

# MACOMB COUNTY, MICHIGAN

## Citizens Guide and Performance Dashboard

### 2017

This Citizens Guide and Performance Dashboard is intended to provide the general public with a brief but meaningful presentation on the finances of the County, with emphasis placed on the General Fund, long-term debt and legacy costs associated with pensions and retiree health care. The information presented herein represents amended budget amounts for 2017, recommended budget amounts for 2018 as well as forecasted amounts for 2019 and 2020. The adopted 2017 budget is available on the County's web site at [www.macombgov.org](http://www.macombgov.org). Questions and comments regarding the Citizens Guide and Performance Dashboard may be directed to the Finance Department at 586-469-5250.

## Overview of the County

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

## The Budget Process

The annual budget serves as the foundation for the County's financial planning and fiscal control for the upcoming year. The Appropriations Ordinance adopted by the Board of Commissioners represents the legal authorization for County agencies to procure goods and services. The County's budgetary practices and controls are governed by both County Charter and Public Act 2 of 1968, more commonly known as the Uniform Budgeting and Accounting Act. Each require that the budget be balanced, which means that budgeted appropriations cannot exceed the total of budgeted revenues and available fund balance reserves in any individual fund.

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

## Budget Adjustments

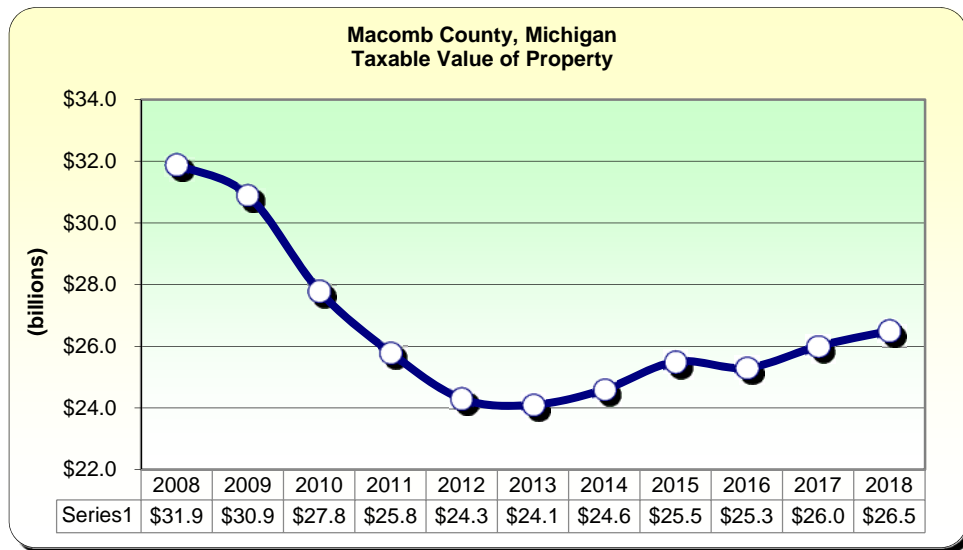
Transfers between budget centers must be approved by the Board of Commissioners regardless of amount. Transfers between line items within any budget center within any fund that exceed the lesser of \$35,000 or 5% of the total appropriations approved for the budget center in question must be approved by the Board of Commissioners. Multiple related expenditures shall be aggregated and are subject to the same parameters described above for any one budget

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year. Internal service costs may be transferred between funds and budget centers regardless of amount without prior approval of the Board of Commissioners.

## Budget and Forecast Assumptions

Property taxes account for approximately 16.8% of revenues across all funds and are the primary source of revenue for the General Fund (53.2% for 2018). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid 1990s through the mid 2000s. Taxable values began to stagnate in 2008 and declined 24.5% from that time through the end of 2013. **Since the decline ended in 2013, taxable values have increased 7.9%. Taxable values are estimated to increase 2% in 2018.** Each 1% change in property values equates to approximately \$1.0 million in property tax revenue to the General Fund. Health care costs for 2017 are expected to increase 4%. The taxable value of property for the past ten years along with next year's projection is presented below.



## Operations at a Glance

The County provides many valued services to its residents. These activities are accounted for in many different funds. The General Fund is the main operating fund of the County and is used to account for functions that are financed primarily by property taxes and other general revenue such as State Revenue Sharing, liquor tax and interest. Special Revenue and Enterprise funds are used to account for activities that are funded primarily by State and Federal grants and charges for services. Amended budget information for 2017 and recommended budget information for 2018 for all budgeted funds is presented on the following two pages.

**MACOMB COUNTY, MICHIGAN**  
**Citizens Guide and Performance Dashboard**  
**2017**

**Macomb County, Michigan**  
**Budgeted Revenues and Expenditures - All Funds (As Amended)**  
**Fiscal 2017**

	<b>Major Funds</b>				<b>Total</b>
	<b>General Fund</b>	<b>Department of Roads</b>	<b>Community Mental Health</b>	<b>Nonmajor Funds</b>	
<b>Revenues</b>					
Property Taxes	\$ 117,561,032	\$ -	\$ -	\$ 1,113,754	\$ 118,674,786
Intergovernmental	36,096,273	92,113,309	9,452,628	62,748,551	200,410,761
Charges for Services/Reimb	41,849,819	2,511,500	187,653,561	73,316,318	305,331,198
Indirect Cost Allocation	14,516,589	-	55,093	-	14,571,682
Other Sources	2,220,614	1,385,069	44,236	1,002,694	4,652,613
Transfers In	8,153,000	-	4,050,942	37,078,102	49,282,044
<b>Total Revenues</b>	<b>220,397,327</b>	<b>96,009,878</b>	<b>201,256,460</b>	<b>175,259,419</b>	<b>692,923,084</b>
<b>Expenditures</b>					
Salaries & Wages	83,481,689	16,751,001	17,298,235	41,797,438	159,328,363
Fringe Benefits	50,973,492	15,505,320	11,623,892	23,145,807	101,248,511
Supplies & Commodities	29,708,735	6,021,897	21,853,520	46,094,272	103,678,424
Road Construction & Maintenance	-	63,583,237	-	-	63,583,237
Contract Services	7,371,500	4,545,500	148,496,729	27,482,397	187,896,126
Internal Services	5,180,415	-	1,895,176	7,531,375	14,606,966
Capital Outlay	1,974,595	4,116,300	88,908	2,785,593	8,965,396
Debt Service	-	-	-	27,383,266	27,383,266
Transfers Out	56,204,050	195,769	-	2,204,818	58,604,637
<b>Total Expenditures</b>	<b>234,894,476</b>	<b>110,719,024</b>	<b>201,256,460</b>	<b>178,424,966</b>	<b>725,294,926</b>
Net Decrease in Fund Balance	(14,497,149)	(14,709,146)	-	(3,165,547)	(32,371,842)
Fund Balance, Beginning of Year	61,634,476	63,385,652	5,682,790	21,642,604	152,345,522
Fund Balance, End of Year	<u>\$ 47,137,327</u>	<u>\$ 48,676,506</u>	<u>\$ 5,682,790</u>	<u>\$ 18,477,057</u>	<u>\$ 119,973,680</u>

**MACOMB COUNTY, MICHIGAN**  
**Citizens Guide and Performance Dashboard**  
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**Macomb County, Michigan**  
**Budgeted Revenues and Expenditures - All Funds (As Recommended)**  
**Fiscal 2018**

	<b>Major Funds</b>				<b>Total</b>
	<b>General</b>	<b>Department</b>	<b>Community</b>	<b>Nonmajor</b>	
	<b>Fund</b>	<b>of Roads</b>	<b>Mental Health</b>	<b>Funds</b>	
<b>Revenues</b>					
Property Taxes	\$ 119,965,426	\$ -	\$ -	\$ 1,871,913	\$ 121,837,339
Intergovernmental	36,090,647	107,431,390	9,360,194	59,753,541	212,635,772
Charges for Services/Reimb	43,177,135	2,344,000	170,399,366	54,650,823	270,571,324
Indirect Cost Allocation	15,245,889	-	66,150	-	15,312,039
Other Sources	2,380,594	1,360,267	306,450	20,681,035	24,728,346
Transfers In	8,063,000	-	3,994,632	37,035,132	49,092,764
<b>Total Revenues</b>	<b>224,922,691</b>	<b>111,135,657</b>	<b>184,126,792</b>	<b>173,992,444</b>	<b>694,177,584</b>
<b>Expenditures</b>					
Salaries & Wages	87,001,669	17,247,214	15,721,646	43,309,961	163,280,490
Fringe Benefits	50,285,767	17,386,194	9,948,409	22,696,889	100,317,259
Supplies & Commodities	30,247,701	6,113,285	11,742,562	39,042,629	87,146,177
Road Construction & Maintenance	-	77,552,285	-	-	77,552,285
Contract Services	8,250,612	4,668,950	144,866,255	30,298,955	188,084,772
Internal Services	5,612,672	-	1,768,781	8,400,114	15,781,567
Capital Outlay	1,019,600	14,493,821	79,139	1,099,755	16,692,315
Debt Service	-	-	-	28,861,938	28,861,938
Transfers Out	46,456,873	511,217	-	1,562,569	48,530,659
<b>Total Expenditures</b>	<b>228,874,894</b>	<b>137,972,966</b>	<b>184,126,792</b>	<b>175,272,810</b>	<b>726,247,462</b>
Net Decrease in Fund Balance	(3,952,203)	(26,837,309)	-	(1,280,366)	(32,069,878)
Fund Balance, Beginning of Year	47,137,327	48,676,506	5,682,790	18,477,058	119,973,681
Fund Balance, End of Year	<b>\$ 43,185,124</b>	<b>\$ 21,839,197</b>	<b>\$ 5,682,790</b>	<b>\$ 17,196,692</b>	<b>\$ 87,903,803</b>

# MACOMB COUNTY, MICHIGAN

## Citizens Guide and Performance Dashboard

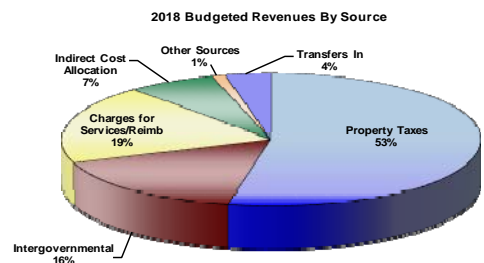
### 2017

## The General Fund

The General Fund is the primary operating fund of the County. It is responsible for funding virtually all law enforcement and justice functions, including the courts, juvenile justice, Sheriff, Prosecuting Attorney and support services such as Finance and Human Resources. The General Fund is also responsible for funding the majority of the operations of the County's other elected officials, including the County Executive, Clerk/Register of Deeds, Treasurer, Board of Commissioners and the Public Works Commissioner. A summary of revenues by source and expenditures by category and function are presented below.

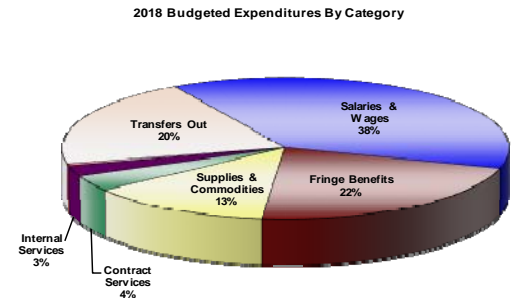
**Macomb County, Michigan**  
**General Fund Revenues By Source**

	2016 Actual	2017 Amended	2018 Recommend	2019 Forecast	2020 Forecast
Property Taxes	\$ 114,025,390	\$ 117,561,032	\$ 119,965,426	\$ 122,359,734	\$ 124,496,656
Intergovernmental	39,059,424	36,096,273	36,090,647	36,320,339	36,552,328
Charges for Services/Reimb	42,878,508	41,849,819	43,177,135	43,383,750	43,568,275
Indirect Cost Allocation	14,461,742	14,516,589	15,245,889	15,248,751	15,257,452
Other Sources	2,566,966	2,220,614	2,380,594	2,380,594	2,380,594
Transfers In	8,063,243	8,153,000	8,063,000	8,063,000	8,063,000
<b>Total</b>	<b>\$ 221,055,273</b>	<b>\$ 220,397,327</b>	<b>\$ 224,922,691</b>	<b>\$ 227,756,168</b>	<b>\$ 230,318,305</b>



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

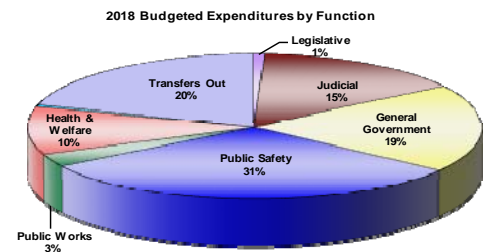
	2016 Actual	2017 Amended	2018 Recommend	2019 Forecast	2020 Forecast
Salaries & Wages	\$ 83,008,260	\$ 83,481,689	\$ 87,001,669	\$ 88,546,905	\$ 89,615,038
Fringe Benefits	44,871,527	50,973,492	50,285,767	51,638,340	52,645,275
Supplies & Commodities	26,557,766	29,708,735	30,247,701	30,131,148	30,229,560
Contract Services	6,868,176	7,371,500	8,250,612	8,266,321	8,280,666
Internal Services	5,846,654	5,180,415	5,612,672	5,678,965	5,744,123
Capital Outlay	1,391,904	1,974,595	1,019,600	998,600	1,023,600
Transfers Out	63,089,748	56,204,050	46,456,873	57,710,826	50,346,986
<b>Total</b>	<b>\$ 231,634,035</b>	<b>\$ 234,894,476</b>	<b>\$ 228,874,894</b>	<b>\$ 242,971,105</b>	<b>\$ 237,885,248</b>



Note: Capital outlay comprises of less than 1% of the total

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

	2016 Actual	2017 Amended	2018 Recommend	2019 Forecast	2020 Forecast
Legislative	\$ 1,234,851	\$ 1,790,924	\$ 1,702,622	\$ 1,725,348	\$ 1,745,435
Judicial	31,182,103	34,312,621	34,370,558	35,048,386	35,514,256
General Government	43,990,321	42,026,762	44,038,312	44,639,000	45,252,877
Public Safety	64,993,982	69,085,013	71,159,267	72,257,342	73,034,772
Public Works	5,339,112	6,676,884	6,511,090	6,636,715	6,734,450
Health & Welfare	20,412,014	22,823,627	23,616,572	23,954,888	24,232,872
Capital Outlay	1,391,904	1,974,595	1,019,600	998,600	1,023,600
Transfers Out	63,089,748	56,204,050	46,456,873	57,710,826	50,346,986
<b>Total</b>	<b>\$ 231,634,035</b>	<b>\$ 234,894,476</b>	<b>\$ 228,874,894</b>	<b>\$ 242,971,105</b>	<b>\$ 237,885,248</b>

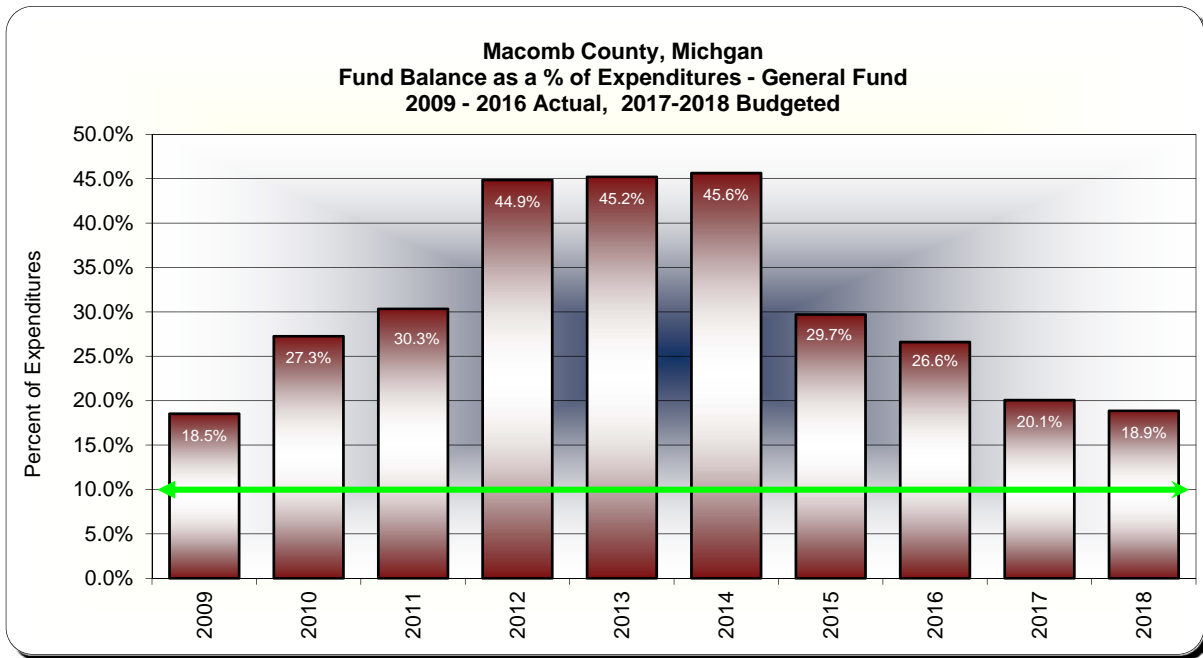


Note: Capital outlay comprises of less than 1% of the total

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**The General Fund (concluded)**

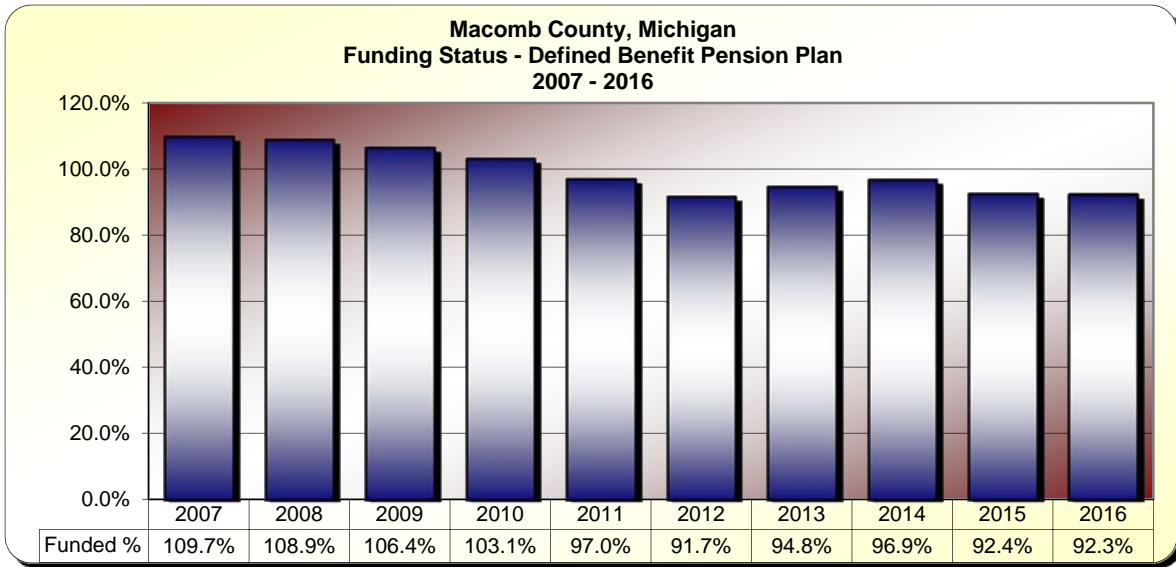
**Fund Balance** - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10% - 15% of annual expenditures in any given fund. The audited General Fund balance of \$61.6 million as of December 31, 2016 represented 26.6% of 2016 expenditures. The ratio is expected to decrease to approximately 20.1% by the end of fiscal 2017 and 18.9% by the end of fiscal 2018 as a result of significantly higher than originally forecasted contributions over the next three years to the County's capital improvement plan. A graphical representation of the level of fund balance as a percentage of expenditures for the last 10 years is presented below.



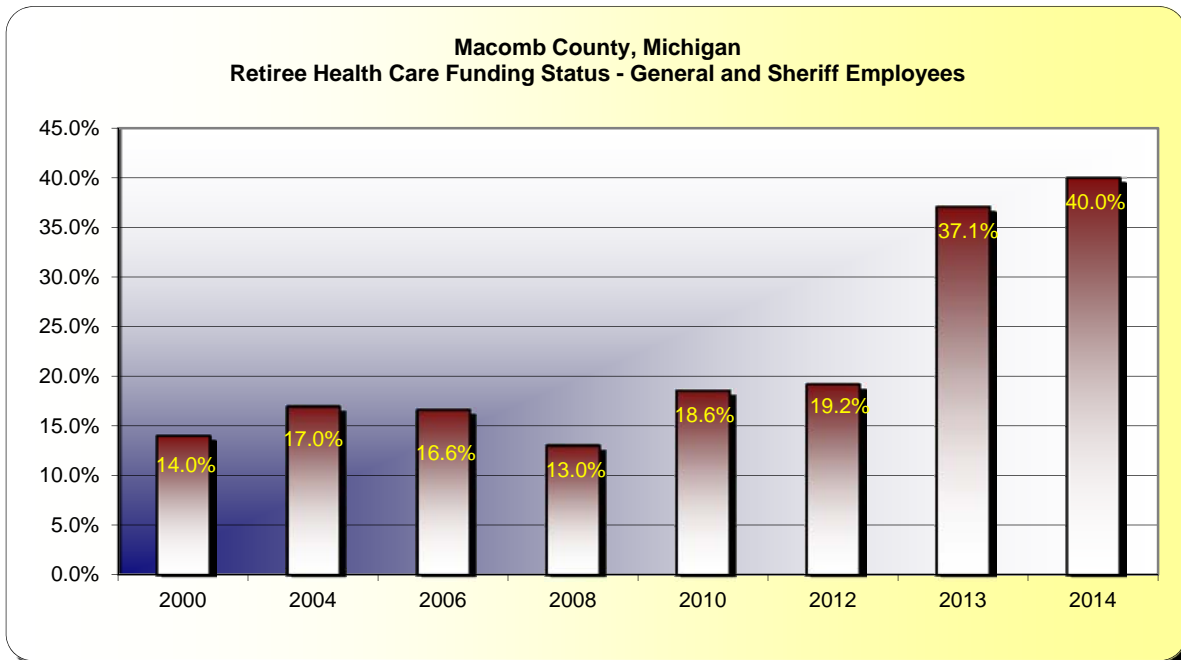
**Unfunded Liabilities**

**Defined Benefit Pension Plan** - The County sponsors and administers the Macomb County Employees' Retirement System (the "System"), a single employer defined benefit plan covering substantially all County employees. The System was established in accordance with state statutes to provide retirement benefits for the employees of the County and its several offices, boards and departments, including the County Road Commission. As of December 31, 2016, the date of the most recent actuarial valuation, the plan was 92.3% funded. The actuarial accrued liability was \$1,019,137,859 and the actuarial value of plan assets was \$940,494,250, resulting in an unfunded liability of \$78,643,609. The funding status for the last 10 years is presented on the following page.

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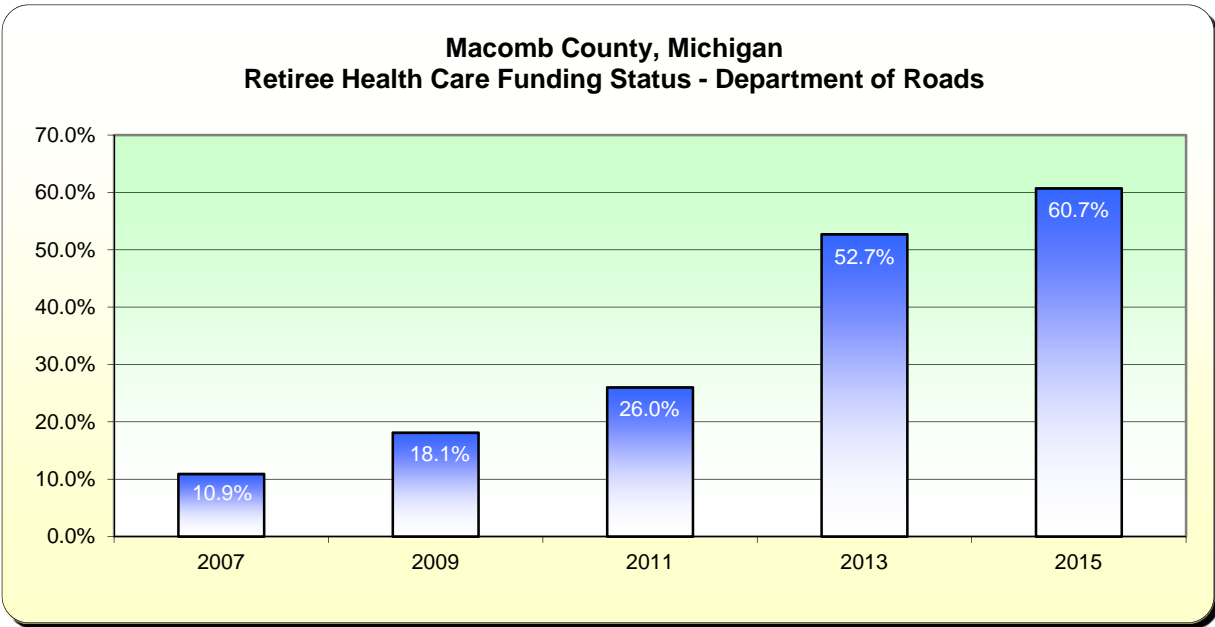


**Retiree Health Care** - The County sponsors a single employer postretirement healthcare plan for retirees and their spouses. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2014, the date of the most recent actuarial valuation, the plan was 40% funded. The actuarial accrued liability for benefits was \$435,124,093 and the actuarial value of assets in the plan was \$174,132,994, resulting in an unfunded actuarial accrued liability of \$260,991,099. It is important to emphasize that the most recent actuarial valuation does not take into account the County's contribution of \$321,636,883 for the year ended December 31, 2015. The contribution was possible as a result of bond proceeds received as a result of the 2015 retiree health care bonds issued in March 2015.



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



**Long-Term Debt**

The County's general obligation bonds are rated **AA+** by Standard & Poor's and **Aa1** by Moody's Investor Service. The County's outstanding general obligation debt supported by the primary government as of December 31, 2017 will be \$300,651,601 or \$346.48 per capita. All of the County's General Obligation Debt will be retired as of December 31, 2035. Annual debt service requirements and outstanding balances for the years 2018 – 2035 are presented on the following page.

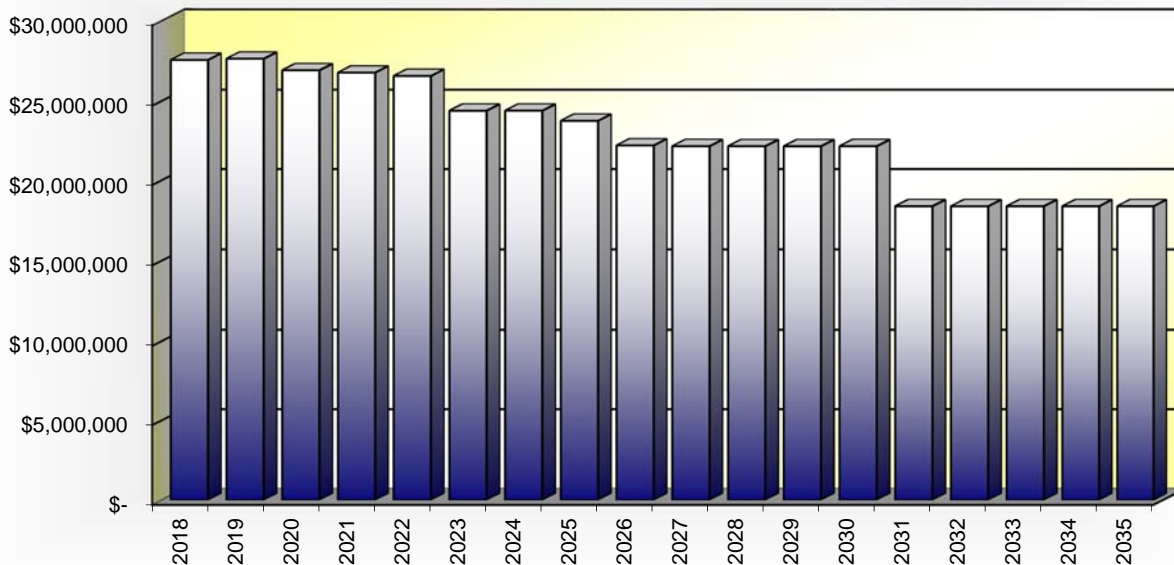


# MACOMB COUNTY, MICHIGAN

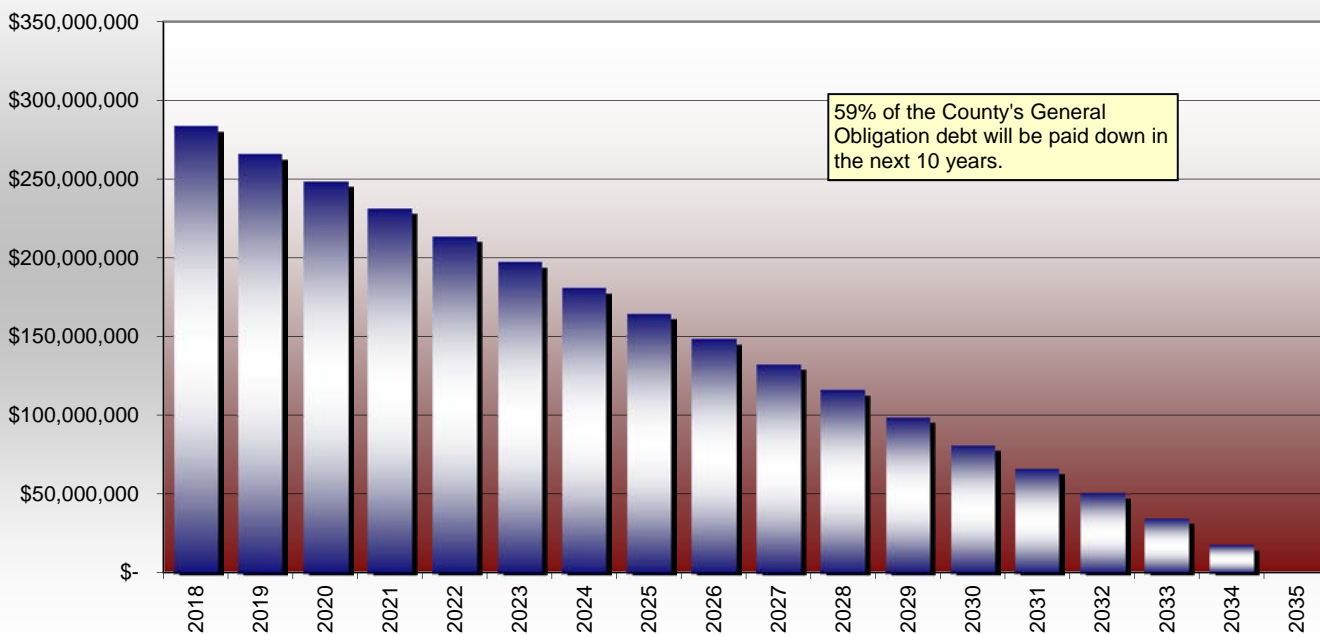
## Citizens Guide and Performance Dashboard

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**Macomb County, Michigan  
Annual Debt Service Requirements  
2018 - 2035**



**Macomb County, Michigan  
General Obligation Debt Outstanding  
December 31,**

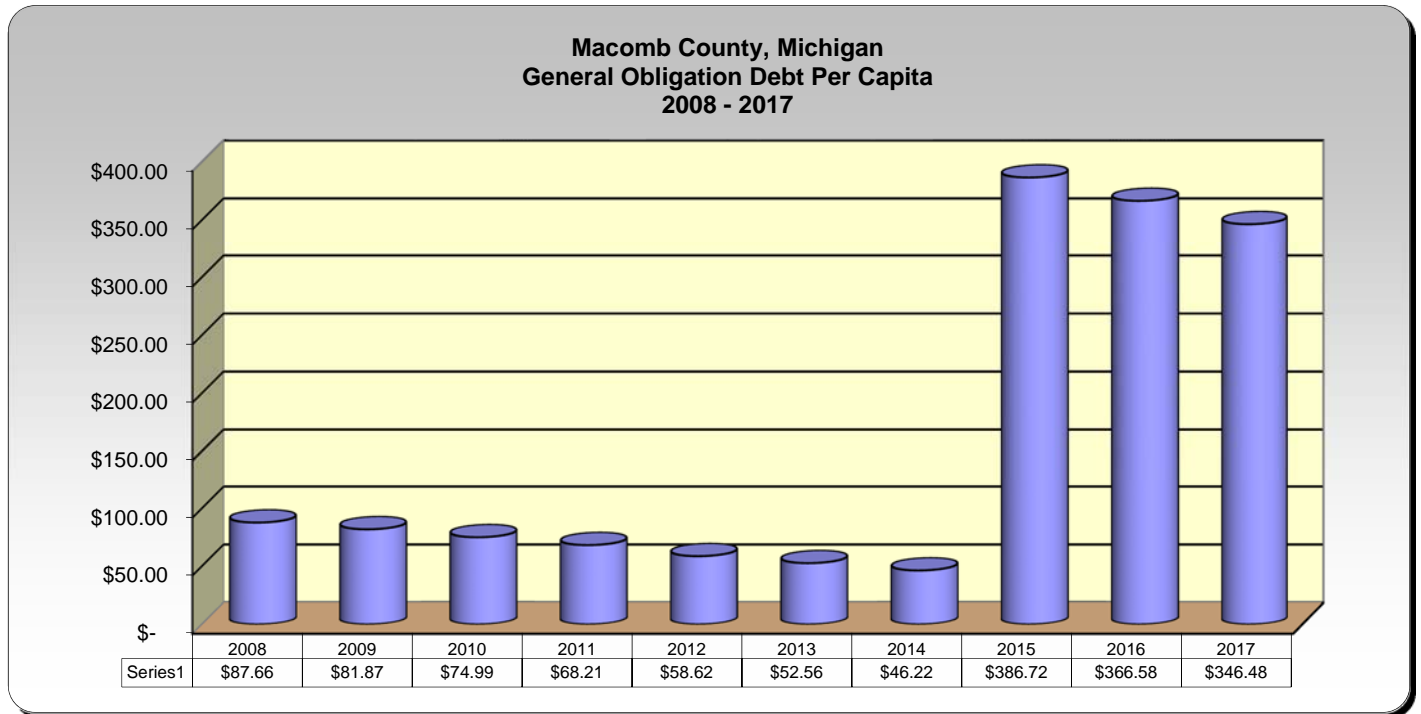


# MACOMB COUNTY, MICHIGAN

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A graphical representation of the County's general obligation debt per capita for the last 10 years is presented below.



Annual principal and interest payments by issue are presented below and following pages:

	Series 2005 Clemens Refunding General Obligation, Limited Tax 12/1/2005 \$2,875,000 General Fund Unrestricted Revenues		Series 2012 PWK/Wertz Refunding General Obligation, Limited Tax 3/1/2012 \$6,550,000 General Fund Unrestricted Revenues		Series 2012A 800 MhZ/NB Court Refunding General Obligation, Limited Tax 10/1/2012 \$14,160,000 General Fund Unrestricted Revenues	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 280,000	\$ 28,909	\$ 515,000	\$ 84,550	\$ 1,360,000	\$ 253,825
2019	300,000	16,799	560,000	73,800	1,395,000	226,625
2020	210,000	5,250	535,000	62,850	1,410,000	198,725
2021	-	-	575,000	50,313	1,455,000	170,526
2022	-	-	565,000	36,063	1,495,000	141,425
2023	-	-	575,000	21,812	1,510,000	109,656
2024	-	-	585,000	7,312	1,555,000	75,681
2025	-	-	-	-	1,550,000	38,750
	<u>\$ 790,000</u>	<u>\$ 50,958</u>	<u>\$ 3,910,000</u>	<u>\$ 336,700</u>	<u>\$ 11,730,000</u>	<u>\$ 1,215,213</u>

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<b>Name:</b>	<b>Series 2012 Bridge Refunding</b>	<b>Series 2014 MTB/YTH Refunding</b>	<b>Series 2015 Central Campus Renovations</b>
<b>Type:</b>	<b>General Obligation, Limited Tax</b>	<b>General Obligation, Limited Tax</b>	<b>General Obligation, Limited Tax</b>
<b>Issue Date:</b>	<b>11/1/2012</b>	<b>9/1/2014</b>	<b>6/4/2015</b>
<b>Original Issue Amount:</b>	<b>\$2,265,000</b>	<b>\$15,155,000</b>	<b>\$44,210,000</b>
<b>Funding Source:</b>	<b>General Fund Unrestricted Revenues</b>	<b>General Fund Unrestricted Revenues</b>	<b>General Fund Unrestricted Revenues</b>

Year	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 470,000	\$ 20,100	\$ 1,860,000	\$ 363,400	\$ 2,510,000	\$ 1,228,398
2019	535,000	10,700	1,910,000	288,000	2,565,000	1,171,236
2020	-	-	2,020,000	209,400	2,635,000	1,099,649
2021	-	-	2,120,000	126,600	2,705,000	1,033,074
2022	-	-	2,105,000	42,100	2,770,000	964,474
2023	-	-	-	-	2,870,000	865,524
2024	-	-	-	-	2,990,000	748,324
2025	-	-	-	-	3,110,000	626,324
2026	-	-	-	-	3,220,000	515,824
2027	-	-	-	-	3,320,000	414,404
2028	-	-	-	-	3,430,000	304,689
2029	-	-	-	-	3,545,000	188,272
2030	-	-	-	-	3,670,000	64,225
	<b>\$ 1,005,000</b>	<b>\$ 30,800</b>	<b>\$ 10,015,000</b>	<b>\$ 1,029,500</b>	<b>\$ 39,340,000</b>	<b>\$ 9,224,417</b>

<b>Name:</b>	<b>Series 2015 Retiree Health Care</b>	<b>Series 2007 MDOT Loan</b>	<b>Series 2010 MDOT Loan</b>
<b>Type:</b>	<b>General Obligation, Limited Tax</b>	<b>General Obligation</b>	<b>General Obligation</b>
<b>Issue Date:</b>	<b>3/11/2015</b>	<b>11/14/2008</b>	<b>10/1/2010</b>
<b>Original Issue Amount:</b>	<b>\$263,555,000</b>	<b>\$477,720</b>	<b>\$495,000</b>
<b>Funding Source:</b>	<b>See note below</b>	<b>General Fund Unrestricted Revenues</b>	<b>General Fund Unrestricted Revenues</b>

Year	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 9,905,000	\$ 8,479,854	\$ 49,912	\$ 5,195	\$ 50,910	\$ 4,197
2019	10,080,000	8,308,400	49,491	499	51,928	3,178
2020	10,295,000	8,090,570	-	-	52,967	2,140
2021	10,545,000	7,842,358	-	-	54,025	1,079
2022	10,830,000	7,558,908	-	-	-	-
2023	11,145,000	7,246,138	-	-	-	-
2024	11,485,000	6,903,318	-	-	-	-
2025	11,860,000	6,532,812	-	-	-	-
2026	12,250,000	6,138,348	-	-	-	-
2027	12,685,000	5,706,414	-	-	-	-
2028	13,155,000	5,233,770	-	-	-	-
2029	13,670,000	4,717,304	-	-	-	-
2030	14,230,000	4,160,116	-	-	-	-
2031	14,815,000	3,572,986	-	-	-	-
2032	15,465,000	2,918,756	-	-	-	-
2033	16,155,000	2,235,820	-	-	-	-
2034	16,865,000	1,522,416	-	-	-	-
2035	17,610,000	777,657	-	-	-	-
	<b>\$ 233,045,000</b>	<b>\$ 97,945,945</b>	<b>\$ 99,403</b>	<b>\$ 5,694</b>	<b>\$ 209,830</b>	<b>\$ 10,594</b>

Note: Funding sources for the 2015 Retiree Health Care Bonds include General Fund unrestricted revenues as well as restricted source revenues received from granting agencies used to pay for employees' fringe benefits in certain grant-funded programs.

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# MACOMB COUNTY, MICHIGAN

## Citizens Guide and Performance Dashboard

### 2017

<b>Name:</b>	<b>Series 2010 MDOT Loan</b>	<b>Series 2014 MDOT Loan</b>
<b>Type:</b>	<b>General Obligation</b>	<b>General Obligation</b>
<b>Issue Date:</b>	<b>10/29/2010</b>	<b>7/1/2014</b>
<b>Original Issue Amount:</b>	<b>\$334,405</b>	<b>\$472,500</b>
<b>Funding Source:</b>	<b>General Fund Unrestricted Revenues</b>	<b>General Fund Unrestricted Revenues</b>








Year	Principal	Interest	Principal	Interest
2018	\$ 33,929	\$ 1,378	\$ 36,381	\$ 11,088
2019	34,272	1,036	37,472	9,996
2020	34,611	696	38,596	8,872
2021	34,962	351	39,754	7,714
2022	-	-	40,947	6,522
2023	-	-	42,175	5,293
2024	-	-	43,440	4,028
2025	-	-	44,743	2,725
2026	-	-	46,086	1,383
	<u>\$ 137,774</u>	<u>\$ 3,461</u>	<u>\$ 369,594</u>	<u>\$ 57,621</u>






Total county debt service for 2018 through 2035 is as follows:




Year	Total Debt Service			Principal Outstanding
	Principal	Interest	Total	December 31,
2018	\$ 17,071,132	\$ 10,480,894	\$ 27,552,026	\$ 283,580,469
2019	17,518,163	10,110,269	27,628,432	266,062,306
2020	17,231,174	9,678,152	26,909,326	248,831,132
2021	17,528,741	9,232,015	26,760,756	231,302,391
2022	17,805,947	8,749,492	26,555,439	213,496,444
2023	16,142,175	8,248,423	24,390,598	197,354,269
2024	16,658,440	7,738,663	24,397,103	180,695,829
2025	16,564,743	7,200,611	23,765,354	164,131,086
2026	15,516,086	6,655,555	22,171,641	148,615,000
2027	16,005,000	6,120,818	22,125,818	132,610,000
2028	16,585,000	5,538,459	22,123,459	116,025,000
2029	17,215,000	4,905,576	22,120,576	98,810,000
2030	17,900,000	4,224,341	22,124,341	80,910,000
2031	14,815,000	3,572,986	18,387,986	66,095,000
2032	15,465,000	2,918,756	18,383,756	50,630,000
2033	16,155,000	2,235,820	18,390,820	34,475,000
2034	16,865,000	1,522,416	18,387,416	17,610,000
2035	17,610,000	777,657	18,387,657	-
	<u>\$ 300,651,601</u>	<u>\$ 109,910,903</u>	<u>\$ 410,562,504</u>	

MACOMB COUNTY, MICHIGAN  
Citizens Guide and Performance Dashboard  
2017

**Performance Dashboard**

<b>Fiscal Stability</b>	<b>2015</b>	<b>2016</b>	<b>Progress</b>
General Fund Expenditures Per Capita	\$ 281.10	\$ 266.90	
Fund Balance as % of Expenditures (General Fund)	29.7%	26.6%	
General Obligation Debt Per Capita	\$ 386.72	\$ 366.58	
Funding Level - Pension Plan	92.4%	92.3%	
Funding Level - Retiree Health Care Plan	37.1%	40.0%	
Bond Rating	AA+/Aa1	AA+/Aa1	
% Change in Assessed Value of Property	10.7%	5.5%	

<b>Public Safety</b>	<b>2015</b>	<b>2016</b>	<b>Progress</b>
Crimes against persons per thousand residents	5	5	
Crimes against property per thousand residents	15	14	
Other crimes per thousand residents	37	42	
Traffic crashes non-injury	19,468	19,942	
Traffic crashes injuries or fatalities	5,394	5,469	

<b>Economic Strength</b>	<b>2015</b>	<b>2016</b>	<b>Progress</b>
Unemployment Rate	6.0%	5.3%	
Residential Building Permits	1,884	1,881	
Per Capita Personal Income	\$ 27,145	\$ 27,525	
Number of Homes Sold By Private Sale	11,763	15,222	