



ADOPTED BUDGET



**FOR FUNDS WITH A FISCAL YEAR ENDING
DECEMBER 31, 2013**

INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER 31, 2014 and 2015

December 12, 2012

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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Deputy County Executive

October 3, 2012

Chairwoman Kathy Vosburg and
Macomb County Board of Commissioners
One S. Main, 9th Floor
Mt. Clemens, MI. 48043

Re: Macomb County Budget for General, Special Revenue and Enterprise Funds
For Fiscal Years Ended December 31, 2013 and Financial Forecast for 2014 and 2015

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

We continue to use the enhanced budget format created last year which has provided greater amounts of information and transparency to decision makers as well as the public. The document begins with a budget discussion and analysis highlighting the activity for each fund followed by a glossary that provides a description of budgeted fund names and line items. The budget summary and detail pages in this document present a three year forecast and a six-year trend comparison for revenues and expenditures.

My office and the Finance Department reviewed the departmental budget requests with an emphasis on determining if services can be provided in a more cost effective and efficient manner. We are pleased with the innovative approach that the Elected Officials and Department Heads continue to display.

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

Sincerely,

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Proposed Budget Timeline
December Year End Funds
Fiscal Year Ending 2013**

08/01/2012 to 09/30/2012	Finance Department to compile and discuss budgets with Department Leaders and Elected Officials
10/03/2012	Budget submission to Board of Commissioners
10/10/2012	Discussion of Budget timeline - Finance Committee
11/19/2012	Budget discussion – Finance committee
12/12/2012	Post notice of Public Hearing (Newspaper, website, etc.)
12/19/2012	Public Hearing
12/19/2012	Budget discussion & Finance Committee approval
12/20/2012	Final budget approval – Full Board Meeting

BOARD OF COMMISSIONERS
COUNTY OF MACOMB

COMMISSIONER BROWN, SUPPORTED BY COMMISSIONER CARABELLI, MOVED ADOPTION OF THE FOLLOWING ORDINANCE:

ORDINANCE NO. 2012-7

AN ORDINANCE TO ADOPT A COMPREHENSIVE BUDGET FOR THE GENERAL, SPECIAL REVENUE AND ENTERPRISE FUNDS FOR THE FISCAL YEAR ENDING DECEMBER 31, 2013

THE COUNTY OF MACOMB ORDAINS:

SECTION 1.

This Ordinance shall constitute the appropriations ordinance in accordance with Section 8.7 of the Home Rule Charter of Macomb County (the "Charter") and in accordance with the provision of Public Act 2 of 1968, as amended (the "Uniform Budgeting Act"). It is the responsibility of the County Executive of the Charter County of Macomb (the "County") to prepare and administer a comprehensive balanced budget and the Macomb County Board of Commissioners to adopt a balanced line item operating budget and an appropriations ordinance.

SECTION 2. The Code of Ordinances shall include the following:

1. The line item operating budget attached as Exhibit A, including the fund details by category provided in Exhibit A, is hereby adopted for the General Fund, Special Revenue Funds and Enterprise Funds for the fiscal year ending December 31, 2013, as amended to increase the "Contract Services" line item in the Board of Commissioners budget by \$50,000, to come out of the Contingency Fund, and with the addition of the detailed line items stated on the attached Exhibit B.
2. The County Executive shall have authority to transfer funds as follows: (i) to or from any line item within each of the budgetary centers in an amount of up to thirty-thousand dollars (\$30,000) or two percent (2%) of the total amount 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 thirty thousand dollars (\$30,000) or two percent (2%) of the total amount of the budgetary center, whichever is less, for the budget year.
3. For 2013, the General Operating Millage Rate is set at 4.5685 Mills, the voted Veterans Millage is set at 0.04 mill and the Drain Debt Millage is set at .0050 mill.
4. For 2013, the cigarette tax revenue from the Michigan Department of Treasury is to be utilized in accordance with P.A. 264 of 1987, as amended, as follows:
 - (1) Twelve Seventeenths (12/17ths) is to be utilized by the Health Department for the funding of existing or new health related programs as outlined in P.A. 264.
 - (2) Five Seventeenths (5/17ths) is to be utilized in the Sheriff Department for Jail Operations.

5. For 2013, the liquor tax revenue from the Michigan Department of Treasury is to be utilized in accordance with P.A. 106 of 1985, as amended, with one half (1/2) of the liquor tax revenue to be utilized in substance abuse programs.

6. Appropriations will be deemed maximum authorization to incur expenditures and not a mandate to spend.

7. No employment severance or employment separation payments (this does not include routine payments on employment separation for any accrued and due annual leave, sick leave, longevity or cost-of-living allowance) are authorized by this Ordinance.

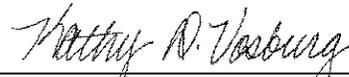
8. The adoption of this Ordinance and the Fiscal Year 2013 Budget for the General Fund, Special Revenue Funds and Enterprise Funds does not constitute approval of any contracts and does not constitute approval of any appointments, both of which require separate board actions consistent with the Charter, ordinances and Board of Commissioners resolutions.

9. The County Executive shall have the authority to amend the budget for changes in grant awards that are designated for a specific purpose in which revenues and expenditures are amended by an equal amount and there is no increase in the General Fund contribution.

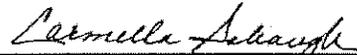
SECTION 3.

This Ordinance shall become effective immediately upon publication of a notice of adoption.

This Ordinance was adopted at a meeting of the Macomb County Board of Commissioners on the 20th day of December, 2012.



Kathy D. Vosburg, Board Chair



Carmella Sabaugh, County Clerk

Adopted: December 20, 2012

Notice Published: December 25, 2012

Exhibit A
[Budget by Line Item]

EXHIBIT B

Department/Budget Center	Salary and Wages	Fringe Benefits	Total
101 - Board of Commissioners	\$ 734,280	\$ 540,879	\$ 1,275,159
131 - Circuit Court	3,276,053	2,015,592	5,291,645
215 - County Clerk	2,232,493	1,671,028	3,903,521
210 - Corporation Counsel	559,235	272,029	831,264
171 - Office of County Executive	802,931	265,095	1,068,026
136 - District Court Romeo	542,240	393,323	935,563
139 - District Court New Baltimore	664,960	483,546	1,148,506
225 - Equalization	533,691	328,834	862,525
380 - Emergency Management	569,750	337,022	906,772
265 - Facilities & Operations	4,497,053	2,973,911	7,470,964
133 - Family Counseling	35,147	28,776	63,923
222 - Finance	1,251,206	719,956	1,971,162
601 - Health Department	7,935,831	4,708,611	12,644,442
605 - Health & Community Services	168,405	79,666	248,071
226 - Human Resources & Labor Relations	1,111,131	709,236	1,820,367
204 - Information Technology	2,308,655	1,250,261	3,558,916
149 - Family Court Juvenile Division	2,539,326	1,612,641	4,151,967
731 - MSU Extension	288,964	211,110	500,074
148 - Probate Court	1,690,431	1,006,553	2,696,984
801 - Planning & Economic Development	1,589,486	879,620	2,469,106
153 - Probation District Court	260,843	163,064	423,907
229 - Prosecuting Attorney	5,537,999	2,955,137	8,493,136
233 - Purchasing	666,411	483,873	1,150,284
441 - Public Works	3,415,300	2,001,670	5,416,970
236 - Register of Deeds	853,763	692,934	1,546,697
206 - Reimbursement	425,035	325,197	750,232
870 - Senior Citizen Services	578,420	401,478	979,898
305 - Sheriff	31,716,809	19,372,551	51,089,360
253 - Treasurer	1,252,307	824,474	2,076,781
306 - Community Corrections (337-Grant Fund)	40,190	29,913	70,103
801 - Planning (361-CDBG Fund)	258,352	141,648	400,000
891 - Community Services Agency (344-CSA Fund)	19,503	8,702	28,205
380 - Emergency Management (350-EM Fund)	647,426	282,807	930,233
886 - Michigan Works	2,308,696	1,432,840	3,741,536
731 - MSU Extension (308-MSUE Grant Fund)	94,234	68,542	162,776
236 - Register of Deeds (270-Tech Fund)	36,299	29,036	65,335
305 - Sheriff (229-Sheriff Grant Fund)	40,000	10,000	50,000
681 - Veterans Services (295-Veteran Affairs Fund)	392,004	296,898	688,902
671 - Martha T. Berry (291-MTB MCF Fund)	9,355,670	5,787,219	15,142,889

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

Overview

The budget presented herein is for the fiscal year ending December 31, 2013 for the General Fund, certain Special Revenue and Enterprise funds, as well as the Debt Service Fund of the County. The County has other Special Revenue and Enterprise Funds that operate on a fiscal year ending September 30. The budgets for those funds for 2013 are contained in a separate document, which was approved by the Board of Commissioners in September 2012. This document also contains forecasted information for the years ending December 31, 2014 and December 31, 2015.

The 2013 budget is the second one prepared by County Executive Mark Hackel and his administration. The administration entered the 2013 budget cycle facing a budget gap of \$16.4 million in the General Fund. **A combination of operating cost reductions, position eliminations and anticipated labor concessions has closed the gap completely and had enabled the County Executive balance the budget without utilizing fund balance for the third consecutive year.**

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

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

Budget Adjustments

The County Executive is authorized to transfer funds between budgeted line items within any budget center, more commonly referred to as a department, within any fund so long as the amount being transferred does not exceed the lesser of \$30,000 or 2% of the total appropriations approved for the budget center in question. Amounts that exceed these thresholds must be approved by the Board of Commissioners. Multiple related expenditures shall be aggregated and are subject to the same parameters described above for any one budget year. Transfers between funds must be approved by the Board of Commissioners regardless of amount, except for transfers involving internal service costs, which may be transferred between funds and budget centers regardless of amount without prior approval of the Board of Commissioners. The budget center is considered the legal level of control within the parameters described above.

Budget and Forecast Assumptions

The County budget continues to be negatively impacted by decreases in property values and increases in fringe benefit costs, primarily health care for employees and retirees. After increasing 6% to 8% a year in the late 1990s and early 2000s, property values began to stagnate midway through the previous decade and have declined approximately 25.4% in the last five years. **Taxable values declined 10.2% in 2010, 7.0% in 2011, 6.0% in 2012 and a 2.0% reduction is anticipated in 2013. Taxable values are estimated to remain flat in 2014 and increase 2.0% in 2015.** Each 1% change in property values equates to approximately \$1.0 million in property tax revenue to the General Fund. The Board of Commissioners raised the County operating millage rate from 4.2 mills to the maximum allowed limit of 4.5685 mills in 2009 to combat the effects of declining property values. Unfortunately, due to the continuous declines in taxable values, the positive impact of the tax increase on the budget has been significantly reduced. However, the County has responded with strict financial controls to ensure that budgeted expenditures keep pace with property tax levies.

Health care costs for retirees are expected to increase 8% each year and are expected to be approximately \$19.1 million in 2013. Health care costs for active employees are expected to increase 4% each year, primarily as a result of legislation enacted by the State of Michigan in 2011 that places annual ceilings on the amount of health care premiums paid by employers and requires employees to pay any premium amounts in excess of the established ceilings. The ceilings imposed on employer-paid premiums by PA 152 in 2013 are as follows: \$5,693 for single coverage, \$11,385 for two-person coverage and \$15,525 for family coverage. These amounts are adjusted annually for inflation.

Virtually all of the County's labor agreements expire December 31, 2013. Those agreements contain provisions for up to six unpaid furlough days per year per employee and longevity payments at significantly reduced levels. It has been assumed that these provisions will remain in place and are factored into the 2014 and 2015 forecasts.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

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 2013 General Fund budget totals \$184,071,934, a decrease of \$9,283,814 or 4.8% from fiscal 2012. A summary of revenues by source and expenditures by function and category for fiscal 2013 is presented below:

By Function		By Category	
Revenues		Revenues	
Property Taxes	\$ 107,639,818	Property Taxes	\$ 107,639,818
Licenses & Permits	1,402,701	Licenses & Permits	1,402,701
Intergovernmental	21,752,562	Intergovernmental	21,752,562
Charges for Services	25,877,427	Charges for Services	25,877,427
Investment Income	300,000	Investment Income	300,000
Fines & Forfeitures	627,850	Fines & Forfeitures	627,850
Reimbursements	6,956,345	Reimbursements	6,956,345
Indirect Cost Allocation	8,291,115	Indirect Cost Allocation	8,291,115
Other Revenue	296,500	Other Revenue	296,500
Transfers	10,951,750	Transfers	10,951,750
	<u>184,096,068</u>		<u>184,096,068</u>
 Expenditures		 Expenditures	
Legislative	1,503,974	Salaries & Wages	73,136,188
Judicial	30,696,841	Fringe Benefits	43,405,957
General Government	33,796,147	Supplies & Services	14,161,750
Public Safety	62,521,476	Conferences & Training	141,783
Public Works	5,693,283	Utilities	3,308,460
Health & Welfare	19,521,344	Repairs & Maintenance	5,130,012
Capital Outlay	1,106,620	Vehicle Operations	1,190,536
Transfers	29,232,249	Contract Services	8,137,733
	<u>184,071,934</u>	Internal Services	5,120,646
		Capital Outlay	1,106,620
		Transfers	29,232,249
			<u>184,071,934</u>
Net Incr (Decr) in Fund Balance	24,134	Net Incr (Decr) in Fund Balance	24,134
Fund Balance - Beginning of Year	<u>55,742,035</u>	Fund Balance - Beginning of Year	<u>55,742,035</u>
Fund Balance - End of Year	<u><u>\$ 55,766,169</u></u>	Fund Balance - End of Year	<u><u>\$ 55,766,169</u></u>

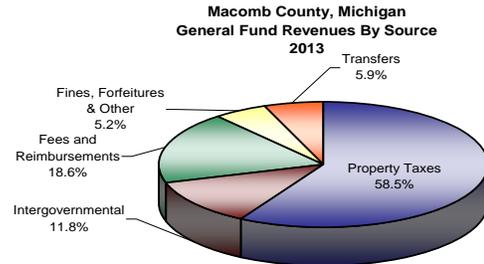
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

For Funds with Fiscal Year Ending December 31, 2013

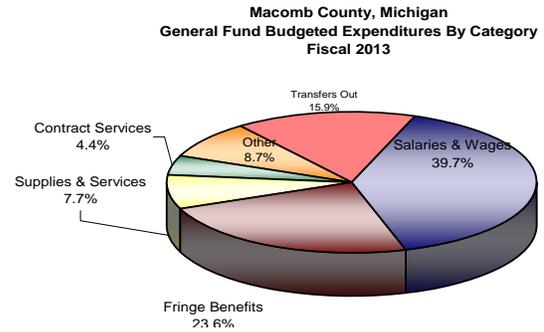
**Macomb County, Michigan
General Fund Budget Data
Fiscal 2013**

	2013 Budget	2014 Forecast	2015 Forecast
Revenues by Source:			
Property Taxes	\$ 107,639,818	\$ 107,639,818	\$ 109,792,614
Intergovernmental	21,752,562	21,732,562	21,732,562
Fees and Reimbursements	34,236,473	34,309,986	34,209,986
Fines, Forfeitures & Other	9,515,465	9,518,277	9,518,277
Transfers	10,951,750	10,725,000	10,725,000
Total	\$ 184,096,068	\$ 183,925,643	\$ 185,978,439



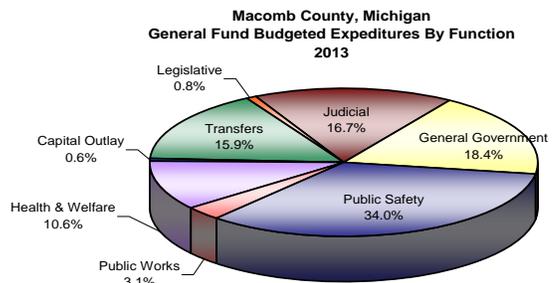
**Macomb County, Michigan
General Fund Budget Data
Fiscal 2013**

	2013 Budget	2014 Forecast	2015 Forecast
Expenditures by Category:			
Salaries & Wages	\$ 73,136,188	\$ 73,383,522	\$ 73,383,522
Fringe Benefits	43,405,957	45,983,893	48,587,076
Supplies & Services	14,161,750	14,143,318	14,143,318
Contract Services	8,137,733	8,143,583	8,123,583
Other	15,998,057	16,108,583	16,108,583
Transfers Out	29,232,249	35,103,388	35,101,726
Total	\$ 184,071,934	\$ 192,866,287	\$ 195,447,808



**Macomb County, Michigan
General Fund Budget Data
Fiscal 2013**

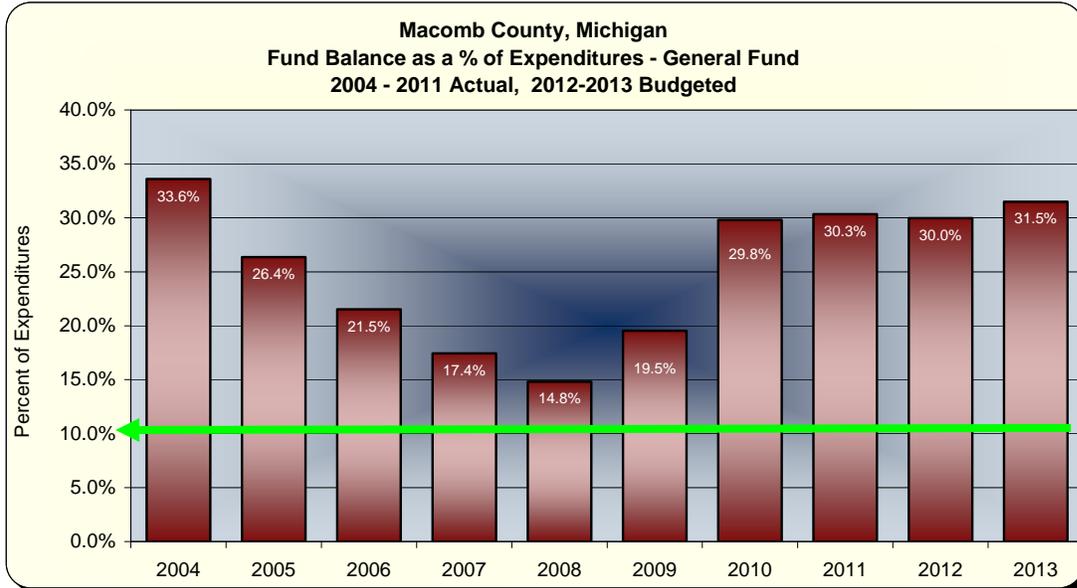
	2013 Budget	2014 Forecast	2015 Forecast
Expenditures by Function:			
Legislative	\$ 1,503,974	\$ 1,525,373	\$ 1,540,419
Judicial	30,696,841	31,224,393	31,728,666
General Government	33,796,147	34,798,942	35,496,012
Public Safety	62,521,476	63,504,170	64,425,101
Public Works	5,693,283	5,814,080	5,928,953
Health & Welfare	19,521,344	19,894,321	20,225,311
Capital Outlay	1,106,620	1,001,620	1,001,620
Transfers	29,232,249	35,103,388	35,101,726
Total	\$ 184,071,934	\$ 192,866,287	\$ 195,447,808



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

The General Fund (continued)

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 General Fund fund balance of \$57.9 million as of December 31, 2011 represented 30.3% of 2011 expenditures. The ratio is expected to decline slightly to approximately 30.0% by the end of fiscal 2012 and increase to approximately 31.5% by the end of fiscal 2013. A graphical representation of the level of fund balance as a percentage of expenditures for the last 10 years is presented below.

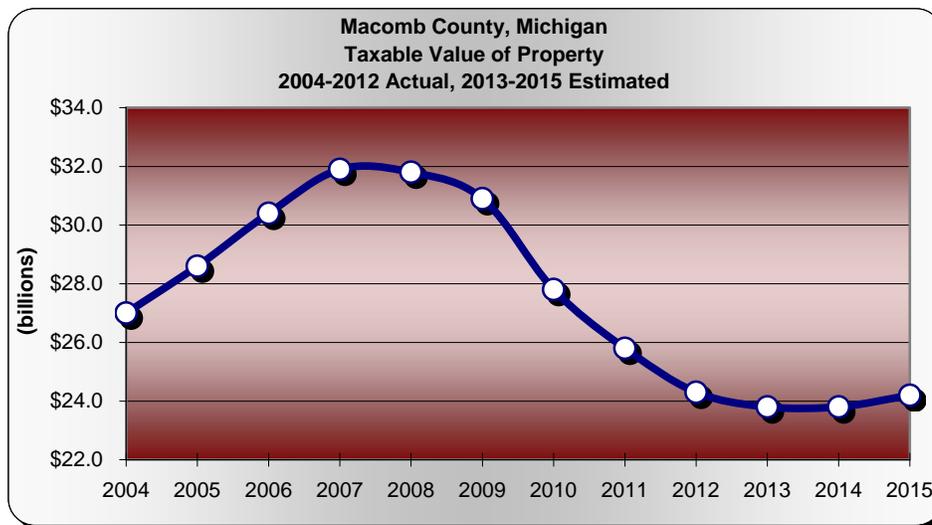


MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

The General Fund (continued)

Revenues:

Property Taxes - Property taxes are the primary source of revenue for the General Fund and account for 58% of total revenues. As mentioned previously, 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 are expected to decline 25.4% from that time through the end of 2014. Assumptions for the upcoming three years are a decrease in taxable value of 2% in 2013, a flattening out in 2014 and a 2% increase in 2015. The unprecedented declines in property values have placed a severe burden on the County's ability to provide essential services to its residents. Compounding the problem is a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to the lesser of 5% or the rate of inflation. As a result, the County does not anticipate taxable values to return to 2008 levels until at least 2025.



State Revenue Sharing - The State of Michigan cut State Revenue Sharing by approximately 25% for fiscal 2013, a reduction of nearly \$4,000,000. A total of \$12,000,000 in State Revenue Sharing has been budgeted in 2013.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

The General Fund (continued)

Revenues (concluded):

Interest Income - Declining property values and reductions in State Revenue Sharing over past several years have resulted in significantly less cash available to invest. This coupled with historically low interest rates the last 2-3 years have resulted in a dramatic decrease in the amount of interest income earned each year. The budget for 2013 is \$300,000, a decrease of \$100,000 from the 2012 budget and approximately \$700,000 less than the amount earned in 2010.

Transfers from Other Funds - The annual contribution from the Delinquent Real Property Tax Revolving Fund was increased from \$8,635,000 to \$9,635,000 in 2012 and the annual contribution from the Delinquent Personal Property Tax Revolving Fund will be increased from \$20,000 to \$1,020,000 in 2012. The County Treasurer has committed to retaining those contribution levels in 2013.

Expenditures:

Facilities & Operations - Three vacant positions were eliminated from the 2013 budget, resulting in a reduction of approximately \$208,000.

Health Department - One position was eliminated from the 2013 budget, resulting in a reduction of approximately \$114,000.

Probate Court - The Probate Court eliminated three and one-half positions through reorganization, resulting in a reduction of approximately \$196,000.

Purchasing - The Purchasing Department was consolidated with the Department of Roads in 2012, resulting in the elimination of two positions and reducing personnel costs by approximately \$136,000. Further efficiencies have allowed the department to eliminate another position in 2013, resulting in a further reduction in personnel costs of approximately \$76,000.

Reimbursement - The Reimbursement Department is a division within the Circuit Court. One position will be eliminated in 2013, resulting in savings of approximately \$59,000.

Senior Citizens Services - Two full-time and two part-time positions will be eliminated in 2013, resulting in a reduction of approximately \$96,000.

Technical Services - Two full-time positions will be eliminated and one part time position added in 2013, resulting in a net reduction of approximately \$126,000.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

The General Fund (concluded)

Expenditures (continued):

Sheriff - Prudent management of overtime has allowed the Sheriff to reduce the overtime budget by \$921,000, including fringe benefits in 2013, which is expected to continue in future years as well.

Operating Transfers - The County has historically budgeted a net annual appropriation of approximately \$4,000,000 from the General Fund to the Capital Improvement Fund. This transfer was eliminated for 2012 and 2013 in accordance with the five-year capital plan. In addition, refinancing of bond issues in prior years as well as the refinancing of two more issues in 2012 has reduced the County's debt service obligation by approximately \$1,100,000 in 2013.

The day-to-day operations of the Martha T. Berry Medical Care Facility were turned over to an independent board in 2009. Prior to this arrangement, the General Fund had provided, on average, approximately \$2.0 million in financial support to the facility each year. In 2009, the Board of Commissioners established a maximum annual contribution of \$1.0 million for 2010 and beyond. The new management team has improved occupancy and reduced costs to a point where the contribution from the General Fund is no longer needed. Therefore, the \$1,000,000 contribution was removed from the budget beginning in 2012.

Operating Expenses - A comprehensive analysis of spending patterns was conducted. As a result, the Finance Department, in cooperation with the County elected officials and department heads, have identified an additional \$2.0 million in structural operating cost reductions across budget centers.

Non-Departmental Personnel - County department heads and elected officials have a long and established history of filling vacant positions only when absolutely necessary. As a result, approximately 8% of the monies budgeted for personnel are not spent each year. We will continue this effort in 2013 and beyond by establishing a turnover factor of 7.5%, or \$6.4 million. Starting in 2013, this factor will be spread to the various departments throughout the year as vacancies remain unfilled as a tool to ensure that the savings are realized. In addition, the County has aggressively managed its administrative health care costs without a reduction in benefit levels or increases in out of pocket costs for employees. The anticipated savings for 2013 are approximately \$2.2 million.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

Special Revenue Funds

Community Corrections - The Community Corrections department has one program, the Tether Program that operates on a December fiscal year. It receives approximately 50% of its support from the General Fund and has a budget of \$146,306 for fiscal 2013. The General Fund contribution for 2013 is \$70,103, an increase of \$154 over 2012.

Community Development Block Grants - This fund is supported entirely by grants from the Department of Housing and Urban Development. The grant proceeds are used primarily for housing rehabilitation loans.

Community Services Grants - The Community Services Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. The budget for the year ending December 31, 2013 is \$327,593, a decrease of \$2,653,582 from 2012. The large decrease is due to the exhaustion of Federal funds received in prior years under the American Recovery and Reinvestment Act.

Health Grants - This fund is supported entirely by State grants primarily for the purpose of administering a variety of water quality monitoring programs. The budget for 2013 is \$214,753, a decrease of \$267,728 from 2012. The decrease is due to the expiration of several multi-year grants in 2012.

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 2013 is \$19,863,501, an increase of \$16,369,821 from 2012. The large increase is due to the County becoming the regional fiduciary for several Urban Area Security Initiative grants.

Human Services - This fund is supported entirely by State funds for the purpose of providing child and family welfare support through a network of over 100 county department of human services offices throughout the state. The budget for 2013 is \$2,000,000.

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 2013 is \$3,948,980, a decrease of \$171,124 from 2012.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2013 is \$310,943, an increase of \$199,255 from 2012.

Prosecuting Attorney Grants - This fund is supported entirely by Federal forfeiture funds used primarily for employee training. The budget for 2013 is \$750.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
For Funds with Fiscal Year Ending December 31, 2013

Special Revenue Funds (concluded)

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 2013 is \$192,986.

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 2013 is \$1,848,786, the majority of which is spent on contractual services and capital outlay related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Sheriff Grants - The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2013 is \$334,774.

Veterans Services - The Department of Veterans’ Services is supported by a special five year property tax millage of .04 mills approved by the voters in November 2008. The millage is expected to generate approximately \$942,452 in 2013.

Enterprise Funds

Marta T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 238 and the budget for 2013 is \$22,893,850, a decrease of 2.6% from 2012. The facility has not required a General Fund contribution since 2009.

Freedom Hill Park - The Freedom Hill Park was closed to the public in 2009 but is expected to be reopened and leased to an independent operator in 2013 and will be used primarily as a concert venue. A budget of \$322,507 for such expenses has been established for 2013. The General Fund will provide support in the amount of \$137,507 to cover those costs and the remaining \$185,000 will be covered by parking revenue and restricted fund balance.

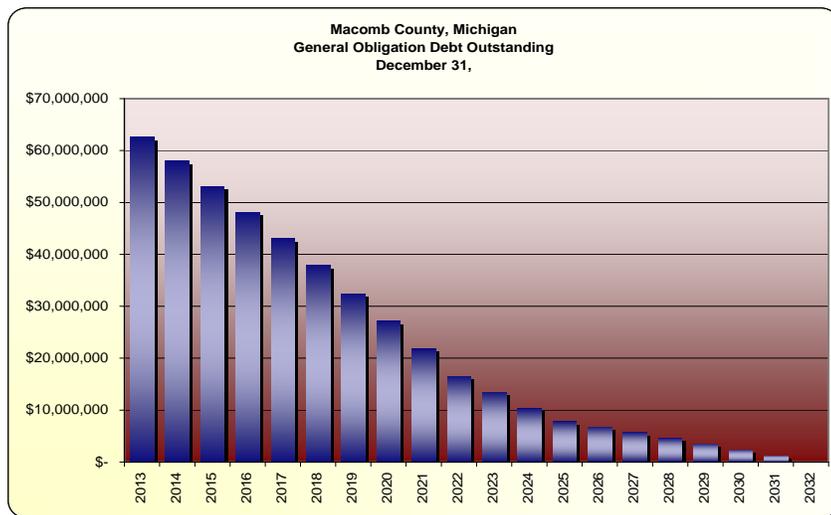
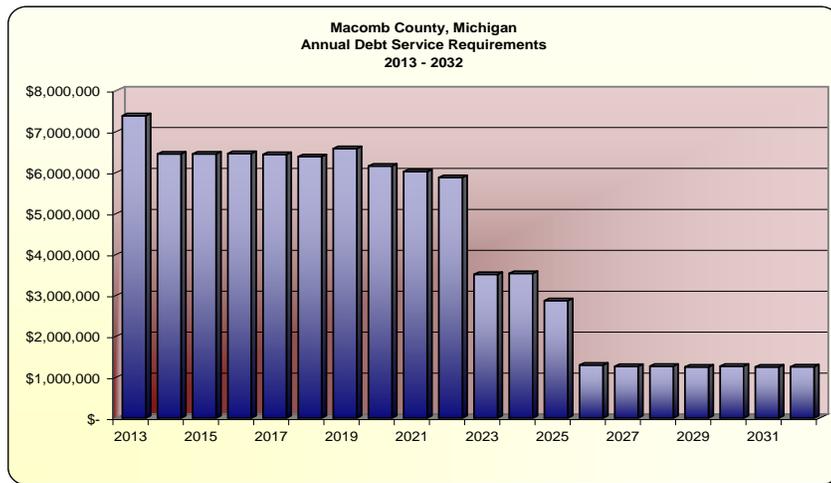
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

For Funds with Fiscal Year Ending December 31, 2013

Debt Service Fund

The County's general obligation bonds are rated **AAA** by Standard & Poor's, a status enjoyed by only three counties in Michigan and sixty-seven nationwide, and are rated **Aa1** by Moody's Investor Service. The County's outstanding general obligation debt supported by the General Fund will amount to \$50,193,682, or \$59.60 per capita, as of December 31, 2012 and debt service for the year ending December 31, 2013 is budgeted at \$7,398,275, consisting of \$5,502,033 in principal payments and \$1,896,242 in interest and fees. The County's general obligation debt per capita is among the lowest in the region. Annual debt service requirements and outstanding balances by year through final maturity in 2032 are presented below.



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.

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 Development Block Grant – to account for expenditures associated with programs aimed at providing communities with the resources required to address a wide range of unique community development needs.

Community Services – to account for expenditures and revenues associated with, but not limited to, the following services: 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):

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

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

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

Law Library – to account for expenditures and revenues related to the purchase of legal reference materials for use by Macomb County residents as well as local attorneys and attorneys employed by the County. This activity has been transferred to the General Fund beginning in 2012.

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.

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

Reference and Research Center– to account for expenditures and revenues which provide reference and research materials to Macomb County residents. The support for this activity has been transferred to the General Fund beginning in 2012.

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.

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

Special Revenue Funds (concluded):

Revenue Sharing Reserve Fund - The Revenue Sharing Reserve Fund was created in 2004 pursuant to Public Act 357 which provided for a gradual shift in the timing of the County operating millage from December 1 to July 1 to serve as a substitute funding mechanism for State Revenue Sharing, which was eliminated in 2004. The gradual shift took place over a three year period as follows: in 2005, one-third of the taxes were levied on July 1, and two-thirds on December 1; in 2006, two-thirds of the taxes were levied on July 1 and one third on December 1 and 100% of the taxes were levied on July 1 beginning in 2007 and each year thereafter. The effect of PA 357 was to set aside the equivalent of one year's levy in a restricted fund and transfer from that fund to the General Fund an amount authorized each year by the State that approximated what the State would have provided had revenue sharing not been eliminated. PA 357 also provided that the State would resume revenue sharing payments at the point in time that the County Revenue Sharing Reserve Fund was exhausted, which will occur in 2012.

Senior Citizens Services – to account for revenues and expenditures which provide outreach services, legal counsel, and adult day services to the older population of Macomb County. The support for this activity has been transferred to the General Fund beginning in 2012.

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

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

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

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

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

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:

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.

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:

Salaries & Wages – used to account for salaries and wages for full-time, part-time and contract employees.

Fringe Benefits – used to account for fringe benefits for full-time, part-time and contract 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.

Travel and training – used to account for the cost of conferences and seminars as well as local mileage.

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 and elevator repairs as well as grounds care and maintenance.

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

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 Ending December 31, 2013 - Adopted

Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
General Fund	\$ 184,096,068	\$ 184,071,934	\$ 24,134	\$ 55,742,035	\$ 55,766,169
Special Revenue Funds					
Community Corrections	146,306	146,306	-	-	-
Community Development Block Grant	5,396,086	5,512,894	(116,808)	9,717,199	9,600,391
Community Services	253,260	387,593	(134,333)	278,523	144,190
Department of Human Services	2,000,000	2,000,000	-	-	-
Health Department	-	226,750	(226,750)	226,750	-
Health Grants	49,600	214,753	(165,153)	443,522	278,369
Homeland Security Grants	18,617,502	18,617,502	-	-	-
Michigan Works!	3,948,980	3,948,980	-	-	-
MSUE Grants	165,620	310,943	(145,323)	345,207	199,884
Prosecuting Attorney Forfeitures	-	750	(750)	4,648	3,898
Reference & Research Center	-	35,148	(35,148)	35,148	-
Register of Deeds Remonumentation Fund	204,612	204,612	-	-	-
Register of Deeds Technology Fund	850,000	1,848,786	(998,786)	2,585,886	1,587,100
Revenue Sharing Reserve Fund	-	-	-	99,788	99,788
Sheriff Grants	334,700	1,104,774	(770,074)	774,114	4,040
Veterans' Affairs	960,602	1,080,602	(120,000)	1,167,279	1,047,279
Enterprise Funds					
Freedom Hill Park	262,507	322,507	(60,000)	739,715	679,715
Martha T. Berry Medical Care Facility	22,893,850	22,893,850	-	2,932,679	2,932,679
Debt Service Fund	6,010,027	7,528,275	(1,518,248)	3,984,276	2,466,028
	<u>\$ 246,189,720</u>	<u>\$ 250,456,959</u>	<u>\$ (4,267,239)</u>	<u>\$ 79,076,767</u>	<u>\$ 74,809,528</u>

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

Fiscal Year Ending December 31, 2014 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
General Fund	\$ 183,925,643	\$ 192,866,287	\$ (8,940,644)	\$ 55,766,169	\$ 46,825,525
Special Revenue Funds					
Community Corrections	202,185	202,185	-	-	-
Community Development Block Grant	2,956,000	2,977,333	(21,333)	9,600,391	9,579,058
Community Services	253,260	388,155	(134,895)	144,190	9,295
Department of Human Services	2,000,000	2,000,000	-	-	-
Health Grants	22,300	152,453	(130,153)	278,369	148,216
Homeland Security Grants	4,045,738	4,045,738	-	-	-
Michigan Works!	3,948,980	3,948,980	-	-	-
MSUE Grants	165,620	165,620	-	199,884	199,884
Prosecuting Attorney Forfeitures	-	-	-	3,898	3,898
Register of Deeds Remonumentation Fund	204,612	204,612	-	-	-
Register of Deeds Technology Fund	850,000	868,598	(18,598)	1,587,100	1,568,502
Revenue Sharing Reserve Fund	-	-	-	99,788	99,788
Sheriff Grants	344,700	344,700	-	4,040	4,040
Veterans' Affairs	960,602	1,080,602	(120,000)	1,047,279	927,279
Enterprise Funds					
Freedom Hill Park	262,507	322,507	(60,000)	679,715	619,715
Martha T. Berry Medical Care Facility	24,334,579	24,334,579	-	2,932,679	2,932,679
Debt Service Fund	6,672,757	6,588,735	84,022	2,466,028	2,550,050
	<u>\$ 231,149,483</u>	<u>\$ 240,491,084</u>	<u>\$ (9,341,601)</u>	<u>\$ 74,809,528</u>	<u>\$ 65,467,927</u>

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

Fiscal Year Ending December 31, 2015 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
General Fund	\$ 185,978,439	\$ 195,447,808	\$ (9,469,369)	\$ 46,825,525	\$ 37,356,156
Special Revenue Funds					
Community Corrections	202,185	202,185	-	-	-
Community Development Block Grant	2,956,000	2,975,415	(19,415)	9,579,058	9,559,643
Community Services	253,260	262,555	(9,295)	9,295	-
Department of Human Services	2,000,000	2,000,000	-	-	-
Health Department	-	-	-	-	-
Health Grants	22,300	152,453	(130,153)	148,216	18,063
Homeland Security Grants	4,045,738	4,045,738	-	-	-
Michigan Works!	3,948,980	3,948,980	-	-	-
MSUE Grants	165,620	165,620	-	199,884	199,884
Prosecuting Attorney Forfeitures	-	-	-	3,898	3,898
Register of Deeds Remonumentation Fund	204,612	204,612	-	-	-
Register of Deeds Technology Fund	850,000	868,598	(18,598)	1,568,502	1,549,904
Revenue Sharing Reserve Fund	-	-	-	99,788	99,788
Sheriff Grants	344,700	344,700	-	4,040	4,040
Veterans' Affairs	979,451	1,099,451	(120,000)	927,279	807,279
Enterprise Funds					
Freedom Hill Park	262,507	322,507	(60,000)	619,715	559,715
Martha T. Berry Medical Care Facility	24,334,579	24,334,579	-	2,932,679	2,932,679
Debt Service Fund	6,584,010	6,587,073	(3,063)	2,550,050	2,546,987
	<u>\$ 233,132,381</u>	<u>\$ 242,962,274</u>	<u>\$ (9,829,893)</u>	<u>\$ 65,467,927</u>	<u>\$ 55,638,034</u>

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

	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Property Taxes	\$ 127,975,909	\$ 119,762,117	\$ 109,707,757	\$ 108,706,718	\$ 108,706,718	\$ 110,880,852
Licenses & Permits	1,427,173	1,407,572	1,395,901	1,402,701	1,403,701	1,403,701
Intergovernmental	26,600,724	24,108,628	41,536,725	47,821,565	30,840,482	30,840,482
Charges for Services	52,151,516	51,136,985	52,291,102	53,900,867	55,347,396	55,247,396
Investment Income	1,069,637	511,598	473,270	327,529	389,574	300,000
Fines & Forfeitures	1,073,342	1,255,534	1,033,827	807,850	818,850	818,850
Reimbursements	7,739,793	7,208,816	8,124,755	7,577,965	7,620,678	7,620,678
Indirect Cost Allocation	10,524,527	8,466,037	8,300,547	8,291,115	8,292,927	8,292,927
Other Revenue	689,098	347,277	769,580	336,000	336,000	336,000
Total Revenues	229,251,719	214,204,564	223,633,464	229,172,310	213,756,326	215,740,886
Expenditures:						
Salaries & Wages	87,558,235	86,142,978	89,032,384	86,328,561	86,200,740	86,200,740
Fringe Benefits	45,682,579	46,584,755	50,859,488	51,493,563	55,203,616	57,826,269
Supplies & Services	32,937,776	29,811,601	34,927,853	41,486,685	27,592,446	27,524,307
Conferences & Training	234,373	203,004	561,446	441,283	309,458	309,458
Utilities	3,791,093	3,821,739	4,266,192	4,183,467	4,123,817	4,123,817
Repairs & Maintenance	5,505,948	5,022,370	5,862,558	5,160,522	5,436,667	5,436,667
Vehicle Operations	951,054	1,183,971	1,329,286	1,229,536	1,212,036	1,212,036
Contract Services	14,276,192	15,256,924	16,174,773	12,439,591	11,040,530	11,020,530
Internal Services	7,795,923	6,530,416	6,697,800	6,116,652	6,111,626	6,111,626
Capital Outlay	1,331,595	1,064,997	3,000,775	3,574,321	1,638,025	1,638,025
Debt Service - Principal	5,165,000	5,620,000	6,036,111	5,502,033	4,657,974	4,813,933
Debt Service - Interest and fees	2,706,312	2,511,368	2,400,799	1,896,242	1,800,761	1,643,140
Total Expenditures	207,936,081	203,754,123	221,149,465	219,852,456	205,327,696	207,860,548
Revenues Over (Under) Expenditures	21,315,638	10,450,441	2,483,999	9,319,854	8,428,630	7,880,338
Other Financing Sources (Uses):						
Transfers in - General Fund	15,101,647	15,276,538	7,548,966	6,065,660	6,668,157	6,666,495
Transfers in - Other Funds	31,992,310	32,602,336	20,233,296	10,951,750	10,725,000	10,725,000
Transfers out	(69,572,137)	(70,376,890)	(40,381,018)	(30,604,503)	(35,163,388)	(35,101,726)
Total Other Financing Sources (Uses):	(22,478,180)	(22,498,015)	(12,598,756)	(13,587,093)	(17,770,231)	(17,710,231)
Net Increase (Decrease) in Fund Balance	(1,162,542)	(12,047,574)	(10,114,757)	(4,267,239)	(9,341,601)	(9,829,893)
Fund Balance, Beginning of Year	107,129,639	105,967,097	89,191,525	79,076,767	74,809,528	65,467,927
Prior Period Adjustment	-	(4,727,998)	-	-	-	-
Fund Balance, End of Year	\$ 105,967,097	\$ 89,191,525	\$ 79,076,767	\$ 74,809,528	\$ 65,467,927	\$ 55,638,034

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

	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Property Taxes	\$ 127,975,909	\$ 119,762,117	\$ 109,707,757	\$ 108,706,718	\$ 108,706,718	\$ 110,880,852
Licenses & Permits	1,427,173	1,407,572	1,395,901	1,402,701	1,403,701	1,403,701
Intergovernmental	26,600,724	24,108,628	41,536,725	47,821,565	30,840,482	30,840,482
Charges for Services	52,151,516	51,136,985	52,291,102	53,900,867	55,347,396	55,247,396
Investment Income	1,069,637	511,598	473,270	327,529	389,574	300,000
Fines & Forfeitures	1,073,342	1,255,534	1,033,827	807,850	818,850	818,850
Reimbursements	7,739,793	7,208,816	8,124,755	7,577,965	7,620,678	7,620,678
Indirect Cost Allocation	10,524,527	8,466,037	8,300,547	8,291,115	8,292,927	8,292,927
Other Revenue	689,098	347,277	769,580	336,000	336,000	336,000
Total Revenues	229,251,719	214,204,564	223,633,464	229,172,310	213,756,326	215,740,886
Expenditures:						
Legislative	1,871,825	1,182,344	1,458,115	1,453,974	1,475,373	1,490,419
Judicial	30,348,683	28,044,925	30,897,595	30,697,591	31,224,393	31,728,666
General Government	45,436,469	46,363,319	50,504,177	40,130,083	38,879,485	39,574,637
Public Safety	60,138,074	58,403,186	66,889,131	80,562,357	67,887,388	68,808,319
Public Works	4,788,272	4,932,196	5,856,768	5,823,283	5,944,080	6,058,953
Health & Welfare	54,724,153	54,564,144	53,783,487	49,890,065	51,497,710	51,781,949
Recreation & Culture	1,425,699	1,067,644	322,507	322,507	322,507	322,507
Capital Outlay	1,331,595	1,064,997	3,000,775	3,574,321	1,638,025	1,638,025
Debt Service - Principal	5,165,000	5,620,000	6,036,111	5,502,033	4,657,974	4,813,933
Debt Service - Interest & Fees	2,706,312	2,511,368	2,400,799	1,896,242	1,800,761	1,643,140
Total Expenditures	207,936,082	203,754,123	221,149,465	219,852,456	205,327,696	207,860,548
Revenues Over (Under) Expenditures	21,315,637	10,450,441	2,483,999	9,319,854	8,428,630	7,880,338
Other Financing Sources (Uses):						
Transfers in - General Fund	15,101,647	15,276,538	7,548,966	6,065,660	6,668,157	6,666,495
Transfers in - Other Funds	31,992,310	32,602,336	20,233,296	10,951,750	10,725,000	10,725,000
Transfers out	(69,572,137)	(70,376,890)	(40,381,018)	(30,604,503)	(35,163,388)	(35,101,726)
Total Other Financing Sources (Uses):	(22,478,180)	(22,498,015)	(12,598,756)	(13,587,093)	(17,770,231)	(17,710,231)
Net Increase (Decrease) in Fund Balance	(1,162,543)	(12,047,574)	(10,114,757)	(4,267,239)	(9,341,601)	(9,829,893)
Fund Balance, Beginning of Year	107,129,639	105,967,097	89,191,524	79,076,767	74,809,528	65,467,927
Prior Period Adjustment	-	(4,727,998)	-	-	-	-
Fund Balance, End of Year	\$ 105,967,097	\$ 89,191,524	\$ 79,076,767	\$ 74,809,528	\$ 65,467,927	\$ 55,638,034

MACOMB COUNTY, MICHIGAN
Statement of Expenditures
All Funds Summary By Function By Detail
Fiscal Year Ending December 31

	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Legislative						
General Fund	\$ 1,871,825	\$ 1,182,344	\$ 1,458,115	\$ 1,453,974	\$ 1,475,373	\$ 1,490,419
Judicial						
General Fund	30,318,224	28,011,785	30,892,595	30,696,841	31,224,393	31,728,666
Law Library	26,997	29,300	-	-	-	-
Prosecuting Attorney Forfeiture	3,462	3,840	5,000	750	-	-
General government						
General Fund	37,607,557	37,083,708	37,740,641	33,846,147	34,848,942	35,546,012
Community Development Block Grant	6,516,951	7,984,547	11,853,550	5,232,538	2,977,333	2,975,415
Register of Deeds Remonumentation Fund	211,659	198,301	192,986	204,612	204,612	204,612
Register of Deeds Technology Fund	1,100,302	1,096,762	717,000	846,786	848,598	848,598
Public Safety						
General Fund	57,338,400	57,404,682	63,501,912	62,521,476	63,504,170	64,425,101
Community Corrections	840,794	180,718	329,587	146,306	202,185	202,185
Homeland Security Grants	1,744,969	583,862	2,245,944	17,594,801	3,881,333	3,881,333
Sheriff Grants	213,911	233,924	811,687	299,774	299,700	299,700
Public Works						
General Fund	4,692,211	4,830,691	5,729,780	5,693,283	5,814,080	5,928,953
Debt Service Fund	96,061	101,505	126,988	130,000	130,000	130,000
Health & Welfare						
General Fund	1,441	23,380	20,895,233	19,521,344	19,894,321	20,225,311
Community Services	3,165,378	2,770,029	2,942,853	327,593	328,155	262,555
Department of Human Services	2,694,739	2,421,922	2,000,000	2,000,000	2,000,000	2,000,000
Health Department	19,010,381	19,010,584	-	-	-	-
Health Grants	754,749	1,155,659	482,481	214,753	152,453	152,453
Martha T Berry Medical Care Facility	22,016,053	22,311,798	22,175,151	22,493,850	23,934,579	23,934,579
Michigan Works!	4,456,191	4,486,639	4,120,104	3,948,980	3,948,980	3,948,980
MSUE Grants	379,501	149,394	111,688	308,943	164,620	164,620
Senior Citizens Services	1,462,347	1,330,905	-	-	-	-
Veterans' Affairs	783,374	903,833	1,055,977	1,074,602	1,074,602	1,093,451
Recreation & Culture						
Freedom Hill Park	313,043	318,569	322,507	322,507	322,507	322,507
Research & Reference Center	1,112,656	749,075	-	-	-	-
Debt Service						
Principal	5,165,000	5,620,000	6,036,111	5,502,033	4,657,974	4,813,933
Interest & Fees	2,706,312	2,511,368	2,400,799	1,896,242	1,800,761	1,643,140
Capital Outlay	1,331,595	1,064,997	3,000,775	3,574,321	1,638,025	1,638,025
Total Operating Expenditures	<u>207,936,082</u>	<u>203,754,123</u>	<u>221,149,465</u>	<u>219,852,456</u>	<u>205,327,696</u>	<u>207,860,548</u>
Transfers Out						
General Fund	53,283,687	53,882,340	32,671,826	29,232,249	35,103,388	35,101,726
Community Development Block Grant	92,366	125,893	579,000	280,356	-	-
Community Services	-	-	60,000	60,000	60,000	-
Department of Human Services	-	-	97,482	-	-	-
Health Department	15,555	47,518	1,501,736	226,750	-	-
Law Library	-	-	14,990	-	-	-
MSUE Grants	128,948	-	-	-	-	-
Research & Reference Center	-	-	545,064	35,148	-	-
Revenue Sharing Reserve Fund	16,048,317	16,321,138	4,856,883	-	-	-
Senior Citizens Services	3,264	-	54,037	-	-	-
Sheriff Grants	-	-	-	770,000	-	-
Total Transfers	<u>69,572,137</u>	<u>70,376,890</u>	<u>40,381,018</u>	<u>30,604,503</u>	<u>35,163,388</u>	<u>35,101,726</u>
Total Expenditures	<u>\$ 277,508,219</u>	<u>\$ 274,131,012</u>	<u>\$ 261,530,483</u>	<u>\$ 250,456,959</u>	<u>\$ 240,491,084</u>	<u>\$ 242,962,274</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	General Fund	Community Corrections	Community Development Block Grant
Revenues:			
Property Taxes	\$ 107,639,818	\$ -	\$ -
Licenses & Permits	1,402,701	-	-
Intergovernmental	21,752,562	72,203	5,300,086
Charges for Services	25,877,427	4,000	50,000
Investment Income	300,000	-	-
Fines & Forfeitures	627,850	-	-
Reimbursements	6,956,345	-	26,000
Indirect Cost Allocation	8,291,115	-	-
Other Revenue	296,500	-	20,000
Total Revenues	173,144,318	76,203	5,396,086
Expenditures:			
Salaries & Wages	73,136,188	40,190	258,352
Fringe Benefits	43,405,957	29,913	141,648
Supplies & Services	14,211,750	72,203	3,419,500
Conferences & Training	141,783	-	-
Utilities	3,308,460	-	-
Repairs & Maintenance	5,130,012	-	-
Vehicle Operations	1,190,536	-	-
Contract Services	8,087,733	4,000	1,413,038
Internal Services	5,120,646	-	-
Capital Outlay	1,106,620	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	154,839,685	146,306	5,232,538
Revenues Over (Under) Expenditures	18,304,633	(70,103)	163,548
Other Financing Sources (Uses):			
Transfers in from General Fund	-	70,103	-
Transfers in from Other Funds	10,951,750	-	-
Transfers out	(29,232,249)	-	(280,356)
Total Other Financing Sources (Uses):	(18,280,499)	70,103	(280,356)
Net Increase (Decrease) in Fund Balance	24,134	-	(116,808)
Fund Balance, Beginning of Year	55,742,035	-	9,717,199
Fund Balance, End of Year	\$ 55,766,169	\$ -	\$ 9,600,391

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Community Services	Debt Service Fund	Emergency Management Grants
Revenues:			
Property Taxes	\$ -	\$ 124,448	\$ -
Licenses & Permits	-	-	-
Intergovernmental	200,000	-	18,617,502
Charges for Services	43,260	-	-
Investment Income	-	27,529	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	10,000	-	-
Total Revenues	<u>253,260</u>	<u>151,977</u>	<u>18,617,502</u>
Expenditures:			
Salaries & Wages	19,503	-	647,425
Fringe Benefits	8,702	-	282,808
Supplies & Services	298,025	-	16,506,311
Conferences & Training	-	-	120,000
Utilities	-	130,000	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	19,000
Contract Services	-	-	13,850
Internal Services	1,363	-	5,407
Capital Outlay	-	-	1,022,701
Debt Service - Principal	-	5,502,033	-
Debt Service - Interest and fees	-	1,896,242	-
Total Expenditures	<u>327,593</u>	<u>7,528,275</u>	<u>18,617,502</u>
Revenues Over (Under) Expenditures	<u>(74,333)</u>	<u>(7,376,298)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	5,858,050	-
Transfers in from Other Funds	-	-	-
Transfers out	(60,000)	-	-
Total Other Financing Sources (Uses):	<u>(60,000)</u>	<u>5,858,050</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(134,333)	(1,518,248)	-
Fund Balance, Beginning of Year	278,523	3,984,276	-
Fund Balance, End of Year	<u>\$ 144,190</u>	<u>\$ 2,466,028</u>	<u>\$ -</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Freedom Hill Park	Health Department	Health Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	49,600
Charges for Services	125,000	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>125,000</u>	<u>-</u>	<u>49,600</u>
Expenditures:			
Salaries & Wages	-	-	-
Fringe Benefits	-	-	-
Supplies & Services	157,500	-	50,500
Conferences & Training	-	-	-
Utilities	155,007	-	-
Repairs & Maintenance	9,500	-	-
Vehicle Operations	-	-	-
Contract Services	-	-	164,253
Internal Services	500	-	-
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>322,507</u>	<u>-</u>	<u>214,753</u>
Revenues Over (Under) Expenditures	<u>(197,507)</u>	<u>-</u>	<u>(165,153)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	137,507	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	(226,750)	-
Total Other Financing Sources (Uses):	<u>137,507</u>	<u>(226,750)</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(60,000)	(226,750)	(165,153)
Fund Balance, Beginning of Year	<u>739,715</u>	<u>226,750</u>	<u>443,522</u>
Fund Balance, End of Year	<u>\$ 679,715</u>	<u>\$ -</u>	<u>\$ 278,369</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Human Services	Law Library	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	1,500,000	-	-
Charges for Services	-	-	22,813,850
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	500,000	-	75,000
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	5,000
Total Revenues	<u>2,000,000</u>	<u>-</u>	<u>22,893,850</u>
Expenditures:			
Salaries & Wages	-	-	9,355,670
Fringe Benefits	-	-	5,787,219
Supplies & Services	2,000,000	-	4,308,650
Conferences & Training	-	-	30,000
Utilities	-	-	590,000
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	-	-	1,654,058
Internal Services	-	-	768,253
Capital Outlay	-	-	400,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>2,000,000</u>	<u>-</u>	<u>22,893,850</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</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	-	-	-
Fund Balance, Beginning of Year	-	-	2,932,679
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,932,679</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Michigan Works!	MSUE Grants	Prosecuting Attorney Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	65,000	-
Charges for Services	3,948,980	80,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	20,620	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>3,948,980</u>	<u>165,620</u>	<u>-</u>
Expenditures:			
Salaries & Wages	2,308,696	94,234	-
Fringe Benefits	1,432,840	68,542	-
Supplies & Services	66,598	30,948	750
Conferences & Training	15,750	9,750	-
Utilities	-	-	-
Repairs & Maintenance	-	3,000	-
Vehicle Operations	-	-	-
Contract Services	-	100,588	-
Internal Services	125,096	1,881	-
Capital Outlay	-	2,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>3,948,980</u>	<u>310,943</u>	<u>750</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(145,323)</u>	<u>(750)</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	-	(145,323)	(750)
Fund Balance, Beginning of Year	-	345,207	4,648
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 199,884</u>	<u>\$ 3,898</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Reference & Research Center	Register of Deeds Remonumentation	Register of Deeds Technology Fund
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	204,612	-
Charges for Services	-	-	850,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	-	204,612	850,000
Expenditures:			
Salaries & Wages	-	-	36,299
Fringe Benefits	-	-	29,036
Supplies & Services	-	667	23,450
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	3,875
Vehicle Operations	-	-	-
Contract Services	-	203,945	753,126
Internal Services	-	-	1,000
Capital Outlay	-	-	1,002,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	204,612	1,848,786
Revenues Over (Under) Expenditures	-	-	(998,786)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	(35,148)	-	-
Total Other Financing Sources (Uses):	(35,148)	-	-
Net Increase (Decrease) in Fund Balance	(35,148)	-	(998,786)
Fund Balance, Beginning of Year	35,148	-	2,585,886
Fund Balance, End of Year	\$ -	\$ -	\$ 1,587,100

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Revenue Sharing Reserve Fund	Senior Citizens' Services	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	60,000
Charges for Services	-	-	90,200
Investment Income	-	-	-
Fines & Forfeitures	-	-	180,000
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	4,500
Total Revenues	-	-	334,700
Expenditures:			
Salaries & Wages	-	-	40,000
Fringe Benefits	-	-	10,000
Supplies & Services	-	-	65,774
Conferences & Training	-	-	114,000
Utilities	-	-	-
Repairs & Maintenance	-	-	5,000
Vehicle Operations	-	-	20,000
Contract Services	-	-	45,000
Internal Services	-	-	-
Capital Outlay	-	-	35,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	-	334,774
Revenues Over (Under) Expenditures	-	-	(74)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	(770,000)
Total Other Financing Sources (Uses):	-	-	(770,000)
Net Increase (Decrease) in Fund Balance	-	-	(770,074)
Fund Balance, Beginning of Year	99,788	-	774,114
Fund Balance, End of Year	\$ 99,788	\$ -	\$ 4,040

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2013

	Veterans'	
	<u>Affairs</u>	<u>Total</u>
Revenues:		
Property Taxes	\$ 942,452	\$ 108,706,718
Licenses & Permits	-	1,402,701
Intergovernmental	-	47,821,565
Charges for Services	18,150	53,900,867
Investment Income	-	327,529
Fines & Forfeitures	-	807,850
Reimbursements	-	7,577,965
Indirect Cost Allocation	-	8,291,115
Other Revenue	-	336,000
	<hr/>	<hr/>
Total Revenues	960,602	229,172,310
	<hr/>	<hr/>
Expenditures:		
Salaries & Wages	392,004	86,328,561
Fringe Benefits	296,898	51,493,563
Supplies & Services	274,059	41,486,685
Conferences & Training	10,000	441,283
Utilities	-	4,183,467
Repairs & Maintenance	9,135	5,160,522
Vehicle Operations	-	1,229,536
Contract Services	-	12,439,591
Internal Services	92,506	6,116,652
Capital Outlay	6,000	3,574,321
Debt Service - Principal	-	5,502,033
Debt Service - Interest and fees	-	1,896,242
	<hr/>	<hr/>
Total Expenditures	1,080,602	219,852,456
	<hr/>	<hr/>
Revenues Over (Under) Expenditures	(120,000)	9,319,854
	<hr/>	<hr/>
Other Financing Sources (Uses):		
Transfers in from General Fund	-	6,065,660
Transfers in from Other Funds	-	10,951,750
Transfers out	-	(30,604,503)
	<hr/>	<hr/>
Total Other Financing Sources (Uses):	-	(13,587,093)
	<hr/>	<hr/>
Net Increase (Decrease) in Fund Balance	(120,000)	(4,267,239)
Fund Balance, Beginning of Year	1,167,279	79,076,767
	<hr/>	<hr/>
Fund Balance, End of Year	\$ 1,047,279	\$ 74,809,528
	<hr/>	<hr/>

MACOMB COUNTY, MICHIGAN
Statement of Forecasted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2014

	General Fund	Community Corrections	Community Development Block Grant
Revenues:			
Property Taxes	\$ 107,639,818	\$ -	\$ -
Licenses & Permits	1,403,701	-	-
Intergovernmental	21,732,562	126,270	2,884,000
Charges for Services	25,908,227	4,000	25,000
Investment Income	300,000	-	-
Fines & Forfeitures	628,850	-	-
Reimbursements	6,998,058	-	27,000
Indirect Cost Allocation	8,292,927	-	-
Other Revenue	296,500	-	20,000
Total Revenues	<u>173,200,643</u>	<u>130,270</u>	<u>2,956,000</u>
Expenditures:			
Salaries & Wages	73,383,522	40,190	322,940
Fringe Benefits	45,983,893	31,725	177,060
Supplies & Services	14,193,318	126,270	2,377,918
Conferences & Training	138,208	-	-
Utilities	3,378,810	-	-
Repairs & Maintenance	5,276,157	-	-
Vehicle Operations	1,192,036	-	-
Contract Services	8,093,583	4,000	99,415
Internal Services	5,121,752	-	-
Capital Outlay	1,001,620	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>157,762,899</u>	<u>202,185</u>	<u>2,977,333</u>
Revenues Over (Under) Expenditures	<u>15,437,744</u>	<u>(71,915)</u>	<u>(21,333)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	71,915	-
Transfers in from Other Funds	10,725,000	-	-
Transfers out	(35,103,388)	-	-
Total Other Financing Sources (Uses):	<u>(24,378,388)</u>	<u>71,915</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(8,940,644)	-	(21,333)
Fund Balance, Beginning of Year	55,766,169	-	9,600,391
Fund Balance, End of Year	<u>\$ 46,825,525</u>	<u>\$ -</u>	<u>\$ 9,579,058</u>

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MACOMB COUNTY, MICHIGAN
Statement of Forecasted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2014

	Community Services	Debt Service Fund	Emergency Management Grants
Revenues:			
Property Taxes	\$ -	\$ 124,448	\$ -
Licenses & Permits	-	-	-
Intergovernmental	200,000	-	4,045,738
Charges for Services	43,260	-	-
Investment Income	-	89,574	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	10,000	-	-
Total Revenues	<u>253,260</u>	<u>214,022</u>	<u>4,045,738</u>
Expenditures:			
Salaries & Wages	19,503	-	140,787
Fringe Benefits	9,264	-	61,500
Supplies & Services	298,025	-	3,679,046
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	130,000	-
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	1,363	-	-
Capital Outlay	-	-	164,405
Debt Service - Principal	-	4,657,974	-
Debt Service - Interest and fees	-	1,800,761	-
Total Expenditures	<u>328,155</u>	<u>6,588,735</u>	<u>4,045,738</u>
Revenues Over (Under) Expenditures	<u>(74,895)</u>	<u>(6,374,713)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	6,458,735	-
Transfers in from Other Funds	-	-	-
Transfers out	(60,000)	-	-
Total Other Financing Sources (Uses):	<u>(60,000)</u>	<u>6,458,735</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(134,895)	84,022	-
Fund Balance, Beginning of Year	144,190	2,466,028	-
Fund Balance, End of Year	<u>\$ 9,295</u>	<u>\$ 2,550,050</u>	<u>\$ -</u>

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MACOMB COUNTY, MICHIGAN
Statement of Forecasted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2014

	Freedom Hill <u>Park</u>	Health <u>Grants</u>	Human <u>Services</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	22,300	1,500,000
Charges for Services	125,000	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	500,000
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>125,000</u>	<u>22,300</u>	<u>2,000,000</u>
Expenditures:			
Salaries & Wages	-	-	-
Fringe Benefits	-	-	-
Supplies & Services	157,500	23,200	2,000,000
Conferences & Training	-	-	-
Utilities	155,007	-	-
Repairs & Maintenance	9,500	-	-
Vehicle Operations	-	-	-
Contract Services	-	129,253	-
Internal Services	500	-	-
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>322,507</u>	<u>152,453</u>	<u>2,000,000</u>
Revenues Over (Under) Expenditures	<u>(197,507)</u>	<u>(130,153)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	137,507	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>137,507</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(60,000)	(130,153)	-
Fund Balance, Beginning of Year	<u>679,715</u>	<u>278,369</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 619,715</u>	<u>\$ 148,216</u>	<u>\$ -</u>

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MACOMB COUNTY, MICHIGAN
Statement of Forecasted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2014

	Martha T Berry		
	Medical Care	Michigan	MSUE
	Facility	Works!	Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	65,000
Charges for Services	24,254,579	3,948,980	80,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	75,000	-	20,620
Indirect Cost Allocation	-	-	-
Other Revenue	5,000	-	-
Total Revenues	24,334,579	3,948,980	165,620
Expenditures:			
Salaries & Wages	9,458,497	2,308,696	58,302
Fringe Benefits	7,125,121	1,432,840	26,347
Supplies & Services	4,308,650	66,598	16,165
Conferences & Training	30,000	15,750	1,500
Utilities	590,000	-	-
Repairs & Maintenance	-	-	3,000
Vehicle Operations	-	-	-
Contract Services	1,654,058	-	58,150
Internal Services	768,253	125,096	1,156
Capital Outlay	400,000	-	1,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	24,334,579	3,948,980	165,620
Revenues Over (Under) Expenditures	-	-	-
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	-	-	-
Fund Balance, Beginning of Year	2,932,679	-	199,884
Fund Balance, End of Year	\$ 2,932,679	\$ -	\$ 199,884

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MACOMB COUNTY, MICHIGAN
Statement of Forecasted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2014

	Prosecuting		
	Attorney	Register of Deeds	Register of Deeds
	Forfeitures	Remonumentation	Technology Fund
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	204,612	-
Charges for Services	-	-	850,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	-	204,612	850,000
Expenditures:			
Salaries & Wages	-	-	36,299
Fringe Benefits	-	-	30,848
Supplies & Services	-	667	23,450
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	3,875
Vehicle Operations	-	-	-
Contract Services	-	203,945	753,126
Internal Services	-	-	1,000
Capital Outlay	-	-	20,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	204,612	868,598
Revenues Over (Under) Expenditures	-	-	(18,598)
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	-	-	(18,598)
Fund Balance, Beginning of Year	3,898	-	1,587,100
Fund Balance, End of Year	\$ 3,898	\$ -	\$ 1,568,502

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MACOMB COUNTY, MICHIGAN
Statement of Forecasted Revenues, Expenditures and Changes in Fund Balance
Individual Funds By Category
Fiscal Year Ending December 31, 2014

	Revenue Sharing Reserve Fund	Sheriff Grants	Veterans' Affairs	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ 942,452	\$ 108,706,718
Licenses & Permits	-	-	-	1,403,701
Intergovernmental	-	60,000	-	30,840,482
Charges for Services	-	90,200	18,150	55,347,396
Investment Income	-	-	-	389,574
Fines & Forfeitures	-	190,000	-	818,850
Reimbursements	-	-	-	7,620,678
Indirect Cost Allocation	-	-	-	8,292,927
Other Revenue	-	4,500	-	336,000
Total Revenues	-	344,700	960,602	213,756,326
Expenditures:				
Salaries & Wages	-	40,000	392,004	86,200,740
Fringe Benefits	-	10,000	315,018	55,203,616
Supplies & Services	-	65,700	255,939	27,592,446
Conferences & Training	-	114,000	10,000	309,458
Utilities	-	-	-	4,123,817
Repairs & Maintenance	-	5,000	9,135	5,436,667
Vehicle Operations	-	20,000	-	1,212,036
Contract Services	-	45,000	-	11,040,530
Internal Services	-	-	92,506	6,111,626
Capital Outlay	-	45,000	6,000	1,638,025
Debt Service - Principal	-	-	-	4,657,974
Debt Service - Interest and fees	-	-	-	1,800,761
Total Expenditures	-	344,700	1,080,602	205,327,696
Revenues Over (Under) Expenditures	-	-	(120,000)	8,428,630
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	6,668,157
Transfers in from Other Funds	-	-	-	10,725,000
Transfers out	-	-	-	(35,163,388)
Total Other Financing Sources (Uses):	-	-	-	(17,770,231)
Net Increase (Decrease) in Fund Balance	-	-	(120,000)	(9,341,601)
Fund Balance, Beginning of Year	99,788	4,040	1,047,279	74,809,528
Fund Balance, End of Year	\$ 99,788	\$ 4,040	\$ 927,279	\$ 65,467,927

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

	General Fund	Community Corrections	Community Development Block Grant
Revenues:			
Property Taxes	\$ 109,792,614	\$ -	\$ -
Licenses & Permits	1,403,701	-	-
Intergovernmental	21,732,562	126,270	2,884,000
Charges for Services	25,808,227	4,000	25,000
Investment Income	300,000	-	-
Fines & Forfeitures	628,850	-	-
Reimbursements	6,998,058	-	27,000
Indirect Cost Allocation	8,292,927	-	-
Other Revenue	296,500	-	20,000
Total Revenues	175,253,439	130,270	2,956,000
Expenditures:			
Salaries & Wages	73,383,522	40,190	322,940
Fringe Benefits	48,587,076	31,725	177,060
Supplies & Services	14,193,318	126,270	2,376,000
Conferences & Training	138,208	-	-
Utilities	3,378,810	-	-
Repairs & Maintenance	5,276,157	-	-
Vehicle Operations	1,192,036	-	-
Contract Services	8,073,583	4,000	99,415
Internal Services	5,121,752	-	-
Capital Outlay	1,001,620	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	160,346,082	202,185	2,975,415
Revenues Over (Under) Expenditures	14,907,357	(71,915)	(19,415)
Other Financing Sources (Uses):			
Transfers in from General Fund	-	71,915	-
Transfers in from Other Funds	10,725,000	-	-
Transfers out	(35,101,726)	-	-
Total Other Financing Sources (Uses):	(24,376,726)	71,915	-
Net Increase (Decrease) in Fund Balance	(9,469,369)	-	(19,415)
Fund Balance, Beginning of Year	46,825,525	-	9,579,058
Fund Balance, End of Year	\$ 37,356,156	\$ -	\$ 9,559,643

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

	Community Services	Debt Service Fund	Emergency Management Grants
Revenues:			
Property Taxes	\$ -	\$ 126,937	\$ -
Licenses & Permits	-	-	-
Intergovernmental	200,000	-	4,045,738
Charges for Services	43,260	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	10,000	-	-
Total Revenues	<u>253,260</u>	<u>126,937</u>	<u>4,045,738</u>
Expenditures:			
Salaries & Wages	19,503	-	140,787
Fringe Benefits	9,264	-	61,500
Supplies & Services	232,425	-	3,679,046
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	130,000	-
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	1,363	-	-
Capital Outlay	-	-	164,405
Debt Service - Principal	-	4,813,933	-
Debt Service - Interest and fees	-	1,643,140	-
Total Expenditures	<u>262,555</u>	<u>6,587,073</u>	<u>4,045,738</u>
Revenues Over (Under) Expenditures	<u>(9,295)</u>	<u>(6,460,136)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	6,457,073	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>6,457,073</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(9,295)	(3,063)	-
Fund Balance, Beginning of Year	9,295	2,550,050	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 2,546,987</u>	<u>\$ -</u>

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

	Freedom Hill <u>Park</u>	Health <u>Grants</u>	Human <u>Services</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	22,300	1,500,000
Charges for Services	125,000	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	500,000
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>125,000</u>	<u>22,300</u>	<u>2,000,000</u>
Expenditures:			
Salaries & Wages	-	-	-
Fringe Benefits	-	-	-
Supplies & Services	157,500	23,200	2,000,000
Conferences & Training	-	-	-
Utilities	155,007	-	-
Repairs & Maintenance	9,500	-	-
Vehicle Operations	-	-	-
Contract Services	-	129,253	-
Internal Services	500	-	-
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>322,507</u>	<u>152,453</u>	<u>2,000,000</u>
Revenues Over (Under) Expenditures	<u>(197,507)</u>	<u>(130,153)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	137,507	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>137,507</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(60,000)	(130,153)	-
Fund Balance, Beginning of Year	<u>619,715</u>	<u>148,216</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 559,715</u>	<u>\$ 18,063</u>	<u>\$ -</u>

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

	Martha T Berry		
	Medical Care	Michigan	MSUE
	Facility	Works!	Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	65,000
Charges for Services	24,254,579	3,948,980	80,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	75,000	-	20,620
Indirect Cost Allocation	-	-	-
Other Revenue	5,000	-	-
Total Revenues	24,334,579	3,948,980	165,620
Expenditures:			
Salaries & Wages	9,458,497	2,308,696	58,302
Fringe Benefits	7,125,121	1,432,840	26,347
Supplies & Services	4,308,650	66,598	16,165
Conferences & Training	30,000	15,750	1,500
Utilities	590,000	-	-
Repairs & Maintenance	-	-	3,000
Vehicle Operations	-	-	-
Contract Services	1,654,058	-	58,150
Internal Services	768,253	125,096	1,156
Capital Outlay	400,000	-	1,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	24,334,579	3,948,980	165,620
Revenues Over (Under) Expenditures	-	-	-
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	-	-	-
Fund Balance, Beginning of Year	2,932,679	-	199,884
Fund Balance, End of Year	\$ 2,932,679	\$ -	\$ 199,884

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

	Prosecuting		
	Attorney	Register of Deeds	Register of Deeds
	Forfeitures	Remonumentation	Technology Fund
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	204,612	-
Charges for Services	-	-	850,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	-	204,612	850,000
Expenditures:			
Salaries & Wages	-	-	36,299
Fringe Benefits	-	-	30,848
Supplies & Services	-	667	23,450
Conferences & Training	-	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	3,875
Vehicle Operations	-	-	-
Contract Services	-	203,945	753,126
Internal Services	-	-	1,000
Capital Outlay	-	-	20,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	204,612	868,598
Revenues Over (Under) Expenditures	-	-	(18,598)
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	-	-	(18,598)
Fund Balance, Beginning of Year	3,898	-	1,568,502
Fund Balance, End of Year	\$ 3,898	\$ -	\$ 1,549,904

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

	Revenue Sharing Reserve Fund	Sheriff Grants	Veterans' Affairs	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ 961,301	\$ 110,880,852
Licenses & Permits	-	-	-	1,403,701
Intergovernmental	-	60,000	-	30,840,482
Charges for Services	-	90,200	18,150	55,247,396
Investment Income	-	-	-	300,000
Fines & Forfeitures	-	190,000	-	818,850
Reimbursements	-	-	-	7,620,678
Indirect Cost Allocation	-	-	-	8,292,927
Other Revenue	-	4,500	-	336,000
Total Revenues	-	344,700	979,451	215,740,886
Expenditures:				
Salaries & Wages	-	40,000	392,004	86,200,740
Fringe Benefits	-	10,000	334,488	57,826,269
Supplies & Services	-	65,700	255,318	27,524,307
Conferences & Training	-	114,000	10,000	309,458
Utilities	-	-	-	4,123,817
Repairs & Maintenance	-	5,000	9,135	5,436,667
Vehicle Operations	-	20,000	-	1,212,036
Contract Services	-	45,000	-	11,020,530
Internal Services	-	-	92,506	6,111,626
Capital Outlay	-	45,000	6,000	1,638,025
Debt Service - Principal	-	-	-	4,813,933
Debt Service - Interest and fees	-	-	-	1,643,140
Total Expenditures	-	344,700	1,099,451	207,860,548
Revenues Over (Under) Expenditures	-	-	(120,000)	7,880,338
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	6,666,495
Transfers in from Other Funds	-	-	-	10,725,000
Transfers out	-	-	-	(35,101,726)
Total Other Financing Sources (Uses):	-	-	-	(17,710,231)
Net Increase (Decrease) in Fund Balance	-	-	(120,000)	(9,829,893)
Fund Balance, Beginning of Year	99,788	4,040	927,279	65,467,927
Fund Balance, End of Year	\$ 99,788	\$ 4,040	\$ 807,279	\$ 55,638,034

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

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Property Taxes	\$ 126,586,901	\$ 118,515,591	\$ 108,534,942	\$ 107,639,818	\$ 107,639,818	\$ 109,792,614
Licenses & Permits	411,383	416,870	1,395,901	1,402,701	1,403,701	1,403,701
Intergovernmental	7,831,157	7,601,165	20,823,465	21,752,562	21,732,562	21,732,562
Charges for Services	21,342,618	20,184,962	24,928,217	25,877,427	25,908,227	25,808,227
Investment Income	823,249	339,286	400,000	300,000	300,000	300,000
Fines & Forfeitures	751,177	712,788	813,827	627,850	628,850	628,850
Reimbursements	7,198,774	6,800,475	7,599,167	6,956,345	6,998,058	6,998,058
Indirect Cost Allocation	10,257,635	8,249,546	8,300,547	8,291,115	8,292,927	8,292,927
Other Revenue	257,938	142,859	337,625	296,500	296,500	296,500
Total Revenues	175,460,832	162,963,541	173,133,691	173,144,318	173,200,643	175,253,439
Expenditures:						
Salaries & Wages	66,183,569	64,776,421	76,518,402	73,136,188	73,383,522	73,383,522
Fringe Benefits	34,958,842	35,336,482	43,800,242	43,405,957	45,983,893	48,587,076
Supplies & Services	12,488,114	10,239,206	15,371,070	14,211,750	14,193,318	14,193,318
Room & Board	-	-	-	-	-	-
Conferences & Training	31,223	19,007	179,184	141,783	138,208	138,208
Utilities	3,109,685	3,149,475	3,462,185	3,308,460	3,378,810	3,378,810
Repairs & Maintenance	5,339,798	4,846,127	5,681,243	5,130,012	5,276,157	5,276,157
Vehicle Operations	812,149	992,332	1,160,565	1,190,536	1,192,036	1,192,036
Contract Services	6,166,190	6,868,311	8,587,697	8,087,733	8,093,583	8,073,583
Internal Services	2,740,087	2,309,231	5,457,689	5,120,646	5,121,752	5,121,752
Capital Outlay	387,293	345,665	506,587	1,106,620	1,001,620	1,001,620
Total Expenditures	132,216,950	128,882,256	160,724,864	154,839,685	157,762,899	160,346,082
Revenues Over (Under) Expenditures	43,243,882	34,081,285	12,408,827	18,304,633	15,437,744	14,907,357
Other Financing Sources (Uses):						
Transfers in - Other Funds	24,806,033	24,998,138	20,233,296	10,951,750	10,725,000	10,725,000
Transfers out	(53,283,687)	(53,882,340)	(32,671,826)	(29,232,249)	(35,103,388)	(35,101,726)
Total Other Financing Sources (Uses):	(28,477,654)	(28,884,202)	(12,438,530)	(18,280,499)	(24,378,388)	(24,376,726)
Net Increase (Decrease) in Fund Balance	14,766,228	5,197,082	(29,703)	24,134	(8,940,644)	(9,469,369)
Fund Balance, Beginning of Year	40,536,426	55,302,654	55,771,738	55,742,035	55,766,169	46,825,525
Prior Period Adjustment	-	(4,727,998)	-	-	-	-
Fund Balance, End of Year	\$ 55,302,654	\$ 55,771,738	\$ 55,742,035	\$ 55,766,169	\$ 46,825,525	\$ 37,356,156

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

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Property Taxes	\$ 126,586,901	\$ 118,515,591	\$ 108,534,942	\$ 107,639,818	\$ 107,639,818	\$ 109,792,614
Licenses & Permits	411,383	416,870	1,395,901	1,402,701	1,403,701	1,403,701
Intergovernmental	7,831,157	7,601,165	20,823,465	21,752,562	21,732,562	21,732,562
Charges for Services	21,342,618	20,184,962	24,928,217	25,877,427	25,908,227	25,808,227
Investment Income	823,249	339,286	400,000	300,000	300,000	300,000
Fines & Forfeitures	751,177	712,788	813,827	627,850	628,850	628,850
Reimbursements	7,198,774	6,800,475	7,599,167	6,956,345	6,998,058	6,998,058
Indirect Cost Allocation	10,257,635	8,249,546	8,300,547	8,291,115	8,292,927	8,292,927
Other Revenue	257,938	142,859	337,625	296,500	296,500	296,500
Total Revenues	<u>175,460,832</u>	<u>162,963,541</u>	<u>173,133,691</u>	<u>173,144,318</u>	<u>173,200,643</u>	<u>175,253,439</u>
Expenditures:						
Legislative	1,871,825	1,182,344	1,458,115	1,453,974	1,475,373	1,490,419
Judicial	30,318,221	28,011,785	30,892,595	30,696,841	31,224,393	31,728,666
General Government	37,607,558	37,083,708	37,740,641	33,846,147	34,848,942	35,546,012
Public Safety	57,338,402	57,404,682	63,501,912	62,521,476	63,504,170	64,425,101
Public Works	4,692,211	4,830,691	5,729,780	5,693,283	5,814,080	5,928,953
Health & Welfare	1,441	23,380	20,895,233	19,521,344	19,894,321	20,225,311
Capital Outlay	387,293	345,665	506,587	1,106,620	1,001,620	1,001,620
Total Expenditures	<u>132,216,950</u>	<u>128,882,256</u>	<u>160,724,864</u>	<u>154,839,685</u>	<u>157,762,899</u>	<u>160,346,082</u>
Revenues Over (Under) Expenditures	<u>43,243,882</u>	<u>34,081,285</u>	<u>12,408,827</u>	<u>18,304,633</u>	<u>15,437,744</u>	<u>14,907,357</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	24,806,033	24,998,138	20,233,296	10,951,750	10,725,000	10,725,000
Transfers out	(53,283,687)	(53,882,340)	(32,671,826)	(29,232,249)	(35,103,388)	(35,101,726)
Total Other Financing Sources (Uses):	<u>(28,477,654)</u>	<u>(28,884,202)</u>	<u>(12,438,530)</u>	<u>(18,280,499)</u>	<u>(24,378,388)</u>	<u>(24,376,726)</u>
Net Increase (Decrease) in Fund Balance	14,766,228	5,197,082	(29,703)	24,134	(8,940,644)	(9,469,369)
Fund Balance, Beginning of Year	40,536,426	55,302,654	55,771,738	55,742,035	55,766,169	46,825,525
Prior Period Adjustment	-	(4,727,998)	-	-	-	-
Fund Balance, End of Year	<u>\$ 55,302,654</u>	<u>\$ 55,771,738</u>	<u>\$ 55,742,035</u>	<u>\$ 55,766,169</u>	<u>\$ 46,825,525</u>	<u>\$ 37,356,156</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Property Taxes						
Non-Departmental	\$ 126,586,901	\$ 118,515,591	\$ 108,534,942	\$ 107,639,818	\$ 107,639,818	\$ 109,792,614
Licenses & Permits						
Circuit Court	(15)	-	-	-	-	-
Clerk	232,335	227,085	232,000	232,000	232,000	232,000
Family Counseling	71,710	73,880	75,000	75,000	75,000	75,000
Health Department	-	-	968,501	966,701	966,701	966,701
Public Works	38,960	43,026	40,000	48,000	49,000	49,000
Treasurer	700	332	400	1,000	1,000	1,000
Non-Departmental	67,693	72,548	80,000	80,000	80,000	80,000
	<u>411,383</u>	<u>416,870</u>	<u>1,395,901</u>	<u>1,402,701</u>	<u>1,403,701</u>	<u>1,403,701</u>
Intergovernmental						
Circuit Court	4,698,442	4,481,728	4,818,688	4,823,688	4,823,688	4,823,688
District Court - Romeo	56,236	55,626	55,724	55,724	55,724	55,724
District Court - New Baltimore	72,018	70,679	70,089	66,224	66,224	66,224
Elections	5,680	6,252	7,000	7,000	7,000	7,000
Emergency Management	38,741	47,754	43,000	53,000	53,000	53,000
Health Department	-	-	1,978,870	1,981,245	1,981,245	1,981,245
Juvenile Court	154,997	154,997	154,997	154,997	154,997	154,997
Probate Court - Mental	144,159	148,904	148,724	-	-	-
Probate Court - Wills & Estates	144,159	148,904	139,919	279,838	279,838	279,838
Planning & Economic Development	-	-	20,000	20,000	-	-
Prosecuting Attorney	46,897	4,523	45,000	40,000	40,000	40,000
Senior Citizens Services	-	-	106,454	110,846	110,846	110,846
Sheriff	255,000	175,000	235,000	210,000	210,000	210,000
Non-Departmental	2,214,828	2,306,798	13,000,000	13,950,000	13,950,000	13,950,000
	<u>7,831,157</u>	<u>7,601,165</u>	<u>20,823,465</u>	<u>21,752,562</u>	<u>21,732,562</u>	<u>21,732,562</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Charges for Services						
Board of Commissioners	500	658	-	1,000	1,000	1,000
Building Authority	3,050	1,225	-	-	-	-
Circuit Court	1,630,390	1,491,809	1,609,970	1,641,420	1,641,420	1,641,420
Clerk	521,029	606,532	542,919	513,984	513,984	513,984
District Court - Romeo	353,104	372,332	418,200	418,200	418,200	418,200
District Court - New Baltimore	952,912	465,043	441,793	402,530	406,830	406,830
Elections	8,078	5,500	15,000	15,000	15,000	15,000
Equalization	31,102	15,693	750	1,000	1,000	1,000
Emergency Management	-	-	396,500	352,000	352,000	352,000
Facilities & Operations	341,285	284,254	2,260,520	2,255,284	2,255,284	2,255,284
Family Counseling	90,015	85,925	100,000	100,000	100,000	100,000
Finance	62,247	49,882	51,000	51,000	51,000	51,000
Health Department	-	-	2,035,309	1,935,453	1,910,453	1,910,453
Human Resources	1,992	1,800	2,000	2,000	2,000	2,000
Juvenile Court	157,590	171,758	188,500	194,500	194,500	194,500
MSU Extension	280	-	-	-	-	-
Probate Court - Mental	91	135	100	-	-	-
Probate Court - Wills & Estates	301,491	301,617	310,000	310,000	310,000	310,000
Planning & Economic Development	140	40	-	-	-	-
Probation - Circuit Court	470	531	-	-	-	-
Probation - District Court	1,076,287	765,113	695,000	609,000	609,000	609,000
Prosecuting Attorney	6,175	2,514	5,000	7,000	7,000	7,000
Purchasing	88,073	86,579	115,500	115,500	115,500	115,500
Public Works	647,511	707,097	468,026	688,026	739,026	739,026
Register of Deeds	3,908,622	4,258,457	2,142,640	2,614,840	2,614,840	2,514,840
Reimbursement	242,713	233,777	275,000	300,000	300,000	300,000
Risk Management	1,429	1,633	-	-	-	-
Senior Citizens Services	-	-	208,954	101,454	101,454	101,454
Sheriff	10,456,289	9,858,742	10,884,991	10,884,991	10,884,991	10,884,991
Technical Services	312,492	256,757	-	-	-	-
Treasurer	13,016	25,312	26,300	29,000	29,500	29,500
Non-Departmental	134,245	134,245	1,734,245	2,334,245	2,334,245	2,334,245
	<u>21,342,618</u>	<u>20,184,962</u>	<u>24,928,217</u>	<u>25,877,427</u>	<u>25,908,227</u>	<u>25,808,227</u>
Investment Income						
District Court - Romeo	799	397	-	-	-	-
District Court - New Baltimore	134	-	-	-	-	-
Non-Departmental	822,316	338,889	400,000	300,000	300,000	300,000
	<u>823,249</u>	<u>339,286</u>	<u>400,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Fines & Forfeitures						
Circuit Court	84,109	54,307	95,000	95,000	95,000	95,000
District Court - Romeo	272,726	348,242	264,000	264,000	264,000	264,000
District Court - New Baltimore	288,327	285,700	291,827	228,800	229,800	229,800
Juvenile Court	9,470	7,353	6,500	8,500	8,500	8,500
Law Library	-	-	8,500	8,500	8,500	8,500
Prosecuting Attorney	74,523	-	125,000	-	-	-
Sheriff	21,693	17,123	22,000	22,000	22,000	22,000
Treasurer	329	63	1,000	1,050	1,050	1,050
	<u>751,177</u>	<u>712,788</u>	<u>813,827</u>	<u>627,850</u>	<u>628,850</u>	<u>628,850</u>
Reimbursements						
Circuit Court	945,685	1,026,604	1,300,040	1,300,000	1,300,000	1,300,000
Clerk	97,846	99,744	45,050	45,050	45,050	45,050
District Court - Romeo	64,733	60,753	43,600	43,600	43,600	43,600
District Court - New Baltimore	66,780	73,243	78,670	73,235	76,300	76,300
Elections	-	1,192	1,500	1,500	1,500	1,500
Equalization	145	13	-	-	-	-
Emergency Management	4,627	15,497	41,000	82,000	82,000	82,000
Facilities & Operations	1,998,662	1,135,776	1,025,000	900,000	900,000	900,000
Finance	-	25	-	-	-	-
Health Department	-	-	8,420	9,175	9,175	9,175
Human Resources	25	204	300	300	300	300
Information Technology	30	-	-	-	-	-
Juvenile Court	278,697	309,542	400,000	400,000	400,000	400,000
Law Library	-	-	3,000	3,000	3,000	3,000
MSU Extension	4,535	733	-	-	-	-
Probate Court - Mental	1,155	25	1,000	-	-	-
Probate Court - Wills & Estates	29	16	-	-	-	-
Planning & Economic Development	98	27	-	-	-	-
Probation - District Court	-	-	-	50	50	50
Prosecuting Attorney	7,302	12,925	12,300	5,100	5,100	5,100
Purchasing	13	-	10,000	10,000	10,000	10,000
Public Works	1,218,071	1,440,937	2,045,987	1,955,085	1,993,733	1,993,733
Register of Deeds	-	14	50	-	-	-
Reimbursement	270,703	270,198	430,000	175,000	175,000	175,000
Senior Citizens Services	32,000	-	-	-	-	-
Sheriff	2,202,287	2,321,958	2,153,150	1,953,150	1,953,150	1,953,150
Technical Services	5,351	31,023	-	-	-	-
Treasurer	-	26	100	100	100	100
	<u>7,198,774</u>	<u>6,800,475</u>	<u>7,599,167</u>	<u>6,956,345</u>	<u>6,998,058</u>	<u>6,998,058</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Indirect Cost Allocation						
Health Department	-	-	208,178	208,178	208,178	208,178
Information Technology	-	-	83,552	82,937	84,749	84,749
Non-Departmental	<u>10,257,635</u>	<u>8,249,546</u>	<u>8,008,817</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>10,257,635</u>	<u>8,249,546</u>	<u>8,300,547</u>	<u>8,291,115</u>	<u>8,292,927</u>	<u>8,292,927</u>
Other Revenue						
Board of Commissioners	12	6	-	-	-	-
Charter Commission	582	-	-	-	-	-
Circuit Court	-	-	50	-	-	-
Clerk	4,707	3,477	-	-	-	-
Corporation Counsel	2,100	1,502	-	1,500	1,500	1,500
District Court - Romeo	2,453	2,495	-	-	-	-
District Court - New Baltimore	60,032	-	-	-	-	-
Facilities & Operations	8,622	18,285	50	-	-	-
Family Counseling	-	-	-	3,500	3,500	3,500
Finance	3,781	1,755	-	-	-	-
Health Department	-	-	145,525	91,500	91,500	91,500
Human Resources	20,172	(29,068)	-	-	-	-
Juvenile Court	-	3,862	-	-	-	-
MSU Extension	-	171	-	-	-	-
Probate Court - Wills & Estates	(4,874)	905	-	-	-	-
Prosecuting Attorney	705	-	-	-	-	-
Purchasing	139,179	108,547	80,000	88,000	88,000	88,000
Public Works	65	11	-	-	-	-
Register of Deeds	11,238	10,223	-	-	-	-
Sheriff	8,612	23,638	12,000	12,000	12,000	12,000
Treasurer	-	51	-	-	-	-
Non-Departmental	<u>552</u>	<u>(3,000)</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
	<u>257,938</u>	<u>142,859</u>	<u>337,625</u>	<u>296,500</u>	<u>296,500</u>	<u>296,500</u>
Total Operating Revenues	<u>175,460,832</u>	<u>162,963,541</u>	<u>173,133,691</u>	<u>173,144,318</u>	<u>173,200,643</u>	<u>175,253,439</u>
Transfers In						
Board of Commissioners	-	2,000	-	-	-	-
District Court - Romeo	3,500	-	-	-	-	-
Planning & Economic Development	20,000	20,000	20,000	20,000	20,000	20,000
Non-Departmental	<u>24,782,533</u>	<u>24,976,138</u>	<u>20,213,296</u>	<u>10,931,750</u>	<u>10,705,000</u>	<u>10,705,000</u>
	<u>24,806,033</u>	<u>24,998,138</u>	<u>20,233,296</u>	<u>10,951,750</u>	<u>10,725,000</u>	<u>10,725,000</u>
	<u>\$ 200,266,865</u>	<u>\$ 187,961,679</u>	<u>\$ 193,366,987</u>	<u>\$ 184,096,068</u>	<u>\$ 183,925,643</u>	<u>\$ 185,978,439</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Legislative						
Board of Commissioners	\$ 1,871,825	\$ 1,182,344	\$ 1,458,115	\$ 1,453,974	\$ 1,475,373	\$ 1,490,419
Judicial						
Circuit Court	9,002,008	8,311,323	10,027,440	9,925,911	10,048,495	10,169,209
District Court - Romeo	965,664	952,971	1,138,293	1,122,024	1,146,070	1,171,381
District Court - New Baltimore	1,557,564	1,151,919	1,385,716	1,374,310	1,404,772	1,435,924
District Court - 3rd Class	33,115	28,180	50,000	17,848	17,848	17,848
Family Counseling	154,374	155,967	169,038	168,920	170,732	172,679
Jury Commission	65,105	74,401	117,911	148,746	148,746	148,746
Juvenile Court	5,462,875	4,856,157	5,241,467	5,156,172	5,252,049	5,349,399
Law Library	-	-	31,500	31,500	31,500	31,500
Probate Court - Mental	1,011,043	868,232	937,721	-	-	-
Probate Court - Wills & Estates	2,308,374	2,358,137	2,412,194	3,175,574	3,231,404	3,289,814
Probation - Circuit Court	116,689	117,487	125,828	124,256	124,256	124,256
Probation - District Court	1,213,298	835,380	588,527	467,638	477,433	487,168
Prosecuting Attorney	8,428,112	8,301,631	8,666,960	8,983,942	9,171,088	9,330,742
	<u>30,318,221</u>	<u>28,011,785</u>	<u>30,892,595</u>	<u>30,696,841</u>	<u>31,224,393</u>	<u>31,728,666</u>
General Government						
Apportionment Commission	18,141	-	-	-	-	-
Building Authority	-	-	1,300	1,300	1,300	1,300
Charter Commission	659	-	-	-	-	-
Clerk	3,854,569	3,751,420	4,267,979	4,288,714	4,408,153	4,517,185
Corporation Counsel	824,000	838,399	873,574	874,549	887,233	900,863
County Executive	-	966,868	1,277,034	1,275,227	1,287,287	1,297,064
Equalization	806,885	769,965	904,550	906,025	926,586	946,056
Elections	25,682	9,413	36,584	34,284	34,284	34,284
Ethics Board	-	-	60,000	60,000	60,000	60,000
Facilities & Operations	13,759,335	13,077,763	15,409,829	14,636,621	15,056,091	15,239,109
Finance	1,800,179	1,552,457	1,965,828	2,067,119	2,117,995	2,158,882
Human Resources	1,611,076	1,624,074	2,009,758	2,001,530	2,068,645	2,111,479
Information Technology	5,001,564	4,893,125	5,604,707	5,678,520	5,756,706	5,824,851
MSU Extension	745,249	800,098	914,102	867,328	800,899	812,581
Planning & Economic Development	2,275,265	2,255,694	2,681,660	2,838,706	2,894,820	2,943,495
Plat Board	-	-	1,000	1,000	1,000	1,000
Public Affairs	3,142	-	-	-	-	-
Purchasing	1,267,615	1,137,316	1,450,761	1,353,534	1,386,127	1,417,279
Register of Deeds	1,397,928	1,424,198	1,784,867	1,706,977	1,750,710	1,797,438
Reimbursement	691,769	699,828	863,311	797,313	824,075	845,492
Risk Management	343,694	344,805	-	-	-	-
Treasurer	1,934,319	1,974,932	2,236,331	2,215,093	2,267,666	2,318,289
Non Departmental Appropriations	1,246,486	963,354	(4,602,534)	(7,757,693)	(7,680,635)	(7,680,635)
	<u>37,607,558</u>	<u>37,083,708</u>	<u>37,740,641</u>	<u>33,846,147</u>	<u>34,848,942</u>	<u>35,546,012</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Public Safety						
Civil Service Commission	9,375	5,739	17,250	14,150	14,150	14,150
Court Building Safety	828,210	827,928	-	-	-	-
Emergency Management	242,133	257,080	989,609	980,613	998,733	1,018,203
Security	427,440	437,143	-	-	-	-
Sheriff	55,163,770	55,200,221	62,495,053	61,526,713	62,491,287	63,392,748
Technical Services	667,474	676,572	-	-	-	-
	<u>57,338,402</u>	<u>57,404,682</u>	<u>63,501,912</u>	<u>62,521,476</u>	<u>63,504,170</u>	<u>64,425,101</u>
Public Works						
Public Works Commissioner	4,692,211	4,830,691	5,729,780	5,693,283	5,814,080	5,928,953
Health & Welfare						
Health and Community Services	-	23,004	253,797	263,671	267,295	271,189
Health Department	-	-	19,319,818	18,110,805	18,451,585	18,753,370
Senior Citizens Services	-	-	1,249,146	1,074,396	1,102,969	1,128,280
Resident County Hospitalization	-	-	72,472	72,472	72,472	72,472
Water Quality Board	1,441	377	-	-	-	-
	<u>1,441</u>	<u>23,380</u>	<u>20,895,233</u>	<u>19,521,344</u>	<u>19,894,321</u>	<u>20,225,311</u>
Capital Outlay	<u>387,293</u>	<u>345,665</u>	<u>506,587</u>	<u>1,106,620</u>	<u>1,001,620</u>	<u>1,001,620</u>
Total Operating Expenditures	132,216,950	128,882,256	160,724,864	154,839,685	157,762,899	160,346,082
Transfers Out	<u>53,283,687</u>	<u>53,882,340</u>	<u>32,671,826</u>	<u>29,232,249</u>	<u>35,103,388</u>	<u>35,101,726</u>
Total Expenditures	<u>\$185,500,637</u>	<u>\$182,764,597</u>	<u>\$ 193,396,690</u>	<u>\$ 184,071,934</u>	<u>\$ 192,866,287</u>	<u>\$ 195,447,808</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Salaries & Wages						
Board of Commissioners	1,181,801	732,812	740,400	734,280	734,480	734,480
Circuit Court	2,906,435	2,914,717	3,317,809	3,276,053	3,297,550	3,297,550
Clerk	2,178,013	2,081,966	2,283,287	2,232,493	2,247,155	2,247,155
Corporation Counsel	555,500	557,692	576,530	559,235	559,235	559,235
County Executive	-	599,243	834,866	802,931	802,931	802,931
Court Building Safety	743,957	750,056	-	-	-	-
District Court - Romeo	496,506	508,511	563,040	542,240	542,640	542,640
District Court - New Baltimore	682,582	674,005	689,291	664,960	666,160	666,160
Equalization	503,002	476,781	547,228	533,691	535,683	535,683
Emergency Management	143,987	144,019	578,446	569,750	569,750	569,750
Facilities & Operations	4,079,545	3,827,334	4,665,359	4,497,053	4,500,453	4,500,453
Family Counseling	34,547	34,544	36,080	35,147	35,147	35,147
Finance	1,138,877	958,994	1,216,992	1,251,206	1,261,671	1,261,671
Health Department	-	-	8,321,056	7,935,831	7,987,613	7,987,613
Health & Community Services	-	15,859	165,773	168,405	168,405	168,405
Human Resources	919,776	965,441	1,145,104	1,111,131	1,133,369	1,133,369
Information Technology	2,180,162	2,072,461	2,336,142	2,308,655	2,320,705	2,320,705
Juvenile Court	2,636,345	2,435,005	2,637,662	2,539,326	2,543,632	2,543,632
MSU Extension	372,735	403,366	318,131	288,964	244,233	244,233
Probate Court - Mental	461,280	403,872	416,110	-	-	-
Probate Court - Wills & Estates	1,388,087	1,414,337	1,401,049	1,690,431	1,691,631	1,691,631
Planning & Economic Development	1,419,551	1,381,672	1,568,786	1,589,486	1,598,311	1,598,311
Probation - District Court	749,312	510,105	331,240	260,843	261,443	261,443
Prosecuting Attorney	5,474,169	5,308,750	5,530,654	5,537,999	5,569,468	5,569,468
Purchasing	680,346	599,102	728,020	666,411	669,350	669,350
Public Affairs	-	-	-	-	-	-
Public Works	2,981,063	3,035,734	3,557,382	3,415,300	3,423,805	3,423,805
Register of Deeds	805,468	809,809	889,188	853,763	853,963	853,963
Reimbursement	404,048	406,962	481,207	425,035	430,609	430,609
Risk Management	220,549	222,680	-	-	-	-
Security	262,526	260,816	-	-	-	-
Senior Citizens Services	-	-	647,023	578,420	582,423	582,423
Sheriff	28,982,310	28,666,190	32,510,895	31,716,809	31,812,226	31,812,226
Technical Services	410,134	408,172	-	-	-	-
Treasurer	1,190,956	1,195,415	1,283,652	1,252,307	1,256,764	1,256,764
Non-Departmental	-	-	(3,800,000)	(4,901,967)	(4,917,283)	(4,917,283)
	66,183,569	64,776,421	76,518,402	73,136,188	73,383,522	73,383,522
Fringe Benefits						
Apportionment Commission	-	-	-	-	-	-
Board of Commissioners	586,177	306,784	539,904	540,879	573,540	608,586
Circuit Court	1,359,570	1,418,202	1,897,702	2,015,592	2,132,782	2,253,496
Clerk	1,292,142	1,318,189	1,588,534	1,671,028	1,775,805	1,884,837
Corporation Counsel	229,791	244,700	254,559	272,029	284,713	298,343
County Executive	-	185,458	242,842	265,095	274,155	283,932
Court Building Safety	57,381	61,215	-	-	-	-
District Court - Romeo	279,733	296,767	379,750	393,323	416,969	442,280
District Court - New Baltimore	385,519	393,318	466,710	483,546	512,808	543,960
Equalization	254,702	255,422	313,022	328,834	347,403	366,873
Emergency Management	78,798	83,927	340,098	337,022	355,142	374,612
Facilities & Operations	2,284,190	2,210,115	2,854,990	2,973,911	3,145,006	3,328,024
Family Counseling	22,577	24,073	27,887	28,776	30,588	32,535
Finance	566,792	514,453	649,679	719,956	760,367	801,254
Health Department	-	-	4,767,906	4,708,611	4,997,019	5,298,804
Health & Community Services	-	7,008	72,924	79,666	83,290	87,184
Human Resources	505,255	540,198	667,476	709,236	754,113	796,947
Information Technology	1,033,490	1,008,480	1,140,761	1,250,261	1,316,397	1,384,542
Juvenile Court	1,350,026	1,333,546	1,523,823	1,612,641	1,704,212	1,801,562
MSU Extension	215,700	235,296	225,843	211,110	191,046	202,728
Probate Court - Mental	234,478	203,889	225,134	-	-	-
Probate Court - Wills & Estates	704,633	750,419	788,560	1,006,553	1,061,183	1,119,593
Planning & Economic Development	675,043	691,677	799,044	879,620	926,909	975,584
Probation - District Court	400,752	279,197	188,345	163,064	172,259	181,994
Prosecuting Attorney	2,434,207	2,505,156	2,655,552	2,955,137	3,110,814	3,270,468
Purchasing	398,772	361,204	496,411	483,873	513,527	544,679

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Fringe Benefits (continued)						
Public Affairs	3,142	-	-	-	-	-
Public Works	1,460,134	1,571,165	1,887,078	2,001,670	2,110,495	2,225,368
Register of Deeds	475,082	510,130	673,547	692,934	736,467	783,195
Reimbursement	242,409	257,778	329,623	325,197	346,385	367,802
Risk Management	99,713	107,023	-	-	-	-
Security	157,868	168,854	-	-	-	-
Senior Citizens Services	-	-	457,104	401,478	425,937	451,248
Sheriff	16,283,323	16,598,222	19,080,485	19,372,551	20,241,708	21,143,169
Technical Services	216,633	230,545	-	-	-	-
Treasurer	620,993	664,072	788,367	824,474	872,590	923,213
Non-Departmental	49,817	-	(2,523,418)	(4,302,110)	(4,189,736)	(4,189,736)
	<u>34,958,842</u>	<u>35,336,482</u>	<u>43,800,242</u>	<u>43,405,957</u>	<u>45,983,893</u>	<u>48,587,076</u>
Supplies and Services						
Board of Commissioners	15,707	13,773	27,508	25,062	20,300	20,300
Building Authority	-	-	1,300	1,300	1,300	1,300
Charter Commission	78	-	-	-	-	-
Circuit Court	4,525,652	3,830,107	4,598,620	4,416,595	4,400,492	4,400,492
Civil Service Commission	3,162	3,585	8,000	7,750	7,750	7,750
Clerk	279,790	228,751	282,291	269,366	269,366	269,366
Corporation Counsel	16,848	17,383	19,935	20,735	20,735	20,735
County Executive	-	42,094	23,825	24,700	27,700	27,700
Court Building Safety	2,324	28	-	-	-	-
District Court - Romeo	144,099	113,382	151,230	144,066	144,066	144,066
District Court - New Baltimore	454,402	54,602	195,456	191,545	191,545	191,545
Department of Human Services	-	-	72,472	72,472	72,472	72,472
District Court - 3rd Class	33,115	28,180	50,000	17,848	17,848	17,848
Equalization	20,874	18,727	22,000	21,500	21,500	21,500
Elections	23,334	9,262	34,000	31,700	31,700	31,700
Emergency Management	4,026	4,333	10,074	13,230	13,230	13,230
Ethics Board	-	-	9,500	9,500	9,500	9,500
Facilities & Operations	358,683	498,580	587,070	481,310	499,685	499,685
Family Counseling	725	622	2,350	2,250	2,250	2,250
Finance	39,335	37,857	48,702	46,202	46,202	46,202
Health Department	-	-	2,245,269	1,979,350	1,980,065	1,980,065
Health & Community Services	-	137	8,100	7,600	7,600	7,600
Human Resources	96,899	39,331	99,437	87,272	87,272	87,272
Information Technology	37,671	55,291	61,511	54,250	54,250	54,250
Jury Commission	64,827	36,308	37,015	49,100	49,100	49,100
Juvenile Court	1,350,005	962,656	936,900	881,679	881,679	881,679
Law Library	-	-	29,528	29,528	29,528	29,528
MSU Extension	115,105	117,766	327,513	327,613	326,893	326,893
Probate Court - Mental	248,764	205,996	240,189	-	-	-
Probate Court - Wills & Estates	157,741	142,903	161,995	368,590	368,590	368,590
Plat Board	-	-	1,000	1,000	1,000	1,000
Planning & Economic Development	70,250	66,245	150,239	217,800	217,800	217,800
Probation - Circuit Court	58,055	53,037	59,500	56,100	56,100	56,100
Probation - District Court	30,570	17,642	38,550	24,231	24,231	24,231
Prosecuting Attorney	322,482	315,956	299,568	312,706	312,706	312,706
Purchasing	66,019	67,894	91,155	77,375	77,375	77,375
Public Works	35,390	25,800	58,085	47,395	48,458	48,458
Register of Deeds	87,594	79,570	186,702	129,750	129,750	129,750
Reimbursement	22,443	21,860	30,800	25,400	25,400	25,400
Risk Management	12,161	8,847	-	-	-	-
Security	99	1,563	-	-	-	-
Senior Citizens Services	-	-	88,634	47,569	47,569	47,569
Sheriff	2,519,613	2,084,252	2,241,924	2,158,188	2,158,188	2,158,188
Technical Services	3,585	3,613	-	-	-	-
Treasurer	68,577	67,544	112,239	85,739	85,739	85,739
Water Quality Board	1,441	377	-	-	-	-
Non-Departmental	1,196,669	963,354	1,720,884	1,446,384	1,426,384	1,426,384
	<u>12,488,114</u>	<u>10,239,206</u>	<u>15,371,070</u>	<u>14,211,750</u>	<u>14,193,318</u>	<u>14,193,318</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Conferences & Training						
Board of Commissioners	-	-	10,000	13,450	10,000	10,000
Circuit Court	-	4,445	2,500	20,000	20,000	20,000
County Executive	-	-	3,000	10,000	10,000	10,000
District Court - Romeo	-	-	600	600	600	600
Equalization	4,848	-	-	-	-	-
Elections	-	-	-	-	-	-
Emergency Management	-	-	20	20	20	20
Finance	-	199	4,000	4,000	4,000	4,000
Health Department	-	-	27,315	18,344	18,219	18,219
Human Resources	-	855	5,000	15,000	15,000	15,000
Information Technology	-	558	30,000	30,000	30,000	30,000
Planning & Economic Development	-	9,084	8,000	8,000	8,000	8,000
Senior Citizens Services	-	-	3,380	2,000	2,000	2,000
Sheriff	26,375	3,864	85,219	20,219	20,219	20,219
	<u>31,223</u>	<u>19,007</u>	<u>179,184</u>	<u>141,783</u>	<u>138,208</u>	<u>138,208</u>
Utilities						
Facilities & Operations	3,109,685	3,146,937	3,460,085	3,304,620	3,374,970	3,374,970
Jury Commission	-	2,537	2,100	3,840	3,840	3,840
	<u>3,109,685</u>	<u>3,149,475</u>	<u>3,462,185</u>	<u>3,308,460</u>	<u>3,378,810</u>	<u>3,378,810</u>
Repairs & Maintenance						
Board of Commissioners	3,247	2,236	7,150	7,150	3,900	3,900
Charter Commission	581	-	-	-	-	-
Circuit Court	34,669	5,305	37,000	26,362	26,362	26,362
Clerk	5,430	24,620	11,040	13,000	13,000	13,000
Corporation Counsel	879	664	1,550	1,550	1,550	1,550
County Executive	-	4,163	4,375	4,375	4,375	4,375
Court Building Safety	7,379	2,825	-	-	-	-
District Court - Romeo	10,459	6,471	7,000	7,000	7,000	7,000
District Court - New Baltimore	601	659	982	982	982	982
Equalization	861	536	1,800	1,500	1,500	1,500
Elections	615	151	850	850	850	850
Emergency Management	1,476	953	10,930	9,850	9,850	9,850
Facilities & Operations	3,367,930	2,851,747	3,282,300	2,832,200	2,981,600	2,981,600
Family Counseling	172	347	175	175	175	175
Finance	1,345	947	1,800	1,800	1,800	1,800
Health Department	-	-	49,788	37,026	37,026	37,026
Health & Community Services	-	-	500	1,000	1,000	1,000
Human Resources	2,256	2,779	17,500	3,650	3,650	3,650
Information Technology	1,526,148	1,535,879	1,753,439	1,752,500	1,752,500	1,752,500
Jury Commission	-	-	700	700	700	700
Juvenile Court	3,867	9,931	19,500	5,944	5,944	5,944
Law Library	-	-	100	100	100	100
MSU Extension	1,147	2,300	1,300	1,300	1,280	1,280
Probate Court - Mental	2,154	1,775	2,500	-	-	-
Probate Court - Wills & Estates	1,687	1,349	3,000	5,500	5,500	5,500
Planning & Economic Development	48,352	48,616	52,380	50,000	50,000	50,000
Probation - Circuit Court	6,463	8,030	9,000	9,000	9,000	9,000
Probation - District Court	1,487	631	2,500	2,500	2,500	2,500
Prosecuting Attorney	4,473	3,177	8,390	5,304	5,304	5,304
Purchasing	45,861	45,436	55,000	45,700	45,700	45,700
Public Works	1,226	822	2,900	5,300	5,315	5,315
Register of Deeds	2,271	1,887	8,400	3,500	3,500	3,500
Reimbursement	438	416	1,000	1,000	1,000	1,000
Risk Management	329	(3,511)	-	-	-	-
Security	-	324	-	-	-	-
Senior Citizens Services	-	-	3,300	3,100	3,100	3,100
Sheriff	243,219	275,527	319,594	286,594	286,594	286,594
Technical Services	10,224	5,468	-	-	-	-
Treasurer	2,553	3,667	3,500	3,500	3,500	3,500
	<u>5,339,798</u>	<u>4,846,127</u>	<u>5,681,243</u>	<u>5,130,012</u>	<u>5,276,157</u>	<u>5,276,157</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Vehicle Operations						
Clerk	753	740	1,100	1,100	1,100	1,100
County Executive	-	6,274	5,000	5,000	5,000	5,000
Emergency Management	1,173	4,441	11,700	12,400	12,400	12,400
Facilities & Operations	49,625	59,185	52,000	56,000	57,000	57,000
Finance	3,834	3,740	700	-	-	-
Health Department	-	-	115,849	105,222	105,222	105,222
Juvenile Court	1,400	2,134	3,500	3,500	3,500	3,500
MSU Extension	1,451	1,688	2,200	-	-	-
Probate Court - Mental	3,111	2,971	4,000	-	-	-
Planning & Economic Development	1,509	3,040	3,300	3,800	3,800	3,800
Prosecuting Attorney	1,943	2,791	2,800	2,800	2,800	2,800
Purchasing	13,981	14,465	18,620	18,620	18,620	18,620
Public Works	56,790	63,662	67,700	69,500	70,000	70,000
Sheriff	666,591	812,501	868,096	908,094	908,094	908,094
Technical Services	7,281	11,280	-	-	-	-
Treasurer	2,707	3,422	4,000	4,500	4,500	4,500
	<u>812,149</u>	<u>992,332</u>	<u>1,160,565</u>	<u>1,190,536</u>	<u>1,192,036</u>	<u>1,192,036</u>
Contract Services						
Apportionment Commission	18,141	-	-	-	-	-
Board of Commissioners	39,900	91,964	92,500	92,500	92,500	72,500
Circuit Court	26,873	24,415	34,500	32,000	32,000	32,000
Civil Service Commission	6,213	2,154	9,250	6,400	6,400	6,400
Clerk	1,598	2,066	2,144	2,144	2,144	2,144
County Executive	-	120,492	137,500	137,500	137,500	137,500
District Court - Romeo	150	1,770	3,000	1,122	1,122	1,122
District Court - New Baltimore	2,533	1,252	3,000	3,000	3,000	3,000
Ethics Board	-	-	50,000	50,000	50,000	50,000
Facilities & Operations	222,221	217,552	211,475	221,100	226,950	226,950
Family Counseling	93,904	93,838	100,000	100,000	100,000	100,000
Finance	2,242	-	-	-	-	-
Health Department	-	-	960,365	779,287	779,287	779,287
Human Resources	42,403	38,488	34,000	34,000	34,000	34,000
Information Technology	131,628	146,219	200,000	200,000	200,000	200,000
Jury Commission	-	35,277	77,790	94,800	94,800	94,800
Juvenile Court	13,760	12,618	17,000	10,000	10,000	10,000
MSU Extension	1,306	3,000	-	-	-	-
Probate Court - Mental	38,106	29,363	26,000	-	-	-
Probate Court - Wills & Estates	2,552	2,654	8,500	31,000	31,000	31,000
Planning & Economic Development	6,324	10,692	43,911	40,000	40,000	40,000
Risk Management	2,500	3,000	-	-	-	-
Senior Citizens Services	-	-	8,000	8,700	8,700	8,700
Sheriff	5,513,836	6,031,499	6,568,762	6,244,180	6,244,180	6,244,180
	<u>6,166,190</u>	<u>6,868,311</u>	<u>8,587,697</u>	<u>8,087,733</u>	<u>8,093,583</u>	<u>8,073,583</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Internal Services						
Board of Commissioners	44,993	34,775	40,653	40,653	40,653	40,653
Circuit Court	148,809	114,132	139,309	139,309	139,309	139,309
Clerk	96,844	95,089	99,583	99,583	99,583	99,583
Corporation Counsel	20,982	17,960	21,000	21,000	21,000	21,000
County Executive	-	9,145	25,626	25,626	25,626	25,626
Court Building Safety	17,169	13,804	-	-	-	-
District Court - Romeo	34,717	26,070	33,673	33,673	33,673	33,673
District Court - New Baltimore	31,927	28,083	30,277	30,277	30,277	30,277
Equalization	22,598	18,499	20,500	20,500	20,500	20,500
Elections	1,733	-	1,734	1,734	1,734	1,734
Emergency Management	12,673	19,408	38,341	38,341	38,341	38,341
Ethics Board	-	-	500	500	500	500
Facilities & Operations	287,456	266,313	296,550	270,427	270,427	270,427
Family Counseling	2,449	2,542	2,546	2,572	2,572	2,572
Finance	47,754	36,267	43,955	43,955	43,955	43,955
Health Department	-	-	2,832,270	2,547,134	2,547,134	2,547,134
Health & Community Services	-	-	6,500	7,000	7,000	7,000
Human Resources	44,487	36,980	41,241	41,241	41,241	41,241
Information Technology	92,465	74,237	82,854	82,854	82,854	82,854
Jury Commission	278	278	306	306	306	306
Juvenile Court	107,472	100,267	102,932	102,932	102,932	102,932
Law Library	-	-	1,872	1,872	1,872	1,872
MSU Extension	37,805	36,682	39,115	38,341	37,447	37,447
Probate Court - Mental	23,150	20,366	23,788	-	-	-
Probate Court - Wills & Estates	53,674	46,476	49,090	73,500	73,500	73,500
Planning & Economic Development	54,236	44,669	56,000	50,000	50,000	50,000
Probation - Circuit Court	52,171	56,420	57,328	59,156	59,156	59,156
Probation - District Court	31,177	27,806	27,892	17,000	17,000	17,000
Prosecuting Attorney	190,838	165,801	169,996	169,996	169,996	169,996
Purchasing	62,636	49,215	61,555	61,555	61,555	61,555
Public Works	157,608	133,508	156,635	154,118	156,007	156,007
Register of Deeds	27,513	22,801	27,030	27,030	27,030	27,030
Reimbursement	22,431	12,812	20,681	20,681	20,681	20,681
Risk Management	8,442	6,766	-	-	-	-
Security	6,947	5,586	-	-	-	-
Senior Citizens Services	-	-	41,706	33,129	33,240	33,240
Sheriff	928,503	728,166	820,078	820,078	820,078	820,078
Technical Services	19,617	17,494	-	-	-	-
Treasurer	48,533	40,813	44,573	44,573	44,573	44,573
	<u>2,740,087</u>	<u>2,309,231</u>	<u>5,457,689</u>	<u>5,120,646</u>	<u>5,121,752</u>	<u>5,121,752</u>
Capital Outlay						
Board of Commissioners	-	-	399	-	-	-
Circuit Court	-	-	2,480	-	-	-
Clerk	-	19,429	17,000	80,000	-	-
County Executive	-	-	3,300	-	-	-
District Court - Romeo	2,845	21,306	-	-	-	-
District Court - New Baltimore	2,845	613	150	-	-	-
Emergency Management	439	-	-	-	-	-
Facilities & Operations	19,553	26,055	-	80,700	80,700	80,700
Finance	-	-	300	-	-	-
Health Department	-	-	136,951	160,681	135,681	135,681
Health & Community Services	-	1,357	4,000	4,000	4,000	4,000
Information Technology	-	-	450	-	-	-
Jury Commission	-	18,509	-	-	-	-
Probate Court - Wills & Estates	-	-	1,800	27,500	27,500	27,500
Planning & Economic Development	-	1,573	800	-	-	-
Senior Citizens Services	-	-	1,000	-	-	-
Sheriff	1,810	13,095	3,739	3,739	3,739	3,739
Non-Departmental	359,801	243,728	334,218	750,000	750,000	750,000
	<u>387,293</u>	<u>345,665</u>	<u>506,587</u>	<u>1,106,620</u>	<u>1,001,620</u>	<u>1,001,620</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Transfers Out						
District Court - New Baltimore	3,500	-	-	-	-	-
Elections	337,950	337,950	-	-	-	-
MSU Extension	30,000	-	-	-	-	-
Prosecuting Attorney	36,599	28,281	-	-	-	-
Non-Departmental	<u>52,875,638</u>	<u>53,516,109</u>	<u>32,671,826</u>	<u>29,232,249</u>	<u>35,103,388</u>	<u>35,101,726</u>
	<u>53,283,687</u>	<u>53,882,340</u>	<u>32,671,826</u>	<u>29,232,249</u>	<u>35,103,388</u>	<u>35,101,726</u>
	<u>\$ 185,500,637</u>	<u>\$ 182,764,597</u>	<u>\$ 193,396,690</u>	<u>\$ 184,071,934</u>	<u>\$ 192,866,287</u>	<u>\$ 195,447,808</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
216 - APPORTIONMENT COMMISSION	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Apportionment Commission is responsible for establishing County Commissioner district boundaries within the County. The Apportionment Commission consists of the County Clerk, the County Treasurer, the Prosecuting Attorney, and the Chairperson of each of the two political parties whose candidates for Secretary of State received the most votes in the last election for that office.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Contract Services	\$ 18,141	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	18,141	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (18,141)	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 500	\$ 658	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
Other Revenue	12	6	-	-	-	-
Total Revenues	512	665	-	1,000	1,000	1,000
Expenditures:						
Salaries & Wages	1,181,801	732,812	740,400	734,280	734,480	734,480
Fringe Benefits	586,177	306,784	539,904	540,879	573,540	608,586
Supplies & Services	15,707	13,773	27,508	25,062	20,300	20,300
Conferences & Training	-	-	10,000	13,450	10,000	10,000
Repairs & Maintenance	3,247	2,236	7,150	7,150	3,900	3,900
Contract Services	39,900	91,964	92,500	92,500	92,500	72,500
Internal Services	44,993	34,775	40,653	40,653	40,653	40,653
Capital Outlay	-	-	399	-	-	-
Total Expenditures	1,871,825	1,182,344	1,458,514	1,453,974	1,475,373	1,490,419
Revenues Over (Under) Expenditures	(1,871,313)	(1,181,680)	(1,458,514)	(1,452,974)	(1,474,373)	(1,489,419)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	2,000	-	-	-	-
Revenues Over (Under) Expenditures	\$ (1,871,313)	\$ (1,179,680)	\$ (1,458,514)	\$ (1,452,974)	\$ (1,474,373)	\$ (1,489,419)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	26.0	13.0	13.0	13.0	13.0	13.0
Professional Support	4.0	4.0	4.0	4.5	4.5	4.5
Clerical Staff	3.0	2.0	2.0	1.0	1.0	1.0
Total Position Count	33.0	19.0	19.0	18.5	18.5	18.5

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 3,050	\$ 1,225	\$ -	\$ -	\$ -	\$ -
Total Revenues	3,050	1,225	-	-	-	-
Expenditures:						
Supplies & Services	-	-	1,300	1,300	1,300	1,300
Total Expenditures	-	-	1,300	1,300	1,300	1,300
Revenues Over (Under) Expenditures	\$ 3,050	\$ 1,225	\$ (1,300)	\$ (1,300)	\$ (1,300)	\$ (1,300)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
217 - CHARTER COMMISSION	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Charter Commission was first elected in November 2008 for the purpose of developing the first home rule charter in the history of Macomb County. The Charter Commission is also responsible for changes and amendments to the County charter in future years.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Other Revenue	\$ 582	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	582	-	-	-	-	-
Expenditures:						
Supplies & Services	78	-	-	-	-	-
Repairs & Maintenance	581	-	-	-	-	-
Total Expenditures	659	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (77)	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ (15)	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,698,442	4,481,728	4,818,688	4,823,688	4,823,688	4,823,688
Charges for Services	1,630,390	1,491,809	1,609,970	1,641,420	1,641,420	1,641,420
Fines & Forfeitures	84,109	54,307	95,000	95,000	95,000	95,000
Reimbursements	945,685	1,026,604	1,300,040	1,300,000	1,300,000	1,300,000
Other Revenue	-	-	50	-	-	-
Total Revenues	<u>7,358,611</u>	<u>7,054,448</u>	<u>7,823,748</u>	<u>7,860,108</u>	<u>7,860,108</u>	<u>7,860,108</u>
Expenditures:						
Salaries & Wages	2,906,435	2,914,717	3,317,809	3,276,053	3,297,550	3,297,550
Fringe Benefits	1,359,570	1,418,202	1,897,702	2,015,592	2,132,782	2,253,496
Supplies & Services	4,525,652	3,830,107	4,598,620	4,416,595	4,400,492	4,400,492
Conferences & Training	-	4,445	2,500	20,000	20,000	20,000
Repairs & Maintenance	34,669	5,305	37,000	26,362	26,362	26,362
Contract Services	26,873	24,415	34,500	32,000	32,000	32,000
Internal Services	148,809	114,132	139,309	139,309	139,309	139,309
Capital Outlay	-	-	2,480	-	-	-
Total Expenditures	<u>9,002,008</u>	<u>8,311,323</u>	<u>10,029,920</u>	<u>9,925,911</u>	<u>10,048,495</u>	<u>10,169,209</u>
Revenues Over (Under) Expenditures	<u>\$ (1,643,397)</u>	<u>\$ (1,256,875)</u>	<u>\$ (2,206,172)</u>	<u>\$ (2,065,803)</u>	<u>\$ (2,188,387)</u>	<u>\$ (2,309,101)</u>
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	16.0	18.0	19.0	19.0	19.0	19.0
Professional Support	19.0	16.0	17.0	17.0	17.0	17.0
Clerical Staff	28.5	27.5	26.0	26.0	26.0	26.0
Total Position Count	<u>63.5</u>	<u>61.5</u>	<u>62.0</u>	<u>62.0</u>	<u>62.0</u>	<u>62.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ 3,162	\$ 3,585	\$ 8,000	\$ 7,750	\$ 7,750	\$ 7,750
Contract Services	6,213	2,154	9,250	6,400	6,400	6,400
Total Expenditures	9,375	5,739	17,250	14,150	14,150	14,150
Revenues Over (Under) Expenditures	\$ (9,375)	\$ (5,739)	\$ (17,250)	\$ (14,150)	\$ (14,150)	\$ (14,150)

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ 232,335	\$ 227,085	\$ 232,000	\$ 232,000	\$ 232,000	\$ 232,000
Charges for Services	521,029	606,532	542,919	513,984	513,984	513,984
Reimbursements	97,846	99,744	45,050	45,050	45,050	45,050
Other Revenue	4,707	3,477	-	-	-	-
Total Revenues	855,917	936,838	819,969	791,034	791,034	791,034
Expenditures:						
Salaries & Wages	2,178,013	2,081,966	2,283,287	2,232,493	2,247,155	2,247,155
Fringe Benefits	1,292,142	1,318,189	1,588,534	1,671,028	1,775,805	1,884,837
Supplies & Services	279,790	228,751	282,291	269,366	269,366	269,366
Repairs & Maintenance	5,430	24,620	11,040	13,000	13,000	13,000
Vehicle Operations	753	740	1,100	1,100	1,100	1,100
Contract Services	1,598	2,066	2,144	2,144	2,144	2,144
Internal Services	96,844	95,089	99,583	99,583	99,583	99,583
Capital Outlay	-	19,429	17,000	80,000	-	-
Total Expenditures	3,854,569	3,770,849	4,284,979	4,368,714	4,408,153	4,517,185
Revenues Over (Under) Expenditures	\$(2,998,652)	\$(2,834,011)	\$(3,465,010)	\$(3,577,680)	\$(3,617,119)	\$(3,726,151)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	4.0	5.0	5.0	5.0	5.0	5.0
Professional Support	26.0	22.0	23.0	23.0	23.0	23.0
Clerical Staff	27.0	27.0	27.0	28.0	28.0	28.0
Total Position Count	57.0	54.0	55.0	56.0	56.0	56.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Other Revenue	\$ 2,100	\$ 1,502	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Expenditures:						
Salaries & Wages	555,500	557,692	576,530	559,235	559,235	559,235
Fringe Benefits	229,791	244,700	254,559	272,029	284,713	298,343
Supplies & Services	16,848	17,383	19,935	20,735	20,735	20,735
Repairs & Maintenance	879	664	1,550	1,550	1,550	1,550
Internal Services	20,982	17,960	21,000	21,000	21,000	21,000
Total Expenditures	824,000	838,399	873,574	874,549	887,233	900,863
Revenues Over (Under) Expenditures	\$ (821,900)	\$ (836,898)	\$ (873,574)	\$ (873,049)	\$ (885,733)	\$ (899,363)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	8.0	8.0	8.0	8.0	8.0	8.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Salaries & Wages	\$ -	\$ 599,243	\$ 834,866	\$ 802,931	\$ 802,931	\$ 802,931
Fringe Benefits	-	185,458	242,842	265,095	274,155	283,932
Supplies & Services	-	42,094	23,825	24,700	27,700	27,700
Conferences & Training	-	-	3,000	10,000	10,000	10,000
Repairs & Maintenance	-	4,163	4,375	4,375	4,375	4,375
Vehicle Operations	-	6,274	5,000	5,000	5,000	5,000
Contract Services	-	120,492	137,500	137,500	137,500	137,500
Internal Services	-	9,145	25,626	25,626	25,626	25,626
Capital Outlay	-	-	3,300	-	-	-
Total Expenditures	-	966,868	1,280,334	1,275,227	1,287,287	1,297,064
Revenues Over (Under) Expenditures	\$ -	\$ (966,868)	\$ (1,280,334)	\$ (1,275,227)	\$ (1,287,287)	\$ (1,297,064)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	-	5.0	5.0	5.0	5.0	5.0
Professional Support	-	1.0	1.0	-	-	-
Clerical Staff	-	3.0	3.0	4.0	4.0	4.0
Total Position Count	-	9.0	9.0	9.0	9.0	9.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
310 - COURT BUILDING SAFETY	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To ensure safe and secure entrances to County owned facilities.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Salaries & Wages	\$ 743,957	\$ 750,056	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	57,381	61,215	-	-	-	-
Supplies & Services	2,324	28	-	-	-	-
Repairs & Maintenance	7,379	2,825	-	-	-	-
Internal Services	17,169	13,804	-	-	-	-
Total Expenditures	828,210	827,928	-	-	-	-
Revenues Over (Under) Expenditures	\$ (828,210)	\$ (827,928)	\$ -	\$ -	\$ -	\$ -

NOTE: This department was consolidated with the Sheriff Department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 56,236	\$ 55,626	\$ 55,724	\$ 55,724	\$ 55,724	\$ 55,724
Charges for Services	353,104	372,332	418,200	418,200	418,200	418,200
Investment Income	799	397	-	-	-	-
Fines & Forfeitures	272,726	348,242	264,000	264,000	264,000	264,000
Reimbursements	64,733	60,753	43,600	43,600	43,600	43,600
Other Revenue	2,453	2,495	-	-	-	-
Total Revenues	750,051	839,845	781,524	781,524	781,524	781,524
Expenditures:						
Salaries & Wages	496,506	508,511	563,040	542,240	542,640	542,640
Fringe Benefits	279,733	296,767	379,750	393,323	416,969	442,280
Supplies & Services	144,099	113,382	151,230	144,066	144,066	144,066
Conferences & Training	-	-	600	600	600	600
Repairs & Maintenance	10,459	6,471	7,000	7,000	7,000	7,000
Contract Services	150	1,770	3,000	1,122	1,122	1,122
Internal Services	34,717	26,070	33,673	33,673	33,673	33,673
Capital Outlay	2,845	21,306	-	-	-	-
Total Expenditures	968,509	974,277	1,138,293	1,122,024	1,146,070	1,171,381
Revenues Over (Under) Expenditures	(218,458)	(134,432)	(356,769)	(340,500)	(364,546)	(389,857)
Other Financing Sources (Uses):						
Transfers in - Other Funds	3,500	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (214,958)	\$ (134,432)	\$ (356,769)	\$ (340,500)	\$ (364,546)	\$ (389,857)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	9.0	9.0	9.0	9.0	9.0	9.0
Total Position Count	13.0	13.0	13.0	13.0	13.0	13.0

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 72,018	\$ 70,679	\$ 70,089	\$ 66,224	\$ 66,224	\$ 66,224
Charges for Services	952,912	465,043	441,793	402,530	406,830	406,830
Investment Income	134	-	-	-	-	-
Fines & Forfeitures	288,327	285,700	291,827	228,800	229,800	229,800
Reimbursements	66,780	73,243	78,670	73,235	76,300	76,300
Other Revenue	60,032	-	-	-	-	-
Total Revenues	1,440,203	894,665	882,379	770,789	779,154	779,154
Expenditures:						
Salaries & Wages	682,582	674,005	689,291	664,960	666,160	666,160
Fringe Benefits	385,519	393,318	466,710	483,546	512,808	543,960
Supplies & Services	454,402	54,602	195,456	191,545	191,545	191,545
Repairs & Maintenance	601	659	982	982	982	982
Contract Services	2,533	1,252	3,000	3,000	3,000	3,000
Internal Services	31,927	28,083	30,277	30,277	30,277	30,277
Capital Outlay	2,845	613	150	-	-	-
Total Expenditures	1,560,409	1,152,532	1,385,866	1,374,310	1,404,772	1,435,924
Revenues Over (Under) Expenditures	(120,206)	(257,867)	(503,487)	(603,521)	(625,618)	(656,770)
Other Financing Sources (Uses):						
Transfers out	(3,500)	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (123,706)	\$ (257,867)	\$ (503,487)	\$ (603,521)	\$ (625,618)	\$ (656,770)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	11.0	10.0	10.0	10.0	10.0	10.0
Total Position Count	17.5	16.5	16.5	16.5	16.5	16.5

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ -	\$ -	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (72,472)	\$ (72,472)	\$ (72,472)	\$ (72,472)

EXPENDITURES BY SERVICE

Administration	\$ -	\$ -	\$ 17,972	\$ 17,972	\$ 17,972	\$ 17,972
County Emergency	-	-	48,500	48,500	48,500	48,500
County Foster Care	-	-	6,000	6,000	6,000	6,000
Total	\$ -	\$ -	\$ 72,472	\$ 72,472	\$ 72,472	\$ 72,472

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Department of Human Services receives more than 50% of its financial resources from General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ 33,115	\$ 28,180	\$ 50,000	\$ 17,848	\$ 17,848	\$ 17,848
Total Expenditures	33,115	28,180	50,000	17,848	17,848	17,848
Revenues Over (Under) Expenditures	\$ (33,115)	\$ (28,180)	\$ (50,000)	\$ (17,848)	\$ (17,848)	\$ (17,848)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
191 - COUNTY CLERK - 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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 5,680	\$ 6,252	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Charges for Services	8,078	5,500	15,000	15,000	15,000	15,000
Reimbursements	-	1,192	1,500	1,500	1,500	1,500
Total Revenues	13,758	12,944	23,500	23,500	23,500	23,500
Expenditures:						
Supplies & Services	23,334	9,262	34,000	31,700	31,700	31,700
Repairs & Maintenance	615	151	850	850	850	850
Internal Services	1,733	-	1,734	1,734	1,734	1,734
Total Expenditures	25,682	9,413	36,584	34,284	34,284	34,284
Revenues Over (Under) Expenditures	(11,924)	3,531	(13,084)	(10,784)	(10,784)	(10,784)
Other Financing Sources (Uses):						
Transfers out	(337,950)	(337,950)	-	-	-	-
Revenues Over (Under) Expenditures	\$ (349,874)	\$ (334,419)	\$ (13,084)	\$ (10,784)	\$ (10,784)	\$ (10,784)

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 31,102	\$ 15,693	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	145	13	-	-	-	-
Total Revenues	31,247	15,706	750	1,000	1,000	1,000
Expenditures:						
Salaries & Wages	503,002	476,781	547,228	533,691	535,683	535,683
Fringe Benefits	254,702	255,422	313,022	328,834	347,403	366,873
Supplies & Services	20,874	18,727	22,000	21,500	21,500	21,500
Conferences & Training	4,848	-	-	-	-	-
Repairs & Maintenance	861	536	1,800	1,500	1,500	1,500
Internal Services	22,598	18,499	20,500	20,500	20,500	20,500
Total Expenditures	806,885	769,965	904,550	906,025	926,586	946,056
Revenues Over (Under) Expenditures	\$ (775,638)	\$ (754,259)	\$ (903,800)	\$ (905,025)	\$ (925,586)	\$ (945,056)

POSITION TYPE	2010	2011	2012	2013	2014	2015
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	4.0	4.0	3.0	3.0	3.0	3.0
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	11.0	11.0	10.0	10.0	10.0	10.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 38,741	\$ 47,754	\$ 43,000	\$ 53,000	\$ 53,000	\$ 53,000
Charges for Services	-	-	396,500	352,000	352,000	352,000
Reimbursements	4,627	15,497	41,000	82,000	82,000	82,000
Total Revenues	43,368	63,251	480,500	487,000	487,000	487,000
Expenditures:						
Salaries & Wages	143,987	144,019	578,446	569,750	569,750	569,750
Fringe Benefits	78,798	83,927	340,098	337,022	355,142	374,612
Supplies & Services	4,026	4,333	10,074	13,230	13,230	13,230
Conferences & Training	-	-	20	20	20	20
Repairs & Maintenance	1,476	953	10,930	9,850	9,850	9,850
Vehicle Operations	1,173	4,441	11,700	12,400	12,400	12,400
Internal Services	12,673	19,408	38,341	38,341	38,341	38,341
Capital Outlay	439	-	-	-	-	-
Total Expenditures	242,572	257,080	989,609	980,613	998,733	1,018,203
Revenues Over (Under) Expenditures	\$ (199,204)	\$ (193,828)	\$ (509,109)	\$ (493,613)	\$ (511,733)	\$ (531,203)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Emergency Management:						
Managers & Supervisors	1.0	1.0	1.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	3.0	3.0	4.0	4.0	4.0
Technical Services:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	6.0	5.0	5.0	5.0
Clerical Staff	-	-	1.0	0.5	0.5	0.5
	-	-	8.0	6.5	6.5	6.5
Total Position Count	3.0	3.0	11.0	10.5	10.5	10.5
EXPENDITURES BY SERVICE						
Emergency Management	\$ 242,572	\$ 257,080	\$ 271,042	\$ 389,798	\$ 397,046	\$ 404,834
Technical Services	-	-	718,567	590,815	601,687	613,369
	\$ 242,572	\$ 257,080	\$ 989,609	\$ 980,613	\$ 998,733	\$ 1,018,203

NOTE: The Technical Services department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ -	\$ -	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
Contract Services	-	-	50,000	50,000	50,000	50,000
Internal Services	-	-	500	500	500	500
Total Expenditures	-	-	60,000	60,000	60,000	60,000
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (60,000)	\$ (60,000)	\$ (60,000)	\$ (60,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 341,285	\$ 284,254	\$ 2,260,520	\$ 2,255,284	\$ 2,255,284	\$ 2,255,284
Reimbursements	1,998,662	1,135,776	1,025,000	900,000	900,000	900,000
Other Revenue	8,622	18,285	50	-	-	-
Total Revenues	2,348,569	1,438,315	3,285,570	3,155,284	3,155,284	3,155,284
Expenditures:						
Salaries & Wages	4,079,545	3,827,334	4,665,359	4,497,053	4,500,453	4,500,453
Fringe Benefits	2,284,190	2,210,115	2,854,990	2,973,911	3,145,006	3,328,024
Supplies & Services	358,683	498,580	587,070	481,310	499,685	499,685
Utilities	3,109,685	3,146,937	3,460,085	3,304,620	3,374,970	3,374,970
Repairs & Maintenance	3,367,930	2,851,747	3,282,300	2,832,200	2,981,600	2,981,600
Vehicle Operations	49,625	59,185	52,000	56,000	57,000	57,000
Contract Services	222,221	217,552	211,475	221,100	226,950	226,950
Internal Services	287,456	266,313	296,550	270,427	270,427	270,427
Capital Outlay	19,553	26,055	-	80,700	80,700	80,700
Total Expenditures	13,778,888	13,103,818	15,409,829	14,717,321	15,136,791	15,319,809
Revenues Over (Under) Expenditures	\$ (11,430,319)	\$ (11,665,503)	\$ (12,124,259)	\$ (11,562,037)	\$ (11,981,507)	\$ (12,164,525)

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2014 Forecasted
Facilities & Operations:						
Managers & Supervisors	10.0	10.0	10.0	9.0	9.0	9.0
Professional Support	81.5	77.5	77.5	73.5	73.5	73.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	94.5	90.5	90.5	85.5	85.5	85.5
Security:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	7.0	8.5	8.5	8.5
	-	-	8.0	9.5	9.5	9.5
Total Position Count	94.5	90.5	98.5	95.0	95.0	95.0

EXPENDITURES BY SERVICE	2010	2011	2012	2013	2014	2014
Facilities & Operations	\$ 13,778,892	\$ 13,103,818	\$ 14,903,558	\$ 14,163,775	\$ 14,565,957	\$ 14,731,452
Security	-	-	506,271	553,546	570,834	588,357
	\$ 13,778,892	\$ 13,103,818	\$ 15,409,829	\$ 14,717,321	\$ 15,136,791	\$ 15,319,809

NOTE: The F&O Security department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ 71,710	\$ 73,880	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Charges for Services	90,015	85,925	100,000	100,000	100,000	100,000
Other Revenue	-	-	-	3,500	3,500	3,500
Total Revenues	161,725	159,805	175,000	178,500	178,500	178,500
Expenditures:						
Salaries & Wages	34,547	34,544	36,080	35,147	35,147	35,147
Fringe Benefits	22,577	24,073	27,887	28,776	30,588	32,535
Supplies & Services	725	622	2,350	2,250	2,250	2,250
Repairs & Maintenance	172	347	175	175	175	175
Contract Services	93,904	93,838	100,000	100,000	100,000	100,000
Internal Services	2,449	2,542	2,546	2,572	2,572	2,572
Total Expenditures	154,374	155,967	169,038	168,920	170,732	172,679
Revenues Over (Under) Expenditures	\$ 7,351	\$ 3,837	\$ 5,962	\$ 9,580	\$ 7,768	\$ 5,821
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Clerical Staff	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
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.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 62,247	\$ 49,882	\$ 51,000	\$ 51,000	\$ 51,000	\$ 51,000
Reimbursements	-	25	-	-	-	-
Other Revenue	3,781	1,755	-	-	-	-
Total Revenues	66,028	51,662	51,000	51,000	51,000	51,000
Expenditures:						
Salaries & Wages	1,138,877	958,994	1,216,992	1,251,206	1,261,671	1,261,671
Fringe Benefits	566,792	514,453	649,679	719,956	760,367	801,254
Supplies & Services	39,335	37,857	48,702	46,202	46,202	46,202
Conferences & Training	-	199	4,000	4,000	4,000	4,000
Repairs & Maintenance	1,345	947	1,800	1,800	1,800	1,800
Vehicle Operations	3,834	3,740	700	-	-	-
Contract Services	2,242	-	-	-	-	-
Internal Services	47,754	36,267	43,955	43,955	43,955	43,955
Capital Outlay	-	-	300	-	-	-
Total Expenditures	1,800,179	1,552,457	1,966,128	2,067,119	2,117,995	2,158,882
Revenues Over (Under) Expenditures	\$ (1,734,151)	\$ (1,500,795)	\$ (1,915,128)	\$ (2,016,119)	\$ (2,066,995)	\$ (2,107,882)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	9.0	8.0	8.0	9.0	9.0	9.0
Clerical Staff	7.0	8.0	8.0	8.0	8.0	8.0
Total Position Count	20.0	20.0	20.0	21.0	21.0	21.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ -	\$ -	\$ 968,501	\$ 966,701	\$ 966,701	\$ 966,701
Intergovernmental	-	-	1,978,870	1,981,245	1,981,245	1,981,245
Charges for Services	-	-	2,035,309	1,935,453	1,910,453	1,910,453
Reimbursements	-	-	8,420	9,175	9,175	9,175
Indirect Cost Allocation	-	-	208,178	208,178	208,178	208,178
Other Revenue	-	-	145,525	91,500	91,500	91,500
Total Revenues	-	-	5,344,803	5,192,252	5,167,252	5,167,252
Expenditures:						
Salaries & Wages	-	-	8,321,056	7,935,831	7,987,613	7,987,613
Fringe Benefits	-	-	4,767,906	4,708,611	4,997,019	5,298,804
Supplies & Services	-	-	2,245,269	1,979,350	1,980,065	1,980,065
Conferences & Training	-	-	27,315	18,344	18,219	18,219
Repairs & Maintenance	-	-	49,788	37,026	37,026	37,026
Vehicle Operations	-	-	115,849	105,222	105,222	105,222
Contract Services	-	-	960,365	779,287	779,287	779,287
Internal Services	-	-	2,832,270	2,547,134	2,547,134	2,547,134
Capital Outlay	-	-	136,951	160,681	135,681	135,681
Total Expenditures	-	-	19,456,769	18,271,486	18,587,266	18,889,051
Revenues Over (Under) Expenditures	\$ -	\$ -	\$(14,111,966)	\$ (13,079,234)	\$ (13,420,014)	\$ (13,721,799)

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Health Department receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Managers & Supervisors	-	-	5.0	5.0	5.0	5.0
Professional Support	-	-	1.0	1.0	1.0	1.0
Clerical Staff	-	-	5.0	5.0	5.0	5.0
	-	-	11.0	11.0	11.0	11.0
Health Educator:						
Professional Support	-	-	5.0	-	-	-
	-	-	5.0	-	-	-
EMRAP:						
Professional Support	-	-	2.0	2.0	2.0	2.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	3.0	3.0	3.0	3.0
Environmental Health:						
Managers & Supervisors	-	-	6.0	6.0	6.0	6.0
Professional Support	-	-	28.0	28.0	28.0	28.0
Clerical Staff	-	-	5.0	5.0	5.0	5.0
	-	-	39.0	39.0	39.0	39.0
PHS ADMIN:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	2.0	2.0	2.0	2.0
Clerical Staff	-	-	-	1.0	1.0	1.0
	-	-	3.0	4.0	4.0	4.0
Nutrition:						
Professional Support	-	-	2.0	-	-	-
	-	-	2.0	-	-	-
Clinical Health Services:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	15.0	14.0	14.0	14.0
Clerical Staff	-	-	9.0	7.0	7.0	7.0
	-	-	25.0	22.0	22.0	22.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Dental:						
Professional Support	-	-	4.5	4.5	4.5	4.5
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	5.5	5.5	5.5	5.5
Maternal/Child Health Services:						
Professional Support	-	-	17.0	15.0	15.0	15.0
Clerical Staff	-	-	10.0	8.0	8.0	8.0
	-	-	27.0	23.0	23.0	23.0
Vision & Hearing:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	8.0	8.0	8.0	8.0
Clerical Staff	-	-	2.0	2.0	2.0	2.0
	-	-	11.0	11.0	11.0	11.0
Healthy Communities:						
Professional Support	-	-	-	10.0	10.0	10.0
Clerical Staff	-	-	-	3.0	3.0	3.0
	-	-	-	13.0	13.0	13.0
Cardio Disease Risk Reduction:						
Professional Support	-	-	3.0	-	-	-
	-	-	3.0	-	-	-
Medical Examiner:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	8.0	8.0	8.0	8.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	10.0	10.0	10.0	10.0
Communicable Disease:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	9.0	9.0	9.0	9.0
Clerical Staff	-	-	-	1.0	1.0	1.0
	-	-	10.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Animal Shelter:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	10.5	10.5	10.5	10.5
Clerical Staff	-	-	2.0	2.0	2.0	2.0
	-	-	13.5	13.5	13.5	13.5
Senior Services:						
Professional Support	-	-	4.0	4.0	4.0	4.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	5.0	5.0	5.0	5.0
Total Position Count	-	-	173.0	171.0	171.0	171.0
EXPENDITURES BY SERVICE						
Administration	\$ -	\$ -	\$ 2,052,694	\$ 1,791,569	\$ 1,808,406	\$ 1,829,823
Education	-	-	458,577	-	-	-
EMRAP	-	-	396,882	371,753	377,189	383,030
Environmental Health	-	-	4,130,043	4,192,962	4,272,826	4,348,759
PHS Admin	-	-	437,766	512,090	524,796	532,584
Nutrition	-	-	207,282	-	-	-
Clinical Health Services	-	-	2,945,023	2,610,170	2,641,649	2,684,483
Dental	-	-	508,341	468,676	474,112	479,953
Maternal/Child Health Services	-	-	2,667,308	2,080,786	2,128,256	2,171,090
Vision & Hearing	-	-	663,709	597,132	603,456	609,297
Healthy Communities	-	-	-	1,181,432	1,207,840	1,233,151
Cardio Disease Risk Reduction	-	-	300,961	-	-	-
Medical Examiner	-	-	1,440,416	1,469,953	1,488,468	1,507,938
Communicable Disease	-	-	1,059,379	1,081,052	1,108,946	1,130,363
Animal Shelter	-	-	1,678,008	1,464,160	1,499,519	1,524,830
Senior Services	-	-	510,381	449,751	451,803	453,750
Total	\$ -	\$ -	\$ 19,456,769	\$ 18,271,486	\$ 18,587,266	\$ 18,889,051

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

The Department of Health and Community Services was created in 2011 by County Charter and is responsible for the overall management and administration of the activities and operations of departments and services related to health and community services, including the Health Department, Community Services Agency, Senior Citizens Services and MSU Extension.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Salaries & Wages	\$ -	\$ 15,859	\$ 165,773	\$ 168,405	\$ 168,405	\$ 168,405
Fringe Benefits	-	7,008	72,924	79,666	83,290	87,184
Supplies & Services	-	137	8,100	7,600	7,600	7,600
Repairs & Maintenance	-	-	500	1,000	1,000	1,000
Internal Services	-	-	6,500	7,000	7,000	7,000
Capital Outlay	-	1,357	4,000	4,000	4,000	4,000
Total Expenditures	\$ -	\$ 24,361	\$ 257,797	\$ 267,671	\$ 271,295	\$ 275,189
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Clerical Staff	-	1.0	1.0	1.0	1.0	1.0
Total Position Count	-	2.0	2.0	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT
 226 - HUMAN RESOURCES & LABOR RELATIONS

FUND
 101 - GENERAL FUND

FUNCTION
 GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 1,992	\$ 1,800	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Reimbursements	25	204	300	300	300	300
Other Revenue	20,172	(29,068)	-	-	-	-
Total Revenues	<u>22,189</u>	<u>(27,064)</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>
Expenditures:						
Salaries & Wages	919,776	965,441	1,145,104	1,111,131	1,133,369	1,133,369
Fringe Benefits	505,255	540,198	667,476	709,236	754,113	796,947
Supplies & Services	96,899	39,331	99,437	87,272	87,272	87,272
Conferences & Training	-	855	5,000	15,000	15,000	15,000
Repairs & Maintenance	2,256	2,779	17,500	3,650	3,650	3,650
Contract Services	42,403	38,488	34,000	34,000	34,000	34,000
Internal Services	44,487	36,980	41,241	41,241	41,241	41,241
Total Expenditures	<u>1,611,076</u>	<u>1,624,074</u>	<u>2,009,758</u>	<u>2,001,530</u>	<u>2,068,645</u>	<u>2,111,479</u>
Revenues Over (Under) Expenditures	<u><u>\$(1,588,887)</u></u>	<u><u>\$(1,651,138)</u></u>	<u><u>\$(2,007,458)</u></u>	<u><u>\$(1,999,230)</u></u>	<u><u>\$(2,066,345)</u></u>	<u><u>\$(2,109,179)</u></u>

POSITION TYPE	2010	2011	2012	2013	2014	2015
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	5.0	7.0	8.0	8.0	8.0	8.0
Clerical Staff	13.0	11.0	11.0	11.0	11.0	11.0
Total Position Count	<u>21.0</u>	<u>21.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Reimbursements	\$ 30	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	-	-	83,552	82,937	84,749	84,749
Total Revenues	30	-	83,552	82,937	84,749	84,749
Expenditures:						
Salaries & Wages	2,180,162	2,072,461	2,336,142	2,308,655	2,320,705	2,320,705
Fringe Benefits	1,033,490	1,008,480	1,140,761	1,250,261	1,316,397	1,384,542
Supplies & Services	37,671	55,291	61,511	54,250	54,250	54,250
Conferences & Training	-	558	30,000	30,000	30,000	30,000
Repairs & Maintenance	1,526,148	1,535,879	1,753,439	1,752,500	1,752,500	1,752,500
Contract Services	131,628	146,219	200,000	200,000	200,000	200,000
Internal Services	92,465	74,237	82,854	82,854	82,854	82,854
Capital Outlay	-	-	450	-	-	-
Total Expenditures	5,001,564	4,893,125	5,605,157	5,678,520	5,756,706	5,824,851
Revenues Over (Under) Expenditures	\$ (5,001,534)	\$ (4,893,125)	\$ (5,521,605)	\$ (5,595,583)	\$ (5,671,957)	\$ (5,740,102)

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	26.0	26.0	27.0	27.0	27.0	27.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	35.0	35.0	36.0	36.0	36.0	36.0

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ 64,827	\$ 36,308	\$ 37,015	\$ 49,100	\$ 49,100	\$ 49,100
Utilities	-	2,537	2,100	3,840	3,840	3,840
Repairs & Maintenance	-	-	700	700	700	700
Contract Services	-	35,277	77,790	94,800	94,800	94,800
Internal Services	278	278	306	306	306	306
Capital Outlay	-	18,509	-	-	-	-
Total Expenditures	65,105	92,909	117,911	148,746	148,746	148,746
Revenues Over (Under) Expenditures	\$ (65,105)	\$ (92,909)	\$ (117,911)	\$ (148,746)	\$ (148,746)	\$ (148,746)

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 154,997	\$ 154,997	\$ 154,997	\$ 154,997	\$ 154,997	\$ 154,997
Charges for Services	157,590	171,758	188,500	194,500	194,500	194,500
Fines & Forfeitures	9,470	7,353	6,500	8,500	8,500	8,500
Reimbursements	278,697	309,542	400,000	400,000	400,000	400,000
Other Revenue	-	3,862	-	-	-	-
Total Revenues	600,754	647,511	749,997	757,997	757,997	757,997
Expenditures:						
Salaries & Wages	2,636,345	2,435,005	2,637,662	2,539,326	2,543,632	2,543,632
Fringe Benefits	1,350,026	1,333,546	1,523,823	1,612,641	1,704,212	1,801,562
Supplies & Services	1,350,005	962,656	936,900	881,679	881,679	881,679
Conferences & Training	-	-	150	150	150	150
Repairs & Maintenance	3,867	9,931	19,500	5,944	5,944	5,944
Vehicle Operations	1,400	2,134	3,500	3,500	3,500	3,500
Contract Services	13,760	12,618	17,000	10,000	10,000	10,000
Internal Services	107,472	100,267	102,932	102,932	102,932	102,932
Total Expenditures	5,462,875	4,856,157	5,241,467	5,156,172	5,252,049	5,349,399
Revenues Over (Under) Expenditures	\$ (4,862,121)	\$ (4,208,646)	\$ (4,491,470)	\$ (4,398,175)	\$ (4,494,052)	\$ (4,591,402)

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	7.0	6.0	6.0	7.0	7.0	7.0
Professional Support	29.0	28.0	28.0	27.0	27.0	27.0
Clerical Staff	16.0	16.0	16.0	16.0	16.0	16.0
Total Position Count	52.0	50.0	50.0	50.0	50.0	50.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Fines & Forfeitures	\$ -	\$ -	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	-	-	3,000	3,000	3,000	3,000
Total Revenues	-	-	11,500	11,500	11,500	11,500
Expenditures:						
Supplies & Services	-	-	29,528	29,528	29,528	29,528
Repairs & Maintenance	-	-	100	100	100	100
Internal Services	-	-	1,872	1,872	1,872	1,872
Total Expenditures	-	-	31,500	31,500	31,500	31,500
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Law Library receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	4,535	733	-	-	-	-
Other Revenue	-	171	-	-	-	-
Total Revenues	4,815	904	-	-	-	-
Expenditures:						
Salaries & Wages	372,735	403,366	318,131	288,964	244,233	244,233
Fringe Benefits	215,700	235,296	225,843	211,110	191,046	202,728
Supplies & Services	115,105	117,766	327,513	327,613	326,893	326,893
Repairs & Maintenance	1,147	2,300	1,300	1,300	1,280	1,280
Vehicle Operations	1,451	1,688	2,200	-	-	-
Contract Services	1,306	3,000	-	-	-	-
Internal Services	37,805	36,682	39,115	38,341	37,447	37,447
Total Expenditures	745,249	800,098	914,102	867,328	800,899	812,581
Revenues Over (Under) Expenditures	(740,434)	(799,193)	(914,102)	(867,328)	(800,899)	(812,581)
Other Financing Sources (Uses):						
Transfers out	(30,000)	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (770,434)	\$ (799,193)	\$ (914,102)	\$ (867,328)	\$ (800,899)	\$ (812,581)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Professional Support	6.0	4.4	3.0	3.0	2.0	2.0
Clerical Staff	6.0	6.0	5.0	4.5	4.5	4.5
	12.0	10.4	8.0	7.5	6.5	6.5
Total Position Count	12.0	10.4	8.0	7.5	6.5	6.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited			Budgeted			
	2010	Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:							
Intergovernmental	\$	144,159	\$ 148,904	\$ 148,724	\$ -	\$ -	\$ -
Charges for Services		91	135	100	-	-	-
Reimbursements		1,155	25	1,000	-	-	-
Total Revenues		<u>145,405</u>	<u>149,064</u>	<u>149,824</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:							
Salaries & Wages		461,280	403,872	416,110	-	-	-
Fringe Benefits		234,478	203,889	225,134	-	-	-
Supplies & Services		248,764	205,996	240,189	-	-	-
Repairs & Maintenance		2,154	1,775	2,500	-	-	-
Vehicle Operations		3,111	2,971	4,000	-	-	-
Contract Services		38,106	29,363	26,000	-	-	-
Internal Services		23,150	20,366	23,788	-	-	-
Total Expenditures		<u>1,011,043</u>	<u>868,232</u>	<u>937,721</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	\$	(865,638)	\$ (719,168)	\$ (787,897)	\$ -	\$ -	\$ -
POSITION TYPE	2010	2011	2012	2013	2014	2015	
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted	
Managers & Supervisors	2.0	2.0	2.0	-	-	-	
Professional Support	2.0	2.0	1.0	-	-	-	
Clerical Staff	4.0	4.0	4.0	-	-	-	
Total Position Count	<u>8.0</u>	<u>8.0</u>	<u>7.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	

NOTE: Probate Mental Division has been merged with Probate Wills & Estates to form one department for the Probate Court function.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION			
148 - PROBATE COURT - WILLS & ESTATES	101 - GENERAL FUND	JUDICIAL			

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 144,159	\$ 148,904	\$ 139,919	\$ 279,838	\$ 279,838	\$ 279,838
Charges for Services	301,491	301,617	310,000	310,000	310,000	310,000
Reimbursements	29	16	-	-	-	-
Other Revenue	(4,874)	905	-	-	-	-
Total Revenues	440,805	451,442	449,919	589,838	589,838	589,838
Expenditures:						
Salaries & Wages	1,388,087	1,414,337	1,401,049	1,690,431	1,691,631	1,691,631
Fringe Benefits	704,633	750,419	788,560	1,006,553	1,061,183	1,119,593
Supplies & Services	157,741	142,903	161,995	368,590	368,590	368,590
Repairs & Maintenance	1,687	1,349	3,000	5,500	5,500	5,500
Contract Services	2,552	2,654	8,500	31,000	31,000	31,000
Internal Services	53,674	46,476	49,090	73,500	73,500	73,500
Capital Outlay	-	-	1,800	27,500	27,500	27,500
Total Expenditures	2,308,374	2,358,137	2,413,994	3,203,074	3,258,904	3,317,314
Revenues Over (Under) Expenditures	\$ (1,867,569)	\$ (1,906,695)	\$ (1,964,075)	\$ (2,613,236)	\$ (2,669,066)	\$ (2,727,476)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	5.0	5.0	5.0	7.0	7.0	7.0
Professional Support	11.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	13.5	12.0	11.0	12.5	12.5	12.5
Total Position Count	29.5	28.0	27.0	30.5	30.5	30.5

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

Established in 1956 as an expansion of activity under the County Planning Act, P.A. 282 of 1945 to provide programs to the residents of Macomb County in community development and economic development.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	\$ -
Charges for Services	140	40	-	-	-	-
Reimbursements	98	27	-	-	-	-
Total Revenues	<u>238</u>	<u>67</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Expenditures:						
Salaries & Wages	1,419,551	1,381,672	1,568,786	1,589,486	1,598,311	1,598,311
Fringe Benefits	675,043	691,677	799,044	879,620	926,909	975,584
Supplies & Services	70,250	66,245	150,239	217,800	217,800	217,800
Conferences & Training	-	9,084	8,000	8,000	8,000	8,000
Repairs & Maintenance	48,352	48,616	52,380	50,000	50,000	50,000
Vehicle Operations	1,509	3,040	3,300	3,800	3,800	3,800
Contract Services	6,324	10,692	43,911	40,000	40,000	40,000
Internal Services	54,236	44,669	56,000	50,000	50,000	50,000
Capital Outlay	-	1,573	800	-	-	-
Total Expenditures	<u>2,275,265</u>	<u>2,257,267</u>	<u>2,682,460</u>	<u>2,838,706</u>	<u>2,894,820</u>	<u>2,943,495</u>
Revenues Over (Under) Expenditures	<u>(2,275,027)</u>	<u>(2,257,200)</u>	<u>(2,662,460)</u>	<u>(2,818,706)</u>	<u>(2,894,820)</u>	<u>(2,943,495)</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	20,000	20,000	20,000	20,000	20,000	20,000
Revenues Over (Under) Expenditures	<u>\$ (2,255,027)</u>	<u>\$ (2,237,200)</u>	<u>\$ (2,642,460)</u>	<u>\$ (2,798,706)</u>	<u>\$ (2,874,820)</u>	<u>\$ (2,923,495)</u>

POSITION TYPE	2010	2011	2012	2013	2014	2015
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Managers & Supervisors	7.0	7.0	7.0	6.0	6.0	6.0
Professional Support	13.0	12.0	12.0	15.0	15.0	15.0
Clerical Staff	7.0	7.0	8.0	5.0	5.0	5.0
Total Position Count	<u>27.0</u>	<u>26.0</u>	<u>27.0</u>	<u>26.0</u>	<u>26.0</u>	<u>26.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
803 - PLAT BOARD	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Total Expenditures	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 470	\$ 531	\$ -	\$ -	\$ -	\$ -
Total Revenues	470	531	-	-	-	-
Expenditures:						
Supplies & Services	58,055	53,037	59,500	56,100	56,100	56,100
Repairs & Maintenance	6,463	8,030	9,000	9,000	9,000	9,000
Internal Services	52,171	56,420	57,328	59,156	59,156	59,156
Total Expenditures	116,689	117,487	125,828	124,256	124,256	124,256
Revenues Over (Under) Expenditures	(116,219)	(116,956)	(125,828)	(124,256)	(124,256)	(124,256)
Revenues Over (Under) Expenditures	\$ (116,219)	\$ (116,956)	\$ (125,828)	\$ (124,256)	\$ (124,256)	\$ (124,256)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 1,076,287	\$ 765,113	\$ 695,000	\$ 609,000	\$ 609,000	\$ 609,000
Reimbursements	-	-	-	50	50	50
Total Revenues	<u>1,076,287</u>	<u>765,113</u>	<u>695,000</u>	<u>609,050</u>	<u>609,050</u>	<u>609,050</u>
Expenditures:						
Salaries & Wages	749,312	510,105	331,240	260,843	261,443	261,443
Fringe Benefits	400,752	279,197	188,345	163,064	172,259	181,994
Supplies & Services	30,570	17,642	38,550	24,231	24,231	24,231
Repairs & Maintenance	1,487	631	2,500	2,500	2,500	2,500
Internal Services	31,177	27,806	27,892	17,000	17,000	17,000
Total Expenditures	<u>1,213,298</u>	<u>835,380</u>	<u>588,527</u>	<u>467,638</u>	<u>477,433</u>	<u>487,168</u>
Revenues Over (Under) Expenditures	<u>\$ (137,011)</u>	<u>\$ (70,266)</u>	<u>\$ 106,473</u>	<u>\$ 141,412</u>	<u>\$ 131,617</u>	<u>\$ 121,882</u>

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2014 Forecasted
Managers & Supervisors	4.0	3.0	1.0	1.0	1.0	1.0
Professional Support	7.0	5.0	3.0	3.0	3.0	3.0
Clerical Staff	3.0	2.0	1.0	1.0	1.0	1.0
Total Position Count	<u>14.0</u>	<u>10.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 46,897	\$ 4,523	\$ 45,000	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	6,175	2,514	5,000	7,000	7,000	7,000
Fines & Forfeitures	74,523	-	125,000	-	-	-
Reimbursements	7,302	12,925	12,300	5,100	5,100	5,100
Other Revenue	705	-	-	-	-	-
Total Revenues	<u>135,602</u>	<u>19,962</u>	<u>187,300</u>	<u>52,100</u>	<u>52,100</u>	<u>52,100</u>
Expenditures:						
Salaries & Wages	5,474,169	5,308,750	5,530,654	5,537,999	5,569,468	5,569,468
Fringe Benefits	2,434,207	2,505,156	2,655,552	2,955,137	3,110,814	3,270,468
Supplies & Services	322,482	315,956	299,568	312,706	312,706	312,706
Repairs & Maintenance	4,473	3,177	8,390	5,304	5,304	5,304
Vehicle Operations	1,943	2,791	2,800	2,800	2,800	2,800
Internal Services	190,838	165,801	169,996	169,996	169,996	169,996
Total Expenditures	<u>8,428,112</u>	<u>8,301,631</u>	<u>8,666,960</u>	<u>8,983,942</u>	<u>9,171,088</u>	<u>9,330,742</u>
Revenues Over (Under) Expenditures	<u>(8,292,510)</u>	<u>(8,281,669)</u>	<u>(8,479,660)</u>	<u>(8,931,842)</u>	<u>(9,118,988)</u>	<u>(9,278,642)</u>
Other Financing Sources (Uses):						
Transfers out	(36,599)	(28,281)	-	-	-	-
Total Other Financing Sources (Uses):	<u>(36,599)</u>	<u>(28,281)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (8,329,109)</u>	<u>\$ (8,309,950)</u>	<u>\$ (8,479,660)</u>	<u>\$ (8,931,842)</u>	<u>\$ (9,118,988)</u>	<u>\$ (9,278,642)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Managers & Supervisors	7.0	6.0	6.0	6.0	6.0	6.0
Professional Support	51.0	51.0	51.0	51.0	51.0	51.0
Clerical Staff	21.0	22.0	22.0	22.0	22.0	22.0
	<u>79.0</u>	<u>79.0</u>	<u>79.0</u>	<u>79.0</u>	<u>79.0</u>	<u>79.0</u>
DHS - Juvenile Abuse & Neglect:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Water Quality Unit:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Position Count	<u>82.0</u>	<u>82.0</u>	<u>82.0</u>	<u>82.0</u>	<u>82.0</u>	<u>82.0</u>
EXPENDITURES BY SERVICE						
Administration	\$ 8,147,094	\$ 8,022,213	\$ 8,336,438	\$ 8,658,065	\$ 8,839,775	\$ 8,993,588
DHS - Juvenile Abuse & Neglect	138,980	140,996	141,283	141,686	143,498	145,445
Water Quality Unit	178,637	166,703	189,239	184,191	187,815	191,709
Total	<u>\$ 8,464,711</u>	<u>\$ 8,329,912</u>	<u>\$ 8,666,960</u>	<u>\$ 8,983,942</u>	<u>\$ 9,171,088</u>	<u>\$ 9,330,742</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
102 - PUBLIC AFFAIRS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Office of Public Affairs facilitates the flow of accurate and timely information to the public regarding policies, practices, programs and services of the County. It also provides media relations support and guidance to County departments and agencies. The office was dissolved in 2010.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Fringe Benefits	\$ 3,142	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	3,142	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 88,073	\$ 86,579	\$ 115,500	\$ 115,500	\$ 115,500	\$ 115,500
Reimbursements	13	-	10,000	10,000	10,000	10,000
Other Revenue	139,179	108,547	80,000	88,000	88,000	88,000
Total Revenues	227,265	195,126	205,500	213,500	213,500	213,500
Expenditures:						
Salaries & Wages	680,346	599,102	728,020	666,411	669,350	669,350
Fringe Benefits	398,772	361,204	496,411	483,873	513,527	544,679
Supplies & Services	66,019	67,894	91,155	77,375	77,375	77,375
Repairs & Maintenance	45,861	45,436	55,000	45,700	45,700	45,700
Vehicle Operations	13,981	14,465	18,620	18,620	18,620	18,620
Internal Services	62,636	49,215	61,555	61,555	61,555	61,555
Total Expenditures	1,267,615	1,137,316	1,450,761	1,353,534	1,386,127	1,417,279
Revenues Over (Under) Expenditures	\$ (1,040,350)	\$ (942,190)	\$ (1,245,261)	\$ (1,140,034)	\$ (1,172,627)	\$ (1,203,779)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	1.0	1.0	1.0
Clerical Staff	3.0	3.0	2.0	2.0	2.0	2.0
	7.0	7.0	6.0	5.0	5.0	5.0
Print Shop:						
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Micro-film:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	4.0	4.0	4.0	4.0	4.0	4.0
Mail Services:						
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Central Stores:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	18.0	18.0	17.0	16.0	16.0	16.0
EXPENDITURES BY SERVICE						
Administration	\$ 539,643	\$ 418,902	\$ 542,690	\$ 463,571	\$ 474,297	\$ 484,032
Print Shop	212,515	219,890	258,732	250,946	254,816	258,710
Micro-film	196,875	224,292	273,224	266,371	279,664	287,452
Mail Services	178,446	176,174	205,102	198,234	203,914	209,755
Central Stores	140,136	98,058	171,013	174,412	178,036	181,930
Total	\$ 1,267,615	\$ 1,137,316	\$ 1,450,761	\$ 1,353,534	\$ 1,390,727	\$ 1,421,879

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ 38,960	\$ 43,026	\$ 40,000	\$ 48,000	\$ 49,000	\$ 49,000
Charges for Services	647,511	707,097	468,026	688,026	739,026	739,026
Reimbursements	1,218,071	1,440,937	2,045,987	1,955,085	1,993,733	1,993,733
Other Revenue	65	11	-	-	-	-
Total Revenues	1,904,607	2,191,070	2,554,013	2,691,111	2,781,759	2,781,759
Expenditures:						
Salaries & Wages	2,981,063	3,035,734	3,557,382	3,415,300	3,423,805	3,423,805
Fringe Benefits	1,460,134	1,571,165	1,887,078	2,001,670	2,110,495	2,225,368
Supplies & Services	35,390	25,800	58,085	47,395	48,458	48,458
Repairs & Maintenance	1,226	822	2,900	5,300	5,315	5,315
Vehicle Operations	56,790	63,662	67,700	69,500	70,000	70,000
Internal Services	157,608	133,508	156,635	154,118	156,007	156,007
Total Expenditures	4,692,211	4,830,691	5,729,780	5,693,283	5,814,080	5,928,953
Revenues Over (Under) Expenditures	\$ (2,787,604)	\$(2,639,620)	\$ (3,175,767)	\$ (3,002,172)	\$ (3,032,321)	\$ (3,147,194)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Managers & Supervisors	5.0	4.0	4.0	4.0	4.0	4.0
Professional Support	32.5	30.5	30.5	31.0	31.0	31.0
Clerical Staff	6.0	5.0	5.0	5.0	5.0	5.0
	43.5	39.5	39.5	40.0	40.0	40.0
Pump Station:						
Managers & Supervisors	3.0	3.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	11.5	11.5	10.5	10.5	10.5	10.5
Wastewater Services Division:						
Managers & Supervisors	-	3.0	4.0	4.0	4.0	4.0
Professional Support	-	4.0	5.0	5.0	5.0	5.0
	-	7.0	9.0	9.0	9.0	9.0
Total Position Count	55.0	58.0	59.0	59.5	59.5	59.5
EXPENDITURES BY SERVICE						
Administration	\$ 3,745,119	\$ 3,647,918	\$ 3,685,893	\$ 3,739,398	\$ 3,821,597	\$ 3,899,477
Pump Station	947,092	988,330	1,087,179	974,694	995,019	1,014,489
Wastewater Services Division	-	194,443	956,708	979,191	997,464	1,014,987
Total	\$ 4,692,211	\$ 4,830,691	\$ 5,729,780	\$ 5,693,283	\$ 5,814,080	\$ 5,928,953

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 3,908,622 *	\$ 4,258,457 *	\$ 2,142,640	\$ 2,614,840	\$ 2,614,840	\$ 2,514,840
Reimbursements	-	14	50	-	-	-
Other Revenue	11,238	10,223	-	-	-	-
Total Revenues	3,919,860	4,268,695	2,142,690	2,614,840	2,614,840	2,514,840
Expenditures:						
Salaries & Wages	805,468	809,809	889,188	853,763	853,963	853,963
Fringe Benefits	475,082	510,130	673,547	692,934	736,467	783,195
Supplies & Services	87,594	79,570	186,702	129,750	129,750	129,750
Repairs & Maintenance	2,271	1,887	8,400	3,500	3,500	3,500
Internal Services	27,513	22,801	27,030	27,030	27,030	27,030
Total Expenditures	1,397,928	1,424,198	1,784,867	1,706,977	1,750,710	1,797,438
Revenues Over (Under) Expenditures	\$ 2,521,932	\$ 2,844,497	\$ 357,823	\$ 907,863	\$ 864,130	\$ 717,402

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
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	22.0	21.0	21.0	21.0	21.0	21.0
Total Position Count	25.0	24.0	24.0	24.0	24.0	24.0

NOTE: Real Estate Transfer Tax revenue was accounted for in the Register of Deeds budget until 2012, at which point it started being accounted for as a non-departmental revenue.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
206 - REIMBURSEMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 242,713	\$ 233,777	\$ 275,000	\$ 300,000	\$ 300,000	\$ 300,000
Reimbursements	270,703	270,198	430,000	175,000	175,000	175,000
Total Revenues	513,416	503,974	705,000	475,000	475,000	475,000
Expenditures:						
Salaries & Wages	404,048	406,962	481,207	425,035	430,609	430,609
Fringe Benefits	242,409	257,778	329,623	325,197	346,385	367,802
Supplies & Services	22,443	21,860	30,800	25,400	25,400	25,400
Repairs & Maintenance	438	416	1,000	1,000	1,000	1,000
Internal Services	22,431	12,812	20,681	20,681	20,681	20,681
Total Expenditures	691,769	699,828	863,311	797,313	824,075	845,492
Revenues Over (Under) Expenditures	\$ (178,353)	\$ (195,854)	\$ (158,311)	\$ (322,313)	\$ (349,075)	\$ (370,492)
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	8.0	8.0	8.0	7.0	7.0	7.0
Total Position Count	12.0	12.0	12.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
224 - RISK MANAGEMENT	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

Proactively respond to safety issues and conditions in the work place, as well as protection of the County against loss under insurance coverage.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 1,429	\$ 1,633	\$ -	\$ -	\$ -	\$ -
Total Revenues	1,429	1,633	-	-	-	-
Expenditures:						
Salaries & Wages	220,549	222,680	-	-	-	-
Fringe Benefits	99,713	107,023	-	-	-	-
Supplies & Services	12,161	8,847	-	-	-	-
Repairs & Maintenance	329	(3,511)	-	-	-	-
Contract Services	2,500	3,000	-	-	-	-
Internal Services	8,442	6,766	-	-	-	-
Total Expenditures	343,694	344,805	-	-	-	-
Revenues Over (Under) Expenditures	\$ (342,265)	\$ (343,172)	\$ -	\$ -	\$ -	\$ -

	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
POSITION TYPE						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	2.0	2.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
Total Position Count	4.0	4.0	-	-	-	-

NOTE: This department was consolidated with Finance and Human Resources beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
426 - F&O - SECURITY	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To provide adequate securing and safe-guarding of all county-owned facilities.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Salaries & Wages	\$ 262,526	\$ 260,816	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	157,868	168,854	-	-	-	-
Supplies & Services	99	1,563	-	-	-	-
Repairs & Maintenance	-	324	-	-	-	-
Internal Services	6,947	5,586	-	-	-	-
Total Expenditures	\$ 427,440	\$ 437,143	\$ -	\$ -	\$ -	\$ -

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	8.0	7.0	-	-	-	-
Total Position Count	9.0	8.0	-	-	-	-

NOTE: This department was consolidated with Facilities and Operations beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 106,454	\$ 110,846	\$ 110,846	\$ 110,846
Charges for Services	-	-	208,954	101,454	101,454	101,454
Reimbursements	32,000	-	-	-	-	-
Total Revenues	32,000	-	315,408	212,300	212,300	212,300
Expenditures:						
Salaries & Wages	-	-	647,023	578,420	582,423	582,423
Fringe Benefits	-	-	457,104	401,478	425,937	451,248
Supplies & Services	-	-	88,634	47,569	47,569	47,569
Conferences & Training	-	-	3,380	2,000	2,000	2,000
Repairs & Maintenance	-	-	3,300	3,100	3,100	3,100
Contract Services	-	-	8,000	8,700	8,700	8,700
Internal Services	-	-	41,706	33,129	33,240	33,240
Capital Outlay	-	-	1,000	-	-	-
Total Expenditures	-	-	1,250,146	1,074,396	1,102,969	1,128,280
Revenues Over (Under) Expenditures	\$ 32,000	\$ -	\$ (934,738)	\$ (862,096)	\$ (890,669)	\$ (915,980)

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. Senior Citizens' Services receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Senior Center & Administration:						
Managers & Supervisors	-	-	2.0	2.0	2.0	2.0
Professional Support	-	-	2.0	2.0	2.0	2.0
	-	-	4.0	4.0	4.0	4.0
Legal Services:						
Professional Support	-	-	1.0	1.0	1.0	1.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	2.0	2.0	2.0	2.0
Outreach:						
Professional Support	-	-	3.0	3.0	3.0	3.0
	-	-	3.0	3.0	3.0	3.0
Prescription Resource:						
Professional Support	-	-	1.0	1.0	1.0	1.0
Clerical Staff	-	-	0.5	0.5	0.5	0.5
	-	-	1.5	1.5	1.5	1.5
Adult Day Services I:						
Professional Support	-	-	4.0	3.0	3.0	3.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	5.0	4.0	4.0	4.0
Total Position Count	-	-	15.5	14.5	14.5	14.5
EXPENDITURES BY SERVICE						
Administration	\$ -	\$ -	\$ 409,613	\$ 385,299	\$ 392,547	\$ 400,335
Adult Day Services I	-	-	325,801	216,864	223,573	229,414
Legal Services	-	-	177,338	171,971	175,595	179,489
Outreach	-	-	227,595	217,712	226,892	232,733
Prescription Resource Network	-	-	80,742	82,550	84,362	86,309
Special Needs	-	-	29,058	-	-	-
Total	\$ -	\$ -	\$ 1,250,146	\$ 1,074,396	\$ 1,102,969	\$ 1,128,280

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 255,000	\$ 175,000	\$ 235,000	\$ 210,000	\$ 210,000	\$ 210,000
Charges for Services	10,456,289	9,858,742	10,884,991	10,884,991	10,884,991	10,884,991
Fines & Forfeitures	21,693	17,123	22,000	22,000	22,000	22,000
Reimbursements	2,202,287	2,321,958	2,153,150	1,953,150	1,953,150	1,953,150
Other Revenue	8,612	23,638	12,000	12,000	12,000	12,000
Total Revenues	12,943,881	12,396,461	13,307,141	13,082,141	13,082,141	13,082,141
Expenditures:						
Salaries & Wages	28,982,310	28,666,190	32,510,895	31,716,809	31,812,226	31,812,226
Fringe Benefits	16,283,323	16,598,222	19,080,485	19,372,551	20,241,708	21,143,169
Supplies & Services	2,519,613	2,084,252	2,241,924	2,158,188	2,158,188	2,158,188
Conferences & Training	26,375	3,864	85,219	20,219	20,219	20,219
Repairs & Maintenance	243,219	275,527	319,594	286,594	286,594	286,594
Vehicle Operations	666,591	812,501	868,096	908,094	908,094	908,094
Contract Services	5,513,836	6,031,499	6,568,762	6,244,180	6,244,180	6,244,180
Internal Services	928,503	728,166	820,078	820,078	820,078	820,078
Capital Outlay	1,810	13,095	3,739	3,739	3,739	3,739
Total Expenditures	55,165,580	55,213,316	62,498,792	61,530,452	62,495,026	63,396,487
Revenues Over (Under) Expenditures	\$ (42,221,699)	\$ (42,816,854)	\$ (49,191,651)	\$ (48,448,311)	\$ (49,412,885)	\$ (50,314,346)

NOTE: The Court Building Safety department was consolidated with this department beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Managers & Supervisors	5.0	4.0	4.0	4.0	4.0	4.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	13.0	13.0	13.0	13.0	13.0	13.0
	20.0	19.0	19.0	19.0	19.0	19.0
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	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	217.5	213.5	213.5	213.5	213.5	213.5
Clerical Staff	19.0	18.0	18.0	18.0	18.0	18.0
	237.5	232.5	232.5	232.5	232.5	232.5
Laundry Trustee Detail:						
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	13.0	12.0	12.0	12.0	12.0	12.0
	13.0	12.0	12.0	12.0	12.0	12.0
FOC Enforcement:						
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	5.0	5.0	5.0	5.0	5.0	5.0
Dakota Liaison:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	81.0	79.0	79.0	79.0	79.0	79.0
	82.0	80.0	80.0	80.0	80.0	80.0
Township Patrols:						
Professional Support	69.0	69.0	69.0	69.0	69.0	69.0
	69.0	69.0	69.0	69.0	69.0	69.0
Surveillance Team:						
Professional Support	4.0	4.0	4.0	5.0	5.0	5.0
	4.0	4.0	4.0	5.0	5.0	5.0
Detective Bureau:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	23.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	25.0	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	474.5	462.5	462.5	463.5	463.5	463.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Operations	\$ 1,530,083	\$ 1,501,030	\$ 1,867,812	\$ 1,770,211	\$ 1,770,211	\$ 1,770,211
Court Building Safety	-	-	885,205	882,752	882,752	882,752
Administration	1,546,949	1,506,804	1,781,814	1,775,802	1,810,231	1,847,224
Marine Division	617,101	649,187	623,769	612,198	619,446	627,234
Jail	29,345,655	29,909,867	33,275,352	32,408,091	32,938,132	33,389,836
Laundry Trustee Detail	96,266	104,219	110,733	109,935	111,747	113,694
Probate Court Security	105,193	100,393	109,620	109,061	110,873	112,820
Roving Security	686,332	693,682	752,168	749,320	760,192	771,874
42nd Court Security	108,880	101,056	114,799	114,327	116,139	118,086
Court Room Security	1,426,098	1,295,139	1,426,707	1,417,112	1,439,382	1,462,746
FOC Enforcement	455,729	476,477	542,400	530,227	543,662	553,397
Dakota Liaison	98,238	98,861	107,289	106,691	107,450	109,397
Road Patrol	8,461,175	8,213,764	9,080,382	8,994,116	9,141,972	9,297,732
Lenox Township Patrol	453,508	440,757	460,412	459,332	466,580	474,368
Harrison Township Patrol	1,035,759	1,026,572	1,189,548	1,187,895	1,206,805	1,226,275
Washington Township Patrol	639,703	655,980	790,590	783,924	797,398	811,027
Macomb Township Patrol	2,379,060	2,398,802	2,626,051	2,617,874	2,662,183	2,706,964
Surveillance Team	497,855	473,754	508,911	607,881	617,467	627,202
Detective Bureau	2,540,965	2,469,829	2,806,206	2,896,435	2,938,932	2,981,766
K-9 Unit	245,844	237,857	270,686	257,617	261,241	265,135
Internet Crime Unit	303,503	305,156	350,999	349,167	354,867	360,708
Mt. Clemens Dispatch	317,621	308,859	334,538	334,567	341,815	349,603
Mt. Clemens Patrol	1,775,133	1,766,409	1,939,466	1,914,685	1,947,069	1,980,168
Contract Patrol Supervisors	498,928	478,861	543,335	541,232	548,480	556,268
Total	\$ 55,165,578	\$ 55,213,316	\$ 62,498,792	\$ 61,530,452	\$ 62,495,026	\$ 63,396,487

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
395 - TECHNICAL SERVICES	101 - GENERAL FUND	PUBLIC SAFETY

MISSION STATEMENT:

To coordinate, design, implement and maintain the governmental two-way radio communications system for Macomb County and its sub entities.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 312,492	\$ 256,757	\$ -	\$ -	\$ -	\$ -
Reimbursements	5,351	31,023	-	-	-	-
Total Revenues	317,843	287,781	-	-	-	-
Expenditures:						
Salaries & Wages	410,134	408,172	-	-	-	-
Fringe Benefits	216,633	230,545	-	-	-	-
Supplies & Services	3,585	3,613	-	-	-	-
Repairs & Maintenance	10,224	5,468	-	-	-	-
Vehicle Operations	7,281	11,280	-	-	-	-
Internal Services	19,617	17,494	-	-	-	-
Total Expenditures	667,474	676,572	-	-	-	-
Revenues Over (Under) Expenditures	\$ (349,631)	\$ (388,791)	-	-	-	-
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	6.0	6.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
Total Position Count	8.0	8.0	-	-	-	-

NOTE: This department was consolidated with Emergency Management beginning in 2012 in accordance with the Organizational Plan developed by the Office of the County Executive.

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ 700	\$ 332	\$ 400	\$ 1,000	\$ 1,000	\$ 1,000
Charges for Services	13,016	25,312	26,300	29,000	29,500	29,500
Fines & Forfeitures	329	63	1,000	1,050	1,050	1,050
Reimbursements	-	26	100	100	100	100
Other Revenue	-	51	-	-	-	-
Total Revenues	14,045	25,783	27,800	31,150	31,650	31,650
Expenditures:						
Salaries & Wages	1,190,956	1,195,415	1,283,652	1,252,307	1,256,764	1,256,764
Fringe Benefits	620,993	664,072	788,367	824,474	872,590	923,213
Supplies & Services	68,577	67,544	112,239	85,739	85,739	85,739
Repairs & Maintenance	2,553	3,667	3,500	3,500	3,500	3,500
Vehicle Operations	2,707	3,422	4,000	4,500	4,500	4,500
Internal Services	48,533	40,813	44,573	44,573	44,573	44,573
Total Expenditures	1,934,319	1,974,932	2,236,331	2,215,093	2,267,666	2,318,289
Revenues Over (Under) Expenditures	<u>\$ (1,920,274)</u>	<u>\$(1,949,149)</u>	<u>\$ (2,208,531)</u>	<u>\$ (2,183,943)</u>	<u>\$ (2,236,016)</u>	<u>\$ (2,286,639)</u>
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	17.0	17.0	17.0	17.0	17.0	17.0
Total Position Count	26.0	26.0	26.0	26.0	26.0	26.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
221 - WATER QUALITY BOARD	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

The Water Quality Board served as advisors to the Board of Commissioners regarding water quality issues in the County until mid-2011, when it was dissolved in accordance with the organizational plan developed by the County Executive.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Expenditures:						
Supplies & Services	\$ 1,441	\$ 377	\$ -	\$ -	\$ -	\$ -
Revenues Over (Under) Expenditures	\$ (1,441)	\$ (377)	\$ -	\$ -	\$ -	\$ -

NOTE: This department was eliminated in 2011 as part of the organizational plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
932 - NON - DEPARTMENTAL	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Revenues:						
Property Taxes	\$ 126,586,901	\$ 118,515,591	\$ 108,534,942	\$ 107,639,818	\$ 107,639,818	\$ 109,792,614
Licenses & Permits	67,693	72,548	80,000	80,000	80,000	80,000
Intergovernmental	2,214,828	2,306,798	13,000,000	13,950,000	13,950,000	13,950,000
Charges for Services	134,245	134,245	1,734,245	2,334,245	2,334,245	2,334,245
Investment Income	822,316	338,889	400,000	300,000	300,000	300,000
Indirect Cost Allocation	10,257,635	8,249,546	8,008,817	8,000,000	8,000,000	8,000,000
Other Revenue	552	(3,000)	100,000	100,000	100,000	100,000
Total Revenues	<u>140,084,170</u>	<u>129,614,616</u>	<u>131,858,004</u>	<u>132,404,063</u>	<u>132,404,063</u>	<u>134,556,859</u>
Expenditures:						
Salaries & Wages **	-	-	(3,800,000)	(4,901,967)	(4,917,283)	(4,917,283)
Fringe Benefits **	49,817	-	(2,523,418)	(4,302,110)	(4,189,736)	(4,189,736)
Supplies & Services (see page C-70)	1,196,669	963,354	1,720,884	1,446,384	1,426,384	1,426,384
Capital Outlay	359,801	243,728	334,218	750,000	750,000	750,000
Total Expenditures	<u>1,606,287</u>	<u>1,207,082</u>	<u>(4,268,316)</u>	<u>(7,007,693)</u>	<u>(6,930,635)</u>	<u>(6,930,635)</u>
Revenues Over (Under) Expenditures	<u>138,477,883</u>	<u>128,407,534</u>	<u>136,126,320</u>	<u>139,411,756</u>	<u>139,334,698</u>	<u>141,487,494</u>
Other Financing Sources (Uses):						
Transfers in (see page C-69)	24,782,533	24,976,138	20,213,296	10,931,750	10,705,000	10,705,000
Transfers out (see page C-69)	(52,875,638)	(53,516,109)	(32,671,826)	(29,232,249)	(35,103,388)	(35,101,726)
Total Other Financing Sources (Uses):	<u>(28,093,105)</u>	<u>(28,539,971)</u>	<u>(12,458,530)</u>	<u>(18,300,499)</u>	<u>(24,398,388)</u>	<u>(24,396,726)</u>
Revenues Over (Under) Expenditures	<u>\$ 110,384,778</u>	<u>\$ 99,867,563</u>	<u>\$ 123,667,790</u>	<u>\$ 121,111,257</u>	<u>\$ 114,936,310</u>	<u>\$ 117,090,768</u>

** - The amounts reflected in 2012 represent the estimated reduction in employer-paid health care premiums charged to the General Fund in accordance with PA 152 of 2011. PA 152 establishes ceilings on the amount of employee health care premiums paid by public sector employers. The reductions indicated above represent the difference between actual premiums and the ceilings established by PA 152. Amounts also reflect estimated employee concessions for dock days and longevity savings. Those savings have been spread at the department level in 2013 and beyond. The amounts reflected in 2013 - 2015 represent a 7.5% personnel turnover factor as well as anticipated savings related to administrative health care costs.

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Operating Transfers In:						
Delinquent Personal Property Tax Revolving Fund	\$ 20,000	\$ 20,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000
Delinquent Real Property Tax Revolving Fund	8,714,216	8,635,000	9,685,000	9,685,000	9,685,000	9,685,000
Department of Human Services	-	-	97,482	-	-	-
Health Department	-	-	1,501,736	226,750	-	-
Law Library	-	-	14,990	-	-	-
Reference & Research Center	-	-	545,064	-	-	-
Revenue Sharing Reserve Fund	16,048,317	16,321,138	4,856,551	-	-	-
Senior Citizen Services	-	-	24,786	-	-	-
Other Funds	-	-	2,467,687	-	-	-
Total Revenues	<u>24,782,533</u>	<u>24,976,138</u>	<u>20,213,296</u>	<u>10,931,750</u>	<u>10,705,000</u>	<u>10,705,000</u>
Operating Transfers Out:						
Adult Drug Court	196,595	195,362	196,595	183,000	188,908	188,908
Capital Improvement Fund	8,500,000	8,500,000	-	-	4,000,000	4,000,000
Child Care Fund	13,247,136	10,489,641	13,749,760	11,834,529	12,799,015	12,799,015
Community Corrections	363,415	211,562	365,062	372,397	376,796	376,796
Community Mental Health	4,063,421	4,030,600	3,909,682	3,909,682	3,909,682	3,909,682
Community Services	564,167	888,074	887,599	887,599	887,599	887,599
Debt Service Fund	-	-	6,947,378	5,858,050	6,458,735	6,457,073
Friend of the Court	5,568,417	4,157,911	3,096,424	2,810,827	3,053,381	3,053,381
Health Department	11,526,145	11,502,637	-	-	-	-
Health Department - Cigarette Tax	91,852	38,290	-	-	-	-
Health Grant Fund	262,675	907,135	534,566	544,717	549,476	549,476
Historical Commission	4,500	-	-	-	-	-
Law Library	15,780	18,111	-	-	-	-
JAIBG Grant	-	-	-	1,285	1,285	1,285
MSU Extension Grants	30,000	-	-	-	-	-
Park	70,727	88,862	262,507	137,507	137,507	137,507
Planning & Economic Development Grants	292,798	119,784	-	-	-	-
Prosecuting Attorney Grants	618,839	730,890	868,944	808,463	837,852	837,852
Research & Reference Center	1,027,016	684,437	-	-	-	-
Resident County Hospitalization	1,209,757	1,239,887	-	-	-	-
Retiree Health Care Savings	2,467,687	-	-	-	-	-
Senior Citizens Services	800,361	945,883	-	-	-	-
Sheriff Grants	677,753	866,027	773,078	649,920	662,621	662,621
Substance Abuse - Liquor Tax	1,042,352	1,126,278	945,986	1,100,028	1,106,286	1,106,286
Substance Abuse - Operations	134,245	173,774	134,245	134,245	134,245	134,245
Waterway Cleanup	100,000	100,000	-	-	-	-
Other Programs	-	6,500,965	-	-	-	-
Total Expenditures	<u>52,875,638</u>	<u>53,516,109</u>	<u>32,671,826</u>	<u>29,232,249</u>	<u>35,103,388</u>	<u>35,101,726</u>
Revenues Over (Under) Expenditures	<u>\$ (28,093,105)</u>	<u>\$ (28,539,971)</u>	<u>\$ (12,458,530)</u>	<u>\$ (18,300,499)</u>	<u>\$ (24,398,388)</u>	<u>\$ (24,396,726)</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			
	2010	2011	2012	2013	2014	2015
	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Appropriations - Outside Agencies/Associations						
8 Mile Boulevard Association	\$ 4,950	\$ 4,500	\$ 4,950	\$ 4,950	\$ 4,950	\$ 4,950
Area Agency on Aging	54,953	1,734	60,000	60,000	60,000	60,000
Area Wide Quality Control	19,075	19,045	20,000	20,000	20,000	20,000
Automation Alley	15,000	15,000	15,000	15,000	15,000	15,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	5,000	5,000	5,000	5,000	5,000	5,000
Detroit Regional Chamber	67,000	67,000	67,000	67,000	67,000	67,000
Indirect Cost Plan	-	-	20,000	20,000	20,000	20,000
Literacy Program	-	-	32,800	32,800	32,800	32,800
Library for the Blind	-	-	97,850	97,850	97,850	97,850
Michigan Association of Counties	40,715	40,715	42,000	42,000	42,000	42,000
National Association of Counties	16,271	16,271	18,000	18,000	18,000	18,000
Police Training center	225	25,000	25,000	25,000	25,000	25,000
SE MI RC & D Council	500	-	500	500	500	500
SEMCOG	259,463	243,634	243,634	243,634	243,634	243,634
Soil Conservation	13,650	-	27,300	13,650	13,650	13,650
Stream Gauge	77,280	79,200	85,000	85,000	85,000	85,000
Turning Point - SANE	30,000	30,000	30,000	30,000	30,000	30,000
	<u>629,082</u>	<u>572,099</u>	<u>819,034</u>	<u>805,384</u>	<u>805,384</u>	<u>805,384</u>
Appropriations - Other						
Annual Audit	102,200	106,300	110,500	131,000	111,000	111,000
Contingency	-	-	440,000	250,000	250,000	250,000
Employee Assistance Program	14,250	11,000	15,000	15,000	15,000	15,000
Executive Transition	10,192	31,996	-	-	-	-
NACO Awards Applications	-	-	2,000	-	-	-
Short Term Tax Bond	-	4,908	-	5,000	5,000	5,000
State Forensic Evaluation Center	440,945	237,051	334,350	240,000	240,000	240,000
	<u>567,587</u>	<u>391,255</u>	<u>901,850</u>	<u>641,000</u>	<u>621,000</u>	<u>621,000</u>
Total Expenditures	<u>\$ 1,196,669</u>	<u>\$ 963,354</u>	<u>\$ 1,720,884</u>	<u>\$ 1,446,384</u>	<u>\$ 1,426,384</u>	<u>\$ 1,426,384</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 781,225	\$ 89,302	\$ 232,627	\$ 72,203	\$ 126,270	\$ 126,270
Charges for Services	8,760	6,085	-	4,000	4,000	4,000
Total Revenues	789,985	95,387	232,627	76,203	130,270	130,270
Expenditures:						
Salaries & Wages	40,191	40,187	41,136	40,190	40,190	40,190
Fringe Benefits	23,679	25,189	28,813	29,913	31,725	31,725
Supplies & Services	776,924	115,342	214,038	72,203	126,270	126,270
Contract Services	-	-	45,600	4,000	4,000	4,000
Capital Outlay	8,490	396	17,864	-	-	-
Total Expenditures	849,284	181,114	347,451	146,306	202,185	202,185
Revenues Over (Under) Expenditures	(59,299)	(85,727)	(114,824)	(70,103)	(71,915)	(71,915)
Other Financing Sources (Uses):						
Transfers in - General Fund	68,058	66,749	69,949	70,103	71,915	71,915
Total Other Financing Sources (Uses):	68,058	66,749	69,949	70,103	71,915	71,915
Net Increase (Decrease) in Fund Balance	8,759	(18,978)	(44,875)	-	-	-
Fund Balance, Beginning of Year	55,094	63,853	44,875	-	-	-
Prior Period Adjustment						
Fund Balance, End of Year	\$ 63,853	\$ 44,875	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2014 Forecasted
Professional Support	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
EXPENDITURES BY SERVICE						
MARCH Program	\$ -	\$ 25,064	\$ 45,600	\$ 4,000	\$ 4,000	\$ 4,000
Tether Program	68,058	66,749	69,949	70,103	71,915	71,915
JAG OJP 08-12	171,258	26,641	-	-	-	-
JAG Recovery 08-12	609,968	32,688	-	-	-	-
JAG OJP 09-13	-	29,972	117,181	42,195	62,929	62,929
JAG OJP 10-14	-	-	114,721	30,008	63,341	63,341
Total	\$ 849,284	\$ 181,114	\$ 347,451	\$ 146,306	\$ 202,185	\$ 202,185

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING	361 - COMMUNITY DEVELOPMENT BLOCK GRANT	GENERAL GOVERNMENT

MISSION STATEMENT:

The Community Development Block Grant program, administered by the Planning Department, utilizes federal dollars from the Department of Urban Development (HUD) to provide communities with resources to address a wide range of unique community development needs.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 6,229,548	\$ 6,788,763	\$ 12,031,650	\$ 5,300,086	\$ 2,884,000	\$ 2,884,000
Charges for Services	-	557,635	50,000	50,000	25,000	25,000
Reimbursements	12,105	11,038	9,900	26,000	27,000	27,000
Other Revenue	159,434	87,504	356,000	20,000	20,000	20,000
Total Revenues	6,401,088	7,444,940	12,447,550	5,396,086	2,956,000	2,956,000
Expenditures:						
Salaries & Wages	249,243	305,142	279,813	258,352	322,940	322,940
Fringe Benefits	120,367	158,313	136,187	141,648	177,060	177,060
Supplies & Services	5,440,506	6,222,961	9,736,800	3,419,500	2,377,918	2,376,000
Conferences & Training	5,690	19,819	8,000	-	-	-
Vehicle Operations	190	-	4,000	-	-	-
Contract Services	394,485	1,132,067	1,664,500	1,413,038	99,415	99,415
Internal Services	306,471	146,244	24,250	-	-	-
Capital Outlay	3,549	5,873	15,000	-	-	-
Total Expenditures	6,520,500	7,990,420	11,868,550	5,232,538	2,977,333	2,975,415
Revenues Over (Under) Expenditures	(119,412)	(545,480)	579,000	163,548	(21,333)	(19,415)
Other Financing Sources (Uses):						
Transfers in - General Fund	292,798	114,451	-	-	-	-
Transfers in - Other Funds	72,366	111,226	-	-	-	-
Transfers out	(92,366)	(125,893)	(579,000)	(280,356)	-	-
Total Other Financing Sources (Uses):	272,798	99,784	(579,000)	(280,356)	-	-
Net Increase (Decrease) in Fund Balance	153,386	(445,696)	-	(116,808)	(21,333)	(19,415)
Fund Balance, Beginning of Year	10,009,510	10,162,896	9,717,199	9,717,199	9,600,391	9,579,058
Fund Balance, End of Year	\$ 10,162,896	\$ 9,717,199	\$ 9,717,199	\$ 9,600,391	\$ 9,579,058	\$ 9,559,643

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING	361 - COMMUNITY DEVELOPMENT BLOCK GRANT	GENERAL GOVERNMENT

MISSION STATEMENT:

The Community Development Block Grant program, administered by the Planning Department, utilizes federal dollars from the Department of Urban Development (HUD) to provide communities with resources to address a wide range of unique community development needs.

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Business Assistance:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
Area Development:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
Block Grant:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	4.0	4.0	4.0	4.0	4.0
Total Position Count	5.0	6.0	4.0	4.0	4.0	4.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING	361 - COMMUNITY DEVELOPMENT BLOCK GRANT	GENERAL GOVERNMENT

MISSION STATEMENT:

The Community Development Block Grant program, administered by the Planning Department, utilizes federal dollars from the Department of Urban Development (HUD) to provide communities with resources to address a wide range of unique community development needs.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
EXPENDITURES BY SERVICE						
Special Maps & Publications	\$ 398	\$ 3,787	\$ 400	\$ 32,484	\$ 2,000	\$ 2,000
Aerial Photos	10,016	20,351	9,500	25,000	25,000	25,000
Economic Development-SBTDC	7,753	6,632	-	-	-	-
SBTDC	200,000	142,500	-	-	-	-
NxLevel Business Training	2,327	55,853	-	19,415	19,415	19,415
Special Projects	-	36,900	-	-	-	-
Area Development	55,232	62,361	-	-	-	-
Economic Development-Special Projects	92,366	88,996	-	21,409	-	-
Community Program FY 01	1,145,451	1,308,349	1,750,000	2,050,000	1,525,000	1,525,000
Housing Rehab FY 02	36,683	94,036	500,000	400,000	40,000	40,000
Admin FY 00	94,226	31,743	415,000	280,356	40,000	40,000
Home-Clinton Twp	295,318	132,806	400,000	50,000	25,000	25,000
Home-Roseville	310,100	147,282	200,000	100,000	129,000	129,000
Home-Sterling Heights	138,175	115,843	450,000	150,000	150,000	150,000
Home Program FY 03	134,785	243,989	3,500,000	500,000	500,000	500,000
Community Development Pay	174,548	334,126	415,000	400,000	500,000	500,000
Neighborhood Stabilization	2,954,147	3,556,878	3,000,000	100,000	-	-
Home Loan Receivables	57,839	142,815	-	-	-	-
Community Development Activities	19,109	25,880	1,000	20,000	20,000	20,000
Economic Development Marketing Strategy	641	-	-	-	-	-
Brownfield Petroleum	51,365	73,311	20,000	-	-	-
Brownfield Hazardous	76,365	26,533	8,000	-	-	-
Brownfield Redevelopment Authority	52,584	115,479	48,500	44,500	1,918	-
SBA Incubator	117,191	-	-	-	-	-
SBA Incubator II	121,674	108,575	155,150	95,500	-	-
SBA Incubator III	-	81,561	-	-	-	-
ARRA HPRP	429,257	275,852	10,000	-	-	-
ARRA Fast Trac	80	-	450,000	-	-	-
EECBG	10,812	646,929	110,000	-	-	-
Coastal Marshland Restoration	-	134,367	950,000	1,224,230	-	-
Coastal Zone Management Program-Yr 1	-	80,000	-	-	-	-
Coastal Zone Management Program-Yr 2	-	22,000	55,000	-	-	-
Center for Regional Excellence	24,424	576	-	-	-	-
Total	\$ 6,612,866	\$ 8,116,313	\$ 12,447,550	\$ 5,512,894	\$ 2,977,333	\$ 2,975,415

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
891 - COMMUNITY SERVICES AGENCY	344 - COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 3,181,051	\$ 2,696,133	\$ 2,854,919	\$ 200,000	\$ 200,000	\$ 200,000
Charges for Services	41,366	42,333	43,260	43,260	43,260	43,260
Other Revenue	15,903	14,620	10,000	10,000	10,000	10,000
Total Revenues	3,238,320	2,753,086	2,908,179	253,260	253,260	253,260
Expenditures:						
Salaries & Wages	367,009	460,393	226,921	19,503	19,503	19,503
Fringe Benefits	159,847	257,083	98,231	8,702	9,264	9,264
Supplies & Services	666,279	295,125	346,068	298,025	298,025	232,425
Conferences & Training	95,972	8,012	12,570	-	-	-
Repairs & Maintenance	-	2,051	347	-	-	-
Vehicle Operations	5,171	9,190	2,471	-	-	-
Contract Services	1,845,705	1,716,247	2,242,089	-	-	-
Internal Services	25,394	21,927	14,156	1,363	1,363	1,363
Capital Outlay	68,678	5,875	38,322	-	-	-
Total Expenditures	3,234,056	2,775,904	2,981,175	327,593	328,155	262,555
Revenues Over (Under) Expenditures	4,264	(22,818)	(72,996)	(74,333)	(74,895)	(9,295)
Other Financing Sources (Uses):						
Transfers out	-	-	(60,000)	(60,000)	(60,000)	-
Net Increase (Decrease) in Fund Balance	4,264	(22,818)	(132,996)	(134,333)	(134,895)	(9,295)
Fund Balance, Beginning of Year	430,072	434,336	411,519	278,523	144,190	9,295
Prior Period Adjustment						
Fund Balance, End of Year	\$ 434,336	\$ 411,519	\$ 278,523	\$ 144,190	\$ 9,295	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
891 - COMMUNITY SERVICES AGENCY	344 - COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
MI Enrolls:						
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
ARRA:						
Professional Support	6.0	6.0	-	-	-	-
Clerical Staff	2.0	2.0	-	-	-	-
	8.0	8.0	-	-	-	-
Total Position Count	9.0	9.0	1.0	1.0	1.0	1.0

EXPENDITURES BY SERVICE

Access Centers	\$ 10,820	\$ 45,247	\$ 83,680	\$ 88,025	\$ 88,025	\$ 22,425
Amer Recovery Reinvest Act	2,574,068	2,500,860	2,633,419	-	-	-
EFSP ARRA	254,279	-	-	-	-	-
FEMA-Emergency Food & Shelter	352,836	195,272	200,000	200,000	200,000	200,000
FEMA-Additional	-	-	21,500	-	-	-
IDA	10,829	4,128	10,000	10,000	10,000	10,000
Michigan Enrolls	31,224	30,396	62,576	59,568	60,130	30,130
REACH	-	-	30,000	30,000	30,000	-
Total	\$ 3,234,056	\$ 2,775,903	\$ 3,041,175	\$ 387,593	\$ 388,155	\$ 262,555

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 1,194,622	\$ 931,034	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Reimbursements	290,361	251,001	500,000	500,000	500,000	500,000
Total Revenues	1,484,983	1,182,035	2,000,000	2,000,000	2,000,000	2,000,000
Expenditures:						
Supplies & Services	2,694,739	2,421,922	2,000,000	2,000,000	2,000,000	2,000,000
Total Expenditures	2,694,739	2,421,922	2,000,000	2,000,000	2,000,000	2,000,000
Revenues Over (Under) Expenditures	(1,209,756)	(1,239,887)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	1,209,756	1,239,887	-	-	-	-
Transfers out	-	-	(97,482)	-	-	-
Total Other Financing Sources (Uses):	1,209,756	1,239,887	(97,482)	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	(97,482)	-	-	-
Fund Balance, Beginning of Year	97,482	97,482	97,482	-	-	-
Prior Period Adjustment						
Fund Balance, End of Year	\$ 97,482	\$ 97,482	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Department of Human Services receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Licenses & Permits	\$ 1,015,790	\$ 990,702	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,090,669	4,551,147	-	-	-	-
Charges for Services	2,143,155	1,929,280	-	-	-	-
Reimbursements	9,737	10,597	-	-	-	-
Indirect Cost Allocation	266,892	216,491	-	-	-	-
Other Revenue	50,083	27,123	-	-	-	-
Total Revenues	<u>7,576,326</u>	<u>7,725,341</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Salaries & Wages	7,484,353	7,321,981	-	-	-	-
Fringe Benefits	3,703,868	3,867,107	-	-	-	-
Supplies & Services	3,740,846	4,266,694	-	-	-	-
Conferences & Training	3,085	11,532	-	-	-	-
Repairs & Maintenance	24,121	20,784	-	-	-	-
Vehicle Operations	101,581	116,717	-	-	-	-
Contract Services	535,865	591,014	-	-	-	-
Internal Services	3,416,662	2,814,757	-	-	-	-
Capital Outlay	97,637	208,166	-	-	-	-
Total Expenditures	<u>19,108,018</u>	<u>19,218,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(11,531,692)</u>	<u>(11,493,409)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	11,617,997	11,540,927	-	-	-	-
Transfers out	(15,555)	(47,518)	(1,501,736)	(226,750)	-	-
Total Other Financing Sources (Uses):	<u>11,602,442</u>	<u>11,493,409</u>	<u>(1,501,736)</u>	<u>(226,750)</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	70,750	-	(1,501,736)	(226,750)	-	-
Fund Balance, Beginning of Year	1,657,736	1,728,486	1,728,486	226,750	-	-
Fund Balance, End of Year	<u>\$ 1,728,486</u>	<u>\$ 1,728,486</u>	<u>\$ 226,750</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Health Department receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Managers & Supervisors	5.0	5.0	-	-	-	-
Professional Support	2.0	1.0	-	-	-	-
Clerical Staff	5.0	5.0	-	-	-	-
	12.0	11.0	-	-	-	-
Health Educator:						
Professional Support	5.0	5.0	-	-	-	-
	5.0	5.0	-	-	-	-
EMRAP:						
Professional Support	3.0	3.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	4.0	4.0	-	-	-	-
Environmental Health:						
Managers & Supervisors	8.0	7.0	-	-	-	-
Professional Support	28.0	28.0	-	-	-	-
Clerical Staff	5.0	5.0	-	-	-	-
	41.0	40.0	-	-	-	-
PHS ADMIN:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	2.0	2.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	4.0	4.0	-	-	-	-
Nutrition:						
Professional Support	2.0	2.0	-	-	-	-
	2.0	2.0	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Clinical Health Services:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	16.0	16.0	-	-	-	-
Clerical Staff	9.0	9.0	-	-	-	-
	26.0	26.0	-	-	-	-
Dental:						
Professional Support	4.5	4.5	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	5.5	5.5	-	-	-	-
Maternal/Child Health Services:						
Professional Support	18.0	17.0	-	-	-	-
Clerical Staff	10.0	10.0	-	-	-	-
	28.0	27.0	-	-	-	-
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	8.0	8.0	-	-	-	-
Clerical Staff	2.0	2.0	-	-	-	-
	11.0	11.0	-	-	-	-
Cardio Disease Risk Reduction:						
Professional Support	4.0	4.0	-	-	-	-
	4.0	4.0	-	-	-	-
Medical Examiner:						
Managers & Supervisors	1.5	1.5	-	-	-	-
Professional Support	8.0	8.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	10.5	10.5	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	221 - HEALTH FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Communicable Disease:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	9.0	9.0	-	-	-	-
	10.0	10.0	-	-	-	-
Animal Shelter:						
Managers & Supervisors	3.5	3.5	-	-	-	-
Professional Support	9.0	9.0	-	-	-	-
Clerical Staff	2.0	2.0	-	-	-	-
	14.5	14.5	-	-	-	-
Senior Services:						
Professional Support	4.0	4.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	5.0	5.0	-	-	-	-
Total Position Count	182.5	179.5	-	-	-	-
EXPENDITURES BY SERVICE						
Administration	\$ 1,611,897	\$ 1,411,306	\$ 1,501,736	\$ 226,750	\$ -	\$ -
Education	420,583	436,314	-	-	-	-
EMRAP	429,525	352,867	-	-	-	-
Environmental Health	4,103,016	4,007,115	-	-	-	-
PHS Admin	530,460	468,107	-	-	-	-
Nutrition	198,233	204,540	-	-	-	-
Clinical Health Services	4,364,410	4,845,501	-	-	-	-
Dental	410,662	436,896	-	-	-	-
Maternal/Child Health Services	2,127,878	2,023,268	-	-	-	-
Computer Project	50,686	156,449	-	-	-	-
Vision & Hearing	577,274	589,811	-	-	-	-
Cardio Disease Risk Reduction	340,300	358,504	-	-	-	-
Medical Examiner	1,142,014	1,227,898	-	-	-	-
Communicable Disease	1,017,400	847,215	-	-	-	-
Animal Shelter	1,417,462	1,491,434	-	-	-	-
Senior Services	381,773	409,044	-	-	-	-
Total	\$ 19,123,573	\$19,266,268	\$ 1,501,736	\$ 226,750	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 710,173	\$ 325,382	\$ 361,581	\$ 49,600	\$ 22,300	\$ 22,300
Charges for Services	50,000	202,927	-	-	-	-
Reimbursements	-	44	-	-	-	-
Total Revenues	760,173	528,353	361,581	49,600	22,300	22,300
Expenditures:						
Salaries & Wages	121,258	177,812	155,000	-	-	-
Fringe Benefits	55,205	95,169	79,970	-	-	-
Supplies & Services	403,321	625,187	74,750	50,500	23,200	23,200
Conferences & Training	-	1,809	8,000	-	-	-
Contract Services	174,565	253,532	158,761	164,253	129,253	129,253
Internal Services	400	2,149	6,000	-	-	-
Capital Outlay	776	4,995	-	-	-	-
Total Expenditures	755,525	1,160,654	482,481	214,753	152,453	152,453
Revenues Over (Under) Expenditures	4,648	(632,300)	(120,900)	(165,153)	(130,153)	(130,153)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	565,725	-	-	-	-
Transfers in - Other Funds	15,555	47,518	-	-	-	-
Total Other Financing Sources (Uses):	15,555	613,243	-	-	-	-
Net Increase (Decrease) in Fund Balance	20,203	(19,057)	(120,900)	(165,153)	(130,153)	(130,153)
Fund Balance, Beginning of Year	563,276	583,479	564,422	443,522	278,369	148,216
Fund Balance, End of Year	\$ 583,479	\$ 564,422	\$ 443,522	\$ 278,369	\$ 148,216	\$ 18,063

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Breast & Cervical Cancer:						
Professional Support	3.0	3.0	-	-	-	-
	3.0	3.0	-	-	-	-
Dye Testing - Phase III:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
GLRI - IDEP:						
Professional Support	-	1.0	1.0	-	-	-
	-	1.0	1.0	-	-	-
Total Position Count	4.0	4.0	1.0	-	-	-
EXPENDITURES BY SERVICE						
DEQ Support #4 Drinking Water	\$ 133,715	\$ 171,575	\$ 53,000	\$ 35,000	\$ -	\$ -
DEQ Pharmacy Collection	-	-	-	45,000	20,000	20,000
GLRI - HHW	-	108,318	112,850	-	-	-
GLRI - Rapid Water Testing	-	53,680	91,547	-	-	-
GLRI - IDEP	-	81,203	152,540	-	-	-
Facility Dye Testing III	88,186	80,021	-	-	-	-
Inland Beach Monitoring	467	2,160	4,644	4,600	2,300	2,300
Breast & Cervical Cancer	533,157	663,696	-	-	-	-
Animal Shelter - Act 287	-	-	67,000	129,253	129,253	129,253
Animal Shelter - Adoption	-	-	900	900	900	900
Total	\$ 755,525	\$ 1,160,654	\$ 482,481	\$ 214,753	\$ 152,453	\$ 152,453

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 2,048,566	\$ 702,315	\$ 3,479,497	\$ 18,617,502	\$ 4,045,738	\$ 4,045,738
Expenditures:						
Salaries & Wages	34,578	52,805	63,138	647,425	140,787	140,787
Fringe Benefits	2,229	5,871	-	282,808	61,500	61,500
Supplies & Services	1,659,857	440,697	1,938,263	16,506,311	3,679,046	3,679,046
Conferences & Training	5,406	25,796	57,677	120,000	-	-
Repairs & Maintenance	120	-	80	-	-	-
Vehicle Operations	11	-	19,000	19,000	-	-
Contract Services	42,768	58,693	167,786	13,850	-	-
Internal Services	-	-	-	5,407	-	-
Capital Outlay	303,717	118,453	1,247,736	1,022,701	164,405	164,405
Total Expenditures	2,048,686	702,315	3,493,680	18,617,502	4,045,738	4,045,738
Revenues Over (Under) Expenditures	(120)	-	(14,183)	-	-	-
Net Increase (Decrease) in Fund Balance	(120)	-	(14,183)	-	-	-
Fund Balance, Beginning of Year	14,303	14,183	14,183	-	-	-
Prior Period Adjustment						
Fund Balance, End of Year	\$ 14,183	\$ 14,183	\$ -	\$ -	\$ -	\$ -
EXPENDITURES BY SERVICE						
UASI 06 Homeland Security	\$ 22,628	\$ (698)	\$ -	\$ -	\$ -	\$ -
Citizens Corps	-	14,551	11,407	-	-	-
St Homeland Security 07/10	410,578	19,505	-	-	-	-
LETPP 07/10	284,026	85,698	-	-	-	-
UASI 07 Homeland Security	670,733	71,828	-	-	-	-
Citizens Corps 07/10	20,605	-	-	-	-	-
Interoperable Communication	79,680	-	36,641	-	-	-
Relocation Agreement	120	-	14,183	-	-	-
COPS #2008CKWX0491	113,592	-	-	-	-	-
COPS #2008CKWX0492	222,710	-	-	-	-	-
COPS #2008CKWX0493	131,416	-	-	-	-	-
Operation Stone Garden	62,381	-	150,000	-	-	-
Operation Stone Garden 2010	-	-	200,804	131,824	-	-
St Homeland Security 08/11	-	32,705	72,529	-	-	-
UASI 08 Homeland Security	20,196	324,747	820,063	-	-	-
St Homeland Security 09/12	-	76,549	26,147	-	-	-
UASI 09 Homeland Security	10,021	75,831	1,085,934	-	-	-
Citizens Corps 10/13	-	1,600	13,914	2,500	-	-
St Homeland Security 10/13	-	-	89,799	855,093	-	-
UASI Homeland Security 10/13	-	-	972,258	9,423,936	-	-
Fiduciary - St Homeland Security 11/14	-	-	-	541,780	270,890	270,890
Fiduciary - UASI 11 Homeland Security	-	-	-	7,549,696	3,774,848	3,774,848
Operation Stone Garden 2011	-	-	-	112,674	-	-
Total	\$ 2,048,686	\$ 702,315	\$ 3,493,680	\$ 18,617,502	\$ 4,045,738	\$ 4,045,738

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
143 - LAW LIBRARY	269 - LAW LIBRARY FUND	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ -	\$ -	\$ -	\$ -
Reimbursements	2,717	2,690	-	-	-	-
Total Revenues	11,217	11,190	-	-	-	-
Expenditures:						
Supplies & Services	25,125	29,300	-	-	-	-
Internal Services	1,872	-	-	-	-	-
Total Expenditures	26,997	29,300	-	-	-	-
Revenues Over (Under) Expenditures	(15,780)	(18,111)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	15,780	18,111	-	-	-	-
Transfers out	-	-	(14,990)	-	-	-
Total Other Financing Sources (Uses):	15,780	18,111	(14,990)	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	(14,990)	-	-	-
Fund Balance, Beginning of Year	14,990	14,990	14,990	-	-	-
Fund Balance, End of Year	\$ 14,990	\$ 14,990	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Law Library receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 4,365,018	\$ 3,891,335	\$ 4,120,104	\$ 3,948,980	\$ 3,948,980	\$ 3,948,980
Total Revenues	4,365,018	3,891,335	4,120,104	3,948,980	3,948,980	3,948,980
Expenditures:						
Salaries & Wages	2,895,890	2,824,787	2,486,161	2,308,696	2,308,696	2,308,696
Fringe Benefits	1,397,643	1,510,487	1,472,814	1,432,840	1,432,840	1,432,840
Supplies & Services	47,648	40,236	50,000	66,598	66,598	66,598
Conferences & Training	-	-	-	15,750	15,750	15,750
Internal Services	115,010	111,129	111,129	125,096	125,096	125,096
Total Expenditures	4,456,191	4,486,639	4,120,104	3,948,980	3,948,980	3,948,980
Revenues Over (Under) Expenditures	(91,173)	(595,304)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	91,173	595,304	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	63.0	63.0	63.0	63.0	63.0	63.0
Total Position Count	68.0	68.0	68.0	68.0	68.0	68.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 140,629	\$ 43,359	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
Charges for Services	12,876	24,378	96,000	80,000	80,000	80,000
Reimbursements	90,830	8,712	15,688	20,620	20,620	20,620
Other Revenue	30,250	-	-	-	-	-
Total Revenues	274,585	76,449	111,688	165,620	165,620	165,620
Expenditures:						
Salaries & Wages	165,363	59,773	38,903	94,234	58,302	58,302
Fringe Benefits	57,850	26,767	747	68,542	26,347	26,347
Supplies & Services	41,465	7,044	12,500	30,948	16,165	16,165
Conferences & Training	1,874	4,023	1,500	9,750	1,500	1,500
Repairs & Maintenance	-	245	-	3,000	3,000	3,000
Contract Services	109,642	49,855	55,868	100,588	58,150	58,150
Internal Services	3,307	1,687	2,170	1,881	1,156	1,156
Capital Outlay	16,407	968	-	2,000	1,000	1,000
Total Expenditures	395,908	150,362	111,688	310,943	165,620	165,620
Revenues Over (Under) Expenditures	(121,323)	(73,913)	-	(145,323)	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	158,982	2,000	-	-	-	-
Transfers out	(128,948)	-	-	-	-	-
Total Other Financing Sources (Uses):	30,034	2,000	-	-	-	-
Net Increase (Decrease) in Fund Balance	(91,289)	(71,913)	-	(145,323)	-	-
Fund Balance, Beginning of Year	508,408	417,119	345,207	345,207	199,884	199,884
Fund Balance, End of Year	\$ 417,119	\$ 345,207	\$ 345,207	\$ 199,884	\$ 199,884	\$ 199,884

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Project Fresh	\$ 17,541	\$ -	\$ -	\$ -	\$ -	\$ -
Headstart	15,162	-	-	-	-	-
Housing	1,128	-	-	-	-	-
MSHDA Housing	42,855	-	-	-	-	-
Local Banks	304	-	-	-	-	-
Sea Grant	15,637	8,712	9,703	12,120	12,120	12,120
Home Horticulture Education	12,927	11,092	5,985	5,000	-	-
Ford Visteon	565	-	-	-	-	-
Environmental Education	-	225	-	5,962	-	-
Great Lakes Education	26,420	15,440	21,000	4,275	-	-
General Extension Education	62,084	4,181	-	31,200	8,500	8,500
General Housing	6,840	891	-	36,386	5,000	5,000
NFMC Round 5	27,947	43,159	-	110,000	65,000	65,000
NFMC Round 2	162,904	5,519	-	-	-	-
General Youth Development	9,383	1,026	-	17,000	-	-
General Childcare	92,982	46,640	-	14,000	-	-
Caregivers Choice	1,200	200	-	-	-	-
Water Resources	28,978	13,275	-	-	-	-
Financial Literacy	-	-	75,000	75,000	75,000	75,000
Total	\$ 524,856	\$ 150,362	\$ 111,688	\$ 310,943	\$ 165,620	\$ 165,620

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Investment Income	\$ 111	\$ 91	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	28,332	-	30,000	-	-	-
Total Revenues	28,443	91	30,000	-	-	-
Expenditures:						
Supplies & Services	3,462	3,840	5,000	750	-	-
Capital Outlay	-	64,883	25,000	-	-	-
Total Expenditures	3,462	68,723	30,000	750	-	-
Revenues Over (Under) Expenditures	24,981	(68,632)	-	(750)	-	-
Net Increase (Decrease) in Fund Balance	24,981	(68,632)	-	(750)	-	-
Fund Balance, Beginning of Year	48,298	73,280	4,648	4,648	3,898	3,898
Fund Balance, End of Year	\$ 73,280	\$ 4,648	\$ 4,648	\$ 3,898	\$ 3,898	\$ 3,898

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
738 - REFERENCE & RESEARCH CENTER	271 - REFERENCE & RESEARCH FUND	LIBRARY

MISSION STATEMENT:

To provide reference and research material to Macomb County residents.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 16	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursements	83,323	58,174	-	-	-	-
Other Revenue	2,301	6,464	-	-	-	-
Total Revenues	85,640	64,638	-	-	-	-
Expenditures:						
Salaries & Wages	482,107	346,369	-	-	-	-
Fringe Benefits	279,807	198,274	-	-	-	-
Supplies & Services	290,372	145,670	-	-	-	-
Utilities	4,290	2,607	-	-	-	-
Repairs & Maintenance	330	405	-	-	-	-
Contract Services	32,800	32,800	-	-	-	-
Internal Services	22,950	22,949	-	-	-	-
Total Expenditures	1,112,656	749,075	-	-	-	-
Revenues Over (Under) Expenditures	(1,027,016)	(684,437)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	1,027,016	684,437	-	-	-	-
Transfers out	-	-	(545,064)	(35,148)	-	-
Total Other Financing Sources (Uses):	1,027,016	684,437	(545,064)	(35,148)	-	-
Net Increase (Decrease) in Fund Balance	-	-	(545,064)	(35,148)	-	-
Fund Balance, Beginning of Year	580,212	580,212	580,212	35,148	-	-
Fund Balance, End of Year	\$ 580,212	\$ 580,212	\$ 35,148	\$ -	\$ -	\$ -

NOTE: This department was eliminated in 2011 as part of the organizational plan developed by the Office of the County Executive.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
738 - REFERENCE & RESEARCH CENTER	271 - REFERENCE & RESEARCH FUND	LIBRARY

MISSION STATEMENT:

To provide reference and research material to Macomb County residents.

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administration:						
Professional Support	-	3.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	1.0	4.0	-	-	-	-
Circulation:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Information Technology:						
Clerical Staff	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Acquisitions:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Reference Services:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Library for the Blind:						
Professional Support	2.0	2.0	-	-	-	-
Clerical Staff	2.0	2.0	-	-	-	-
	4.0	4.0	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
738 - REFERENCE & RESEARCH CENTER	271 - REFERENCE & RESEARCH FUND	LIBRARY

MISSION STATEMENT:

To provide reference and research material to Macomb County residents.

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Library Literacy:						
Professional Support	1.0	1.0	-	-	-	-
	1.0	1.0	-	-	-	-
Total Position Count	10.0	9.0	-	-	-	-
EXPENDITURES BY SERVICE						
Administration	\$ 185,934	\$ 436,629	\$ 545,064	\$ 35,148	\$ -	\$ -
Circulation	133,933	(150)	-	-	-	-
Information Technology	38,649	(150)	-	-	-	-
Acquisitions	80,687	-	-	-	-	-
Reference Services	341,358	-	-	-	-	-
Library for the Blind	220,065	230,121	-	-	-	-
Literacy Program	112,030	82,624	-	-	-	-
Total	\$ 1,112,656	\$ 749,075	\$ 545,064	\$ 35,148	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
804 - REGISTER OF DEEDS	250 - REMONUMENTATION	GENERAL GOVERNMENT

MISSION STATEMENT:

Through the provision of Public Acts 345 and 346 of 1990, was established for the purpose of replacing, restoring and maintaining all public land survey monuments in the County.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 211,659	\$ 198,058	\$ 192,986	\$ 204,612	\$ 204,612	\$ 204,612
Other Revenue	-	243	-	-	-	-
Total Revenues	211,659	198,301	192,986	204,612	204,612	204,612
Expenditures:						
Salaries & Wages	17,845	-	-	-	-	-
Fringe Benefits	1,392	-	-	-	-	-
Supplies & Services	2,552	641	654	667	667	667
Contract Services	189,406	197,660	192,332	203,945	203,945	203,945
Internal Services	464	-	-	-	-	-
Total Expenditures	211,659	198,301	192,986	204,612	204,612	204,612
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 recorded for the continued upgrade of technology in the Register of Deeds office.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 723,220	\$ 715,066	\$ 700,000	\$ 850,000	\$ 850,000	\$ 850,000
Investment Income	6,991	6,328	-	-		
Total Revenues	730,211	721,394	700,000	850,000	850,000	850,000
Expenditures:						
Salaries & Wages	41,140	35,707	36,000	36,299	36,299	36,299
Fringe Benefits	39,975	27,316	30,250	29,036	30,848	30,848
Supplies & Services	16,289	15,828	23,110	23,450	23,450	23,450
Repairs & Maintenance	-	3,436	3,500	3,875	3,875	3,875
Contract Services	1,002,898	1,013,492	623,140	753,126	753,126	753,126
Internal Services	-	984	1,000	1,000	1,000	1,000
Capital Outlay	6,772	-	20,000	1,002,000	20,000	20,000
Total Expenditures	1,107,074	1,096,762	737,000	1,848,786	868,598	868,598
Revenues Over (Under) Expenditures	(376,863)	(375,368)	(37,000)	(998,786)	(18,598)	(18,598)
Net Increase (Decrease) in Fund Balance	(376,863)	(375,368)	(37,000)	(998,786)	(18,598)	(18,598)
Fund Balance, Beginning of Year	3,375,117	2,998,254	2,622,886	2,585,886	1,587,100	1,568,502
Fund Balance, End of Year	\$ 2,998,254	\$ 2,622,886	\$ 2,585,886	\$ 1,587,100	\$ 1,568,502	\$ 1,549,904
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Clerical Staff	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
Special Revenue Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
932 - NON DEPARTMENTAL	289 - REVENUE SHARING RESERVE FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Investment Income	\$ 61,032	\$ 35,926	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>61,032</u>	<u>35,926</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):						
Transfers out	<u>(16,048,317)</u>	<u>(16,321,138)</u>	<u>(4,856,883)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(15,987,285)	(16,285,212)	(4,856,883)	-	-	-
Fund Balance, Beginning of Year	<u>37,229,168</u>	<u>21,241,883</u>	<u>4,956,671</u>	<u>99,788</u>	<u>99,788</u>	<u>99,788</u>
Fund Balance, End of Year	<u><u>\$ 21,241,883</u></u>	<u><u>\$ 4,956,671</u></u>	<u><u>\$ 99,788</u></u>	<u><u>\$ 99,788</u></u>	<u><u>\$ 99,788</u></u>	<u><u>\$ 99,788</u></u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - SENIOR CITIZENS SERVICES	210 - SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 120,209	\$ 137,311	\$ -	\$ -	\$ -	\$ -
Charges for Services	512,989	235,912	-	-	-	-
Reimbursements	-	28	-	-	-	-
Other Revenue	21,693	18,591	-	-	-	-
Total Revenues	654,891	391,842	-	-	-	-
Expenditures:						
Salaries & Wages	803,534	782,867	-	-	-	-
Fringe Benefits	401,921	434,156	-	-	-	-
Supplies & Services	185,976	54,515	-	-	-	-
Conferences & Training	1,088	1,108	-	-	-	-
Repairs & Maintenance	-	1,968	-	-	-	-
Contract Services	20,796	15,504	-	-	-	-
Internal Services	49,032	40,787	-	-	-	-
Capital Outlay	8	6,548	-	-	-	-
Total Expenditures	1,462,355	1,337,453	-	-	-	-
Revenues Over (Under) Expenditures	(807,464)	(945,611)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	799,515	945,883	-	-	-	-
Transfers in - Other Funds	3,264	495	-	-	-	-
Transfers out	(3,264)	-	(54,037)	-	-	-
Total Other Financing Sources (Uses):	799,515	946,378	(54,037)	-	-	-
Net Increase (Decrease) in Fund Balance	(7,949)	767	(54,037)	-	-	-
Fund Balance, Beginning of Year	61,219	53,270	54,037	-	-	-
Fund Balance, End of Year	\$ 53,270	\$ 54,037	\$ -	\$ -	\$ -	\$ -

NOTE: The Governmental Accounting Standards Board recently issued Statement No. 54, which requires any Special Revenue Fund that receives a substantial portion of its financial support from the General Fund to be accounted for as if were part of the General Fund. The Senior Citizens Services Department receives more than 50% of its financial resources from the General Fund and, therefore, meets the requirements of Statement No. 54. Accordingly, beginning in 2012, it will be budgeted for in the General Fund.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - SENIOR CITIZENS SERVICES	210 - SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Senior Center & Administration:						
Managers & Supervisors	2.0	2.0	-	-	-	-
Professional Support	3.0	2.0	-	-	-	-
Clerical Staff	2.0	1.0	-	-	-	-
	7.0	5.0	-	-	-	-
Legal Services:						
Professional Support	2.0	2.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	3.0	3.0	-	-	-	-
Outreach:						
Professional Support	3.0	3.0	-	-	-	-
	3.0	3.0	-	-	-	-
Counseling:						
Professional Support	1.8	1.8	-	-	-	-
	1.8	1.8	-	-	-	-
Prescription Resource:						
Professional Support	1.0	1.0	-	-	-	-
Clerical Staff	0.5	0.5	-	-	-	-
	1.5	1.5	-	-	-	-
Adult Day Services I:						
Professional Support	6.0	6.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	7.0	7.0	-	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
870 - SENIOR CITIZENS SERVICES	210 - SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Adult Day Services II: Professional Support	5.0 <hr style="width: 50%; margin: 0 auto;"/>	5.0 <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>
	5.0	5.0	-	-	-	-
Senior Citizen Grants: Professional Support	3.0	-	-	-	-	-
Clerical Staff	1.0 <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>
	4.0	-	-	-	-	-
Total Position Count	<hr style="width: 50%; margin: 0 auto;"/> 32.3 <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> 26.3 <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> - <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> - <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> - <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> - <hr style="width: 50%; margin: 0 auto;"/>
EXPENDITURES BY SERVICE						
Administration	\$ 543,040	\$ 400,733	\$ 54,037	\$ -	\$ -	\$ -
Adult Day Services I	215,037	220,548	-	-	-	-
Adult Day Services II	108,414	107,963	-	-	-	-
Counseling	109,176	88,043	-	-	-	-
GRG Program	5,841	-	-	-	-	-
Legal Services	221,745	233,858	-	-	-	-
Outreach	163,239	196,279	-	-	-	-
Prescription Resource Network	69,814	72,205	-	-	-	-
Special Needs	29,313 <hr style="width: 50%; margin: 0 auto;"/>	17,824 <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>	- <hr style="width: 50%; margin: 0 auto;"/>
Total	<hr style="width: 50%; margin: 0 auto;"/> \$ 1,465,619 <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> \$ 1,337,453 <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> \$ 54,037 <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> \$ - <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> \$ - <hr style="width: 50%; margin: 0 auto;"/>	<hr style="width: 50%; margin: 0 auto;"/> \$ - <hr style="width: 50%; margin: 0 auto;"/>

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.

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Intergovernmental	\$ 61,215	\$ 44,658	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Charges for Services	110,348	55,491	93,000	90,200	90,200	90,200
Fines & Forfeitures	285,333	534,247	190,000	180,000	190,000	190,000
Reimbursements	-	23,226	-	-	-	-
Other Revenue	81,083	7,928	5,175	4,500	4,500	4,500
Total Revenues	537,978	665,549	348,175	334,700	344,700	344,700
Expenditures:						
Salaries & Wages	-	-	150,000	40,000	40,000	40,000
Fringe Benefits	-	-	21,361	10,000	10,000	10,000
Supplies & Services	63,872	51,967	155,811	65,774	65,700	65,700
Conferences & Training	80,881	103,872	283,015	114,000	114,000	114,000
Repairs & Maintenance	-	2,115	18,500	5,000	5,000	5,000
Vehicle Operations	31,344	62,682	142,000	20,000	20,000	20,000
Contract Services	32,647	8,241	20,000	45,000	45,000	45,000
Internal Services	5,167	5,047	21,000	-	-	-
Capital Outlay	290,748	269,012	994,266	35,000	45,000	45,000
Total Expenditures	504,658	502,935	1,805,953	334,774	344,700	344,700
Revenues Over (Under) Expenditures	33,319	162,614	(1,457,778)	(74)	-	-
Other Financing Sources (Uses):						
Transfers out	-	-	-	(770,000)	-	-
Net Increase (Decrease) in Fund Balance	33,319	162,614	(1,457,778)	(770,074)	-	-
Fund Balance, Beginning of Year	2,035,959	2,069,278	2,231,892	774,114	4,040	4,040
Fund Balance, End of Year	\$ 2,069,278	\$ 2,231,892	\$ 774,114	\$ 4,040	\$ 4,040	\$ 4,040
EXPENDITURES BY SERVICE						
Correction Officer Training	\$ 39,331	\$ 26,380	\$ 339,700	\$ 90,000	\$ 90,000	\$ 90,000
Honor Guard	-	658	11,944	4,000	4,000	4,000
Jail Ministry	351	820	7,468	100	100	100
Salvage Vehicle Inspection	-	-	3,000	100	100	100
SET-Federal	78,277	76,809	895,358	50,000	50,000	50,000
SET-State	291,421	280,626	374,436	885,000	125,000	125,000
M.A.C.E. Donations	12,658	19,647	12,213	500	500	500
Target	-	776	73	74	-	-
Act 302 Police Training	44,206	80,981	127,340	60,000	60,000	60,000
OWI Forfeiture	38,416	16,237	34,421	15,000	15,000	15,000
Total	\$ 504,658	\$ 502,935	\$ 1,805,953	\$ 1,104,774	\$ 344,700	\$ 344,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Property Taxes	\$ 1,233,667	\$ 1,108,214	\$ 1,045,827	\$ 942,452	\$ 942,452	\$ 961,301
Charges for Services	18,391	18,295	18,150	18,150	18,150	18,150
Total Revenues	1,252,058	1,126,509	1,063,977	960,602	960,602	979,451
Expenditures:						
Salaries & Wages	299,197	338,824	398,189	392,004	392,004	392,004
Fringe Benefits	152,996	176,884	300,075	296,898	315,018	334,488
Supplies & Services	195,077	286,221	247,707	274,059	255,939	255,318
Conferences & Training	8,010	8,025	10,000	10,000	10,000	10,000
Repairs & Maintenance	21,772	2,462	7,500	9,135	9,135	9,135
Internal Services	106,322	91,417	92,506	92,506	92,506	92,506
Capital Outlay	22,340	9,280	8,000	6,000	6,000	6,000
Total Expenditures	805,714	913,113	1,063,977	1,080,602	1,080,602	1,099,451
Revenues Over (Under) Expenditures	446,344	213,396	-	(120,000)	(120,000)	(120,000)
Net Increase (Decrease) in Fund Balance	446,344	213,396	-	(120,000)	(120,000)	(120,000)
Fund Balance, Beginning of Year	507,539	953,883	1,167,279	1,167,279	1,047,279	927,279
Fund Balance, End of Year	\$ 953,883	\$ 1,167,279	\$ 1,167,279	\$ 1,047,279	\$ 927,279	\$ 807,279
POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	10.0	10.0	10.0	10.0	10.0	10.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 22,696,259	\$23,146,786	\$ 22,242,371	\$ 22,813,850	\$ 24,254,579	\$ 24,254,579
Reimbursements	51,947	42,833	-	75,000	75,000	75,000
Other Revenue	12,813	7,151	60,780	5,000	5,000	5,000
Total Revenues	22,761,019	23,196,770	22,303,151	22,893,850	24,334,579	24,334,579
Expenditures:						
Salaries & Wages	8,368,080	8,617,171	8,638,721	9,355,670	9,458,497	9,458,497
Fringe Benefits	4,323,572	4,465,882	4,890,798	5,787,219	7,125,121	7,125,121
Supplies & Services	3,947,816	4,318,606	4,589,582	4,308,650	4,308,650	4,308,650
Conferences & Training	1,144	-	1,500	30,000	30,000	30,000
Utilities	619,875	585,558	649,000	590,000	590,000	590,000
Repairs & Maintenance	23,746	40,408	19,900	-	-	-
Vehicle Operations	608	3,051	1,250	-	-	-
Contract Services	3,728,426	3,319,508	2,417,000	1,654,058	1,654,058	1,654,058
Internal Services	1,002,786	961,615	967,400	768,253	768,253	768,253
Capital Outlay	125,181	24,884	128,000	400,000	400,000	400,000
Total Expenditures	22,141,234	22,336,683	22,303,151	22,893,850	24,334,579	24,334,579
Revenues Over (Under) Expenditures	619,785	860,087	-	-	-	-
Net Increase (Decrease) in Fund Balance	619,785	860,087	-	-	-	-
Fund Balance, Beginning of Year	1,452,806	2,072,591	2,932,679	2,932,679	2,932,679	2,932,679
Fund Balance, End of Year	\$ 2,072,591	\$ 2,932,679				

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Administrator:						
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
Accounting Office:						
Managers & Supervisors	3.0	4.0	3.0	3.0	3.0	3.0
Professional Support	2.0	3.0	4.0	4.0	4.0	4.0
Clerical Staff	7.5	7.5	8.5	8.5	8.5	8.5
	12.5	14.5	15.5	15.5	15.5	15.5
Laundry Supervisor:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Laundry Personnel:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Social Work Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	5.0	5.0	5.0	5.0	5.0	5.0
Dietary Personnel:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	16.5	16.5	16.5	16.5	16.5	16.5
	17.5	17.5	17.5	17.5	17.5	17.5
Director of Nursing:						
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
	3.0	3.0	3.0	3.0	3.0	3.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Registered Nurses:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	24.0	24.0	26.0	26.0	26.0	26.0
	30.0	30.0	32.0	32.0	32.0	32.0
LP Nurses:						
Professional Support	18.0	18.0	18.0	18.0	18.0	18.0
	18.0	18.0	18.0	18.0	18.0	18.0
Nurses Aides:						
Professional Support	112.0	112.0	112.0	112.0	112.0	112.0
	112.0	112.0	112.0	112.0	112.0	112.0
Nurse Administration-Clerical:						
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Nurse Environmental Services:						
Professional Support	20.0	20.0	21.0	21.0	21.0	21.0
	20.0	20.0	21.0	21.0	21.0	21.0
Diversional Therapy:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	5.0	5.0	5.0	5.0
	6.0	6.0	6.0	6.0	6.0	6.0
Total Position Count	231.0	233.0	238.0	238.0	238.0	238.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Charges for Services	\$ 126,500	\$ 126,500	\$ -	\$ 125,000	\$ 125,000	\$ 125,000
Other Revenue	57,600	34,794	-	-	-	-
Total Revenues	184,100	161,294	-	125,000	125,000	125,000
Expenditures:						
Salaries & Wages	4,878	2,739	-	-	-	-
Fringe Benefits	3,386	(224)	-	-	-	-
Supplies & Services	247,536	230,599	162,500	157,500	157,500	157,500
Utilities	57,243	84,100	155,007	155,007	155,007	155,007
Repairs & Maintenance	-	864	4,500	9,500	9,500	9,500
Internal Services	-	492	500	500	500	500
Total Expenditures	313,043	318,569	322,507	322,507	322,507	322,507
Revenues Over (Under) Expenditures	(128,943)	(157,275)	(322,507)	(197,507)	(197,507)	(197,507)
Other Financing Sources (Uses):						
Transfers in - General Fund	70,727	100,368	262,507	137,507	137,507	137,507
Total Other Financing Sources (Uses):	70,727	100,368	262,507	137,507	137,507	137,507
Net Increase (Decrease) in Fund Balance	(58,216)	(56,907)	(60,000)	(60,000)	(60,000)	(60,000)
Fund Balance, Beginning of Year	914,838	856,622	799,715	739,715	679,715	619,715
Fund Balance, End of Year	\$ 856,622	\$ 799,715	\$ 739,715	\$ 679,715	\$ 619,715	\$ 559,715

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			
	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted
Revenues:						
Property Taxes	\$ 155,341	\$ 138,312	\$ 126,988	\$ 124,448	\$ 124,448	\$ 126,937
Investment Income	178,254	129,967	73,270	27,529	89,574	-
Total Revenues	<u>333,595</u>	<u>268,279</u>	<u>200,258</u>	<u>151,977</u>	<u>214,022</u>	<u>126,937</u>
Expenditures:						
Repairs & Maintenance	96,061	101,505	126,988	130,000	130,000	130,000
Debt Service - Principal	5,165,000	5,620,000	6,036,111	5,502,033	4,657,974	4,813,933
Debt Service - Interest and fees	<u>2,706,312</u>	<u>2,511,368</u>	<u>2,400,799</u>	<u>1,896,242</u>	<u>1,800,761</u>	<u>1,643,140</u>
Total Expenditures	<u>7,967,373</u>	<u>8,232,873</u>	<u>8,563,898</u>	<u>7,528,275</u>	<u>6,588,735</u>	<u>6,587,073</u>
Revenues Over (Under) Expenditures	<u>(7,633,778)</u>	<u>(7,964,594)</u>	<u>(8,363,640)</u>	<u>(7,376,298)</u>	<u>(6,374,713)</u>	<u>(6,460,136)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	7,216,510	5,858,050	6,458,735	6,457,073
Transfers in - Other Funds	<u>6,844,937</u>	<u>6,847,655</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses):	<u>6,844,937</u>	<u>6,847,655</u>	<u>7,216,510</u>	<u>5,858,050</u>	<u>6,458,735</u>	<u>6,457,073</u>
Increase (Decrease) in Fund Balance	(788,841)	(1,116,939)	(1,147,130)	(1,518,248)	84,022	(3,063)
Fund Balance, Beginning of Year	<u>7,037,186</u>	<u>6,248,345</u>	<u>5,131,406</u>	<u>3,984,276</u>	<u>2,466,028</u>	<u>2,550,050</u>
Prior Period Adjustment						
Fund Balance, End of Year	<u>\$6,248,345</u>	<u>\$ 5,131,406</u>	<u>\$3,984,276</u>	<u>\$ 2,466,028</u>	<u>\$ 2,550,050</u>	<u>\$ 2,546,987</u>

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

DEPARTMENT					FUND		FUNCTION				
FINANCE					DEBT SERVICE FUND		GENERAL GOVERNMENT				
					Audited		Budgeted				
Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2011	2010 Actual	2011 Actual	2012 Amended	2013 Adopted	2014 Forecasted	2015 Forecasted		
Macomb County Building Authority											
<i>Series 2002-A Admin Building Refunding</i>											
Principal	\$ 8,885,000	2002	2015	3,420,000	\$ 740,000	\$ 765,000	\$ 800,000	\$ 835,000	\$ 875,000	\$ 910,000	
Interest & Fees					166,875	141,796	114,791	85,551	53,469	18,425	
<i>Series 2002 MTB/Youth Home</i>											
Principal	32,000,000	2002	2014	4,650,000	1,350,000	1,400,000	1,475,000	1,550,000	1,625,000	-	
Interest & Fees					283,394	227,105	167,800	104,256	35,772	-	
<i>Series 2004 Vic Wertz Warehouse</i>											
Principal	5,100,000	2004	2012	3,725,000	200,000	225,000	225,000	-	-	-	
Interest & Fees					185,313	176,587	167,587	-	-	-	
<i>Series 2004-A Public Works Building</i>											
Principal	4,250,000	2004	2012	3,100,000	175,000	175,000	200,000	-	-	-	
Interest & Fees					133,875	127,887	121,137	-	-	-	
<i>Series 2005 Clemens Refunding</i>											
Principal	2,875,000	2005	2020	2,320,000	205,000	230,000	225,000	250,000	245,000	265,000	
Interest & Fees					107,240	99,512	91,153	82,248	72,661	62,461	
<i>Series 2005 800 MhZ Radio/NB District Court</i>											
Principal	19,380,000	2005	2012	14,880,000	775,000	800,000	825,000	-	-	-	
Interest & Fees					690,094	661,031	631,031	-	-	-	
<i>Series 2007 MTB/Youth Home Refunding</i>											
Principal	16,895,000	2007	2022	16,655,000	60,000	65,000	65,000	70,000	70,000	1,770,000	
Interest & Fees					666,621	664,396	662,154	659,792	657,305	624,185	
<i>Series 2012 Public Works/Warehouse Refunding</i>											
Principal	6,550,000	2012	2024	-	-	-	120,000	480,000	495,000	490,000	
Interest & Fees					-	-	94,025	135,525	125,775	115,925	
<i>Series 2012 800 MhZ Radio /NB Court Refunding</i>											
Principal	14,285,000	2012	2025	-	-	-	-	25,000	25,000	25,000	
Interest & Fees					-	-	-	327,853	302,150	301,650	
<i>Series 2013 Court Renovation/Parking Structure</i>											
Principal	18,000,000	2013	2032	-	-	-	-	715,000	730,000	745,000	
Interest & Fees					-	-	-	341,670	464,650	450,050	
Criminal Justice Building Authority											
<i>Series 2002-B Refunding</i>											
Principal	5,830,000	2003	2013	2,135,000	865,000	1,155,000	1,135,000	1,000,000	-	-	
Interest & Fees					161,375	128,937	85,625	40,225	-	-	
Michigan Transportation Bonds											
<i>2010 MDOT Infrastructure Loan</i>											
Principal	495,000	2010	2020	495,000	-	45,207	46,111	47,033	47,974	48,933	
Interest & Fees						9,900	8,996	8,074	7,133	6,174	
<i>Series 2004-B Bridge Bonds</i>											
Principal	10,000,000	2004	2012	4,805,000	400,000	400,000	500,000	-	-	-	
Interest & Fees					224,900	210,400	195,900	-	-	-	
<i>Series 2008 Refunding Bonds</i>											
Principal	2,605,000	2008	2015	1,755,000	395,000	405,000	420,000	430,000	445,000	460,000	
Interest & Fees					86,625	73,757	60,600	46,950	31,901	16,325	
<i>Series 2012 Refunding Bonds</i>											
Principal	2,385,000	2012	2021	-	-	-	-	100,000	100,000	100,000	
Interest & Fees					-	-	-	64,098	49,945	47,945	
	<u>\$ 149,535,000</u>			<u>\$ 57,940,000</u>	<u>\$ 7,871,312</u>	<u>\$ 8,186,515</u>	<u>\$ 8,436,910</u>	<u>\$ 7,398,275</u>	<u>\$ 6,458,735</u>	<u>\$ 6,457,073</u>	
					Principal	\$ 5,165,000	\$ 5,665,207	\$ 6,036,111	\$ 5,502,033	\$ 4,657,974	\$ 4,813,933
					Interest & Fees	<u>2,706,312</u>	<u>2,521,308</u>	<u>2,400,799</u>	<u>1,896,242</u>	<u>1,800,761</u>	<u>1,643,140</u>
						<u>\$ 7,871,312</u>	<u>\$ 8,186,515</u>	<u>\$ 8,436,910</u>	<u>\$ 7,398,275</u>	<u>\$ 6,458,735</u>	<u>\$ 6,457,073</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2013
Supplemental Information Only

Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
<u>GENERAL FUND</u>			
Board of Commissioners:			
Managers & Supervisors:			
Chairperson of the Board		66,595	1.0
County Commissioner		30,746	12.0
Professional Support:			
Analyst		72,966	1.0
Administrative Assistant to the Chair	43,183	53,978	1.0
Committee Reporter	41,755	52,193	1.0
Media and Technology Assistant	36,000	45,000	1.0
Special Projects Coordinator (1 PT)		13.28 /hr	0.5
Clerical Staff:			
Administrative Secretary to the Board	38,773	48,467	1.0
			18.5
Circuit Court:			
Managers & Supervisors:			
Court Administrator	89,868	112,335	1.0
Court Counsel	82,084	104,637	1.0
Chief Speciality Court SVS	61,607	77,009	1.0
Court Finance Director	52,002	65,003	1.0
Caseload Manager	48,151	60,189	1.0
Judicial Aide Manager	48,151	60,189	1.0
Communications & Technology Manager	48,151	60,189	1.0
Circuit Court Judge		45,724	12.0
Professional Support:			
Research Attorney	49,526	61,907	7.0
Court Reporter		58,277	7.0
Specialty Court Coordinator	45,024	56,279	1.0
Judicial Aide	41,271	51,589	2.0
Clerical Staff:			
Assistant Caseload Manager	41,271	51,589	2.0
Judicial Secretary	39,138	48,922	14.0
Mediation Clerk, Senior	31,393	36,933	1.0
Account Clerk, Chief	30,056	35,360	1.0
Data Maintenance Clerk	30,056	35,360	6.0
Account Clerk	28,363	32,415	1.0
Typist Clerk	27,157	31,037	1.0
			62.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2013
Supplemental Information Only

Fund and Position	Salary Range		2013
	Minimum	Maximum	Adopted
County Clerk:			
Managers & Supervisors:			
County Clerk/Register of Deeds		106,745	1.0
Deputy County Clerk	69,336	86,670	1.0
Chief Court Clerk	51,188	63,985	1.0
Chief Election Clerk	51,188	63,985	1.0
Supervisor of Records	33,214	41,517	1.0
Professional Support:			
Administrative Assistant	42,855	53,569	1.0
Supervisor, Jury Services	33,225	41,531	1.0
Judicial Court Clerk	33,638	40,773	19.0
Election Specialist	33,638	40,773	2.0
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Cashier II	33,638	40,773	1.0
Account Clerk IV	30,632	36,038	1.0
Cashier I	29,885	35,159	2.0
Computer Maintenance Clerk	29,281	33,465	17.0
Typist Clerk III	28,567	32,648	2.0
Account Clerk I/II	25,881	31,075	1.0
Typist Clerk I/II	25,249	29,578	3.0
			56.0
Corporation Counsel:			
Managers & Supervisors:			
Corporation Counsel Director	105,710	132,137	1.0
Professional Support:			
Assistant Corporation Counsel	82,039	102,604	3.0
Paralegal	30,935	38,669	1.0
Clerical Staff:			
Legal Secretary	39,138	48,922	1.0
Senior Secretary	34,164	41,411	1.0
Law Clerk (2 PT)		13.28 /hr	1.0
			8.0
County Executive:			
Managers & Supervisors:			
County Executive		139,773	1.0
Deputy County Executive		130,000	1.0
Assistant County Executive		110,000	3.0
Clerical Staff:			
Confidential Secretary		53,978	1.0
Administrative Secretary	35,404	44,255	3.0
			9.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
District Court Romeo:			
Managers & Supervisors:			
Court Administrator	50,654	63,318	1.0
District Court Judge		45,724	1.0
Professional Support:			
Magistrate	55,487	72,399	1.0
Court Officer	28,597	33,643	1.0
Clerical Staff:			
Senior Court Clerk	32,842	38,637	4.0
Deputy Court Clerk II	29,792	35,050	5.0
			13.0
District Court New Baltimore:			
Managers & Supervisors:			
Court Administrator	50,654	63,318	1.0
District Court Judge		45,724	1.0
Professional Support:			
Magistrate	33,898	50,861	1.0
Administrative Assistant	35,404	44,255	1.0
Court Recorder	33,480	39,388	1.0
Court Officer	28,597	33,643	1.0
Magistrate/Mediator (PT) - 18 hrs/wk		47.40 /hr	0.5
Clerical Staff:			
Account Clerk, Senior	30,742	36,167	1.0
Deputy Court Clerk II	29,792	35,050	9.0
			16.5
Equalization:			
Managers & Supervisors:			
Director, Equalization	77,020	96,275	1.0
Equalization Manager	55,652	69,565	2.0
Professional Support:			
Senior Appraiser	43,868	54,836	1.0
Appraiser II	38,773	48,467	3.0
Clerical Staff:			
Senior Secretary	33,638	40,773	1.0
Typist Clerk III	28,567	32,648	2.0
			10.0

MACOMB COUNTY, MICHIGAN
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Fund and Position	Salary Range		2013
	Minimum	Maximum	Adopted
Emergency Management/Technical Services:			
Managers & Supervisors:			
Director	73,280	91,600	1.0
Service Manager	49,463	61,829	1.0
Emergency Program Manager	49,245	61,556	1.0
Professional Support:			
Radio Technician I/II	38,773	51,408	4.0
Emergency Services Aide	32,183	37,862	2.0
Installer	31,398	37,426	1.0
Clerical Staff:			
Account Clerk IV (1PT)	15.65	18.41 /hr	0.5
			10.5
Facilities & Operations/Security:			
Managers & Supervisors:			
Director, Facilities & Operations	92,447	115,559	1.0
Security Guard Leader	27,606	31,550	1.0
Operations Supervisor	49,463	61,828	1.0
Mechanical Systems Supervisor	49,369	61,712	1.0
Maintenance Supervisor	45,215	56,519	1.0
Custodian Foreman	34,215	42,768	3.0
General Foreman	28.28	28.99 /hr	1.0
Licensed Boiler Operator/Foreman	25.10	25.57 /hr	1.0
Professional Support:			
Custodian/Groundskeeper	29,885	35,159	2.0
Custodian I/II	27,871	33,465	37.0
Security Guard	26,933	30,780	8.0
Housekeeper I/II	24,719	28,856	3.0
Electrician Foreman	27.73	28.44 /hr	1.0
Plumber Foreman	27.73	28.44 /hr	1.0
Carpenter Foreman	27.27	27.97 /hr	1.0
Tradesmen as required	25.74	27.79 /hr	20.0
Painter Foreman	26.39	26.81 /hr	1.0
Facilities Technician (PT)	20.76	25.95 /hr	0.5
Lic Boiler Oper Refrig Maint	24.35	24.82 /hr	7.0
Security Guard (1 PT)	13.76	15.72 /hr	0.5
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Account Clerk IV	30,632	36,038	2.0
			95.0

MACOMB COUNTY, MICHIGAN
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Fund and Position	<u>Salary Range</u>		<u>2013</u>
	<u>Minimum</u>	<u>Maximum</u>	<u>Adopted</u>
Family Counseling:			
Clerical Staff:			
Dictation Clerk	30,056	35,360	1.0
Finance:			
Managers & Supervisors:			
Director, Finance	114,750	127,500	1.0
Assistant Director, Finance	83,710	104,637	1.0
Risk & Insurance Manager	77,020	96,275	1.0
Fiscal Services Manager	69,336	86,670	1.0
Budget Officer	54,962	68,702	1.0
Professional Support:			
Financial Officer	56,723	75,631	1.0
Fiscal Analyst II	52,521	65,651	1.0
Budget Analyst	47,072	58,840	1.0
Fiscal Analyst	47,072	58,840	4.0
Contract and Grant Support Specialist	35,404	44,255	1.0
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Senior Secretary	33,638	40,773	2.0
Payroll Specialist	33,638	40,773	1.0
Account Clerk IV	30,632	36,038	4.0
			<u>21.0</u>

MACOMB COUNTY, MICHIGAN
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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Health Department:			
Managers & Supervisors:			
Medical Director	122,728	153,410	1.0
Health Officer	95,027	118,784	1.0
Deputy Health Officer	78,541	98,177	1.0
Division Director, Family Hlth Serv	71,308	89,135	1.0
Division Director, Hlth Promo/Dis Control	71,308	89,135	1.0
Associate Director, Env Hlth Serv	67,357	84,196	2.0
Financial Services Manager	54,962	68,702	1.0
Manager, Planning/QA	54,962	68,702	1.0
Environmental Health Supervisor	51,946	64,932	4.0
Animal Care & Control Manager	48,367	60,458	1.0
Program Manager	45,893	57,366	2.0
Chief Medical Examiner Investigator	40,106	50,132	1.0
Professional Support:			
PHS Coordinator	52,684	65,855	6.0
Toxicologist	47,175	62,900	1.0
Program Development Spec/Health Planner	48,367	60,458	1.0
Health Educator II	48,137	60,171	1.0
Nutritionist II	47,987	59,983	1.0
Environmentalist IV	42,315	56,419	7.0
Accountant	43,432	54,290	1.0
Environmentalist II/III	40,650	54,200	21.0
Nutritionist I	42,288	52,860	1.0
Public Health Nurse III	40,078	50,097	10.0
Public Health Nurse II	38,702	48,377	16.0
Health Educator I	38,567	48,208	4.0
Public Health Nurse I	38,702	45,098	4.0
Morgue Specialist	33,638	40,773	2.0
Communicable Disease Specialist	33,638	40,773	1.0
Animal Control Officer	29,924	40,623	6.0
Kennel Attendant	27,754	37,728	4.0
Medical Examiner Investigator	29,329	36,557	6.0
Program Assessor	27,201	34,002	2.0
Dental Assistant Senior	27,871	31,852	1.0
Community Health Technician	26,528	30,317	4.0
Dental Assistant	26,528	30,317	1.0
Veterinarian (3 PT)		65.56 /hr	0.5
Dentist (4 PT)		42.97 /hr	1.5
Hygienist (PT)		31.06 /hr	1.0
Public Health Nurse II (8 PT)	19.79	24.75 /hr	3.0
Technician-Vision & Hearing (PT)	13.06	16.49 /hr	8.0
Clinic Outreach Worker (3 PT)		12.76 /hr	1.0

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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Health Department (cont.):			
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Senior Secretary	33,638	40,773	2.0
Account Clerk IV	30,632	36,038	5.0
Secretary	30,632	36,038	2.0
Computer Maintenance Clerk	29,281	33,465	8.0
Typist Clerk III	28,567	32,648	7.0
Account Clerk I/II	25,881	31,075	8.0
Typist Clerk I/II	25,249	29,578	4.0
Outreach Worker	22,639	29,361	1.0
			171.0
Health & Community Services:			
Managers & Supervisors:			
Director, Health & Community Services	114,750	127,500	1.0
Clerical Staff:			
Administrative Secretary	35,404	44,255	1.0
			2.0
Human Resources & Labor Relations:			
Managers & Supervisors:			
Director, HR & Labor Relations	114,750	127,500	1.0
Service Director	77,020	96,275	2.0
Professional Support:			
Service Partner	48,151	60,189	5.0
Wellness & Safety Partner	48,151	60,189	1.0
Human Resources Assistant	32,183	37,862	2.0
Clerical Staff:			
Administrative Secretary	35,404	44,255	1.0
Team Coordinator	34,160	41,406	2.0
Position Control Specialist	33,638	40,773	1.0
Account Clerk III	30,014	34,301	6.0
Typist Clerk I/II	25,881	31,075	1.0
			22.0

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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Information Technology:			
Managers & Supervisors:			
Director, Management Information Svcs	92,447	115,559	1.0
Assistant Director, Information Technology	80,237	100,296	1.0
Project Manager	61,103	76,379	5.0
Professional Support:			
Security Administrator	59,935	74,919	1.0
Business Systems Analyst	55,081	68,852	6.0
PC/Network Support Specialist	55,081	68,852	5.0
Analyst/Programmer	51,154	63,942	6.0
Programmer/Analyst	45,857	57,321	1.0
PC/Network Support Technician	45,857	57,321	2.0
Systems Technician	41,937	50,833	6.0
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Network Co-op Clerk (2 PT)	8.19	8.83 /hr	1.0
			36.0
Juvenile Court:			
Managers & Supervisors:			
Juvenile Division Director	69,336	86,670	1.0
Chief Referee/Attorney	67,357	84,196	1.0
Case Work Supervisor	49,464	61,830	3.0
Adoption Supervisor	49,464	61,830	1.0
Juvenile Clerical Supervisor	39,127	48,909	1.0
Professional Support:			
Referee/Attorney	63,450	79,313	5.0
Probation Officer	38,614	57,329	19.0
Juvenile Court Coordinator	33,872	41,057	1.0
Intake Coordinator	31,941	37,577	1.0
Court Officer/Conveyor/Process Server	29,741	34,989	1.0
Clerical Staff:			
Administrative Secretary	35,404	44,255	1.0
Senior Secretary	34,164	41,411	2.0
Typist Clerk IV	30,549	34,913	1.0
Typist Clerk III	29,097	33,254	11.0
Switchboard Operator/Receptionist	29,097	33,254	1.0
			50.0
MSU Extension:			
Professional Support:			
Administrative Assistant	40,967	51,208	1.0
Program Coordinator I	38,896	48,651	2.0
Clerical Staff:			
Computer Maintenance Clerk	29,281	33,465	4.0
Account Clerk I/II (1 PT)	13.22	15.87 /hr	0.5
			7.5
Probate Court:			
Managers & Supervisors:			
Probate Court Judge		139,919	2.0

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Fund and Position	Salary Range		2013
	Minimum	Maximum	Adopted
Deputy Court Administrator/Chief Referee	83,710	104,637	1.0
Chief Attny/Deputy Probate Register	65,377	81,722	2.0
Guardianship Supervisor	49,245	61,556	1.0
Data Maintenance Supervisor	36,146	45,183	1.0
Professional Support:			
Attorney/Deputy Probate Register	63,450	79,313	2.0
Court Reporter		58,277	1.0
Guardianship Investigator	38,614	57,329	1.0
Court Analyst	44,279	55,348	2.0
Coordinator/Interviewer	41,999	52,499	1.0
Chief Deputy Register	39,127	48,909	1.0
Assistant Chief Deputy Register	33,194	41,493	1.0
First Deputy Register	31,773	39,716	1.0
Second Deputy Register	30,137	37,671	1.0
Clerical Staff:			
Judicial Secretary	39,138	48,922	2.0
Mediation Clerk IV	30,836	36,277	1.0
Data Maintenance Clerk	30,104	35,417	3.0
Cashier	30,549	34,913	1.0
Account Clerk III	30,549	34,913	1.0
Typist Clerk III	29,097	33,254	1.0
Typist Clerk I/II	26,316	31,094	3.0
Typist Clerk I/II (PT)	11.54	15.28 /hr	0.5
			30.5

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Fund and Position	Salary Range		2013
	Minimum	Maximum	Adopted
Planning & Economic Development:			
Managers & Supervisors:			
Executive Director, Planning	100,186	125,233	1.0
Deputy Director	80,237	100,296	1.0
Program Manager-Comm & Marketing	67,357	84,196	1.0
Program Manager	67,357	84,196	3.0
Professional Support:			
Public Information Officer	58,285	72,857	1.0
Senior Planner	52,684	65,855	3.0
Economic Development Specialist	52,684	65,855	3.0
Associate Planner	45,024	56,279	2.0
Graphic & Audio Visual Technician	42,976	53,720	1.0
Research Librarian	41,858	52,323	2.0
Graphic Technician	40,967	51,208	3.0
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Senior Secretary	33,638	40,773	1.0
Account Clerk IV	28,264	36,287	1.0
Computer Maintenance Clerk	29,281	33,465	1.0
Co-op Clerks (1 PT)	8.19	8.83 /hr	1.0
			26.0
Probation-District Court:			
Managers & Supervisors:			
Probation Officer/Supervisor	48,151	60,189	1.0
Professional Support:			
Assistant Probation Officer	45,024	56,279	3.0
Clerical Staff:			
Secretary	31,393	36,933	1.0
			5.0

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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Prosecuting Attorney:			
Managers & Supervisors:			
Prosecutor		115,482	1.0
Chief Assistant Prosecutor	89,868	112,335	1.0
Chief of Operations	84,455	105,568	1.0
Chief Trial Lawyer	84,455	105,568	1.0
Chief Appellate Lawyer	81,995	102,494	1.0
Chief of Circuit Court & Special Units	81,995	102,494	1.0
Professional Support:			
Principal Trial Lawyer	73,161	99,508	7.0
Assistant IV	66,756	90,797	15.0
Assistant III	63,705	86,648	7.0
Assistant II	58,208	77,611	8.0
Assistant I	53,169	70,892	7.0
Chief Investigator	45,009	56,262	1.0
Chief Deputy Investigator	37,887	54,797	1.0
Administrative Assistant	42,855	53,569	1.0
Investigator	36,216	52,919	3.0
Supervisor	39,127	48,909	1.0
Victim Witness Advocate	36,760	45,950	1.0
Paralegal	30,935	38,669	1.0
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Senior Secretary	33,638	40,773	4.0
Typist Clerk IV	30,013	34,301	3.0
Computer Maintenance Clerk	29,281	33,465	10.0
Telephone Operator	26,528	30,317	1.0
Typist Clerk I/II	25,249	25,249	4.0
			82.0
Purchasing:			
Managers & Supervisors:			
Purchasing Manager	69,336	86,670	1.0
Assistant Purchasing Manager		70,000	1.0
Warehouse Services Manager	40,106	50,132	1.0
Warehouse Services Assistant	31,398	36,939	1.0
Professional Support:			
Buyer	38,145	47,681	1.0
Clerical Staff:			
Senior Secretary	33,638	40,773	1.0
Multigraph Operator	31,398	36,939	1.0
Account Clerk IV	30,632	36,038	1.0
Inventory & Delivery Clerk	29,281	33,465	1.0
Mail Services Clerk/Leader	28,567	32,648	1.0
Mail Services Clerk	27,191	31,075	2.0
Assistant Multigraph Operator/Clerk	27,191	31,075	1.0
Microfilm Operator/Clerk	25,881	29,578	3.0
			16.0

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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Public Works:			
Managers & Supervisors:			
Public Works Commissioner		111,540	1.0
Chief Engineer	80,237	100,296	1.0
Chief Engineer-Wastewater Services	80,237	100,296	1.0
Deputy, Public Works Commissioner	69,336	86,670	1.0
Deputy PWC - Government Relations	60,833	76,041	1.0
Operations Manager, Pump Station	60,084	75,105	1.0
Wastewater Field Supervisor	51,831	66,000	1.0
SCADA System Manager	48,271	64,362	1.0
Community Wastewater Service Manager	43,871	54,847	1.0
Assistant Operations Manager, Pump Station	43,485	54,356	1.0
Professional Support:			
Wastewater Service Director		80,000	1.0
Financial Officer	56,723	75,631	1.0
Construction Engineer	56,723	75,631	1.0
Engineer II	56,723	75,631	1.0
Wastewater Engineer II	56,723	75,631	1.0
Environmental Engineer II	56,723	75,631	1.0
Soil Engineer II	56,723	75,631	1.0
Operations Manager, Engineering	56,329	75,105	1.0
Manager Real Property Section	51,831	69,109	1.0
Manager Construction Section	51,831	69,109	1.0
Engineer I	48,271	64,362	1.0
Public Works Coordinator	48,271	64,362	1.0
Sewer & Water Coordinator	48,271	64,362	1.0
Engineering Coordinator	48,271	64,362	1.0
Accountant	43,432	54,290	1.0
Administrative Assistant	42,976	53,720	1.0
Environmental Educator II		50,864	1.0
Engineering/GIS Technician	41,793	50,000	1.0
Environmental Educator	36,273	48,364	1.0
Equipment Operator	37,469	46,836	3.0
Station Operator	37,469	46,836	8.0
Wastewater Field Operator	37,469	46,836	2.0
Wastewater Services Specialist	36,005	45,007	1.0
Engineering Technician	34,479	41,793	1.0
Inspector	32,818	39,779	10.0
Clerical Staff:			
Drain Account Specialist	33,638	40,773	4.0
Senior Secretary	33,638	40,773	1.0
Typist Clerk III (PT)	14.60	16.68 /hr	0.5
			<u>59.5</u>

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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Register of Deeds:			
Managers & Supervisors:			
Deputy, Register of Deeds	61,607	77,009	1.0
Professional Support:			
Supervisor of Records	33,225	41,531	2.0
Clerical Staff:			
Cashier I	29,885	35,159	3.0
Account Clerk III	30,014	34,301	3.0
Computer Maintenance Clerk	29,281	33,465	11.0
Account Clerk I/II	25,881	31,075	1.0
Typist Clerk I/II	25,249	29,578	3.0
			24.0
Reimbursement:			
Managers & Supervisors:			
Reimbursement Manager	48,151	60,189	1.0
Professional Support:			
Reimbursement Aide		51,589	2.0
Reimbursement Assistant	32,183	37,862	1.0
Clerical Staff:			
Account Clerk IV	30,632	36,038	2.0
Account Clerk III	30,014	34,301	3.0
Account Clerk I/II	25,881	31,075	1.0
Typist Clerk I/II	25,249	29,578	1.0
			11.0
Senior Citizens Services:			
Managers & Supervisors:			
Director, Senior Citizen Services	69,336	86,670	1.0
Senior Center Manager	39,356	49,195	1.0
Professional Support:			
Attorney	49,526	61,907	1.0
Senior Resource Advocate	34,501	43,127	1.0
Program Developer	34,501	43,127	1.0
Resource Advocate	32,909	41,136	2.0
Program Activity Coordinator	29,548	36,935	1.0
Information & Referral Specialist	27,925	34,907	1.0
Prescription Resource Network Assistant	27,830	34,729	1.0
Adult Day Care Program Assistant	17,472	21,840	1.0
Adult Day Care Program Assistant (2 PT)	8.92	11.16 /hr	1.0
Clerical Staff:			
Typist Clerk IV	27,783	34,729	1.0
Account Clerk III	27,737	34,671	1.0
Typist Clerk I/II (PT)	11.54	15.28 /hr	0.5
			14.5

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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
Sheriff:			
Managers & Supervisors:			
Sheriff		106,913	1.0
Undersheriff		108,006	1.0
Chief of Staff	92,178	102,419	1.0
Captain	83,798	93,109	2.0
Jail Administrator	83,798	93,109	1.0
Clerical Services Supervisor	39,127	48,909	1.0
Professional Support:			
Lieutenant	75,008	79,880	13.0
Corrections Sergeant	68,189	72,619	5.0
Sergeant	68,189	72,619	24.0
Corrections Sergeant-1	61,990	66,017	3.0
Sergeant-1	61,990	66,017	10.0
Prisoner Reimbursement Coordinator	47,157	58,946	1.0
Deputy	45,247	57,746	186.0
Vehicle Service Manager/Instructor	45,836	57,296	1.0
Accountant	43,432	54,290	1.0
Dispatch Supervisor	50,490	53,770	1.0
Administrative Assistant	42,855	53,569	1.0
Corrections Officer	33,301	47,573	163.0
Dispatcher Leader	41,026	44,047	1.0
Dispatcher	38,812	41,677	23.0
Auto Mechanic	30,632	36,038	1.0
Jail Reimbursement Analyst (PT)		24.05 /hr	0.5
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Cashier II	33,638	40,773	1.0
Senior Secretary	33,638	40,773	1.0
Account Clerk IV	30,632	36,038	2.0
Secretary	30,632	36,038	5.0
Computer Maintenance Clerk	29,281	33,465	19.0
Telephone Operator	28,296	32,338	3.0
Account Clerk I/II	25,881	31,075	1.0
			474.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2013
Supplemental Information Only

Fund and Position	Salary Range		2013
	Minimum	Maximum	Adopted
Treasurer's Office:			
Managers & Supervisors:			
Treasurer		106,745	1.0
Deputy Treasurer	69,336	86,670	1.0
Professional Support:			
Investment Officer	67,357	84,196	1.0
Tax Collection Administrator	56,543	70,678	1.0
Tax Service Coordinator	51,889	64,861	1.0
Settlement Officer	45,832	57,289	1.0
Draftsperson Technical Writer	36,005	45,006	1.0
Investment Assistant	36,005	45,006	1.0
Supervisor of Records	33,225	41,531	1.0
Clerical Staff:			
Administrative Secretary	38,773	48,467	1.0
Senior Secretary	33,638	40,773	1.0
Cashier	30,632	36,038	2.0
Account Clerk IV	30,632	36,038	9.0
Account Clerk III	30,014	34,301	4.0
Co-op Clerk (4 PT)	8.19	8.83 /hr	
			26.0
Total General Fund Position Count			1,378.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2013
Supplemental Information Only

Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
<u>SPECIAL REVENUE FUNDS</u>			
Community Corrections:			
Tether Program:			
Professional Support:			
MARCH Coordinator	32,909	41,136	1.0
Community Development Block Grants:			
Managers & Supervisors:			
Program Manager			
Program Manager	67,357	84,196	1.0
Professional Support:			
Associate Planner	45,024	56,279	3.0
			4.0
Community Services Agency:			
Michigan Rolls:			
Clerical Staff:			
Field Enrollment Worker (1 PT)	12.09	13.45 /hr	0.8
Michigan Works:			
Managers & Supervisors:			
Director, M/SCETA			
Director, M/SCETA	69,336	86,670	1.0
MI Works! Customer Services Supervisor			
MI Works! Customer Services Supervisor	48,151	60,189	4.0
Professional Support:			
Business Consultant			
Business Consultant	48,151	60,189	3.0
Case Manager			
Case Manager	40,967	51,208	60.0
			68.0
Veteran's Affairs:			
Managers & Supervisors:			
Director, Veterans Services			
Director, Veterans Services	51,971	64,963	1.0
Professional Support:			
Counselor II			
Counselor II	33,638	40,773	1.0
Trust Fund Clerk			
Trust Fund Clerk	31,237	39,047	1.0
Counselor			
Counselor	32,987	38,809	4.0
Clerical Staff:			
Secretary			
Secretary	30,632	36,038	1.0
Typist Clerk III			
Typist Clerk III	28,567	32,648	2.0
			10.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
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Fund and Position	Salary Range		2013 Adopted
	Minimum	Maximum	
<u>ENTERPRISE FUND</u>			
Martha T. Berry Medical Care Facility:			
Managers & Supervisors:			
Director/Administrator	82,084	102,604	1.0
Director of Nursing	69,358	86,697	1.0
Assistant Administrator	62,782	78,477	1.0
Assistant Director of Nursing	58,285	72,857	2.0
Shift Supervisor	52,706	65,882	2.0
Unit Manager	52,706	65,882	4.0
Manager, Admitting & Social Work Services	51,993	64,991	1.0
Environmental & Safety Services Manager	49,463	61,828	1.0
Human Resources Manager	48,151	60,190	1.0
Food Services Manager	48,173	60,217	1.0
Professional Support:			
Educator/Admissions Coordinator	52,706	65,882	1.0
MDS Nurse	52,487	59,644	4.0
Team Leader	49,106	55,802	17.0
Business Services Manager	44,255	55,539	1.0
Assistant to Administrator	42,102	52,627	1.0
Assistant to the Director	38,537	48,922	1.0
Social Worker	36,840	46,050	2.0
Laundry & Housekeeping Supervisor	34,308	42,882	1.0
Coordinator, Resident Financial Svcs	32,596	40,745	1.0
Coordinator, Resident Billing Svcs	32,596	40,745	1.0
Maintenance Technician	32,235	40,294	4.0
Licensed Practical Nurse	33,281	39,958	16.0
Resident Activity & Recreation Supervisor	31,417	39,271	1.0
Health Information Systems Coordinator	29,933	38,000	1.0
Certified Recreational Therapist	31,398	36,939	1.0
Activity & Recreation Aide	28,296	32,338	4.0
Rehabilitation Nurse Aide	28,296	32,338	6.0
Environmental Services Worker III	26,933	30,780	6.0
Food Production Worker II	26,933	30,780	2.0
Unit Clerk	26,933	30,780	5.0
Central Supply Clerk	27,606	31,550	1.0
Environmental Services Worker II	27,026	30,029	3.0
Laundry Worker II	27,026	30,029	1.0
Nurse Aide	27,026	30,029	92.0
Environmental Services Worker I	26,367	29,297	8.0
Food Production Worker I	26,367	29,297	2.0
Food Service Worker	26,367	29,297	12.0
Contingent RN (6 PT)		31.12 /hr	2.0
Contingent LPN (6 PT)		21.92 /hr	2.0
Contingent Aides (15 PT)		17.31 /hr	6.0
Environmental Services Worker I (PT)		14.97 /hr	1.0
Unit Clerk (4 PT)	10.96	12.90 /hr	2.0
Laundry Worker I (PT)	10.73	12.63 /hr	2.5

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

Fund and Position	Salary Range		2013
	Minimum	Maximum	Adopted
Martha T. Berry MCF (cont.):			
Clerical Staff:			
Human Resources Assistant	31,398	36,939	2.0
Account Clerk IV	30,632	36,038	3.0
Account Clerk III	30,014	34,301	3.0
Typist Clerk IV	30,014	34,301	1.0
Account Clerk I/II	25,881	31,075	2.0
Typist Clerk I/II	25,249	29,578	1.0
Typist Clerk I/II (PT)	12.89	15.11 /hr	0.5
			238.0
Total Other Funds Position Count			321.0