure	-	4,750	74,750	-	-	-
Health CAER	-	-	267,000	-	-	-
COVID-19 Response	-	-	-	150,000	-	-
COVID Infection Prevention	-	-	-	337,500	-	-
COVID Contact Tracing Testing	-	-	-	1,939,300	-	-
Total	\$ 6,986,895	\$ 7,277,344	\$ 9,525,248	\$ 11,757,000	\$ 9,524,800	\$ 9,670,400

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	MICHIGAN INDIGENT DEFENSE COMMISSION	JUDICIAL

MISSION STATEMENT:

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

	Year Ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 2,568,527	\$ 3,670,500	\$ 4,106,000	\$ 4,106,000	\$ 4,106,000
Reimbursements	-	1,148,797	868,000	1,211,000	1,258,700	1,250,400
Total Revenues	-	3,717,324	4,538,500	5,317,000	5,364,700	5,356,400
Expenditures:						
Personnel	-	64,467	871,400	1,679,900	1,782,200	1,830,700
Supplies & Services	-	4,020,345	5,966,450	5,640,900	5,640,900	5,640,900
Conferences & Training	-	47,925	138,100	180,000	180,000	180,000
Internal Services	-	11,461	16,600	23,000	24,400	25,000
Capital Outlay	-	440,871	128,850	33,100	33,100	33,100
Total Expenditures	-	4,585,069	7,121,400	7,556,900	7,660,600	7,709,700
Revenues Over (Under) Expenditures	-	(867,745)	(2,582,900)	(2,239,900)	(2,295,900)	(2,353,300)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	1,289,022	2,582,900	2,239,900	2,295,900	2,353,300
Total Other Financing Sources (Uses):	-	1,289,022	2,582,900	2,239,900	2,295,900	2,353,300
Net Increase (Decrease) in Fund Balance	-	421,277	-	-	-	-
Fund Balance, Beginning of Year	-	-	421,277	421,277	421,277	421,277
Fund Balance, End of Year	\$ -	\$ 421,277	\$ 421,277	\$ 421,277	\$ 421,277	\$ 421,277
POSITION TYPE						
Managers & Supervisors	-	-	1.0	2.0	2.0	2.0
Professional Support	-	4.5	6.5	11.5	11.5	11.5
Clerical Staff	-	-	2.0	4.0	4.0	4.0
Total Position Count	-	4.5	9.5	17.5	17.5	17.5

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Expenditures:						
Supplies & Services	\$ 87	\$ 1,073	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500
Contract Services	18,539	27,490	10,800	20,600	16,000	16,000
Internal Services	-	-	7,600	6,000	6,000	6,000
Total Expenditures	18,626	28,563	21,400	30,100	25,500	25,500
Revenues Over (Under) Expenditures	(18,626)	(28,563)	(21,400)	(30,100)	(25,500)	(25,500)
Other Financing Sources (Uses):						
Transfers out	(4,265)	-	-	-	-	-
Total Other Financing Sources (Uses):	(4,265)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(22,891)	(28,563)	(21,400)	(30,100)	(25,500)	(25,500)
Fund Balance, Beginning of Year	251,432	228,541	199,978	178,578	148,478	122,978
Fund Balance, End of Year	\$ 228,541	\$ 199,978	\$ 178,578	\$ 148,478	\$ 122,978	\$ 97,478
EXPENDITURES BY SERVICE						
Early On	\$ 4,265	\$ -	\$ -	\$ -	\$ -	\$ -
Gypsy Moth Suppression	236	12,431	16,600	29,200	25,500	25,500
MSHDA Foreclosure	9,889	16,132	4,800	900	-	-
MSU Housing-MSHDA	1,269	-	-	-	-	-
NSP	7,232	-	-	-	-	-
Total	\$ 22,891	\$ 28,563	\$ 21,400	\$ 30,100	\$ 25,500	\$ 25,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 1,460,625	\$ 1,918,919	\$ 2,364,783	\$ 2,205,300	\$ 2,225,600	\$ 2,249,100
Charges for Services	38,662	42,092	45,300	-	-	-
Total Revenues	1,499,287	1,961,011	2,410,083	2,205,300	2,225,600	2,249,100
Expenditures:						
Personnel	1,977,311	2,009,706	2,512,483	2,377,500	2,452,800	2,499,900
Supplies & Services	98,742	110,307	206,210	105,500	106,000	106,000
Conferences & Training	4,685	14,868	18,524	18,500	18,500	18,500
Repairs & Maintenance	457	320	2,100	1,700	1,700	1,700
Contract Services	17,579	61,597	69,500	74,000	74,000	74,000
Internal Services	230,959	250,664	345,792	353,400	354,400	354,700
Capital Outlay	9,316	10,907	85,174	3,500	3,500	3,500
Total Expenditures	2,339,049	2,458,369	3,239,783	2,934,100	3,010,900	3,058,300
Revenues Over (Under) Expenditures	(839,762)	(497,358)	(829,700)	(728,800)	(785,300)	(809,200)
Other Financing Sources (Uses):						
Transfers in - General Fund	753,324	661,614	829,700	728,800	785,300	809,200
Total Other Financing Sources (Uses):	753,324	661,614	829,700	728,800	785,300	809,200
Net Increase (Decrease) in Fund Balance	(86,438)	164,256	-	-	-	-
Fund Balance, Beginning of Year	(164,424)	(250,862)	(86,606)	(86,606)	(86,606)	(86,606)
Fund Balance, End of Year	\$ (250,862)	\$ (86,606)	\$ (86,606)	\$ (86,606)	\$ (86,606)	\$ (86,606)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
PA Coop Reimbursement:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	8.5	8.5	8.5	8.0	8.0	8.0
	15.5	15.5	15.5	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	7.0	7.5	7.5	7.5
Clerical Staff	1.5	1.5	2.5	2.5	2.5	2.5
	5.0	5.0	10.5	11.0	11.0	11.0
Domestic Violence (VOCA):						
Professional Support	2.5	2.5	2.5	-	-	-
	2.5	2.5	2.5	-	-	-
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	24.0	24.0	29.5	27.0	27.0	27.0
EXPENDITURES BY SERVICE						
PA Coop Reimbursement	\$ 1,586,607	\$ 1,695,539	\$ 1,781,100	\$ 1,796,200	\$ 1,852,200	\$ 1,885,500
Victim Witness	384,439	383,679	1,059,900	976,900	994,200	1,005,200
Domestic Violence (VOCA)	193,310	210,459	237,683	-	-	-
Auto Theft Prosecution	174,693	168,692	161,100	161,000	164,500	167,600
Total	\$ 2,339,049	\$ 2,458,369	\$ 3,239,783	\$ 2,934,100	\$ 3,010,900	\$ 3,058,300

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited			Budgeted		
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Licenses & Permits	\$ 941,109	\$ 1,099,485	\$ 823,700	\$ 867,200	\$ 867,200	\$ 867,200
Intergovernmental	95,126,116	113,854,709	143,351,647	156,364,422	200,390,711	195,018,711
Charges for Services	1,900,557	1,858,849	2,117,500	2,117,500	2,117,500	2,117,500
Investment Income	1,218,861	2,311,362	1,118,283	1,115,017	1,112,838	1,012,984
Other Revenue	516,442	321,380	272,850	272,200	272,200	272,200
Total Revenues	99,703,085	119,445,785	147,683,980	160,736,339	204,760,449	199,288,595
Expenditures:						
Personnel	31,160,018	31,353,169	36,914,541	38,212,051	38,828,852	39,458,579
Supplies & Services	1,275,576	1,587,042	2,409,052	2,485,923	2,557,484	2,557,484
Conferences & Training	67,088	75,455	194,689	195,894	197,119	197,119
Utilities	614,711	549,499	719,000	721,200	721,200	721,200
Repairs & Maintenance	304,325	320,628	553,400	759,400	764,400	764,400
Road Construction & Maintenance	43,877,822	56,744,791	95,327,934	105,058,267	164,775,205	154,902,473
Vehicle Operations	1,480,693	1,545,565	2,461,950	2,458,950	2,458,950	2,458,950
Contract Services	3,297,020	3,888,890	11,943,420	11,449,033	6,395,033	6,395,033
Capital Outlay	4,659,815	7,959,642	7,625,822	5,581,630	4,750,822	4,000,000
Total Expenditures	86,737,068	104,024,681	158,149,808	166,922,348	221,449,065	211,455,238
Revenues Over (Under) Expenditures	12,966,017	15,421,104	(10,465,828)	(6,186,009)	(16,688,616)	(12,166,643)
Other Financing Sources (Uses):						
Transfers in - Other Funds	4,051,233	-	-	-	-	-
Transfers -Trails (Investment Income)	(1,738,659)	-	-	-	-	-
Total Other Financing Sources (Uses):	2,312,574	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	15,278,591	15,421,104	(10,465,828)	(6,186,009)	(16,688,616)	(12,166,643)
Fund Balance, Beginning of Year	66,842,131	82,120,722	97,541,826	87,075,998	80,889,989	64,201,373
Fund Balance, End of Year	\$ 82,120,722	\$ 97,541,826	\$ 87,075,998	\$ 80,889,989	\$ 64,201,373	\$ 52,034,730
POSITION TYPE						
Managers & Supervisors	35.0	35.0	35.0	35.0	35.0	35.0
Professional Support	214.0	217.0	219.0	219.0	219.0	219.0
Clerical Staff	16.0	16.0	18.0	18.0	18.0	18.0
Total Position Count	265.0	268.0	272.0	272.0	272.0	272.0

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	2021 Road Construction
LOCAL:			
2021 Local Bridge Inspection	Countywide	Inspections	\$ 75,000
2021 Limestone Program (Gravel Roads)	Countywide	Limestone	2,100,000
2021 Pavement Preservation	Countywide	Resurfacing	3,000,000
2021 Subdivision Reconstruction	Countywide	Reconst subdivision streets	3,296,000
2021 Large Culvert	Countywide	Large culvert replacement	600,000
22 Mile Bridge	Gloede Drain	Bridge replacement	945,000
Bruce Township Hall Trail-Earle Memorial	33 Mile to Van Dyke to Keading	Construct trails	137,093
Clinton Township Trail	Canal to Clinton to Cass to Moravian	Non-motorized trail	2,096,429
Garfield Rd Extension	23 Mile to 25 Mile	Construct new road	3,000,000
Clinton Township Trail	Cass Bridge Trail	Non-motorized trail	588,350
Non-Motorized Hike/Bike - various	Countywide	Non-motorized trails	3,000,000
HCMA Parks	26 Mile to Stoney	Non-motorized trails	234,490
Sub-total			19,072,362
PRIMARY:			
23 Mile Road	Heydenreich to Card Road	Reconstruct and widen	6,157,500
23 Mile Road	Romeo Plank to Heydenreich	Reconstruct and widen-DESIGN ONLY	-
Garfield Road	17 Mile to North of Canal	Rehabilitation	3,900,000
New Haven Road	@ East Branch Coon Creek	Replace Bridge	1,708,000
23 Mile Road	Fairchild to CN Railroad	Rehabilitation	1,145,000
23 Mile Road	CN Railroad to Gratiot	Rehabilitation	758,500
Mound Road	I-696 to M-59	Reconstruct	25,590,000
Act 51 Roads	Countywide	Capital Preventative Maintenance	3,000,000
Hayes Road	10 Mile to 11 Mile	Rehabilitation	3,335,000
23 Mile Road (carryover)	North Ave to Card Rd	Reconstruct and widen	6,900,000
Hayes Road (carryover)	14 Mile Road to Moravian	Resurfacing	900,000
10 Mile Road (carryover)	Dequindre to Ryan	Rehabilitation	2,500,000
Cass Ave Bridge (carryover)	@ N.Branch of Clinton River	Superstructure rehabilitation	1,706,000
Schoenherr Road (carryover)	N of Plumbrook to N of Clinton River	Rehabilitation	4,000,000
Romeo Plank (carryover)	N of 21 Mile to 23 Mile	Reconstruct and widen-DESIGN ONLY	-
23 Mile Road (carryover)	@ M-53	Intersection improvement	2,500,000
2021 Primary Bridges	Countywide	Capital Preventative Maintenance	750,000
2021 Primary PPP	Countywide	Capital Preventative Maintenance	3,000,000
2021 Rural PPP	Countywide	Capital Preventative Maintenance	375,000
2021 Bridge Inspection	Countywide	Inspections	75,000
2021 MDOT Final Accounting	Countywide		100,000
Sub-total			68,400,000

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	2021 Road Construction
TRAFFIC:			
2023 CMAQ	Fiber Optic Cable, Phase 5		100,000
2022 CMAQ	Fiber Optic Cable, Phase 4		100,000
2022 Safety Project	Design, locations TBD		20,000
2021 LED Retrofit	Countywide		350,000
2021 Signal Modernizations	Countywide		1,000,000
2021 New Signals	Countywide		500,000
2021 CMAQ	Fiber Optic Cable, Phase 3		100,000
2021 Safety Project	Signal Upgrades, 8 southern locations-DESIGN ONLY		-
2021 Safety Project	Signal Upgrades, 6 northern locations-DESIGN ONLY		-
2021 Safety Project	Signal Upgrades, 10 Mile, Eastpointe Project		965,000
2020 Traffic Operations Center	TOC - Operations, Maintenance & Equipment		3,275,000
2020 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		2,360,000
2020 Safety Project	Box Spans with Backplates in Sterling Hts		923,200
2020 Safety Project	Backplates in Sterling Hts		97,500
2020 Safety Project	Box Spans with Backplates in Warren		202,800
2020 Safety Project	Backplates in Warren		187,700
2020 Safety Project	Sign upgrades North Ave.		110,000
2019 Safety Project	Backplates at 84 Locations		60,000
2019 Safety Project	Box Spans with Backplates at 8 Locations		60,000
2019 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		1,620,000
2018 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		60,000
2017 CMAQ	Communication Load Distribution		960,000
2016 CMAQ	Communication Load Distribution		570,000
	Sub-total		13,621,200
MAINTENANCE SUB-TOTAL			3,964,705
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 105,058,267

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		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 978,588	\$ 1,663,952	\$ 1,682,200	\$ 1,695,500	\$ 1,709,100	\$ 1,723,900
Charges for Services	421,743	357,642	533,000	533,000	533,000	533,000
Fines & Forfeitures	7,477	3,132	10,000	7,500	7,500	7,500
Total Revenues	1,407,808	2,024,726	2,225,200	2,236,000	2,249,600	2,264,400
Expenditures:						
Personnel	936,294	922,029	1,078,900	1,115,700	1,138,000	1,161,600
Supplies & Services	1,017,531	1,062,384	1,279,800	1,258,300	1,258,300	1,258,300
Conferences & Training	11,182	19,540	12,000	12,000	12,000	12,000
Repairs & Maintenance	528	1,769	2,700	2,300	2,300	2,300
Vehicle Operations	87,979	113,810	125,500	132,200	132,200	132,200
Internal Services	16,766	34,528	147,900	142,600	143,100	143,600
Capital Outlay	5,346	74,544	14,100	15,000	10,000	10,000
Total Expenditures	2,075,626	2,228,604	2,660,900	2,678,100	2,695,900	2,720,000
Revenues Over (Under) Expenditures	(667,818)	(203,878)	(435,700)	(442,100)	(446,300)	(455,600)
Other Financing Sources (Uses):						
Transfers in - General Fund	325,578	311,321	410,700	417,100	421,300	430,600
Transfers in - Other Funds	20,759	-	-	-	-	-
Transfers out	(20,759)	-	-	-	-	-
Total Other Financing Sources (Uses):	325,578	311,321	410,700	417,100	421,300	430,600
Net Increase (Decrease) in Fund Balance	(342,240)	107,443	(25,000)	(25,000)	(25,000)	(25,000)
Fund Balance, Beginning of Year	205,652	(136,588)	(29,145)	(54,145)	(79,145)	(104,145)
Fund Balance, End of Year	\$ (136,588)	\$ (29,145)	\$ (54,145)	\$ (79,145)	\$ (104,145)	\$ (129,145)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	SHERIFF GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Macomb Auto Theft Squad:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
Secondary Road Patrol:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	8.0	8.0	8.0	8.0	8.0	8.0
 EXPENDITURES BY SERVICE						
Bike & Pedestrian	\$ 1,737	\$ 3,609	\$ -	\$ -	\$ -	\$ -
OHSP Alcohol Enforcement	19,248	-	214,800	213,800	213,800	213,800
Macomb Auto Theft Squad	1,463,721	1,576,829	1,836,500	1,840,400	1,844,600	1,853,900
Secondary Road Patrol	429,359	491,435	609,600	623,900	637,500	652,300
Strategic Traffic Enforcement	182,320	156,731	-	-	-	-
Total	\$ 2,096,385	\$ 2,228,604	\$ 2,660,900	\$ 2,678,100	\$ 2,695,900	\$ 2,720,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
VETERANS	VETERANS GRANT	PUBLIC SAFETY

MISSION STATEMENT:

This grant from the State of Michigan is to assist veterans with financial literacy and tax preparation.

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 50,000	\$ 310,848	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>50,000</u>	<u>310,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Personnel	-	47,239	26,600	-	-	-
Supplies & Services	-	82,599	233,848	-	-	-
Conferences & Training	-	577	-	-	-	-
Contract Services	-	20,911	30,000	-	-	-
Internal Services	-	749	400	-	-	-
Capital Outlay	-	17,946	20,000	-	-	-
Total Expenditures	<u>-</u>	<u>170,021</u>	<u>310,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(120,021)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(120,021)	-	-	-	-
Fund Balance, Beginning of Year	-	-	(120,021)	(120,021)	(120,021)	(120,021)
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (120,021)</u>	<u>\$ (120,021)</u>	<u>\$ (120,021)</u>	<u>\$ (120,021)</u>	<u>\$ (120,021)</u>
	2018	2019	2020	2021	2022	2023
POSITION TYPE	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Professional Support	-	1.5	0.5	0.5	0.5	0.5
Clerical Staff	-	0.5	0.5	0.5	0.5	0.5
Total Position Count	<u>-</u>	<u>2.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</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.

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ -	\$ -	\$ 2,600,000	\$ -	\$ -	\$ -
Charges for Services	29,302,101	29,576,738	28,437,400	28,180,500	30,047,100	30,347,600
Reimbursements	322,514	360,000	305,000	305,000	308,000	311,100
Other Revenue	58,186	62,436	27,800	27,800	28,100	28,400
Total Revenues	29,682,801	29,999,174	31,370,200	28,513,300	30,383,200	30,687,100
Expenditures:						
Personnel	17,332,230	12,552,451	18,533,300	19,904,100	20,103,100	20,304,100
Supplies & Services	6,013,431	6,245,993	6,469,300	6,925,900	6,995,200	7,065,100
Conferences & Training	35,062	43,261	70,000	90,000	90,900	91,800
Utilities	585,306	465,815	533,300	496,000	501,000	506,000
Repairs & Maintenance	321,644	225,934	316,800	317,600	320,800	324,000
Vehicle Operations	4,113	2,640	3,600	3,600	3,600	3,700
Contract Services	3,897,065	3,074,621	3,534,100	2,531,000	2,556,300	2,581,900
Capital Outlay	398,222	879,999	600,000	-	500,000	500,000
Total Expenditures	28,587,073	23,490,714	30,060,400	30,268,200	31,070,900	31,376,600
Revenues Over (Under) Expenditures	1,095,728	6,508,460	1,309,800	(1,754,900)	(687,700)	(689,500)
Net Increase (Decrease) in Fund Balance	1,095,728	6,508,460	1,309,800	(1,754,900)	(687,700)	(689,500)
Fund Balance, Beginning of Year	(5,658,868)	(4,563,140)	1,945,320	3,255,120	1,500,220	812,520
Fund Balance, End of Year	\$ (4,563,140)	\$ 1,945,320	\$ 3,255,120	\$ 1,500,220	\$ 812,520	\$ 123,020
Fund Balance Components						
Net investment in capital assets	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	(5,204,546)	1,303,914	2,613,714	858,814	171,114	(518,386)
	\$ (4,563,140)	\$ 1,945,320	\$ 3,255,120	\$ 1,500,220	\$ 812,520	\$ 123,020
POSITION TYPE	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Managers & Supervisors	19.0	20.2	20.2	19.0	19.0	19.0
Professional Support	326.0	254.4	254.4	278.1	278.1	278.1
Clerical Staff	7.0	11.6	11.6	12.65	12.65	12.65
Total Position Count	352.0	286.2	286.2	309.75	309.75	309.75

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Charges for Services	\$ 189,435	\$ 224,106	\$ 235,000	\$ 185,000	\$ 185,000	\$ 185,000
Reimbursements	-	3,773	5,000	3,000	3,000	3,000
Other Revenue	500	-	-	-	-	-
Total Revenues	189,935	227,879	240,000	188,000	188,000	188,000
Expenditures:						
Personnel	18,782	84,481	83,100	82,900	83,500	84,100
Supplies & Services	238,812	221,892	206,000	219,000	219,000	219,000
Utilities	95,558	93,684	125,000	112,000	112,000	112,000
Repairs & Maintenance	12,665	38,193	37,500	38,000	38,000	38,000
Vehicle Operations	338	9,961	8,500	8,500	8,500	8,500
Contract Services	55,952	(14,972)	1,000	1,000	1,000	1,000
Internal Services	1,637	2,956	8,900	41,200	41,200	41,200
Capital Outlay	9,054	11,803	50,000	30,000	30,000	30,000
Total Expenditures	432,798	447,998	520,000	532,600	533,200	533,800
Revenues Over (Under) Expenditures	(242,863)	(220,119)	(280,000)	(344,600)	(345,200)	(345,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	11,330	82,786	86,000	86,000	86,000	86,000
Total Other Financing Sources (Uses):	11,330	82,786	86,000	86,000	86,000	86,000
Net Increase (Decrease) in Fund Balance	(231,533)	(137,333)	(194,000)	(258,600)	(259,200)	(259,800)
Fund Balance, Beginning of Year	2,299,300	2,067,767	1,930,434	1,736,434	1,477,834	1,218,634
Fund Balance, End of Year	\$ 2,067,767	\$ 1,930,434	\$ 1,736,434	\$ 1,477,834	\$ 1,218,634	\$ 958,834

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Fund Balance Components						
Net investment in capital assets	\$ 1,774,048	\$ 1,539,984	\$ 1,419,984	\$ 1,299,984	\$ 1,179,984	\$ 1,059,984
Unrestricted	293,719	390,450	316,450	177,850	38,650	(101,150)
	\$ 2,067,767	\$ 1,930,434	\$ 1,736,434	\$ 1,477,834	\$ 1,218,634	\$ 958,834
POSITION TYPE	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 11,020,677	\$ 12,822,570	\$ 8,391,970	\$ 13,260,599	\$ 12,012,260	\$ 10,766,032
Charges for Services	184,376,181	198,249,381	190,186,446	216,538,431	218,675,034	220,833,003
Investment Income	67,433	469,071	-	500,000	500,000	500,000
Reimbursements	59,983	145,576	134,766	171,043	171,043	171,043
Indirect Cost Allocation	62,803	60,345	66,200	66,200	66,200	66,200
Other Revenue	685,337	362,082	45,155	41,067	41,067	41,067
Total Revenues	<u>196,272,414</u>	<u>212,109,025</u>	<u>198,824,537</u>	<u>230,577,340</u>	<u>231,465,604</u>	<u>232,377,345</u>
Expenditures:						
Personnel	24,754,191	23,501,892	25,738,335	31,543,922	32,074,467	32,050,493
Supplies & Services	9,354,728	13,406,982	13,434,729	12,595,622	13,137,459	13,686,931
Conferences & Training	279,446	143,927	17,030	59,743	62,730	65,867
Utilities	388,127	378,520	396,502	335,786	352,577	370,206
Repairs & Maintenance	57,798	47,537	69,000	72,303	75,769	79,411
Vehicle Operations	83	2,239	-	1,922	2,018	2,119
Contract Services	173,720,855	164,193,372	160,306,773	177,789,089	186,109,206	186,194,104
Internal Services	1,903,676	2,039,752	1,936,500	2,053,274	2,148,286	2,247,094
Capital Outlay	15,475	60,961	242,401	296,445	306,695	317,457
Total Expenditures	<u>210,474,379</u>	<u>203,775,182</u>	<u>202,141,270</u>	<u>224,748,106</u>	<u>234,269,207</u>	<u>235,013,682</u>
Revenues Over (Under) Expenditures	<u>(14,201,965)</u>	<u>8,333,843</u>	<u>(3,316,733)</u>	<u>5,829,234</u>	<u>(2,803,603)</u>	<u>(2,636,337)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	1,790,280	3,879,699	3,748,733	3,699,500	3,699,500	3,699,500
Transfers in - Other Funds	12,945,179	-	-	-	-	-
Transfers out	-	(10,605,791)	-	-	-	-
Total Other Financing Sources (Uses):	<u>14,735,459</u>	<u>(6,726,092)</u>	<u>3,748,733</u>	<u>3,699,500</u>	<u>3,699,500</u>	<u>3,699,500</u>
Net Increase (Decrease) in Fund Balance	533,494	1,607,751	432,000	9,528,734	895,897	1,063,163
Fund Balance, Beginning of Year	5,425,943	5,959,437	7,567,188	7,999,188	17,527,922	18,423,819
Fund Balance, End of Year	<u>\$ 5,959,437</u>	<u>\$ 7,567,188</u>	<u>\$ 7,999,188</u>	<u>\$ 17,527,922</u>	<u>\$ 18,423,819</u>	<u>\$ 19,486,982</u>

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
General Administration:						
Managers & Supervisors	4.0	7.0	9.0	9.0	9.0	9.0
Professional Support	12.0	10.0	7.0	7.0	7.0	7.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0
	23.0	24.0	23.0	23.0	23.0	23.0
Clinical:						
Managers & Supervisors	-	-	4.0	4.0	4.0	4.0
Professional Support	-	-	2.0	2.0	2.0	2.0
	-	-	6.0	6.0	6.0	6.0
Quality:						
Managers & Supervisors	2.0	1.0	3.0	3.0	3.0	3.0
Professional Support	7.0	10.0	8.0	8.0	8.0	8.0
Clerical Staff	1.0	1.6	1.6	1.6	1.6	1.6
	10.0	12.6	12.6	12.6	12.6	12.6
Finance & Budget:						
Managers & Supervisors	1.0	1.0	3.0	3.0	3.0	3.0
Professional Support	11.0	10.0	9.0	9.0	9.0	9.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0
	19.0	18.0	19.0	19.0	19.0	19.0
Recipient Rights:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	6.0	5.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	11.0	10.0	9.0	9.0	9.0	9.0
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	3.0	3.0	3.0	3.0
Professional Support	7.0	7.0	4.0	4.0	4.0	4.0
	8.0	8.0	7.0	7.0	7.0	7.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2018 Amended	2019 Amended	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Urgent Behavioral Care:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	12.0	-	-	-	-	-
Clerical Staff	3.6	-	-	-	-	-
	16.6	-	-	-	-	-
Network Management:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	3.0	3.0	3.0	3.0
Clerical Staff	0.53	1.53	1.53	1.53	1.53	1.53
	6.53	7.53	6.53	6.53	6.53	6.53
Crossroads:						
Professional Support	8.0	9.0	10.0	10.0	10.0	10.0
	8.0	9.0	10.0	10.0	10.0	10.0
Macomb Crisis Center:						
Professional Support	10.27	9.27	9.27	9.27	9.27	9.27
	10.27	9.27	9.27	9.27	9.27	9.27
Assertive Community Treatment:						
Professional Support	20.0	22.0	22.0	22.0	22.0	22.0
Clerical Staff	4.6	6.6	5.6	5.6	5.6	5.6
	24.6	28.6	27.6	27.6	27.6	27.6
MI Adult Residential Services:						
Professional Support	13.0	-	-	-	-	-
	13.0	-	-	-	-	-
Obra Treatment:						
Professional Support	3.0	4.0	4.0	4.0	4.0	4.0
	3.0	4.0	4.0	4.0	4.0	4.0
Crisis Response/Residential:						
Professional Support	7.0	6.0	6.0	6.0	6.0	6.0
	7.0	6.0	6.0	6.0	6.0	6.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2018 Amended	2019 Amended	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
SED Waiver:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
DD In-Home Clinical Services:						
Professional Support	27.0	28.0	25.0	25.0	25.0	25.0
	27.0	28.0	25.0	25.0	25.0	25.0
DD Residential Services-Clinical:						
Professional Support	4.0	-	-	-	-	-
	4.0	-	-	-	-	-
DD Model Waiver C.S.M.:						
Professional Support	5.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	6.0	5.0	5.0	5.0	5.0	5.0
Autism Services:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
BHNO Training:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.0	5.0	5.0	5.0	5.0	5.0
Child & Family Services Admin:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	12.0	15.0	15.0	15.0	15.0	15.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	17.0	20.0	20.0	20.0	20.0	20.0
Sustain & Integration Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	12.45	10.45	9.45	9.45	9.45	9.45
	19.45	16.45	15.45	15.45	15.45	15.45
North Administration Unit:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	5.16	5.16	6.16	6.16	6.16	6.16
	9.16	7.16	8.16	8.16	8.16	8.16

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2018 Amended	2019 Amended	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
North Outpatient Treatment:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	20.0	35.0	37.0	37.0	37.0	37.0
Clerical Staff	-	2.0	2.0	2.0	2.0	2.0
	<u>20.0</u>	<u>38.0</u>	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>
South Administration Unit:						
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	4.0	4.0	4.0	4.0	4.0	4.0
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
South Outpatient Treatment SE:						
Professional Support	11.0	14.0	14.0	14.0	14.0	14.0
	<u>11.0</u>	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>	<u>14.0</u>
South Outpatient Treatment SW:						
Professional Support	14.0	17.0	15.0	15.0	15.0	15.0
	<u>14.0</u>	<u>17.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>	<u>15.0</u>
Obra Assessment:						
Professional Support	2.0	3.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	2.0	2.0	2.0	2.0
	<u>3.0</u>	<u>4.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
M.R.S.-C.S.M.:						
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>
Access Center Clinical:						
Professional Support	24.0	27.0	27.0	27.0	27.0	27.0
	<u>24.0</u>	<u>27.0</u>	<u>27.0</u>	<u>27.0</u>	<u>27.0</u>	<u>27.0</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 (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2018 Amended	2019 Amended	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Access Center Administration:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	-	2.0	1.0	1.0	1.0	1.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0
	8.0	10.0	9.0	9.0	9.0	9.0
Adult Jail Diversion:						
Professional Support	2.5	2.0	2.0	2.0	2.0	2.0
	2.5	2.0	2.0	2.0	2.0	2.0
Race For Consultant Grant::						
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	345.11	345.61	345.61	345.61	345.61	345.61
EXPENDITURES BY SERVICE						
Macomb CMH	\$ 209,708,961	\$ 213,778,873	\$ 201,217,006	\$ 221,674,106	\$ 232,265,799	\$ 234,078,755
CMH Grants	765,418	602,100	924,264	3,074,000	2,003,408	934,927
Total	\$ 210,474,379	\$ 214,380,973	\$ 202,141,270	\$ 224,748,106	\$ 234,269,207	\$ 235,013,682

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT
COMMUNITY MENTAL HEALTH

FUND
SUBSTANCE ABUSE

FUNCTION
HEALTH & WELFARE

MISSION STATEMENT:

The County CMH SA department provides substance abuse treatment through education and hospital/outpatient treatment centers in cooperation with the Mental Health department.

	Year ended September 30,					
	Audited		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Intergovernmental	\$ 5,665,020	\$ 6,004,555	\$ 6,012,100	\$ 7,376,154	\$ 7,523,678	\$ 7,674,154
Charges for Services	9,530,271	9,860,371	11,385,300	11,620,073	11,841,858	12,068,213
Total Revenues	<u>15,195,291</u>	<u>15,864,926</u>	<u>17,397,400</u>	<u>18,996,227</u>	<u>19,365,536</u>	<u>19,742,367</u>
Expenditures:						
Personnel	1,124,265	1,220,719	1,344,300	1,268,437	1,280,474	1,292,976
Supplies & Services	631,854	1,010,574	719,300	381,623	389,257	397,042
Conferences & Training	10,834	1,020	21,200	35,961	36,680	37,414
Utilities	2,240	1,970	3,000	2,340	2,387	2,435
Repairs & Maintenance	425	498	1,500	1,054	1,075	1,097
Contract Services	15,436,984	17,151,474	21,956,200	21,513,495	21,943,767	22,382,644
Internal Services	78,978	72,402	90,600	92,665	94,309	95,988
Capital Outlay	-	(9,325)	1,000	1,049	1,068	1,089
Total Expenditures	<u>17,285,580</u>	<u>19,449,332</u>	<u>24,137,100</u>	<u>23,296,624</u>	<u>23,749,017</u>	<u>24,210,685</u>
Revenues Over (Under) Expenditures	<u>(2,090,289)</u>	<u>(3,584,406)</u>	<u>(6,739,700)</u>	<u>(4,300,397)</u>	<u>(4,383,481)</u>	<u>(4,468,318)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,274,662	3,258,207	3,306,000	3,166,200	3,226,600	3,288,300
Total Other Financing Sources (Uses):	<u>3,274,662</u>	<u>3,258,207</u>	<u>3,306,000</u>	<u>3,166,200</u>	<u>3,226,600</u>	<u>3,288,300</u>
Net Increase (Decrease) in Fund Balance	1,184,373	(326,199)	(3,433,700)	(1,134,197)	(1,156,881)	(1,180,018)
Fund Balance, Beginning of Year	11,916,933	13,101,306	12,775,107	9,341,407	8,207,210	7,050,329
Fund Balance, End of Year	<u>\$ 13,101,306</u>	<u>\$ 12,775,107</u>	<u>\$ 9,341,407</u>	<u>\$ 8,207,210</u>	<u>\$ 7,050,329</u>	<u>\$ 5,870,311</u>
Fund Balance Components						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	13,097,464	12,771,265	9,337,565	8,203,368	7,046,487	5,866,469
	<u>\$ 13,101,306</u>	<u>\$ 12,775,107</u>	<u>\$ 9,341,407</u>	<u>\$ 8,207,210</u>	<u>\$ 7,050,329</u>	<u>\$ 5,870,311</u>
POSITION TYPE						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	8.0	9.0	8.0	8.0	8.0	8.0
Clerical Staff	3.2	3.2	3.2	3.2	3.2	3.2
Total Position Count	<u>12.2</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		Budgeted			
	2018 Actual	2019 Actual	2020 Amended	2021 Adopted	2022 Forecasted	2023 Forecasted
Revenues:						
Property Taxes	\$ 127,705	\$ 133,531	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	11,234	-	-	-	-
Total Revenues	<u>127,705</u>	<u>144,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Supplies & Services	158,147	2,083,005	333,700	28,700	28,700	15,200
Debt Service - Principal	6,995,000	7,265,000	6,810,000	14,690,000	4,875,000	2,870,000
Debt Service - Interest and Fees	1,981,584	1,789,311	1,578,400	1,359,600	1,007,100	865,600
Total Expenditures	<u>9,134,731</u>	<u>11,137,316</u>	<u>8,722,100</u>	<u>16,078,300</u>	<u>5,910,800</u>	<u>3,750,800</u>
Revenues Over (Under) Expenditures	<u>(9,007,026)</u>	<u>(10,992,551)</u>	<u>(8,722,100)</u>	<u>(16,078,300)</u>	<u>(5,910,800)</u>	<u>(3,750,800)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	9,031,691	9,109,418	22,901,600	3,738,600	3,735,000	3,735,600
Transfers in - Other Funds	-	-	250,000	-	-	-
Total Other Financing Sources (Uses):	<u>9,031,691</u>	<u>9,109,418</u>	<u>23,151,600</u>	<u>3,738,600</u>	<u>3,735,000</u>	<u>3,735,600</u>
Increase (Decrease) in Fund Balance	24,665	(1,883,133)	14,429,500	(12,339,700)	(2,175,800)	(15,200)
Fund Balance, Beginning of Year	<u>2,038,746</u>	<u>2,063,411</u>	<u>180,278</u>	<u>14,609,778</u>	<u>2,270,078</u>	<u>94,278</u>
Fund Balance, End of Year	<u>\$ 2,063,411</u>	<u>\$ 180,278</u>	<u>\$ 14,609,778</u>	<u>\$ 2,270,078</u>	<u>\$ 94,278</u>	<u>\$ 79,078</u>

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

<u>DEPARTMENT</u>					<u>FUND</u>		<u>FUNCTION</u>				
FINANCE					DEBT SERVICE FUND		GENERAL GOVERNMENT				
					<u>Audited</u>		<u>Budgeted</u>				
	<u>Original Issue</u>	<u>Year of Issue</u>	<u>Year of Final Maturity</u>	<u>Outstanding 12/31/2019</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Amended</u>	<u>2021 Adopted</u>	<u>2022 Forecasted</u>	<u>2023 Forecasted</u>	
Macomb County Building Authority											
<i>Series 2005 Clemens Refunding</i>											
Principal	\$ 2,875,000	2005	2020	\$ 210,000	\$ 280,000	\$ 300,000	\$ 210,000	\$ -	\$ -	\$ -	
Interest & Fees					29,660	17,550	6,000	-	-	-	
<i>Series 2012 Public Works/Warehouse Refunding</i>											
Principal	6,550,000	2012	2021	2,835,000	515,000	560,000	535,000	2,300,000	-	-	
Interest & Fees					84,750	74,000	63,300	28,800	-	-	
<i>Series 2012 800 Mhz Radio /NB Court Refunding</i>											
Principal	14,285,000	2012	2021	8,975,000	1,360,000	1,395,000	1,410,000	7,565,000	-	-	
Interest & Fees					254,050	226,825	199,000	170,600	-	-	
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>											
Principal	15,155,000	2014	2021	6,245,000	1,860,000	1,910,000	2,020,000	2,120,000	2,105,000	-	
Interest & Fees					363,900	288,500	209,900	126,600	42,100	-	
Macomb County General Obligation Bonds											
<i>Series 2015 Central Campus Renovations</i>											
Principal	44,210,000	2015	2030	34,265,000	2,510,000	2,565,000	2,635,000	2,705,000	2,770,000	2,870,000	
Interest & Fees					1,228,899	1,171,736	1,100,200	1,033,600	965,000	865,600	
Michigan Transportation Bonds											
<i>Series 2012 Refunding Bonds</i>											
Principal	2,385,000	2012	2019	-	470,000	535,000	-	-	-	-	
Interest & Fees					20,325	10,700	-	-	-	-	
	<u>\$ 96,950,000</u>			<u>\$ 52,530,000</u>	<u>\$ 8,976,584</u>	<u>\$ 9,054,311</u>	<u>\$ 8,388,400</u>	<u>\$ 16,049,600</u>	<u>\$ 5,882,100</u>	<u>\$ 3,735,600</u>	
					Principal	\$ 6,995,000	\$ 7,265,000	\$ 6,810,000	\$ 14,690,000	\$ 4,875,000	\$ 2,870,000
					Interest & Fees	1,981,584	1,789,311	1,578,400	1,359,600	1,007,100	865,600
						<u>\$ 8,976,584</u>	<u>\$ 9,054,311</u>	<u>\$ 8,388,400</u>	<u>\$ 16,049,600</u>	<u>\$ 5,882,100</u>	<u>\$ 3,735,600</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
GENERAL FUND					
Animal Shelter:					
Managers & Supervisors:					
Director, Animal Control	75,317	107,200	1.0	1.0	1.0
Professional Support:					
Animal Control Operations Manager	44,731	56,729	1.0	1.0	1.0
Animal Control Operations Manager - unfund for 2021					(1.0)
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Animal Control Deputy	36,522	46,319	7.0	7.0	7.0
Kennel Attendant	31,977	40,555	7.0	7.0	7.0
Veterinarian (2 PT)		71.68 /hr	0.5	0.5	0.5
Clerical Staff:					
Office Assistant Senior	31,977	40,555	1.0	1.0	1.0
Office Assistant	30,547	38,740	3.0	3.0	3.0
Office Assistant - unfund for 2021					(1.0)
Office Assistant PT	15.60	19.78 /hr	-	0.5	0.5
			21.5	22.0	20.0
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		90,900	1.0	1.0	1.0
Director of Legislative Affairs	60,633	76,898	1.0	1.0	1.0
Chief of Staff	60,633	76,898	1.0	1.0	1.0
County Commissioner		35,350	12.0	12.0	12.0
Professional Support:					
Public Relations Manager	60,633	76,898	1.0	1.0	1.0
Legislative Assistant	44,731	56,729	1.0	1.0	1.0
Communications Coordinator	38,979	49,435	1.0	1.0	1.0
Communications Coordinator - unfund for 6 months in 2021					(0.5)
Special Projects Assistant (1 PT)		21.43 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
			19.5	19.5	19.0
Circuit Court:					
Managers & Supervisors:					
Court Administrator	97,569	138,871	1.0	1.0	1.0
Deputy Court Administrator	96,579	122,486	1.0	1.0	1.0
Court Services Director	75,204	95,377	1.0	1.0	1.0
Circuit Court Legal Services Director	75,204	95,377	1.0	1.0	1.0
Court Information Systems Director	75,204	95,377	1.0	1.0	1.0
Court Finance Director	75,204	95,377	1.0	1.0	1.0
Case Management Division Manager	56,220	71,301	1.0	1.0	1.0
Court Finance Manager	56,220	71,301	1.0	1.0	1.0
Assistant Court Case Manager	44,731	56,729	1.0	1.0	1.0
Circuit Court Judge		45,724	15.0	15.0	15.0
Professional Support:					
Research Attorney	56,220	71,301	9.0	9.0	9.0
Technology Liaison	56,220	71,301	4.0	4.0	4.0
Specialty Court Coordinator	56,220	71,301	4.0	4.0	4.0
Court Reporter		61,243	3.0	3.0	2.0
Collection Specialist	44,731	56,729	2.0	2.0	2.0
Court Coordinator	44,731	56,729	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Circuit Court (cont.):					
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Judicial Secretary	44,731	56,729	15.0	15.0	15.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	11.0	11.0	11.0
Office Assistant Senior (PT)	16.33	20.72 /hr	0.5	0.5	0.5
Office Assistant Senior (PT) - unfund for 2021			-	-	(0.5)
			<u>75.5</u>	<u>75.5</u>	<u>74.0</u>
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		116,699	1.0	1.0	1.0
Deputy County Clerk	75,317	107,200	1.0	1.0	1.0
Chief Court Clerk	53,794	67,242	1.0	1.0	1.0
Clerical Services Supervisor	44,731	56,729	1.0	1.0	1.0
Supervisor of Records	38,979	49,435	2.0	2.0	2.0
Professional Support:					
Chief Operations Clerk	53,794	67,242	1.0	1.0	1.0
Judicial Court Clerk	38,979	49,435	23.0	23.0	23.0
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	2.0	2.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Cashier II	36,522	46,319	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	21.0	16.0	16.0
Cashier	31,977	40,555	-	5.0	5.0
Office Assistant	30,547	38,740	4.0	3.0	3.0
Office Assistant Senior PT	16.33	20.71 /hr	-	0.5	0.5
Office Assistant PT	15.60	19.78 /hr	-	0.5	0.5
			<u>58.0</u>	<u>59.0</u>	<u>59.0</u>
Corporation Counsel:					
Managers & Supervisors:					
Director, Corporation Counsel	97,569	138,871	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	96,579	122,486	4.0	4.0	4.0
Paralegal	38,979	49,435	1.0	1.0	1.0
Clerical Staff:					
Legal Assistant	44,731	56,729	1.0	1.0	1.0
Litigation Support Specialist	38,979	49,435	1.0	1.0	1.0
Litigation Support Specialist (PT)	19.91	25.25 /hr	0.5	0.5	0.5
Litigation Support Specialist (PT) - unfund for 2021			-	-	(0.5)
			<u>8.5</u>	<u>8.5</u>	<u>8.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
County Executive:					
Managers & Supervisors:					
County Executive		171,628	1.0	1.0	1.0
Chief Deputy County Executive	108,220	154,031	1.0	1.0	1.0
Deputy County Executive	108,220	154,031	3.0	3.0	3.0
Deputy County Executive - unfund for 2021					(1.0)
Confidential Secretary/Chief of Staff	60,633	76,898	-	1.0	1.0
Exec Office Mgr/Confidential Secr to Chief Deputy	51,836	65,741	-	1.0	1.0
Executive Office Manager	44,731	56,729	1.0	-	-
Professional Support:					
Public Information Officer	56,220	71,301	1.0	1.0	1.0
Chief Policy Advisor (PT)	55.50	78.99 /hr	0.5	0.5	0.5
Clerical Staff:					
Confidential Secretary	48,283	61,235	1.0	-	-
Administrative Assistant	44,731	56,729	2.0	2.0	2.0
			<u>10.5</u>	<u>10.5</u>	<u>9.5</u>
District Court Romeo:					
Managers & Supervisors:					
District Court Director	75,204	95,377	1.0	1.0	1.0
Probation Officer/Supervisor	48,283	61,235	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Probation Officer	48,283	61,235	2.0	2.0	2.0
Court Officer	30,547	38,740	1.0	1.0	1.0
Magistrate (PT-1,170 hrs)		53.07 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Senior Court Clerk	31,977	40,555	3.0	3.0	3.0
Deputy Court Clerk	31,977	40,555	4.0	4.0	4.0
			<u>14.6</u>	<u>14.6</u>	<u>14.6</u>
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	75,204	95,377	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Probation Officer	48,283	61,235	1.0	1.0	1.0
Court Recorder	30,547	38,740	1.0	1.0	1.0
Court Officer	30,547	38,740	1.0	1.0	1.0
Magistrate (PT-1,170 hrs)		53.07 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	1.0	1.0	1.0
Deputy Court Clerk	31,977	40,555	9.0	9.0	9.0
			<u>16.6</u>	<u>16.6</u>	<u>16.6</u>
Elections:					
Managers & Supervisors:					
Chief Election Clerk	53,794	67,242	1.0	1.0	1.0
Professional Support:					
Senior Elections Specialist	36,522	46,319	1.0	1.0	-
Election Specialist	31,977	40,555	2.0	2.0	3.0
			<u>4.0</u>	<u>4.0</u>	<u>4.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Equalization:					
Managers & Supervisors:					
Director, Equalization	75,317	107,200	1.0	1.0	1.0
Equalization Manager	60,633	76,898	2.0	2.0	2.0
Professional Support:					
Comm/Indstrl Appraiser	56,220	71,301	4.0	4.0	4.0
Appraiser Technician	36,522	46,319	3.0	3.0	3.0
			10.0	10.0	10.0
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	75,317	107,200	1.0	1.0	1.0
Emergency Program Manager	60,633	76,898	1.0	1.0	1.0
Technical Services Manager	56,220	71,301	1.0	1.0	1.0
Professional Support:					
Communications Systems Tech	51,836	65,741	5.0	5.0	5.0
Communications Systems Tech - unfund for 2021			-	-	(1.0)
Emergency Services Aide	31,977	40,555	2.0	2.0	2.0
Installer	30,547	38,740	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	-	1.0	1.0
Office Assistant Senior	31,977	40,555	2.0	1.0	1.0
			13.0	13.0	12.0
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	86,917	123,711	1.0	1.0	1.0
Deputy Director	75,317	107,200	1.0	1.0	1.0
General Foreman	67,125	73,846	1.0	1.0	1.0
Carpenter Foreman	64,579	71,301	1.0	1.0	1.0
Electrician Foreman	64,579	71,301	1.0	1.0	1.0
Plumber Foreman	64,579	71,301	1.0	1.0	1.0
Mechanical Systems Supervisor	64,579	71,301	1.0	1.0	1.0
Painter Foreman	59,544	65,741	1.0	1.0	1.0
Maintenance Supervisor	48,283	61,235	1.0	1.0	1.0
Custodian Foreman	36,522	46,319	3.0	3.0	3.0
Security Guard Coordinator	36,522	46,319	1.0	1.0	1.0
Security Guard Lead	30,547	38,740	1.0	1.0	1.0
Professional Support:					
Boiler Operator	59,544	65,741	8.0	8.0	8.0
Boiler Operator - unfund for 2021					(1.0)
Carpenter	59,544	65,741	7.0	7.0	7.0
Carpenter - unfund for 2021					(1.0)
Electrician	59,544	65,741	6.0	6.0	6.0
Electrician - unfund for 2021					(2.0)
Plumber	59,544	65,741	3.0	3.0	3.0
Painter	51,381	56,729	4.0	4.0	4.0
Painter - unfund for 2021					(1.0)
Custodian/Groundskeeper	27,263	34,576	2.0	2.0	2.0
Custodian/Groundskeeper - unfund for 2021					(1.0)
Custodian	27,263	34,576	37.0	37.0	37.0
Custodian - unfund for 2021					(1.0)
Security Guard - Armed	30,547	38,740	1.0	1.0	1.0
Security Guard	27,263	34,576	6.0	6.0	6.0
Housekeeper	27,263	34,576	3.0	3.0	3.0
Housekeeper - unfund for 2021					(2.0)
Custodian I/II (2 PT)	13.93	17.66 /hr	1.0	1.0	1.0
Security Guard (2 PT)	13.05	16.56 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Office Assistant Senior	31,978	40,555	2.0	2.0	2.0
			96.0	96.0	87.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Family Counseling:					
Professional Support:					
Psychologist (PT)	30.97	39.28 /hr	0.9	0.9	0.9
Psychologist (PT) - unfund for 2021					(0.1)
			0.9	0.9	0.8
Finance:					
Managers & Supervisors:					
Director, Finance	97,569	138,871	1.0	1.0	1.0
Deputy Director	86,917	123,711	1.0	1.0	1.0
Risk & Insurance Manager	75,204	95,377	1.0	1.0	1.0
Fiscal Services Manager	75,204	95,377	1.0	1.0	1.0
Professional Support:					
Fiscal Info Systems Manager	60,633	76,898	3.0	3.0	3.0
Fiscal Info Systems Manager - unfund for 2021					(1.0)
Fiscal Analyst II	51,836	65,741	1.0	1.0	1.0
Budget Analyst	51,836	65,741	1.0	1.0	1.0
Fiscal Analyst	51,836	65,741	4.0	4.0	4.0
Payroll Specialist Senior	51,836	65,741	1.0	1.0	1.0
Administrative Assistant	44,731	56,729	2.0	2.0	2.0
Payroll Specialist	36,522	46,319	1.0	1.0	1.0
Fiscal Info Systems Manager PT for 2021	30.98	39.28 /hr			0.5
Clerical Staff:					
Office Assistant Senior	31,977	40,555	5.0	5.0	5.0
			22.0	22.0	21.5
Health Department:					
Managers & Supervisors:					
Medical Director	108,220	154,031	1.0	1.0	1.0
Health Officer	86,917	123,711	1.0	1.0	1.0
Deputy Director	75,317	107,200	1.0	1.0	1.0
Division Director	75,204	95,377	3.0	3.0	3.0
Financial Services Manager	67,911	86,128	1.0	1.0	1.0
Health Planning Manager	60,633	76,898	1.0	1.0	1.0
Environmental Health Supervisor	56,220	71,301	4.0	4.0	4.0
Health Program Supervisor	56,220	71,301	5.0	3.5	3.5
Health Program Supervisor - unfund for 6 months					(0.5)

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Department (cont.):					
Professional Support:					
PHS Coordinator	60,633	76,898	5.0	6.0	6.0
Epidemiologist	60,633	76,898	1.0	2.0	2.0
Public Health Nurse Senior	56,220	71,301	7.0	7.0	7.0
Public Health Informatics Specialist	56,220	71,301	1.0	1.0	1.0
Nutrition Program Supervisor	56,220	71,301	1.0	1.0	1.0
Toxicologist	51,836	65,741	1.0	1.0	1.0
Community Health Planner	51,836	65,741	1.0	1.0	1.0
Fiscal Analyst	51,836	65,741	2.0	2.0	2.0
Public Health Nurse	51,836	65,741	23.0	20.0	20.0
Forensic Investigations Specialist	51,836	65,741	1.0	1.0	1.0
Environmentalist IV	51,836	65,741	7.0	7.0	7.0
Environmentalist II/III	48,283	61,235	21.0	21.0	21.0
Public Health Educator	44,731	56,729	4.0	4.0	4.0
Health Communications Specialist	44,731	56,729	1.0	1.0	1.0
Medical Examiner Investigator	44,731	56,729	6.0	6.0	6.0
Morgue Specialist	38,979	49,435	2.0	3.0	3.0
Medical Billing Specialist	36,522	46,319	2.0	2.0	2.0
Community Health Technician	38,979	49,435	2.0	2.0	2.0
School Immun Program Assessor	30,547	38,740	3.0	3.0	3.0
Public Health Nurse (8 PT)	28.72	36.42 /hr	3.0	3.0	3.0
Medical Examiner Investigator (2 PT)	22.84	28.98 /hr	1.0	0.5	0.5
Morgue Specialist (PT)	19.91	25.25 /hr	0.5	-	-
Hearing & Vision Technician (18 PT)	15.61	19.79 /hr	9.0	9.0	9.0
Hearing & Vision Technician PT - unfund for 2021					(0.5)
Intern (3 PT)		14.76 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	38,979	49,435	21.0	21.5	21.5
Office Assistant Senior - unfund for 2021					(1.0)
Office Assistant	30,547	38,740	10.0	10.0	10.0
Community Health Worker	27,263	34,576	2.0	2.0	2.0
Office Assistant (9 PT)	15.60	19.78 /hr	3.0	3.0	3.0
			160.5	158.5	156.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	97,569	138,871	1.0	1.0	1.0
Professional Support:					
Chief of Staff	60,633	76,898	1.0	1.0	-
Clerical Staff:					
Administrative Assistant	44,731	56,729	-	-	1.0
			2.0	2.0	2.0
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	97,569	138,871	1.0	1.0	1.0
Deputy Director	86,917	123,711	-	1.0	1.0
Service Director	75,317	107,200	2.0	1.0	1.0
Retirement Administrator	67,911	86,128	1.0	1.0	1.0
Benefits Administrator	67,911	86,128	1.0	1.0	1.0
Operations Administrator	67,911	86,128	1.0	1.0	1.0
Professional Support:					
HRLR Consultant	56,220	71,301	6.0	6.0	6.0
Team Coordinator	44,731	56,729	2.0	2.0	2.0
Position Control Assistant	36,522	46,319	2.0	2.0	2.0
Training Assistant	36,522	46,319	1.0	1.0	1.0
Human Resources Assistant	36,522	46,319	2.0	2.0	2.0
Retirement Assistant	36,522	46,319	2.0	2.0	2.0
Human Resources Assistant (PT)	18.65	23.65 /hr	0.5	0.5	0.5
Clerical Staff:					
Office Assistant Senior	31,977	40,555	2.0	2.0	2.0
Office Assistant Senior - unfund for 2021					(1.0)
Receptionist (2 PT)	15.60	19.78 /hr	1.0	1.0	1.0
			24.5	24.5	23.5
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	97,569	138,871	1.0	1.0	1.0
Deputy Director	86,917	123,711	1.0	1.0	1.0
IT Program Manager	85,070	107,889	1.0	1.0	1.0
IT Infrastructure Manager	85,070	107,889	1.0	1.0	1.0
Application Manager	85,070	107,889	1.0	1.0	1.0
IT Service Delivery Supervisor	75,204	95,377	1.0	1.0	1.0
IT Project Manager	67,911	86,128	4.0	4.0	4.0
Professional Support:					
Enterprise Solutions Architect	75,204	95,377	1.0	1.0	1.0
Database Administrator	75,204	95,377	1.0	1.0	1.0
Security Administrator	67,911	86,128	1.0	1.0	1.0
Infrastructure Solutions Specialist	67,911	86,128	4.0	4.0	4.0
Business Systems Analyst	60,633	76,898	8.0	8.0	8.0
Business Systems Analyst - unfund for 2021					(1.0)
Programmer Analyst	56,220	71,301	5.0	5.0	5.0
Programmer Analyst - unfund for 2021					(2.0)
Web Developer	51,836	65,741	1.0	1.0	1.0
Infrastructure Technician	51,836	65,741	2.0	2.0	2.0
Systems Technician	44,731	56,729	4.0	4.0	4.0
Client Support Technician	36,522	46,319	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		9.87 /hr	1.0	1.0	1.0
Network Co-op Clerk - unfund for 2021					(0.5)
			40.0	40.0	36.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	96,579	122,486	1.0	1.0	1.0
Program Director, Juv Div	75,204	95,377	1.0	1.0	1.0
Chief Referee, Juvenile Div	75,204	95,377	1.0	1.0	1.0
Court Finance Manager	56,220	71,301	1.0	1.0	1.0
Caseworker Manager	56,220	71,301	2.0	2.0	2.0
Juvenile Supervisor	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Referee	67,911	86,128	4.0	4.0	4.0
Adoption Attorney	60,633	76,898	1.0	1.0	1.0
Probation Officer	40,580	60,247 (1)	19.0	19.0	19.0
Probation Officer - unfund for 2021					(1.0)
Adoption Caseworker	40,580	60,247 (1)	1.0	1.0	1.0
Collections Specialist	44,731	56,729	2.0	2.0	2.0
Reimbursement Assistant	34,257	40,302 (1)	1.0	1.0	1.0
Surveillance Officer (2 PT)		17.49 /hr	-	1.0	1.0
Surveillance Officer (2 PT) - unfund for 2021					(1.0)
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Administrative Coordinator	38,979	49,435	2.0	2.0	2.0
Office Assistant Senior	31,977	40,545	17.0	16.0	16.0
Office Assistant Senior - unfund for 2021					(2.0)
			55.0	55.0	51.0
MSU Extension:					
Professional Support:					
Office Manager	44,731	56,729	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	31,977	40,555	4.0	4.0	4.0
Office Assistant (PT)	15.60	19.78 /hr	0.5	0.5	0.5
Office Assistant (PT) - unfund for 2021			-	-	(0.5)
			5.5	5.5	5.0
Probate Court:					
Managers & Supervisors:					
Probate Court Judge		154,467	2.0	2.0	2.0
Deputy Court Administrator/Probate Register	96,579	122,486	1.0	1.0	1.0
Probate Court Legal Services Director	75,204	95,377	1.0	1.0	1.0
Guardianship Supervisor	51,836	65,741	1.0	1.0	1.0
Clerical Services Supervisor	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Court Attorney	60,633	76,898	3.0	3.0	3.0
Court Analyst	44,731	56,729	2.0	2.0	2.0
Deputy Register Lead	44,731	56,729	1.0	1.0	1.0
Probate Court Clerk	38,979	49,435	-	2.0	2.0
Assistant Chief Deputy Register	34,884	43,605	1.0	1.0	1.0
Deputy Register	31,977	40,555	10.0	8.0	8.0
Deputy Register - unfund for 2021					(1.0)
Guardianship Investigator (PT)	20.73	30.77 /hr (1)	0.5	0.5	0.5
Guardianship Investigator (PT) - unfund for 2021					(0.5)
Deputy Register (PT)	16.33	20.72 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Judicial Secretary	44,731	56,729	2.0	2.0	2.0
Office Assistant Senior	31,977	40,555	2.0	2.0	2.0
Office Assistant (PT)	15.60	19.78 /hr	0.5	-	-
			29.5	29.0	27.5

(1) 2019 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Planning & Economic Development:					
Managers & Supervisors:					
Director of Planning & Econ Develop	97,569	138,871	1.0	1.0	1.0
Deputy Director of Planning	86,917	123,711	1.0	1.0	1.0
Program Director	75,204	95,377	4.0	4.0	4.0
Professional Support:					
Project Manager	67,911	86,128	3.0	3.0	3.0
Communication Specialist Sr	56,220	71,301	1.0	1.0	1.0
Communication Specialist Sr - unfund 6 months for 2021					(0.5)
Economic Development Senior	56,220	71,301	2.0	1.0	1.0
Planner Senior	56,220	71,301	3.0	3.0	3.0
Planner Senior - unfund 6 months for 2021					(0.5)
GIS Specialist Senior	56,220	71,301	1.0	1.0	1.0
Senior Outreach Specialist	56,220	71,301	-	1.0	1.0
Communications Specialist	51,836	65,741	2.0	2.0	2.0
Economic Developer	44,731	56,729	1.0	1.0	1.0
Graphic Designer	44,731	56,729	2.0	2.0	2.0
GIS Specialist	44,731	56,729	2.0	2.0	2.0
GIS Specialist - unfund 3 months for 2021					(0.25)
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	2.0	2.0	2.0
Office Assistant Senior - unfund 6 months for 2021					(0.5)
Co-op Clerk (PT)		9.87 /hr	0.5	0.5	0.5
			27.5	27.5	25.75

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		159,293	1.0	1.0	1.0
Chief Assistant	86,917	123,711	1.0	1.0	1.0
Chief of Operations	96,579	122,486	1.0	1.0	1.0
Chief Trial Lawyer	96,579	122,486	1.0	1.0	1.0
Chief Appellate Lawyer	96,579	122,486	1.0	1.0	1.0
Chief of Homicide	96,579	122,486	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	85,070	107,889	8.0	16.0	16.0
Assistant IV	70,154	95,419 (1)	16.0	-	-
Asst Prosecuting Attorney II	75,204	95,377	-	15.0	15.0
Assistant III	66,949	91,059 (1)	7.0	-	-
Assistant II	61,172	81,562 (1)	8.0	-	-
Asst Prosecuting Attorney I	60,633	76,898	-	18.0	18.0
Asst Prosecuting Attorney I - unfund for 2021					(1.0)
Assistant I	55,875	74,500 (1)	10.0	-	-
Chief Investigator	51,836	65,741	1.0	1.0	1.0
Administrative Assistant	44,731	56,729	1.0	-	-
Investigator	38,060	55,612 (1)	4.0	4.0	3.0
Office Manager	44,731	56,729	1.0	1.0	1.0
Paralegal	38,979	49,435	1.0	1.0	1.0
Victim Witness Advocate	36,522	46,319	1.0	1.0	-
Specialist I	31,977	40,555	1.0	-	-
Special Prosecutor (3 PT)	42.04	63.05 /hr (1)	1.5	1.5	1.5
Special Prosecutor PT - unfund for 2021					(0.5)
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	2.0	2.0
Administrative Coordinator	38,979	49,435	2.0	11.0	11.0
Office Assistant Senior	31,977	40,555	15.0	6.0	6.0
Office Assistant	30,547	38,740	6.0	6.0	6.0
			<u>90.5</u>	<u>89.5</u>	<u>86.0</u>
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	75,204	95,377	1.0	1.0	1.0
Assistant Purchasing Manager	56,220	71,301	1.0	1.0	1.0
Warehouse Services Manager	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Buyer Senior	51,836	65,741	1.0	1.0	1.0
Buyer	38,979	49,435	1.0	1.0	1.0
Warehouse Services Assistant	30,547	38,740	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Printing & Graphics Specialist	30,547	38,740	2.0	2.0	2.0
Printing & Graphics Specialist - unfund for 2021					(1.0)
Inventory & Delivery Clerk	30,547	38,740	1.0	1.0	1.0
Office Assistant	30,547	38,740	2.0	2.0	2.0
Mail Services Clerk	27,263	34,576	4.0	4.0	4.0
Mail Services Clerk - unfund for 2021					(1.0)
Office Assistant (PT)	15.60	19.78 /hr	0.5	0.5	0.5
			<u>16.5</u>	<u>16.5</u>	<u>14.5</u>

(1) 2019 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		139,373	1.0	1.0	1.0
Chief Deputy/Admin Director	86,917	123,711	1.0	1.0	1.0
Deputy Government Relations	85,070	107,889	1.0	1.0	1.0
Plan Review Manager	75,204	95,377	1.0	1.0	1.0
Operations & Flow Manager	75,204	95,377	1.0	1.0	1.0
Construction & Maintenance Manager	75,204	95,377	1.0	1.0	1.0
Environmental Resources Manager	75,204	95,377	1.0	1.0	1.0
Financial Manager	60,633	76,898	1.0	1.0	1.0
Operations Manager, Pump Station	60,633	76,898	1.0	1.0	1.0
Operations Manager - Drain	60,633	76,898	1.0	1.0	1.0
Pub Wks Communications Manager	60,633	76,898	1.0	1.0	1.0
Wastewater Field Supervisor	51,836	65,741	1.0	1.0	1.0
SCADA System Manager	51,836	65,741	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Engineer II	67,911	86,128	4.0	4.0	4.0
Sediment Control & Soil Erosion (SCSE) Manager	67,911	86,128	1.0	1.0	1.0
Construction Engineer	60,633	76,898	2.0	2.0	2.0
Manager Real Property Section	56,220	71,301	1.0	1.0	1.0
Geographic Information System Technician Senior	56,220	71,301	2.0	2.0	2.0
Sr Asset Management Technician	56,220	71,301	1.0	1.0	1.0
Community Services Manager	51,836	65,741	2.0	2.0	2.0
Fiscal Analyst	51,836	65,741	1.0	1.0	1.0
Manager Construction Section	44,731	56,729	1.0	1.0	1.0
Public Works Coordinator	44,731	56,729	1.0	1.0	1.0
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
GIS Technician	44,731	56,729	1.0	1.0	1.0
Inspector Senior	44,731	56,729	1.0	3.0	3.0
Environmental Specialist	44,731	56,729	1.0	1.0	1.0
Inspector	38,979	49,435	9.0	7.0	7.0
Wastewater Field Operator	38,979	49,435	3.0	3.0	3.0
Equipment Operator	38,979	49,435	3.0	3.0	3.0
Station Operator	38,979	49,435	6.0	6.0	6.0
Environmental Educator	38,979	49,435	1.0	1.0	1.0
SCADA Systems Operator (PT)	26.48	33.59 /hr	0.5	0.5	0.5
Station Operator (2 PT)	18.67	23.68 /hr	1.0	1.0	1.0
Drain Co-op Laborer (2 PT)		15.68 /hr	1.0	1.0	1.0
Drain Co-op Laborer (1 PT) - unfund for 2021					(0.5)
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Drain Account Specialist	36,522	46,319	3.0	3.0	3.0
Office Assistant Senior	31,977	40,555	2.0	2.0	2.0
Office Assistant Senior - unfund for 2021					(1.0)
Office Assistant (2 PT)	15.60	19.78 /hr	1.0	1.0	1.0
Office Assistant (PT) - unfund for 2021					(0.8)
			65.5	65.5	63.2

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Register of Deeds:					
Managers & Supervisors:					
Director, Register of Deeds Deputy	75,317	107,200	1.0	1.0	1.0
Supervisor of Records	38,979	49,435	2.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	17.0	14.0	14.0
Cashier	31,977	40,555	-	3.0	3.0
Office Assistant	30,547	38,740	4.0	4.0	2.0
			25.0	25.0	23.0
Sheriff:					
Managers & Supervisors:					
Sheriff		130,193	1.0	1.0	1.0
Undersheriff		130,840	1.0	1.0	1.0
Commander	112,975	123,476	-	1.0	1.0
Chief of Staff	112,975	123,476	1.0	-	-
Captain	102,705	112,251	3.0	3.0	3.0
Communications Administrator	88,113	95,377	1.0	1.0	1.0
Clerical Services Supervisor	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Lieutenant	88,113	96,303	11.0	11.0	11.0
Sergeant	79,569	87,549	22.0	22.0	22.0
Corrections Sergeant	79,569	87,549	4.0	4.0	4.0
Sergeant-1	68,283	79,590	10.0	11.0	11.0
Corrections Sergeant-1	68,283	79,590	3.0	2.0	2.0
Criminal Justice Technology Specialist	56,220	71,301	2.0	2.0	2.0
Dispatch Supervisor	60,854	71,301	4.0	4.0	4.0
Deputy	53,503	68,282	227.0	227.0	227.0
Deputy - unfund for 2021					(6.0)
Fiscal Analyst	51,836	65,741	1.0	1.0	1.0
Prisoner Reimbursement Coordinator	51,836	65,741	1.0	1.0	1.0
Vehicle Maintenance Supervisor	51,836	65,741	1.0	1.0	1.0
Auto Mechanic	51,836	65,741	1.0	1.0	1.0
Corrections Deputy	50,374	56,729	164.0	164.0	164.0
Corrections Deputy - unfund for 2021					(12.0)
Dispatcher	51,033	55,171	59.0	59.0	59.0
Fire & EMS Liaison (PT)		41.84 /hr	0.5	0.5	0.5
Jail Reimbursement Analyst (PT)		26.30 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	44,731	56,729	2.0	2.0	2.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Cashier II	36,522	46,319	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	7.0	7.0	7.0
Records Clerk	31,977	40,555	18.0	18.0	18.0
Records Clerk - unfund for 2021					(1.0)
Telephone Operator	27,263	34,576	3.0	3.0	3.0
			551.0	551.0	532.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		120,410	1.0	1.0	1.0
Chief Deputy Treasurer	86,917	123,711	1.0	1.0	1.0
Deputy Treasurer of Collections	75,204	95,377	1.0	1.0	1.0
Deputy Treasurer of Investments	75,204	95,377	1.0	1.0	1.0
Professional Support:					
Tax Service Supervisor	56,220	71,301	1.0	1.0	1.0
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Draftsperson Technical Writer	38,979	49,435	1.0	1.0	1.0
Investment Assistant	36,522	46,319	1.0	1.0	1.0
Tax Settlement Assistant	36,522	46,319	1.0	1.0	1.0
Tax Collection Assistant	36,522	46,319	2.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Technical Writer Assistant	36,522	46,319	1.0	1.0	1.0
Cashier	31,977	40,555	-	2.0	2.0
Office Assistant Senior	31,977	40,555	13.0	11.0	11.0
Office Assistant Senior - unfund for 2021					(2.0)
Co-op Clerk (4 PT)		9.65 /hr	2.0	2.0	2.0
			28.0	28.0	26.0
Total General Fund Position Count			1,491.6	1,489.6	1,428.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
SPECIAL REVENUE FUNDS					
Clerk - CPL:					
Clerical Staff:					
Office Assistant Senior	31,977	40,555	2.0	2.0	2.0
Office Assistant	30,547	38,740	-	-	2.0
			<u>2.0</u>	<u>2.0</u>	<u>4.0</u>
Community Corrections:					
Tether Program:					
Professional Support:					
Pretrial Specialist	44,731	56,729	2.0	2.0	2.0
Pretrial Specialist (PT)	22.85	28.99 /hr	0.5	0.5	0.5
			<u>2.5</u>	<u>2.5</u>	<u>2.5</u>
Macomb Community Action:					
Block Grant:					
Managers & Supervisors:					
Program Manager	56,220	71,301	1.0	1.0	1.0
Professional Support:					
Associate Planner	44,731	56,729	3.0	4.0	4.0
Program Coord-Housing Services	44,731	56,729	-	-	1.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
			<u>5.0</u>	<u>6.0</u>	<u>7.0</u>
Emergency Management Grants:					
Professional Support:					
Emer Mgt Coord-School Safety	56,220	71,301	1.0	1.0	1.0
Intelligence Analyst	56,220	71,301	1.0	2.0	2.0
Homeland Security Grant Manager	51,836	65,741	1.0	1.0	1.0
Homeland Security Planner	36,522	46,319	1.0	1.0	1.0
Emer Mgt Coord-School Safety (2 PT)	28.72	36.42 /hr	2.0	2.0	2.0
Homeland Security Planner (3 PT)		25.89 /hr	3.0	3.0	3.0
Administrative Aide (PT)	16.89	21.11 /hr	1.0	1.0	1.0
			<u>10.0</u>	<u>11.0</u>	<u>11.0</u>
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	75,317	107,200	1.0	1.0	1.0
Career Center Supervisor	56,220	71,301	2.0	3.0	3.0
Professional Support:					
Career Planner	44,731	56,729	43.0	42.0	42.0
			<u>46.0</u>	<u>46.0</u>	<u>46.0</u>
MSUE Grants:					
Clerical Staff:					
Educator (PT)	16.07	20.31 /hr	0.2	-	-
Office Assistant Senior (PT)	16.01	20.30 /hr	0.75	-	-
			<u>0.95</u>	<u>-</u>	<u>-</u>
Register of Deeds Technology Fund:					
Clerical Staff:					
Office Assistant Senior	31,350	39,760	3.0	3.0	3.0
			<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	65,876	93,762	1.0	1.0	1.0
Professional Support:					
Financial Coach	44,731	56,729	1.0	1.0	1.0
Veterans Services Officer II	44,731	56,729	2.0	2.0	2.0
Veterans Services Officer I	38,979	49,435	6.0	7.0	7.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	3.0	3.0	3.0
Office Assistant Senior (PT)	16.33	20.71 /hr	-	0.5	0.5
			<u>14.0</u>	<u>15.5</u>	<u>15.5</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
ENTERPRISE FUNDS					
Martha T. Berry Medical Care Facility:					
Managers & Supervisors:					
Executive Director	136,630	170,787	1.0	1.0	1.0
Director of Nursing	101,846	121,245	1.0	1.0	1.0
Assistant Director of Nursing	86,451	106,467	2.0	2.0	1.0
Human Resources Director	82,334	106,467	1.0	1.0	1.0
House Manager	81,583	101,809	2.2	2.2	-
Admissions Experience Manager	81,583	101,809	1.0	1.0	1.0
Director of Quality	85,662	101,809	1.0	1.0	1.0
Risk Investigations Manager	81,583	101,809	1.0	1.0	1.0
Staff Education Manager RN	81,583	101,809	1.0	1.0	1.0
Unit Manager, Nurses	77,255	96,568	4.0	4.0	4.0
Environmental & Safety Services Manager	62,281	77,851	1.0	1.0	1.0
Business/Marketing Manager	55,539	69,419	1.0	1.0	1.0
Res Activities & Rec Manager	52,295	65,629	-	-	2.0
Hospitality Manager	49,751	62,188	1.0	1.0	1.0
Supervisor of Resident/Client Services ADC	45,147	55,875	1.0	1.0	1.0
Nutrition Services Supervisor	38,533	50,574	1.0	1.0	1.0
Professional Support:					
Staff Educator LPN	77,255	96,568	1.0	1.0	-
Lead MDS Nurse	77,255	96,568	-	-	4.0
MDS Coordinator/Nurse	78,198	89,750	4.0	4.0	-
Education & Compliance Coordinator	62,281	77,851	1.0	1.0	1.0
Human Resource Generalist	59,086	77,851	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	59,086	77,851	2.0	2.0	2.0
Community Liaison	55,539	69,419	1.0	1.0	1.0
Social Worker	55,539	69,419	4.0	4.0	4.0
IT Support Specialist	53,203	66,504	1.0	1.0	1.0
Admissions Coordinator	44,715	55,352	1.0	1.0	1.0
Environmental & Safety Services Coordinator	40,459	50,574	1.0	1.0	1.0
Health Information Systems Coordinator	33,687	42,765	1.0	1.0	-

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2021
Supplemental Information Only

Fund and Position	2021 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Martha T. Berry (cont.):					
Team Leader/RN	36.36	39.39 /hr	20.0	20.0	20.0
Licensed Practical Nurse	26.77	28.79 /hr	24.0	24.0	27.0
Maintenance Technician	16.87	21.08 /hr	6.0	6.0	5.0
Hospitality Specialist	17.27	18.95 /hr	-	-	5.0
Therapeutic Recreational Activity Aide	16.16	18.18 /hr	-	-	3.5
Unit Clerk	16.16	18.18 /hr	3.0	3.0	4.0
Nurse Aide (29 PT)	16.16	18.18 /hr	-	-	7.4
Nurse Aide (3 PT) ADC	16.16	18.18 /hr	-	-	0.7
Cook (Food Production Worker II)	15.15	17.17 /hr	6.0	6.0	6.0
Café Attendant	14.49	16.09 /hr	-	-	8.5
Environmental Services Worker III	14.49	16.09 /hr	26.5	26.5	3.0
Kitchen Staff	14.49	16.09 /hr	-	-	24.0
Environmental Services Worker II	14.14	15.71 /hr	-	-	2.0
Laundry Worker II	14.14	15.71 /hr	6.0	6.0	7.0
Environmental Services Worker I	13.80	15.32 /hr	-	-	25.0
Food Service Worker	13.80	15.32 /hr	13.0	13.0	-
Nurse Aide	13.73	15.25 /hr	131.9	131.9	110.0
Nurse Aide ADC	13.73	15.25 /hr	-	-	4.0
Clerical Staff:					
Human Resources Assistant	44,715	55,352	2.0	2.0	2.0
Staffing Specialist	40,459	50,574	2.0	2.0	2.0
Business Office Assistant IV	17.09	20.10 /hr	3.6	3.6	3.0
Central Supply Clerk	16.16	18.18 /hr	1.0	1.0	1.0
Receptionist	16.13	18.11 /hr	3.0	3.0	4.65
			286.20	286.20	309.75
Parks Fund:					
Managers & Supervisors:					
Parks Maintenance Supervisor	44,731	56,729	1.0	1.0	1.0
			1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

<u>Fund and Position</u>	<u>2020 Salary Range</u>		<u>2020 Full Time Equivalent Adopted</u>	<u>2020 Full Time Equivalent Amended</u>	<u>2021 Full Time Equivalent Adopted</u>
	<u>Minimum</u>	<u>Maximum</u>			
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
Managers & Supervisors:					
Director, Juvenile Justice Center	75,317	107,200	1.0	1.0	1.0
Deputy Director	65,876	93,762	1.0	1.0	1.0
Treatment Manager	55,118	69,902	1.0	1.0	1.0
Caseworker Manager	56,220	71,301	2.0	2.0	2.0
Shift Supervisor	43,853	55,617	8.0	8.0	8.0
Shift Supervisor - unfund for 2021					(1.0)
Case Manager	40,637	50,796	(1) 2.0	2.0	2.0
Case Manager - unfund for 2021					(1.0)
Professional Support:					
Psychologist	60,633	76,898	2.0	2.0	2.0
Therapist	51,836	65,741	2.0	2.0	2.0
Juvenile Division Counselor	40,582	61,688	(1) 4.0	4.0	4.0
Probation Officer	40,580	60,247	(1) 7.0	7.0	7.0
Detention Diversion Worker	39,310	57,913	(1) 9.0	9.0	9.0
Vocational Counselor	40,932	57,568	(1) 1.0	1.0	1.0
Vocational Counselor - unfund for 2021					(1.0)
Training & Safety Coordinator	44,731	56,729	1.0	1.0	1.0
Youth Specialist	36,522	46,319	71.0	71.0	71.0
Youth Specialist - unfund for 2021					(28.0)
Transporter	36,522	46,319	2.0	2.0	2.0
Food Services Director	31,977	40,555	1.0	1.0	1.0
Cook	30,547	38,740	1.0	1.0	1.0
Cook - unfund for 2021					(1.0)
Custodian	27,263	34,576	3.0	3.0	2.0
Cook (2 PT)	14.62	18.55 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	1.0	1.0	1.0
			122.0	122.0	89.0
Community Corrections Fiscal Programs:					
Managers & Supervisors:					
Dir, Community Corrections	75,317	107,200	1.0	1.0	1.0
Deputy Director	65,876	93,762	-	1.0	1.0
Professional Support:					
Clinical Manager	60,633	76,898	1.0	1.0	1.0
Clinical Manager - unfund for 2021					(1.0)
Pretrial Manager	56,220	71,301	1.0	-	-
Pretrial Specialist	44,731	56,729	3.0	3.0	3.0
Assessor/Therapy Coordinator	44,731	56,729	3.0	3.0	3.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	1.0	1.0	1.0
			11.0	11.0	10.0

(1) 2019 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs:					
Managers & Supervisors:					
Director, Macomb Community Action	86,917	123,711	1.0	1.0	1.0
Division Director	75,204	95,377	3.0	3.0	3.0
Program Manager	56,220	71,301	6.0	6.0	6.0
Public Information Manager	56,220	71,301	1.0	1.0	1.0
Program Supervisor	51,836	65,741	3.0	5.0	6.0
Program Coord-Transportation	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Fiscal Services Manager	67,911	86,128	1.0	1.0	1.0
Fiscal Analyst	51,836	65,741	2.0	2.0	2.0
Child and Family Therapist	51,836	65,741	-	-	1.0
Operations Coordinator	44,731	56,729	1.0	1.0	1.0
Housing Specialist	44,731	56,729	2.0	2.0	2.0
Clerical Services Supervisor	44,731	56,729	1.0	1.0	1.0
Program Coordinator	44,731	56,729	20.0	18.0	19.0
Case Manager Lead	44,731	56,729	1.0	1.0	1.0
Program Coord-Senior Services	44,731	56,729	2.0	2.0	2.0
Program Coord-Housing Services	44,731	56,729	1.0	1.0	-
Volunteer Coordinator	44,731	56,729	1.0	1.0	1.0
Teacher III - Full Day (8)	44,010	55,012	6.92	6.92	6.92
Teacher II - Full Day (15)	42,472	53,090	12.98	12.98	12.98
Teacher III-Stacked (3)	42,384	52,980	2.54	2.60	2.60
Teacher I - Full Day (1)	40,934	51,168	0.87	0.87	0.87
Teacher II-Stacked (9)	40,843	51,054	6.77	7.61	7.61
Site Supervisor	38,979	49,435	1.0	1.0	1.0
Energy Auditor	38,979	49,435	1.0	1.0	1.0
Teacher I-Stacked (2)	39,303	49,128	2.54	1.69	1.69
Quality Assurance Technician	36,522	46,319	1.0	1.0	1.0
Case Manager	36,522	46,319	1.0	1.0	1.0
Case Specialist	31,977	40,555	6.0	7.0	7.0
Inventory & Delivery Clerk	30,547	38,740	1.0	1.0	1.0
Program Coordinator (PT)	22.84	28.98 /hr	-	-	0.7
Quality Assurance Technician (2 PT)	18.65	23.65 /hr	-	-	1.0
Advocate-Community Resources (6 PT)	16.33	20.71 /hr	3.6	3.6	4.5
Advocate (31 PT)	16.33	20.71 /hr	19.84	19.84	19.84
Bus Driver (10 PT)	15.60	19.78 /hr	4.6	4.6	4.6
Inventory & Delivery Clerk (4 PT)	15.60	19.78 /hr	2.30	2.30	2.30
Special Projects Coordinator (1 PT)	13.93	17.66 /hr	0.67	0.67	0.67
Vehicle Maintenance Operator (1 PT)	13.93	17.66 /hr	0.75	0.75	0.75
Teacher Aide (78 PT)	12.49	15.84 /hr	46.0	46.0	46.0
Lead Food Service Aide (2 PT)	10.57	13.41 /hr	-	-	1.4
Van Driver (23 PT)	10.57	13.41 /hr	12.7	12.7	12.7
Food Service Aide (25 PT)	10.57	13.41 /hr	18.0	18.0	12.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs (cont.):					
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Administrative Coordinator	38,979	49,435	2.0	3.0	3.0
Office Assistant Senior-HS	34,176	42,720	4.0	3.0	3.0
Office Assistant Senior	31,977	40,555	4.0	4.0	4.0
Office Assistant	30,547	38,740	8.0	7.0	7.0
			218.08	218.12	218.62
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	96,579	122,486	1.0	1.0	1.0
Enforcement Division Director	75,204	95,377	1.0	1.0	1.0
Clerical Services Director	75,204	95,377	1.0	1.0	1.0
Clerical Services Supervisor	44,731	56,729	1.0	1.0	1.0
Dictation Clerk Supervisor	44,731	56,729	2.0	2.0	2.0
Recorder Secretary Supervisor	44,731	56,729	1.0	1.0	1.0
Financial Services Supervisor	44,731	56,729	1.0	1.0	1.0
Court Services Supervisor	44,731	56,729	1.0	1.0	1.0
Family Court Counsel/Referee	38.42	48.72 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee, FOC Division	75,204	95,377	1.0	1.0	1.0
Referee	67,911	86,128	6.0	6.0	6.0
Interstate Program Coordinator	60,633	76,898	1.0	1.0	1.0
Judicial Service Officer	56,220	71,301	11.0	11.0	11.0
Field Investigator Lead	56,220	71,301	1.0	1.0	1.0
Programmer Analyst	56,220	71,301	1.0	1.0	1.0
Field Investigator I/II	38,942	56,766 (1)	5.0	5.0	5.0
Support Investigator	36,295	53,006 (1)	4.0	4.0	4.0
Interstate Investigator	44,731	56,729	2.0	2.0	2.0
Medical Program Specialist	44,731	56,729	2.0	2.0	2.0
Cashier Supervisor	44,731	56,729	1.0	1.0	1.0
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Enforcement Assistant	31,977	40,555	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	38,979	49,435	2.0	2.0	2.0
Recorder Secretary	36,522	46,319	8.0	8.0	8.0
Office Assistant Senior	31,977	40,555	29.0	29.0	29.0
Office Assistant Senior - unfund for 2021					(2.0)
Office Assistant	30,547	38,740	15.0	15.0	15.0
Office Clerk	27,263	34,576	5.0	5.0	5.0
Office Clerk - unfund for 2021					(3.0)
Office Clerk (PT)	13.93	17.67 /hr	0.5	0.5	0.5
			106.0	106.0	101.0

(1) 2019 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Grant Fiscal Programs:					
Managers & Supervisors:					
Health Program Supervisor	56,220	71,301	3.0	3.5	3.5
Professional Support:					
PHS Coordinator	60,633	76,898	1.0	1.0	1.0
Health Practitioner	60,633	76,898	2.0	2.0	2.0
Nutrition Program Supervisor	56,220	71,301	1.0	1.0	1.0
Public Health Nurse Senior	56,220	71,301	2.0	2.0	2.0
Public Health Social Worker	51,836	65,741	1.0	1.0	1.0
Public Health Nutritionist Senior	51,836	65,741	1.0	1.0	1.0
Public Health Nurse	51,836	65,741	8.0	13.0	13.0
Public Health Nutritionist	44,731	56,729	4.0	4.0	4.0
Public Health Investigator	36,522	46,319	2.0	2.0	2.0
Lactation Specialist	31,977	40,555	2.0	2.0	2.0
Community Health Technician	31,977	40,555	11.0	11.0	11.0
Public Health Nurse (10 PT)	28.72	36.42 /hr	6.5	6.5	6.5
Environmentalist (PT)	22.53	30.06 /hr	0.5	0.5	0.5
Counselor (6 PT)		28.98 /hr	3.5	3.5	3.5
Public Health Nutritionist (6 PT)	22.84	28.98 /hr	3.5	3.5	3.5
Community Health Technician (4 PT)	16.33	20.71 /hr	1.5	1.5	1.5
Clerical Staff:					
Office Assistant Senior	31,977	40,555	3.0	3.5	3.5
Office Assistant	30,547	38,740	8.0	8.0	8.0
			64.5	70.5	70.5
MIDC Fund (Public Defenders Office):					
Managers & Supervisors:					
Public Defender	86,917	123,711	-	-	1.0
Public Defender's Office Administrator	85,070	107,889	1.0	1.0	1.0
Professional Support:					
Staff Attorney II	75,204	95,377	-	-	4.0
Staff Attorney	56,220	71,301	2.0	2.0	2.0
Deputy	53,503	68,282	2.0	2.0	2.0
Corrections Deputy	50,374	56,729	2.0	2.0	2.0
Pretrial Specialist	44,731	56,729	-	-	1.0
MIDC Compliance Liaison (PT)	20.48	25.59 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Coordinator	38,979	49,435	-	-	1.0
Office Assistant Senior	31,977	40,555	2.0	2.0	3.0
			9.5	9.5	17.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney Grants:					
Managers & Supervisors:					
Victim Witness Coordinator	44,731	56,729	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	85,070	107,889	2.0	2.0	2.0
Asst Prosecuting Attorney II	75,204	95,377	-	2.0	2.0
Assistant III	66,949	91,059 (1)	2.0	-	-
Chief Deputy Investigator	39,816	57,587 (1)	1.0	1.0	1.0
Investigator II	39,154	56,386 (1)	1.0	1.0	1.0
Investigator	38,060	55,612 (1)	2.0	2.0	2.0
Victim Witness Advocate	36,522	46,319	8.0	8.0	7.0
Victim Advocate (3 PT)	18.65	23.65 /hr	1.5	1.5	0.5
Clerical Staff:					
Administrative Coordinator	38,979	49,435	2.0	3.0	4.0
Office Assistant Senior	31,977	40,555	8.0	7.0	6.0
Office Assistant (2 PT)	15.60	19.78 /hr	1.0	1.0	1.0
Office Assistant (PT) - unfund for 2021					(0.5)
			29.5	29.5	27.0
Department of Roads:					
Managers & Supervisors:					
Director of Roads	97,569	138,871	1.0	1.0	1.0
Assistant Finance Director-Fiscal	86,817	123,710	1.0	1.0	1.0
Traffic Operations Director	86,817	123,710	1.0	1.0	1.0
County Highway Engineer	85,070	107,890	1.0	1.0	1.0
Chief of Staff	75,317	107,201	1.0	1.0	1.0
Planning Director	75,204	95,376	1.0	1.0	1.0
Maintenance Supervisor	75,204	95,376	1.0	1.0	1.0
Fiscal Services Manager	75,204	95,376	1.0	1.0	1.0
Permits/Local Roads Department Manager	67,912	86,129	1.0	1.0	1.0
Assistant Purchasing Manager	67,912	86,129	1.0	1.0	1.0
Traffic Supervisor	60,634	76,900	1.0	1.0	1.0
Electrical Supervisor	60,634	76,900	1.0	1.0	1.0
Right of Way Agent	60,634	76,900	1.0	1.0	1.0
Mechanic Foreman	60,634	76,900	1.0	1.0	1.0
Electrical Assistant Foreman	56,220	71,300	2.0	2.0	2.0
Service Center Foreman	56,220	71,300	4.0	4.0	4.0
Sign Shop Supervisor	56,220	71,300	1.0	1.0	1.0
Stock and Inventory Foreman	56,220	71,300	1.0	1.0	1.0
Assistant Foreman	51,838	65,743	13.0	13.0	13.0
Professional Support:					
Traffic Engineer	67,912	86,129	1.0	1.0	1.0
Civil Engineer 3	67,912	86,129	11.0	11.0	11.0
Coord of Communication & Public Relations	60,634	76,900	1.0	1.0	1.0
Fleet Manager	60,634	76,900	1.0	1.0	1.0
Civil Engineer 2	56,220	71,300	1.0	1.0	1.0
HRLR Consultant	56,220	71,300	2.0	2.0	2.0
Information Systems Coordinator	56,220	71,300	1.0	1.0	1.0
Design Technician	56,220	71,300	2.0	3.0	3.0

(1) 2019 Salary Range

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Department of Roads (cont.):					
Electrician A	51,838	65,743	9.0	9.0	9.0
Electrical Technician	51,838	65,743	2.0	2.0	2.0
Mechanic Leader	51,838	65,743	1.0	1.0	1.0
Master Welder	51,838	65,743	2.0	2.0	2.0
Master Mechanic	51,838	65,743	12.0	12.0	12.0
Engineering Aide III	51,838	65,743	9.0	8.0	8.0
Traffic Technician, Senior	51,838	65,743	2.0	2.0	2.0
Systems Technician	51,838	65,743	1.0	1.0	1.0
Account Specialist III	51,838	65,743	2.0	2.0	2.0
Records Technician	51,838	65,743	1.0	1.0	1.0
Right-of-way Technician	51,838	65,743	1.0	1.0	1.0
Project Leader	48,283	61,235	7.0	8.0	8.0
Buyer	44,730	56,730	1.0	1.0	1.0
Administrative Assistant	44,730	56,730	1.0	1.0	1.0
Service Center Administrative Assistant	44,730	56,730	1.0	1.0	1.0
Account Specialist II	44,730	56,730	1.0	1.0	1.0
Engineering Aide II	44,730	56,730	13.0	13.0	13.0
Traffic Technician	44,730	56,730	2.0	2.0	2.0
Equipment Operator A	44,730	56,730	27.0	27.0	27.0
Master Sign Artisan	44,730	56,730	1.0	1.0	1.0
Electrician B	44,730	56,730	5.0	5.0	5.0
Semi Truck Driver	44,730	56,730	4.0	4.0	4.0
Facilities & Maint Coordinator	44,730	56,730	1.0	1.0	1.0
Heavy Truck Driver	44,730	56,730	45.0	45.0	45.0
Account Specialist I	38,977	49,435	2.0	2.0	2.0
Engineering Aide I	38,977	49,435	7.0	7.0	7.0
Mechanic Helper	38,977	49,435	1.0	1.0	1.0
Traffic Sign Artisan	38,977	49,435	1.0	1.0	1.0
Equipment Operator B	38,977	49,435	4.0	4.0	4.0
Highway Maintenance Person	36,523	46,320	31.0	30.0	30.0
Stock Clerk	31,978	40,554	1.0	1.0	1.0
Custodian	27,263	34,578	1.0	1.0	1.0
Clerical Staff:					
Department Secretary	38,978	49,435	5.0	5.0	5.0
Department Clerk	31,978	40,554	11.0	11.0	11.0
Inventory Delivery Clerk	31,978	40,554	1.0	1.0	1.0
Office Assistant	30,547	38,740	1.0	1.0	1.0
			272.0	272.0	272.0
Sheriff Grants:					
Managers & Supervisors:					
Lieutenant	88,113	96,303	1.0	1.0	1.0
Professional Support:					
Sergeant	79,569	87,549	2.0	2.0	2.0
Deputy	53,503	68,282	4.0	4.0	4.0
Clerical Staff:					
Office Assistant Senior	31,977	40,555	1.0	1.0	1.0
			8.0	8.0	8.0
Veterans Grants:					
Professional Support:					
VITA Tax Program Coord (PT)		23.00 /hr	0.5	0.5	0.5
Clerical Staff:					
Clerk (PT)		13.78 /hr	0.5	0.5	0.5
			1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
ENTERPRISE FUNDS					
Community Mental Health:					
Managers & Supervisors:					
Chief Medical Officer	128,975	161,219	1.0	1.0	1.0
Chief Executive Officer	111,091	138,864	1.0	1.0	1.0
Deputy Director	86,917	123,711	1.0	1.0	1.0
Chief Financial Officer	85,070	107,889	1.0	1.0	1.0
Chief Clinical Officer	75,204	95,377	1.0	1.0	1.0
Chief Priv & Comp Officer	75,204	95,377	1.0	1.0	1.0
Dir. Comm Behavioral Prog	75,204	95,377	1.0	1.0	1.0
Chief of Staff	75,204	95,377	1.0	1.0	1.0
Chief Quality Officer	75,204	95,377	1.0	1.0	1.0
Recipient Rights Director	75,204	95,377	1.0	1.0	1.0
Chief Information Officer	75,204	95,377	1.0	1.0	1.0
Chief Network Officer	75,204	95,377	1.0	1.0	1.0
Dir of Managed Care Operations	75,204	95,377	1.0	1.0	1.0
Customer Service Administrator	67,911	86,128	-	1.0	1.0
Facilities Administrator	67,911	86,128	1.0	1.0	1.0
Network Operation Administrator	67,911	86,128	4.0	1.0	1.0
Clinical Administrator	67,911	86,128	-	3.0	3.0
Nursing Administrator	67,911	86,128	-	1.0	1.0
MIHealth Link Administrator	67,911	86,128	1.0	-	-
Quality Administrator	67,911	86,128	2.0	2.0	2.0
Finance Administrator	67,911	86,128	2.0	2.0	2.0
Information Systems Administrator	67,911	86,128	2.0	2.0	2.0
Program Supervisor	60,633	76,898	8.0	8.0	8.0
Professional Support:					
Community Behav Hth Pgm Coordinator	56,220	71,301	1.0	1.0	1.0
Community Resource Coordinator	56,220	71,301	1.0	1.0	1.0
Legal Dispute Res Coordinator	56,220	71,301	1.0	-	-
Compliance Coordinator	56,220	71,301	1.0	1.0	1.0
Autism Services Coordinator	56,220	71,301	1.0	-	-
Local Hearing Coordinator	56,220	71,301	-	1.0	1.0
Quality Coordinator	56,220	71,301	2.0	3.0	3.0
Network Coordinator	56,220	71,301	1.0	-	-
Finance Coordinator	56,220	71,301	1.0	2.0	2.0
Fiscal Analyst	56,220	71,301	1.0	1.0	1.0
Reimbursement Coordinator	56,220	71,301	1.0	-	-
Clinical Coordinator	56,220	71,301	1.0	2.0	2.0
EMR Coordinator	56,220	71,301	1.0	1.0	1.0
Information Systems Coordinator	56,220	71,301	1.0	3.0	3.0
Network Operations Coordinator	56,220	71,301	3.0	2.0	2.0
Computer Info Coordinator	56,220	71,301	1.0	-	-
Training Coordinator	56,220	71,301	1.0	1.0	1.0
Clinical Supervisor	56,220	71,301	21.0	20.0	20.0
Psychologist	56,220	71,301	1.0	1.0	1.0
Facilities Specialist	51,836	65,741	1.0	1.0	1.0
Ombudsperson	51,836	65,741	1.0	1.0	1.0
Medical Billing Specialist	51,836	65,741	1.0	1.0	1.0
Recipient Rights Specialist	51,836	65,741	4.0	4.0	4.0
Training Specialist	51,836	65,741	2.0	2.0	2.0
Fiscal Analyst	51,836	65,741	4.0	4.0	4.0
Registered Nurse	51,836	65,741	27.0	27.0	27.0
Therapist	51,836	65,741	65.0	65.0	65.0
Senior Accountant	50,458	63,072	1.0	1.0	1.0
Specialist II	36,522	46,319	2.0	1.0	1.0
Compliance Assistant	38,979	49,435	1.0	1.0	1.0
Quality Assistant	38,979	49,435	1.0	1.0	1.0
Medical Records Assistant	38,979	49,435	1.0	1.0	1.0
Case Manager	38,979	49,435	78.0	79.0	79.0
Specialist I	36,424	45,531	4.0	4.0	4.0
Mental Health Worker	30,547	38,740	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2021
Supplemental Information Only

Fund and Position	2020 Salary Range		2020 Full Time	2020 Full Time	2021 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Community Mental Health (cont.):					
Crisis Center Worker Senior (3 PT)	15.61	19.79 /hr	0.59	0.59	0.59
Crisis Center Worker (7 PT)	13.93	17.67 /hr	3.68	3.68	3.68
Clerical Staff:					
Administrative Assistant	44,731	56,729	1.0	1.0	1.0
Administrative Coordinator	38,979	49,435	1.0	1.0	1.0
Office Assistant Senior	31,977	40,555	40.0	41.0	41.0
Office Assistant	30,547	38,740	17.0	16.0	16.0
Office Assistant (10 PT)	15.60	19.78 /hr	4.34	4.34	4.34
			345.61	345.61	345.61
Substance Abuse:					
Managers & Supervisors:					
Director of Substance Abuse	75,204	95,377	1.0	1.0	1.0
SUD Administrator	67,911	86,128	1.0	1.0	1.0
Professional Support:					
Quality Assurance Coordinator	56,220	71,301	1.0	-	-
SUD Coordinator	56,220	71,301	1.0	2.0	2.0
Finance Coordinator	56,220	71,301	1.0	1.0	1.0
Data & Finance Specialist	51,836	65,741	1.0	-	-
SUD Specialist	51,836	65,741	1.0	1.0	1.0
Therapist	51,836	65,741	3.0	3.0	3.0
Fiscal Analyst	51,836	65,741	-	1.0	1.0
Clerical Staff:					
Office Assistant Senior	31,977	40,555	3.0	3.0	3.0
Office Assistant Senior (PT)	15.60	19.78 /hr	-	0.2	0.2
Data Input Clerk (PT)		12.59 /hr	0.2	-	-
			13.2	13.2	13.2
Total Special Revenue Funds Position Count			1,571.04	1,579.63	1,573.18
GRAND TOTAL COUNTY WIDE POSITION COUNT			3,062.64	3,069.23	3,001.63