



BOARD OF COMMISSIONERS

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macombcountymi.gov/boardofcommissioners

BOARD OF COMMISSIONERS

REGULAR SESSION WITH A SPECIAL AGENDA

SATURDAY, SEPTEMBER 29, 2012, 10 A.M.

SPECIAL FINAL AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Adoption of Agenda
5. Public Participation (five minutes maximum per speaker, or longer at the discretion of the Chairperson related only to issues contained on the agenda)
6. Consideration of Ordinance to Adopt Comprehensive Budget for Special Revenue and Enterprise Funds for Fiscal Year Ending 9-30-13
7. New Business
8. Public Participation (five minutes maximum per speaker or longer at the discretion of the Chairperson)
9. Roll Call
10. Adjournment

MACOMB COUNTY BOARD OF COMMISSIONERS

Kathy D. Vosburg
District 8
Chair

Marvin E. Sauger
District 2
Vice Chair

Fred Miller
District 9
Sergeant-At-Arms

Toni Mocerì – District 1
Phillip A DiMaria- District 3

David Flynn - District 4
Ray Gralewski- District 5

James L. Carabelli - District 6
Don Brown- District 7

Roland Frascchetti- District 10
Kathy Tocco- District 11

Bob Smith- District 12
Joe Sabatini- District 13

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

Motion made by Commissioner _____, supported by Commissioner _____, to approve the following “ordinance to adopt a comprehensive budget for the special revenue and enterprise funds for the Fiscal Year ending September 30, 2013” based on the following preamble:

Whereas, the County’s budget(s) should include sufficient detail to reasonably inform interested persons about how public funds are being spent without being so detailed that it inhibits its administration or is likely to require too many amendments; and

Whereas, this Commission wants to ensure the public is especially informed about larger expenditures and projects; and

Whereas, the Department of Roads’ budget is of special focus because, among other reasons:

- (i) With over \$94 million in expenditures, it is a large budget;
- (ii) The general public is especially interested in roads because they are encountered on a daily basis so that their size, location, features, and condition, as well as project affecting them, directly and very tangibly impact their daily lives;
- (iii) The County’s road budget was previously administered by a county road commission that met semi-monthly in public meetings thereby providing regular public accountability; and
- (iv) The Department of Roads regularly acquires, uses, operates, repairs and replaces costly vehicles and equipment, and regularly engages in outlays for construction projects.

Whereas, this Commission believes the special revenue and enterprise funds budget for the Fiscal Year ending September 30, 2013 as proposed by the Office of the Executive are reasonable in their total amounts, but needs some additional detail to ensure appropriate public accountability; and

Whereas, the Commission has determined to use the budget for public accountability as advocated by the County Executive in briefs and oral arguments filed in the County Executive’s lawsuit against the Commission; and

Whereas, the Commission on Thursday, September 27, 2012, adopted Ordinance No. 2012-5 to provide this same budget and appropriations leaving it to the Executive to provide numbers with which the County Executive is comfortable for the financial figures for line items breaking down the personnel expense for the Department of Roads’ budget; and

Whereas, the Executive continues to refuse to provide that breakdown and has instead decided to view the adoption of Ordinance No. 2012-5 to be ineffectual in adopting a budget and appropriation while threatening to shut-down part of County government by October 1, 2012; and

***DISTRIBUTED 9-29-12**

Whereas, the Commission strongly disagrees with the County Executive’s position, but wishes to avoid having the County Executive cause the expenditure of more County funds for legal expenses incurred due to unnecessary lawsuits filed by the County Executive; and

Whereas, the Commission also wishes to prevent the County Executive from fulfilling his ill-conceived threats to shut-down part of County government; and

Whereas, because the County Executive still refuses to provide the requested budgetary breakdown for a line item exceeding \$29 million, the Commission is providing a breakdown of that amount to provide additional public accountability while again inviting the County Executive to provide more exact figures in a proposed budget amendment.

**COUNTY OF MACOMB
ORDINANCE NO. 2012-6**

**ORDINANCE TO ADOPT A COMPREHENSIVE BUDGET FOR THE
SPECIAL REVENUE AND ENTERPRISE FUNDS FOR THE FISCAL
YEAR ENDING SEPTEMBER 30, 2013**

THE COUNTY OF MACOMB ORDAINS:

SECTION 1.

This ordinance shall constitute an appropriations ordinance in accordance with Section 8.7 of the Home Rule Charter of Macomb County (the “Charter”) and in accordance with the provisions of the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended by Public Act 621 of 1978. 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 budget and an appropriations ordinance.

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

- 1. The budget is hereby adopted as contained in the attached document for the Special Revenue and Enterprise Funds for the fiscal year ending September 30, 2013, with the following changes to the budget for the Department of Roads to include the following line items to which the Office of the Executive may assign appropriate optional expenditure account numbers as provided in Michigan Department of Treasury Uniform Chart of Accounts for Counties and Local Units of Government (April 2002).

<u>Expenditure</u>	<u>Current Figures</u>	<u>Added Line Items</u>	<u>Added Figures for Added Line Items</u>
Personnel	29,770,474	Managers & supervisors salaries & wages	8,400,000
		Managers & supervisors fringe benefits	6,600,000
		Professional support salaries & wages	8,700,000
		Professional support fringe benefits	5,800,000
		Clerical salaries & wages	162,284
		Clerical fringe benefits	108,190
Supplies & services	1,030,250	Professional services	176,300
		Office expenditures	133,095
		Safety & shop supplies	135,350
		Telephones & equipment	54,550
		Advertising, printing & postage	45,500
		Insurance & registration fees	468,970
		Interest expense	16,485
Conferences & training	60,885		
Utilities	785,250		
Repairs & maintenance	773,110		
Road construction & maintenance	50,504,363	Primary roads	27,199,000
		Local roads	5,787,000
		Traffic projects	9,363,000
		Maintenance	8,155,363
Vehicle operations	1,305,450		
Contract services	2,546,400	Engineering & construction services	452,500
		Administrative services	177,100
		Maintenance services	1,916,800
Capital outlay	7,323,729	Equipment (including \$250,00 for five yard loader, \$225,000 for grader with blades, & \$1,050,000 for 5 plow trucks)	2,973,829
		Capital projects (including \$4,080,000 for joint operations center building renovation)	4,349,900
Total Expenditures	94,099,911		

2. The County Executive shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary centers in an amount up to \$30,000 or two percent of the budget in that budgetary center, whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers. Multiple related expenditures shall be aggregated and subject to the limitation of \$30,000 or two percent, whichever is less for the budget year.

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

4. 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.

SECTION 3.

Ordinance No. 2012-05, entitled “ordinance to adopt a comprehensive budget for the special revenue and enterprise funds for the Fiscal Year ending September 30, 2013” is repealed.

SECTION 4.

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 September 29, 2012.

KATHY D. VOSBURG, Board Chair

CARMELLA SABAUGH, County Clerk

COUNTY OF MACOMB**Ordinance No: 2012-6****NOTICE OF ADOPTION OF ORDINANCE**

The County of Macomb has adopted an ordinance which approves the Special Revenue and Enterprise Fund budgets for the fiscal year ending September 30, 2013. The ordinance shall be effective upon publication of this Notice of Adoption. A copy of the ordinance can be inspected or obtained from the Office of the County Clerk during normal business hours. An electronic version will be available on the Macomb County Website <http://www.macombcountymi.gov/finance/reportsdocuments.htm>.



RECOMMENDED BUDGET



**FOR FUNDS WITH A FISCAL YEAR ENDING
SEPTEMBER 30, 2013**

INCLUDING PROJECTED INFORMATION FOR THE YEAR ENDING SEPTEMBER 30, 2014

MACOMB COUNTY, MICHIGAN
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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Deputy County Executive

June 29, 2012

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

Re: Macomb County Budget for Special Revenue and Enterprise Funds
For Fiscal Years Ended September 30, 2013 and 2014

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

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 two year forecast and a five-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
September Year End Funds
Fiscal Year Ending 2013**

06/01/2012 to 06/29/2012	Finance Department to compile and discuss budgets with Department Leaders
06/29/2012	Budget submission to Board of Commissioners
07/24/2012	Budget discussion - Finance Committee
08/15/2012	Budget discussion – Finance committee
09/05/2012	Deadline to post notice of Public Hearing (Newspaper, website, etc.)
09/12/2012	Public Hearing
09/12/2012	Budget discussion & Finance Committee approval
09/13/2012	Final budget approval – Full Board Meeting

COUNTY OF MACOMB

ORDINANCE NO. _____

AN ORDINANCE TO ADOPT A COMPREHENSIVE BUDGET FOR THE SPECIAL REVENUE AND ENTERPRISE FUNDS FOR THE FISCAL YEARS ENDING SEPTEMBER 30, 2013 AND PROJECTED BUDGET FOR SEPTEMBER 30, 2014

FINAL ORDINANCE WAITING FOR FORMAL BOARD APPROVAL.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Special Revenue and Enterprise Funds
with Fiscal Years Ending September 30, 2013 and 2014

The budget presented herein is a two year budget for the fiscal years ending September 30, 2013 and September 30, 2014 for certain Special Revenue and Enterprise funds of the County. The majority of the operations of the County are accounted for on a fiscal year that ends December 31. However, the programs included herein represent operations that are funded primarily by State and Federal grants. Therefore, they are accounted for on a fiscal year ending September 30 to coincide with the fiscal year of the primary funding sources. Historically, the budgets for these programs were adopted by the Board of Commissioners in December. The new County Charter requires that the budgets for these programs be adopted prior to October 1.

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. Property values declined 10.2% in 2010, 7.0% in 2011, 6.0% in 2012 and reductions of 2% and 0% are anticipated for 2013 and 2014, respectively. Health care costs are expected to increase 8% each year. 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 that is assumed to continue into 2014 as well. Longevity payments suspended through December 31, 2012 are scheduled to return in 2013 at significantly reduced levels.

The gross budget for these funds for the fiscal year ending September 30, 2013 is \$364,482,785, representing a 1.0% increase over 2012. The General Fund appropriation to these funds for 2013 is \$23,843,080, a decrease of \$2,349,704 over 2012. The gross budget for the fiscal year ending September 30, 2014 is \$349,776,677, representing a 4.0% decrease over 2013. The General Fund appropriation for 2014 is \$24,435,231, an increase of \$592,151, or 2.0%, over 2013. Department heads and elected officials have reinvented how services are delivered, making Macomb County more efficient. As a result, the General Fund appropriation to the Special Revenue and Enterprise funds has been reduced significantly over the past few years, despite constant increases in fringe benefit costs, as indicated below:

Schedule of General Fund Contributions
Fiscal Year Ending September 30

Fund	Audited		Budgeted		2014 Forecasted
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	
Adult Drug Court	\$ 159,833	\$ 147,903	\$ 192,310	\$ 183,000	\$ 188,908
Child Care	13,476,440	10,982,688	14,549,760	12,511,020	12,799,015
Community Corrections	298,028	291,180	295,113	302,294	304,881
Community Mental Health	3,908,286	3,844,656	3,909,682	3,909,682	3,909,682
Community Services	581,545	928,807	887,599	887,599	887,599
Friend of the Court (A)	5,778,892	5,527,312	3,096,424	2,810,827	3,053,381
Health Grants	318,189	274,484	534,566	544,717	549,476
JAIBG Grant	2,081	2,989	5,077	1,285	1,285
Prosecuting Attorney Grants	671,794	742,436	868,944	808,463	837,852
Sheriff Grants	676,681	647,611	773,078	649,920	662,621
Substance Abuse	1,177,251	1,300,052	1,080,231	1,234,273	1,240,531
	<u>\$ 27,049,021</u>	<u>\$ 24,690,117</u>	<u>\$ 26,192,784</u>	<u>\$ 23,843,080</u>	<u>\$ 24,435,231</u>

(A) - Contributions in 2010 and 2011 include \$2,750,000 and \$2,750,000, respectively, that were subsequently passed through to the Capital Improvement Fund. This contribution will be made directly from the General Fund to the Capital Improvement Fund beginning in 2012.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Special Revenue and Enterprise Funds
with Fiscal Years Ending September 30, 2013 and 2014

INDIVIDUAL FUND DISCUSSION AND ANALYSIS

Adult Drug Court – The Adult Drug Court provides intensive probation and treatment to low-risk offenders and allows participants to avoid incarceration. There are on average 35-40 participants in the program at any point in time, who otherwise would have been sentenced to jail or prison. Participants in the program have avoided more than 19,000 jail bed days and over 20,000 prison bed days since January 1, 2008. Expenditures for 2013 are \$213,000, a decrease of \$19,310 over fiscal 2012. Expenditures for 2014 are \$218,908, an increase of \$5,908 over fiscal 2013. The General Fund appropriation to the Adult Drug Court Fund for 2013 is \$183,000, a decrease of \$9,310, or 5.0% over 2012. The General Fund appropriation for 2014 is \$188,908, an increase of \$5,908 or 3.0% over 2013. The Adult Drug Court is administered by the Circuit Court and represents approximately 0.9% of the total budget of the Circuit Court.

Child Care Fund - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for the Child Care Fund, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$22,421,395 for 2013 represents a 14.0% decrease from fiscal 2012 and the gross budget of \$22,997,388 for 2014 represents a 2.5% increase from 2013. The General Fund appropriation to the Child Care Fund for 2013 is \$12,511,020, a decrease of \$2,038,740, or 14.1%, over 2012. The decrease is driven primarily by the anticipation that six (6) full-time Child Care Attendant positions will be replaced with part-time attendant positions through attrition, as well as a \$600,000 decrease in costs associated with housing wards of the State. In addition, the budget for outside placements has been reduced by \$1,900,000 as a result of the continued efforts of Court staff to place more kids in treatment programs administered at the Juvenile Justice Center as opposed to housing them in private facilities.

Community Corrections – The Community Corrections program provides local, community-based alternatives to incarceration that promote public safety and relieve jail overcrowding while at the same time holding offenders accountable and improving their ability to live lawfully and become productive members of society. The program employs ten (10) full-time positions and approximately 78% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2013 and 2014 are essentially unchanged from previous years. The General Fund appropriation requested for 2013 and 2014 is \$302,294 and \$304,881, respectively.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Special Revenue and Enterprise Funds
with Fiscal Years Ending September 30, 2013 and 2014

Community Mental Health – The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 96% of the total budget of the Mental Health Department. Approximately 98% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 2.0% is contributed by the County General Fund and is budgeted at \$3,909,682 in both 2013 and 2014. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to remain unchanged from fiscal 2012.

Community Services – The Community Services Agency provides a wide array of services to residents of the County, including, but not limited to, Meals on Wheels, Senior Citizens nutrition, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements and Head Start. Approximately 95% of the funding for Community Services comes from State and Federal grants. The General Fund appropriation requested for fiscal 2013 is \$887,599, unchanged from 2012. Furthermore, additional grant funding has been awarded to the Headstart and GCP programs. This increase, coupled with the loss of ARRA funds, has resulted in a net decrease of four and one half (4.5) positions for fiscal year 2013. No further budgetary reductions are anticipated in 2014. It is important to note that the County has aggressively pursued new grants and other funding alternatives in recent years that have resulted in a significant reduction in the General Fund appropriation, which was \$1,278,290 as recently as 2008.

Friend of the Court - The mission of the Macomb County Friend of the Court is to fairly and efficiently enforce court orders relating to child support, health care, spousal support, parenting time and custody. The budget for the Friend of the Court represents approximately 36% of the total budget of the 16th Circuit Court in Macomb County. Approximately 64% of the funding for the Friend of the Court is provided through a grant from the Federal government. The Friend of the Court will continue to hold ten (10) positions vacant for fiscal year 2013. The Court intends on keeping nine (9) positions vacant in 2014. Therefore, funding for these positions is not included in the 2013 and 2014 budgets. In addition, the Court has eliminated three (3) full time positions in 2013 due to recent productivity gains from enhanced technology. The General Fund appropriation for 2013 is \$2,810,827, a decrease of \$285,597 from 2012. The appropriation for 2014 is \$3,053,381, an increase of \$242,554 over 2013.

Health Grants – The health grants which operate on a September 30 year-end represent approximately 20% of the total budget of the Health Department. Funding for these programs is provided primarily through State and Federal grants. The General Fund appropriation of \$544,717 and \$549,476 for 2013 and 2014, respectively, represents approximately 13% of the budget for each year. The General Fund appropriation budgeted for 2013 is \$10,151 higher than the amount budgeted in 2012, primarily driven by increases in overhead allocation charges from the Health Fund (Dec 31 year-end), which will be offset by a corresponding reduction in the General Fund appropriation to the Health Fund in 2013 and 2014. Additional grant funding in the CSCHS Outreach program has resulted in the increase of one and one half (1.5) positions for fiscal year 2013. The loss of grant funding in the Warren Housing program, due to the elimination of support from the City of Warren, has resulted in the layoff

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Special Revenue and Enterprise Funds
with Fiscal Years Ending September 30, 2013 and 2014

Health Grants (continued) – of two employees. Major cost savings initiatives are expected to be made in the Health Fund when the budget for the December 31 funds is prepared.

Prosecuting Attorney Grants – The Prosecuting Attorney grant fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence, auto theft and drug-related offenses. The majority of the operations of the Prosecuting Attorney's Office are accounted for in the General Fund. The programs accounted for in the grant fund represent roughly 15% of the total budget for the Prosecutor's Office. The 2013 and 2014 budgets each provide for the continued funding of 22 positions. The General Fund appropriation to this fund for 2013 is \$808,463, a decrease of \$60,481 over 2012 due to employee concessions on fringe benefit costs, and \$837,852 for 2014, an increase of \$29,389 over 2013.

Roads – The Department of Roads is funded exclusively by gasoline taxes, State and Federal grants and reimbursements from local units of government. The budget for 2013 is \$94,271,207, an increase of \$5,177,509, or 5.8%, over 2012. Due to operational efficiencies made in prior years, the Department of Roads has accumulated a healthy level of fund balance over time and plans to utilize \$13.9 million over the course of the next two years on road repairs and equipment replacement. The budget for 2014 is \$71,835,396, which represents a 23.8% decrease from 2013.

Sheriff Grants – This fund is utilized to account for the costs associated with specialized units involved in traffic safety enforcement, auto theft and drug-related crimes. The majority of the operations of the Sheriff's Office are accounted for in the General Fund. The programs accounted for in the grant fund represent roughly 3.5% of the total budget for the Sheriff's Office. Approximately 80% of the funding for these programs is provided by State grants and charges for services. The 2013 and 2014 budgets each provide for the funding of 11 positions, a reduction of one position due to a decrease in federal funding for the COMET grant. The General Fund appropriation to this fund is \$649,920 for 2013, a decrease of \$123,158 over 2012, and \$662,621 for 2014, an increase of \$12,701 over 2013.

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 83% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The Office of Substance Abuse represents approximately 4% of the total budget of the Mental Health Department. The County General Fund is required to contribute 50% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The County General Fund appropriation (predominately liquor tax distribution) for 2013 is \$1,234,273, an increase of \$154,042, or 14.0%, from 2012. The appropriation for 2014 is \$1,240,531, an increase of \$6,258, or 0.4%, from 2013.

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of 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.

Adult Drug Court – to account for expenditures associated with drug treatment courts under PA 224 of 2004.

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

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

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

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

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

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

MSU Extension Grants – to account for expenditures and revenues associated with the local needs of agriculture, family living, 4-H youth, marketing and resource development.

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

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

Sheriff Grant Funds – to account for revenues from State and Federal grants and General Fund appropriations to assist the Sheriff Department drug related arrests, auto theft apprehension and secondary road patrol services.

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

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

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

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

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:

Personnel – used to account for salaries, wages and employee fringe benefits.

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

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

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 Revenues and Expenditures By Fund

Fiscal Year Ending September 30, 2013

Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
Adult Drug Court	\$ 213,000	\$ 213,000	\$ -	\$ -	\$ -
Child Care	22,409,032	22,421,395	(12,363)	2,570,180	2,557,817
Community Corrections	1,327,834	1,327,834	-	228	228
Community Mental Health	201,282,551	201,282,551	-	1,721,820	1,721,820
Community Services	16,582,764	16,840,346	(257,582)	1,573,917	1,316,335
Friend of the Court	9,995,052	9,995,052	-	80,761	80,761
Health Grants	3,988,211	3,988,211	-	518,023	518,023
Jaibg Grant	42,854	42,854	-	-	-
MSUE Grants	153,000	285,385	(132,385)	200,813	68,428
Prosecuting Attorney Grants	2,136,842	2,136,842	-	29,808	29,808
Roads	87,071,397	94,271,207	(7,199,810)	44,057,413	36,857,603
Sheriff Grants	2,038,224	2,038,224	-	218,772	218,772
Substance Abuse	8,965,842	9,639,884	(674,042)	3,058,162	2,384,120
	<u>\$ 356,206,603</u>	<u>\$ 364,482,785</u>	<u>\$ (8,276,182)</u>	<u>\$ 54,029,897</u>	<u>\$ 45,753,715</u>

Fiscal Year Ending September 30, 2014

Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
Adult Drug Court	\$ 218,908	\$ 218,908	\$ -	\$ -	\$ -
Child Care	22,985,025	22,997,388	(12,363)	2,557,817	2,545,454
Community Corrections	1,330,421	1,330,421	-	228	228
Community Mental Health	207,958,041	207,958,041	-	1,721,820	1,721,820
Community Services	16,512,098	16,769,680	(257,582)	1,316,335	1,058,753
Friend of the Court	10,461,501	10,461,501	-	80,761	80,761
Health Grants	4,009,179	4,009,179	-	518,023	518,023
Jaibg Grant	42,854	42,854	-	-	-
MSUE Grants	152,000	152,000	-	68,428	68,428
Prosecuting Attorney Grants	2,196,494	2,196,494	-	29,808	29,808
Roads	64,705,142	71,835,396	(7,130,254)	36,857,603	29,727,349
Sheriff Grants	2,072,326	2,072,326	-	218,772	218,772
Substance Abuse	9,026,372	9,732,489	(706,117)	2,384,120	1,678,003
	<u>\$ 341,670,361</u>	<u>\$ 349,776,677</u>	<u>\$ (8,106,316)</u>	<u>\$ 45,753,715</u>	<u>\$ 37,647,399</u>

Macomb County, Michigan
Statement of Revenues, Expenditures and Changes in Fund Balances
All Funds Summary By Category
Fiscal Year Ending September 30

	<u>Audited</u>		<u>Budgeted</u>		
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Recommended</u>	<u>Forecasted</u>
Revenues By Category					
Licenses & Permits	\$ 313,366	\$ 309,745	\$ 506,200	\$ 481,200	\$ 481,200
Intergovernmental	146,432,217	136,701,194	147,121,841	151,389,941	129,336,093
Charges for Services	167,125,606	177,339,618	174,345,394	178,335,335	185,339,836
Investment Income	326,715	261,555	177,924	171,296	263,550
Fines & Forfeitures	25,998	20,862	30,000	30,000	30,000
Reimbursements	1,111,244	644,060	668,500	692,500	692,500
Other	2,881,231	859,776	1,130,319	672,926	495,526
Total Revenues	<u>318,216,377</u>	<u>316,136,808</u>	<u>323,980,178</u>	<u>331,773,198</u>	<u>316,638,705</u>
Expenditures By Category					
Personnel	82,936,228	81,208,761	89,956,671	89,689,852	91,511,038
Supplies & Services	26,815,146	29,377,515	28,123,342	17,831,913	18,131,841
Room & Board	10,882,328	6,699,726	11,287,124	8,790,128	8,790,128
Conferences & Training	380,421	269,654	312,219	243,572	231,221
Utilities	1,122,442	1,169,719	1,402,634	1,374,800	1,373,647
Repairs & Maintenance	980,394	982,709	1,216,921	1,206,826	1,184,602
Road Repair & Maintenance	40,508,603	34,561,299	50,489,485	50,504,363	32,731,813
Vehicle Operating	1,056,990	1,427,743	1,621,969	1,612,245	1,487,145
Contractual Services	160,844,656	169,053,695	167,390,314	180,613,447	186,192,479
Internal Services	5,705,784	5,377,571	5,225,107	4,434,442	4,557,469
Capital Outlay	3,971,956	3,223,524	3,031,961	7,497,537	2,803,279
Total Expenditures	<u>335,204,949</u>	<u>333,351,917</u>	<u>360,057,746</u>	<u>363,799,125</u>	<u>348,994,662</u>
Other Financing Sources (Uses)					
Transfers In - General Fund	27,049,021	24,690,117	26,192,784	23,843,080	24,435,231
Transfers in - Other Funds	1,518,574	436,093	866,748	590,325	596,425
Transfers Out	<u>(5,624,722)</u>	<u>(3,152,875)</u>	<u>(546,363)</u>	<u>(683,660)</u>	<u>(782,015)</u>
Total Other Financing Sources (Uses)	<u>22,942,872</u>	<u>21,973,335</u>	<u>26,513,169</u>	<u>23,749,745</u>	<u>24,249,641</u>
Increase (Decrease) in Fund Balance	5,954,301	4,758,227	(9,564,399)	(8,276,182)	(8,106,316)
Fund Balance, Beginning of Year	<u>52,881,768</u>	<u>58,836,069</u>	<u>63,594,296</u>	<u>54,029,897</u>	<u>45,753,715</u>
Fund Balance, End of Year	<u>\$ 58,836,069</u>	<u>\$ 63,594,296</u>	<u>\$ 54,029,897</u>	<u>\$ 45,753,715</u>	<u>\$ 37,647,399</u>

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Category
Year Ending September 30, 2013

	2013 Recommended Budget				
	Adult Drug Court	Child Care	Community Corrections	Community Mental Health	Community Services
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	30,000	9,194,012	1,025,540	28,716,788	11,130,565
Charges for Services	-	16,000	-	168,562,643	3,795,275
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	688,000	-	-	-
Other	-	-	-	93,438	179,000
Total Revenues	30,000	9,898,012	1,025,540	197,372,869	15,104,840
Expenditures By Category					
Personnel	104,842	9,881,064	746,123	25,859,495	8,262,797
Supplies & Services	5,956	659,288	129,934	10,979,992	3,646,957
Room & Board	-	8,790,128	-	-	-
Conferences & Training	825	14,000	4,500	12,460	123,722
Utilities	-	236,000	-	326,850	15,700
Repairs & Maintenance	-	257,000	2,600	53,789	36,630
Road Repair & Maintenance	-	-	-	-	-
Vehicle Operating	-	6,000	-	-	169,100
Contractual Services	100,177	1,056,000	428,677	162,886,510	3,878,152
Internal Services	1,200	1,513,415	15,000	1,016,679	192,042
Capital Outlay	-	8,500	1,000	146,776	2,882
Total Expenditures	213,000	22,421,395	1,327,834	201,282,551	16,327,982
Other Financing Sources (Uses)					
Transfers In - General Fund	183,000	12,511,020	302,294	3,909,682	887,599
Transfers In - Other Funds	-	-	-	-	590,325
Transfers Out	-	-	-	-	(512,364)
Total Other Financing Sources (Uses)	183,000	12,511,020	302,294	3,909,682	965,560
Increase (Decrease) in Fund Balance	-	(12,363)	-	-	(257,582)
Fund Balance, Beginning of Year	-	2,570,180	228	1,721,820	1,573,917
Fund Balance, End of Year	\$ -	\$ 2,557,817	\$ 228	\$ 1,721,820	\$ 1,316,335

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Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Category
Year Ending September 30, 2013

	2013 Recommended Budget				
	Friend of the Court	Health Grants	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,403,225	3,409,294	38,569	-	1,288,674
Charges for Services	781,000	27,000	3,000	148,500	-
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	-	-	4,500	-
Other	-	7,200	-	-	39,705
Total Revenues	7,184,225	3,443,494	41,569	153,000	1,328,379
Expenditures By Category					
Personnel	7,983,302	2,778,127	-	142,167	1,891,175
Supplies & Services	150,600	340,485	-	37,055	99,260
Room & Board	-	-	-	-	-
Conferences & Training	3,750	10,800	-	6,800	3,600
Utilities	-	-	-	-	-
Repairs & Maintenance	69,500	1,964	-	-	2,400
Road Repair & Maintenance	-	-	-	-	-
Vehicle Operating	18,300	-	-	-	-
Contractual Services	565,000	552,736	42,854	97,560	10,500
Internal Services	1,198,800	297,749	-	1,803	127,407
Capital Outlay	5,800	6,350	-	-	2,500
Total Expenditures	9,995,052	3,988,211	42,854	285,385	2,136,842
Other Financing Sources (Uses)					
Transfers In - General Fund	2,810,827	544,717	1,285	-	808,463
Transfers In - Other Funds	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,810,827	544,717	1,285	-	808,463
Increase (Decrease) in Fund Balance	-	-	-	(132,385)	-
Fund Balance, Beginning of Year	80,761	518,023	-	200,813	29,808
Fund Balance, End of Year	\$ 80,761	\$ 518,023	\$ -	\$ 68,428	\$ 29,808

continued on following page

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Category
Year Ending September 30, 2013

	2013 Recommended Budget			Total
	Roads	Sheriff Grants	Substance Abuse	
Revenues By Category				
Licenses & Permits	\$ 481,200	\$ -	\$ -	\$ 481,200
Intergovernmental	85,052,818	1,117,716	3,982,740	151,389,941
Charges for Services	1,012,500	240,588	3,748,829	178,335,335
Investment Income	171,296	-	-	171,296
Fines & Forfeitures	-	30,000	-	30,000
Reimbursements	-	-	-	692,500
Other	353,583	-	-	672,926
Total Revenues	87,071,397	1,388,304	7,731,569	331,773,198
Expenditures By Category				
Personnel	29,770,474	1,364,583	905,703	89,689,852
Supplies & Services	1,030,250	537,016	215,120	17,831,913
Room & Board	-	-	-	8,790,128
Conferences & Training	60,885	-	2,230	243,572
Utilities	785,250	-	11,000	1,374,800
Repairs & Maintenance	773,110	6,833	3,000	1,206,826
Road Repair & Maintenance	50,504,363	-	-	50,504,363
Vehicle Operating	1,305,450	113,395	-	1,612,245
Contractual Services	2,546,400	-	8,448,881	180,613,447
Internal Services	-	16,397	53,950	4,434,442
Capital Outlay	7,323,729	-	-	7,497,537
Total Expenditures	94,099,911	2,038,224	9,639,884	363,799,125
Other Financing Sources (Uses)				
Transfers In - General Fund	-	649,920	1,234,273	23,843,080
Transfers In - Other Funds	-	-	-	590,325
Transfers Out	(171,296)	-	-	(683,660)
Total Other Financing Sources (Uses)	(171,296)	649,920	1,234,273	23,749,745
Increase (Decrease) in Fund Balance	(7,199,810)	-	(674,042)	(8,276,182)
Fund Balance, Beginning of Year	44,057,413	218,772	3,058,162	54,029,897
Fund Balance, End of Year	\$ 36,857,603	\$ 218,772	\$ 2,384,120	\$ 45,753,715

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Category
Year Ending September 30, 2014

	2014 Forecasted Budget				
	Adult Drug Court	Child Care	Community Corrections	Community Mental Health	Community Services
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	30,000	9,482,010	1,025,540	28,496,710	11,018,224
Charges for Services	-	16,000	-	175,457,865	3,827,979
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	688,000	-	-	-
Other	-	-	-	93,784	181,871
Total Revenues	30,000	10,186,010	1,025,540	204,048,359	15,028,074
Expenditures By Category					
Personnel	110,750	10,425,306	771,290	26,464,114	8,342,619
Supplies & Services	5,956	667,538	107,354	11,313,704	3,668,133
Room & Board	-	8,790,128	-	-	-
Employee Training & Conferences	825	14,000	4,500	12,709	118,722
Utilities	-	236,000	-	323,697	15,700
Repairs & Maintenance	-	257,000	2,600	54,865	36,330
Road Repair & Maintenance	-	-	-	-	-
Vehicle Operating	-	6,000	-	-	167,300
Contractual Services	100,177	1,079,500	428,677	168,555,162	3,711,185
Internal Services	1,200	1,513,416	15,000	1,084,080	188,344
Capital Outlay	-	8,500	1,000	149,710	2,882
Total Expenditures	218,908	22,997,388	1,330,421	207,958,041	16,251,215
Other Financing Sources (Uses)					
Transfers In - General Fund	188,908	12,799,015	304,881	3,909,682	887,599
Transfers In - Other Funds	-	-	-	-	596,425
Transfers Out	-	-	-	-	(518,465)
Total Other Financing Sources (Uses)	188,908	12,799,015	304,881	3,909,682	965,559
Increase (Decrease) in Fund Balance	-	(12,363)	-	-	(257,582)
Fund Balance, Beginning of Year	-	2,557,817	228	1,721,820	1,316,335
Fund Balance, End of Year	\$ -	\$ 2,545,454	\$ 228	\$ 1,721,820	\$ 1,058,753

continued on following page

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Category
Year Ending September 30, 2014

	2014 Forecasted Budget				
	Friend of the Court	Health Grants	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,627,120	3,425,503	38,569	-	1,317,268
Charges for Services	781,000	27,000	3,000	147,500	-
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	-	-	4,500	-
Other	-	7,200	-	-	41,374
Total Revenues	7,408,120	3,459,703	41,569	152,000	1,358,642
Expenditures By Category					
Personnel	8,374,356	2,840,957	-	94,550	1,956,755
Supplies & Services	156,600	332,604	-	15,029	101,604
Room & Board	-	-	-	-	-
Employee Training & Conferences	4,925	9,900	-	1,825	3,600
Utilities	-	-	-	-	-
Repairs & Maintenance	69,500	1,964	-	-	2,400
Road Repair & Maintenance	-	-	-	-	-
Vehicle Operating	20,000	-	-	-	-
Contractual Services	570,000	514,708	42,854	39,450	10,500
Internal Services	1,258,300	303,779	-	1,146	119,135
Capital Outlay	7,820	5,267	-	-	2,500
Total Expenditures	10,461,501	4,009,179	42,854	152,000	2,196,494
Other Financing Sources (Uses)					
Transfers In - General Fund	3,053,381	549,476	1,285	-	837,852
Transfers In - Other Funds	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	3,053,381	549,476	1,285	-	837,852
Increase (Decrease) in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	80,761	518,023	-	68,428	29,808
Fund Balance, End of Year	\$ 80,761	\$ 518,023	\$ -	\$ 68,428	\$ 29,808

continued on following page

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Category
Year Ending September 30, 2014

	2014 Forecasted Budget			Total
	Roads	Sheriff Grants	Substance Abuse	
Revenues By Category				
Licenses & Permits	\$ 481,200	\$ -	\$ -	\$ 481,200
Intergovernmental	62,776,595	1,136,117	3,962,437	129,336,093
Charges for Services	1,012,500	243,588	3,823,404	185,339,836
Investment Income	263,550	-	-	263,550
Fines & Forfeitures	-	30,000	-	30,000
Reimbursements	-	-	-	692,500
Other	171,297	-	-	495,526
Total Revenues	64,705,142	1,409,705	7,785,841	316,638,705
Expenditures By Category				
Personnel	29,788,474	1,398,685	943,182	91,511,038
Supplies & Services	1,002,264	537,016	224,039	18,131,841
Room & Board	-	-	-	8,790,128
Employee Training & Conferences	57,985	-	2,230	231,221
Utilities	786,250	-	12,000	1,373,647
Repairs & Maintenance	750,110	6,833	3,000	1,184,602
Road Repair & Maintenance	32,731,813	-	-	32,731,813
Vehicle Operating	1,180,450	113,395	-	1,487,145
Contractual Services	2,648,900	-	8,491,366	186,192,479
Internal Services	-	16,397	56,672	4,557,469
Capital Outlay	2,625,600	-	-	2,803,279
Total Expenditures	71,571,846	2,072,326	9,732,489	348,994,662
Other Financing Sources (Uses)				
Transfers In - General Fund	-	662,621	1,240,531	24,435,231
Transfers In - Other Funds	-	-	-	596,425
Transfers Out	(263,550)	-	-	(782,015)
Total Other Financing Sources (Uses)	(263,550)	662,621	1,240,531	24,249,641
Increase (Decrease) in Fund Balance	(7,130,254)	-	(706,117)	(8,106,316)
Fund Balance, Beginning of Year	36,857,603	218,772	2,384,120	45,753,715
Fund Balance, End of Year	\$ 29,727,349	\$ 218,772	\$ 1,678,003	\$ 37,647,399

Macomb County, Michigan
Statement of Revenues, Expenditures and Changes in Fund Balances
All Funds Summary By Function
Fiscal Year Ending September 30

	Audited		Budgeted		
	2010	2011	2012	2013	2014
	Actual	Actual	Amended	Recommended	Forecasted
Revenues By Category					
Licenses & permits	\$ 313,366	\$ 309,745	\$ 506,200	\$ 481,200	\$ 481,200
Intergovernmental	146,432,217	136,701,194	147,121,841	151,389,941	129,336,093
Charges for Services	167,125,606	177,339,618	174,345,394	178,335,335	185,339,836
Investment Income	326,715	261,555	177,924	171,296	263,550
Fines & Forfeitures	25,998	20,862	30,000	30,000	30,000
Reimbursements	1,111,244	644,060	668,500	692,500	692,500
Other	2,881,231	859,776	1,130,319	672,926	495,526
Total Revenues	318,216,377	316,136,808	323,980,178	331,773,198	316,638,705
Expenditures By Function					
Judicial					
Adult Drug Court	227,216	188,567	232,310	213,000	218,908
Friend of the Court	9,978,296	9,828,780	10,585,774	9,989,252	10,453,681
JAIBG Grant	39,406	45,985	50,767	42,854	42,854
Prosecuting Attorney Grants	1,799,861	1,899,593	2,190,702	2,134,342	2,193,994
Public Safety					
Community Corrections	1,240,398	1,316,306	1,319,654	1,326,834	1,329,421
Sheriff Grants	1,967,387	1,945,898	2,109,892	2,038,224	2,072,326
Public Works					
Roads	72,275,196	66,423,989	86,261,398	86,776,182	68,946,246
Health & Welfare					
Child Care	24,430,119	19,989,442	26,052,879	22,412,895	22,988,888
Community Services	18,463,110	20,392,738	16,205,108	16,325,100	16,248,333
Community Mental Health	187,674,404	196,667,883	198,226,785	201,135,775	207,808,331
Health Grants	5,825,057	3,942,802	4,346,422	3,981,861	4,003,912
MSUE Grants	176,393	356,520	411,491	285,385	152,000
Substance Abuse	7,136,151	7,129,890	9,032,603	9,639,884	9,732,489
Capital Outlay	3,971,956	3,223,524	3,031,961	7,497,537	2,803,279
Total Expenditures	335,204,949	333,351,917	360,057,746	363,799,125	348,994,662
Other Financing Sources (Uses)					
Transfers In - General Fund	27,049,021	24,690,117	26,192,784	23,843,080	24,435,231
Transfers In - Other Funds	1,518,574	436,093	866,748	590,325	596,425
Transfers Out	(5,624,722)	(3,152,875)	(546,363)	(683,660)	(782,015)
Total Other Financing Sources (Uses)	22,942,872	21,973,335	26,513,169	23,749,745	24,249,641
Increase (Decrease) in Fund Balance	5,954,301	4,758,227	(9,564,399)	(8,276,182)	(8,106,316)
Fund Balance, Beginning of Year	52,881,768	58,836,069	63,594,296	54,029,897	45,753,715
Fund Balance, End of Year	\$ 58,836,069	\$ 63,594,296	\$ 54,029,897	\$ 45,753,715	\$ 37,647,399

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Function
Year Ending September 30, 2013

	2013 Recommended Budget				
	Adult Drug Court	Child Care	Community Corrections	Community Mental Health	Community Services
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	30,000	9,194,012	1,025,540	28,716,788	11,130,565
Charges for Services	-	16,000	-	168,562,643	3,795,275
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	688,000	-	-	-
Other	-	-	-	93,438	179,000
Total Revenues	30,000	9,898,012	1,025,540	197,372,869	15,104,840
Expenditures By Category					
Judicial	213,000	-	-	-	-
Public Safety	-	-	1,326,834	-	-
Public Works	-	-	-	-	-
Health & Welfare	-	22,412,895	-	201,135,775	16,325,100
Capital Outlay	-	8,500	1,000	146,776	2,882
Total Expenditures	213,000	22,421,395	1,327,834	201,282,551	16,327,982
Other Financing Sources (Uses)					
Transfers In - General Fund	183,000	12,511,020	302,294	3,909,682	887,599
Transfers In - Other Funds	-	-	-	-	590,325
Transfers Out	-	-	-	-	(512,364)
Total Other Financing Sources (Uses)	183,000	12,511,020	302,294	3,909,682	965,560
Increase (Decrease) in Fund Balance	-	(12,363)	-	-	(257,582)
Fund Balance, Beginning of Year	-	2,570,180	228	1,721,820	1,573,917
Fund Balance, End of Year	\$ -	\$ 2,557,817	\$ 228	\$ 1,721,820	\$ 1,316,335

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Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Function
Year Ending September 30, 2013

	2013 Recommended Budget				
	Friend of the Court	Health Grants	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,403,225	3,409,294	38,569	-	1,288,674
Charges for Services	781,000	27,000	3,000	148,500	-
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	-	-	4,500	-
Other	-	7,200	-	-	39,705
Total Revenues	7,184,225	3,443,494	41,569	153,000	1,328,379
Expenditures By Category					
Judicial	9,989,252	-	42,854	-	2,134,342
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Welfare	-	3,981,861	-	285,385	-
Capital Outlay	5,800	6,350	-	-	2,500
Total Expenditures	9,995,052	3,988,211	42,854	285,385	2,136,842
Other Financing Sources (Uses)					
Transfers In - General Fund	2,810,827	544,717	1,285	-	808,463
Transfers In - Other Funds	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	2,810,827	544,717	1,285	-	808,463
Increase (Decrease) in Fund Balance	-	-	-	(132,385)	-
Fund Balance, Beginning of Year	80,761	518,023	-	200,813	29,808
Fund Balance, End of Year	\$ 80,761	\$ 518,023	\$ -	\$ 68,428	\$ 29,808

continued on following page

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Function
Year Ending September 30, 2013

	2013 Recommended Budget			Total
	Roads	Sheriff Grants	Substance Abuse	
Revenues By Category				
Licenses & Permits	\$ 481,200	\$ -	\$ -	\$ 481,200
Intergovernmental	85,052,818	1,117,716	3,982,740	151,389,941
Charges for Services	1,012,500	240,588	3,748,829	178,335,335
Investment Income	171,296	-	-	171,296
Fines & Forfeitures	-	30,000	-	30,000
Reimbursements	-	-	-	692,500
Other	353,583	-	-	672,926
Total Revenues	87,071,397	1,388,304	7,731,569	331,773,198
Expenditures By Category				
Judicial	-	-	-	12,379,448
Public Safety	-	2,038,224	-	3,365,058
Public Works	86,776,182	-	-	86,776,182
Health & Welfare	-	-	9,639,884	253,780,900
Capital Outlay	7,323,729	-	-	7,497,537
Total Expenditures	94,099,911	2,038,224	9,639,884	363,799,125
Other Financing Sources (Uses)				
Transfers In - General Fund	-	649,920	1,234,273	23,843,080
Transfers In - Other Funds	-	-	-	590,325
Transfers Out	(171,296)	-	-	(683,660)
Total Other Financing Sources (Uses)	(171,296)	649,920	1,234,273	23,749,745
Increase (Decrease) in Fund Balance	(7,199,810)	-	(674,042)	(8,276,182)
Fund Balance, Beginning of Year	44,057,413	218,772	3,058,162	54,029,897
Fund Balance, End of Year	\$ 36,857,603	\$ 218,772	\$ 2,384,120	\$ 45,753,715

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Function
Year Ending September 30, 2014

	2014 Forecasted Budget				
	Adult Drug Court	Child Care	Community Corrections	Community Mental Health	Community Services
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	30,000	9,482,010	1,025,540	28,496,710	11,018,224
Charges for Services	-	16,000	-	175,457,865	3,827,979
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	688,000	-	-	-
Other	-	-	-	93,784	181,871
Total Revenues	<u>30,000</u>	<u>10,186,010</u>	<u>1,025,540</u>	<u>204,048,359</u>	<u>15,028,074</u>
Expenditures By Category					
Judicial	218,908	-	-	-	-
Public Safety	-	-	1,329,421	-	-
Public Works	-	-	-	-	-
Health & Welfare	-	22,988,888	-	207,808,331	16,248,333
Capital Outlay	-	8,500	1,000	149,710	2,882
Total Expenditures	<u>218,908</u>	<u>22,997,388</u>	<u>1,330,421</u>	<u>207,958,041</u>	<u>16,251,215</u>
Other Financing Sources (Uses)					
Transfers In - General Fund	188,908	12,799,015	304,881	3,909,682	887,599
Transfers In - Other Funds	-	-	-	-	596,425
Transfers Out	-	-	-	-	(518,465)
Total Other Financing Sources (Uses)	<u>188,908</u>	<u>12,799,015</u>	<u>304,881</u>	<u>3,909,682</u>	<u>965,559</u>
Increase (Decrease) in Fund Balance	-	(12,363)	-	-	(257,582)
Fund Balance, Beginning of Year	<u>-</u>	<u>2,557,817</u>	<u>228</u>	<u>1,721,820</u>	<u>1,316,335</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 2,545,454</u>	<u>\$ 228</u>	<u>\$ 1,721,820</u>	<u>\$ 1,058,753</u>

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Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Function
Year Ending September 30, 2014

	2014 Forecasted Budget				
	Friend of the Court	Health Grants	JAIBG	MSUE Grants	Prosecuting Attorney Grants
Revenues By Category					
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	6,627,120	3,425,503	38,569	-	1,317,268
Charges for Services	781,000	27,000	3,000	147,500	-
Investment Income	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Reimbursements	-	-	-	4,500	-
Other	-	7,200	-	-	41,374
Total Revenues	<u>7,408,120</u>	<u>3,459,703</u>	<u>41,569</u>	<u>152,000</u>	<u>1,358,642</u>
Expenditures By Category					
Judicial	10,453,681	-	42,854	-	2,193,994
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Welfare	-	4,003,912	-	152,000	-
Capital Outlay	7,820	5,267	-	-	2,500
Total Expenditures	<u>10,461,501</u>	<u>4,009,179</u>	<u>42,854</u>	<u>152,000</u>	<u>2,196,494</u>
Other Financing Sources (Uses)					
Transfers In - General Fund	3,053,381	549,476	1,285	-	837,852
Transfers In - Other Funds	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>3,053,381</u>	<u>549,476</u>	<u>1,285</u>	<u>-</u>	<u>837,852</u>
Increase (Decrease) in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	<u>80,761</u>	<u>518,023</u>	<u>-</u>	<u>68,428</u>	<u>29,808</u>
Fund Balance, End of Year	<u>\$ 80,761</u>	<u>\$ 518,023</u>	<u>\$ -</u>	<u>\$ 68,428</u>	<u>\$ 29,808</u>

continued on following page

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
Individual Funds By Function
Year Ending September 30, 2014

	2014 Forecasted Budget			Total
	Roads	Sheriff Grants	Substance Abuse	
Revenues By Category				
Licenses & Permits	\$ 481,200	\$ -	\$ -	\$ 481,200
Intergovernmental	62,776,595	1,136,117	3,962,437	129,336,093
Charges for Services	1,012,500	243,588	3,823,404	185,339,836
Investment Income	263,550	-	-	263,550
Fines & Forfeitures	-	30,000	-	30,000
Reimbursements	-	-	-	692,500
Other	171,297	-	-	495,526
Total Revenues	64,705,142	1,409,705	7,785,841	316,638,705
Expenditures By Category				
Judicial	-	-	-	12,909,437
Public Safety	-	2,072,326	-	3,401,747
Public Works	68,946,246	-	-	68,946,246
Health & Welfare	-	-	9,732,489	260,933,953
Capital Outlay	2,625,600	-	-	2,803,279
Total Expenditures	71,571,846	2,072,326	9,732,489	348,994,662
Other Financing Sources (Uses)				
Transfers In - General Fund	-	662,621	1,240,531	24,435,231
Transfers In - Other Funds	-	-	-	596,425
Transfers Out	(263,550)	-	-	(782,015)
Total Other Financing Sources (Uses)	(263,550)	662,621	1,240,531	24,249,641
Increase (Decrease) in Fund Balance	(7,130,254)	-	(706,117)	(8,106,316)
Fund Balance, Beginning of Year	36,857,603	218,772	2,384,120	45,753,715
Fund Balance, End of Year	\$ 29,727,349	\$ 218,772	\$ 1,678,003	\$ 37,647,399

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
All Funds By Fund Type and Category
Year Ending September 30, 2013

	2013 Recommended Budget		
	Special Revenue	Enterprise	Total
Revenues By Category			
Licenses & Permits	\$ 481,200	\$ -	\$ 481,200
Intergovernmental	118,690,413	32,699,528	151,389,941
Charges for Services	6,023,863	172,311,472	178,335,335
Investment Income	171,296	-	171,296
Fines & Forfeitures	30,000	-	30,000
Reimbursements	692,500	-	692,500
Other	579,488	93,438	672,926
Total Revenues	126,668,760	205,104,438	331,773,198
Expenditures By Category			
Personnel	62,924,654	26,765,198	89,689,852
Supplies & Services	6,636,801	11,195,112	17,831,913
Room & Board	8,790,128	-	8,790,128
Employee Training & Conferences	228,882	14,690	243,572
Utilities	1,036,950	337,850	1,374,800
Repairs & Maintenance	1,150,037	56,789	1,206,826
Road Repair & Maintenance	50,504,363	-	50,504,363
Vehicle Operating	1,612,245	-	1,612,245
Contractual Services	9,278,056	171,335,391	180,613,447
Internal Services	3,363,813	1,070,629	4,434,442
Capital Outlay	7,350,761	146,776	7,497,537
Total Expenditures	152,876,690	210,922,435	363,799,125
Other Financing Sources (Uses)			
Transfers In - General Fund	18,699,125	5,143,955	23,843,080
Transfers In - Other Funds	590,325	-	590,325
Transfers Out	(683,660)	-	(683,660)
Total Other Financing Sources (Uses)	18,605,790	5,143,955	23,749,745
Increase (Decrease) in Fund Balance	(7,602,140)	(674,042)	(8,276,182)
Fund Balance, Beginning of Year	49,249,916	4,779,981	54,029,897
Fund Balance, End of Year	\$ 41,647,776	\$ 4,105,939	\$ 45,753,715

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
All Funds By Fund Type and Function
Year Ending September 30, 2013

	2013 Recommended Budget		
	Special Revenue	Enterprise	Total
Revenues By Category			
Licenses & Permits	\$ 481,200	\$ -	\$ 481,200
Intergovernmental	118,690,413	32,699,528	151,389,941
Charges for Services	6,023,863	172,311,472	178,335,335
Investment Income	171,296	-	171,296
Fines & Forfeitures	30,000	-	30,000
Reimbursements	692,500	-	692,500
Other	579,488	93,438	672,926
Total Revenues	126,668,760	205,104,438	331,773,198
Expenditures By Function			
Judicial			
Adult Drug Court	213,000	-	213,000
Friend of the Court	9,989,252	-	9,989,252
JAIBG Grant	42,854	-	42,854
Prosecuting Attorney Grants	2,134,342	-	2,134,342
Public Safety			
Community Corrections	1,326,834	-	1,326,834
Sheriff Grants	2,038,224	-	2,038,224
Public Works			
Roads	86,776,182	-	86,776,182
Health & Welfare			
Child Care	22,412,895	-	22,412,895
Community Services	16,325,100	-	16,325,100
Community Mental Health	-	201,135,775	201,135,775
Health Grants	3,981,861	-	3,981,861
MSUE Grants	285,385	-	285,385
Substance Abuse	-	9,639,884	9,639,884
Capital Outlay	7,350,761	146,776	7,497,537
Total Expenditures	152,876,690	210,922,435	363,799,125
Other Financing Sources (Uses)			
Transfers In - General Fund	18,699,125	5,143,955	23,843,080
Transfers In - Other Funds	590,325	-	590,325
Transfers Out	(683,660)	-	(683,660)
Total Other Financing Sources (Uses)	18,605,790	5,143,955	23,749,745
Increase (Decrease) in Fund Balance	(7,602,140)	(674,042)	(8,276,182)
Fund Balance, Beginning of Year	49,249,916	4,779,981	54,029,897
Fund Balance, End of Year	\$ 41,647,776	\$ 4,105,939	\$ 45,753,715

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
All Funds By Fund Type and Category
Year Ending September 30, 2014

	2014 Forecasted Budget		
	Special Revenue	Enterprise	Total
Revenues By Category			
Licenses & Permits	\$ 481,200	\$ -	\$ 481,200
Intergovernmental	96,876,946	32,459,147	129,336,093
Charges for Services	6,058,567	179,281,269	185,339,836
Investment Income	263,550	-	263,550
Fines & Forfeitures	30,000	-	30,000
Reimbursements	692,500	-	692,500
Other	401,742	93,784	495,526
Total Revenues	104,804,505	211,834,200	316,638,705
Expenditures By Category			
Personnel	64,103,742	27,407,296	91,511,038
Supplies & Services	6,594,098	11,537,743	18,131,841
Room & Board	8,790,128	-	8,790,128
Employee Training & Conferences	216,282	14,939	231,221
Utilities	1,037,950	335,697	1,373,647
Repairs & Maintenance	1,126,737	57,865	1,184,602
Road Repair & Maintenance	32,731,813	-	32,731,813
Vehicle Operating	1,487,145	-	1,487,145
Contractual Services	9,145,951	177,046,528	186,192,479
Internal Services	3,416,717	1,140,752	4,557,469
Capital Outlay	2,653,569	149,710	2,803,279
Total Expenditures	131,304,132	217,690,530	348,994,662
Other Financing Sources (Uses)			
Transfers In - General Fund	19,285,018	5,150,213	24,435,231
Transfers In - Other Funds	596,425	-	596,425
Transfers Out	(782,015)	-	(782,015)
Total Other Financing Sources (Uses)	19,099,428	5,150,213	24,249,641
Increase (Decrease) in Fund Balance	(7,400,199)	(706,117)	(8,106,316)
Fund Balance, Beginning of Year	41,647,776	4,105,939	45,753,715
Fund Balance, End of Year	\$ 34,247,577	\$ 3,399,822	\$ 37,647,399

Macomb County, Michigan
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances
All Funds By Fund Type and Function
Year Ending September 30, 2014

	2014 Forecasted Budget		
	Special Revenue	Enterprise	Total
Revenues By Category			
Licenses & Permits	\$ 481,200	\$ -	\$ 481,200
Intergovernmental	96,876,946	32,459,147	129,336,093
Charges for Services	6,058,567	179,281,269	185,339,836
Investment Income	263,550	-	263,550
Fines & Forfeitures	30,000	-	30,000
Reimbursements	692,500	-	692,500
Other	401,742	93,784	495,526
Total Revenues	104,804,505	211,834,200	316,638,705
Expenditures By Function			
Judicial			
Adult Drug Court	218,908	-	218,908
Friend of the Court	10,453,681	-	10,453,681
JAIBG Grant	42,854	-	42,854
Prosecuting Attorney Grants	2,193,994	-	2,193,994
Public Safety			
Community Corrections	1,329,421	-	1,329,421
Sheriff Grants	2,072,326	-	2,072,326
Public Works			
Roads	68,946,246	-	68,946,246
Health & Welfare			
Child Care	22,988,888	-	22,988,888
Community Services	16,248,333	-	16,248,333
Community Mental Health	-	207,808,331	207,808,331
Health Grants	4,003,912	-	4,003,912
MSUE Grants	152,000	-	152,000
Substance Abuse	-	9,732,489	9,732,489
Capital Outlay	2,653,569	149,710	2,803,279
Total Expenditures	131,304,132	217,690,530	348,994,662
Other Financing Sources (Uses)			
Transfers In - General Fund	19,285,018	5,150,213	24,435,231
Transfers In - Other Funds	596,425	-	596,425
Transfers Out	(782,015)	-	(782,015)
Total Other Financing Sources (Uses)	19,099,428	5,150,213	24,249,641
Increase (Decrease) in Fund Balance	(7,400,199)	(706,117)	(8,106,316)
Fund Balance, Beginning of Year	41,647,776	4,105,939	45,753,715
Fund Balance, End of Year	\$ 34,247,577	\$ 3,399,822	\$ 37,647,399

Macomb County, Michigan
Schedule of General Fund Contributions
Fiscal Year Ending September 30

Fund	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Adult Drug Court	\$ 159,833	\$ 147,903	\$ 192,310	\$ 183,000	\$ 188,908
Child Care	13,476,440	10,982,688	14,549,760	12,511,020	12,799,015
Community Corrections	298,028	291,180	295,113	302,294	304,881
Community Mental Health	3,908,286	3,844,656	3,909,682	3,909,682	3,909,682
Community Services	581,545	928,807	887,599	887,599	887,599
Friend of the Court (A)	5,778,892	5,527,312	3,096,424	2,810,827	3,053,381
Health Grants	318,189	274,484	534,566	544,717	549,476
JAIBG Grant	2,081	2,989	5,077	1,285	1,285
Prosecuting Attorney Grants	671,794	742,436	868,944	808,463	837,852
Sheriff Grants	676,681	647,611	773,078	649,920	662,621
Substance Abuse	1,177,251	1,300,052	1,080,231	1,234,273	1,240,531
	<u>\$ 27,049,021</u>	<u>\$ 24,690,117</u>	<u>\$ 26,192,784</u>	<u>\$ 23,843,080</u>	<u>\$ 24,435,231</u>

(A) - Contributions in 2010 and 2011 include \$2,750,000 and \$2,750,000, respectively, that were subsequently passed through to the Capital Improvement Fund. This contribution will be made directly from the General Fund to the Capital Improvement Fund beginning in 2012.

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	ADULT DRUG COURT	JUDICIAL

MISSION STATEMENT:

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

	Year Ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 48,750	\$ 30,000	\$ 40,000	\$ 30,000	\$ 30,000
Charges for Services	18,633	10,664	-	-	-
Total Revenues	67,383	40,664	40,000	30,000	30,000
Expenditures:					
Personnel	152,806	93,088	111,487	104,842	110,750
Supplies & Services	23,445	20,493	6,906	5,956	5,956
Conferences & Training	675	675	825	825	825
Contract Services	48,499	73,300	111,892	100,177	100,177
Internal Services	1,791	1,011	1,200	1,200	1,200
Total Expenditures	227,216	188,567	232,310	213,000	218,908
Revenues Over (Under) Expenditures	(159,833)	(147,903)	(192,310)	(183,000)	(188,908)
Other Financing Sources (Uses):					
Transfers in - General Fund	159,833	147,903	192,310	183,000	188,908
Total Other Financing Sources (Uses):	159,833	147,903	192,310	183,000	188,908
Net Increase (Decrease) in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -
	2010	2011	2012	2013	2014
POSITION TYPE	Actual	Actual	Amended	Recommended	Forecasted
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0
Total Position Count	2.0	2.0	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 9,733,688	\$ 8,164,204	\$ 10,626,756	\$ 9,194,012	\$ 9,482,010
Charges for Services	240,717	59,896	208,500	16,000	16,000
Reimbursements	1,097,034	638,756	664,000	688,000	688,000
Other Revenue	78,334	42,453	-	-	-
Total Revenues	11,149,773	8,905,309	11,499,256	9,898,012	10,186,010
Expenditures:					
Personnel	9,452,437	9,237,631	10,276,722	9,881,064	10,425,306
Supplies & Services	408,807	524,345	708,013	659,288	667,538
Room & Board	10,882,328	6,699,726	11,287,124	8,790,128	8,790,128
Conferences & Training	7,746	8,662	14,000	14,000	14,000
Utilities	192,262	213,158	238,500	236,000	236,000
Repairs & Maintenance	307,769	259,269	289,500	257,000	257,000
Vehicle Operations	2,666	4,342	6,000	6,000	6,000
Contract Services	975,534	912,850	1,124,100	1,056,000	1,079,500
Internal Services	2,200,570	2,129,459	2,108,920	1,513,415	1,513,416
Capital Outlay	53,648	8,549	8,500	8,500	8,500
Total Expenditures	24,483,766	19,997,991	26,061,379	22,421,395	22,997,388
Revenues Over (Under) Expenditures	(13,333,994)	(11,092,682)	(14,562,123)	(12,523,383)	(12,811,378)
Other Financing Sources (Uses):					
Transfers in - General Fund	13,476,440	10,982,688	14,549,760	12,511,020	12,799,015
Total Other Financing Sources (Uses):	13,476,440	10,982,688	14,549,760	12,511,020	12,799,015
Net Increase (Decrease) in Fund Balance	142,447	(109,993)	(12,363)	(12,363)	(12,363)
Fund Balance, Beginning of Year	2,550,090	2,692,537	2,582,543	2,570,180	2,557,817
Fund Balance, End of Year	\$ 2,692,537	\$ 2,582,543	\$ 2,570,180	\$ 2,557,817	\$ 2,545,454

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>			<u>FUNCTION</u>	
JUVENILE JUSTICE	CHILD CARE			HEALTH & WELFARE	
MISSION STATEMENT:					
To provide adequate housing for juveniles placed by the Juvenile Court. To meet the needs of each resident, including meals, clothing, schooling, recreation and guidance.					
Year ended September 30,					
	<u>Audited</u>		<u>Budgeted</u>		
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Recommended</u>	<u>Forecasted</u>
POSITION TYPE					
Juvenile Justice Center:					
Managers & Supervisors	12.0	12.0	12.0	12.0	12.0
Professional Support	97.0	97.0	91.0	85.0	85.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	<u>110.0</u>	<u>110.0</u>	<u>104.0</u>	<u>98.0</u>	<u>98.0</u>
Juvenile Programs:					
Managers & Supervisors	3.0	3.0	2.0	2.0	2.0
Professional Support	22.0	22.0	20.0	20.0	20.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0
	<u>28.0</u>	<u>28.0</u>	<u>25.0</u>	<u>25.0</u>	<u>25.0</u>
Total Position Count	<u>138.0</u>	<u>138.0</u>	<u>129.0</u>	<u>123.0</u>	<u>123.0</u>
EXPENDITURES BY SERVICE					
Juvenile Justice Center:					
Justice Center Operations	\$ 10,200,684	\$ 9,944,258	\$ 10,438,018	\$ 9,455,073	\$ 9,952,077
Juvenile Education Program	77,016	-	-	-	-
Building Operations	649,376	662,643	746,944	745,407	747,468
Resident Activity Fund	728	1,780	12,363	12,363	12,363
sub-total	<u>10,927,804</u>	<u>10,608,681</u>	<u>11,197,325</u>	<u>10,212,843</u>	<u>10,711,908</u>
Juvenile Court Programs:					
JAIBG Grant	289,736	310,147	415,846	408,539	413,743
Mental Health Drug Court/SED Waiver	50,000	30,000	30,000	20,000	20,000
Tether Program	112,943	81,196	122,169	102,169	102,169
Detention Diversion	1,024,788	1,072,844	1,415,749	1,402,091	1,440,875
Intensive Probation	327,960	372,949	475,609	471,140	485,928
Family Keys	422,457	352,856	450,666	446,469	457,345
After Care	122,308	-	-	-	-
Sex Offender Program	189,100	251,958	247,516	246,911	250,234
Psychologist Program	98,629	106,506	128,053	126,819	130,772
sub-total	<u>2,637,921</u>	<u>2,578,455</u>	<u>3,285,608</u>	<u>3,224,138</u>	<u>3,301,066</u>
Juvenile Court Placements:					
State Institutions	4,029,913	3,124,310	4,100,000	3,500,000	3,500,000
Private Institutions	742,938	359,451	1,103,606	703,606	703,606
Day Treatment	-	17,859	100,000	50,000	50,000
Family Foster Care	3,850	1,850	-	-	-
sub-total	<u>4,776,701</u>	<u>3,503,471</u>	<u>5,303,606</u>	<u>4,253,606</u>	<u>4,253,606</u>
DHS Placements:					
Private Institutions	6,005,288	3,272,778	6,241,804	4,730,808	4,730,808
Nonreportable Costs	136,052	34,606	33,036	-	-
Total	<u>\$ 24,483,766</u>	<u>\$ 19,997,991</u>	<u>\$ 26,061,379</u>	<u>\$ 22,421,395</u>	<u>\$ 22,997,388</u>

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

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 942,534	\$ 1,025,541	\$ 1,025,541	\$ 1,025,540	\$ 1,025,540
Total Revenues	942,534	1,025,541	1,025,541	1,025,540	1,025,540
Expenditures:					
Personnel	628,486	659,845	716,979	746,123	771,290
Supplies & Services	169,545	168,812	151,897	129,934	107,354
Conferences & Training	5,869	4,505	4,500	4,500	4,500
Repairs & Maintenance	1,227	2,428	2,600	2,600	2,600
Contract Services	420,270	465,717	428,678	428,677	428,677
Internal Services	15,000	15,000	15,000	15,000	15,000
Capital Outlay	-	350	1,000	1,000	1,000
Total Expenditures	1,240,398	1,316,656	1,320,654	1,327,834	1,330,421
Revenues Over (Under) Expenditures	(297,864)	(291,115)	(295,113)	(302,294)	(304,881)
Other Financing Sources (Uses):					
Transfers in - General Fund	298,028	291,180	295,113	302,294	304,881
Total Other Financing Sources (Uses):	298,028	291,180	295,113	302,294	304,881
Net Increase (Decrease) in Fund Balance	164	65	-	-	-
Fund Balance, Beginning of Year	-	164	228	228	228
Fund Balance, End of Year	\$ 164	\$ 228	\$ 228	\$ 228	\$ 228

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

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

Year ended September 30,

POSITION TYPE	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Community Corrections:					
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	5.0	5.0	5.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0
	9.0	9.0	9.0	9.0	9.0
Felony Urinalysis Program:					
Professional Support	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0
Total Position Count	10.0	10.0	10.0	10.0	10.0

EXPENDITURES BY SERVICE

Community Corrections	\$ 942,370	\$ 1,025,476	\$ 1,025,541	\$ 1,025,540	\$ 1,025,540
Substance Abuse Treatment	179,041	172,198	176,113	183,294	185,881
Felony Urinalysis Program	118,987	118,982	119,000	119,000	119,000
Total	\$ 1,240,398	\$ 1,316,656	\$ 1,320,654	\$ 1,327,834	\$ 1,330,421

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 29,865,294	\$ 31,385,005	\$ 30,004,747	\$ 28,716,788	\$ 28,496,710
Charges for Services	156,921,744	164,848,740	164,325,943	168,562,643	175,457,865
Investment Income	51,997	68,532	-	-	-
Other Revenue	85,043	39,260	110,613	93,438	93,784
Total Revenues	186,924,078	196,341,537	194,441,303	197,372,869	204,048,359
Expenditures:					
Personnel	23,560,756	22,786,900	25,918,910	25,859,495	26,464,114
Supplies & Services	17,129,365	18,938,204	20,624,969	10,979,992	11,313,704
Conferences & Training	6,073	10,207	7,800	12,460	12,709
Utilities	279,244	318,969	332,934	326,850	323,697
Repairs & Maintenance	58,906	53,789	39,685	53,789	54,865
Contract Services	145,440,187	153,646,964	150,441,791	162,886,510	168,555,162
Internal Services	1,199,874	912,850	860,696	1,016,679	1,084,080
Capital Outlay	497,588	552,264	124,200	146,776	149,710
Total Expenditures	188,171,992	197,220,147	198,350,985	201,282,551	207,958,041
Revenues Over (Under) Expenditures	(1,247,915)	(878,610)	(3,909,682)	(3,909,682)	(3,909,682)
Other Financing Sources (Uses):					
Transfers in - General Fund	3,908,286	3,844,656	3,909,682	3,909,682	3,909,682
Transfers out	(1,175,940)	(243,581)	-	-	-
Total Other Financing Sources (Uses):	2,732,346	3,601,075	3,909,682	3,909,682	3,909,682
Net Increase (Decrease) in Fund Balance	1,484,431	2,722,464	-	-	-
Fund Balance, Beginning of Year	(2,485,076)	(1,000,645)	1,721,820	1,721,820	1,721,820
Fund Balance, End of Year	\$ (1,000,645)	\$ 1,721,820	\$ 1,721,820	\$ 1,721,820	\$ 1,721,820

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
General Administration:					
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0
Professional Support	7.0	7.0	8.0	8.0	8.0
Clerical Staff	4.0	5.0	5.0	5.0	5.0
	14.0	15.0	16.0	16.0	16.0
Policy Management:					
Managers & Supervisors	1.0	-	-	-	-
Professional Support	4.0	-	-	-	-
Clerical Staff	2.0	-	-	-	-
	7.0	-	-	-	-
Network Operations:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	1.0	5.0	3.0	3.0	3.0
Clerical Staff	1.0	2.0	2.0	2.0	2.0
	3.0	8.0	6.0	6.0	6.0
Finance & Budget:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	9.0	9.0
Clerical Staff	10.0	10.0	10.0	10.0	10.0
	20.0	20.0	20.0	20.0	20.0
Recipient Rights:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	3.0	3.0	3.0
	10.0	10.0	11.0	11.0	11.0
Clinical Records:					
Professional Support	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0	3.0
Information Technology:					
Professional Support	-	-	6.0	6.0	6.0
	-	-	6.0	6.0	6.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Business Management					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	12.0	8.0	8.0	8.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5
	12.5	13.5	9.5	9.5	9.5
Crossroads:					
Professional Support	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0
MAC Crisis Center:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	10.3	10.3	10.3	10.3	10.3
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	12.3	12.3	12.3	12.3	12.3
Assertive Community Treatment:					
Professional Support	22.0	22.0	22.0	22.0	22.0
Clerical Staff	2.5	2.5	1.6	1.6	1.6
	24.5	24.5	23.6	23.6	23.6
MI Adult Residential Services:					
Professional Support	15.0	15.0	15.0	15.0	15.0
	15.0	15.0	15.0	15.0	15.0
Obra Treatment:					
Professional Support	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0
Crisis Response/Residential:					
Professional Support	6.0	6.0	6.0	6.0	6.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0
	8.0	8.0	8.0	8.0	8.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
SED Waiver:					
Professional Support	-	-	2.0	2.0	2.0
	-	-	2.0	2.0	2.0
DD In-Home Clinical Services:					
Professional Support	26.0	26.0	26.0	26.0	26.0
	26.0	26.0	26.0	26.0	26.0
DD Residential Services-Clinical:					
Professional Support	8.0	8.0	7.0	7.0	7.0
	8.0	8.0	7.0	7.0	7.0
DD Model Waiver C.S.M.:					
Managers & Supervisors	-	1.0	-	-	-
Professional Support	8.0	8.0	8.0	8.0	8.0
	8.0	9.0	8.0	8.0	8.0
BHNO Training:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	2.0	2.0	2.0	2.0
	4.0	3.0	3.0	3.0	3.0
Child & Family Services Admin:					
Managers & Supervisors	-	-	1.0	1.0	1.0
Professional Support	-	-	2.0	2.0	2.0
Clerical Staff	-	-	2.0	2.0	2.0
	-	-	5.0	5.0	5.0
Sustain & Integration Administration:					
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	7.0	6.0	6.0	6.0
Clerical Staff	13.5	13.5	11.5	11.5	11.5
	23.5	22.5	19.5	19.5	19.5
North Administration Unit:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	4.0	4.0	4.0	4.0
Clerical Staff	7.4	7.4	7.3	7.3	7.3
	11.4	12.4	12.3	12.3	12.3

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
North Outpatient Treatment:					
Professional Support	28.0	28.0	28.0	28.0	28.0
	28.0	28.0	28.0	28.0	28.0
South Administration Unit:					
Managers & Supervisors	3.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	5.0	5.0	5.0
Clerical Staff	9.5	9.5	9.5	9.5	9.5
	17.5	16.5	16.5	16.5	16.5
South Outpatient Treatment SE:					
Professional Support	17.0	17.0	17.0	17.0	17.0
	17.0	17.0	17.0	17.0	17.0
South Outpatient Treatment SW:					
Professional Support	15.0	15.0	15.0	15.0	15.0
	15.0	15.0	15.0	15.0	15.0
Obra Assessment:					
Professional Support	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0
M.R.S.-C.S.M.:					
Professional Support	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0
Access Center Clinical:					
Professional Support	22.0	22.0	22.0	22.0	22.0
	22.0	22.0	22.0	22.0	22.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
POSITION TYPE (cont.)					
Access Center Administration:					
Managers & Supervisors	-	1.0	1.0	1.0	1.0
Professional Support	1.0	1.0	-	-	-
Clerical Staff	6.0	6.0	6.0	6.0	6.0
	<u>7.0</u>	<u>8.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
Adult Jail Diversion:					
Professional Support	2.0	2.0	2.0	2.0	2.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Juvenile Jail Diversion:					
Professional Support	1.0	1.0	-	-	-
	<u>1.0</u>	<u>1.0</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Position Count	<u>333.6</u>	<u>333.7</u>	<u>334.6</u>	<u>334.6</u>	<u>334.6</u>
EXPENDITURES BY SERVICE					
Macomb CMH	\$ 189,093,759	\$ 197,205,208	\$ 197,865,076	\$ 200,774,832	\$ 207,785,322
CMH Grants	254,173	258,520	485,909	507,719	172,719
Total	<u>\$ 189,347,932</u>	<u>\$ 197,463,728</u>	<u>\$ 198,350,985</u>	<u>\$ 201,282,551</u>	<u>\$ 207,958,041</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 13,915,237	\$ 13,425,617	\$ 11,205,298	\$ 11,130,565	\$ 11,018,224
Charges for Services	4,273,765	6,272,059	3,778,788	3,795,275	3,827,979
Other Revenue	193,736	270,384	203,245	179,000	181,871
Total Revenues	18,382,737	19,968,060	15,187,331	15,104,840	15,028,074
Expenditures:					
Personnel	7,437,613	7,514,753	7,613,443	8,262,797	8,342,619
Supplies & Services	5,918,286	7,367,957	3,953,495	3,646,957	3,668,133
Conferences & Training	321,265	206,450	170,005	123,722	118,722
Utilities	18,018	15,539	16,600	15,700	15,700
Repairs & Maintenance	49,901	18,461	42,479	36,630	36,330
Vehicle Operations	180,108	159,496	162,324	169,100	167,300
Contract Services	4,391,239	4,942,782	4,053,200	3,878,152	3,711,185
Internal Services	146,681	167,299	193,563	192,042	188,344
Capital Outlay	451,629	324,806	25,207	2,882	2,882
Total Expenditures	18,914,739	20,717,544	16,230,315	16,327,982	16,251,215
Revenues Over (Under) Expenditures	(532,002)	(749,483)	(1,042,984)	(1,223,142)	(1,223,141)
Other Financing Sources (Uses):					
Transfers in - General Fund	581,545	928,807	887,599	887,599	887,599
Transfers in - Other Funds	194,755	144,710	616,748	590,325	596,425
Transfers out	(181,521)	(157,293)	(546,363)	(512,364)	(518,465)
Total Other Financing Sources (Uses):	594,779	916,223	957,984	965,560	965,559
Net Increase (Decrease) in Fund Balance	62,776	166,740	(85,000)	(257,582)	(257,582)
Fund Balance, Beginning of Year	1,429,401	1,492,177	1,658,917	1,573,917	1,316,335
Fund Balance, End of Year	\$ 1,492,177	\$ 1,658,917	\$ 1,573,917	\$ 1,316,335	\$ 1,058,753

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Administration:					
Managers & Supervisors	2.0	2.0	2.0	3.0	3.0
Professional Support	2.0	2.0	2.0	1.0	1.0
Clerical Staff	1.8	1.8	1.8	1.8	1.8
	5.8	5.8	5.8	5.8	5.8
General Community Programming:					
Professional Support	15.0	17.3	17.3	18.8	18.8
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	16.0	18.3	18.3	19.8	19.8
Transportation:					
Professional Support	13.3	13.3	13.3	13.3	13.3
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	14.3	14.3	14.3	14.3	14.3
Macomb Food Program:					
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0
Homeless Services:					
Professional Support	1.0	1.0	-	-	-
	1.0	1.0	-	-	-
Head Start:					
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0
Professional Support	91.5	91.5	92.3	91.8	91.8
Clerical Staff	3.0	3.0	3.0	3.0	3.0
	96.5	96.5	97.3	96.8	96.8
Headstart-Early Childhood:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	1.5	2.5	2.5	3.3	3.3
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	3.5	4.5	4.5	5.3	5.3
Senior Nutrition:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	17.3	17.3	17.3	17.3	17.3
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	19.3	19.3	19.3	19.3	19.3

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
POSITION TYPE (cont.)					
Home Delivered Meals:					
Professional Support	4.0	4.5	4.5	4.5	4.5
	4.0	4.5	4.5	4.5	4.5
Home Preservation/Energy:					
Professional Support	12.0	12.0	12.0	7.0	7.0
Clerical Staff	3.0	3.0	3.0	1.0	1.0
	15.0	15.0	15.0	8.0	8.0
Senior Chore-AAA:					
Professional Support	1.8	1.8	0.8	0.8	0.8
Clerical Staff	1.0	1.0	1.0	-	-
	2.8	2.8	1.8	0.8	0.8
Feeding America:					
Professional Support	0.8	0.8	0.8	0.8	0.8
	0.8	0.8	0.8	0.8	0.8
Commodities Program:					
Professional Support	0.8	0.8	0.8	0.8	0.8
	0.8	0.8	0.8	0.8	0.8
Total Position Count	180.5	184.3	183.0	176.8	176.8

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY SERVICES AGENCY	COMMUNITY SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
EXPENDITURES BY SERVICE					
Administration	\$ 528,060	\$ 461,136	\$ 736,803	\$ 836,416	\$ 847,323
ARRA-TEFAP(Feeding America)	105,419	-	-	-	-
CDL Training	-	3,637	-	-	-
CSBG-ARRA	1,375,289	-	-	-	-
CSBG Discretionary	-	23,420	-	-	-
CSBG Discretionary EITC	24,000	20,000	20,000	20,000	20,000
Discretionary (non CSBG)	-	11,660	8,000	5,000	5,000
Early Headstart	-	-	-	1,417,004	1,427,173
EO	-	-	-	40,000	40,000
Federal Commodity Distribution	825,501	828,368	164,402	95,602	96,321
Feeding America	-	16,509	27,000	27,000	27,000
GCP Action Center	119	-	20,000	20,000	20,000
General Community Programming	763,499	1,036,684	1,096,098	973,980	997,164
Head Start	8,615,964	9,381,529	8,838,263	7,565,066	7,714,826
Home Delivered Meals	2,796,127	2,622,459	2,611,203	2,757,737	2,771,955
Home Injury Control/Chore AAA	166,624	167,094	169,563	153,998	153,998
Homeless Services	77,807	79,144	-	-	-
LIHEAP	369,000	615,012	287,000	-	-
LIHEAP-Deliverable Fuels	13,275	44,100	44,100	17,000	17,000
Macomb Food Program	187,679	2,569,816	223,237	182,825	185,696
MPSC-EAP	156,434	116,750	77,664	77,664	77,664
MPSC-Weatherization	424,822	303,915	-	-	-
Paratransit	-	1,592	-	-	-
Senior Citizens Chore-Cities	93,550	100,747	125,125	119,167	119,167
Senior Citizens Nutrition	981,475	722,182	714,862	702,532	708,901
SH Repair	-	-	-	50,000	50,000
Special Projects	135,693	164,351	170,000	170,000	170,000
TANF-EITC	-	1	-	-	-
Transportation	814,793	770,763	869,199	831,892	838,710
Vic Wertz Warehouse	-	-	88,310	87,650	87,650
Weatherization	641,131	813,968	445,849	353,413	354,132
Weatherization-DOE ARRA Modification	-	-	-	296,400	-
WFW-Weatherization	-	-	40,000	40,000	40,000
Total	\$ 19,096,260	\$ 20,874,837	\$ 16,776,678	\$ 16,840,346	\$ 16,769,680

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 6,488,256	\$ 6,314,223	\$ 6,740,850	\$ 6,403,225	\$ 6,627,120
Charges for Services	707,589	735,866	751,000	781,000	781,000
Investment Income	479	575	-	-	-
Reimbursements	314	129	-	-	-
Other Revenue	2,766	4,200	-	-	-
Total Revenues	7,199,404	7,054,993	7,491,850	7,184,225	7,408,120
Expenditures:					
Personnel	7,395,533	7,443,855	8,315,228	7,983,302	8,374,356
Supplies & Services	330,352	265,448	231,000	150,600	156,600
Conferences & Training	-	-	1,000	3,750	4,925
Repairs & Maintenance	74,841	51,821	87,500	69,500	69,500
Vehicle Operations	12,806	12,223	18,300	18,300	20,000
Contract Services	600,941	492,788	554,050	565,000	570,000
Internal Services	1,563,823	1,562,646	1,378,696	1,198,800	1,258,300
Capital Outlay	-	3,525	2,500	5,800	7,820
Total Expenditures	9,978,296	9,832,305	10,588,274	9,995,052	10,461,501
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	(2,778,892)	(2,777,312)	(3,096,424)	(2,810,827)	(3,053,381)
Other Financing Sources (Uses):					
Transfers in - General Fund	5,778,892	5,527,312	3,096,424	2,810,827	3,053,381
Transfers out	(3,000,000)	(2,750,000)	-	-	-
Total Other Financing Sources (Uses):	2,778,892	2,777,312	3,096,424	2,810,827	3,053,381
Net Increase (Decrease) in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	80,761	80,761	80,761	80,761	80,761
Fund Balance, End of Year	\$ 80,761	\$ 80,761	\$ 80,761	\$ 80,761	\$ 80,761

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Administration:					
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0
Professional Support	23.0	23.0	23.0	22.0	22.0
Clerical Staff	46.0	46.0	46.0	45.0	45.0
	71.0	71.0	71.0	69.0	69.0
Act 215 Fund:					
Professional Support	9.0	9.0	9.0	9.0	9.0
Clerical Staff	8.0	8.0	8.0	7.0	7.0
	17.0	17.0	17.0	16.0	16.0
Coop Reimbursement:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	11.0	11.0	11.0	11.0	11.0
Clerical Staff	21.0	21.0	21.0	21.0	21.0
	33.0	33.0	33.0	33.0	33.0
Total Position Count	121.0	121.0	121.0	118.0	118.0

EXPENDITURES BY SERVICE	Year ended September 30,				
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Administration	\$ 6,839,804	\$ 6,887,282	\$ 7,194,936	\$ 6,725,230	\$ 7,057,573
Act 215 Fund	1,027,549	886,131	1,054,259	1,061,999	1,109,379
Coop Reimbursement	2,087,382	2,033,777	2,309,529	2,177,823	2,264,549
Non-reimbursable costs	3,023,561	2,775,115	29,550	30,000	30,000
Total	\$ 12,978,296	\$ 12,582,305	\$ 10,588,274	\$ 9,995,052	\$ 10,461,501

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>		
HEALTH DEPARTMENT	HEALTH GRANTS		HEALTH & WELFARE		
MISSION STATEMENT:					
The County Health Department guards and protects the health and well-being of Macomb County residents through the promotion of safe, healthful living and by assisting those in need of health care.					
Year ended September 30,					
	<u>Audited</u>		<u>Budgeted</u>		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 5,245,228	\$ 4,145,009	\$ 3,754,995	\$ 3,409,294	\$ 3,425,503
Charges for Services	65,300	82,468	60,515	27,000	27,000
Reimbursements	33	174	-	-	-
Other Revenue	282,649	6,714	12,500	7,200	7,200
Total Revenues	<u>5,593,210</u>	<u>4,234,364</u>	<u>3,828,010</u>	<u>3,443,494</u>	<u>3,459,703</u>
Expenditures:					
Personnel	2,985,648	2,588,537	2,954,382	2,778,127	2,840,957
Supplies & Services	1,198,025	305,646	393,602	340,485	332,604
Conferences & Training	8,399	10,252	19,383	10,800	9,900
Repairs & Maintenance	11,221	3,974	2,064	1,964	1,964
Contract Services	1,212,892	659,496	572,065	552,736	514,708
Internal Services	408,871	374,897	404,926	297,749	303,779
Capital Outlay	107,406	188,021	16,154	6,350	5,267
Total Expenditures	<u>5,932,462</u>	<u>4,130,823</u>	<u>4,362,576</u>	<u>3,988,211</u>	<u>4,009,179</u>
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	<u>(339,252)</u>	<u>103,542</u>	<u>(534,566)</u>	<u>(544,717)</u>	<u>(549,476)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	318,189	274,484	534,566	544,717	549,476
Total Other Financing Sources (Uses):	<u>318,189</u>	<u>274,484</u>	<u>534,566</u>	<u>544,717</u>	<u>549,476</u>
Net Increase (Decrease) in Fund Balance	(21,063)	378,025	-	-	-
Fund Balance, Beginning of Year	161,061	139,998	518,023	518,023	518,023
Fund Balance, End of Year	<u>\$ 139,998</u>	<u>\$ 518,023</u>	<u>\$ 518,023</u>	<u>\$ 518,023</u>	<u>\$ 518,023</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Community Water Supply:					
Professional Support	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5
Venereal Disease:					
Professional Support	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0
Women/Infants/Children:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	18.5	18.5	20.5	20.5	20.5
Clerical Staff	4.0	4.0	4.0	4.0	4.0
	23.5	23.5	25.5	25.5	25.5
Aids Testing:					
Professional Support	5.5	5.5	5.5	5.5	5.5
	5.5	5.5	5.5	5.5	5.5
CSCHS/Outreach:					
Professional Support	-	-	1.0	2.5	2.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	3.0	4.5	4.5
Warren Housing Inspection:					
Professional Support	2.0	2.0	2.0	-	-
	2.0	2.0	2.0	-	-
Health Immunization:					
Professional Support	4.5	4.5	4.5	4.5	4.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	5.5	5.5	5.5	5.5	5.5
Family Planning:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	9.5	9.5	9.5	9.5	9.5
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	11.5	11.5	11.5	11.5	11.5
Emergency Preparedness:					
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0
Total Position Count	54.5	54.5	57.5	57.0	57.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	HEALTH GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
EXPENDITURES BY SERVICE					
Tobacco Retailer Inspections	\$ -	\$ -	\$ 35,000	\$ -	\$ -
Non Community Water Supply	23,579	21,036	21,266	21,266	20,000
Venereal Disease	261,832	259,824	330,075	330,075	330,075
Women/Infants/Children	1,300,216	1,412,260	1,704,363	1,596,504	1,601,263
Cleansweep Program	18,588	28,206	20,000	20,000	20,000
Aids Testing	235,977	205,723	241,627	241,627	241,627
CSCHS/Outreach	260,866	252,331	254,667	311,398	317,201
CSCHS Family Center	-	-	5,000	-	-
Community Health Outreach	27,694	-	-	-	-
Housing Inspections	187,580	186,566	204,353	-	-
Immunization	317,359	319,277	324,566	324,566	324,566
Immunization Reaching Child/Adult	424,987	92,054	-	-	-
Family Planning	697,377	692,589	767,122	745,400	757,072
WIC Breastfeeding	-	39,000	60,747	81,161	81,161
Emergency Preparedness	337,920	313,525	229,692	200,027	200,027
NAACHO MRC Capacity	-	-	5,000	-	-
CRI	175,456	172,179	129,098	116,187	116,187
H1N1 Planning	535,055	107,183	-	-	-
H1N1 Implementation	1,127,976	-	-	-	-
Tobacco Prevention	-	29,070	30,000	-	-
Total	\$ 5,932,462	\$ 4,130,823	\$ 4,362,576	\$ 3,988,211	\$ 4,009,179

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	JUVENILE ACCOUNTABILITY GRANT	JUDICIAL

MISSION STATEMENT:

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

	Year Ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 35,465	\$ 41,386	\$ 45,690	\$ 38,569	\$ 38,569
Charges for Services	1,860	1,610	-	3,000	3,000
Total Revenues	37,325	42,996	45,690	41,569	41,569
Expenditures:					
Contract Services	39,406	45,985	50,767	42,854	42,854
Total Expenditures	39,406	45,985	50,767	42,854	42,854
Revenues Over (Under) Expenditures	(2,081)	(2,989)	(5,077)	(1,285)	(1,285)
Other Financing Sources (Uses):					
Transfers in - General Fund	2,081	2,989	5,077	1,285	1,285
Total Other Financing Sources (Uses):	2,081	2,989	5,077	1,285	1,285
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
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

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

Year ended September 30,

	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 4,997	\$ -	\$ -	\$ -	\$ -
Charges for Services	155,181	403,337	230,800	148,500	147,500
Reimbursements	5,000	5,000	4,500	4,500	4,500
Total Revenues	<u>165,179</u>	<u>408,337</u>	<u>235,300</u>	<u>153,000</u>	<u>152,000</u>
Expenditures:					
Personnel	78,626	141,530	210,732	142,167	94,550
Supplies & Services	23,772	31,361	52,077	37,055	15,029
Conferences & Training	5,942	4,410	12,029	6,800	1,825
Contract Services	62,705	174,007	132,057	97,560	39,450
Internal Services	5,349	5,213	4,596	1,803	1,146
Total Expenditures	<u>176,393</u>	<u>356,520</u>	<u>411,491</u>	<u>285,385</u>	<u>152,000</u>
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	<u>(11,215)</u>	<u>51,817</u>	<u>(176,191)</u>	<u>(132,385)</u>	<u>-</u>
Other Financing Sources (Uses):					
Transfers in - Other Funds	60,148	12,000	-	-	-
Transfers out	(18,182)	(2,000)	-	-	-
Total Other Financing Sources (Uses):	<u>41,966</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	30,751	61,817	(176,191)	(132,385)	-
Fund Balance, Beginning of Year	284,435	315,186	377,004	200,813	68,428
Fund Balance, End of Year	<u>\$ 315,186</u>	<u>\$ 377,004</u>	<u>\$ 200,813</u>	<u>\$ 68,428</u>	<u>\$ 68,428</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COOPERATIVE EXTENSION	MSUE GRANT PROGRAMS	HEALTH & WELFARE

MISSION STATEMENT:

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

Year ended September 30,

EXPENDITURES BY SERVICE	Audited		Budgeted		
	2010	2011	2012	2013	2014
	Actual	Actual	Amended	Recommended	Forecasted
4-C	\$ 5,191	\$ -	\$ -	\$ -	\$ -
AMACHI Michigan	-	2,071	17,129	10,800	-
BEES Early Headstart	-	19,456	40,044	8,600	-
BEES MISD	-	-	12,800	-	-
Bright Horizons	257	-	-	-	-
DHS-Youth Mentor	15,474	-	-	-	-
Early On	1,925	10,194	16,105	12,560	3,500
Gypsy Moth Suppression	3,318	1,431	10,000	12,000	-
Housing-Warren	9,521	3,770	60,824	37,475	11,500
Leaps & Bounds	2,010	-	-	-	-
MISD Early On Parenting	48,731	81,268	-	-	-
MSHDA Foreclosure	-	134,351	221,368	185,450	132,000
MSU Housing-MSHDA	2,989	4,518	13,477	8,000	4,000
NSP	7,973	20,361	15,091	7,500	-
UW-Financial Literacy	80,127	67,500	-	-	-
WIC	17,059	13,601	4,653	3,000	1,000
Total	\$ 194,575	\$ 358,520	\$ 411,491	\$ 285,385	\$ 152,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>		
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS		JUDICIAL		
MISSION STATEMENT:					
The Prosecutors federal division (CRP) is to establish paternity and obtain child support court orders or enforce child support orders for all actions over which it has jurisdiction. The focus of the Victim Witness program is to implement the requirements of the William Regenmorter Crime Victim Rights Act, P.A. 87 of 1985.					
Year ended September 30,					
	<u>Audited</u>		<u>Budgeted</u>		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 1,132,842	\$ 1,162,182	\$ 1,321,758	\$ 1,288,674	\$ 1,317,268
Fines & Forfeitures	-	1,603	-	-	-
Reimbursements	25	-	-	-	-
Other Revenue	-	-	-	39,705	41,374
Total Revenues	<u>1,132,867</u>	<u>1,163,785</u>	<u>1,321,758</u>	<u>1,328,379</u>	<u>1,358,642</u>
Expenditures:					
Personnel	1,647,236	1,702,962	1,944,619	1,891,175	1,956,755
Supplies & Services	40,424	39,317	49,745	99,260	101,604
Conferences & Training	-	1,764	3,600	3,600	3,600
Repairs & Maintenance	2,056	904	2,400	2,400	2,400
Contract Services	8,000	8,000	11,500	10,500	10,500
Internal Services	102,145	146,646	178,838	127,407	119,135
Capital Outlay	4,800	6,628	-	2,500	2,500
Total Expenditures	<u>1,804,661</u>	<u>1,906,221</u>	<u>2,190,702</u>	<u>2,136,842</u>	<u>2,196,494</u>
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	<u>(671,794)</u>	<u>(742,436)</u>	<u>(868,944)</u>	<u>(808,463)</u>	<u>(837,852)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	671,794	742,436	868,944	808,463	837,852
Total Other Financing Sources (Uses):	<u>671,794</u>	<u>742,436</u>	<u>868,944</u>	<u>808,463</u>	<u>837,852</u>
Net Increase (Decrease) in Fund Balance	-	-	-	-	-
Fund Balance, Beginning of Year	29,808	29,808	29,808	29,808	29,808
Fund Balance, End of Year	<u>\$ 29,808</u>	<u>\$ 29,808</u>	<u>\$ 29,808</u>	<u>\$ 29,808</u>	<u>\$ 29,808</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

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

Year ended September 30,

POSITION TYPE	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
	PA Coop Reimbursement:				
Professional Support	5.0	5.0	5.0	5.0	5.0
Clerical Staff	8.0	8.0	8.0	8.0	8.0
	13.0	13.0	13.0	13.0	13.0
Victim Witness Rights:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0
Domestic Violence (VOCA):					
Professional Support	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0
Anti Drug Abuse:					
Professional Support	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0
Auto Theft Prosecution:					
Professional Support	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0
Total Position Count	22.0	22.0	22.0	22.0	22.0

EXPENDITURES BY SERVICE

PA Coop Reimbursement	\$ 941,772	\$ 1,003,330	\$ 1,252,420	\$ 1,199,781	\$ 1,230,236
Victim Witness	294,299	297,516	326,895	326,895	339,021
Domestic Violence (VOCA)	176,321	186,921	197,769	198,525	206,871
Anti Drug Abuse	256,029	278,737	270,184	274,230	278,573
Auto Theft Prosecution	136,240	139,717	143,434	137,411	141,793
Total	\$ 1,804,661	\$ 1,906,221	\$ 2,190,702	\$ 2,136,842	\$ 2,196,494

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>		
DEPARTMENT OF ROADS	ROADS		PUBLIC WORKS		
MISSION STATEMENT:					
The County Department of Roads is the governmental agency responsible for the maintenance and construction of the road system in Macomb County.					
Year ended September 30,					
	<u>Audited</u>		<u>Budgeted</u>		
	2010	2011	2012	2013	2014
	Actual	Actual	Amended	Recommended	Forecasted
Revenues:					
Licenses & Permits	\$ 313,366	\$ 309,745	\$ 506,200	\$ 481,200	\$ 481,200
Intergovernmental	73,686,107	65,726,406	77,485,644	85,052,818	62,776,595
Charges for Services	968,099	1,047,073	1,012,500	1,012,500	1,012,500
Investment Income	274,239	192,448	177,924	171,296	263,550
Other Revenue	2,135,304	341,049	803,961	353,583	171,297
Total Revenues	<u>77,377,115</u>	<u>67,616,720</u>	<u>79,986,229</u>	<u>87,071,397</u>	<u>64,705,142</u>
Expenditures:					
Personnel	27,495,964	26,857,906	29,502,686	29,770,474	29,788,474
Supplies & Services	769,171	675,869	1,009,917	1,030,250	1,002,264
Conferences & Training	18,927	22,730	58,500	60,885	57,985
Utilities	629,614	618,003	802,600	785,250	786,250
Repairs & Maintenance	468,220	584,751	738,860	773,110	750,110
Road Construction & Maintenance	40,508,603	34,561,299	50,489,485	50,504,363	32,731,813
Vehicle Operations	796,220	1,164,123	1,353,450	1,305,450	1,180,450
Contract Services	1,588,476	1,939,307	2,305,900	2,546,400	2,648,900
Capital Outlay	2,755,325	2,112,858	2,832,300	7,323,729	2,625,600
Total Expenditures	<u>75,030,520</u>	<u>68,536,847</u>	<u>89,093,698</u>	<u>94,099,911</u>	<u>71,571,846</u>
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	<u>2,346,595</u>	<u>(920,127)</u>	<u>(9,107,469)</u>	<u>(7,028,514)</u>	<u>(6,866,704)</u>
Other Financing Sources (Uses):					
Transfers in - Other Funds	1,263,671	279,383	250,000	-	-
Transfers out-Trails (Investment Income)	-	-	-	(171,296)	(263,550)
Total Other Financing Sources (Uses):	<u>1,263,671</u>	<u>279,383</u>	<u>250,000</u>	<u>(171,296)</u>	<u>(263,550)</u>
Net Increase (Decrease) in Fund Balance	3,610,266	(640,744)	(8,857,469)	(7,199,810)	(7,130,254)
Fund Balance, Beginning of Year	49,945,360	53,555,626	52,914,882	44,057,413	36,857,603
Fund Balance, End of Year	<u>\$ 53,555,626</u>	<u>\$ 52,914,882</u>	<u>\$ 44,057,413</u>	<u>\$ 36,857,603</u>	<u>\$ 29,727,349</u>
POSITION TYPE					
Managers & Supervisors	28.0	26.0	26.0	25.0	25.0
Professional Support	220.0	205.0	205.0	205.0	205.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0
	<u>250.0</u>	<u>233.0</u>	<u>233.0</u>	<u>232.0</u>	<u>232.0</u>
Total Position Count	<u>250.0</u>	<u>233.0</u>	<u>233.0</u>	<u>232.0</u>	<u>232.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>		
DEPARTMENT OF ROADS	ROADS		PUBLIC WORKS		
MISSION STATEMENT:					
The County Department of Roads is the governmental agency responsible for the maintenance and construction of the road system in Macomb County.					
Year ended September 30,					
	<u>Audited</u>		<u>Budgeted</u>		
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	<u>Actual</u>	<u>Actual</u>	<u>Amended</u>	<u>Recommended</u>	<u>Forecasted</u>
Intergovernmental Revenues:					
Federal:					
Federal Grants-ARRA	\$ 6,452,386	\$ 196,904	\$ -	\$ -	\$ -
Local Jobs Today Grant	296	6,911	75,000	-	-
Federal Aid-Critical Bridge	3,256,247	36,334	-	-	-
Federal C Funded Project	1,216,553	1,135,732	-	-	-
Federal Aid-Ted Funds	5,665,165	2,595,529	2,925,366	9,881,800	4,800,000
Highway Corridor Demonstration	-	31,022	-	-	-
Surface Transportation Program Rural	-	-	215,400	222,400	230,000
Federal High Priority Projects	978,139	1,347,218	5,125,090	575,000	-
Surface Transportation Program	3,389,004	6,595,291	8,932,400	8,793,400	7,049,600
Congestion Mitigation & Air Quality	4,808,396	4,141,345	10,107,677	11,140,000	2,180,000
Ted C	-	350,689	-	-	-
Highway Bridge Replacement	-	2,538,782	-	-	-
Transport Community & System	-	235,804	-	-	-
Highway Safety Improvement Program	-	-	-	1,240,000	1,200,000
Federal Discretionary Grant	-	-	-	1,742,323	-
Medicare Part D Payments	-	-	-	250,000	250,000
sub-total	<u>25,766,185</u>	<u>19,211,562</u>	<u>27,380,933</u>	<u>33,844,923</u>	<u>15,709,600</u>
State:					
Gas & Weight Tax	35,730,147	36,183,783	34,416,000	36,539,000	36,539,000
Local Bridge Fund	1,247,950	479,112	4,618,900	4,930,500	1,676,750
Public Safety Grant	1,382	-	-	-	-
Maintenance Revenue	7,723,237	7,037,784	5,566,727	5,475,995	5,475,995
Non-maintenance Revenue	517,430	159,782	700,000	650,000	650,000
State Salt Dome	92,713	-	-	-	-
MDOT Construction Revenue	-	-	1,400,000	-	-
sub-total	<u>45,312,859</u>	<u>43,860,461</u>	<u>46,701,627</u>	<u>47,595,495</u>	<u>44,341,745</u>
Local:					
City Contributions	790,276	566,188	174,233	599,000	4,000
County Appropriations	594,799	780,393	-	-	-
Township Contributions	1,189,653	1,307,802	3,228,852	3,013,400	2,721,250
Village Contributions	32,334	-	-	-	-
sub-total	<u>2,607,063</u>	<u>2,654,383</u>	<u>3,403,084</u>	<u>3,612,400</u>	<u>2,725,250</u>
Total Intergovernmental Revenues	<u>\$ 73,686,107</u>	<u>\$ 65,726,406</u>	<u>\$ 77,485,644</u>	<u>\$ 85,052,818</u>	<u>\$ 62,776,595</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2013 Road Construction	2014 Road Construction
LOCAL:				
Wolcott Road	over NB Clinton River	Replace Bridge	\$ 1,079,000	\$ -
Hagen Road	over Deer Creek	Replace Bridge	570,000	-
2013 Pavement Preservation	Countywide	Rehabilitation	400,000	-
Bridge Inspection	Countywide	Reconstruction	15,000	15,000
Large Culverts	Countywide	Culvert Replacement	200,000	200,000
24 Mile, Macomb Twp payback	Elan Estates to Clinton River bridge	Pave	244,000	-
33 Mile Road (carryover)	over Cemetery Ck	Replace Bridge	531,000	-
33 Mile Road (carryover)	over Highbank Ck	Replace Bridge	405,000	-
Shelby/Utica Phase 2 (carryover)	Riverbends Park	Non-motorized	1,575,000	-
Limestone Program	6 townships		768,000	768,000
Macomb Twp Local Road	TBD	Pave	-	1,000,000
East Archer Drive	over Canal	Replace Bridge	-	530,000
Chapman Road	over Deer Creek	Replace Bridge	-	675,000
Bordman Road	over EB Coon Creek	Replace Bridge	-	560,000
2014 Pavement Preservation - Concrete	Countywide	Rehabilitation	-	250,000
2014 Pavement Preservation - Hot Mix Asphalt	Countywide	Rehabilitation	-	250,000
Sub-total			5,787,000	4,248,000
PRIMARY:				
Various Rural Roads	Countywide	Rehabilitation	278,000	-
Various Roads	Countywide	Rehabilitation	1,115,000	-
Van Dyke	25 Mile to 26 Mile	Reconstruction	4,478,000	-
Van Dyke	26 Mile to West	Reconstruction	1,300,000	-
Mound Road	11 Mile to M-59	Capital Preventative Maint	1,069,000	-
12 Mile Road	Hoover to Schoenherr	Rehabilitation	1,135,000	-
Metro Parkway	M-97 to M-3	Design for reconstruction	420,000	-
New Haven Road	Deer Creek	Replace Bridge	1,005,000	-
10 Mile Road	Hayes to Groesbeck	Rehabilitation	750,000	-
2013 Pavement Preservation	Countywide	Rehabilitation	400,000	-
Bridge Inspection	Countywide		60,000	60,000
2013 MDOT Final Accounting	Various		100,000	-
Survey and Design	Countywide		100,000	100,000
Hayes Road	21 Mile to 23 Mile	Reconstruction	7,000,000	-
Various Roads (Carryover)	Countywide	Rehabilitation	3,468,000	-
23 Mile Road (Carryover)	at N.B. Clinton River	Replace Bridge	1,600,000	-
Auburn Road (Carryover)	Dequindre to Ryan	Reconstruction	2,000,000	-
Van Dyke (Carryover)	24 Mile to 25 Mile	Reconstruction	300,000	-
Mt. Clemens Trails (Carryover)	Various	Non-motorized	621,000	-
North Avenue	M59 to 21 Mile	Reconstruction	-	3,500,000
Metro Parkway	M97 to M3	Reconstruction	-	6,000,000
34 Mile Road	Campground to Fisher	Pave	-	2,100,000
25 Mile Road	Mound to Van Dyke	Reconstruction	-	2,200,000
Mound Road	28 Mile to 29 Mile	Pave	-	1,012,000
Various Rural Roads	Countywide	Resurface	-	287,500
2014 Pavement Preservation - Concrete	Countywide	Rehabilitation	-	500,000
2014 Pavement Preservation - Hot Mix Asphalt	Countywide	Rehabilitation	-	500,000
2014 MDOT Final Accounting	various		0	100,000
Sub-total			27,199,000	16,359,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>		
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS		
MISSION STATEMENT:				
The County Department of Roads is the governmental agency responsible for the maintenance and construction of the road system in Macomb County.				
<u>PROJECT</u>	<u>LIMIT</u>	<u>WORK</u>	<u>2013 Road Construction</u>	<u>2014 Road Construction</u>
TRAFFIC:				
Soil borings	TBD		26,000	26,000
Guardrail installation	TBD		254,000	254,000
LED retrofit	TBD		272,000	272,000
Signal Modernizations	TBD		273,000	273,000
New Signals	TBD		137,000	137,000
Schoenherr Road Signal Upgrades	I696 to Northpoint Blvd - 18 locations		428,000	-
Shelby/Macomb/Utica	22 locations		492,000	-
9 Mile Road Signal Upgrades	Dequindre to Jefferson - 19 locations		448,000	-
	Hamlich Park Dr to Champine St - 10 locations		45,000	-
13 Mile Road Signal Upgrades			45,000	-
Ryan Road Signal Upgrades	Toepfer to 22 Mile - 27 locations		483,000	-
Utica Road Signal Upgrades	12 Mile to 18 Mile - 8 locations		57,000	-
Ryan at Auburn, Schoenherr at 22 Mile, North at 26 Mile, 23 Mile at Chesterfield Signal Upgrades			148,000	-
Hoover, Hayes, Harper, Garfield, 12 Mile, Schoenherr Signal Upgrades	47 locations		1,321,000	146,000
	crossover west of Ryan to crossover east of Harper - 23 locations		477,000	24,000
Metro Parkway Signal Upgrades			477,000	24,000
Wireless Backhaul Communications Upgrade	23 locations		1,206,000	12,000
Mound Road Signal Upgrades	9 Mile to 18 Mile - 9 locations		557,000	30,000
21 Mile Signal Upgrade	Van Dyke to Jefferson - 10 locations		557,000	29,000
9 Mile at Marmon/Marion, 21 Mile at Tilch, 22 Mile at Shelby, Hayes at Clinton River Signal Upgrades			557,000	30,000
2013 Safety Funds Signal Upgrades	TBD		150,000	-
10 Mile Road Signal Optimization			60,000	-
14 Mile Road Signal Optimization			85,000	-
21 Mile Road Signal Optimization			11,000	-
23 Mile Road Signal Optimization			35,000	-
Van Dyke & Shelby Signal Optimization			195,000	-
13 Mile Road Signal Optimization			104,000	12,000
9 Mile Road Signal Optimization			144,000	16,000
Jefferson Signal Optimization			76,000	4,000
Mound Road Signal Optimization			63,000	-
Ryan Road Signal Optimization			78,000	-
Schoenherr Road Signal Optimization			228,000	2,000
Utica Road Signal Optimization			81,000	4,000
Dequindre Road Signal Optimization			68,000	8,000
Hoover, Hayes, Harper, Garfield Signal Optimization			83,000	250,000
Metro Parkway Signal Optimization			164,000	2,000
Local Field Networks	TBD		-	289,000
TOC Macomb Joint Operations Center			-	29,000
2013 Safety Funds Signal Upgrades	TBD		-	557,000
2013 Safety Funds Signal Upgrades	TBD		-	557,000
2013 Safety Funds Signal Upgrades	TBD		-	557,000
2014 Safety Funds Signal Upgrades	TBD		-	50,000
2014 Safety Funds Signal Upgrades	TBD		-	50,000
2014 Safety Funds Signal Upgrades	TBD		0	50,000
			9,363,000	3,670,000
MAINTENANCE SUB-TOTAL			8,155,363	8,454,313
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 50,504,363	\$ 32,731,813

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>		
SHERIFF	SHERIFF GRANTS		PUBLIC SAFETY		
MISSION STATEMENT:					
The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County.					
Year ended September 30,					
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
Revenues:					
Intergovernmental	\$ 1,129,954	\$ 1,082,487	\$ 1,086,923	\$ 1,117,716	\$ 1,136,117
Charges for Services	236,857	224,277	241,991	240,588	243,588
Fines & Forfeitures	25,998	19,259	30,000	30,000	30,000
Reimbursements	8,838	-	-	-	-
Total Revenues	1,401,647	1,326,023	1,358,914	1,388,304	1,409,705
Expenditures:					
Personnel	1,367,129	1,354,215	1,457,203	1,364,583	1,398,685
Supplies & Services	512,914	484,377	546,182	537,016	537,016
Repairs & Maintenance	5,054	5,282	6,833	6,833	6,833
Vehicle Operations	65,190	87,559	81,895	113,395	113,395
Internal Services	17,101	14,465	17,779	16,397	16,397
Capital Outlay	99,940	20,875	22,100	-	-
Total Expenditures	2,067,327	1,966,773	2,131,992	2,038,224	2,072,326
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	(665,679)	(640,751)	(773,078)	(649,920)	(662,621)
Other Financing Sources (Uses):					
Transfers in - General Fund	676,681	647,611	773,078	649,920	662,621
Total Other Financing Sources (Uses):	676,681	647,611	773,078	649,920	662,621
Net Increase (Decrease) in Fund Balance	11,002	6,861	-	-	-
Fund Balance, Beginning of Year	200,909	211,911	218,772	218,772	218,772
Fund Balance, End of Year	\$ 211,911	\$ 218,772	\$ 218,772	\$ 218,772	\$ 218,772

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	SHERIFF GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County.

	Year ended September 30,				
	Audited		Budgeted		
	2010 Actual	2011 Actual	2012 Amended	2013 Recommended	2014 Forecasted
POSITION TYPE					
C.O.M.E.T.:					
Professional Support	4.0	4.0	4.0	3.0	3.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>3.0</u>	<u>3.0</u>
Macomb Auto Theft Squad:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Secondary Road Patrol:					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Total Position Count	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>	<u>11.0</u>	<u>11.0</u>
EXPENDITURES BY SERVICE					
C.O.M.E.T.	\$ 435,148	\$ 430,486	\$ 500,058	\$ 373,304	\$ 382,604
Macomb Auto Theft Squad	1,064,686	1,042,547	1,144,264	1,164,166	1,176,567
Secondary Road Patrol	567,493	493,740	487,670	500,754	513,155
Total	<u>\$ 2,067,327</u>	<u>\$ 1,966,773</u>	<u>\$ 2,131,992</u>	<u>\$ 2,038,224</u>	<u>\$ 2,072,326</u>

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>		
COMMUNITY MENTAL HEALTH	SUBSTANCE ABUSE		HEALTH & WELFARE		
MISSION STATEMENT:					
The County CMH SA department provides substance abuse treatment through education and hospital/outpatient treatment centers in cooperation with the Mental Health department.					
Year ended September 30,					
	<u>Audited</u>		<u>Budgeted</u>		
	2010	2011	2012	2013	2014
	Actual	Actual	Amended	Recommended	Forecasted
Revenues:					
Intergovernmental	\$ 4,203,866	\$ 4,199,135	\$ 3,783,639	\$ 3,982,740	\$ 3,962,437
Charges for Services	3,535,863	3,653,629	3,735,357	3,748,829	3,823,404
Other Revenue	103,399	155,715	-	-	-
Total Revenues	<u>7,843,127</u>	<u>8,008,480</u>	<u>7,518,996</u>	<u>7,731,569</u>	<u>7,785,841</u>
Expenditures:					
Personnel	733,994	827,538	934,280	905,703	943,182
Supplies & Services	291,039	555,686	395,539	215,120	224,039
Conferences & Training	5,526	-	20,577	2,230	2,230
Utilities	3,304	4,051	12,000	11,000	12,000
Repairs & Maintenance	1,200	2,029	5,000	3,000	3,000
Contract Services	6,056,507	5,692,500	7,604,314	8,448,881	8,491,366
Internal Services	44,581	48,086	60,893	53,950	56,672
Capital Outlay	1,621	5,649	-	-	-
Total Expenditures	<u>7,137,772</u>	<u>7,135,539</u>	<u>9,032,603</u>	<u>9,639,884</u>	<u>9,732,489</u>
Excess (Deficiency) of Revenues					
Revenues Over (Under) Expenditures	<u>705,355</u>	<u>872,940</u>	<u>(1,513,607)</u>	<u>(1,908,315)</u>	<u>(1,946,648)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	1,177,251	1,300,052	1,080,231	1,234,273	1,240,531
Transfers out	(1,249,079)	-	-	-	-
Total Other Financing Sources (Uses):	<u>(71,829)</u>	<u>1,300,052</u>	<u>1,080,231</u>	<u>1,234,273</u>	<u>1,240,531</u>
Net Increase (Decrease) in Fund Balance	633,526	2,172,992	(433,376)	(674,042)	(706,117)
Fund Balance, Beginning of Year	685,019	1,318,546	3,491,538	3,058,162	2,384,120
Fund Balance, End of Year	<u>\$ 1,318,546</u>	<u>\$ 3,491,538</u>	<u>\$ 3,058,162</u>	<u>\$ 2,384,120</u>	<u>\$ 1,678,003</u>
POSITION TYPE					
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	6.0	6.0	6.0
Clerical Staff	3.2	3.2	3.2	3.2	3.2
Total Position Count	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>	<u>10.2</u>

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time Equivalent Recommended
	Minimum	Maximum	
<u>SPECIAL REVENUE FUNDS</u>			
Adult Drug Court:			
Managers & Supervisors:			
Adult Felony Drug Court Supervisor	49,604	62,004	1.0
Professional Support:			
Assessment/Therapy Coordinator	32,909	41,136	1.0
			2.0
Child Care Fund:			
Managers & Supervisors:			
Director, Juvenile Justice Center	73,280	91,600	1.0
Case Work Supervisor	49,464	61,830	1.0
Assistant Superintendent	46,317	57,896	2.0
Case Manager	38,668	48,335	3.0
Shift Supervisor	31,882	39,853	7.0
Professional Support:			
Program Coordinator	55,652	69,565	1.0
Psychologist	54,626	68,283	2.0
Juvenile Justice Center Counselor	38,616	58,699	3.0
Probation Officer	38,614	57,329	6.0
Detention Diversion Worker	37,406	55,108	10.0
Vocational Counselor	38,949	54,780	1.0
Coordinator of Security	34,976	42,395	1.0
Senior Secretary	34,164	41,411	1.0
Training Coordinator	33,875	39,853	1.0
Food Services Director	31,882	39,852	1.0
Youth Specialist	31,715	37,312	70.0
Delinquent Section Aide	29,602	33,831	1.0
Custodian I/II	27,871	33,465	3.0
Cook I	29,121	33,281	2.0
Cook (2 Part Time)	13.95	15.94	2.0
Clerical Staff:			
Account Clerk III	30,549	34,913	1.0
Typist Clerk IV	30,549	34,913	1.0
Typist Clerk III	29,097	33,254	2.0
			123.0
Community Corrections Fiscal Programs:			
Managers & Supervisors:			
Dir, Community Corrections	58,264	72,829	1.0
Asst Dir, Community Corrections	42,976	53,720	1.0
Professional Support:			
Case Manager/Coordinator	39,356	49,195	1.0
Assessor/Therapy Coordinator	32,909	41,136	2.0
Jail Population Specialist	32,909	41,136	2.0
MARCH Coordinator	32,909	41,136	1.0
Clerical Staff:			
Computer Maintenance Clerk	29,698	33,941	2.0
			10.0

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time Equivalent Recommended
	Minimum	Maximum	
Community Mental Health:			
Managers & Supervisors:			
Medical Director	122,728	153,410	1.0
Executive Director, CMH	95,027	111,392	1.0
Deputy Director	78,541	93,268	1.0
Program Director	71,308	89,135	5.0
Program Supervisor	58,264	72,829	8.0
Professional Support:			
Administrative Assistant IV	62,782	78,477	11.0
Administrative Assistant III	53,771	67,214	15.0
Therapist III	51,971	64,963	20.0
Administrative Assistant II	48,151	60,189	5.0
Psychologist	47,242	59,052	1.0
Therapist II	47,242	59,052	55.0
Senior Accountant	47,072	58,840	1.0
Accountant	42,976	53,720	4.0
Case Manager III	42,799	53,498	11.0
Registered Nurse	39,743	49,678	27.0
Case Manager II	38,773	48,467	70.0
Specialist II	38,773	48,467	3.0
Administrative Assistant I	36,818	46,022	9.0
Reimbursement Analyst	35,404	44,255	1.0
Case Manager I	34,270	42,837	2.0
Specialist I	34,270	42,837	4.0
Mental Health Worker III	31,398	36,939	8.0
Mental Health Worker II	26,528	30,317	3.0
Phone Counselor Supervisor (3 Part Time)	15.05	18.82	0.6
Phone Counselor (7 Part Time)	12.09	15.13	3.7
Clerical Staff:			
Administrative Secretary	35,404	44,255	1.0
Senior Secretary	32,235	40,294	1.0
Account Clerk IV	30,632	36,038	9.0
Secretary	30,632	36,038	5.0
Account Clerk III	30,014	34,301	14.0
Typist Clerk IV	30,014	34,301	2.0
Typist Clerk III	28,567	32,648	11.0
Account Clerk I/II	25,881	31,075	5.0
Typist Clerk I/II	25,249	29,578	12.0
Account Clerk I/II (3 Part Time)	13.27	15.94	1.0
Typist Clerk I/II (9 PartTime)	12.89	15.11	3.3
			334.6

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time Equivalent Recommended
	Minimum	Maximum	
Community Services Agency Fiscal Programs:			
Managers & Supervisors:			
Director, Community Services Agency	77,020	96,275	1.0
Assistant Director	62,782	78,477	1.0
Program Director	56,543	70,678	1.0
Project Director	53,771	67,214	1.0
Program Coordinator	44,761	55,952	2.0
Professional Support:			
Community Operations Coordinator	46,588	58,234	1.0
Fiscal Administrative Assistant	40,967	51,208	1.0
Health Services Coordinator	38,923	48,654	1.0
Food Program Coordinator	38,668	48,335	1.0
Site Supervisor	38,668	48,335	2.0
Transportation Supervisor	38,668	48,335	1.0
Home Preservation/Energy Supervisor	38,668	48,335	1.0
Health Services Coordinator	37,085	46,356	1.0
Disabilities Coordinator	36,182	45,228	1.0
Education Specialist	36,182	45,228	5.0
Family Service Coordinator	36,182	45,228	6.0
Stacked Teacher II	34,120	42,650	19.0
Teacher II - Full Day	33,806	42,257	4.0
Senior Nutrition Program Coordinator	32,909	41,136	2.0
Stacked Teacher I	32,833	41,042	5.0
Assurance Technician	32,776	40,970	1.0
Health Services Assistant	32,610	40,763	1.0
Teacher I - Full Day	32,582	40,727	3.0
Weatherization Inspector	31,823	39,779	5.0
Communications Specialist II	31,694	39,617	1.0
Administrative Aide	31,473	39,342	2.0
Case Manager	29,548	36,935	1.0
Assistant Transportation Coordinator	27,931	34,913	1.0
Community & Outreach Specialist	26,621	33,277	1.0
Inventory & Delivery Clerk	26,400	33,000	1.0
Field Worker	24,315	30,394	6.0
Typist Clerk/Field Worker	24,315	30,394	3.0
Senior Nutrition Program Clerk	20,283	25,354	3.0
Health Services Assistant (2 Part Time)	15.58	19.47	1.0
Inventory/Warehouse Worker (1 Part Time)	13.49	16.90	0.8

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time
	Minimum	Maximum	Equivalent Recommended
Community Services Agency Fiscal Programs (cont.):			
Warehouse Operator (1 Part Time)	11.92	14.03	0.8
Field Worker (3 Part Time)	12.09	13.45	2.3
Advocate (21 Part Time)	11.00	13.00	11.5
Senior Nutrition Program Clerk (1 Part Time)	10.17	12.71	0.5
Assistant Field Worker (2 Part Time)	10.10	12.62	1.5
Bus Driver (20 Part Time)	10.65	12.53	6.5
Van Driver (18 Part Time)	9.69	11.40	4.8
Teacher Aide (56 Part Time)	9.38	11.04	34.5
Site Supervisor (25 Part Time)	9.12	10.73	10.0
Record Keeper (1 Part Time)	8.15	9.58	0.8
Kitchen Aide (12 Part Time)	7.86	9.24	5.3
Clerical Staff:			
Senior Secretary	34,161	41,411	1.0
Account Clerk IV	29,083	36,353	4.0
Data Maintenance Clerk	28,333	35,417	2.0
Typist Clerk III	26,587	33,234	2.0
Account Clerk I/II	23,925	31,373	1.0
Account Clerk IV (1 Part Time)	14.63	18.35	0.8
			176.8
Friend of the Court:			
Managers & Supervisors:			
Friend of the Court	83,710	104,637	1.0
Family Court Counsel/Referee	73,280	91,600	1.0
Enforcement Division Director	69,336	86,670	1.0
Professional Support:			
Referee	63,450	79,313	7.0
Judicial Service Officer/Attorney	62,782	78,477	1.0
Judicial Service Officer	53,427	66,783	12.0
Analyst/Programmer	51,154	63,942	1.0
Chief Field Investigator	46,633	58,291	1.0
Clerical Services Supervisor	46,588	58,234	1.0
Field Investigator I/II	37,056	54,016	6.0
Support Investigator	34,537	50,439	3.0
Interstate Investigator	39,299	49,124	2.0
Medical Program Specialist	39,299	49,124	2.0
Cashier II	38,206	47,757	1.0
Data Maintenance Supervisor	38,206	47,757	1.0
Enforcement Investigator	36,862	46,077	1.0
Supervisor-Court Services	32,240	40,300	1.0
Clerical Staff:			
Administrative Secretary	35,404	44,255	1.0
Recorder-Secretary	31,826	38,577	10.0
Data Maintenance Clerk	30,056	35,360	9.0
Dictation Clerk	30,056	35,360	18.0
Account Clerk, Senior	29,623	33,855	7.0
Data Entry Clerk	29,623	33,855	11.0
Receptionist/Supply Clerk	28,363	32,415	1.0
Typist Clerk, Senior	28,363	32,415	6.0
Telephone Operator	27,157	31,037	1.0
Typist Clerk	27,157	31,037	11.0
			118.0

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time Equivalent Recommended
	Minimum	Maximum	
Health Grant Fiscal Programs:			
Managers & Supervisors:			
Program Manager	45,893	57,366	2.0
Professional Support:			
Women's Health Practitioner IV	49,546	61,933	2.0
Nutritionist I	42,288	52,860	1.0
Public Health Nurse III	40,078	50,097	2.0
Public Health Nurse II	38,702	48,377	4.0
W.I.C. Dietitian	37,204	46,506	3.0
Public Health Nurse I	38,702	45,097	1.0
V.D. Investigator II	33,738	42,172	2.0
Community Health Technician	26,528	30,317	9.0
Outreach Worker	22,639	29,361	1.0
Breastfeeding Peer Counselor II	Salary to be determined		1.0
Breastfeeding Peer Counselor I	Salary to be determined		1.0
Environmentalist (1 Part Time)	20.61	27.49	0.5
Counselor (6 Part Time)		26.51	3.5
Public Health Nurse II (7 Part Time)	19.79	24.75	3.5
W.I.C. Dietitian (4 Part Time)	18.85	23.56	3.0
Public Health Nurse I (4 Part Time)	19.79	22.58	3.0
Social Worker (1 Part Time)		22.14	0.5
Community Health Technician (9 Part Time)	13.58	15.53	5.0
Clerical Staff:			
Computer Maintenance Clerk	29,281	33,465	1.0
Typist Clerk III	28,567	32,648	2.0
Account Clerk I/II	25,881	31,075	4.0
Typist Clerk I/II	25,249	29,578	2.0
			57.0
Prosecuting Attorney Grants:			
Managers & Supervisors:			
Victim Witness Coordinator	47,167	58,958	1.0
Professional Support:			
Principal Trial Lawyer	73,161	99,508	2.0
Assistant IV	66,756	90,797	2.0
Assistant III	63,705	86,648	2.0
Investigator	36,216	52,919	2.0
Victim Witness Advocate	36,760	45,950	4.0
Clerical Staff:			
Secretary	30,632	36,038	1.0
Typist Clerk IV	30,014	34,301	8.0
			22.0

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time Equivalent Recommended
	Minimum	Maximum	
Department of Roads:			
Managers & Supervisors:			
Director of Roads	113,627	113,627	1.0
Finance Director	83,905	109,076	1.0
Deputy County Highway Engineer	76,277	99,160	1.0
Maintenance Supervisor	76,277	99,160	1.0
Planning Director	64,098	83,328	1.0
Purchasing Director	64,098	83,328	1.0
Development Manager	72,440	76,997	1.0
Fiscal Services Manager	56,976	74,069	1.0
Information Systems Manager	56,976	74,069	1.0
Permits/Local Road Engineer	56,976	74,069	1.0
Traffic Supervisor	68,214	70,780	1.0
Electrical Supervisor	56,609	61,730	1.0
Service Center 3 Foreman	56,281	61,397	1.0
Mechanic Foreman	54,902	60,023	1.0
Inspection Supervisor	52,863	57,988	1.0
Service Center Foreman	52,863	57,988	3.0
Sign Shop Supervisor	52,863	57,988	1.0
Stock and Inventory Supervisor	52,863	57,988	1.0
Electrical Assistant Foreman	56,085	57,637	2.0
Assist. Stockroom Supervisor	49,675	52,863	1.0
Mechanic Leader	43,139	50,877	1.0
Pavement Marking Leader	36,816	47,819	1.0
Professional Support:			
Traffic Engineer	68,800	73,353	1.0
Civil Engineer 3	67,207	71,758	7.0
Civil Engineer 2	60,724	65,277	1.0
Right-of-way Agent	61,626	65,277	1.0
Service Partner	43,828	60,195	1.0
Electrical Technician	45,552	57,023	2.0
Administrative Aide	43,828	56,976	1.0
Community Relations Coordinator	45,500	54,999	1.0
Information Systems Coord.	50,800	54,983	1.0
Design Technician	43,815	54,494	2.0
Electrician A	44,450	53,061	7.0
Assistant Foreman	50,251	52,865	9.0
Engineering Aide 3	42,187	52,865	9.0
Service Center Admin. Asst.	46,361	51,503	1.0
Master Welder	42,598	50,378	1.0
Mechanic Welder	42,598	50,378	1.0
Account Specialist 3	38,108	50,126	1.0
Mechanic	42,266	50,045	11.0
Stock Clerk 1	32,820	48,922	2.0
Account Specialist 2	36,980	48,745	2.0
Engineering Aide 2	36,980	48,745	15.0
Records Technician	36,980	48,745	1.0
Right-of-way Technician	36,980	48,745	1.0
Traffic Technician	36,980	48,745	2.0
Traffic/Subdivisions Coordinator	36,980	48,745	1.0
Master Sign Artisan	36,816	47,819	1.0

MACOMB COUNTY, MICHIGAN
Budgeted Positions by Department
Fiscal Year 2013

Fund and Position	Salary Range		2013 Full Time Equivalent Recommended
	Minimum	Maximum	
Department of Roads (cont.):			
Project Leader	36,816	47,819	6.0
Electrician B	36,566	47,570	5.0
Equipment Operator A	36,171	47,154	22.0
Account Specialist 1	33,211	47,029	1.0
Semi-truck Driver	34,902	45,885	4.0
Department Secretary	31,354	45,866	5.0
Engineering Aide 1	28,377	45,866	4.0
Heavy Truck Driver	34,216	45,198	42.0
Mechanic Helper	29,765	45,094	1.0
Traffic Sign Artisan	33,758	44,803	1.0
Equipment Operator B	33,571	44,533	4.0
Highway Maint. Person Leader	33,384	44,283	6.0
Custodian	28,954	44,013	1.0
Highway Maintenance Person	28,954	44,013	8.0
Department Clerk	28,924	42,746	11.0
Bldg Maint. Repair Person	34,403	41,829	1.0
Clerical Staff:			
Typist Clerk	25,515	38,382	2.0
			232.0
Sheriff Grants:			
Managers & Supervisors:			
Lieutenant	75,008	79,880	1.0
Professional Support:			
Sergeant	68,189	72,619	3.0
Deputy	45,247	57,746	6.0
Clerical Staff:			
Account Clerk IV	30,632	36,038	1.0
			11.0
Substance Abuse:			
Managers & Supervisors:			
Program Director	71,308	89,135	1.0
Professional Support:			
Administrative Assistant IV	62,782	78,477	1.0
Administrative Assistant III	53,771	67,214	3.0
Administrative Assistant II	48,151	60,189	2.0
Clerical Staff:			
Secretary	30,632	36,038	1.0
Account Clerk IV	30,632	36,038	2.0
Data Input Clerk (1 Part Time)		11.51	0.2
			10.2
TOTAL POSITION COUNT			1,096.6