



RECOMMENDED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2025 AND SEPTEMBER 30, 2025**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2026 and 2027 AND SEPTEMBER 30, 2026 and 2027**

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MARK A. HACKEL
COUNTY EXECUTIVE

MACOMB COUNTY
OFFICE OF COUNTY EXECUTIVE

MARK F. DELDIN
CHIEF DEPUTY COUNTY EXECUTIVE

October 1, 2024

Chairman Don Brown. and
Macomb County Board of Commissioners
One S. Main, 9th Floor
Mt. Clemens, MI. 48043

Re: Macomb County Budget for Fiscal Years Ended September 30 and December 31, 2025

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 the fiscal year of the County begins on January 1, the budget is being transmitted in accordance with the deadlines set by the Charter.

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

I am very proud of the fact that, despite unprecedented operational challenges, we have stabilized the County's fiscal condition. Sound financial practices, a recovering economy and enhanced State funding enabled my administration to focus on protecting core programs, people and partnerships. The budget recommends resourceful compensation increases for employees to ensure that the County can remain competitive in this volatile labor market. A total of 17.2 new positions have been built into the recommended 2025 budget. The total cost of the new positions is \$2.1 million, of which \$300,000 is funded with grants or other outside sources. The General Fund budget totals \$346.8 million, with 100% of departmental operating expenses being covered by forecasted revenues.

The County's aging infrastructure also needs to be addressed and, thus, this budget includes appropriations of \$8.3 million from the General Fund and \$5.5 million from other funds to fund the County's five year capital plan in 2024 and forecasted appropriations of 13.6 million in 2026 and \$10.0 million in 2027.

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

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

Sincerely,

A handwritten signature in black ink that reads "Mark A. Hackel".

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Final Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2025**

07/08/2024 to 08/09/2024	Department budget preparation time frame
08/10/2024 to 09/30/2024	Finance Department to compile and discuss budgets with Department Leaders; Finance Department to prepare Executive Recommend Budget
10/01/2024	Budget submission to Board of Commissioners
10/09/2024	Budget Discussion – Finance/Audit/Budget (FY 2025 Budget Presentation)
10/10/2024	Budget Discussion – Health & Human Services (Community Mental Health)
10/15/2024	Budget Discussion – Finance/Audit/Budget (Facilities & Operations; Information Technology; Capital Improvement Plan)
10/16/2024	Budget Discussion – Finance/Audit/Budget (Finance Department (including Equalization and Purchasing); Treasurer)
10/17/2024	Budget Discussion – Finance/Audit/Budget (Corporation Counsel; Ethics Board; County Executive; Human Resources & Labor Relations; Board of Commissioners)
10/21/2024	Budget Discussion – Finance/Audit/Budget (Animal Control; Health & Community Services (including: Health Department, Macomb Community Action, MSU Extension, and Senior Services))
10/22/2024	Budget Discussion – Finance/Audit/Budget (Clerk/Register of Deeds; Courts; Public Defenders Office; Child Care Fund (including Juvenile Justice Center, Juvenile Court, and DHS); Probation)
10/23/2024	Budget Discussion – Finance/Audit/Budget (Community Corrections; Emergency Management; Sheriff; E911 Sheriff Dispatch; Prosecutor)
11/07/2024	Deadline to post notice of Public Hearing (Newspaper, website, etc.)
11/12/2024	Budget Discussion – Joint Public Services & Finance/Audit/Budget (Planning & Economic Development; Public Works; Parks & Recreation; Roads)

- 11/13/2024 Budget Discussion – Finance/Audit/Budget (Veteran Services; Martha T. Berry)
- 11/14/2024 Finance/Audit/Budget – Public Hearing on Proposed Budget (including proposed budget amendments)
- 11/21/2024 Full Board – Final 2025 Budget Adoption

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2024-__**

FY 2024 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER _____, SUPPORTED BY COMMISSIONER _____:

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

WHEREAS, pursuant to section 8.6 of the Charter, the Executive, by a letter dated October 1, 2024, submitted a recommended comprehensive balanced budget (the “Recommended Budget”) to the Board of Commissioners (the “Commission”); and

WHEREAS, the Commission engaged in ___ hours of deliberation in ___ meetings, reviewed each County agency, reviewing each agency’s goals, benchmarks and performance metrics, and reviewing follow-up information and details; and

WHEREAS, the Charter requires the Commission to adopt a balanced line item budget prior to the beginning of the fiscal year; and

WHEREAS, the Executive and Commission agree that the FY 2025 Appropriations Ordinance should include the funds with September 30 and December 31, 2025, program year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the “FY 2025 Budgeted Revenues”):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 171,599,200	\$ 2,569,700	\$ 174,168,900
Licenses & Permits	1,608,700	1,732,000	3,340,700
Intergovernmental	52,487,200	321,035,737	373,522,937
Charges for Services	35,788,300	395,498,835	431,287,135
Investment Income	12,000,000	6,111,645	18,111,645
Fines & Forfeitures	638,500	172,500	811,000
Reimbursements	7,495,800	829,500	8,325,300
Indirect Cost Allocation	56,469,200	-	56,469,200
Other Revenue	1,500	4,985,626	4,987,126
Transfers In	8,750,000	52,705,742	61,455,742
Fund Balance Utilization	<u>(13,000)</u>	<u>20,700,304</u>	<u>20,687,304</u>
 Total Revenues	 <u>\$ 346,825,400</u>	 <u>\$ 806,341,589</u>	 <u>\$ 1,153,166,989</u>

<u>Expenditures</u>	<u>Total</u>
General Fund	\$ 346,825,400
Circuit Court Programs	960,100
Child Care Fund	23,634,100
Community Corrections Grants	2,619,600
Community Action Grants	38,493,700
Concealed Pistol License Fund	569,900
Friend of the Court	14,784,600
Health Grants	15,657,060
Emergency Management Grants	5,839,400
MSUE Grants	76,800
Non Motorized Trails	200,000
Planning Grant Fund	206,600
Public Defenders Fund-Sep Year End	16,778,224
Office of Senior Services	7,219,200
Opioid Settlement Fund	2,570,000
Prosecuting Attorney Grants	5,587,800
Prosecuting Attorney Forfeitures	100,000
Register of Deeds Remonumentation Fund	172,800
Register of Deeds Technology Fund	1,525,500
Roads	248,908,500
E-911 Radio Maintenance	1,236,500
Sheriff E911 Dispatch Fund	12,531,500
Sheriff Grants	3,318,200
Veterans' Affairs	2,758,100
Veterans' Grants	562,100
Community Mental Health	327,097,467
Martha T. Berry Medical Care Facility	39,076,934
Freedom Hill Park	611,800
Substance Abuse	29,478,304
Debt Service Fund	3,766,800
	<u>\$ 1,153,166,989</u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2025 Budgeted Expenditures by General Fund Budget Center"):

Legislative	
Board of Commissioners	\$ 2,747,000
Judicial	
Circuit Court	14,689,800
District Court - Romeo	2,246,100
District Court - New Baltimore	3,078,900
District Court - 3rd Class	19,000
Family Counseling	113,900
Jury Commission	469,800
Juvenile Court	6,646,200
Law Library	42,400
Probate Court	6,420,200
Probation - Circuit Court	487,400
Prosecuting Attorney	17,527,700
	<hr/>
	51,741,400
General Government	
Building Authority	-
Clerk	8,484,400
Corporation Counsel	2,028,900
County Executive	2,895,300
Equalization	1,544,700
Elections	725,000
Ethics Board	13,800
Facilities & Operations	24,670,100
Finance	4,456,400
Human Resources	4,452,100
Information Technology	17,463,500
MSU Extension	1,346,100
Planning & Economic Development	5,776,900
Purchasing	2,613,800
Register of Deeds	2,501,500
Treasurer	3,899,900
Non Departmental Appropriations	(5,607,700)
	<hr/>
	77,264,700
Public Safety	
Civil Service Commission	120,800
Emergency Management	2,574,700
Sheriff	107,979,300
	<hr/>
	110,674,800
Public Works	
Public Works Commissioner	10,560,700
Health & Welfare	
Animal Shelter	3,454,500
Health and Community Services	1,476,400
Health Department	27,991,500
Resident County Hospitalization	59,500
	<hr/>
	32,981,900
Capital Outlay	14,455,000
Transfers Out	46,399,900
	<hr/>
Total Expenditures	<u>\$ 346,825,400</u>

WHEREAS, funds for personnel in the General Fund for the Office of the Prosecuting Attorney are appropriated for FY 2025 as follows in accordance with MCL49.31 and MCL 49.34:

<u>Title</u>	<u>FTE</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Total</u>
Prosecutor	1.00	\$ 174,000	\$ 49,500	\$ 223,500
				-
Assistant Prosecuting Attorneys				-
Chief Assistant	1.00	154,100	49,400	203,500
Chief Appellate Lawyer	1.00	147,700	42,900	190,600
Chief Of Operations	1.00	147,500	42,800	190,300
Chief Of Special Prosecutions	1.00	146,700	45,400	192,100
Chief of District & Specialty Courts	1.00	146,700	42,800	189,500
Chief Trial Lawyer	1.00	147,500	42,800	190,300
Principal Trial Lawyer	16.00	2,138,000	657,300	2,795,300
Asst Prosecuting Attorney II	19.00	2,299,300	777,800	3,077,100
Asst Prosecuting Attorney I	19.00	1,868,500	672,800	2,541,300
Special Prosecutor (6 PT)	3.00	410,400	44,500	454,900
	<u>63.00</u>	<u>7,606,400</u>	<u>2,418,500</u>	<u>10,024,900</u>
Investigating Officers				
Chief Prosecutor Investigator	1.00	82,800	34,600	117,400
Prosecutor Investigator	3.00	225,900	97,600	323,500
	<u>4.00</u>	<u>308,700</u>	<u>132,200</u>	<u>440,900</u>
Clerks, Stenographers and Other Clerical				
Administrative Assistant	2.00	138,000	59,000	197,000
Administrative Coordinator	11.00	688,400	314,900	1,003,300
Office Manager	1.00	68,400	29,400	97,800
Office Assistant Senior	6.00	309,400	172,400	481,800
Office Assistant	5.00	230,000	141,400	371,400
Office Assistant (9PT)	4.50	205,600	21,800	227,400
	<u>29.50</u>	<u>1,639,800</u>	<u>738,900</u>	<u>2,378,700</u>
Non Statutory Positions				
Executive Assistant	1.00	110,200	39,200	149,400
Communication Director	1.00	107,100	38,700	145,800
Paralegal	1.00	63,000	28,400	91,400
	<u>3.00</u>	<u>280,300</u>	<u>106,300</u>	<u>386,600</u>
Costs Not Apportioned to Specific Positions				
Overtime/Transcripts/Car Allowance		78,000	8,700	86,700
Defined Benefit Pension /Retiree Health Care		-	1,010,900	1,010,900
		<u>78,000</u>	<u>1,019,600</u>	<u>1,097,600</u>
Totals	<u>100.50</u>	<u>\$ 10,087,200</u>	<u>\$ 4,465,000</u>	<u>\$ 14,552,200</u>

WHEREAS, funds for personnel in the Prosecuting Attorney Year End Grant Fund are appropriated for FY 2025 as follows in accordance with MCL49.31 and MCL 49.34:

Classification/Title	FTE	Salary & Wages	Benefits	Total
Assistant Prosecuting Attorneys				
Principal Trial Lawyer	4.0	\$ 533,200	\$ 164,700	\$ 697,900
Asst Prosecuting Attorney I	1.0	100,100	37,600	137,700
Asst Prosecuting Attorney II	5.0	548,900	180,400	729,300
Principal Trial Lawyer (PT)	-			-
	10.0	1,182,200	382,700	1,564,900
Investigating Officers				
Chief Prosecutor Investigator	1.0	82,800	27,000	109,800
Prosecutor Investigator	7.0	515,700	227,200	742,900
	8.0	598,500	254,200	852,700
Clerks, Stenographers and Other Clerical				
Administrative Coordinator	4.0	250,800	98,800	349,600
Office Assistant Senior	8.0	412,800	225,500	638,300
Office Assistant (2 PT)	0.5	24,000	1,800	25,800
	12.5	687,600	326,100	1,013,700
Non Statutory Positions				
Victim Witness Coordinator	1.0	68,400	33,400	101,800
Victim Witness Advocate	7.0	489,900	237,400	727,300
Victim Advocate (1 PT)	0.5	31,900	2,600	34,500
	8.5	590,200	273,400	863,600
Costs Not Apportioned to Specific Positions				
Defined Benefit Pension /Retiree Health Care	-	-	136,600	136,600
Totals	39.0	\$ 3,058,500	\$ 1,373,000	\$ 4,431,500

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the “FY 2024 General Appropriations Ordinance.”

Section 2. Definitions. The following definitions shall apply to this ordinance.

A. “Charter” means the Home Rule Charter of Macomb County, Michigan, which took effect on January 1, 2011.

B. “Adopted Budget” means the Fiscal Year 2024 official budget as amended by this ordinance at the front of which this edited copy of this ordinance is included.

C. Other words used in this ordinance shall have the meanings provided in the Charter.

Section 3. Applicability. This ordinance and budget adopted by it constitutes the County’s balanced line item budget and appropriations ordinance for the General Fund, Special Revenue Funds, the Debt Service Fund and certain Enterprise Funds for the fiscal years ending September 30, 2025 and December 31, 2025, as required by section 8.7 of the Charter and by the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, MCL 141.421 *et seq.*

Section 4. Budget Adoption. This is the budget for the funds ending September 30, 2025, and December 31, 2025, that includes (i) the FY 2025 Budgeted Revenues, (ii) the FY 2025 Budgeted Expenditures by Fund, (iii) the FY 2025 Budgeted Expenditures by General Fund Budget Center, and (iv) the Recommended Budget with the following changes and others provided in this ordinance.

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

Section 6. Tax Levy. The General Operating Millage Rate to be levied by the County on July 1, 2025, to support the FY 2025 budget shall not be greater than 4.2910 mills, the voted Veterans Millage to be levied by the County on December 1, 2024, to support the FY 2025 budget shall be 0.0685 mill, and the Drain Debt Millage levied by the County in December of previous years to fund the following year’s drain debt service requirements will not be levied on December 1, 2024 due to the availability of restricted funds in the debt service fund.

Section 7. Cigarette and Liquor Taxes.

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

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

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

Section 9. Fund Transfers. The County Executive shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary centers in an amount up to \$35,000 or 5.0% of the budget in that budgetary center known as a department number, whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers known as a department number. Multiple related expenditures shall be aggregated and subject to the limitation of \$35,000 or 5.0%, whichever is less for the budget year.

Section 10. Additional Authorization May Be Required.

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

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

Section 11. Interpretation and Severability.

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

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

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

DON BROWN
Chair, Macomb County Board of Commissioners

ANTHONY G. FORLINI
Macomb County Clerk/Register of Deeds

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2025

About This Document

The 2024 budget has been prepared with two goals in mind. One is to present to the public a document that outlines the services provided by the County, and the resources allocated to provide those services, in a transparent and easily understandable manner. The second is to present a financial plan that the departments and elected officials can use to meet their organizational goals and objectives. As such, the budget is meant to serve as a policy document, an operations guide, a financial plan and a communication device.

Profile of the County

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

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

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

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2025

Profile of the County (concluded)

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

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

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

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

MACOMB COUNTY, MICHIGAN

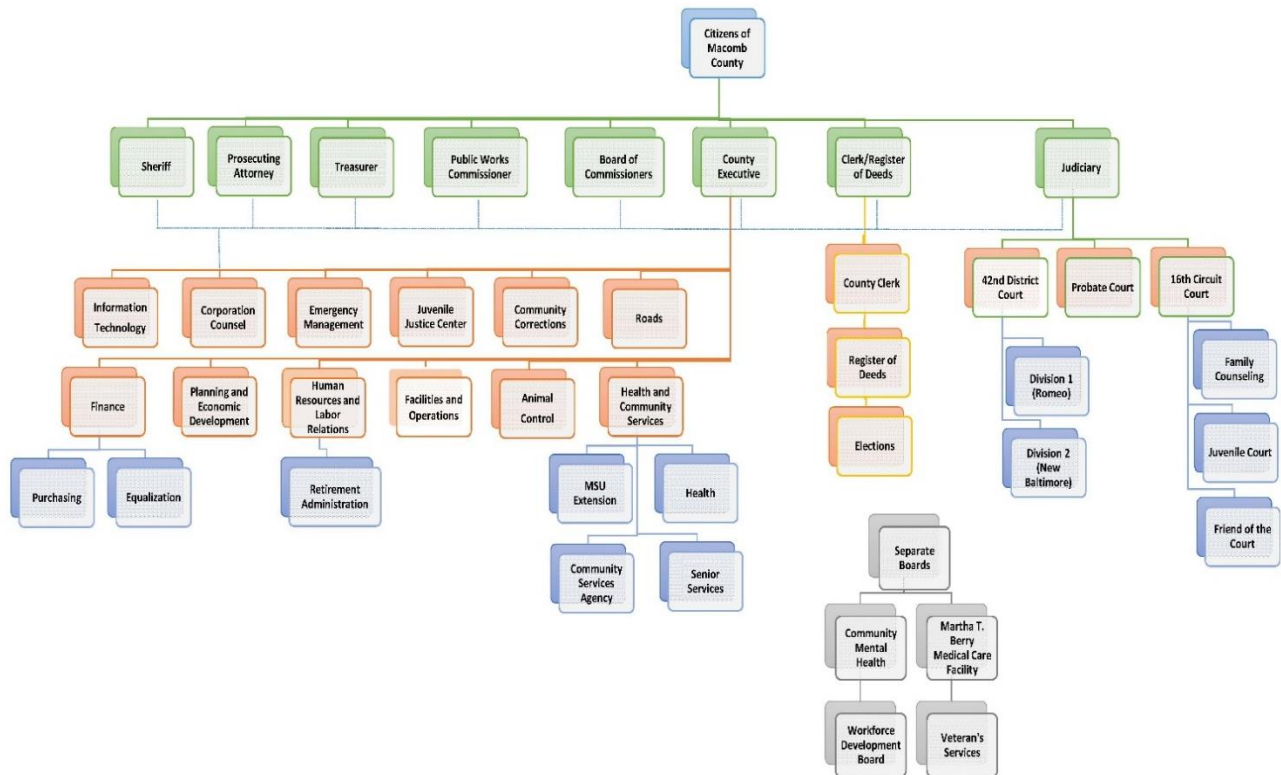
Budget Discussion and Analysis

Fiscal Year 2025

Organizational Structure of the County

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

MACOMB COUNTY, MICHIGAN Organizational Chart



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Fund Structure and Basis of Accounting

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

Governmental Funds

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

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

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

Proprietary Funds

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

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

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

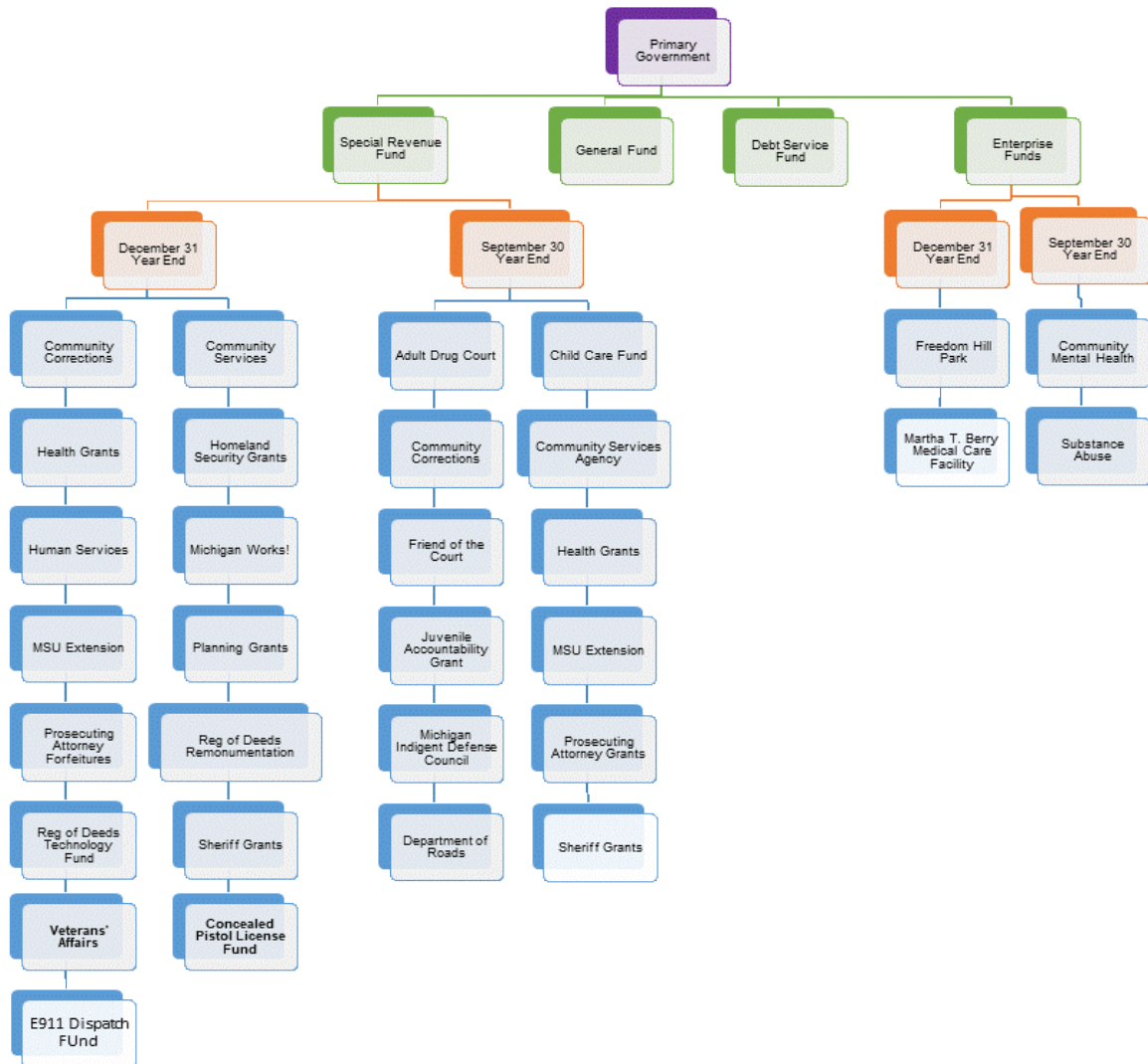
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2025

The Budget Process

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



MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2025

The Budget Process (concluded)

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

Budget Amendments

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

Financial Policies

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

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

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2025

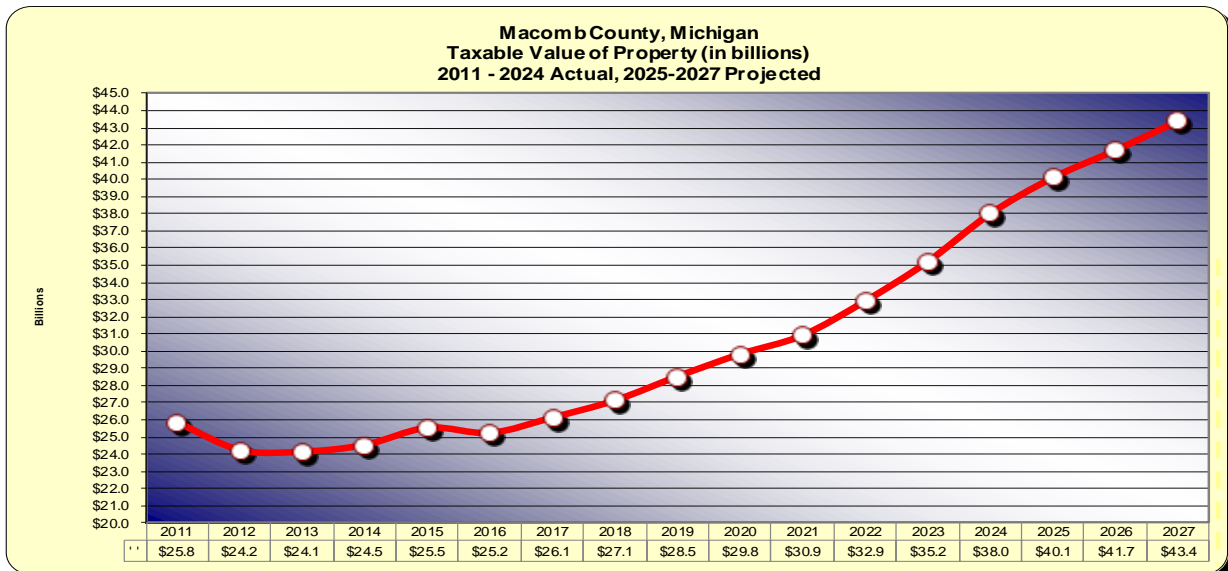
Financial Policies (concluded)

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

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

Major Issues Affecting the Budget

Property Values - Property taxes are the primary source of revenue for the General Fund (49%). The County enjoyed healthy increases in taxable values of 6% per year, on average, from the mid-1990s through the mid-2000s. Taxable values began to stagnate in 2008 and declined 26.7% for the period 2008-2013 but have recovered since then. Taxable values are estimated to increase 5.5% in 2025 and 4.0% in 2026 and 2027. Each 1% change in property values equates to approximately \$1.7 million in property tax revenue to the General Fund. Every governmental unit in the State is challenged by a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to 5% or the rate of inflation, whichever is less. As a result, property tax revenues recover very slowly after periods of rapid loss.



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Major Issues Affecting the Budget (continued)

Fringe Benefits – The County offers its employees a generous package of fringe benefits, including health care and dental coverage when employed, health care in retirement and a defined benefit pension plan. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

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

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

Capital Improvements - Aging infrastructure continues to be a major concern of the Administration. The County's 5 year capital plan calls for \$xxx.x million in projects for the period 2025-2029, with \$xx.x million in projects scheduled for 2025. Approximately \$xxx.x million of the projects are expected to be funded by Federal and State grants, donations and bonds over the five year period.

The County received approximately \$169.8 million in American Rescue Plan funding from the Federal government over the course of fiscal years 2021 and 2022. Approximately \$129.8 million of these funds will be spent on transformative projects to enhance service delivery in the areas of mental health, substance abuse and human services, while \$40.0 million has been allocated toward water and sewer infrastructure projects.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Personnel Changes

A total of 17.8 new full-time equivalents have been incorporated into the 2025 budget, all of which are wholly or partially funded by grants or other external funding sources.

	FTE	Cost	Funding Source		
			General Fund	Other	Total
GENERAL FUND					
ANIMAL CONTROL	1.5	173,900	\$ 173,900	\$ -	\$ 173,900
COUNTY CLERK - ELECTIONS	1.0	119,100	119,100	-	119,100
DISTRICT COURT - NEW BALTIMORE	1.0	81,300	81,300.00	-	81,300
INFORMATION TECHNOLOGY	2.5	271,800	271,800	-	271,800
PROBATE COURT	4.0	564,200	334,200	230,000	564,200
PURCHASING	1.0	160,100	160,100	-	160,100
PUBLIC WORKS	0.2	10,500	10,500	-	10,500
SHERIFF	4.0	564,600	564,600	-	564,600
TOTAL GENERAL FUND	15.2	1,945,500	1,715,500	230,000	1,945,500
OTHER FUNDS					
FRIEND OF THE COURT	1.0	76,200	38,100	38,100	76,200
ROADS	1.0	113,100	-	113,100	113,100
TOTAL OTHER FUNDS	2.0	189,300	38,100	151,200	189,300
GRAND TOTAL	17.2	\$2,134,800	\$ 1,753,600	\$ 381,200	\$ 2,134,800

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

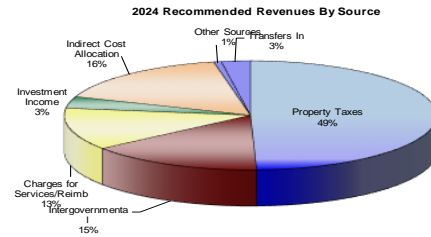
Fiscal Year 2025

The General Fund

The General Fund is the primary operating fund of the County. It is responsible for funding virtually all law enforcement and justice functions, including the Courts, Juvenile Justice, Sheriff, Prosecuting Attorney and support services such as Finance and Human Resources. The General Fund is also responsible for funding the majority of the operations of the County's other elected officials, including the County Executive, Clerk/Register of Deeds, Treasurer, Board of Commissioners and the Public Works Commissioner. As a result, it is the focal point of the budget. The 2025 General Fund expenditure budget as recommended totals \$346.8 million, an increase of 7.7% from the 2024 adopted budget. The increase from 2024 to 2025 is primarily the result of salary increases and related benefits and investments in capital projects. Revenues of \$346.8 million represent a 7.6 % increase over fiscal 2024, driven primarily by increases in property values, interest income and State shared revenues. A summary of revenues by source and expenditures by function and category for fiscal 2024, 2025, 2026 and 2027 is presented below:

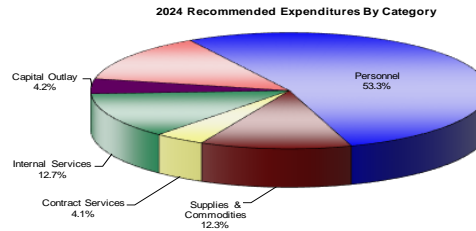
Macomb County, Michigan
General Fund Revenues By Source

	2024 <u>Amended</u>	2025 <u>Recommend</u>	2026 <u>Forecasted</u>	2027 <u>Forecasted</u>
Property Taxes	\$ 159,872,900	\$ 171,599,200	\$ 178,455,200	\$ 185,585,400
Intergovernmental	52,355,657	52,487,200	53,361,000	54,457,000
Charges for Services/Reimb	42,871,100	43,284,100	43,838,900	44,380,100
Investment Income	8,250,000	12,000,000	8,000,000	5,000,000
Indirect Cost Allocation	52,651,700	56,469,200	58,017,800	59,612,600
Other Sources	2,179,200	2,248,700	2,248,700	2,278,700
Transfers In	8,211,600	8,750,000	8,000,000	8,000,000
Total	\$ 326,392,157	\$ 346,838,400	\$ 351,921,600	\$ 359,313,800



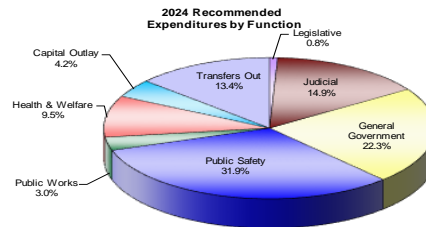
Macomb County, Michigan
General Fund Expenditures By Category

	2024 <u>Amended</u>	2025 <u>Recommend</u>	2026 <u>Forecasted</u>	2027 <u>Forecasted</u>
Personnel	\$ 179,228,006	\$ 184,807,900	\$ 190,272,700	\$ 195,950,200
Supplies & Commodities	40,573,372	42,676,200	43,770,300	43,019,400
Contract Services	13,855,259	14,310,800	14,355,800	14,235,800
Internal Services	39,891,705	44,175,600	45,392,100	46,612,700
Capital Outlay	7,260,146	14,455,000	18,232,500	14,480,300
Transfers Out	46,214,449	46,399,900	47,757,081	48,893,067
Total	\$ 327,022,937	\$ 346,825,400	\$ 359,780,481	\$ 363,191,467



Macomb County, Michigan
General Fund Expenditures By Function

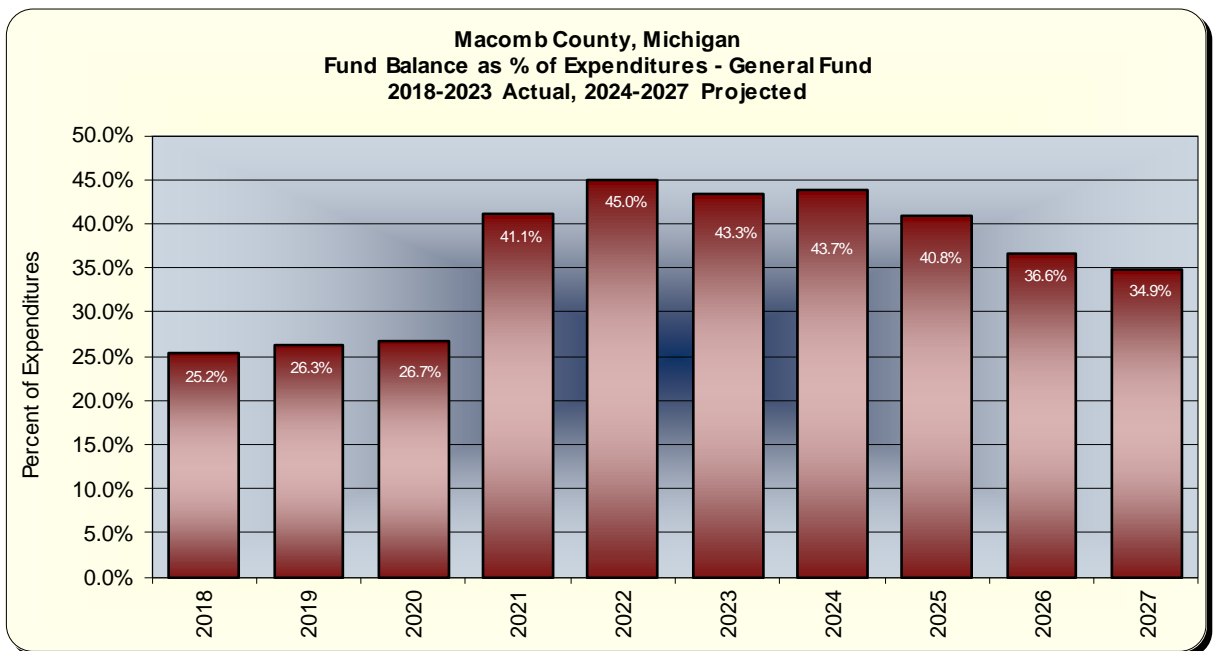
	2024 <u>Amended</u>	2025 <u>Recommend</u>	2026 <u>Forecasted</u>	2027 <u>Forecasted</u>
Legislative	\$ 2,581,000	\$ 2,747,000	\$ 2,811,400	\$ 2,884,600
Judicial	51,966,260	51,741,400	53,134,700	54,573,900
General Government	75,823,259	77,264,700	79,804,200	80,438,000
Public Safety	101,459,600	110,674,800	113,537,300	116,485,300
Public Works	9,832,400	10,560,700	10,872,700	11,194,200
Health & Welfare	31,885,823	32,981,900	33,630,600	34,242,100
Capital Outlay	7,260,146	14,455,000	18,232,500	14,480,300
Transfers Out	46,214,449	46,399,900	47,757,081	48,893,067
Total	\$ 327,022,937	\$ 346,825,400	\$ 359,780,481	\$ 363,191,467



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

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 unaudited fund balance of the General Fund, net of prepaid expenses and long-term receivables, was \$116.9 million as of December 31, 2023 and represented 43.3% of expenditures, including transfers out. The ratio is budgeted to maintain healthy levels for the next several years, as presented below.



Special Revenue Funds

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. It receives the majority of its funding from Federal and State grants. The total budget for the year ending December 31, 2025, is \$2,619,600. The General Fund contribution for 2025 is \$800,900.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Special Revenue Funds (continued)

Health Grants – This fund is supported entirely by State grants primarily for the purpose of administering a variety of programs and services, including water quality monitoring programs and cancer screening. The budget for 2025 is \$15,657,060, of which \$5,138,700 is funded with General Fund contribution.

Opioid Settlement – This fund is supported entirely by proceeds from the National Opioid Litigation Settlement reached in 2021. The purpose of funding evidence-based programming, recovery supports, harm-reduction strategies and prevention programming. The budget for 2025 is \$2,570,000 with no General Fund appropriation.

Planning Grants - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield development and small business development. In addition to Federal funding, this fund is used to account for the proceeds from the sale of aerial maps. The budget for this fund in 2025 is \$206,600 with a General Fund contribution of \$12,600.

Prosecuting Attorney Grants - This fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence, auto theft offenses, wrongful convictions and hate crimes. This fund is supported primarily with State and Federal grants. The budget for this fund is \$5,587,800 in 2025. The General Fund contribution for 2025 is \$1,488,400.

Register of Deeds Remonumentation Fund - The Register of Deeds Remonumentation Fund was established pursuant to Section 2567a of the Revised Judicature Act, and the State Resurvey and Remonumentation Act, MCL 54.261 et seq. This legislation authorizes the Register of Deeds in each county to collect additional recording fees which are turned over to the State and used to provide grants to counties to fund the Remonumentation Grant Program. The purpose of this grant program is to survey and verify the location of corner markers, or “monuments”, of all township sections within the County with satellite technology to assure accurate property boundaries, road alignments, subdivision layouts and plat descriptions. The grant funds are administered by the Register of Deeds and used to acquire technology and professional surveyor services to verify the position of each corner marker, which represents one square mile; there are thirty-six sections in each township. The Remonumentation grant program began in 1993. After completion of the Remonumentation work, the program will continue to pay for maintenance. The proposed budget for 2025 is \$172,800.

Register of Deeds Technology Fund - The Register of Deeds Technology Fund was created in 2003 pursuant to Public Act 698 of 2002, which authorizes the Clerk/Register of Deeds to collect additional recording fees solely for use and expenditure by the Clerk/Register of Deeds Office. The revenue generated from the increased fees is administered by the Clerk/Register of Deeds for the purpose of “upgrading search capabilities” which includes the implementation of systems and procedures related to recording, indexing, certifying and storing documents, maps, plats, and other items recorded by the Register of Deeds. The proposed budget for 2025 is \$1,525,500, the majority of which is spent on personnel and contractual services related to enhancing online search capabilities, digital imaging and the establishment of a tract index.

Concealed Pistol Licenses Fund (CPL) - The CPL Fund was created in 2016 pursuant to Public Act 3 of 2015, which authorizes the Clerk/Register of Deeds to collect a portion of revenue from concealed pistol license applications for the sole purpose of supporting costs associated with the processing of these applications. The proposed budget for 2025 is \$569,900. There is no County support in this fund.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Special Revenue Funds (continued)

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 Sheriff Grant Fund is funded primarily through forfeitures, charges for services and State and Federal grants. The budget for 2025 is \$3,318,200, the General Fund contribution for 2025 is \$325,200.

Sheriff E911 Dispatch – The E-911 Dispatch Fund is used to account for law enforcement and fire dispatching operations at the Sheriff Department and is funded through contracts with six local communities, a State cell phone surcharge and contributions from the General Fund. The contracts fund 50 of the 69 dispatch positions. The other 19 dispatch positions dispatch for the other communities in the county that do not have their own dispatch operations. The budget for 2025 is \$12,531,500, of which \$3,230,000, is supported by the General Fund.

Veterans Services – The Department of Veterans' Services is supported by a special property tax millage of .0685 mills. The budget for 2025 is \$2,730,100.

Circuit Court Programs – The Adult Drug Court, Mental Health Court, Veterans Treatment Court, and DCP state and federal programs, provide intensive probation and treatment to low-risk offenders and allows participants to avoid incarceration. There are on average 35-40 participants in the program at any point in time, who otherwise would have been sentenced to jail or prison. Participants in the program have avoided more than 19,000 jail bed days and over 20,000 prison bed days since January 1, 2008. Expenditures for 2025 are \$960,100. The General Fund appropriation to the Circuit Court Programs for 2025 is \$110,000. The Specialty Courts are administered by the Circuit Court and represent approximately 1% of the total budget of the Circuit Court.

Child Care Fund - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for allowable Child Care Fund expenditures, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$23,634,100 for 2025. The General Fund appropriation to the Child Care Fund for 2025 is \$11,553,900.

Community Action – The Community Action Agency provides a wide array of services to residents of the County, including, but not limited to, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements, rental and utility assistance and Head Start. Approximately 93% of the funding for Community Services comes from State and Federal grants as well as outside source revenue. The budget for 2025 is \$38,493,700. The General Fund appropriation requested for fiscal 2025 is \$3,757,100.

Friend of the Court - The mission of the Macomb County Friend of the Court is to fairly and efficiently enforce court orders relating to child support, health care, spousal support, parenting time and custody. Approximately 66% of the funding for the Friend of the Court is provided through a grant from the Federal government. The 2025 budget is \$14,784,600. The General Fund appropriation for 2025 is \$4,052,700.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Special Revenue Funds (continued)

Public Defender's Office - This fund is used to account for costs associated with the fair, cost-effective and constitutional defense of indigents. Revenue sources include state reimbursement as well as reimbursement of attorney fees by those individuals in need of court-appointed attorneys. Expenditures include salary and fringe benefits of sheriff employees as well as attorney fees and expert witness fees. The total budget for 2025 is \$16,778,224. The General Fund appropriation for 2025 is \$2,259,700.

Office of Senior Services - This fund is used to account for outreach and programming to the county's elderly population, which includes, but is not limited to, Meals on Wheels and Senior Citizen Nutrition. The budget for 2025 is \$7,219,200 and is supported by a General Fund appropriation of \$2,553,100.

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 2025 is \$248,908,500. The Department of Roads anticipates spending \$372 million on road repair and maintenance over the next three years.

Veterans Grant - This fund was created in 2019 to account for a grant from the State of Michigan to assist veterans with financial literacy and tax preparation. There is no County contribution to this fund. The 2025 budget for this fund is \$544,600.

Enterprise Funds

Community Mental Health - The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 91% of the total budget of the Mental Health Department. The vast majority of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The 2025 General Fund contribution is budgeted at \$3,752,000. Active management of the Medicaid eligibility of County residents is expected to allow the General Fund contribution to remain the same for the next three years. The total budget for 2025 is \$327,097,467.

Freedom Hill Park - The Freedom Hill Park was closed to the public in 2009 but was reopened and leased to an independent operator in 2013, primarily for use as a concert venue. Several weekend festivals are hosted at the park annually. The lease agreement provides that the County receive a portion of parking revenues and ticket sales. The County is responsible for grounds care, security at concerts and utilities. A budget of \$611,800 has been established for 2025 with support from the General Fund of \$200,000.

Martha T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 321 and a bed capacity of 217. The budget for 2025 is \$39,076,934. The facility has not received General Fund contributions since 2009 pursuant to a Joint Operating Agreement between the Board of Commissioners and the Human Services Board.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Enterprise Funds (concluded)

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 84% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 40% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The budget for 2025 is \$29,478,258. The County General Fund appropriation (predominately liquor tax distribution) for 2025 is \$3,428,754.

Debt Service Fund

The County's general obligation bonds are rated **AA+** by Standard & Poor's and **Aa1** by Moody's Investor Services. The County's outstanding general obligation debt supported by the General Fund will be \$193.8 million as of December 31, 2024. Debt service requirements for the year ending December 31, 2025 are \$21.7 million, consisting of \$16.9 million in principal and \$4.8 million in interest. Debt service requirements and outstanding balances by year through final maturity in 2035 are presented in the following schedules.

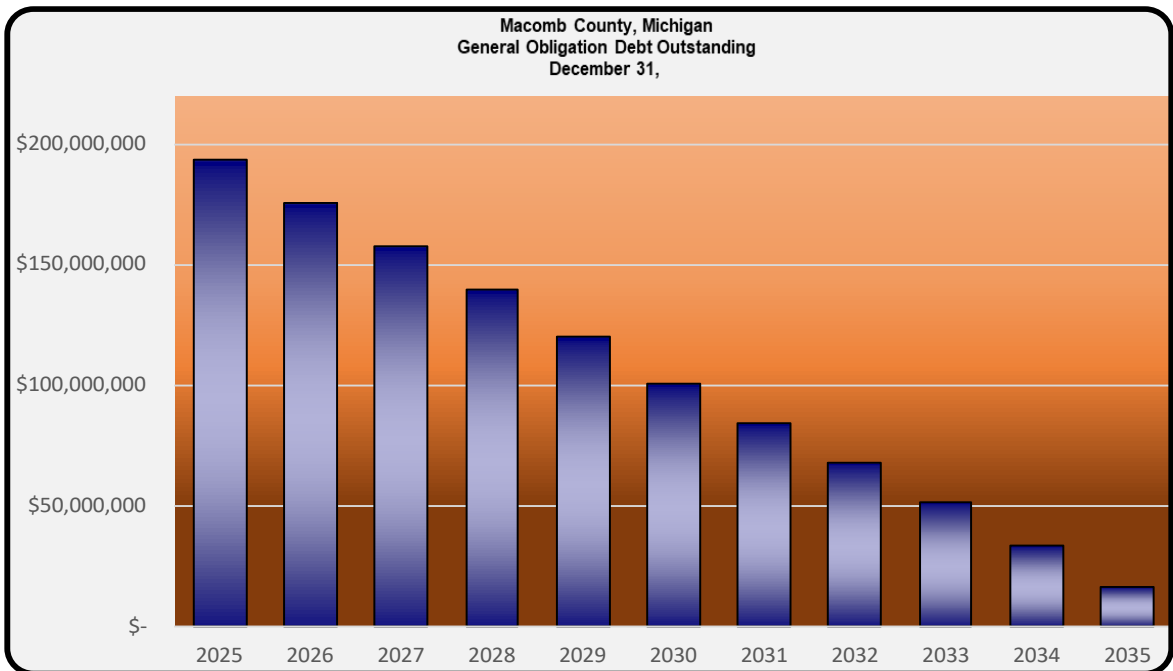
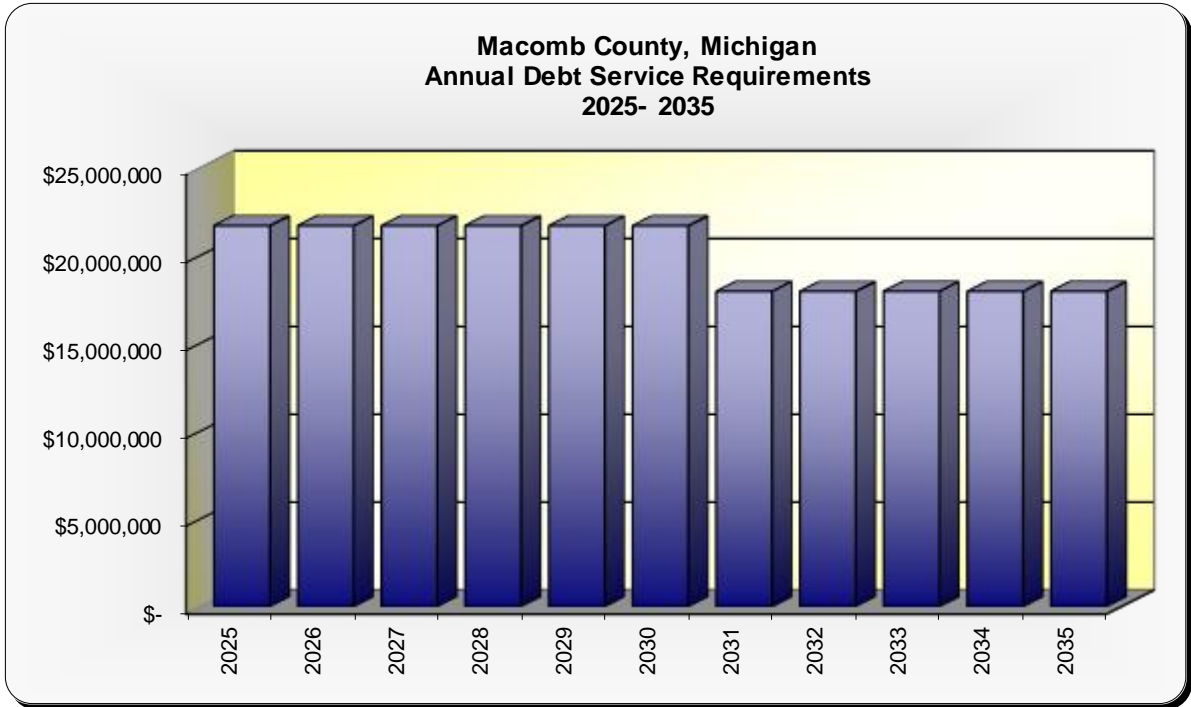
**Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2025-2035**

Year	Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care		Total
	Principal	Interest	Principal	Interest	
2025	\$ 3,110,000	\$ 626,324	\$ 11,860,000	\$ 1,815,507	
2026	3,220,000	515,824	12,250,000	1,421,043	
2027	3,320,000	414,404	12,685,000	989,104	
2028	3,430,000	304,689	13,155,000	516,465	
2029	3,545,000	188,272	-	-	
2030	3,670,000	64,225	-	-	
	<u>\$ 20,295,000</u>	<u>\$ 2,113,738</u>	<u>\$ 49,950,000</u>	<u>\$ 4,742,119</u>	

Year	Series 2020 Retiree Health Care Refunding		Totals		
	Principal	Interest	Principal	Interest	Total
2025	\$ 1,890,000	\$ 2,397,731	\$ 16,860,000	\$ 4,839,562	\$ 21,699,562
2026	1,905,000	2,382,063	17,375,000	4,318,930	21,693,930
2027	1,925,000	2,361,260	17,930,000	3,764,768	21,694,768
2028	1,950,000	2,335,427	18,535,000	3,156,581	21,691,581
2029	15,650,000	2,304,831	19,195,000	2,493,103	21,688,103
2030	15,915,000	2,043,633	19,585,000	2,107,858	21,692,858
2031	16,205,000	1,754,139	16,205,000	1,754,139	17,959,139
2032	16,520,000	1,435,063	16,520,000	1,435,063	17,955,063
2033	16,860,000	1,101,524	16,860,000	1,101,524	17,961,524
2034	17,200,000	757,748	17,200,000	757,748	17,957,748
2035	17,565,000	393,280	17,565,000	393,280	17,958,280
	<u>\$ 123,585,000</u>	<u>\$ 19,266,699</u>	<u>\$ 193,830,000</u>	<u>\$ 26,122,556</u>	<u>\$ 219,952,556</u>

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Debt Service Fund (continued)



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Debt Service Fund (concluded)

State statute limits the total amount of general obligation debt of the County to 10% of the assessed value of all property in the County. Assessed value is generally 50% of true market value. Management, however, believes that the taxable value of all property in the County is a more practical and conservative base on which to base the calculation of the County's debt limit. The taxable value of all property in the County as of December 31, 2024 is \$38.0 billion. Therefore, the County's debt limitation was \$3.8 billion at year-end. The County's outstanding debt of \$193.8 million at December 31, 2024, supported by the General Fund, will be well below the limit based on either assessed or taxable value.

Pension and Retiree Health Care Liabilities

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

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

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

Department of Roads- Depending upon union affiliation and date of hire, employees may retire if (a) their age plus years of service equals or exceeds 70 and they have attained a minimum age of 55; (b) age 55 with 25 years of service; (c) age 60 with either 8 or 15 years of service; (d) age 65 with 8 or 15 years of service. The annual retirement benefit, payable monthly for life, is computed at either 2.4% of final average compensation for the first 26 years of service and 1% for every year thereafter, with a maximum employer pension of 65% or 2.2% of final average compensation for each year of service, with a maximum employer pension of 65%. The plan is closed to new employees effective January 1, 2016. As of December 31, 2023, the date of the most recent actuarial valuation, the plan was 101.8% funded.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Pension and Retiree Health Care Liabilities (continued)

The funding status for the last 10 years is presented below:

SCHEDULE OF FUNDING PROGRESS - DEFINED BENEFIT PENSION PLAN						
Actuarial Valuation Date December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2011	\$ 828,692,442	\$ 854,323,846	\$ 25,631,404	97.0%	\$ 108,900,180	23.54
2012	795,605,544	867,218,699	71,613,155	91.7%	105,391,874	67.95
2013	837,652,540	884,041,581	46,389,041	94.8%	102,252,875	45.37
2014	882,565,132	911,065,833	28,500,701	96.9%	110,159,044	25.87
2015	902,930,628	977,566,461	74,635,833	92.4%	105,254,524	70.91
2016	940,494,250	1,019,137,859	78,643,609	92.3%	116,574,389	67.46
2017	990,802,562	1,013,110,113	22,307,551	97.8%	107,492,731	20.75
2018	999,604,207	1,034,282,157	34,677,950	96.6%	103,002,972	33.67
2019	1,022,559,084	1,054,636,606	32,077,522	97.0%	97,589,925	32.87
2020	1,068,574,127	1,064,429,280	(4,144,847)	100.4%	96,607,825	(4.29)
2021	1,142,153,181	1,089,306,972	(52,846,209)	104.9%	89,214,106	(59.24)
2022	1,141,682,925	1,124,197,091	(17,485,834)	101.6%	91,051,639	(19.20)
2023	1,180,888,821	1,160,340,306	(20,548,515)	101.8%	89,492,080	(22.96)

Retiree Health Care (General, Martha T Berry and Sheriff) - The County sponsors a single employer post-retirement healthcare plan for retirees and their spouses. Hospitalization insurance is provided through insurance companies, whose premiums are based on the benefits paid during the year. As of December 31, 2021, the date of the most recent actuarial valuation, the plan was 91.0% funded as indicated in the schedule presented below. The County issued bonds in the amount of \$263.5 million to fully fund the unfunded liability and also contributed an additional \$59.0 million to the retiree health care plan to fund future normal cost and actuarial losses should they occur. Those funds were placed in a separate trust fund.

SCHEDULE OF FUNDING PROGRESS - RETIREE HEALTH CARE TRUST PLAN						
Actuarial Valuation Date December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2012	\$ 130,289,669	\$ 679,928,682	\$ 549,639,013	19.2%	\$ 91,150,925	603.0%
2013	155,145,734	417,782,617	262,636,883	37.1%	90,567,875	290.0%
2014	174,132,994	435,124,093	260,991,099	40.0%	97,730,512	267.1%
2015	179,970,735	507,326,224	327,355,489	35.5%	93,336,709	350.7%
2016	207,979,413	522,411,772	314,432,359	39.8%	93,395,842	336.7%
2017	255,490,139	527,413,300	271,923,161	48.4%	88,390,068	307.6%
2018	262,829,336	467,784,391	204,955,055	56.2%	93,395,842	219.5%
2019	302,241,975	489,519,405	187,277,430	61.7%	88,390,068	211.9%
2020	343,657,760	469,892,015	126,234,255	73.1%	87,215,547	144.7%
2021	399,240,746	438,828,587	39,587,841	91.0%	80,282,272	49.3%

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2025

Pension and Retiree Health Care Liabilities (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, 2022, the date of the most recent actuarial valuation, the plan was 142.1% funded as indicated below.

SCHEDULE OF FUNDING PROGRESS - DEPARTMENT OF ROADS RETIREE HEALTH CARE PLAN						
Actuarial Valuation Date December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
2009	15,047,927	83,364,455	68,316,528	18.1%	14,421,101	473.7%
2011	23,547,047	90,532,651	66,985,604	26.0%	12,613,964	531.0%
2013	36,511,623	69,322,970	32,811,347	52.7%	11,685,197	280.8%
2015	44,338,622	73,051,905	28,713,283	60.7%	11,917,815	240.9%
2016	52,048,363	78,342,538	26,294,175	66.4%	11,786,239	223.1%
2018	64,789,959	85,511,503	20,721,544	75.8%	9,607,130	215.7%
2020	93,030,518	73,041,482	(19,989,036)	127.4%	9,392,278	-212.8%
2022	100,335,189	70,610,631	(29,724,558)	142.1%	8,901,636	-333.9%

MACOMB COUNTY, MICHIGAN

Glossary of Terms

Description of Funds

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (continued)

Special Revenue Funds (continued):

E911 Radio Tower Maintenance – to account for the revenues and expenses associated with the E911 radio towers utilized for emergency services to Macomb County residents.

E911 Sheriff Dispatch – to account for the collection and distribution of E911 state revenue as well as revenues and expenses associated with dispatch services provided to the general county and those local communities who contract with Macomb County.

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

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

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

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

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

Non-Motorized Trails – to account for revenues and expenditures centered around the maintenance and upkeep of county trails, specifically Orchard Trail

Office of Senior Services – to account for revenues and expenditures associated with, but not limited to, Emergency Food, Home Delivered Meals, Senior Nutrition and Chore programs.

Opioid Settlement – to account for the proceeds from the National Opioid Litigation Settlement reached in July 2021 for the purpose of funding evidence-based programming, recovery supports, harm-reduction strategies and prevention programming.

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

Special Revenue Funds (concluded):

Prosecuting Attorney Forfeiture Funds – to account for revenues and expenditures associated with the seizure of money and property in drug related cases. Money is received from both local and Federal sources. These funds are to be used to enhance law enforcement efforts.

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

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

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

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

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

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

Veterans' Affairs - to account for revenues and related expenditures to provide assistance to veterans and/or their dependents. Revenue comes from a special property tax levy and State grant funds.

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Enterprise Funds (concluded):

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

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

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

REVENUE CATEGORIES:

Property Taxes – to account for property tax collections.

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

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

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

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

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

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

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

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

EXPENDITURE CATEGORIES:

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

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

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

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

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

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

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

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

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

Capital outlay – used to account for the cost of purchasing assets with a useful life longer than one year, such as vehicles, machinery, equipment or land.

PERSONNEL CATEGORIES:

Managers & Supervisors – department heads and their deputies, division directors 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, fiscal analyst, attorneys, technicians, coordinators, counselors and Sheriff Deputies.

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

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

Fiscal Year 2025 - Recommend

Fund	Revenues and		Expenditures and		Fund Balance		
	Other Sources		Other Uses		Incr (Decr)	Beginning	Ending
December 31 Year End Funds							
General Fund	\$ 346,838,400		\$ 346,825,400		\$ 13,000	\$ 122,030,885	\$ 122,043,885
Special Revenue Funds							
Child Care	23,634,100		23,634,100		-	713,297	713,297
Circuit Court Programs	960,100		960,100		-	337,855	337,855
Community Corrections	2,620,900		2,619,600		1,300	(431,175)	(429,875)
Concealed Pistol License	450,000		569,900		(119,900)	2,096,849	1,976,949
Emergency Management Grants	5,695,800		5,839,400		(143,600)	(79,405)	(223,005)
E-911 Radio Maintenance	1,236,500		1,236,500		-	1,358,330	1,358,330
Friend of the Court	14,711,100		14,784,600		(73,500)	1,764,525	1,691,025
Health Grants	15,565,060		15,657,060		(92,000)	4,430,752	4,338,752
Macomb Community Action	42,801,200		38,493,700		4,307,500	9,683,708	13,991,208
Michigan Works!	-		-		-	(108,050)	(108,050)
MSUE Grants	-		76,800		(76,800)	132,119	55,319
Non-Motorized Trails	51,045		200,000		(148,955)	396,976	248,021
Office of Senior Services	6,625,900		7,219,200		(593,300)	563,590	(29,710)
Opioid Settlement Fund	2,570,000		2,570,000		-	7,522,181	7,522,181
Planning Grants	145,200		206,600		(61,400)	4,331,202	4,269,802
Prosecuting Attorney Federal Forfeitures	-		-		-	4,822	4,822
Prosecuting Attorney Forfeitures	-		100,000		(100,000)	212,085	112,085
Prosecuting Attorney Grants	5,587,800		5,587,800		-	(204,356)	(204,356)
Public Defender's Fund	16,778,224		16,778,224		-	(960,809)	(960,809)
Register of Deeds Remonumentation Fund	172,800		172,800		-	(91,472)	(91,472)
Register of Deeds Technology Fund	750,000		1,525,500		(775,500)	1,840,745	1,065,245
Sheriff Grants	3,293,200		3,318,200		(25,000)	318,286	293,286
Sheriff E911 Dispatch Fund	12,459,800		12,531,500		(71,700)	5,383,278	5,311,578
Veterans' Affairs	2,759,700		2,758,100		1,600	2,572,493	2,574,093
Veterans Grants	562,100		562,100		-	(183,786)	(183,786)
Enterprise Funds							
Freedom Hill Park	460,000		611,800		(151,800)	1,235,404	1,083,604
Martha T. Berry Medical Care Facility	39,382,085		39,076,934		305,151	78,816	383,967
Debt Service Fund	3,736,800		3,766,800		(30,000)	58,789	28,789
	<u>549,847,814</u>		<u>547,682,718</u>		<u>2,165,096</u>	<u>165,007,932</u>	<u>167,173,028</u>
September 30 Year End Funds							
Special Revenue Funds							
Roads	226,056,100		248,908,500		(22,852,400)	100,205,214	77,352,814
Enterprise Funds							
Community Mental Health	327,097,467		327,097,467		-	48,316,556	48,316,556
Substance Abuse	29,478,304		29,478,304		-	18,571,945	18,571,945
	<u>582,631,871</u>		<u>605,484,271</u>		<u>(22,852,400)</u>	<u>167,093,715</u>	<u>144,241,315</u>
	<u>\$ 1,132,479,685</u>		<u>\$ 1,153,166,989</u>		<u>\$ (20,687,304)</u>	<u>\$ 332,101,647</u>	<u>\$ 311,414,343</u>

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

Fund	Fiscal Year 2026 - Forecasted				
	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 351,921,600	\$ 359,780,481	\$ (7,858,881)	\$ 122,043,885	114,185,004
Special Revenue Funds					
Child Care	24,056,600	24,056,600	-	713,297	713,297
Circuit Court Programs	960,100	960,100	-	337,855	337,855
Community Corrections	2,682,300	2,680,900	1,400	(429,875)	(428,475)
Concealed Pistol License	450,000	584,000	(134,000)	1,976,949	1,842,949
Emergency Management Grants	2,216,900	2,290,500	(73,600)	(223,005)	(296,605)
E-911 Radio Maintenance	1,200,700	1,200,700	-	1,358,330	1,358,330
Friend of the Court	15,123,900	15,200,100	(76,200)	1,691,025	1,614,825
Health Grants	13,648,470	13,818,870	(170,400)	4,338,752	4,168,352
Macomb Community Action	42,801,200	38,493,700	4,307,500	13,991,208	18,298,708
Michigan Works!	-	-	-	(108,050)	(108,050)
MSUE Grants	-	37,900	(37,900)	55,319	17,419
Non-Motorized Trails	51,045	200,000	(148,955)	248,021	99,066
Office of Senior Services	6,925,900	7,219,200	(293,300)	(29,710)	(323,010)
Opioid Settlement Fund	2,588,400	2,588,400	-	7,522,181	7,522,181
Planning Grants	145,200	206,600	(61,400)	4,269,802	4,208,402
Prosecuting Attorney Federal Forfeitures	-	-	-	4,822	4,822
Prosecuting Attorney Forfeitures	-	72,993	(72,993)	112,085	39,092
Prosecuting Attorney Grants	5,696,100	5,696,100	-	(204,356)	(204,356)
Public Defender's Fund	16,778,224	16,778,224	-	(960,809)	(960,809)
Register of Deeds Remonumentation Fund	172,800	172,800	-	(91,472)	(91,472)
Register of Deeds Technology Fund	750,000	1,338,300	(588,300)	1,065,245	476,945
Sheriff Grants	3,215,000	3,240,000	(25,000)	293,286	268,286
Sheriff E911 Dispatch Fund	12,725,400	11,548,400	1,177,000	5,311,578	6,488,578
Veterans' Affairs	2,862,500	2,816,400	46,100	2,574,093	2,620,193
Veterans Grants	562,100	562,100	-	(183,786)	(183,786)
Enterprise Funds					
Freedom Hill Park	460,000	615,000	(155,000)	1,083,604	928,604
Martha T. Berry Medical Care Facility	38,766,873	38,862,629	(95,756)	383,967	288,211
Debt Service Fund	3,736,400	3,766,400	(30,000)	28,789	(1,211)
	<u>550,497,712</u>	<u>554,787,397</u>	<u>(4,289,685)</u>	<u>167,173,028</u>	<u>162,883,343</u>
September 30 Year End Funds					
Special Revenue Funds					
Roads	150,257,400	150,257,400	-	77,352,814	77,352,814
Enterprise Funds					
Community Mental Health	336,676,868	336,676,868	-	48,316,556	48,316,556
Substance Abuse	30,362,606	30,362,606	-	18,571,945	18,571,945
	<u>517,296,874</u>	<u>517,296,874</u>	<u>-</u>	<u>144,241,315</u>	<u>144,241,315</u>
	<u>\$ 1,067,794,586</u>	<u>\$ 1,072,084,271</u>	<u>\$ (4,289,685)</u>	<u>\$ 311,414,343</u>	<u>\$ 307,124,658</u>

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

Fiscal Year 2027 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 359,313,800	\$ 363,191,467	\$ (3,877,667)	\$ 114,185,004	110,307,337
Special Revenue Funds					
Child Care	24,522,800	24,522,800	-	713,297	713,297
Circuit Court Programs	960,100	960,100	-	337,855	337,855
Community Corrections	2,745,500	2,744,000	1,500	(428,475)	(426,975)
Concealed Pistol License	450,000	598,600	(148,600)	1,842,949	1,694,349
Emergency Management Grants	-	-	-	(296,605)	(296,605)
E-911 Radio Maintenance	1,164,900	1,164,900	-	1,358,330	1,358,330
Friend of the Court	15,549,000	15,628,000	(79,000)	1,614,825	1,535,825
Health Grants	13,926,970	14,142,170	(215,200)	4,168,352	3,953,152
Macomb Community Action	42,801,200	38,493,700	4,307,500	18,298,708	22,606,208
Michigan Works!	-	-	-	(108,050)	(108,050)
MSUE Grants	-	7,700	(7,700)	17,419	9,719
Non-Motorized Trails	51,045	75,000	(23,955)	99,066	75,111
Office of Senior Services	6,925,900	7,219,200	(293,300)	(323,010)	(616,310)
Opioid Settlement Fund	2,607,300	2,607,300	-	7,522,181	7,522,181
Planning Grants	145,200	206,600	(61,400)	4,208,402	4,147,002
Prosecuting Attorney Federal Forfeitures	-	-	-	4,822	4,822
Prosecuting Attorney Forfeitures	-	-	-	39,092	39,092
Prosecuting Attorney Grants	5,201,700	5,201,700	-	(204,356)	(204,356)
Public Defender's Fund	16,778,224	16,778,224	-	(960,809)	(960,809)
Register of Deeds Remonumentation Fund	172,800	172,800	-	(91,472)	(91,472)
Register of Deeds Technology Fund	750,000	1,351,500	(601,500)	476,945	(124,555)
Sheriff Grants	3,282,200	3,307,200	(25,000)	268,286	243,286
Sheriff E911 Dispatch Fund	12,998,800	11,839,800	1,159,000	6,488,578	7,647,578
Veterans' Affairs	2,942,600	2,876,400	66,200	2,620,193	2,686,393
Veterans Grants	562,100	562,100	-	(183,786)	(183,786)
Enterprise Funds					
Freedom Hill Park	460,000	618,400	(158,400)	928,604	770,204
Martha T. Berry Medical Care Facility	39,166,485	38,678,855	487,630	288,211	775,841
Debt Service Fund	3,734,900	3,764,900	(30,000)	(1,211)	(31,211)
	<u>557,213,524</u>	<u>556,713,416</u>	<u>500,108</u>	<u>162,883,343</u>	<u>163,383,451</u>
September 30 Year End Funds					
Special Revenue Funds					
Roads	154,765,100	154,765,100	-	77,352,814	77,352,814
Enterprise Funds					
Community Mental Health	346,534,308	346,534,308	-	48,316,556	48,316,556
Substance Abuse	31,273,485	31,273,485	-	18,571,945	18,571,945
	<u>532,572,893</u>	<u>532,572,893</u>	<u>-</u>	<u>144,241,315</u>	<u>144,241,315</u>
	<u>\$ 1,089,786,417</u>	<u>\$ 1,089,286,309</u>	<u>\$ 500,108</u>	<u>\$ 307,124,658</u>	<u>\$ 307,624,766</u>

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

	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	142,984,306	151,119,366	162,267,900	174,168,900	181,127,700	188,338,000
Licenses & Permits	3,287,637	3,345,023	2,901,700	3,340,700	3,340,700	3,379,200
Intergovernmental	372,348,731	347,342,034	401,843,150	373,522,937	295,288,342	298,747,544
Charges for Services	356,659,305	374,760,036	388,378,083	431,287,135	441,332,802	452,675,211
Investment Income	7,006,939	26,980,249	18,799,409	18,111,645	13,390,042	10,551,767
Fines & Forfeitures	1,553,416	1,086,488	741,000	811,000	811,000	841,000
Reimbursements	9,839,674	8,542,432	11,539,561	8,325,300	8,391,000	8,428,416
Indirect Cost Allocation	49,556,637	48,468,784	52,651,700	56,469,200	58,017,800	59,612,600
Other Revenue	13,875,332	10,471,509	3,486,920	4,987,126	4,082,026	4,124,101
Total Revenues	957,111,976	972,115,921	1,042,609,423	1,071,023,943	1,005,781,412	1,026,697,839
Expenditures By Category:						
Personnel	280,233,645	311,159,085	354,832,566	382,033,750	384,679,658	394,100,370
Supplies & Services	113,936,024	60,525,049	97,244,789	67,220,925	66,551,633	65,998,496
Room & Board	2,614,223	768,278	2,680,000	2,480,000	2,480,000	2,480,000
Conferences & Training	921,808	1,718,645	2,633,991	2,397,716	2,362,389	2,325,225
Utilities	6,278,910	6,993,205	7,568,825	7,745,615	7,609,354	7,644,340
Repairs & Maintenance	12,150,964	15,047,168	18,596,800	22,417,798	20,151,038	20,188,812
Road Construction & Maintenance	141,862,408	158,075,961	190,398,600	177,264,100	96,028,600	98,909,400
Vehicle Operations	3,140,843	3,361,712	5,041,856	5,861,882	5,112,785	5,221,528
Contract Services	273,067,121	296,281,211	320,610,023	339,489,397	343,351,186	350,358,907
Internal Services	49,758,834	48,205,406	51,879,475	57,435,082	58,764,082	60,237,082
Capital Outlay	8,510,152	10,748,470	25,361,655	32,070,982	26,936,772	22,691,471
Debt Service - Principal	4,875,000	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000
Debt Service - Interest and fees	1,007,074	866,024	748,900	626,800	516,400	414,900
Total Expenditures	898,357,006	916,620,213	1,080,587,480	1,100,154,047	1,017,763,897	1,033,890,531
Revenues Over (Under) Expenditures	58,754,970	55,495,708	(37,978,057)	(29,130,104)	(11,982,485)	(7,192,692)
Other Financing Sources (Uses):						
Transfers in - General Fund	29,975,596	34,248,909	38,035,398	46,399,900	47,757,081	48,893,067
Transfers in - Other Funds	9,331,147	18,836,399	12,349,884	15,055,842	14,256,093	14,195,511
Transfers out	(52,405,302)	(64,563,117)	(50,659,983)	(53,012,942)	(54,320,374)	(55,395,778)
Total Other Financing Sources (Uses):	(13,098,559)	(11,477,809)	(274,701)	8,442,800	7,692,800	7,692,800
Net Increase (Decrease) in Fund Balance	45,656,411	44,017,899	(38,252,758)	(20,687,304)	(4,289,685)	500,108
Fund Balance, Beginning of Year	279,625,517	326,336,507	370,354,405	332,101,647	311,414,343	307,124,658
Fund Balance, End of Year	\$ 325,281,928	\$ 370,354,405	\$ 332,101,647	\$ 311,414,343	\$ 307,124,658	\$ 307,624,766

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

	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	\$ 142,984,306	\$ 151,119,366	\$ 162,267,900	\$ 174,168,900	\$ 181,127,700	\$ 188,338,000
Licenses & Permits	3,287,637	3,345,023	2,901,700	3,340,700	3,340,700	3,379,200
Intergovernmental	372,348,731	347,342,034	401,843,150	373,522,937	295,288,342	298,747,544
Charges for Services	356,659,305	374,760,036	388,378,083	431,287,135	441,332,802	452,675,211
Investment Income	7,006,939	26,980,249	18,799,409	18,111,645	13,390,042	10,551,767
Fines & Forfeitures	1,553,416	1,086,488	741,000	811,000	811,000	841,000
Reimbursements	9,839,674	8,542,432	11,539,561	8,325,300	8,391,000	8,428,416
Indirect Cost Allocation	49,556,637	48,468,784	52,651,700	56,469,200	58,017,800	59,612,600
Other Revenue	13,875,332	10,471,509	3,486,920	4,987,126	4,082,026	4,124,101
Total Revenues	957,111,976	972,115,921	1,042,609,423	1,071,023,943	1,005,781,412	1,026,697,839
Expenditures:						
Legislative	2,113,131	2,306,821	2,581,000	2,747,000	2,811,400	2,884,600
Judicial	63,385,443	70,730,820	93,858,295	89,848,134	91,741,427	93,091,134
General Government	64,847,304	72,479,154	78,085,282	79,894,500	82,260,900	82,797,500
Public Safety	103,717,840	105,320,482	137,464,464	134,133,600	133,857,100	134,975,500
Public Works	201,042,544	223,079,058	247,777,300	246,030,500	155,864,100	160,535,300
Health & Welfare	448,240,302	427,935,410	491,250,984	511,100,731	519,960,798	532,581,726
Recreation & Culture	590,508	271,242	439,600	561,800	565,000	568,400
Capital Outlay	8,510,152	10,748,470	25,361,655	32,070,982	26,936,772	22,691,471
Debt Service - Principal	4,875,000	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000
Debt Service - Interest & Fees	1,034,783	878,756	778,900	656,800	546,400	444,900
Total Expenditures	898,357,006	916,620,213	1,080,587,480	1,100,154,047	1,017,763,897	1,033,890,531
Revenues Over (Under) Expenditures	58,754,970	55,495,708	(37,978,057)	(29,130,104)	(11,982,485)	(7,192,692)
Other Financing Sources (Uses):						
Transfers in - General Fund	29,975,596	34,248,909	38,035,398	46,399,900	47,757,081	48,893,067
Transfers in - Other Funds	9,331,147	18,836,399	12,349,884	15,055,842	14,256,093	14,195,511
Transfers out	(52,405,302)	(64,563,117)	(50,659,983)	(53,012,942)	(54,320,374)	(55,395,778)
Total Other Financing Sources (Uses):	(13,098,559)	(11,477,809)	(274,701)	8,442,800	7,692,800	7,692,800
Net Increase (Decrease) in Fund Balance	45,656,411	44,017,899	(38,252,758)	(20,687,304)	(4,289,685)	500,108
Fund Balance, Beginning of Year	279,625,517	326,336,507	370,354,405	332,101,647	311,414,343	307,124,658
Fund Balance, End of Year	\$ 325,281,928	\$ 370,354,405	\$ 332,101,647	\$ 311,414,343	\$ 307,124,658	\$ 307,624,766

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

	Audited		Budgeted				
	2022 Actual	2023 Actual	2024	Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Legislative							
General Fund	\$ 2,113,131	\$ 2,306,821	\$ 2,581,000		\$ 2,747,000	\$ 2,811,400	\$ 2,884,600
Judicial							
General Fund	42,557,790	46,599,869	51,966,260		51,741,400	53,134,700	54,573,900
Circuit Court Programs	372,017	778,697	960,100		960,100	960,100	960,100
Friend of the Court	11,458,193	12,153,825	14,115,300		14,759,700	15,175,200	15,603,100
MIDC	5,495,698	7,506,489	21,552,900		16,762,334	16,762,334	16,762,334
Prosecuting Attorney Forfeiture	48,497	1,741	-		50,000	22,993	-
Prosecuting Attorney Grants	3,453,248	3,690,199	5,263,735		5,574,600	5,686,100	5,191,700
General government							
General Fund	62,290,937	69,818,912	75,823,259		77,264,700	79,804,200	80,438,000
Non-Motorized Trails	88,965	102,890	-		200,000	200,000	75,000
Planning Grants	1,230,950	1,255,585	177,000		206,600	206,600	206,600
Register of Deeds Remonumentation Fund	235,485	153,885	172,828		172,800	172,800	172,800
Register of Deeds Technology Fund	701,262	807,655	1,358,495		1,505,500	1,318,300	1,331,500
Clerk CPL	299,705	340,227	553,700		544,900	559,000	573,600
Public Safety							
General Fund	85,441,277	93,079,536	101,459,600		110,674,800	113,537,300	116,485,300
Community Corrections	1,923,524	2,358,082	2,683,607		2,619,600	2,680,900	2,744,000
E911 Dispatch Fund	9,322,824	5,258,936	11,138,160		10,987,700	11,130,200	11,421,600
Emergency Management Grants	4,318,447	1,500,083	17,126,646		5,588,200	2,215,500	-
E911 Radio Maintenance	314,393	358,140	1,260,615		1,136,500	1,100,700	1,064,900
Sheriff Grants	2,397,375	2,765,705	3,795,836		3,126,800	3,192,500	3,259,700
Public Works							
General Fund	8,143,038	9,333,981	9,832,400		10,560,700	10,872,700	11,194,200
Roads	192,899,506	213,745,077	237,944,900		235,469,800	144,991,400	149,341,100
Health & Welfare							
General Fund	21,838,476	26,206,245	31,885,823		32,981,900	33,630,600	34,242,100
Child Care Fund	13,960,762	10,960,223	18,959,668		23,606,100	24,056,600	24,522,800
Community Mental Health	249,854,720	263,397,690	290,661,731		326,522,965	336,079,386	345,912,927
Macomb Community Action	88,374,030	42,843,922	58,358,000		38,280,300	38,280,300	38,280,300
Health Grants	11,451,060	10,371,035	15,653,223		15,324,870	13,771,770	14,095,070
Martha T Berry Medical Care Facility	27,149,718	35,250,673	35,784,735		38,026,934	36,812,629	37,178,855
Michigan Works!	4,355,895	4,327,455	4,520,000		-	-	-
MSUE Grants	34,717	37,374	76,400		76,800	37,900	7,700
Office of Senior Services	-	8,641,184	6,814,600		7,219,200	7,219,200	7,219,200
Opioid Settlement	-	181,711	1,647,800		2,410,000	2,428,400	2,447,300
Substance Abuse	28,592,987	23,166,863	23,758,104		23,352,462	24,286,513	25,257,974
Veterans' Affairs	2,063,822	2,263,903	2,595,800		2,737,100	2,795,400	2,855,400
Veterans Grants	564,115	287,132	535,100		562,100	562,100	562,100
Recreation & Culture							
Freedom Hill Park	590,508	271,242	439,600		561,800	565,000	568,400
Debt Service							
Principal	4,875,000	2,870,000	2,990,000		3,110,000	3,220,000	3,320,000
Interest & Fees	1,034,783	878,756	778,900		656,800	546,400	444,900
Capital Outlay	8,510,152	10,748,470	25,361,655		32,070,982	26,936,772	22,691,471
Total Operating Expenditures	898,357,006	916,620,213	1,080,587,480		1,100,154,047	1,017,763,897	1,033,890,531

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

	<u>Audited</u>		<u>Budgeted</u>				
	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024</u>	<u>Amended</u>	<u>2025 Recommend</u>	<u>2026 Forecasted</u>	<u>2027 Forecasted</u>
Transfers Out							
General Fund	51,074,155	52,293,491	46,214,449		46,399,900	47,757,081	48,893,067
Macomb Community Action - Dec 31 Year End	1,326,932	1,345,527	-	-	180,000	180,000	180,000
E911 Dispatch Fund	-	-	307,250	307,250	307,200	307,200	307,200
Sheriff Grants	4,215	-	-	-	-	-	-
Substance Abuse	-	9,653,738	4,138,284		6,125,842	6,076,093	6,015,511
Total Transfers	<u>52,405,302</u>	<u>64,563,117</u>	<u>50,659,983</u>		<u>53,012,942</u>	<u>54,320,374</u>	<u>55,395,778</u>
Total Expenditures	<u>\$ 950,762,308</u>	<u>\$ 981,183,330</u>	<u>\$ 1,131,247,463</u>		<u>\$ 1,153,166,989</u>	<u>\$ 1,072,084,271</u>	<u>\$ 1,089,286,309</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2025

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 171,599,200	\$ -	\$ -	\$ 2,569,700	\$ 174,168,900
Licenses & Permits	1,608,700	1,282,000	-	450,000	3,340,700
Intergovernmental	52,487,200	218,971,200	1,914,748	100,149,789	373,522,937
Charges for Services	35,788,300	2,871,300	311,882,703	80,744,832	431,287,135
Investment Income	12,000,000	2,635,100	3,371,178	105,367	18,111,645
Fines & Forfeitures	638,500	-	-	172,500	811,000
Reimbursements	7,495,800	-	-	829,500	8,325,300
Indirect Cost Allocation	56,469,200	-	-	-	56,469,200
Other Revenue	1,500	296,500	50,996	4,638,130	4,987,126
Total Revenues	338,088,400	226,056,100	317,219,625	189,659,818	1,071,023,943
Expenditures By Category:					
Personnel	184,807,900	46,284,200	44,354,859	106,586,791	382,033,750
Supplies & Services	19,008,100	2,149,800	6,280,751	39,782,274	67,220,925
Room & Board	-	-	-	2,480,000	2,480,000
Conferences & Training	772,500	184,100	155,330	1,285,786	2,397,716
Utilities	5,397,200	850,100	176,195	1,322,120	7,745,615
Repairs & Maintenance	16,327,300	992,000	131,575	4,966,923	22,417,798
Road Construction & Maintenance	-	177,264,100	-	-	177,264,100
Vehicle Operations	1,171,100	4,339,900	25,082	325,800	5,861,882
Contract Services	14,310,800	3,405,600	275,399,173	46,373,824	339,489,397
Internal Services	44,175,600	-	-	13,259,482	57,435,082
Capital Outlay	14,455,000	13,438,700	574,502	3,602,780	32,070,982
Debt Service - Principal	-	-	-	3,110,000	3,110,000
Debt Service - Interest and fees	-	-	-	626,800	626,800
Total Expenditures	300,425,500	248,908,500	327,097,467	223,722,580	1,100,154,047
Revenues Over (Under) Expenditures	37,662,900	(22,852,400)	(9,877,842)	(34,062,762)	(29,130,104)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,752,000	42,647,900	46,399,900
Transfers in - Other Funds	8,750,000	-	6,125,842	180,000	15,055,842
Transfers out	(46,399,900)	-	-	(6,613,042)	(53,012,942)
Total Other Financing Sources (Uses):	(37,649,900)	-	9,877,842	36,214,858	8,442,800
Net Increase (Decrease) in Fund Balance	13,000	(22,852,400)	-	2,152,096	(20,687,304)
Fund Balance, Beginning of Year	122,030,885	100,205,214	48,316,556	61,548,992	332,101,647
Fund Balance, End of Year	\$ 122,043,885	\$ 77,352,814	\$ 48,316,556	\$ 63,701,088	\$ 311,414,343

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	<u>Community</u> <u>Corrections</u>	<u>Planning</u> <u>Grants</u>	<u>Public</u> <u>Defender</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	1,802,000	-	14,449,024
Charges for Services	18,000	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	69,500
Other Revenue	-	132,600	-
Total Revenues	<u>1,820,000</u>	<u>132,600</u>	<u>14,518,524</u>
Expenditures:			
Personnel	2,013,000	12,600	5,655,758
Supplies & Services	91,600	129,800	10,493,308
Room & Board	-	-	-
Conferences & Training	7,000	5,000	221,886
Utilities	-	-	-
Repairs & Maintenance	2,500	-	6,000
Vehicle Operations	-	-	-
Contract Services	459,100	49,200	72,000
Internal Services	46,400	10,000	313,382
Capital Outlay	-	-	15,890
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>2,619,600</u>	<u>206,600</u>	<u>16,778,224</u>
Revenues Over (Under) Expenditures	<u>(799,600)</u>	<u>(74,000)</u>	<u>(2,259,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	800,900	12,600	2,259,700
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>800,900</u>	<u>12,600</u>	<u>2,259,700</u>
Net Increase (Decrease) in Fund Balance	1,300	(61,400)	-
Fund Balance, Beginning of Year	<u>(431,175)</u>	<u>4,331,202</u>	<u>(960,809)</u>
Fund Balance, End of Year	<u>\$ (429,875)</u>	<u>\$ 4,269,802</u>	<u>\$ (960,809)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	Debt	Emergency Management	E-911 Radio	Freedom Hill
	Service Fund	Grants	Maintenance	Park
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	5,695,800	-	-
Charges for Services	-	-	1,236,500	260,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	5,695,800	1,236,500	260,000
Expenditures:				
Personnel	-	940,100	-	94,600
Supplies & Services	30,000	151,100	800,500	271,000
Room & Board	-	-	-	-
Conferences & Training	-	62,300	-	-
Utilities	-	-	95,000	110,000
Repairs & Maintenance	-	18,000	150,000	45,000
Vehicle Operations	-	-	-	20,000
Contract Services	-	4,416,300	1,000	-
Internal Services	-	400	90,000	21,200
Capital Outlay	-	251,200	100,000	50,000
Debt Service - Principal	3,110,000	-	-	-
Debt Service - Interest and fees	626,800	-	-	-
Total Expenditures	3,766,800	5,839,400	1,236,500	611,800
Revenues Over (Under) Expenditures	(3,766,800)	(143,600)	-	(351,800)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,736,800	-	-	200,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	3,736,800	-	-	200,000
Net Increase (Decrease) in Fund Balance	(30,000)	(143,600)	-	(151,800)
Fund Balance, Beginning of Year	58,789	(79,405)	1,358,330	1,235,404
Fund Balance, End of Year	\$ 28,789	\$ (223,005)	\$ 1,358,330	\$ 1,083,604

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	Health Grants	Prosecuting Attorney Forfeitures	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	9,166,260	-	4,099,400	-
Charges for Services	1,259,000	-	-	37,791,755
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	240,000
Other Revenue	1,100	-	-	1,350,330
Total Revenues	10,426,360	-	4,099,400	39,382,085
Expenditures:				
Personnel	8,520,906	-	4,431,500	24,993,922
Supplies & Services	1,652,776	40,000	253,900	6,923,269
Room & Board	-	-	-	-
Conferences & Training	61,300	10,000	33,800	180,000
Utilities	-	-	-	659,120
Repairs & Maintenance	22,700	-	10,700	3,160,823
Vehicle Operations	1,000	-	-	10,000
Contract Services	2,334,388	-	240,800	2,099,800
Internal Services	2,731,800	-	603,900	-
Capital Outlay	332,190	50,000	13,200	1,050,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	15,657,060	100,000	5,587,800	39,076,934
Revenues Over (Under) Expenditures	(5,230,700)	(100,000)	(1,488,400)	305,151
Other Financing Sources (Uses):				
Transfers in from General Fund	5,138,700	-	1,488,400	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	5,138,700	-	1,488,400	-
Net Increase (Decrease) in Fund Balance	(92,000)	(100,000)	-	305,151
Fund Balance, Beginning of Year	4,430,752	212,085	(204,356)	78,816
Fund Balance, End of Year	\$ 4,338,752	\$ 112,085	\$ (204,356)	\$ 383,967

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	Michigan Works!	MSUE Grants	Opioid Settlement	Prosecuting Attorney Federal Forfeitures
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	2,570,000	-
Total Revenues	-	-	2,570,000	-
Expenditures:				
Personnel	-	-	606,700	-
Supplies & Services	-	19,900	167,000	-
Room & Board	-	-	-	-
Conferences & Training	-	2,200	150,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	800	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	52,300	1,480,000	-
Internal Services	-	1,600	6,300	-
Capital Outlay	-	-	160,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	-	76,800	2,570,000	-
Revenues Over (Under) Expenditures	-	(76,800)	-	-
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(76,800)	-	-
Fund Balance, Beginning of Year	(108,050)	132,119	7,522,181	4,822
Fund Balance, End of Year	\$ (108,050)	\$ 55,319	\$ 7,522,181	\$ 4,822

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Non-Motorized Trails	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	172,800	-	51,045	2,195,500
Charges for Services	-	750,000	-	600,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	172,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>172,800</u>	<u>750,000</u>	<u>51,045</u>	<u>2,968,000</u>
Expenditures:				
Personnel	-	359,800	-	1,296,300
Supplies & Services	2,900	22,500	200,000	1,383,600
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	100,500
Utilities	-	-	-	-
Repairs & Maintenance	-	3,000	-	15,500
Vehicle Operations	-	-	-	166,100
Contract Services	169,200	1,035,000	-	3,000
Internal Services	700	65,200	-	161,800
Capital Outlay	-	20,000	-	191,400
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>172,800</u>	<u>1,525,500</u>	<u>200,000</u>	<u>3,318,200</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(775,500)</u>	<u>(148,955)</u>	<u>(350,200)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	325,200
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,200</u>
Net Increase (Decrease) in Fund Balance	-	(775,500)	(148,955)	(25,000)
Fund Balance, Beginning of Year	<u>(91,472)</u>	<u>1,840,745</u>	<u>396,976</u>	<u>318,286</u>
Fund Balance, End of Year	<u>\$ (91,472)</u>	<u>\$ 1,065,245</u>	<u>\$ 248,021</u>	<u>\$ 293,286</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	<u>Sheriff</u>	<u>Concealed Pistol</u>	<u>Veterans'</u>
	<u>E911 Dispatch</u>	<u>Licenses</u>	<u>Affairs</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ 2,569,700
Licenses & Permits	-	450,000	-
Intergovernmental	700,000	-	190,000
Charges for Services	8,009,800	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	520,000	-	-
Other Revenue	-	-	-
Total Revenues	<u>9,229,800</u>	<u>450,000</u>	<u>2,759,700</u>
Expenditures:			
Personnel	9,251,400	422,700	1,494,000
Supplies & Services	31,500	40,400	518,000
Room & Board	-	-	-
Conferences & Training	20,000	5,000	47,000
Utilities	-	-	-
Repairs & Maintenance	1,364,500	5,000	9,900
Vehicle Operations	6,000	-	8,000
Contract Services	140,000	25,000	220,500
Internal Services	174,300	46,800	439,700
Capital Outlay	1,236,600	25,000	21,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>12,224,300</u>	<u>569,900</u>	<u>2,758,100</u>
Revenues Over (Under) Expenditures	<u>(2,994,500)</u>	<u>(119,900)</u>	<u>1,600</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,230,000	-	-
Transfers in from Other Funds	-	-	-
Transfers out	(307,200)	-	-
Total Other Financing Sources (Uses):	<u>2,922,800</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(71,700)	(119,900)	1,600
Fund Balance, Beginning of Year	5,383,278	2,096,849	2,572,493
Fund Balance, End of Year	<u>\$ 5,311,578</u>	<u>\$ 1,976,949</u>	<u>\$ 2,574,093</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	<u>Child</u> <u>Care</u>	<u>Circuit Court</u> <u>Programs</u>	<u>Macomb Community</u> <u>Action</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	11,580,200	845,100	29,335,300
Charges for Services	500,000	5,000	9,445,300
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	83,500
Total Revenues	<u>12,080,200</u>	<u>850,100</u>	<u>38,864,100</u>
Expenditures:			
Personnel	12,896,700	275,000	\$ 16,976,900
Supplies & Services	1,283,800	326,900	13,341,400
Room & Board	2,480,000	-	-
Conferences & Training	105,000	5,800	188,400
Utilities	455,000	-	-
Repairs & Maintenance	12,500	-	5,600
Vehicle Operations	4,500	-	61,100
Contract Services	3,781,900	341,400	5,102,900
Internal Services	2,586,700	11,000	2,604,000
Capital Outlay	28,000	-	33,400
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>23,634,100</u>	<u>960,100</u>	<u>38,313,700</u>
Revenues Over (Under) Expenditures	<u>(11,553,900)</u>	<u>(110,000)</u>	<u>550,400</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	11,553,900	110,000	3,757,100
Transfers in from Other Funds	-	-	180,000
Transfers out	-	-	(180,000)
Total Other Financing Sources (Uses):	<u>11,553,900</u>	<u>110,000</u>	<u>3,757,100</u>
Net Increase (Decrease) in Fund Balance	-	-	4,307,500
Fund Balance, Beginning of Year	<u>713,297</u>	<u>337,855</u>	<u>9,683,708</u>
Fund Balance, End of Year	<u>\$ 713,297</u>	<u>\$ 337,855</u>	<u>\$ 13,991,208</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2025

	<u>Office of Senior Services</u>	<u>Friend of the Court</u>	<u>Veterans Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,082,000	9,936,400	537,100
Charges for Services	515,200	722,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	475,600	-	25,000
Total Revenues	<u>4,072,800</u>	<u>10,658,400</u>	<u>562,100</u>
Expenditures:			
Personnel	3,175,900	11,338,600	84,986
Supplies & Services	871,700	225,400	468,930
Room & Board	-	-	-
Conferences & Training	9,100	36,900	5,600
Utilities	3,000	-	-
Repairs & Maintenance	53,000	81,400	-
Vehicle Operations	41,100	8,000	-
Contract Services	2,329,700	460,800	2,584
Internal Services	735,700	2,608,600	-
Capital Outlay	-	24,900	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>7,219,200</u>	<u>14,784,600</u>	<u>562,100</u>
Revenues Over (Under) Expenditures	<u>(3,146,400)</u>	<u>(4,126,200)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	2,553,100	4,052,700	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>2,553,100</u>	<u>4,052,700</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(593,300)	(73,500)	-
Fund Balance, Beginning of Year	563,590	1,764,525	(183,786)
Fund Balance, End of Year	<u>\$ (29,710)</u>	<u>\$ 1,691,025</u>	<u>\$ (183,786)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30 and December 31, 2025

	Substance	December Year End	September Year End	
	Abuse (Year End 09/30)	Sub-total	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ 2,569,700	\$ -	\$ 2,569,700
Licenses & Permits	-	450,000	-	450,000
Intergovernmental	7,549,600	93,837,929	7,549,600	101,387,529
Charges for Services	17,185,400	61,112,555	17,185,400	78,297,955
Investment Income	103,300	-	103,300	103,300
Fines & Forfeitures	-	172,500	-	172,500
Reimbursements	-	829,500	-	829,500
Other Revenue	-	4,638,130	-	4,638,130
Total Revenues	24,838,300	163,610,314	24,838,300	188,448,614
Expenditures:				
Personnel	1,241,900	104,841,372	1,241,900	106,083,272
Supplies & Services	584,200	39,741,183	584,200	40,325,383
Room & Board	-	2,480,000	-	2,480,000
Conferences & Training	5,500	1,276,786	5,500	1,282,286
Utilities	-	1,322,120	-	1,322,120
Repairs & Maintenance	-	4,966,923	-	4,966,923
Vehicle Operations	-	325,800	-	325,800
Contract Services	26,435,500	24,816,872	26,435,500	51,252,372
Internal Services	-	13,259,482	-	13,259,482
Capital Outlay	-	3,602,780	-	3,602,780
Debt Service - Principal	-	3,110,000	-	3,110,000
Debt Service - Interest and fees	-	626,800	-	626,800
Total Expenditures	28,267,100	200,370,118	28,267,100	228,637,218
Revenues Over (Under) Expenditures	(3,428,800)	(36,759,804)	(3,428,800)	(40,188,604)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,428,800	39,219,100	3,428,800	42,647,900
Transfers in from Other Funds	-	180,000	-	180,000
Transfers out	-	(487,200)	-	(487,200)
Total Other Financing Sources (Uses):	3,428,800	38,911,900	3,428,800	42,340,700
Net Increase (Decrease) in Fund Balance	-	2,152,096	-	2,152,096
Fund Balance, Beginning of Year	18,571,945	42,977,047	18,571,945	61,548,992
Fund Balance, End of Year	\$ 18,571,945	\$ 45,129,143	\$ 18,571,945	\$ 63,701,088

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2026

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 178,455,200	\$ -	\$ -	\$ 2,672,500	\$ 181,127,700
Licenses & Permits	1,608,700	1,282,000	-	450,000	3,340,700
Intergovernmental	53,361,000	144,766,900	1,972,191	95,188,251	295,288,342
Charges for Services	36,284,600	2,027,500	321,239,184	81,781,518	441,332,802
Investment Income	8,000,000	1,809,200	3,472,314	108,528	13,390,042
Fines & Forfeitures	638,500	-	-	172,500	811,000
Reimbursements	7,554,300	-	-	836,700	8,391,000
Indirect Cost Allocation	58,017,800	-	-	-	58,017,800
Other Revenue	1,500	371,800	52,526	3,656,200	4,082,026
Total Revenues	343,921,600	150,257,400	326,736,215	184,866,197	1,005,781,412
Expenditures By Category:					
Personnel	190,272,700	39,541,100	46,129,054	108,736,804	384,679,658
Supplies & Services	19,711,900	1,783,500	6,549,590	38,506,643	66,551,633
Room & Board	-	-	-	2,480,000	2,480,000
Conferences & Training	766,000	183,300	161,543	1,251,546	2,362,389
Utilities	5,397,200	700,200	183,243	1,328,711	7,609,354
Repairs & Maintenance	16,724,100	902,000	136,838	2,388,100	20,151,038
Road Construction & Maintenance	-	96,028,600	-	-	96,028,600
Vehicle Operations	1,171,100	3,590,800	26,085	324,800	5,112,785
Contract Services	14,355,800	2,261,900	282,893,033	43,840,453	343,351,186
Internal Services	45,392,100	-	-	13,371,982	58,764,082
Capital Outlay	18,232,500	5,266,000	597,482	2,840,790	26,936,772
Debt Service - Principal	-	-	-	3,220,000	3,220,000
Debt Service - Interest and fees	-	-	-	516,400	516,400
Total Expenditures	312,023,400	150,257,400	336,676,868	218,806,229	1,017,763,897
Revenues Over (Under) Expenditures	31,898,200	-	(9,940,653)	(33,940,032)	(11,982,485)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,864,560	43,892,521	47,757,081
Transfers in - Other Funds	8,000,000	-	6,076,093	180,000	14,256,093
Transfers out	(47,757,081)	-	-	(6,563,293)	(54,320,374)
Total Other Financing Sources (Uses):	(39,757,081)	-	9,940,653	37,509,228	7,692,800
Net Increase (Decrease) in Fund Balance	(7,858,881)	-	-	3,569,196	(4,289,685)
Fund Balance, Beginning of Year	122,043,885	77,352,814	48,316,556	63,701,088	311,414,343
Fund Balance, End of Year	\$ 114,185,004	\$ 77,352,814	\$ 48,316,556	\$ 67,270,284	\$ 307,124,658

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	<u>Community</u> <u>Corrections</u>	<u>Planning</u> <u>Grants</u>	<u>Public</u> <u>Defender</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	1,802,000	-	14,449,024
Charges for Services	18,000	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	69,500
Other Revenue	-	132,600	-
	-	-	-
Total Revenues	<u>1,820,000</u>	<u>132,600</u>	<u>14,518,524</u>
Expenditures:			
Personnel	2,072,900	12,600	5,655,758
Supplies & Services	91,600	129,800	10,493,308
Room & Board	-	-	-
Conferences & Training	7,000	5,000	221,886
Utilities	-	-	-
Repairs & Maintenance	2,500	-	6,000
Vehicle Operations	-	-	-
Contract Services	459,100	49,200	72,000
Internal Services	47,800	10,000	313,382
Capital Outlay	-	-	15,890
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
	-	-	-
Total Expenditures	<u>2,680,900</u>	<u>206,600</u>	<u>16,778,224</u>
Revenues Over (Under) Expenditures	<u>(860,900)</u>	<u>(74,000)</u>	<u>(2,259,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	862,300	12,600	2,259,700
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
	-	-	-
Total Other Financing Sources (Uses):	<u>862,300</u>	<u>12,600</u>	<u>2,259,700</u>
Net Increase (Decrease) in Fund Balance	1,400	(61,400)	-
Fund Balance, Beginning of Year	<u>(429,875)</u>	<u>4,269,802</u>	<u>(960,809)</u>
Fund Balance, End of Year	<u>\$ (428,475)</u>	<u>\$ 4,208,402</u>	<u>\$ (960,809)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	Debt	Emergency Management	E-911 Radio	Freedom Hill
	Service Fund	Grants	Maintenance	Park
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,216,900	-	-
Charges for Services	-	-	1,200,700	260,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>2,216,900</u>	<u>1,200,700</u>	<u>260,000</u>
Expenditures:				
Personnel	-	679,000	-	97,400
Supplies & Services	30,000	25,500	764,700	271,000
Room & Board	-	-	-	-
Conferences & Training	-	37,700	-	-
Utilities	-	-	95,000	110,000
Repairs & Maintenance	-	-	150,000	45,000
Vehicle Operations	-	-	-	20,000
Contract Services	-	1,473,300	1,000	-
Internal Services	-	-	90,000	21,600
Capital Outlay	-	75,000	100,000	50,000
Debt Service - Principal	3,220,000	-	-	-
Debt Service - Interest and fees	516,400	-	-	-
Total Expenditures	<u>3,766,400</u>	<u>2,290,500</u>	<u>1,200,700</u>	<u>615,000</u>
Revenues Over (Under) Expenditures	<u>(3,766,400)</u>	<u>(73,600)</u>	<u>-</u>	<u>(355,000)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,736,400	-	-	200,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>3,736,400</u>	<u>-</u>	<u>-</u>	<u>200,000</u>
Net Increase (Decrease) in Fund Balance	(30,000)	(73,600)	-	(155,000)
Fund Balance, Beginning of Year	<u>28,789</u>	<u>(223,005)</u>	<u>1,358,330</u>	<u>1,083,604</u>
Fund Balance, End of Year	<u>\$ (1,211)</u>	<u>\$ (296,605)</u>	<u>\$ 1,358,330</u>	<u>\$ 928,604</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	Health Grants	Prosecuting Attorney Forfeitures	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	7,014,370	-	4,149,300	-
Charges for Services	1,189,000	-	-	38,169,673
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	247,200
Other Revenue	1,100	-	-	350,000
Total Revenues	8,204,470	-	4,149,300	38,766,873
Expenditures:				
Personnel	8,292,606	-	4,564,500	26,243,618
Supplies & Services	488,976	22,993	233,000	6,992,502
Room & Board	-	-	-	-
Conferences & Training	61,300	-	33,800	180,000
Utilities	-	-	-	665,711
Repairs & Maintenance	22,700	-	10,700	600,000
Vehicle Operations	-	-	-	10,000
Contract Services	2,231,888	-	240,800	2,120,798
Internal Services	2,674,300	-	603,300	-
Capital Outlay	47,100	50,000	10,000	2,050,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	13,818,870	72,993	5,696,100	38,862,629
Revenues Over (Under) Expenditures	(5,614,400)	(72,993)	(1,546,800)	(95,756)
Other Financing Sources (Uses):				
Transfers in from General Fund	5,444,000	-	1,546,800	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	5,444,000	-	1,546,800	-
Net Increase (Decrease) in Fund Balance	(170,400)	(72,993)	-	(95,756)
Fund Balance, Beginning of Year	4,338,752	112,085	(204,356)	383,967
Fund Balance, End of Year	\$ 4,168,352	\$ 39,092	\$ (204,356)	\$ 288,211

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	Michigan Works!	MSUE Grants	Opioid Settlement	Prosecuting Attorney Federal Forfeitures
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	2,588,400	-
Total Revenues	-	-	2,588,400	-
Expenditures:				
Personnel	-	-	624,900	-
Supplies & Services	-	12,000	167,000	-
Room & Board	-	-	-	-
Conferences & Training	-	2,200	150,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	800	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	21,300	1,480,000	-
Internal Services	-	1,600	6,500	-
Capital Outlay	-	-	160,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	-	37,900	2,588,400	-
Revenues Over (Under) Expenditures	-	(37,900)	-	-
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(37,900)	-	-
Fund Balance, Beginning of Year	(108,050)	55,319	7,522,181	4,822
Fund Balance, End of Year	\$ (108,050)	\$ 17,419	\$ 7,522,181	\$ 4,822

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Non-Motorized Trails	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	172,800	-	51,045	2,096,900
Charges for Services	-	750,000	-	600,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	172,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>172,800</u>	<u>750,000</u>	<u>51,045</u>	<u>2,869,400</u>
Expenditures:				
Personnel	-	370,600	-	1,332,900
Supplies & Services	2,900	22,500	200,000	1,408,600
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	100,500
Utilities	-	-	-	-
Repairs & Maintenance	-	3,000	-	15,500
Vehicle Operations	-	-	-	166,100
Contract Services	169,100	835,000	-	3,000
Internal Services	800	67,200	-	165,900
Capital Outlay	-	20,000	-	47,500
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>172,800</u>	<u>1,338,300</u>	<u>200,000</u>	<u>3,240,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(588,300)</u>	<u>(148,955)</u>	<u>(370,600)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	345,600
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>345,600</u>
Net Increase (Decrease) in Fund Balance	-	(588,300)	(148,955)	(25,000)
Fund Balance, Beginning of Year	<u>(91,472)</u>	<u>1,065,245</u>	<u>248,021</u>	<u>293,286</u>
Fund Balance, End of Year	<u>\$ (91,472)</u>	<u>\$ 476,945</u>	<u>\$ 99,066</u>	<u>\$ 268,286</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	Sheriff E911 Dispatch	Concealed Pistol Licenses	Veterans' Affairs
Revenues:			
Property Taxes	\$ -	\$ -	\$ 2,672,500
Licenses & Permits	-	450,000	-
Intergovernmental	700,000	-	190,000
Charges for Services	8,185,400	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	520,000	-	-
Other Revenue	-	-	-
Total Revenues	<u>9,405,400</u>	<u>450,000</u>	<u>2,862,500</u>
Expenditures:			
Personnel	9,529,000	435,400	1,538,800
Supplies & Services	31,000	40,400	518,000
Room & Board	-	-	-
Conferences & Training	20,000	5,000	47,000
Utilities	-	-	-
Repairs & Maintenance	1,364,500	5,000	9,900
Vehicle Operations	6,000	-	8,000
Contract Services	-	25,000	220,500
Internal Services	179,700	48,200	453,200
Capital Outlay	111,000	25,000	21,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>11,241,200</u>	<u>584,000</u>	<u>2,816,400</u>
Revenues Over (Under) Expenditures	<u>(1,835,800)</u>	<u>(134,000)</u>	<u>46,100</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,320,000	-	-
Transfers in from Other Funds	-	-	-
Transfers out	(307,200)	-	-
Total Other Financing Sources (Uses):	<u>3,012,800</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	1,177,000	(134,000)	46,100
Fund Balance, Beginning of Year	5,311,578	1,976,949	2,574,093
Fund Balance, End of Year	<u>\$ 6,488,578</u>	<u>\$ 1,842,949</u>	<u>\$ 2,620,193</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	Child Care	Circuit Court Programs	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	11,842,000	845,100	29,335,300
Charges for Services	500,000	5,000	9,445,300
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	83,500
Total Revenues	12,342,000	850,100	38,864,100
Expenditures:			
Personnel	13,283,600	275,000	16,976,900
Supplies & Services	1,283,800	326,900	13,341,400
Room & Board	2,480,000	-	-
Conferences & Training	105,000	5,800	188,400
Utilities	455,000	-	-
Repairs & Maintenance	12,500	-	5,600
Vehicle Operations	4,500	-	61,100
Contract Services	3,781,900	341,400	5,102,900
Internal Services	2,650,300	11,000	2,604,000
Capital Outlay	-	-	33,400
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	24,056,600	960,100	38,313,700
Revenues Over (Under) Expenditures	(11,714,600)	(110,000)	550,400
Other Financing Sources (Uses):			
Transfers in from General Fund	11,714,600	110,000	3,757,100
Transfers in from Other Funds	-	-	180,000
Transfers out	-	-	(180,000)
Total Other Financing Sources (Uses):	11,714,600	110,000	3,757,100
Net Increase (Decrease) in Fund Balance	-	-	4,307,500
Fund Balance, Beginning of Year	713,297	337,855	13,991,208
Fund Balance, End of Year	\$ 713,297	\$ 337,855	\$ 18,298,708

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2026

	<u>Office of Senior Services</u>	<u>Friend of the Court</u>	<u>Veterans Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,082,000	10,203,200	537,100
Charges for Services	515,200	722,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	475,600	-	25,000
Total Revenues	<u>4,072,800</u>	<u>10,925,200</u>	<u>562,100</u>
Expenditures:			
Personnel	3,175,900	11,675,200	84,986
Supplies & Services	871,700	225,400	468,930
Room & Board	-	-	-
Conferences & Training	9,100	36,900	5,600
Utilities	3,000	-	-
Repairs & Maintenance	53,000	81,400	-
Vehicle Operations	41,100	8,000	-
Contract Services	2,329,700	460,800	2,584
Internal Services	735,700	2,687,500	-
Capital Outlay	-	24,900	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>7,219,200</u>	<u>15,200,100</u>	<u>562,100</u>
Revenues Over (Under) Expenditures	<u>(3,146,400)</u>	<u>(4,274,900)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	2,853,100	4,198,700	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>2,853,100</u>	<u>4,198,700</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(293,300)	(76,200)	-
Fund Balance, Beginning of Year	(29,710)	1,691,025	(183,786)
Fund Balance, End of Year	<u>\$ (323,010)</u>	<u>\$ 1,614,825</u>	<u>\$ (183,786)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30 and December 31, 2026

	Substance	December Year End	September Year End	
	Abuse (Year End 09/30)	Sub-total	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ 2,672,500	\$ -	\$ 2,672,500
Licenses & Permits	-	450,000	-	450,000
Intergovernmental	7,549,600	88,687,039	7,549,600	96,236,639
Charges for Services	17,185,400	61,560,273	17,185,400	78,745,673
Investment Income	103,300	-	103,300	103,300
Fines & Forfeitures	-	172,500	-	172,500
Reimbursements	-	836,700	-	836,700
Other Revenue	-	3,656,200	-	3,656,200
Total Revenues	<u>24,838,300</u>	<u>158,035,212</u>	<u>24,838,300</u>	<u>182,873,512</u>
Expenditures:				
Personnel	1,279,100	106,921,568	1,279,100	108,200,668
Supplies & Services	601,700	38,463,909	601,700	39,065,609
Room & Board	-	2,480,000	-	2,480,000
Conferences & Training	5,700	1,242,186	5,700	1,247,886
Utilities	-	1,328,711	-	1,328,711
Repairs & Maintenance	-	2,388,100	-	2,388,100
Vehicle Operations	-	324,800	-	324,800
Contract Services	26,380,600	21,421,270	26,380,600	47,801,870
Internal Services	-	13,371,982	-	13,371,982
Capital Outlay	-	2,840,790	-	2,840,790
Debt Service - Principal	-	3,220,000	-	3,220,000
Debt Service - Interest and fees	-	516,400	-	516,400
Total Expenditures	<u>28,267,100</u>	<u>194,519,716</u>	<u>28,267,100</u>	<u>222,786,816</u>
Revenues Over (Under) Expenditures	<u>(3,428,800)</u>	<u>(36,484,504)</u>	<u>(3,428,800)</u>	<u>(39,913,304)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,428,800	40,360,900	3,428,800	43,789,700
Transfers in from Other Funds	-	180,000	-	180,000
Transfers out	-	(487,200)	-	(487,200)
Total Other Financing Sources (Uses):	<u>3,428,800</u>	<u>40,053,700</u>	<u>3,428,800</u>	<u>43,482,500</u>
Net Increase (Decrease) in Fund Balance	-	3,569,196	-	3,569,196
Fund Balance, Beginning of Year	<u>18,571,945</u>	<u>45,129,143</u>	<u>18,571,945</u>	<u>63,701,088</u>
Fund Balance, End of Year	<u>\$ 18,571,945</u>	<u>\$ 48,698,339</u>	<u>\$ 18,571,945</u>	<u>\$ 67,270,284</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2027

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 185,585,400	\$ -	\$ -	\$ 2,752,600	\$ 188,338,000
Licenses & Permits	1,608,700	1,320,500	-	450,000	3,379,200
Intergovernmental	54,457,000	149,109,900	2,031,357	93,149,287	298,747,544
Charges for Services	36,795,800	2,088,300	330,876,359	82,914,752	452,675,211
Investment Income	5,000,000	1,863,500	3,576,483	111,784	10,551,767
Fines & Forfeitures	668,500	-	-	172,500	841,000
Reimbursements	7,584,300	-	-	844,116	8,428,416
Indirect Cost Allocation	59,612,600	-	-	-	59,612,600
Other Revenue	1,500	382,900	54,101	3,685,600	4,124,101
Total Revenues	351,313,800	154,765,100	336,538,300	184,080,639	1,026,697,839
Expenditures By Category:					
Personnel	195,950,200	40,727,400	47,974,216	109,448,554	394,100,370
Supplies & Services	18,961,000	1,837,000	6,829,711	38,370,785	65,998,496
Room & Board	-	-	-	2,480,000	2,480,000
Conferences & Training	766,000	188,800	168,005	1,202,420	2,325,225
Utilities	5,397,200	721,200	190,572	1,335,368	7,644,340
Repairs & Maintenance	16,724,100	929,100	142,312	2,393,300	20,188,812
Road Construction & Maintenance	-	98,909,400	-	-	98,909,400
Vehicle Operations	1,171,100	3,698,500	27,128	324,800	5,221,528
Contract Services	14,235,800	2,329,700	290,580,983	43,212,424	350,358,907
Internal Services	46,612,700	-	-	13,624,382	60,237,082
Capital Outlay	14,480,300	5,424,000	621,381	2,165,790	22,691,471
Debt Service - Principal	-	-	-	3,320,000	3,320,000
Debt Service - Interest and fees	-	-	-	414,900	414,900
Total Expenditures	314,298,400	154,765,100	346,534,308	218,292,723	1,033,890,531
Revenues Over (Under) Expenditures	37,015,400	-	(9,996,008)	(34,212,084)	(7,192,692)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,980,497	44,912,570	48,893,067
Transfers in - Other Funds	8,000,000	-	6,015,511	180,000	14,195,511
Transfers out	(48,893,067)	-	-	(6,502,711)	(55,395,778)
Total Other Financing Sources (Uses):	(40,893,067)	-	9,996,008	38,589,859	7,692,800
Net Increase (Decrease) in Fund Balance	(3,877,667)	-	-	4,377,775	500,108
Fund Balance, Beginning of Year	114,185,004	77,352,814	48,316,556	67,270,284	307,124,658
Fund Balance, End of Year	\$ 110,307,337	\$ 77,352,814	\$ 48,316,556	\$ 71,648,059	\$ 307,624,766

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	<u>Community</u> <u>Corrections</u>	<u>Planning</u> <u>Grants</u>	<u>Public</u> <u>Defender</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	1,802,000	-	-
Charges for Services	18,000	-	14,449,024
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	69,500
Other Revenue	-	132,600	-
Total Revenues	<u>1,820,000</u>	<u>132,600</u>	<u>14,518,524</u>
Expenditures:			
Personnel	2,134,600	12,600	-
Supplies & Services	91,600	129,800	-
Room & Board	-	-	10,493,308
Conferences & Training	7,000	5,000	-
Utilities	-	-	221,886
Repairs & Maintenance	2,500	-	-
Road Construction & Maintenance	-	-	6,000
Vehicle Operations	-	-	-
Contract Services	459,100	49,200	-
Internal Services	49,200	10,000	72,000
Capital Outlay	-	-	313,382
Debt Service - Principal	-	-	15,890
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>2,744,000</u>	<u>206,600</u>	<u>16,778,224</u>
Revenues Over (Under) Expenditures	<u>(924,000)</u>	<u>(74,000)</u>	<u>(2,259,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	925,500	12,600	2,259,700
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>925,500</u>	<u>12,600</u>	<u>2,259,700</u>
Net Increase (Decrease) in Fund Balance	1,500	(61,400)	-
Fund Balance, Beginning of Year	<u>(428,475)</u>	<u>4,208,402</u>	<u>(960,809)</u>
Fund Balance, End of Year	<u>\$ (426,975)</u>	<u>\$ 4,147,002</u>	<u>\$ (960,809)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	Debt	Emergency Management	E-911 Radio	Freedom Hill
	Service Fund	Grants	Maintenance	Park
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	260,000
Investment Income	-	-	1,164,900	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	1,164,900	260,000
Expenditures:				
Personnel	-	-	-	100,300
Supplies & Services	30,000	-	728,900	271,000
Room & Board	-	-	-	-
Conferences & Training	-	-	-	-
Utilities	-	-	95,000	110,000
Repairs & Maintenance	-	-	150,000	45,000
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	20,000
Contract Services	-	-	1,000	-
Internal Services	-	-	90,000	22,100
Capital Outlay	-	-	100,000	50,000
Debt Service - Principal	3,320,000	-	-	-
Debt Service - Interest and fees	414,900	-	-	-
Total Expenditures	3,764,900	-	1,164,900	618,400
Revenues Over (Under) Expenditures	(3,764,900)	-	-	(358,400)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,734,900	-	-	200,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	3,734,900	-	-	200,000
Net Increase (Decrease) in Fund Balance	(30,000)	-	-	(158,400)
Fund Balance, Beginning of Year	(1,211)	(296,605)	1,358,330	928,604
Fund Balance, End of Year	\$ (31,211)	\$ (296,605)	\$ 1,358,330	\$ 770,204

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	Health Grants	Prosecuting Attorney Forfeitures	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	7,014,470	-	3,519,100	-
Charges for Services	1,189,000	-	-	38,551,369
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	254,616
Indirect Cost Allocation	-	-	-	-
Other Revenue	1,100	-	-	360,500
Total Revenues	8,204,570	-	3,519,100	39,166,485
Expenditures:				
Personnel	8,540,206	-	4,149,900	26,506,054
Supplies & Services	484,976	-	222,200	7,062,427
Room & Board	-	-	-	-
Conferences & Training	61,300	-	23,800	180,000
Utilities	-	-	-	672,368
Repairs & Maintenance	22,700	-	10,700	606,000
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	10,000
Contract Services	2,231,888	-	185,700	2,142,006
Internal Services	2,754,000	-	599,400	-
Capital Outlay	47,100	-	10,000	1,500,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	14,142,170	-	5,201,700	38,678,855
Revenues Over (Under) Expenditures	(5,937,600)	-	(1,682,600)	487,630
Other Financing Sources (Uses):				
Transfers in from General Fund	5,722,400	-	1,682,600	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	5,722,400	-	1,682,600	-
Net Increase (Decrease) in Fund Balance	(215,200)	-	-	487,630
Fund Balance, Beginning of Year	4,168,352	39,092	(204,356)	288,211
Fund Balance, End of Year	\$ 3,953,152	\$ 39,092	\$ (204,356)	\$ 775,841

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	Michigan Works!	MSUE Grants	Opioid Settlement	Prosecuting Attorney Federal Forfeitures
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	2,607,300	-
Total Revenues	-	-	2,607,300	-
Expenditures:				
Personnel	-	-	643,600	-
Supplies & Services	-	3,600	167,000	-
Room & Board	-	-	-	-
Conferences & Training	-	400	150,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	-	-	-
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	3,700	1,480,000	-
Internal Services	-	-	6,700	-
Capital Outlay	-	-	160,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	-	7,700	2,607,300	-
Revenues Over (Under) Expenditures	-	(7,700)	-	-
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	(7,700)	-	-
Fund Balance, Beginning of Year	(108,050)	17,419	7,522,181	4,822
Fund Balance, End of Year	\$ (108,050)	\$ 9,719	\$ 7,522,181	\$ 4,822

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	Register of Deeds Remuneration	Register of Deeds Technology Fund	Non-Motorized Trails	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	172,800	-	51,045	2,143,400
Charges for Services	-	750,000	-	600,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	172,500
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>172,800</u>	<u>750,000</u>	<u>51,045</u>	<u>2,915,900</u>
Expenditures:				
Personnel	-	381,700	-	1,370,700
Supplies & Services	2,900	22,500	75,000	1,433,600
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	100,500
Utilities	-	-	-	-
Repairs & Maintenance	-	3,000	-	15,500
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	166,100
Contract Services	169,100	835,000	-	3,000
Internal Services	800	69,300	-	170,300
Capital Outlay	-	20,000	-	47,500
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>172,800</u>	<u>1,351,500</u>	<u>75,000</u>	<u>3,307,200</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(601,500)</u>	<u>(23,955)</u>	<u>(391,300)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	366,300
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>366,300</u>
Net Increase (Decrease) in Fund Balance	-	(601,500)	(23,955)	(25,000)
Fund Balance, Beginning of Year	(91,472)	476,945	99,066	268,286
Fund Balance, End of Year	<u>\$ (91,472)</u>	<u>\$ (124,555)</u>	<u>\$ 75,111</u>	<u>\$ 243,286</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	Sheriff <u>E911 Dispatch</u>	Concealed Pistol <u>Licenses</u>	Veterans' <u>Affairs</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ 2,752,600
Licenses & Permits	-	450,000	-
Intergovernmental	700,000	-	190,000
Charges for Services	8,366,100	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	520,000	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>9,586,100</u>	<u>450,000</u>	<u>2,942,600</u>
Expenditures:			
Personnel	9,815,000	448,500	1,585,000
Supplies & Services	31,000	40,400	518,000
Room & Board	-	-	-
Conferences & Training	20,000	5,000	47,000
Utilities	-	-	-
Repairs & Maintenance	1,364,500	5,000	9,900
Road Construction & Maintenance	-	-	-
Vehicle Operations	6,000	-	8,000
Contract Services	-	25,000	220,500
Internal Services	185,100	49,700	467,000
Capital Outlay	111,000	25,000	21,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>11,532,600</u>	<u>598,600</u>	<u>2,876,400</u>
Revenues Over (Under) Expenditures	<u>(1,946,500)</u>	<u>(148,600)</u>	<u>66,200</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,412,700	-	-
Transfers in from Other Funds	-	-	-
Transfers out	(307,200)	-	-
Total Other Financing Sources (Uses):	<u>3,105,500</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	1,159,000	(148,600)	66,200
Fund Balance, Beginning of Year	<u>6,488,578</u>	<u>1,842,949</u>	<u>2,620,193</u>
Fund Balance, End of Year	<u>\$ 7,647,578</u>	<u>\$ 1,694,349</u>	<u>\$ 2,686,393</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	Circuit Court Programs	Child Care	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	845,100	12,111,700	29,335,300
Charges for Services	5,000	500,000	9,445,300
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	83,500
Total Revenues	850,100	12,611,700	38,864,100
Expenditures:			
Personnel	275,000	13,682,100	16,976,900
Supplies & Services	326,900	1,283,800	13,341,400
Room & Board	-	2,480,000	-
Conferences & Training	5,800	105,000	188,400
Utilities	-	455,000	-
Repairs & Maintenance	-	12,500	5,600
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	4,500	61,100
Contract Services	341,400	3,781,900	5,102,900
Internal Services	11,000	2,718,000	2,604,000
Capital Outlay	-	-	33,400
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	960,100	24,522,800	38,313,700
Revenues Over (Under) Expenditures	(110,000)	(11,911,100)	550,400
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	11,911,100	3,757,100
Transfers in from Other Funds	-	-	180,000
Transfers out	-	-	(180,000)
Total Other Financing Sources (Uses):	110,000	11,911,100	3,757,100
Net Increase (Decrease) in Fund Balance	-	-	4,307,500
Fund Balance, Beginning of Year	337,855	713,297	18,298,708
Fund Balance, End of Year	\$ 337,855	\$ 713,297	\$ 22,606,208

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2027

	<u>Office of Senior Services</u>	<u>Friend of the Court</u>	<u>Veterans Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,082,000	10,500,000	537,100
Charges for Services	515,200	722,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	475,600	-	25,000
Total Revenues	<u>4,072,800</u>	<u>11,222,000</u>	<u>562,100</u>
Expenditures:			
Personnel	3,175,900	12,021,900	84,986
Supplies & Services	871,700	225,400	468,930
Room & Board	-	-	-
Conferences & Training	9,100	36,900	5,600
Utilities	3,000	-	-
Repairs & Maintenance	53,000	81,400	-
Road Construction & Maintenance	-	-	-
Vehicle Operations	41,100	8,000	-
Contract Services	2,329,700	460,800	2,584
Internal Services	735,700	2,768,700	-
Capital Outlay	-	24,900	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>7,219,200</u>	<u>15,628,000</u>	<u>562,100</u>
Revenues Over (Under) Expenditures	<u>(3,146,400)</u>	<u>(4,406,000)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	2,853,100	4,327,000	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>2,853,100</u>	<u>4,327,000</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(293,300)	(79,000)	-
Fund Balance, Beginning of Year	(323,010)	1,614,825	(183,786)
Fund Balance, End of Year	<u>\$ (616,310)</u>	<u>\$ 1,535,825</u>	<u>\$ (183,786)</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending September 30 and December 31, 2027

	Substance	December Year End	September Year End	
	Abuse (Year End 09/30)	Sub-total	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ 2,752,600	\$ -	\$ 2,752,600
Licenses & Permits	-	450,000	-	450,000
Intergovernmental	6,696,248	72,004,015	6,696,248	78,700,263
Charges for Services	20,827,883	75,370,993	20,827,883	96,198,876
Investment Income	111,784	1,164,900	111,784	1,276,684
Fines & Forfeitures	-	172,500	-	172,500
Reimbursements	-	774,616	-	774,616
Indirect Cost Allocation	-	69,500	-	69,500
Other Revenue	-	3,685,600	-	3,685,600
Total Revenues	27,635,915	156,444,724	27,635,915	184,080,639
Expenditures:				
Personnel	1,887,850	101,904,946	1,887,850	103,792,796
Supplies & Services	44,444	27,833,033	44,444	27,877,477
Room & Board	-	12,973,308	-	12,973,308
Conferences & Training	9,734	970,800	9,734	980,534
Utilities	-	1,557,254	-	1,557,254
Repairs & Maintenance	-	2,387,300	-	2,387,300
Road Construction & Maintenance	-	6,000	-	6,000
Vehicle Operations	-	324,800	-	324,800
Contract Services	23,315,946	19,824,478	23,315,946	43,140,424
Internal Services	-	13,383,000	-	13,383,000
Capital Outlay	-	2,463,282	-	2,463,282
Debt Service - Principal	-	3,335,890	-	3,335,890
Debt Service - Interest and fees	-	414,900	-	414,900
Total Expenditures	25,257,974	193,034,749	25,257,974	218,292,723
Revenues Over (Under) Expenditures	2,377,941	(36,590,025)	2,377,941	(34,212,084)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,637,570	41,275,000	3,637,570	44,912,570
Transfers in from Other Funds	-	180,000	-	180,000
Transfers out	(6,015,511)	(487,200)	(6,015,511)	(6,502,711)
Total Other Financing Sources (Uses):	(2,377,941)	40,967,800	(2,377,941)	38,589,859
Net Increase (Decrease) in Fund Balance	-	4,377,775	-	4,377,775
Fund Balance, Beginning of Year	18,571,945	48,698,339	18,571,945	67,270,284
Fund Balance, End of Year	\$ 18,571,945	\$ 53,076,114	\$ 18,571,945	\$ 71,648,059

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

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	\$ 140,932,483	\$ 148,927,109	\$ 159,872,900	\$ 171,599,200	\$ 178,455,200	\$ 185,585,400
Licenses & Permits	1,682,489	1,792,194	1,604,700	1,608,700	1,608,700	1,608,700
Intergovernmental	43,674,122	49,428,490	52,355,657	52,487,200	53,361,000	54,457,000
Charges for Services	33,737,632	33,560,704	33,742,800	35,788,300	36,284,600	36,795,800
Investment Income	5,643,586	14,466,764	8,250,000	12,000,000	8,000,000	5,000,000
Fines & Forfeitures	661,031	783,822	563,500	638,500	638,500	668,500
Reimbursements	8,381,653	7,221,641	9,128,300	7,495,800	7,554,300	7,584,300
Indirect Cost Allocation	49,556,637	48,468,784	52,651,700	56,469,200	58,017,800	59,612,600
Other Revenue	295,445	262,263	11,000	1,500	1,500	1,500
Total Revenues	<u>284,565,078</u>	<u>304,911,770</u>	<u>318,180,557</u>	<u>338,088,400</u>	<u>343,921,600</u>	<u>351,313,800</u>
Expenditures:						
Personnel	145,126,474	161,147,350	179,228,006	184,807,900	190,272,700	195,950,200
Supplies & Services	13,847,469	17,024,201	18,441,072	19,008,100	19,711,900	18,961,000
Conferences & Training	341,790	450,201	589,300	772,500	766,000	766,000
Utilities	4,418,184	5,011,614	5,401,500	5,397,200	5,397,200	5,397,200
Repairs & Maintenance	9,819,796	12,442,033	15,085,600	16,327,300	16,724,100	16,724,100
Vehicle Operations	956,589	1,015,300	1,055,900	1,171,100	1,171,100	1,171,100
Contract Services	9,622,884	11,654,157	13,855,259	14,310,800	14,355,800	14,235,800
Internal Services	38,251,463	38,600,509	39,891,705	44,175,600	45,392,100	46,612,700
Capital Outlay	2,683,127	3,618,277	7,260,146	14,455,000	18,232,500	14,480,300
Total Expenditures	<u>225,067,776</u>	<u>250,963,640</u>	<u>280,808,488</u>	<u>300,425,500</u>	<u>312,023,400</u>	<u>314,298,400</u>
Revenues Over (Under) Expenditures	<u>59,497,302</u>	<u>53,948,130</u>	<u>37,372,069</u>	<u>37,662,900</u>	<u>31,898,200</u>	<u>37,015,400</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,000,000	8,298,879	8,211,600	8,750,000	8,000,000	8,000,000
Transfers out	(51,074,155)	(52,293,491)	(46,214,449)	(46,399,900)	(47,757,081)	(48,893,067)
Total Other Financing Sources (Uses):	<u>(43,074,155)</u>	<u>(43,994,612)</u>	<u>(38,002,849)</u>	<u>(37,649,900)</u>	<u>(39,757,081)</u>	<u>(40,893,067)</u>
Net Increase (Decrease) in Fund Balance	16,423,147	9,953,518	(630,780)	13,000	(7,858,881)	(3,877,667)
Fund Balance, Beginning of Year	96,284,999	112,708,146	122,661,665	122,030,885	122,043,885	114,185,004
Fund Balance, End of Year	<u>\$ 112,708,146</u>	<u>\$ 122,661,665</u>	<u>\$ 122,030,885</u>	<u>\$ 122,043,885</u>	<u>\$ 114,185,004</u>	<u>\$ 110,307,337</u>

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

DEPARTMENT	FUND				FUNCTION	
ALL DEPARTMENTS	GENERAL FUND				ALL FUNCTIONS	
	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	\$ 140,932,483	\$ 148,927,109	\$ 159,872,900	\$ 171,599,200	\$ 178,455,200	\$ 185,585,400
Licenses & Permits	1,682,489	1,792,194	1,604,700	1,608,700	1,608,700	1,608,700
Intergovernmental	43,674,122	49,428,490	52,355,657	52,487,200	53,361,000	54,457,000
Charges for Services	33,737,632	33,560,704	33,742,800	35,788,300	36,284,600	36,795,800
Investment Income	5,643,586	14,466,764	8,250,000	12,000,000	8,000,000	5,000,000
Fines & Forfeitures	661,031	783,822	563,500	638,500	638,500	668,500
Reimbursements	8,381,653	7,221,641	9,128,300	7,495,800	7,554,300	7,584,300
Indirect Cost Allocation	49,556,637	48,468,784	52,651,700	56,469,200	58,017,800	59,612,600
Other Revenue	295,445	262,263	11,000	1,500	1,500	1,500
Total Revenues	284,565,078	304,911,770	318,180,557	338,088,400	343,921,600	351,313,800
Expenditures:						
Legislative	2,113,131	2,306,821	2,581,000	2,747,000	2,811,400	2,884,600
Judicial	42,557,790	46,599,869	51,966,260	51,741,400	53,134,700	54,573,900
General Government	62,290,937	69,818,912	75,823,259	77,264,700	79,804,200	80,438,000
Public Safety	85,441,277	93,079,536	101,459,600	110,674,800	113,537,300	116,485,300
Public Works	8,143,038	9,333,981	9,832,400	10,560,700	10,872,700	11,194,200
Health & Welfare	21,838,476	26,206,245	31,885,823	32,981,900	33,630,600	34,242,100
Capital Outlay	2,683,127	3,618,277	7,260,146	14,455,000	18,232,500	14,480,300
Total Expenditures	225,067,776	250,963,640	280,808,488	300,425,500	312,023,400	314,298,400
Revenues Over (Under) Expenditures	59,497,302	53,948,130	37,372,069	37,662,900	31,898,200	37,015,400
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,000,000	8,298,879	8,211,600	8,750,000	8,000,000	8,000,000
Transfers out	(51,074,155)	(52,293,491)	(46,214,449)	(46,399,900)	(47,757,081)	(48,893,067)
Total Other Financing Sources (Uses):	(43,074,155)	(43,994,612)	(38,002,849)	(37,649,900)	(39,757,081)	(40,893,067)
Net Increase (Decrease) in Fund Balance	16,423,147	9,953,518	(630,780)	13,000	(7,858,881)	(3,877,667)
Fund Balance, Beginning of Year	96,284,999	112,708,146	122,661,665	122,030,885	122,043,885	114,185,004
Fund Balance, End of Year	\$ 112,708,146	\$ 122,661,665	\$ 122,030,885	\$ 122,043,885	\$ 114,185,004	\$ 110,307,337

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Property Taxes						
Non-Departmental	\$ 140,932,483	\$ 148,927,109	\$ 159,872,900	\$ 171,599,200	\$ 178,455,200	\$ 185,585,400
	<u>140,932,483</u>	<u>148,927,109</u>	<u>159,872,900</u>	<u>171,599,200</u>	<u>178,455,200</u>	<u>185,585,400</u>
Licenses & Permits						
Animal Shelter	273,450	234,723	250,000	250,000	250,000	250,000
Clerk	33,970	103,994	25,000	29,000	29,000	29,000
Family Counseling	75,100	71,085	64,000	64,000	64,000	64,000
Health Department	1,138,441	1,230,509	1,110,300	1,110,300	1,110,300	1,110,300
Public Works	75,450	71,127	75,000	75,000	75,000	75,000
Treasurer	350	500	400	400	400	400
Non-Departmental	85,728	80,256	80,000	80,000	80,000	80,000
	<u>1,682,489</u>	<u>1,792,194</u>	<u>1,604,700</u>	<u>1,608,700</u>	<u>1,608,700</u>	<u>1,608,700</u>
Intergovernmental						
Circuit Court	3,953,075	3,881,858	4,085,000	4,075,000	4,075,000	4,075,000
District Court - Romeo	49,662	54,558	48,200	54,000	54,000	54,000
District Court - New Baltimore	55,642	66,745	61,200	61,200	61,200	61,200
Elections	8	22,843	2,128,819	-	-	-
Emergency Management	118,791	40,781	45,000	45,000	45,000	45,000
Health Department	4,090,554	5,066,088	6,249,838	6,745,500	6,745,500	6,745,500
Juvenile Court	180,533	180,533	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	298,785	363,637	321,500	581,200	581,200	581,200
Prosecuting Attorney	128,839	192,594	176,300	181,600	187,000	192,600
Sheriff	102,995	395,394	150,000	275,000	275,000	275,000
Non-Departmental	34,695,238	39,154,437	38,734,800	40,118,700	41,157,100	42,247,500
	<u>43,674,122</u>	<u>49,428,490</u>	<u>52,355,657</u>	<u>52,487,200</u>	<u>53,361,000</u>	<u>54,457,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Charges for Services						
Animal Shelter	162,696	121,915	117,000	117,500	117,500	117,500
Circuit Court	1,298,877	1,431,735	1,341,500	1,341,500	1,341,500	1,341,500
Clerk	793,082	719,736	717,000	762,000	762,000	762,000
County Executive	750	-	-	-	-	-
District Court - Romeo	299,671	288,615	308,000	293,000	293,000	293,000
District Court - New Baltimore	341,405	342,597	336,200	366,200	366,200	366,200
Elections	775	301	200	200	200	200
Equalization	28,000	21,000	7,000	14,000	14,000	14,000
Emergency Management	209,095	282,727	241,000	243,000	243,000	243,000
Facilities & Operations	1,772,644	830,021	768,500	718,000	718,000	718,000
Family Counseling	80	-	-	-	-	-
Finance	4,015	112,292	4,000	4,000	4,000	4,000
Health Department	1,494,226	2,042,369	2,552,000	2,457,600	2,457,600	2,457,600
Human Resources	-	105	1,000	1,000	1,000	1,000
Juvenile Court	45,029	58,116	230,400	230,400	230,400	230,400
Probate Court - Wills & Estates	515,859	419,293	360,000	410,000	410,000	410,000
Probation - Circuit Court	-	125	300	300	300	300
Purchasing	37,090	48,513	40,000	40,000	40,000	40,000
Public Works	855,886	855,484	925,500	927,500	927,500	927,500
Register of Deeds	3,121,648	2,378,307	2,326,500	2,326,500	2,326,500	2,326,500
Sheriff	16,437,378	18,426,423	18,071,700	19,610,600	20,106,900	20,618,100
Treasurer	147,897	122,338	145,000	175,000	175,000	175,000
Non-Departmental	6,171,529	5,058,692	5,250,000	5,750,000	5,750,000	5,750,000
	<u>33,737,632</u>	<u>33,560,704</u>	<u>33,742,800</u>	<u>35,788,300</u>	<u>36,284,600</u>	<u>36,795,800</u>
Investment Income						
Emergency Management	1,188	211	-	-	-	-
Facilities & Operations	-	27,333	-	-	-	-
Sheriff	-	288	-	-	-	-
Non-Departmental	5,642,398	14,407,830	8,250,000	12,000,000	8,000,000	5,000,000
	<u>5,643,586</u>	<u>14,466,764</u>	<u>8,250,000</u>	<u>12,000,000</u>	<u>8,000,000</u>	<u>5,000,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Fines & Forfeitures						
Circuit Court	107,201	113,924	85,000	85,000	85,000	85,000
District Court - Romeo	232,665	360,584	251,000	276,000	276,000	276,000
District Court - New Baltimore	272,452	277,730	188,000	238,000	238,000	268,000
Elections	24,070	20,740	25,000	25,000	25,000	25,000
Juvenile Court	825	(3,760)	1,000	1,000	1,000	1,000
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	15,318	6,104	5,000	5,000	5,000	5,000
	<u>661,031</u>	<u>783,822</u>	<u>563,500</u>	<u>638,500</u>	<u>638,500</u>	<u>668,500</u>
Reimbursements						
Animal Shelter	223,632	226,875	213,100	225,000	225,000	225,000
Circuit Court	9	-	-	-	-	-
Clerk	91,434	99,599	150,000	110,000	110,000	110,000
Corporation Counsel	47,935	-	-	180,000	180,000	180,000
District Court - Romeo	403	102	-	-	-	-
District Court - New Baltimore	1,335	1,263	500	500	500	500
Department of Human Services	30,041	-	-	-	-	-
Elections	18,402	12,596	15,000	-	15,000	-
Emergency Management	101,220	75,801	88,000	92,700	92,700	92,700
Facilities & Operations	794,830	413,577	1,102,500	300,000	300,000	300,000
Finance	98	30	50,000	50,000	50,000	50,000
Health Department	16,534	18,282	15,000	15,000	15,000	15,000
Human Resources	280,818	264,305	494,100	350,000	360,500	371,300
Information Technology	7,750	-	-	-	-	-
Juvenile Court	370,737	755,002	400,000	400,000	400,000	400,000
Law Library	-	-	500	500	500	500
Planning & Economic Developn	-	-	100,000	100,000	100,000	100,000
Prosecuting Attorney	17,757	3,837	-	-	-	-
Purchasing	2,250	-	22,000	22,000	22,000	22,000
Public Works	3,074,515	3,607,362	3,869,700	4,195,100	4,195,100	4,195,100
Sheriff	3,301,922	1,742,970	2,607,900	1,455,000	1,488,000	1,522,200
Treasurer	31	40	-	-	-	-
	<u>8,381,653</u>	<u>7,221,641</u>	<u>9,128,300</u>	<u>7,495,800</u>	<u>7,554,300</u>	<u>7,584,300</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Indirect Cost Allocation						
Health Department	1,213,802	975,553	1,047,700	1,163,700	1,163,700	1,163,700
Information Technology	236,734	-	100,000	150,000	150,000	150,000
Non-Departmental	48,106,101	47,493,231	51,504,000	55,155,500	56,704,100	58,298,900
	<u>49,556,637</u>	<u>48,468,784</u>	<u>52,651,700</u>	<u>56,469,200</u>	<u>58,017,800</u>	<u>59,612,600</u>
Other Revenue						
Animal Shelter	275	100	-	-	-	-
Board of Commissioners	36,000	27,095	-	500	500	500
Circuit Court	6,870	(2,934)	-	-	-	-
District Court - Romeo	927	734	-	-	-	-
Finance	(4,730)	-	-	-	-	-
Health Department	-	32,713	1,000	1,000	1,000	1,000
Purchasing	24,762	9,248	-	-	-	-
Register of Deeds	902	1,037	-	-	-	-
Sheriff	26,606	-	10,000	-	-	-
Non-Departmental	203,833	181,825	-	-	-	-
	<u>295,445</u>	<u>262,263</u>	<u>11,000</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total Operating Revenues	<u>284,565,078</u>	<u>304,911,770</u>	<u>318,180,557</u>	<u>338,088,400</u>	<u>343,921,600</u>	<u>351,313,800</u>
Transfers In						
Non-Departmental	8,000,000	8,298,879	8,211,600	8,750,000	8,000,000	8,000,000
	<u>8,000,000</u>	<u>8,298,879</u>	<u>8,211,600</u>	<u>8,750,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>\$ 292,565,078</u>	<u>\$ 313,210,649</u>	<u>\$ 326,392,157</u>	<u>\$ 346,838,400</u>	<u>\$ 351,921,600</u>	<u>\$ 359,313,800</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Legislative						
Board of Commissioners	\$ 2,113,131	\$ 2,306,821	\$ 2,581,000	\$ 2,747,000	\$ 2,811,400	\$ 2,884,600
Judicial						
Circuit Court	12,079,835	13,035,524	14,624,300	14,689,800	15,092,400	15,507,200
District Court - Romeo	1,726,561	1,921,925	2,189,300	2,246,100	2,312,100	2,380,200
District Court - New Baltimore	2,487,213	2,662,058	2,990,400	3,078,900	3,169,100	3,262,200
District Court - 3rd Class	6,503	6,516	19,000	19,000	19,000	19,000
Family Counseling	69,080	73,909	109,000	113,900	117,200	120,800
Jury Commission	221,385	399,556	444,500	469,800	477,200	484,800
Juvenile Court	7,622,652	8,075,575	8,651,300	6,646,200	6,803,200	6,964,900
Law Library	40,640	39,079	40,200	42,400	43,400	44,400
Probate Court - Wills & Estates	4,557,576	4,987,428	5,408,600	6,420,200	6,583,700	6,752,000
Probation - Circuit Court	494,296	462,195	487,400	487,400	487,400	487,400
Prosecuting Attorney	13,252,049	14,936,103	17,002,260	17,527,700	18,030,000	18,551,000
	<u>42,557,790</u>	<u>46,599,869</u>	<u>51,966,260</u>	<u>51,741,400</u>	<u>53,134,700</u>	<u>54,573,900</u>
General Government						
Building Authority	140	280	-	-	-	-
Clerk	6,224,673	6,916,872	8,199,700	8,484,400	8,729,200	8,981,300
Corporation Counsel	1,399,186	1,710,685	1,860,300	2,028,900	2,088,900	2,150,300
County Executive	1,990,489	2,318,004	2,738,400	2,895,300	2,969,100	3,045,000
Equalization	1,210,549	1,341,451	1,518,000	1,544,700	1,590,100	1,636,800
Elections	792,974	432,382	3,552,759	725,000	1,654,000	763,900
Ethics Board	542	521	3,800	13,800	13,800	13,800
Facilities & Operations	18,205,170	20,350,554	23,415,700	24,670,100	24,926,500	25,268,200
Finance	2,731,335	3,349,125	3,550,200	4,456,400	4,582,200	4,711,900
Human Resources	3,247,222	3,700,060	4,273,700	4,452,100	4,555,600	4,681,400
Information Technology	11,324,944	13,315,300	16,157,400	17,463,500	18,072,500	18,291,000
MSU Extension	1,157,263	1,218,655	1,284,400	1,346,100	1,385,900	1,426,800
Planning & Economic Development	4,119,700	4,623,307	5,461,700	5,776,900	5,923,300	6,074,100
Purchasing	1,883,242	1,827,862	2,364,500	2,613,800	2,686,000	2,760,500
Register of Deeds	2,077,001	2,181,583	2,560,000	2,501,500	2,575,800	2,652,500
Treasurer	3,021,602	3,275,836	3,772,100	3,899,900	4,012,300	4,128,000
Non Departmental Appropriations	2,904,905	3,256,435	(4,889,400)	(5,607,700)	(5,961,000)	(6,147,500)
	<u>62,290,937</u>	<u>69,818,912</u>	<u>75,823,259</u>	<u>77,264,700</u>	<u>79,804,200</u>	<u>80,438,000</u>
Public Safety						
Civil Service Commission	68,897	101,516	120,200	120,800	120,900	120,900
Emergency Management	2,094,196	2,169,947	2,422,600	2,574,700	2,650,100	2,727,700
Sheriff	83,278,184	90,808,073	98,916,800	107,979,300	110,766,300	113,636,700
	<u>85,441,277</u>	<u>93,079,536</u>	<u>101,459,600</u>	<u>110,674,800</u>	<u>113,537,300</u>	<u>116,485,300</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Public Works						
Public Works Commissioner	8,143,038	9,333,981	9,832,400	10,560,700	10,872,700	11,194,200
Health & Welfare						
Animal Shelter	2,268,436	2,633,787	3,014,100	3,454,500	3,545,500	3,517,500
Health and Community Services	218,784	473,732	1,264,200	1,476,400	1,511,200	1,547,200
Health Department	19,292,671	23,036,263	27,548,023	27,991,500	28,514,400	29,117,900
Department of Human Services	58,585	62,463	59,500	59,500	59,500	59,500
	<u>21,838,476</u>	<u>26,206,245</u>	<u>31,885,823</u>	<u>32,981,900</u>	<u>33,630,600</u>	<u>34,242,100</u>
Capital Outlay	<u>2,683,127</u>	<u>3,618,277</u>	<u>7,260,146</u>	<u>14,455,000</u>	<u>18,232,500</u>	<u>14,480,300</u>
Total Operating Expenditures	225,067,776	250,963,640	280,808,488	300,425,500	312,023,400	314,298,400
Transfers Out	<u>51,074,155</u>	<u>52,293,491</u>	<u>46,214,449</u>	<u>46,399,900</u>	<u>47,757,081</u>	<u>48,893,067</u>
Total Expenditures	<u>\$ 276,141,931</u>	<u>\$ 303,257,131</u>	<u>\$ 327,022,937</u>	<u>\$ 346,825,400</u>	<u>\$ 359,780,481</u>	<u>\$ 363,191,467</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Personnel						
Animal Shelter	1,430,989	1,747,348	2,158,900	2,427,700	2,500,500	2,490,600
Board of Commissioners	1,440,403	1,531,585	1,734,000	1,839,000	1,894,100	1,950,900
Circuit Court	6,673,684	7,272,306	8,685,495	8,455,500	8,709,200	8,970,600
Clerk	4,703,525	5,356,703	6,476,900	6,631,500	6,830,200	7,034,900
Corporation Counsel	1,168,067	1,435,226	1,615,000	1,769,100	1,822,000	1,876,500
County Executive	1,389,079	1,681,192	2,017,300	2,088,500	2,150,200	2,213,700
District Court - Romeo	1,121,954	1,240,887	1,467,700	1,511,200	1,556,700	1,603,600
District Court - New Baltimore	1,220,080	1,393,710	1,651,900	1,766,000	1,819,000	1,873,600
Equalization	971,963	1,099,899	1,261,400	1,260,300	1,297,900	1,336,600
Elections	290,929	344,958	379,900	572,900	589,700	607,200
Emergency Management	1,386,595	1,583,864	1,796,200	1,912,600	1,969,100	2,027,300
Facilities & Operations	6,916,583	7,403,891	9,071,900	9,393,000	9,674,100	9,963,800
Family Counseling	44,529	51,527	84,200	86,900	89,500	92,200
Finance	2,235,374	2,735,745	3,016,000	3,482,500	3,586,600	3,693,800
Health Department	12,741,290	14,618,323	19,663,841	19,078,200	19,650,600	20,240,200
Health & Community Services	197,169	407,904	1,016,650	1,123,700	1,157,400	1,192,100
Human Resources	2,558,716	2,998,669	3,405,600	3,480,000	3,583,800	3,690,700
Information Technology	4,698,813	5,195,709	6,084,200	6,550,900	6,747,100	6,948,900
Juvenile Court	4,594,765	5,054,468	5,784,200	3,356,600	3,457,300	3,561,000
MSU Extension	348,369	411,084	446,200	458,700	472,500	486,700
Probate Court - Wills & Estates	2,784,919	3,032,689	3,387,500	4,098,900	4,222,100	4,348,900
Planning & Economic Development	2,876,069	3,345,386	4,075,300	4,102,900	4,226,000	4,352,800
Prosecuting Attorney	10,690,793	12,463,828	14,196,860	14,552,200	14,988,600	15,438,100
Purchasing	1,029,212	997,610	1,405,760	1,587,500	1,635,000	1,684,100
Public Works	6,901,470	8,000,564	8,429,400	9,012,700	9,282,800	9,561,200
Register of Deeds	1,672,142	1,792,087	2,143,200	2,120,800	2,184,200	2,249,500
Sheriff	60,802,968	65,249,771	72,566,200	77,672,400	80,002,900	82,403,000
Treasurer	2,236,025	2,515,303	2,942,700	3,005,300	3,094,500	3,186,300
Non-Departmental	-	185,114	(7,736,400)	(8,589,600)	(8,920,900)	(9,128,600)
	<u>145,126,474</u>	<u>161,147,350</u>	<u>179,228,006</u>	<u>184,807,900</u>	<u>190,272,700</u>	<u>195,950,200</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Supplies and Services						
Animal Shelter	180,020	218,211	194,300	192,700	192,700	192,700
Board of Commissioners	21,375	113,331	66,100	66,200	66,200	66,200
Building Authority	140	280	-	-	-	-
Circuit Court	878,656	1,125,164	1,165,400	1,186,900	1,186,900	1,186,900
Civil Service Commission	47,166	77,661	92,800	92,800	92,800	92,800
Clerk	238,359	231,426	339,700	342,900	342,900	342,900
Corporation Counsel	20,762	28,510	27,100	27,400	27,400	27,400
County Executive	32,570	44,510	72,900	80,500	80,500	80,500
District Court - Romeo	28,087	36,908	54,000	52,700	52,700	52,700
District Court - New Baltimore	43,630	46,953	71,200	74,300	74,300	74,300
Department of Human Services	58,585	62,463	59,500	59,500	59,500	59,500
District Court - 3rd Class	6,503	6,516	19,000	19,000	19,000	19,000
Equalization	9,798	11,266	17,300	17,100	17,100	17,100
Elections	400,376	9,113	1,274,400	45,100	835,100	45,100
Emergency Management	18,647	23,464	25,100	21,200	21,200	21,200
Ethics Board	542	521	1,800	1,800	1,800	1,800
Facilities & Operations	687,216	1,092,466	1,102,100	1,341,500	1,341,500	1,341,500
Family Counseling	281	-	1,700	1,000	1,000	1,000
Finance	33,951	26,260	39,200	41,200	41,200	41,200
Health Department	2,742,134	4,143,185	4,098,082	4,493,400	4,430,500	4,430,500
Health & Community Services	463	34,202	64,550	286,600	286,600	286,600
Human Resources	37,335	51,224	64,500	80,400	61,700	61,700
Information Technology	23,056	90,225	73,000	87,500	87,500	87,500
Jury Commission	27,043	36,323	54,200	54,200	54,200	54,200
Juvenile Court	1,242,424	1,313,508	1,094,200	1,419,200	1,419,200	1,419,200
Law Library	9,616	8,792	9,000	9,000	9,000	9,000
MSU Extension	554,130	569,947	590,200	607,100	624,500	642,400
Probate Court - Wills & Estates	457,491	548,353	588,600	652,900	652,900	652,900
Planning & Economic Development	226,816	286,744	308,400	313,200	313,200	313,200
Probation - Circuit Court	3,200	5,766	20,500	20,500	20,500	20,500
Prosecuting Attorney	392,207	394,489	572,300	597,500	597,500	597,500
Purchasing	44,901	45,623	47,040	61,200	61,200	61,200
Public Works	50,174	43,957	50,400	50,400	50,400	50,400
Register of Deeds	12,307	13,979	25,300	21,500	21,500	21,500
Sheriff	2,330,974	3,133,190	3,213,800	3,500,300	3,500,300	3,500,300
Treasurer	81,629	78,349	96,400	107,500	107,500	107,500
Non-Departmental	2,904,905	3,071,321	2,847,000	2,981,900	2,959,900	2,981,100
	<u>13,847,469</u>	<u>17,024,201</u>	<u>18,441,072</u>	<u>19,008,100</u>	<u>19,711,900</u>	<u>18,961,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Conferences & Training						
Animal Shelter	4,564	9,462	7,500	7,500	7,500	7,500
Board of Commissioners	19,809	33,300	23,500	30,000	23,500	23,500
Circuit Court	20,257	30,792	39,500	41,000	41,000	41,000
Clerk	3,371	3,310	5,900	8,400	8,400	8,400
County Executive	6,422	16,634	18,000	19,500	19,500	19,500
District Court - Romeo	3,310	4,575	4,300	4,300	4,300	4,300
District Court - New Baltimore	2,879	4,705	3,500	3,500	3,500	3,500
Equalization	2,679	7,215	7,500	7,500	7,500	7,500
Emergency Management	2,124	1,410	9,500	9,500	9,500	9,500
Facilities & Operations	1,520	365	7,900	12,000	12,000	12,000
Finance	573	3,085	11,600	10,000	10,000	10,000
Health Department	17,282	35,285	47,700	52,700	52,700	52,700
Health & Community Services	-	1,482	17,000	13,500	13,500	13,500
Human Resources	1,642	15,504	21,500	30,000	30,000	30,000
Information Technology	40,931	20,025	46,700	50,000	50,000	50,000
Juvenile Court	6,006	7,090	8,500	8,500	8,500	8,500
MSU Extension	-	133	500	500	500	500
Probate Court - Wills & Estates	500	3,311	3,400	11,000	11,000	11,000
Planning & Economic Development	19,863	21,521	25,000	43,000	43,000	43,000
Prosecuting Attorney	407	1,395	10,800	51,100	51,100	51,100
Purchasing	298	-	2,000	6,800	6,800	6,800
Public Works	5,746	5,354	6,000	6,000	6,000	6,000
Register of Deeds	1,827	3,604	7,900	7,400	7,400	7,400
Sheriff	177,747	217,652	250,500	332,800	332,800	332,800
Treasurer	2,033	2,992	3,100	6,000	6,000	6,000
	<u>341,790</u>	<u>450,201</u>	<u>589,300</u>	<u>772,500</u>	<u>766,000</u>	<u>766,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Utilities						
Facilities & Operations	4,418,184	5,011,291	5,401,500	5,397,200	5,397,200	5,397,200
	<u>4,418,184</u>	<u>5,011,614</u>	<u>5,401,500</u>	<u>5,397,200</u>	<u>5,397,200</u>	<u>5,397,200</u>
Repairs & Maintenance						
Animal Shelter	9,854	14,650	8,500	8,500	8,500	8,500
Board of Commissioners	2,694	2,705	7,000	7,000	7,000	7,000
Circuit Court	4,641	3,895	4,500	4,500	4,500	4,500
Clerk	4,267	2,062	7,000	7,000	7,000	7,000
Corporation Counsel	396	405	500	500	500	500
County Executive	1,647	2,561	2,000	2,000	2,000	2,000
District Court - Romeo	1,004	1,185	2,000	2,000	2,000	2,000
District Court - New Baltimore	448	772	3,700	800	800	800
Equalization	101	215	500	500	500	500
Elections	90	90	500	500	500	500
Emergency Management	1,585	15,013	5,500	6,500	6,500	6,500
Facilities & Operations	3,700,755	4,803,630	5,774,900	6,285,500	6,285,500	6,285,500
Finance	2,965	6,156	4,200	4,200	4,200	4,200
Health Department	23,087	11,832	24,500	25,500	25,500	25,500
Health & Community Services	-	576	1,400	1,400	1,400	1,400
Human Resources	634	1,255	1,500	1,500	1,500	1,500
Information Technology	5,470,438	6,859,111	8,621,600	9,319,500	9,716,300	9,716,300
Jury Commission	-	62,422	45,500	45,500	45,500	45,500
Juvenile Court	3,948	4,324	3,500	3,500	3,500	3,500
MSU Extension	-	-	500	500	500	500
Probate Court - Wills & Estates	86	110	1,500	1,000	1,000	1,000
Planning & Economic Development	14,806	12,018	14,500	14,500	14,500	14,500
Probation - Circuit Court	4,866	8,723	4,500	4,500	4,500	4,500
Prosecuting Attorney	3,720	5,636	22,000	21,500	21,500	21,500
Purchasing	31,128	5,928	47,400	47,400	47,400	47,400
Public Works	8,759	9,374	9,000	9,000	9,000	9,000
Register of Deeds	66	168	-	-	-	-
Sheriff	523,401	600,683	461,900	495,500	495,500	495,500
Treasurer	4,410	6,535	5,500	7,000	7,000	7,000
	<u>9,819,796</u>	<u>12,442,033</u>	<u>15,085,600</u>	<u>16,327,300</u>	<u>16,724,100</u>	<u>16,724,100</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Vehicle Operations						
Animal Shelter	112,206	119,956	118,000	95,000	95,000	95,000
Clerk	14,544	5,884	3,000	3,000	3,000	3,000
County Executive	10,045	7,432	11,500	11,500	11,500	11,500
Emergency Management	21,053	15,210	19,200	19,200	19,200	19,200
Facilities & Operations	85,635	87,729	62,500	60,000	60,000	60,000
Health Department	37,775	28,655	32,800	32,800	32,800	32,800
Information Technology	56	-	1,500	1,000	1,000	1,000
Planning & Economic Development	5,119	5,241	8,000	8,000	8,000	8,000
Prosecuting Attorney	2,808	-	500	500	500	500
Purchasing	11,799	11,583	18,100	17,000	17,000	17,000
Public Works	17,057	17,444	17,000	17,000	17,000	17,000
Sheriff	638,492	716,166	763,800	906,100	906,100	906,100
	<u>956,589</u>	<u>1,015,300</u>	<u>1,055,900</u>	<u>1,171,100</u>	<u>1,171,100</u>	<u>1,171,100</u>
Contract Services						
Animal Shelter	110,783	111,851	100,000	115,000	115,000	115,000
Board of Commissioners	139,701	144,505	250,000	279,600	279,600	279,600
Circuit Court	100,713	98,080	76,000	79,500	79,500	79,500
Civil Service Commission	18,818	21,507	25,000	25,000	25,000	25,000
Clerk	2,500	2,005	3,700	3,700	3,700	3,700
County Executive	206,450	211,432	250,000	298,300	298,300	298,300
District Court - Romeo	6,697	520	3,000	4,000	4,000	4,000
District Court - New Baltimore	4,148	3,974	9,300	6,000	6,000	6,000
Elections	32,962	16,473	1,833,859	30,000	150,000	30,000
Emergency Management	15	514	19,000	-	-	-
Ethics Board	-	-	2,000	12,000	12,000	12,000
Facilities & Operations	391,516	-	-	75,000	-	-
Finance	5,973	117,294	10,000	210,000	210,000	210,000
Health Department	1,340,040	1,342,148	768,800	907,700	907,700	907,700
Health & Community Services	-	-	132,600	12,000	12,000	12,000
Human Resources	98,070	101,466	230,000	265,000	265,000	265,000
Information Technology	652,253	681,116	845,000	945,000	945,000	945,000
Jury Commission	(17,534)	87,439	125,000	125,000	125,000	125,000
Juvenile Court	36,005	26,210	29,500	20,000	20,000	20,000
MSU Extension	12,507	10,749	12,700	12,700	12,700	12,700
Probate Court - Wills & Estates	176,604	257,735	247,800	331,000	331,000	331,000
Planning & Economic Development	329,679	304,719	350,000	535,000	535,000	535,000
Prosecuting Attorney	3,055	26,250	83,500	52,200	52,200	52,200
Purchasing	1,114	1,136	39,000	57,100	57,100	57,100
Public Works	-	75,169	75,500	75,500	75,500	75,500
Sheriff	5,970,815	7,971,852	8,334,000	9,827,500	9,827,500	9,827,500
Treasurer	-	2,669	-	-	-	-
	<u>9,622,884</u>	<u>11,654,157</u>	<u>13,855,259</u>	<u>14,310,800</u>	<u>14,355,800</u>	<u>14,235,800</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Internal Services						
Animal Shelter	420,020	412,309	426,900	608,100	626,300	608,200
Board of Commissioners	489,149	481,395	500,400	525,200	541,000	557,400
Circuit Court	4,401,884	4,505,287	4,653,405	4,922,400	5,071,300	5,224,700
Civil Service Commission	2,913	2,348	2,400	3,000	3,100	3,100
Clerk	1,258,107	1,315,482	1,363,500	1,487,900	1,534,000	1,581,400
Corporation Counsel	209,961	209,320	217,700	231,900	239,000	245,900
County Executive	344,276	354,243	366,700	395,000	407,100	419,500
District Court - Romeo	565,509	637,850	658,300	671,900	692,400	713,600
District Court - New Baltimore	1,216,028	1,211,944	1,250,800	1,228,300	1,265,500	1,304,000
Equalization	226,008	222,856	231,300	252,300	260,100	268,100
Elections	68,617	61,748	64,100	76,500	78,700	81,100
Emergency Management	664,177	530,472	548,100	605,700	624,600	644,000
Facilities & Operations	2,003,761	1,951,182	1,994,900	2,105,900	2,156,200	2,208,200
Family Counseling	24,270	22,382	23,100	26,000	26,700	27,600
Finance	452,499	460,585	469,200	708,500	730,200	752,700
Health Department	2,391,063	2,856,835	2,912,300	3,401,200	3,414,600	3,428,500
Health & Community Services	21,152	29,568	32,000	39,200	40,300	41,600
Human Resources	550,825	531,942	550,600	595,200	613,600	632,500
Information Technology	439,397	469,115	485,400	509,600	525,600	542,300
Jury Commission	211,876	213,372	219,800	245,100	252,500	260,100
Juvenile Court	1,739,504	1,669,975	1,731,400	1,838,400	1,894,700	1,952,700
Law Library	31,024	30,287	31,200	33,400	34,400	35,400
MSU Extension	242,257	226,742	234,300	266,600	275,200	284,000
Probate Court - Wills & Estates	1,137,976	1,145,230	1,179,800	1,325,400	1,365,700	1,407,200
Planning & Economic Development	647,348	647,678	680,500	760,300	783,600	807,600
Probation - Circuit Court	486,230	447,587	462,400	462,400	462,400	462,400
Prosecuting Attorney	2,159,059	2,044,505	2,116,300	2,252,700	2,318,600	2,390,100
Purchasing	764,790	765,982	805,200	836,800	861,500	886,900
Public Works	1,159,832	1,182,119	1,245,100	1,390,100	1,432,000	1,475,100
Register of Deeds	390,659	371,745	383,600	351,800	362,700	374,100
Sheriff	12,833,787	12,918,436	13,326,600	15,244,700	15,701,200	16,171,500
Treasurer	697,505	669,988	724,400	774,100	797,300	821,200
	<u>38,251,463</u>	<u>38,600,509</u>	<u>39,891,705</u>	<u>44,175,600</u>	<u>45,392,100</u>	<u>46,612,700</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Capital Outlay						
Animal Shelter	14,455	5,610	20,000	20,000	20,000	20,000
Circuit Court	17,039	-	17,000	-	-	-
Clerk	-	-	3,500	-	-	-
Emergency Management	13,077	16,033	-	-	-	-
Facilities & Operations	12,193	28,000	34,200	66,800	66,800	66,800
Health Department	88,777	77,096	88,717	94,600	88,700	88,700
Health & Community Services	-	163,491	7,000	-	-	-
Information Technology	797,210	815,460	1,242,053	1,950,600	1,243,300	1,119,500
Prosecuting Attorney	27,576	2,175	-	800	800	800
Purchasing	-	78,508	42,300	7,800	7,800	7,800
Register of Deeds	-	-	1,400	-	-	-
Sheriff	280,089	389,798	1,049,900	954,100	906,700	906,700
Non-Departmental	1,432,711	2,039,205	4,736,616	11,350,300	15,888,400	12,260,000
	<u>2,683,127</u>	<u>3,618,277</u>	<u>7,260,146</u>	<u>14,455,000</u>	<u>18,232,500</u>	<u>14,480,300</u>
Transfers Out						
Sheriff	4,097	5,422	-	-	-	-
Non-Departmental	51,070,058	52,288,069	46,204,449	46,399,900	47,757,081	48,893,067
	<u>51,074,155</u>	<u>52,293,491</u>	<u>46,214,449</u>	<u>46,399,900</u>	<u>47,757,081</u>	<u>48,893,067</u>
	<u>\$ 276,141,931</u>	<u>\$ 303,257,131</u>	<u>\$ 327,022,937</u>	<u>\$ 346,825,400</u>	<u>\$ 359,780,481</u>	<u>\$ 363,191,467</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 273,450	\$ 234,723	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Intergovernmental	-	4,500	-	-	-	-
Charges for Services	162,696	121,915	117,000	117,500	117,500	117,500
Reimbursements	223,632	226,875	213,100	225,000	225,000	225,000
Other Revenue	275	100	-	-	-	-
Total Revenues	660,053	588,113	580,100	592,500	592,500	592,500
Expenditures:						
Personnel	1,430,989	1,747,348	2,158,900	2,427,700	2,500,500	2,490,600
Supplies & Services	180,020	218,211	194,300	192,700	192,700	192,700
Conferences & Training	4,564	9,462	7,500	7,500	7,500	7,500
Repairs & Maintenance	9,854	14,650	8,500	8,500	8,500	8,500
Vehicle Operations	112,206	119,956	118,000	95,000	95,000	95,000
Contract Services	110,783	111,851	100,000	115,000	115,000	115,000
Internal Services	420,020	412,309	426,900	608,100	626,300	608,200
Capital Outlay	14,455	5,610	20,000	20,000	20,000	20,000
Total Expenditures	2,282,891	2,639,397	3,034,100	3,474,500	3,565,500	3,537,500
Revenues Over (Under) Expenditures	\$ (1,622,838)	\$ (2,051,284)	\$ (2,454,000)	\$ (2,882,000)	\$ (2,973,000)	\$ (2,945,000)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	15.5	15.5	16.5	18.0	18.0	18.0
Clerical Staff	3.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	20.0	21.0	22.0	23.5	23.5	23.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Other Revenue	\$ 36,000	\$ 27,095	\$ -	\$ 500	\$ 500	\$ 500
Total Revenues	36,000	27,095	-	500	500	500
Expenditures:						
Personnel	1,440,403	1,531,585	1,734,000	1,839,000	1,894,100	1,950,900
Supplies & Services	21,375	113,331	66,100	66,200	66,200	66,200
Conferences & Training	19,809	33,300	23,500	30,000	23,500	23,500
Repairs & Maintenance	2,694	2,705	7,000	7,000	7,000	7,000
Contract Services	139,701	144,505	250,000	279,600	279,600	279,600
Internal Services	489,149	481,395	500,400	525,200	541,000	557,400
Total Expenditures	2,113,131	2,306,821	2,581,000	2,747,000	2,811,400	2,884,600
Revenues Over (Under) Expenditures	\$ (2,077,131)	\$ (2,279,726)	\$ (2,581,000)	\$ (2,746,500)	\$ (2,810,900)	\$ (2,884,100)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Supplies & Services	\$ 140	\$ 280	\$ -	\$ -	\$ -	\$ -
Total Expenditures	140	280	-	-	-	-
Revenues Over (Under) Expenditures	\$ (140)	\$ (280)	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 3,953,075	\$ 3,881,858	\$ 4,085,000	\$ 4,075,000	\$ 4,075,000	\$ 4,075,000
Charges for Services	1,298,877	1,431,735	1,341,500	1,341,500	1,341,500	1,341,500
Fines & Forfeitures	107,201	113,924	85,000	85,000	85,000	85,000
Reimbursements	9	-	-	-	-	-
Other Revenue	6,870	(2,934)	-	-	-	-
Total Revenues	5,366,032	5,424,583	5,511,500	5,501,500	5,501,500	5,501,500
Expenditures:						
Personnel	6,673,684	7,272,306	8,685,495	8,455,500	8,709,200	8,970,600
Supplies & Services	878,656	1,125,164	1,165,400	1,186,900	1,186,900	1,186,900
Conferences & Training	20,257	30,792	39,500	41,000	41,000	41,000
Repairs & Maintenance	4,641	3,895	4,500	4,500	4,500	4,500
Contract Services	100,713	98,080	76,000	79,500	79,500	79,500
Internal Services	4,401,884	4,505,287	4,653,405	4,922,400	5,071,300	5,224,700
Capital Outlay	17,039	-	17,000	-	-	-
Total Expenditures	12,096,874	13,035,524	14,641,300	14,689,800	15,092,400	15,507,200
Revenues Over (Under) Expenditures	(6,730,842)	(7,610,941)	(9,129,800)	(9,188,300)	(9,590,900)	(10,005,700)
Other Financing Sources (Uses):						
Transfers out	-	-	(10,000)	-	-	-
Total Other Financing Sources (Uses):	-	-	(10,000)	-	-	-
Revenues Over (Under) Expenditures	\$ (6,730,842)	\$ (7,610,941)	\$ (9,139,800)	\$ (9,188,300)	\$ (9,590,900)	\$ (10,005,700)

POSITION TYPE

Managers & Supervisors	25.0	25.0	25.0	25.0	25.0	25.0
Professional Support	22.0	22.0	21.0	21.0	21.0	21.0
Clerical Staff	26.5	26.5	29.0	29.0	29.0	29.0
Total Position Count	73.5	73.5	75.0	75.0	75.0	75.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Supplies & Services	\$ 47,166	\$ 77,661	\$ 92,800	\$ 92,800	\$ 92,800	\$ 92,800
Contract Services	18,818	21,507	25,000	25,000	25,000	25,000
Internal Services	2,913	2,348	2,400	3,000	3,100	3,100
Total Expenditures	68,897	101,516	120,200	120,800	120,900	120,900
Revenues Over (Under) Expenditures	\$ (68,897)	\$ (101,516)	\$ (120,200)	\$ (120,800)	\$ (120,900)	\$ (120,900)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
215 - COUNTY CLERK	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 33,970	\$ 103,994	\$ 25,000	\$ 29,000	\$ 29,000	\$ 29,000
Intergovernmental	-	4,522	-	-	-	-
Charges for Services	793,082	719,736	717,000	762,000	762,000	762,000
Reimbursements	91,434	99,599	150,000	110,000	110,000	110,000
Total Revenues	918,486	927,851	892,000	901,000	901,000	901,000
Expenditures:						
Personnel	4,703,525	5,356,703	6,476,900	6,631,500	6,830,200	7,034,900
Supplies & Services	238,359	231,426	339,700	342,900	342,900	342,900
Conferences & Training	3,371	3,310	5,900	8,400	8,400	8,400
Repairs & Maintenance	4,267	2,062	7,000	7,000	7,000	7,000
Vehicle Operations	14,544	5,884	3,000	3,000	3,000	3,000
Contract Services	2,500	2,005	3,700	3,700	3,700	3,700
Internal Services	1,258,107	1,315,482	1,363,500	1,487,900	1,534,000	1,581,400
Capital Outlay	-	-	3,500	-	-	-
Total Expenditures	6,224,673	6,916,872	8,203,200	8,484,400	8,729,200	8,981,300
Revenues Over (Under) Expenditures	\$ (5,306,187)	\$ (5,989,021)	\$ (7,311,200)	\$ (7,583,400)	\$ (7,828,200)	\$ (8,080,300)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	24.0	27.0	28.0	28.0	28.0	28.0
Clerical Staff	29.0	32.5	32.5	32.5	32.5	32.5
Total Position Count	59.0	65.5	66.5	66.5	66.5	66.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Reimbursements	\$ 47,935	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000
Other Revenue	-	7,476	-	-	-	-
Total Revenues	47,935	7,476	-	180,000	180,000	180,000
Expenditures:						
Personnel	1,168,067	1,435,226	1,615,000	1,769,100	1,822,000	1,876,500
Supplies & Services	20,762	28,510	27,100	27,400	27,400	27,400
Repairs & Maintenance	396	405	500	500	500	500
Contract Services	-	37,224	-	-	-	-
Internal Services	209,961	209,320	217,700	231,900	239,000	245,900
Total Expenditures	1,399,186	1,710,685	1,860,300	2,028,900	2,088,900	2,150,300
Revenues Over (Under) Expenditures	\$ (1,351,251)	\$ (1,703,209)	\$ (1,860,300)	\$ (1,848,900)	\$ (1,908,900)	\$ (1,970,300)

POSITION TYPE

Managers & Supervisors	1.0	2.0	2.0	2.0	2.0	2.0
Professional Support	5.0	5.0	6.5	6.5	6.5	6.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	8.0	9.0	10.5	10.5	10.5	10.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	-	4,916	-	-	-	-
Total Revenues	750	4,916	-	-	-	-
Expenditures:						
Personnel	1,389,079	1,681,192	2,017,300	\$ 2,088,500	\$ 2,150,200	\$ 2,213,700
Supplies & Services	32,570	44,510	72,900	80,500	80,500	80,500
Conferences & Training	6,422	16,634	18,000	19,500	19,500	19,500
Repairs & Maintenance	1,647	2,561	2,000	2,000	2,000	2,000
Vehicle Operations	10,045	7,432	11,500	11,500	11,500	11,500
Contract Services	206,450	211,432	250,000	298,300	298,300	298,300
Internal Services	344,276	354,243	366,700	395,000	407,100	419,500
Total Expenditures	1,990,489	2,318,004	2,738,400	2,895,300	2,969,100	3,045,000
Revenues Over (Under) Expenditures	\$ (1,989,739)	\$ (2,313,088)	\$ (2,738,400)	\$ (2,895,300)	\$ (2,969,100)	\$ (3,045,000)

POSITION TYPE

Managers & Supervisors	6.0	6.0	7.0	7.0	7.0	7.0
Professional Support	1.5	1.5	1.5	1.5	1.5	1.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	9.5	9.5	10.5	10.5	10.5	10.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 55,642	\$ 66,745	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200
Charges for Services	341,405	342,597	336,200	366,200	366,200	366,200
Fines & Forfeitures	272,452	277,730	188,000	238,000	238,000	268,000
Reimbursements	1,335	1,263	500	500	500	500
Total Revenues	670,834	688,335	585,900	665,900	665,900	695,900
Expenditures:						
Personnel	1,220,080	1,393,710	1,651,900	1,766,000	1,819,000	1,873,600
Supplies & Services	43,630	46,953	71,200	74,300	74,300	74,300
Conferences & Training	2,879	4,705	3,500	3,500	3,500	3,500
Repairs & Maintenance	448	772	3,700	800	800	800
Contract Services	4,148	3,974	9,300	6,000	6,000	6,000
Internal Services	1,216,028	1,211,944	1,250,800	1,228,300	1,265,500	1,304,000
Total Expenditures	2,487,213	2,662,058	2,990,400	3,078,900	3,169,100	3,262,200
Revenues Over (Under) Expenditures	\$ (1,816,379)	\$ (1,973,723)	\$ (2,404,500)	\$ (2,413,000)	\$ (2,503,200)	\$ (2,566,300)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.6	3.7	3.7	3.7	3.7	3.7
Clerical Staff	12.0	12.0	12.0	13.0	13.0	13.0
Total Position Count	17.6	17.7	17.7	18.7	18.7	18.7

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 49,662	\$ 54,558	\$ 48,200	\$ 54,000	\$ 54,000	\$ 54,000
Charges for Services	299,671	288,615	308,000	293,000	293,000	293,000
Fines & Forfeitures	232,665	360,584	251,000	276,000	276,000	276,000
Reimbursements	403	102	-	-	-	-
Other Revenue	927	734	-	-	-	-
Total Revenues	583,328	704,593	607,200	623,000	623,000	623,000
Expenditures:						
Personnel	1,121,954	1,240,887	1,467,700	1,511,200	1,556,700	1,603,600
Supplies & Services	28,087	36,908	54,000	52,700	52,700	52,700
Conferences & Training	3,310	4,575	4,300	4,300	4,300	4,300
Repairs & Maintenance	1,004	1,185	2,000	2,000	2,000	2,000
Contract Services	6,697	520	3,000	4,000	4,000	4,000
Internal Services	565,509	637,850	658,300	671,900	692,400	713,600
Capital Outlay	-	2,043	-	-	-	-
Total Expenditures	1,726,561	1,923,968	2,189,300	2,246,100	2,312,100	2,380,200
Revenues Over (Under) Expenditures	\$ (1,143,233)	\$ (1,219,375)	\$ (1,582,100)	\$ (1,623,100)	\$ (1,689,100)	\$ (1,757,200)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	4.6	4.6	3.6	3.6	3.6	3.6
Clerical Staff	8.0	8.0	9.5	9.5	9.5	9.5
Total Position Count	14.6	14.6	15.1	15.1	15.1	15.1

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Reimbursements	\$ 30,041	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	30,041	-	-	-	-	-
Expenditures:						
Supplies & Services	58,585	62,463	59,500	59,500	59,500	59,500
Total Expenditures	58,585	62,463	59,500	59,500	59,500	59,500
Revenues Over (Under) Expenditures	\$ (28,544)	\$ (62,463)	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (59,500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Supplies & Services	\$ 6,503	\$ 6,516	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Total Expenditures	6,503	6,516	19,000	19,000	19,000	19,000
Revenues Over (Under) Expenditures	\$ (6,503)	\$ (6,516)	\$ (19,000)	\$ (19,000)	\$ (19,000)	\$ (19,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 8	\$ 22,843	\$ 2,128,819	\$ -	\$ -	\$ -
Charges for Services	775	301	200	200	200	200
Fines & Forfeitures	24,070	20,740	25,000	25,000	25,000	25,000
Reimbursements	18,402	12,596	15,000	-	15,000	-
Total Revenues	43,255	56,480	2,169,019	25,200	40,200	25,200
Expenditures:						
Personnel	290,929	344,958	379,900	572,900	589,700	607,200
Supplies & Services	400,376	9,113	1,274,400	45,100	835,100	45,100
Repairs & Maintenance	90	90	500	500	500	500
Contract Services	32,962	16,473	1,833,859	30,000	150,000	30,000
Internal Services	68,617	61,748	64,100	76,500	78,700	81,100
Capital Outlay	-	-	17,460	-	-	-
Total Expenditures	792,974	432,382	3,570,219	725,000	1,654,000	763,900
Revenues Over (Under) Expenditures	\$ (749,719)	\$ (375,902)	\$ (1,401,200)	\$ (699,800)	\$ (1,613,800)	\$ (738,700)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	2.0	2.0	2.0
Total Position Count	4.0	4.0	4.0	6.0	6.0	6.0

EXPENDITURES BY SERVICE

Elections	\$ 792,974	\$ 444,204	\$ 1,441,500	\$ 725,000	\$ 1,654,000	\$ 763,900
State Elections Grant	-	-	2,128,719	-	-	-
	\$ 792,974	\$ 444,204	\$ 3,570,219	\$ 725,000	\$ 1,654,000	\$ 763,900

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 118,791	\$ 40,781	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Charges for Services	209,095	282,727	241,000	243,000	243,000	243,000
Investment Income	1,188	211	-	-	-	-
Reimbursements	101,220	75,801	88,000	92,700	92,700	92,700
Total Revenues	430,294	399,520	374,000	380,700	380,700	380,700
Expenditures:						
Personnel	1,386,595	1,583,864	1,796,200	1,912,600	1,969,100	2,027,300
Supplies & Services	18,647	23,464	25,100	21,200	21,200	21,200
Conferences & Training	2,124	1,410	9,500	9,500	9,500	9,500
Repairs & Maintenance	1,585	15,013	5,500	6,500	6,500	6,500
Vehicle Operations	21,053	15,210	19,200	19,200	19,200	19,200
Contract Services	15	514	19,000	-	-	-
Internal Services	664,177	530,472	548,100	605,700	624,600	644,000
Capital Outlay	13,077	16,033	-	-	-	-
Total Expenditures	2,107,273	2,185,980	2,422,600	2,574,700	2,650,100	2,727,700
Revenues Over (Under) Expenditures	\$ (1,676,979)	\$ (1,786,460)	\$ (2,048,600)	\$ (2,194,000)	\$ (2,269,400)	\$ (2,347,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Emergency Management:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	3.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.0	6.0	7.0	7.0	7.0	7.0
Technical Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	7.0	8.0	8.0	8.0	8.0	8.0
Total Position Count	12.0	14.0	15.0	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Emergency Management	\$ 1,062,457	\$ 1,039,336	\$ 1,172,900	\$ 1,278,700	\$ 1,316,000	\$ 1,354,300
Technical Services	1,044,816	1,146,644	1,249,700	1,296,000	1,334,100	1,373,400
	\$ 2,107,273	\$ 2,185,980	\$ 2,422,600	\$ 2,574,700	\$ 2,650,100	\$ 2,727,700

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 28,000	\$ 21,000	\$ 7,000	\$ 14,000	\$ 14,000	\$ 14,000
Total Revenues	28,000	21,000	7,000	14,000	14,000	14,000
Expenditures:						
Personnel	971,963	1,099,899	1,261,400	1,260,300	1,297,900	1,336,600
Supplies & Services	9,798	11,266	17,300	17,100	17,100	17,100
Conferences & Training	2,679	7,215	7,500	7,500	7,500	7,500
Repairs & Maintenance	101	215	500	500	500	500
Contract Services	-	-	-	7,000	7,000	7,000
Internal Services	226,008	222,856	231,300	252,300	260,100	268,100
Total Expenditures	1,210,549	1,341,451	1,518,000	1,544,700	1,590,100	1,636,800
Revenues Over (Under) Expenditures	\$ (1,182,549)	\$ (1,320,451)	\$ (1,511,000)	\$ (1,530,700)	\$ (1,576,100)	\$ (1,622,800)

POSITION TYPE

Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Total Position Count	10.0	10.0	10.0	10.0	10.0	10.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Supplies & Services	\$ 542	\$ 521	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Contract Services	-	-	2,000	12,000	12,000	12,000
Total Expenditures	542	521	3,800	13,800	13,800	13,800
Revenues Over (Under) Expenditures	\$ (542)	\$ (521)	\$ (3,800)	\$ (13,800)	\$ (13,800)	\$ (13,800)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 1,772,644	\$ 830,021	\$ 768,500	\$ 718,000	\$ 718,000	\$ 718,000
Investment Income	-	27,333	-	-	-	-
Reimbursements	794,830	413,577	1,102,500	300,000	300,000	300,000
Total Revenues	2,567,474	1,270,931	1,871,000	1,018,000	1,018,000	1,018,000
Expenditures:						
Personnel	6,916,583	7,403,891	9,071,900	9,393,000	9,674,100	9,963,800
Supplies & Services	687,216	1,092,466	1,102,100	1,341,500	1,341,500	1,341,500
Conferences & Training	1,520	365	7,900	12,000	12,000	12,000
Utilities	4,418,184	5,011,291	5,401,500	5,397,200	5,397,200	5,397,200
Repairs & Maintenance	3,700,755	4,803,630	5,774,900	6,285,500	6,285,500	6,285,500
Vehicle Operations	85,635	87,729	62,500	60,000	60,000	60,000
Contract Services	391,516	-	-	75,000	-	-
Internal Services	2,003,761	1,951,182	1,994,900	2,105,900	2,156,200	2,208,200
Capital Outlay	12,193	28,000	34,200	66,800	66,800	66,800
Total Expenditures	18,217,363	20,378,554	23,449,900	24,736,900	24,993,300	25,335,000
Revenues Over (Under) Expenditures	\$ (15,649,889)	\$ (19,107,623)	\$ (21,578,900)	\$ (23,718,900)	\$ (23,975,300)	\$ (24,317,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Facilities & Operations:						
Managers & Supervisors	12.0	12.0	12.0	12.0	12.0	12.0
Professional Support	64.0	64.0	68.5	68.5	68.5	68.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	79.0	79.0	83.5	83.5	83.5	83.5
Security:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
	10.0	10.0	10.0	10.0	10.0	10.0
Total Position Count	89.0	89.0	93.5	93.5	93.5	93.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 75,100	\$ 71,085	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Charges for Services	80	-	-	-	-	-
Total Revenues	75,180	71,085	64,000	64,000	64,000	64,000
Expenditures:						
Personnel	44,529	51,527	84,200	86,900	89,500	92,200
Supplies & Services	281	-	1,700	1,000	1,000	1,000
Internal Services	24,270	22,382	23,100	26,000	26,700	27,600
Total Expenditures	69,080	73,909	109,000	113,900	117,200	120,800
Revenues Over (Under) Expenditures	\$ 6,100	\$ (2,824)	\$ (45,000)	\$ (49,900)	\$ (53,200)	\$ (56,800)

POSITION TYPE

Professional Support	0.8	0.8	0.8	0.8	0.8	0.8
Total Position Count	0.8	0.8	0.8	0.8	0.8	0.8

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 4,015	\$ 112,292	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Reimbursements	98	30	50,000	50,000	50,000	50,000
Other Revenue	(4,730)	-	-	-	-	-
Total Revenues	<u>(617)</u>	<u>112,322</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>
Expenditures:						
Personnel	2,235,374	2,735,745	3,016,000	3,482,500	3,586,600	3,693,800
Supplies & Services	33,951	26,260	39,200	41,200	41,200	41,200
Conferences & Training	573	3,085	11,600	10,000	10,000	10,000
Repairs & Maintenance	2,965	6,156	4,200	4,200	4,200	4,200
Contract Services	5,973	117,294	10,000	210,000	210,000	210,000
Internal Services	452,499	460,585	469,200	708,500	730,200	752,700
Total Expenditures	<u>2,731,335</u>	<u>3,349,125</u>	<u>3,550,200</u>	<u>4,456,400</u>	<u>4,582,200</u>	<u>4,711,900</u>
Revenues Over (Under) Expenditures	<u>\$ (2,731,952)</u>	<u>\$ (3,236,803)</u>	<u>\$ (3,496,200)</u>	<u>\$ (4,402,400)</u>	<u>\$ (4,528,200)</u>	<u>\$ (4,657,900)</u>
POSITION TYPE						
Finance Dept:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	12.5	14.0	15.0	15.0	15.0	15.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	<u>21.5</u>	<u>23.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>
Finance-Grants:						
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	-	1.0	1.0	1.0	1.0	1.0
	<u>-</u>	<u>5.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
Total Position Count	<u>21.5</u>	<u>28.0</u>	<u>30.0</u>	<u>30.0</u>	<u>30.0</u>	<u>30.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 1,138,441	\$ 1,230,509	\$ 1,110,300	\$ 1,110,300	\$ 1,110,300	\$ 1,110,300
Intergovernmental	4,090,554	5,066,088	6,249,838	6,745,500	6,745,500	6,745,500
Charges for Services	1,494,226	2,042,369	2,552,000	2,457,600	2,457,600	2,457,600
Investment Income	-	31,102	-	-	-	-
Reimbursements	16,534	18,282	15,000	15,000	15,000	15,000
Indirect Cost Allocation	1,213,802	975,553	1,047,700	1,163,700	1,163,700	1,163,700
Other Revenue	-	32,713	1,000	1,000	1,000	1,000
Total Revenues	7,953,557	9,396,616	10,975,838	11,493,100	11,493,100	11,493,100
Expenditures:						
Personnel	12,741,290	14,618,323	19,663,841	19,078,200	19,650,600	20,240,200
Supplies & Services	2,742,134	4,143,185	4,098,082	4,493,400	4,430,500	4,430,500
Conferences & Training	17,282	35,285	47,700	52,700	52,700	52,700
Repairs & Maintenance	23,087	11,832	24,500	25,500	25,500	25,500
Vehicle Operations	37,775	28,655	32,800	32,800	32,800	32,800
Contract Services	1,340,040	1,342,148	768,800	907,700	907,700	907,700
Internal Services	2,391,063	2,856,835	2,912,300	3,401,200	3,414,600	3,428,500
Capital Outlay	88,777	77,096	88,717	94,600	88,700	88,700
Total Expenditures	19,381,448	23,113,359	27,636,740	28,086,100	28,603,100	29,206,600
Revenues Over (Under) Expenditures	\$ (11,427,891)	\$ (13,716,743)	\$ (16,660,902)	\$ (16,593,000)	\$ (17,110,000)	\$ (17,713,500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration:						
Managers & Supervisors	9.0	7.0	7.0	7.0	7.0	7.0
Professional Support	6.0	6.0	7.0	7.0	7.0	7.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	19.0	17.0	18.0	18.0	18.0	18.0
Environmental Health:						
Professional Support	34.0	34.0	38.0	38.0	38.0	38.0
Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0
	40.0	40.0	44.0	44.0	44.0	44.0
Clinical Health Services:						
Professional Support	17.0	17.0	17.0	17.0	17.0	17.0
Clerical Staff	16.0	16.0	16.0	16.0	16.0	16.0
	33.0	33.0	33.0	33.0	33.0	33.0
Maternal/Child Health Services:						
Managers & Supervisors	0.5	2.5	2.0	2.0	2.0	2.0
Professional Support	11.0	8.0	11.0	11.0	11.0	11.0
Clerical Staff	5.5	5.5	5.0	5.0	5.0	5.0
	17.0	16.0	18.0	18.0	18.0	18.0
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	10.0	10.0	10.0	10.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	12.0	13.0	13.0	13.0	13.0
Healthy Communities:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.0	8.0	9.5	8.5	8.5	8.5
Clerical Staff	2.0	2.0	1.5	1.5	1.5	1.5
	10.0	11.0	12.0	11.0	11.0	11.0
Medical Examiner:						
Managers & Supervisors	-	1.0	4.0	4.0	4.0	4.0
Professional Support	12.0	13.0	13.0	13.0	13.0	13.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	14.0	16.0	19.0	19.0	19.0	19.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Communicable Disease: Managers & Supervisors	-	-	2.0	2.0	2.0	2.0
Professional Support	16.0	16.0	13.0	13.0	13.0	13.0
Clerical Staff	2.0	2.0	3.0	3.0	3.0	3.0
	18.0	18.0	18.0	18.0	18.0	18.0
Total Position Count	163.0	163.0	175.0	174.0	174.0	174.0

EXPENDITURES BY SERVICE

Administration	\$ 2,586,740	\$ 2,738,648	\$ 3,241,472	\$ 3,327,800	\$ 3,379,000	\$ 3,482,500
Environmental Health	4,714,174	5,053,727	5,943,664	5,981,000	6,096,900	6,267,000
Clinical Health Services	4,293,682	6,255,858	6,815,600	6,921,600	6,999,900	7,097,300
Maternal/Child Health Services	1,574,332	2,117,537	2,606,658	2,627,300	2,682,300	2,757,400
Vision & Hearing	767,635	776,157	1,060,819	1,095,500	1,125,400	1,146,800
Healthy Communities	902,085	1,225,592	1,649,067	1,593,900	1,639,000	1,685,600
Medical Examiner	2,564,352	2,916,733	3,700,541	4,116,300	4,192,100	4,245,800
Communicable Disease	1,752,611	2,021,409	2,618,919	2,422,700	2,488,500	2,524,200
Covid 19 Activities	225,837	7,698	-	-	-	-
Total	\$ 19,381,448	\$ 23,113,359	\$ 27,636,740	\$ 28,086,100	\$ 28,603,100	\$ 29,206,600

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 175,000	\$ 170,000	\$ -	\$ -
Total Revenues	-	-	175,000	170,000	-	-
Expenditures:						
Personnel	\$ 197,169	\$ 407,904	\$ 1,016,650	\$ 1,123,700	\$ 1,157,400	\$ 1,192,100
Supplies & Services	463	34,202	64,550	286,600	286,600	286,600
Conferences & Training	-	1,482	17,000	13,500	13,500	13,500
Repairs & Maintenance	-	576	1,400	1,400	1,400	1,400
Contract Services	-	-	132,600	12,000	12,000	12,000
Internal Services	21,152	29,568	32,000	39,200	40,300	41,600
Capital Outlay	-	163,491	7,000	-	-	-
Total Expenditures	218,784	637,223	1,271,200	1,476,400	1,511,200	1,547,200
Revenues Over (Under) Expenditures	\$ (218,784)	\$ (637,223)	\$ (1,096,200)	\$ (1,306,400)	\$ (1,511,200)	\$ (1,547,200)

POSITION TYPE

Managers & Supervisors	1.0	5.0	5.0	5.0	5.0	5.0
Professional Support	-	-	-	1.0	1.0	1.0
Clerical Staff	-	1.0	2.0	2.0	2.0	2.0
Total Position Count	1.0	6.0	7.0	8.0	8.0	8.0

EXPENDITURES BY SERVICE

Administration	\$ 218,784	\$ 637,223	\$ 1,096,200	\$ 1,306,400	\$ 1,511,200	\$ 1,547,200
Macomb Regional Housing Partnership	-	-	175,000	170,000	-	-
	\$ 218,784	\$ 637,223	\$ 1,271,200	\$ 1,476,400	\$ 1,511,200	\$ 1,547,200

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ -	\$ 105	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	280,818	264,305	494,100	350,000	360,500	371,300
Total Revenues	280,818	264,410	495,100	351,000	361,500	372,300
Expenditures:						
Personnel	2,558,716	2,998,669	3,405,600	3,480,000	3,583,800	3,690,700
Supplies & Services	37,335	51,224	64,500	80,400	61,700	61,700
Conferences & Training	1,642	15,504	21,500	30,000	30,000	30,000
Repairs & Maintenance	634	1,255	1,500	1,500	1,500	1,500
Contract Services	98,070	101,466	230,000	265,000	265,000	265,000
Internal Services	550,825	531,942	550,600	595,200	613,600	632,500
Capital Outlay	-	808	-	10,000	10,000	10,000
Total Expenditures	3,247,222	3,700,868	4,273,700	4,462,100	4,565,600	4,691,400
Revenues Over (Under) Expenditures	\$ (2,966,404)	\$ (3,436,458)	\$ (3,778,600)	\$ (4,111,100)	\$ (4,204,100)	\$ (4,319,100)

POSITION TYPE

Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	18.0	20.0	20.0	20.0	20.0	20.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	26.0	28.0	28.0	28.0	28.0	28.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Reimbursements	\$ 7,750	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	236,734	-	100,000	150,000	150,000	150,000
Other Revenue	-	53	-	-	-	-
Total Revenues	<u>244,484</u>	<u>53</u>	<u>100,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Expenditures:						
Personnel	4,698,813	5,195,709	6,084,200	6,550,900	6,747,100	6,948,900
Supplies & Services	23,056	90,225	73,000	87,500	87,500	87,500
Conferences & Training	40,931	20,025	46,700	50,000	50,000	50,000
Repairs & Maintenance	5,470,438	6,859,111	8,621,600	9,319,500	9,716,300	9,716,300
Vehicle Operations	56	-	1,500	1,000	1,000	1,000
Contract Services	652,253	681,116	845,000	945,000	945,000	945,000
Internal Services	439,397	469,115	485,400	509,600	525,600	542,300
Capital Outlay	797,210	815,460	1,242,053	1,950,600	1,243,300	1,119,500
Total Expenditures	<u>12,122,154</u>	<u>14,130,760</u>	<u>17,399,453</u>	<u>19,414,100</u>	<u>19,315,800</u>	<u>19,410,500</u>
Revenues Over (Under) Expenditures	<u><u>\$ (11,877,670)</u></u>	<u><u>\$ (14,130,707)</u></u>	<u><u>\$ (17,299,453)</u></u>	<u><u>\$ (19,264,100)</u></u>	<u><u>\$ (19,165,800)</u></u>	<u><u>\$ (19,260,500)</u></u>

POSITION TYPE

Managers & Supervisors	10.0	10.0	10.0	10.0	10.0	10.0
Professional Support	26.0	29.0	31.0	33.0	33.0	33.0
Clerical Staff	1.5	1.5	1.5	2.0	2.0	2.0
Total Position Count	<u><u>37.5</u></u>	<u><u>40.5</u></u>	<u><u>42.5</u></u>	<u><u>45.0</u></u>	<u><u>45.0</u></u>	<u><u>45.0</u></u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Supplies & Services	\$ 27,043	\$ 36,323	\$ 54,200	\$ 54,200	\$ 54,200	\$ 54,200
Repairs & Maintenance	-	62,422	45,500	45,500	45,500	45,500
Contract Services	(17,534)	87,439	125,000	125,000	125,000	125,000
Internal Services	211,876	213,372	219,800	245,100	252,500	260,100
Total Expenditures	221,385	399,556	444,500	469,800	477,200	484,800
Revenues Over (Under) Expenditures	\$ (221,385)	\$ (399,556)	\$ (444,500)	\$ (469,800)	\$ (477,200)	\$ (484,800)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 180,533	\$ 180,533	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	45,029	58,116	230,400	230,400	230,400	230,400
Fines & Forfeitures	825	(3,760)	1,000	1,000	1,000	1,000
Reimbursements	370,737	755,002	400,000	400,000	400,000	400,000
Total Revenues	597,124	989,891	811,400	811,400	811,400	811,400
Expenditures:						
Personnel	4,594,765	5,054,468	5,784,200	3,356,600	3,457,300	3,561,000
Supplies & Services	1,242,424	1,313,508	1,094,200	1,419,200	1,419,200	1,419,200
Conferences & Training	6,006	7,090	8,500	8,500	8,500	8,500
Repairs & Maintenance	3,948	4,324	3,500	3,500	3,500	3,500
Contract Services	36,005	26,210	29,500	20,000	20,000	20,000
Internal Services	1,739,504	1,669,975	1,731,400	1,838,400	1,894,700	1,952,700
Total Expenditures	7,622,652	8,075,575	8,651,300	6,646,200	6,803,200	6,964,900
Revenues Over (Under) Expenditures	\$ (7,025,528)	\$ (7,085,684)	\$ (7,839,900)	\$ (5,834,800)	\$ (5,991,800)	\$ (6,153,500)

POSITION TYPE

Managers & Supervisors	7.0	7.0	7.0	4.0	4.0	4.0
Professional Support	26.0	27.0	28.0	9.0	9.0	9.0
Clerical Staff	18.0	18.0	18.0	17.0	17.0	17.0
Total Position Count	51.0	52.0	53.0	30.0	30.0	30.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	-	-	500	500	500	500
Total Revenues	8,500	8,500	9,000	9,000	9,000	9,000
Expenditures:						
Supplies & Services	9,616	8,792	9,000	9,000	9,000	9,000
Internal Services	31,024	30,287	31,200	33,400	34,400	35,400
Total Expenditures	40,640	39,079	40,200	42,400	43,400	44,400
Revenues Over (Under) Expenditures	\$ (32,140)	\$ (30,579)	\$ (31,200)	\$ (33,400)	\$ (34,400)	\$ (35,400)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Personnel	\$ 348,369	\$ 411,084	\$ 446,200	\$ 458,700	\$ 472,500	\$ 486,700
Supplies & Services	554,130	569,947	590,200	607,100	624,500	642,400
Conferences & Training	-	133	500	500	500	500
Repairs & Maintenance	-	-	500	500	500	500
Contract Services	12,507	10,749	12,700	12,700	12,700	12,700
Internal Services	242,257	226,742	234,300	266,600	275,200	284,000
Total Expenditures	1,157,263	1,218,655	1,284,400	1,346,100	1,385,900	1,426,800
Revenues Over (Under) Expenditures	\$ (1,157,263)	\$ (1,218,655)	\$ (1,284,400)	\$ (1,346,100)	\$ (1,385,900)	\$ (1,426,800)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 298,785	\$ 363,637	\$ 321,500	\$ 581,200	\$ 581,200	\$ 581,200
Charges for Services	515,859	419,293	360,000	410,000	410,000	410,000
Total Revenues	814,644	782,930	681,500	991,200	991,200	991,200
Expenditures:						
Personnel	2,784,919	3,032,689	3,387,500	4,098,900	4,222,100	4,348,900
Supplies & Services	457,491	548,353	588,600	652,900	652,900	652,900
Conferences & Training	500	3,311	3,400	11,000	11,000	11,000
Repairs & Maintenance	86	110	1,500	1,000	1,000	1,000
Contract Services	176,604	257,735	247,800	331,000	331,000	331,000
Internal Services	1,137,976	1,145,230	1,179,800	1,325,400	1,365,700	1,407,200
Total Expenditures	4,557,576	4,987,428	5,408,600	6,420,200	6,583,700	6,752,000
Revenues Over (Under) Expenditures	\$ (3,742,932)	\$ (4,204,498)	\$ (4,727,100)	\$ (5,429,000)	\$ (5,592,500)	\$ (5,760,800)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	7.0	7.0	7.0
Professional Support	19.5	19.5	19.5	21.5	21.5	21.5
Clerical Staff	5.0	5.0	5.0	6.0	6.0	6.0
Total Position Count	30.5	30.5	30.5	34.5	34.5	34.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Reimbursements	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues	-	-	100,000	100,000	100,000	100,000
Expenditures:						
Personnel	2,876,069	3,345,386	4,075,300	4,102,900	4,226,000	4,352,800
Supplies & Services	226,816	286,744	308,400	313,200	313,200	313,200
Conferences & Training	19,863	21,521	25,000	43,000	43,000	43,000
Repairs & Maintenance	14,806	12,018	14,500	14,500	14,500	14,500
Vehicle Operations	5,119	5,241	8,000	8,000	8,000	8,000
Contract Services	329,679	304,719	350,000	535,000	535,000	535,000
Internal Services	647,348	647,678	680,500	760,300	783,600	807,600
Capital Outlay	-	50	-	-	-	-
Total Expenditures	4,119,700	4,623,357	5,461,700	5,776,900	5,923,300	6,074,100
Revenues Over (Under) Expenditures	\$ (4,119,700)	\$ (4,623,357)	\$ (5,361,700)	\$ (5,676,900)	\$ (5,823,300)	\$ (5,974,100)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	18.0	21.8	21.8	21.8	21.8	21.8
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	28.5	32.3	32.3	32.3	32.3	32.3

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ -	\$ 125	\$ 300	\$ 300	\$ 300	\$ 300
Total Revenues	-	125	300	300	300	300
Expenditures:						
Supplies & Services	3,200	5,766	20,500	20,500	20,500	20,500
Repairs & Maintenance	4,866	8,723	4,500	4,500	4,500	4,500
Contract Services	-	120	-	-	-	-
Internal Services	486,230	447,587	462,400	462,400	462,400	462,400
Total Expenditures	494,296	462,195	487,400	487,400	487,400	487,400
Revenues Over (Under) Expenditures	\$ (494,296)	\$ (462,071)	\$ (487,100)	\$ (487,100)	\$ (487,100)	\$ (487,100)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 128,839	\$ 192,594	\$ 176,300	\$ 181,600	\$ 187,000	\$ 192,600
Reimbursements	17,757	3,837	-	-	-	-
Total Revenues	146,596	196,431	176,300	181,600	187,000	192,600
Expenditures:						
Personnel	10,690,793	12,463,828	14,196,860	14,552,200	14,988,600	15,438,100
Supplies & Services	392,207	394,489	572,300	597,500	597,500	597,500
Conferences & Training	407	1,395	10,800	51,100	51,100	51,100
Repairs & Maintenance	3,720	5,636	22,000	21,500	21,500	21,500
Vehicle Operations	2,808	-	500	500	500	500
Contract Services	3,055	26,250	83,500	52,200	52,200	52,200
Internal Services	2,159,059	2,044,505	2,116,300	2,252,700	2,318,600	2,390,100
Capital Outlay	27,576	2,175	-	800	800	800
Total Expenditures	13,279,625	14,938,278	17,002,260	17,528,500	18,030,800	18,551,800
Revenues Over (Under) Expenditures	\$ (13,133,029)	\$ (14,741,847)	\$ (16,825,960)	\$ (17,346,900)	\$ (17,843,800)	\$ (18,359,200)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	7.0	7.0	7.0	7.0
Professional Support	63.5	63.0	65.0	65.0	65.0	65.0
Clerical Staff	24.0	26.5	27.5	27.5	27.5	27.5
	93.5	95.5	99.5	99.5	99.5	99.5
DHS - Juvenile Abuse & Neglect:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Water Quality Unit:						
Professional Support	1.0	1.0	-	-	-	-
Clerical Staff	1.0	-	-	-	-	-
	2.0	1.0	-	-	-	-
Total Position Count	96.5	97.5	100.5	100.5	100.5	100.5
EXPENDITURES BY SERVICE						
Administration	\$ 12,972,390	\$ 14,614,952	\$ 16,648,660	\$ 17,528,500	\$ 18,030,800	\$ 18,551,800
DHS - Juvenile Abuse & Neglect	153,688	159,130	178,400	-	-	-
Special Prosecutions	153,547	159,804	175,200	-	-	-
Total	\$ 13,279,625	\$ 14,933,886	\$ 17,002,260	\$ 17,528,500	\$ 18,030,800	\$ 18,551,800

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 37,090	\$ 48,513	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Reimbursements	2,250	-	22,000	22,000	22,000	22,000
Other Revenue	24,762	9,248	-	-	-	-
Total Revenues	64,102	57,761	62,000	62,000	62,000	62,000
Expenditures:						
Personnel	1,029,212	997,610	1,405,760	1,587,500	1,635,000	1,684,100
Supplies & Services	44,901	45,623	47,040	61,200	61,200	61,200
Conferences & Training	298	-	2,000	6,800	6,800	6,800
Repairs & Maintenance	31,128	5,928	47,400	47,400	47,400	47,400
Vehicle Operations	11,799	11,583	18,100	17,000	17,000	17,000
Contract Services	1,114	1,136	39,000	57,100	57,100	57,100
Internal Services	764,790	765,982	805,200	836,800	861,500	886,900
Capital Outlay	-	78,508	42,300	7,800	7,800	7,800
Total Expenditures	1,883,242	1,906,370	2,406,800	2,621,600	2,693,800	2,768,300
Revenues Over (Under) Expenditures	\$ (1,819,140)	\$ (1,848,609)	\$ (2,344,800)	\$ (2,559,600)	\$ (2,631,800)	\$ (2,706,300)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.0	3.0	3.0	3.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.5	2.0	2.0	2.0	2.0	2.0
	5.5	6.0	6.0	7.0	7.0	7.0
Print Shop:						
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Records Maint						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	3.0	3.0	3.0	3.0	3.0
Mail Services:						
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Central Stores:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	14.5	15.0	15.0	16.0	16.0	16.0
EXPENDITURES BY SERVICE						
Administration	\$ 1,195,035	\$ 1,078,348	\$ 1,481,360	\$ 1,697,700	\$ 1,746,800	\$ 1,797,300
Print Shop	131,226	126,966	187,800	194,000	196,700	199,600
Records Maintenance	223,659	248,395	281,200	275,600	283,400	291,500
Mail Services	161,727	207,719	247,000	245,800	252,600	259,600
Central Stores	171,595	244,942	209,440	208,500	214,300	220,300
Total	\$ 1,883,242	\$ 1,906,370	\$ 2,406,800	\$ 2,621,600	\$ 2,693,800	\$ 2,768,300

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 75,450	\$ 71,127	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Charges for Services	855,886	855,484	925,500	927,500	927,500	927,500
Reimbursements	3,074,515	3,607,362	3,869,700	4,195,100	4,195,100	4,195,100
Total Revenues	4,005,851	4,533,973	4,870,200	5,197,600	5,197,600	5,197,600
Expenditures:						
Personnel	6,901,470	8,000,564	8,429,400	9,012,700	9,282,800	9,561,200
Supplies & Services	50,174	43,957	50,400	50,400	50,400	50,400
Conferences & Training	5,746	5,354	6,000	6,000	6,000	6,000
Repairs & Maintenance	8,759	9,374	9,000	9,000	9,000	9,000
Vehicle Operations	17,057	17,444	17,000	17,000	17,000	17,000
Contract Services	-	75,169	75,500	75,500	75,500	75,500
Internal Services	1,159,832	1,182,119	1,245,100	1,390,100	1,432,000	1,475,100
Total Expenditures	8,143,038	9,333,981	9,832,400	10,560,700	10,872,700	11,194,200
Revenues Over (Under) Expenditures	\$ (4,137,187)	\$ (4,800,008)	\$ (4,962,200)	\$ (5,363,100)	\$ (5,675,100)	\$ (5,996,600)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration:						
Managers & Supervisors	4.4	4.4	5.4	5.4	5.4	5.4
Professional Support	29.1	28.1	29.6	29.6	29.6	29.6
Clerical Staff	6.2	6.8	4.8	5.0	5.0	5.0
	39.7	39.3	39.8	40.0	40.0	40.0
Pump Station:						
Managers & Supervisors	2.28	2.28	2.78	2.78	2.78	2.78
Professional Support	8.07	8.07	11.07	11.07	11.07	11.07
	10.35	10.35	13.85	13.85	13.85	13.85
Wastewater Services Division:						
Managers & Supervisors	6.32	6.32	3.82	3.82	3.82	3.82
Professional Support	10.83	10.83	11.33	11.33	11.33	11.33
	17.15	17.15	15.15	15.15	15.15	15.15
Total Position Count	67.2	66.8	68.8	69.0	69.0	69.0
EXPENDITURES BY SERVICE						
Administration	\$ 4,957,718	\$ 5,640,027	\$ 5,987,600	\$ 6,365,600	\$ 6,552,400	\$ 6,745,000
Pump Station	1,122,342	1,355,985	1,469,600	1,952,400	2,010,300	2,069,900
Wastewater Services Division	2,062,978	2,337,969	2,375,200	2,242,700	2,310,000	2,379,300
Total	\$ 8,143,038	\$ 9,333,981	\$ 9,832,400	\$ 10,560,700	\$ 10,872,700	\$ 11,194,200

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
236 - REGISTER OF DEEDS	101 - GENERAL FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 3,121,648	\$ 2,378,307	\$ 2,326,500	\$ 2,326,500	\$ 2,326,500	\$ 2,326,500
Other Revenue	902	1,037	-	-	-	-
Total Revenues	<u>3,122,550</u>	<u>2,379,344</u>	<u>2,326,500</u>	<u>2,326,500</u>	<u>2,326,500</u>	<u>2,326,500</u>
Expenditures:						
Personnel	1,672,142	1,792,087	2,143,200	2,120,800	2,184,200	2,249,500
Supplies & Services	12,307	13,979	25,300	21,500	21,500	21,500
Conferences & Training	1,827	3,604	7,900	7,400	7,400	7,400
Repairs & Maintenance	66	168	-	-	-	-
Internal Services	390,659	371,745	383,600	351,800	362,700	374,100
Capital Outlay	-	-	1,400	-	-	-
Total Expenditures	<u>2,077,001</u>	<u>2,181,583</u>	<u>2,561,400</u>	<u>2,501,500</u>	<u>2,575,800</u>	<u>2,652,500</u>
Revenues Over (Under) Expenditures	<u>\$ 1,045,549</u>	<u>\$ 197,761</u>	<u>\$ (234,900)</u>	<u>\$ (175,000)</u>	<u>\$ (249,300)</u>	<u>\$ (326,000)</u>

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	19.0	19.0	18.0	17.0	17.0	17.0
Total Position Count	<u>23.0</u>	<u>23.0</u>	<u>22.0</u>	<u>21.0</u>	<u>21.0</u>	<u>21.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 102,995	\$ 395,394	\$ 150,000	\$ 275,000	\$ 275,000	\$ 275,000
Charges for Services	16,437,378	18,426,423	18,071,700	19,610,600	20,106,900	20,618,100
Investment Income	-	288	-	-	-	-
Fines & Forfeitures	15,318	6,104	5,000	5,000	5,000	5,000
Reimbursements	3,301,922	1,742,970	2,607,900	1,455,000	1,488,000	1,522,200
Other Revenue	26,606	-	10,000	-	-	-
Total Revenues	<u>19,884,219</u>	<u>20,571,179</u>	<u>20,844,600</u>	<u>21,345,600</u>	<u>21,874,900</u>	<u>22,420,300</u>
Expenditures:						
Personnel	60,802,968	65,249,771	72,566,200	77,672,400	80,002,900	82,403,000
Supplies & Services	2,330,974	3,133,190	3,213,800	3,500,300	3,500,300	3,500,300
Conferences & Training	177,747	217,652	250,500	332,800	332,800	332,800
Utilities	-	323	-	-	-	-
Repairs & Maintenance	523,401	600,683	461,900	495,500	495,500	495,500
Vehicle Operations	638,492	716,166	763,800	906,100	906,100	906,100
Contract Services	5,970,815	7,971,852	8,334,000	9,827,500	9,827,500	9,827,500
Internal Services	12,833,787	12,918,436	13,326,600	15,244,700	15,701,200	16,171,500
Capital Outlay	280,089	389,798	1,049,900	954,100	906,700	906,700
Total Expenditures	<u>83,558,273</u>	<u>91,197,871</u>	<u>99,966,700</u>	<u>108,933,400</u>	<u>111,673,000</u>	<u>114,543,400</u>
Revenues Over (Under) Expenditures	<u>(63,674,054)</u>	<u>(70,626,692)</u>	<u>(79,122,100)</u>	<u>(87,587,800)</u>	<u>(89,798,100)</u>	<u>(92,123,100)</u>
Other Financing Sources (Uses):						
Transfers out	(4,097)	(5,422)	-	-	-	-
Total Other Financing Sources (Uses):	<u>(4,097)</u>	<u>(5,422)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (63,678,151)</u>	<u>\$ (70,632,114)</u>	<u>\$ (79,122,100)</u>	<u>\$ (87,587,800)</u>	<u>\$ (89,798,100)</u>	<u>\$ (92,123,100)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration:						
Managers & Supervisors	4.0	5.0	5.0	5.0	5.0	5.0
Professional Support	1.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	13.0	13.0	13.0	13.0	13.0	13.0
	18.0	20.0	20.0	20.0	20.0	20.0
Marine Division:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0
Jail:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	211.5	232.0	232.0	232.0	232.0	232.0
Clerical Staff	17.0	18.5	18.5	18.5	18.5	18.5
	229.5	251.5	251.5	251.5	251.5	251.5
Romeo Liason						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Probate Court Security:						
Professional Support	1.0	1.0	1.0	2.0	2.0	2.0
	1.0	1.0	1.0	2.0	2.0	2.0
Roving Security:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
42nd District Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Court Room Security:						
Professional Support	15.0	15.0	15.0	15.0	15.0	15.0
	15.0	15.0	15.0	15.0	15.0	15.0
PA/FOC Enforcement:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Dakota Liaison:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
L'anse Creuse Liason						
Professional Support	-	2.0	2.0	2.0	2.0	2.0
	-	2.0	2.0	2.0	2.0	2.0
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	63.0	70.0	71.0	71.0	71.0	71.0
	64.0	71.0	72.0	72.0	72.0	72.0
Township Patrols:						
Professional Support	94.0	90.0	90.0	90.0	90.0	90.0
	94.0	90.0	90.0	90.0	90.0	90.0
Surveillance Team:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0	7.0
Detective Bureau:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	22.0	21.0	21.0	21.0	21.0	21.0
K-9 Unit:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Internet Crimes:						
Professional Support	3.0	2.0	2.0	2.0	2.0	2.0
	3.0	2.0	2.0	2.0	2.0	2.0
Crime Suppression Unit:						
Managers & Supervisors	-	-	-	1.0	1.0	1.0
Professional Support	-	-	-	2.0	2.0	2.0
	-	-	-	3.0	3.0	3.0
New Haven and Merritt Academy Liason						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	474.5	501.5	502.5	506.5	506.5	506.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Operations	\$ 3,625,963	\$ 3,829,050	\$ 4,221,700	\$ 4,985,300	\$ 5,041,500	\$ 5,099,600
Court Building Safety	978,805	1,037,894	1,250,300	1,366,900	1,407,600	1,449,500
Marine Division	769,243	941,629	1,016,400	813,300	834,600	856,600
Administration	4,229,874	4,588,577	4,763,800	5,403,900	5,565,600	5,732,100
Jail	45,293,979	50,077,578	54,456,100	59,167,200	60,511,600	61,945,100
Romeo Liason	113,446	110,191	124,600	128,800	132,700	136,700
Probate Court Security	123,739	135,016	150,900	295,600	304,500	313,600
Roving Security	864,436	835,420	933,700	986,400	1,016,000	1,046,500
42nd Court Security	133,070	129,380	144,600	158,900	163,700	168,600
Court Room Security	1,950,184	1,927,093	2,153,800	2,145,200	2,209,600	2,275,900
FOC Enforcement	305,185	408,359	456,400	475,000	489,300	504,000
Dakota Liaison	246,651	237,892	269,000	282,200	290,700	299,400
Road Patrol	6,998,049	9,584,473	10,854,100	11,861,300	12,217,200	12,583,700
Lenox Township Patrol	754,665	751,104	850,600	894,100	921,000	948,700
Harrison Township Patrol	1,955,353	1,786,617	2,002,900	2,111,200	2,174,500	2,239,800
Macomb Township Patrol	4,427,233	4,230,940	4,791,400	5,104,500	5,257,600	5,415,300
Washington Township Patrol	2,091,077	2,096,043	2,373,700	2,652,100	2,731,600	2,813,600
Surveillance Team	1,123,224	1,120,190	1,152,200	1,217,300	1,253,900	1,291,500
Detective Bureau	2,949,751	3,036,182	3,160,300	3,341,700	3,441,900	3,545,200
K-9 Unit	283,547	289,304	332,200	350,600	360,100	369,800
Internet Crime Unit	299,105	303,403	317,900	338,200	348,400	358,900
Mt. Clemens Dispatch	2,683	-	-	-	-	-
Mt. Clemens Patrol	2,589,362	2,397,421	2,715,000	2,887,200	2,973,800	3,063,000
Contract Patrol Supervisors	618,184	-	-	-	-	-
Village of New Haven Liaison	-	110,987	125,500	129,700	133,600	137,600
Village of New Haven Patrol	729,435	825,114	954,800	1,006,600	1,036,800	1,067,900
Clinton Township Dispatch	10,481	-	-	-	-	-
Sterling Heights Dispatch	12,694	-	-	-	-	-
Communications Center	-	64,293	-	-	-	-
L'Anse Creuse Liaison	82,024	238,157	269,300	271,600	279,800	288,200
Crime Suppression Unit	-	-	-	428,900	441,800	455,000
Merritt Academy NH Liaison	928	110,986	125,500	129,700	133,600	137,600
Total	\$ 83,562,370	\$ 91,203,293	\$ 99,966,700	\$ 108,933,400	\$ 111,673,000	\$ 114,543,400

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 350	\$ 500	\$ 400	\$ 400	\$ 400	\$ 400
Charges for Services	147,897	122,338	145,000	175,000	175,000	175,000
Reimbursements	31	40	-	-	-	-
Total Revenues	148,278	122,878	145,400	175,400	175,400	175,400
Expenditures:						
Personnel	2,236,025	2,515,303	2,942,700	3,005,300	3,094,500	3,186,300
Supplies & Services	81,629	78,349	96,400	107,500	107,500	107,500
Conferences & Training	2,033	2,992	3,100	6,000	6,000	6,000
Repairs & Maintenance	4,410	6,535	5,500	7,000	7,000	7,000
Contract Services	-	2,669	-	-	-	-
Internal Services	697,505	669,988	724,400	774,100	797,300	821,200
Total Expenditures	3,021,602	3,275,836	3,772,100	3,899,900	4,012,300	4,128,000
Revenues Over (Under) Expenditures	\$ (2,873,324)	\$ (3,152,958)	\$ (3,626,700)	\$ (3,724,500)	\$ (3,836,900)	\$ (3,952,600)

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	7.0	8.0	9.0	10.0	10.0	10.0
Clerical Staff	15.0	15.0	15.0	14.0	14.0	14.0
Total Position Count	26.0	27.0	28.0	28.0	28.0	28.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION	
930 - OPERATING TRANSFERS	101 - GENERAL FUND				GENERAL GOVERNMENT	
	Year Ended December 31,					
	Audited			Budgeted		
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Operating Transfers In:						
Delinquent Real Property Tax Revolving Fund	\$ 8,000,000	\$ 8,134,516	\$ 8,000,000	\$ 8,750,000	\$ 8,000,000	\$ 8,000,000
Other Funds	-	164,363	211,600	-	-	-
Total Revenues	<u>8,000,000</u>	<u>8,298,879</u>	<u>8,211,600</u>	<u>8,750,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
Operating Transfers Out:						
Circuit Court Grants	43,285	-	110,000	110,000	110,000	110,000
Capital Improvement Fund	12,262,904	13,397,822	985,511	-	-	-
Child Care Fund	7,786,880	7,204,626	9,089,700	11,553,900	11,714,600	11,911,100
Community Corrections	609,872	660,150	807,600	800,900	862,300	925,500
Community Mental Health	3,738,875	3,699,500	3,752,000	3,752,000	3,864,560	3,980,497
Community Action	4,701,121	5,242,382	6,233,500	3,757,100	3,757,100	3,757,100
Office of Senior Services	-	2,012,418	2,111,400	2,553,100	2,853,100	2,853,100
Debt Service Fund	3,734,974	3,736,024	3,738,900	3,736,800	3,736,400	3,734,900
E911 Dispatch Fund	2,949,843	2,630,830	2,928,500	3,230,000	3,320,000	3,412,700
General Liability Insurance	2,247,634	-	-	-	-	-
Friend of the Court	3,270,597	3,337,856	4,317,000	4,052,700	4,198,700	4,327,000
Health Grant Fund	1,714,983	1,484,082	4,630,598	5,138,700	5,444,000	5,722,400
Public Defender Fund	891,180	1,509,613	2,335,600	2,259,700	2,259,700	2,259,700
Park Fund	86,000	86,000	-	200,000	200,000	200,000
Planning & Economic Development Grants	-	-	12,600	12,600	12,600	12,600
Prosecuting Attorney Grants	966,990	838,012	1,389,000	1,488,400	1,546,800	1,682,600
Sheriff Grants	372,501	387,651	333,700	325,200	345,600	366,300
Substance Abuse - Liquor Tax	3,750,169	3,310,851	3,286,600	3,428,800	3,531,621	3,637,570
Substance Abuse - Operations	142,250	-	142,200	-	-	-
Other Programs	1,800,000	2,750,252	40	-	-	-
Total Expenditures	<u>51,070,058</u>	<u>52,288,069</u>	<u>46,204,449</u>	<u>46,399,900</u>	<u>47,757,081</u>	<u>48,893,067</u>
Revenues Over (Under) Expenditures	<u>\$ (43,070,058)</u>	<u>\$ (43,989,190)</u>	<u>\$ (37,992,849)</u>	<u>\$ (37,649,900)</u>	<u>\$ (39,757,081)</u>	<u>\$ (40,893,067)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
932 - NON - DEPARTMENTAL	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	\$ 140,932,483	\$ 148,927,109	\$ 159,872,900	\$ 171,599,200	\$ 178,455,200	\$ 185,585,400
Licenses & Permits	85,728	80,256	80,000	80,000	80,000	80,000
Intergovernmental	34,695,238	39,154,437	38,734,800	40,118,700	41,157,100	42,247,500
Charges for Services	6,171,529	5,058,692	5,250,000	5,750,000	5,750,000	5,750,000
Investment Income	5,642,398	14,407,830	8,250,000	12,000,000	8,000,000	5,000,000
Indirect Cost Allocation	48,106,101	47,493,231	51,504,000	55,155,500	56,704,100	58,298,900
Other Revenue	203,833	181,825	-	-	-	-
Total Revenues	<u>235,837,310</u>	<u>255,303,380</u>	<u>263,691,700</u>	<u>284,703,400</u>	<u>290,146,400</u>	<u>296,961,800</u>
Expenditures:						
Personnel **	-	185,114	(7,736,400)	(8,589,600)	(8,920,900)	(9,128,600)
Supplies & Services (see page C-64)	2,904,905	3,071,321	2,847,000	2,981,900	2,959,900	2,981,100
Capital Outlay	1,432,711	2,039,205	4,736,616	11,350,300	15,888,400	12,260,000
Total Expenditures	<u>4,337,616</u>	<u>5,295,640</u>	<u>(152,784)</u>	<u>5,742,600</u>	<u>9,927,400</u>	<u>6,112,500</u>
Revenues Over (Under) Expenditures	<u>231,499,694</u>	<u>250,007,740</u>	<u>263,844,484</u>	<u>278,960,800</u>	<u>280,219,000</u>	<u>290,849,300</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds (see page C-63)	8,000,000	8,298,879	8,211,600	8,750,000	8,000,000	8,000,000
Transfers out (see page C-63)	(51,070,058)	(52,288,069)	(46,204,449)	(46,399,900)	(47,757,081)	(48,893,067)
Total Other Financing Sources (Uses):	<u>(43,070,058)</u>	<u>(43,989,190)</u>	<u>(37,992,849)</u>	<u>(37,649,900)</u>	<u>(39,757,081)</u>	<u>(40,893,067)</u>
Revenues Over (Under) Expenditures	<u>\$ 188,429,636</u>	<u>\$ 206,018,550</u>	<u>\$ 225,851,635</u>	<u>\$ 241,310,900</u>	<u>\$ 240,461,919</u>	<u>\$ 249,956,233</u>

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
931 - APPROPRIATIONS	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Appropriations - Outside Agencies/Associations						
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Area Agency on Aging	46,143	80,596	62,000	69,200	71,300	73,400
Area Wide Quality Control	22,021	11,011	20,000	20,000	20,000	20,000
Automation Alley	21,875	20,000	20,000	20,000	20,000	20,000
CARE House	25,000	25,000	25,000	25,000	25,000	25,000
Clinton River Watershed Council	7,500	7,500	7,500	7,500	7,500	7,500
Detroit Regional Chamber	13,900	13,900	47,000	47,000	47,000	47,000
Detroit Regional Partnership	70,000	103,000	70,000	70,000	70,000	70,000
Clinton/Macomb Public Library	126,927	130,928	134,200	138,600	143,200	147,900
Michigan Association of Counties	61,072	40,715	42,000	42,000	42,000	42,000
National Association of Counties	16,820	12,615	17,000	17,000	17,000	17,000
OneMacomb	12,187	-	-	-	-	-
Police Training Center	6,225	6,225	25,000	25,000	25,000	25,000
St. Clair/Sanilac Conservation District	10,000	10,000	25,000	25,000	25,000	25,000
SEMCOG	255,653	278,794	256,000	309,000	318,300	327,800
Stream Gauge	84,778	87,041	90,000	90,000	90,000	90,000
Advancing Macomb	-	16,000	50,000	100,000	100,000	100,000
Turning Point - SANE	10,000	41,800	50,000	50,000	50,000	50,000
	<u>794,601</u>	<u>889,625</u>	<u>945,700</u>	<u>1,060,300</u>	<u>1,076,300</u>	<u>1,092,600</u>
Appropriations - Other						
Annual Audit	205,605	168,490	132,000	136,100	140,600	145,500
Cyber Security Audit	-	-	200,000	-	-	-
Internal Control Review	-	-	200,000	-	-	-
Dependent Care Audit	-	-	36,300	-	-	-
County at Large Drains	181,928	998,678	1,000,000	1,000,000	1,000,000	1,000,000
County-wide Ditch Clean Out	-	-	-	300,000	300,000	300,000
Court Contingency	-	-	-	42,500	-	-
COVID Contingency	1,384,758	357,549	-	-	-	-
Bank Fee Expense	-	-	90,000	90,000	90,000	90,000
Chapaton Maintenance (Drain)	109,707	115,464	100,000	100,000	100,000	100,000
Professional Development Initiative	211,556	124,687	125,000	185,000	185,000	185,000
More Than A Job Campaign	-	-	-	50,000	50,000	50,000
Food Program	-	300,085	-	-	-	-
Indirect Cost Plan	16,750	16,750	18,000	18,000	18,000	18,000
Environ Prob / Clinton River Cleanup	-	99,993	-	-	-	-
	<u>2,110,304</u>	<u>2,181,696</u>	<u>1,901,300</u>	<u>1,921,600</u>	<u>1,883,600</u>	<u>1,888,500</u>
Total Expenditures	<u>\$ 2,904,905</u>	<u>\$ 3,071,321</u>	<u>\$ 2,847,000</u>	<u>\$ 2,981,900</u>	<u>\$ 2,959,900</u>	<u>\$ 2,981,100</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	F292 - CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 5,039,553	\$ 6,969,833	\$ 9,364,550	\$ 11,580,200	\$ 11,842,000	\$ 12,111,700
Charges for Services	520,672	521,757	533,368	500,000	500,000	500,000
Reimbursements	104,703	16,778	-	-	-	-
Other Revenue	76,035	16,071	-	-	-	-
Total Revenues	5,740,963	7,524,439	9,897,918	12,080,200	12,342,000	12,611,700
Expenditures:						
Personnel	6,960,879	6,223,540	9,720,800	12,896,700	13,283,600	13,682,100
Supplies & Services	882,535	505,501	1,115,368	1,283,800	1,283,800	1,283,800
Room & Board	2,614,223	768,278	2,680,000	2,480,000	2,480,000	2,480,000
Conferences & Training	3,516	12,624	83,200	105,000	105,000	105,000
Utilities	321,120	319,322	455,000	455,000	455,000	455,000
Repairs & Maintenance	172,770	15,294	12,500	12,500	12,500	12,500
Vehicle Operations	3,375	597	4,500	4,500	4,500	4,500
Contract Services	723,858	993,384	2,481,900	3,781,900	3,781,900	3,781,900
Internal Services	2,278,486	2,121,683	2,406,400	2,586,700	2,650,300	2,718,000
Capital Outlay	9,337	299,739	28,000	28,000	-	-
Total Expenditures	13,970,099	11,259,962	18,987,668	23,634,100	24,056,600	24,522,800
Revenues Over (Under) Expenditures	(8,229,136)	(3,735,523)	(9,089,750)	(11,553,900)	(11,714,600)	(11,911,100)
Other Financing Sources (Uses):						
Transfers in - General Fund	7,745,730	5,357,278	9,089,700	11,553,900	11,714,600	11,911,100
Total Other Financing Sources (Uses):	7,745,730	5,357,278	9,089,700	11,553,900	11,714,600	11,911,100
Net Increase (Decrease) in Fund Balance	(483,406)	1,621,755	(50)	-	-	-
Fund Balance, Beginning of Year	(425,002)	(908,408)	713,347	713,297	713,297	713,297
Fund Balance, End of Year	\$ (908,408)	\$ 713,347	\$ 713,297	\$ 713,297	\$ 713,297	\$ 713,297

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
JUVENILE JUSTICE	F292 - CHILD CARE	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	10.0	10.0	11.0	11.0	11.0	11.0
Professional Support	51.0	53.0	53.0	53.0	53.0	53.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	63.0	65.0	66.0	66.0	66.0	66.0
Juvenile Programs:						
Managers & Supervisors	2.0	2.0	2.0	5.0	5.0	5.0
Professional Support	22.0	23.0	25.0	44.0	44.0	44.0
Clerical Staff	-	-	-	1.0	1.0	1.0
	24.0	25.0	27.0	50.0	50.0	50.0
Total Position Count	87.0	90.0	93.0	116.0	116.0	116.0
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 6,553,524	\$ 6,940,639	\$ 8,084,000	\$ 8,572,500	\$ 8,783,000	\$ 8,999,800
Building Operations	525,267	566,575	715,200	723,000	728,400	734,000
JJC Title I Part D	-	64,413	81,500	-	-	-
Resident Activity Fund	3,858	16,769	-	-	-	-
sub-total	7,082,649	7,588,396	8,880,700	9,295,500	9,511,400	9,733,800
Juvenile Court Programs:						
Community Based Services	-	-	-	8,680,900	8,882,500	9,090,300
Intensive Sub Abuse Treatment	280,064	113,416	387,700	-	-	-
Tether Program	74,339	31,660	99,000	-	-	-
Detention Diversion	1,183,709	401,994	1,730,800	-	-	-
Intensive Probation	781,055	-	1,368,600	-	-	-
Sexually Reactive Youth Treatment	368,757	130,639	539,200	-	-	-
sub-total	2,687,924	677,709	4,125,300	8,680,900	8,882,500	9,090,300
Juvenile Court Placements:						
State Institutions	867,236	404,782	1,500,000	1,500,000	1,500,000	1,500,000
Private Institutions	523,714	326,216	1,100,000	900,000	900,000	900,000
sub-total	1,390,950	730,998	2,600,000	2,400,000	2,400,000	2,400,000
DHS Placements:						
Private Institutions	1,287,578	716,916	1,750,000	1,750,000	1,750,000	1,750,000
Nonreportable Costs						
	1,520,998	1,545,943	1,631,668	1,507,700	1,512,700	1,548,700
Total	\$ 13,970,099	\$ 11,259,962	\$ 18,987,668	\$ 23,634,100	\$ 24,056,600	\$ 24,522,800

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	F218 - CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 506,248	\$ 846,326	\$ 845,100	\$ 845,100	\$ 845,100	\$ 845,100
Charges for Services	6,716	9,440	5,000	5,000	5,000	5,000
Total Revenues	512,964	855,766	850,100	850,100	850,100	850,100
Expenditures:						
Personnel	43,470	248,661	275,000	275,000	275,000	275,000
Supplies & Services	31,589	108,561	293,600	326,900	326,900	326,900
Conferences & Training	3,690	28,775	5,400	5,800	5,800	5,800
Contract Services	282,772	382,170	375,100	341,400	341,400	341,400
Internal Services	10,496	10,530	11,000	11,000	11,000	11,000
Total Expenditures	372,017	778,697	960,100	960,100	960,100	960,100
Revenues Over (Under) Expenditures	140,947	77,069	(110,000)	(110,000)	(110,000)	(110,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	42,810	66,286	110,000	110,000	110,000	110,000
Total Other Financing Sources (Uses):	42,810	66,286	110,000	110,000	110,000	110,000
Net Increase (Decrease) in Fund Balance	183,757	143,355	-	-	-	-
Fund Balance, Beginning of Year	10,743	194,500	337,855	337,855	337,855	337,855
Fund Balance, End of Year	\$ 194,500	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855	\$ 337,855

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	F218 - CIRCUIT COURT PROGRAMS	JUDICIAL

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Adult Drug Court	\$ 113,104	\$ 184,937	\$ 192,400	\$ 192,400	\$ 192,400	\$ 192,400
Mental Health Court	42,610	50,067	46,000	46,000	46,000	46,000
Veterans Treatment Court	39,296	48,246	38,800	38,800	38,800	38,800
CC-Swift & Sure Sanctions	33,913	47,487	45,000	45,000	45,000	45,000
DWI Sobriety Ct Planning	52,740	114,871	96,000	96,000	96,000	96,000
JUV-CPLR Grant	2,450	17,000	200,600	200,600	200,600	200,600
JUV-FAM Depend DC	1,405	-	-	-	-	-
Circuit Court - CESF Grant - DOJ - 16.034	-	51,600	-	-	-	-
Michigan DWI Sobriety Court Grant	-	1,301	-	-	-	-
State Justice Institute Tech Assistance Programs - Circuit Court	-	55,318	-	-	-	-
JUV-RAISE the AGE	45,000	355,907	300,000	300,000	300,000	300,000
DCP State	41,499	31,757	41,300	41,300	41,300	41,300
Total	372,017	778,697	960,100	960,100	960,100	960,100

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CLERK	F263 - CONCEALED PISTOL LICENSE FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 478,300	\$ 482,408	\$ 400,000	\$ 450,000	\$ 450,000	\$ 450,000
Total Revenues	478,300	482,408	400,000	450,000	450,000	450,000
Expenditures:						
Personnel	234,107	273,240	437,300	422,700	435,400	448,500
Supplies & Services	26,260	24,926	45,400	40,400	40,400	40,400
Conferences & Training	-	57	5,000	5,000	5,000	5,000
Repairs & Maintenance	-	-	-	5,000	5,000	5,000
Contract Services	1,995	-	25,000	25,000	25,000	25,000
Internal Services	37,343	42,004	41,000	46,800	48,200	49,700
Capital Outlay	11,235	4,707	25,000	25,000	25,000	25,000
Total Expenditures	310,940	344,934	578,700	569,900	584,000	598,600
Revenues Over (Under) Expenditures	167,360	137,474	(178,700)	(119,900)	(134,000)	(148,600)
Net Increase (Decrease) in Fund Balance	167,360	137,474	(178,700)	(119,900)	(134,000)	(148,600)
Fund Balance, Beginning of Year	1,970,715	2,138,075	2,275,549	2,096,849	1,976,949	1,842,949
Fund Balance, End of Year	\$ 2,138,075	\$ 2,275,549	\$ 2,096,849	\$ 1,976,949	\$ 1,842,949	\$ 1,694,349

POSITION TYPE

Clerical Staff	5.0	6.0	6.0	6.0	6.0	6.0
Total Position Count	5.0	6.0	6.0	6.0	6.0	6.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	F214 - COMMUNITY CORRECTIONS GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 1,351,815	\$ 1,670,183	\$ 1,858,007	\$ 1,802,000	\$ 1,802,000	\$ 1,802,000
Charges for Services	12,583		18,000	18,000	18,000	18,000
Total Revenues	<u>1,364,398</u>	<u>1,670,183</u>	<u>1,876,007</u>	<u>1,820,000</u>	<u>1,820,000</u>	<u>1,820,000</u>
Expenditures:						
Personnel	1,224,342	1,740,718	2,002,200	2,013,000	2,072,900	2,134,600
Supplies & Services	98,973	79,369	91,600	91,600	91,600	91,600
Conferences & Training	1,810	24,188	17,888	7,000	7,000	7,000
Repairs & Maintenance	455	871	2,500	2,500	2,500	2,500
Contract Services	535,201	448,987	504,219	459,100	459,100	459,100
Internal Services	62,743	63,949	65,200	46,400	47,800	49,200
Total Expenditures	<u>1,923,524</u>	<u>2,358,082</u>	<u>2,683,607</u>	<u>2,619,600</u>	<u>2,680,900</u>	<u>2,744,000</u>
Revenues Over (Under) Expenditures	<u>(559,126)</u>	<u>(687,899)</u>	<u>(807,600)</u>	<u>(799,600)</u>	<u>(860,900)</u>	<u>(924,000)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	578,147	252,085	807,600	800,900	862,300	925,500
Total Other Financing Sources (Uses):	<u>578,147</u>	<u>252,085</u>	<u>807,600</u>	<u>800,900</u>	<u>862,300</u>	<u>925,500</u>
Net Increase (Decrease) in Fund Balance	19,021	(435,814)	-	1,300	1,400	1,500
Fund Balance, Beginning of Year	(14,382)	4,639	(431,175)	(431,175)	(429,875)	(428,475)
Fund Balance, End of Year	<u>\$ 4,639</u>	<u>\$ (431,175)</u>	<u>\$ (431,175)</u>	<u>\$ (429,875)</u>	<u>\$ (428,475)</u>	<u>\$ (426,975)</u>
	2022	2023	2024	2025	2026	2027
	Actual	Actual	Amended	Recommend	Forecasted	Forecasted
POSITION TYPE						
Managers & Supervisors	2.0	1.25	1.25	1.25	1.25	1.25
Professional Support	14.0	14.0	14.0	14.0	14.0	14.0
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	<u>18.0</u>	<u>18.25</u>	<u>18.25</u>	<u>18.25</u>	<u>18.25</u>	<u>18.25</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	F214 - 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.

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited			Budgeted		
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Community Corrections	\$ 1,379,508	\$ 2,319,770	\$ 1,878,800	\$ 1,873,100	\$ 1,917,400	\$ 1,962,900
Substance Abuse Treatment	177,764	6,800	320,000	324,800	334,500	344,500
Felony Urinalysis Program	150,475	4,934	160,000	160,000	160,000	160,000
MARCH Program	1,281	-	-	-	-	-
Tether Program	200,551	26,087	250,800	243,700	251,000	258,600
OUIL Assessments	12,583	491	18,000	18,000	18,000	18,000
JAG OJP 18-21	-	-	-	-	-	-
JAG OJP 19-22	1,362	-	-	-	-	-
JAG OJP 20-23	-	-	10,800	-	-	-
JAG OJP 21-24	-	-	12,700	-	-	-
JAG OJP 22-25	-	-	21,619	-	-	-
JAG OJP 23-26	-	-	10,888	-	-	-
Total	\$ 1,923,524	\$ 2,358,082	\$ 2,683,607	\$ 2,619,600	\$ 2,680,900	\$ 2,744,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
EMERGENCY MANAGEMENT	F216 - EMERGENCY MANAGEMENT GRANT FUND	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 4,029,660	\$ 5,345,824	\$ 17,856,166	\$ 5,695,800	\$ 2,216,900	\$ -
Charges for Services	-	10,009	23,000	-	-	-
Total Revenues	4,029,660	5,355,833	17,879,166	5,695,800	2,216,900	-
Expenditures:						
Personnel	543,851	734,009	2,347,666	940,100	679,000	-
Supplies & Services	3,409,634	179,183	7,509,100	151,100	25,500	-
Conferences & Training	-	11,128	325,400	62,300	37,700	-
Repairs & Maintenance	51,597	277	54,600	18,000	-	-
Vehicle Operations	(5,239)	(1,952)	4,800	-	-	-
Contract Services	313,727	563,209	6,874,180	4,416,300	1,473,300	-
Internal Services	4,877	14,229	10,900	400	-	-
Capital Outlay	101,247	232,212	823,441	251,200	75,000	-
Total Expenditures	4,419,694	1,732,295	17,950,087	5,839,400	2,290,500	-
Revenues Over (Under) Expenditures	(390,034)	3,623,538	(70,921)	(143,600)	(73,600)	-
Net Increase (Decrease) in Fund Balance	(390,034)	3,623,538	(70,921)	(143,600)	(73,600)	-
Fund Balance, Beginning of Year	(3,241,988)	(3,632,022)	(8,484)	(79,405)	(223,005)	(296,605)
Fund Balance, End of Year	\$ (3,632,022)	\$ (8,484)	\$ (79,405)	\$ (223,005)	\$ (296,605)	\$ (296,605)
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
POSITION TYPE						
Emergency Management:						
Professional Support	12.0	11.0	10.0	10.0	8.0	8.0
	12.0	11.0	10.0	10.0	8.0	8.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
EMERGENCY MANAGEMENT	F216 - EMERGENCY MANAGEMENT GRANT FUND	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
EXPENDITURES BY SERVICE						
Haz. Mat. / TRT Fees	\$ 3,068	\$ 877,359	\$ -	\$ -	\$ -	\$ -
2018 Cops School Violence Prev	103,535	-	-	-	-	-
Homeland Security Grant Programs	-	11,327	-	-	-	-
School Safety Prog	-	37,507	282,200	143,600	73,600	-
Fiduciary - St Homeland Security 18/21	(22,070)	-	-	-	-	-
Fiduciary - St Homeland Security 19/22	(431,420)	-	-	-	-	-
Fiduciary - St Homeland Security 20/23	165,295	-	-	-	-	-
Fiduciary - St Homeland Security 21/24	-	5,716	262,500	-	-	-
Fiduciary - St Homeland Security 22/25	-	-	253,700	-	-	-
Fiduciary - UASI 16/19	667	(667)	-	-	-	-
Fiduciary - UASI 18/21	109,042	807	-	-	-	-
Fiduciary - UASI 19/22	2,280,543	41,130	-	-	-	-
Fiduciary - UASI 20/23	2,053,166	519,193	-	-	-	-
Fiduciary - UASI 21/24	3,000	138,146	3,188,400	-	-	-
Fiduciary - UASI 22/25	-	3,000	3,691,000	2,750,000	-	-
Macomb Only - UASI 20/23	117,819	72,797	-	-	-	-
Macomb Only - UASI 21/24	-	25,944	549,200	-	-	-
Macomb Only - UASI 22/25	-	-	553,100	483,300	-	-
Macomb Only - UASI 23/26	-	-	598,230	300,000	298,300	-
HSGP 23/26 - DHS - 97.067	-	-	8,370,336	2,000,000	1,886,100	-
Programs - Emergency Services	-	-	93,921	-	-	-
2019 Operation Stone Garden	(9,726)	-	-	-	-	-
2020 Operation Stone Garden	46,775	36	-	-	-	-
2021 Operation Stone Garden	-	-	97,900	-	-	-
2022 Operation Stone Garden	-	-	9,600	97,500	-	-
2023 Operation Stone Garden	-	-	-	65,000	32,500	-
Total	\$ 4,419,694	\$ 1,732,295	\$ 17,950,087	\$ 5,839,400	\$ 2,290,500	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
EMERGENCY MANAGEMENT	F230 - E-911 RADIO MAINTENANCE FUND	PUBLIC SAFETY

MISSION STATEMENT:

To provide uninterrupted radio tower services for Macomb County residents in instances of emergencies.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 670,605	\$ 741,228	\$ 1,360,615	\$ 1,236,500	\$ 1,200,700	\$ 1,164,900
Investment Income	36,323	35,314	-	-	-	-
Other Revenue	-	50	-	-	-	-
Total Revenues	706,928	776,592	1,360,615	1,236,500	1,200,700	1,164,900
Expenditures:						
Supplies & Services	3,045	14,264	916,615	800,500	764,700	728,900
Conferences & Training	-	-	5,000	-	-	-
Utilities	89,998	66,420	95,000	95,000	95,000	95,000
Repairs & Maintenance	145,679	200,885	150,000	150,000	150,000	150,000
Contract Services	-	-	1,000	1,000	1,000	1,000
Internal Services	75,671	76,571	93,000	90,000	90,000	90,000
Capital Outlay	-	44,152	100,000	100,000	100,000	100,000
Total Expenditures	314,393	402,292	1,360,615	1,236,500	1,200,700	1,164,900
Revenues Over (Under) Expenditures	392,535	374,300	-	-	-	-
Net Increase (Decrease) in Fund Balance	392,535	374,300	-	-	-	-
Fund Balance, Beginning of Year	407,402	984,030	1,358,330	1,358,330	1,358,330	1,358,330
Prior Period Adjustment	184,093	-	-	-	-	-
Fund Balance, End of Year	\$ 984,030	\$ 1,358,330	\$ 1,358,330	\$ 1,358,330	\$ 1,358,330	\$ 1,358,330

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	F215 - FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 8,309,768	\$ 10,026,431	\$ 9,039,100	\$ 9,936,400	\$ 10,203,200	\$ 10,500,000
Charges for Services	735,627	591,180	722,000	722,000	722,000	722,000
Reimbursements	156	75	-	-	-	-
Total Revenues	9,045,551	10,617,686	9,761,100	10,658,400	10,925,200	11,222,000
Expenditures:						
Personnel	8,467,214	9,508,215	11,009,800	11,338,600	11,675,200	12,021,900
Supplies & Services	126,394	128,396	221,100	225,400	225,400	225,400
Conferences & Training	2,620	13,242	22,500	36,900	36,900	36,900
Repairs & Maintenance	68,550	58,537	81,400	81,400	81,400	81,400
Vehicle Operations	6,676	422	8,000	8,000	8,000	8,000
Contract Services	376,083	204,836	455,800	460,800	460,800	460,800
Internal Services	2,410,656	2,240,177	2,316,700	2,608,600	2,687,500	2,768,700
Capital Outlay	4,095	653,319	24,900	24,900	24,900	24,900
Total Expenditures	11,462,288	12,807,144	14,140,200	14,784,600	15,200,100	15,628,000
Revenues Over (Under) Expenditures	(2,416,737)	(2,189,458)	(4,379,100)	(4,126,200)	(4,274,900)	(4,406,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,124,385	3,337,856	4,316,900	4,052,700	4,198,700	4,327,000
Total Other Financing Sources (Uses):	3,124,385	3,337,856	4,316,900	4,052,700	4,198,700	4,327,000
Net Increase (Decrease) in Fund Balance	707,648	1,148,398	(62,200)	(73,500)	(76,200)	(79,000)
Fund Balance, Beginning of Year	(29,321)	678,327	1,826,725	1,764,525	1,691,025	1,614,825
Fund Balance, End of Year	\$ 678,327	\$ 1,826,725	\$ 1,764,525	\$ 1,691,025	\$ 1,614,825	\$ 1,535,825

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
CIRCUIT COURT	F215 - FRIEND OF THE COURT	JUDICIAL

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration:						
Managers & Supervisors	8.0	8.0	8.0	8.0	8.0	8.0
Professional Support	22.0	22.0	24.0	25.0	25.0	25.0
Clerical Staff	32.0	32.0	32.0	32.0	32.0	32.0
	62.0	62.0	64.0	65.0	65.0	65.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	7.0	7.0	7.0	7.0	7.0	7.0
	14.0	14.0	14.0	14.0	14.0	14.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	9.0	9.0	9.0
Clerical Staff	17.0	17.0	17.0	18.0	18.0	18.0
	28.0	28.0	28.0	28.0	28.0	28.0
Medical Incentive Program:						
Managers & Supervisors	0.5	0.5	0.5	0.5	0.5	0.5
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	105.0	105.0	107.0	108.0	108.0	108.0

EXPENDITURES BY SERVICE

Administration	\$ 7,891,682	\$ 8,202,764	\$ 9,606,300	\$ 10,171,700	\$ 10,453,900	\$ 10,744,500
Act 215 Fund	1,117,866	1,243,747	1,408,300	1,442,600	1,484,800	1,528,200
Coop Reimbursement	2,417,896	2,664,022	2,913,400	2,936,800	3,025,200	3,116,300
Medical Support Incentive	34,844	696,611	212,200	233,500	236,200	239,000
Total	\$ 11,462,288	\$ 12,807,144	\$ 14,140,200	\$ 14,784,600	\$ 15,200,100	\$ 15,628,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	F221 - HEALTH GRANTS FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited			Budgeted		
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 11,341,983	\$ 3,768,194	\$ 10,147,787	\$ 9,166,260	\$ 7,014,370	\$ 7,014,470
Charges for Services	2,603,231	1,664,071	1,020,400	1,259,000	1,189,000	1,189,000
Reimbursements	88	-	-	-	-	-
Other Revenue	199,531	901	1,100	1,100	1,100	1,100
Total Revenues	14,144,833	5,433,166	11,169,287	10,426,360	8,204,470	8,204,570
Expenditures:						
Personnel	6,013,359	6,149,624	7,486,187	8,520,906	8,292,606	8,540,206
Supplies & Services	429,988	420,279	3,537,796	1,652,776	488,976	484,976
Conferences & Training	41,058	56,212	102,720	61,300	61,300	61,300
Repairs & Maintenance	9,634	13,110	11,400	22,700	22,700	22,700
Vehicle Operations	555	-	-	1,000	-	-
Contract Services	2,372,957	1,414,824	1,827,600	2,334,388	2,231,888	2,231,888
Internal Services	2,583,509	2,316,986	2,687,520	2,731,800	2,674,300	2,754,000
Capital Outlay	125,957	139,069	396,562	332,190	47,100	47,100
Total Expenditures	11,577,017	10,510,104	16,049,785	15,657,060	13,818,870	14,142,170
Revenues Over (Under) Expenditures	2,567,816	(5,076,938)	(4,880,498)	(5,230,700)	(5,614,400)	(5,937,600)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,621,108	1,484,083	4,630,598	5,138,700	5,444,000	5,722,400
Total Other Financing Sources (Uses):	1,621,108	1,484,083	4,630,598	5,138,700	5,444,000	5,722,400
Net Increase (Decrease) in Fund Balance	4,188,924	(3,592,855)	(249,900)	(92,000)	(170,400)	(215,200)
Fund Balance, Beginning of Year	4,084,583	8,273,507	4,680,652	4,430,752	4,338,752	4,168,352
Fund Balance, End of Year	\$ 8,273,507	\$ 4,680,652	\$ 4,430,752	\$ 4,338,752	\$ 4,168,352	\$ 3,953,152

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	F221 - HEALTH GRANTS FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Community Water Supply:						
Professional Support	0.5	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5	0.5
STD Program:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	3.0	3.0	4.0	4.0	4.0	4.0
Women/Infants/Children:						
Managers & Supervisors	-	-	2.0	2.0	2.0	2.0
Professional Support	20.75	20.75	20.50	20.50	20.50	20.50
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	24.75	24.75	26.50	26.50	26.50	26.50
Aids Testing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.5	6.5	6.0	6.0	6.0	6.0
	7.5	7.5	7.0	7.0	7.0	7.0
CSCHS/Outreach:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	6.0	6.0	6.0	6.0
Clerical Staff	2.0	2.0	3.0	3.0	3.0	3.0
	8.0	8.0	10.0	10.0	10.0	10.0
MCH Block Grants						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	1.0	1.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Health Immunization:						
Professional Support	4.5	4.5	4.5	4.5	4.5	4.5
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	8.5	8.5	8.5	8.5	8.5	8.5
Family Planning:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	11.0	11.0	11.0	11.0	11.0	11.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	F221 - HEALTH GRANTS FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

POSITION TYPE (cont.)	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Nurse Family Partnership:						
Managers & Supervisors	0.5	0.5	1.0	1.0	1.0	1.0
Professional Support	8.0	8.0	9.0	9.0	9.0	9.0
Clerical Staff	0.5	0.5	1.0	1.0	1.0	1.0
	9.0	9.0	11.0	11.0	11.0	11.0
Total Position Count	74.25	74.25	80.50	80.50	80.50	80.50

EXPENDITURES BY SERVICE	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Administration - Health	\$ -	\$ 2,738	\$ -	\$ -		
Animal Control - Act 287	8,350	17,933	-	-	-	-
Advancing Healthy Births	-	-	50,000	-	-	-
Breast/Cervical Cancer Screening	2,032	1,055	27,000	7,000	7,000	7,000
Cleansweep Program	25,684	32,040	33,000	33,000	33,000	33,000
Community Health - MFF - SNAP-ED	-	1,798	-	86,000	86,000	86,000
COVID Immunizations	2,761,834	643,281	546,600	375,000	-	-
COVID Work Force Development	-	6,000	345,200	-	-	-
CRI	259,612	247,136	241,300	245,100	246,600	248,100
CSCHS Vaccine Initiative	6,542	17,864	-	-	-	-
CSCHS/Outreach	1,006,464	1,128,650	1,357,649	1,474,800	1,518,500	1,563,400
ELC Contact Trace/Test	-	-	-	-	-	-
ELC Contact Trace/Wrap	1,021,496	176,849	3,188,700	-	-	-
Emergency Preparedness	261,660	372,112	396,022	291,600	293,300	295,000
Emerging Threats-Hepatitis C	73,996	87,316	93,400	94,000	94,600	95,200
Family Planning	1,257,561	1,400,689	1,594,200	1,623,900	1,667,300	1,712,100
Grief & Bereavement	-	-	23,500	-	-	-
Health CAER/Health Promotion & Disease	-	11,152	-	-	-	-
HIV Data to Care	73,009	-	-	-	-	-
HIV Testing	387,703	629,417	696,800	1,073,400	1,103,800	1,135,100
Hlth-U4U Tuberculosis	-	32,040	-	5,521	5,521	5,521
Immunization Action Plan	318,166	451,761	637,900	608,100	625,700	643,800
Immunization Vaccine Quality Assurance	-	18,882	-	75,530	75,530	75,530
Infant Safe Sleep/Family Health Services	-	327	-	-	-	-
Infection Prevention & Healthcare-Associated Infections Response Support	-	-	-	1,500,000	-	-
Inland Beach Monitoring	5,090	12,882	10,000	10,000	10,000	10,000
LHD WIC Share	66,091	70,000	-	-	-	-
MCH Block Grant (enabling children)	94,663	128,251	82,300	12,100	12,400	12,700
MCH Block Grant (enabling women)	157,427	194,251	276,000	321,395	330,495	339,795
Medicaid Outreach	16,401	13,244	63,600	19,200	19,400	19,600
MRC Strong	-	-	-	26,990	-	-
NAACHO Challenge Award	87	-	9,700	9,700	9,700	9,700
NFP-Substance Use Disorder	-	373,962	526,100	530,914	546,314	562,314

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH DEPARTMENT	F221 - HEALTH GRANTS FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE (cont.)	Year Ended December 31,					
	Audited			Budgeted		
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Non Community Water Supply	29,859	50,371	112,700	109,300	111,800	114,400
Nurse Family Partnership	785,868	867,751	1,489,767	1,221,063	1,254,163	1,288,363
PFAS Response-SOCCRA	-	-	-	362	362	362
Public Health Workforce & Infrastructure	-	-	-	250,000	-	-
qPCR Sampling	9,113	25,734	58,229	30,000	30,000	30,000
SEWER Net work	-	-	-	1,225,800	1,226,900	1,228,100
SE Michigan Infant Vitality	5,039	11,253	-	-	-	-
STI Control	339,344	455,073	697,500	638,600	655,000	671,900
Vector Borne Surv	9,955	10,287	9,500	9,600	9,600	9,600
West Nile Virus Survey	11,286	12,517	10,500	10,500	10,500	10,500
WIC Ahead	13,560	-	-	-	-	-
WIC Breastfeeding	150,242	157,163	225,200	224,100	225,100	226,100
Women/Infants/Children (WIC)	2,418,883	2,848,325	3,247,418	3,514,485	3,610,285	3,708,985
Total	\$ 11,577,017	\$ 10,510,104	\$ 16,049,785	\$ 15,657,060	\$ 13,818,870	\$ 14,142,170

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	F217 -MACOMB COMMUNITY ACTION	HEALTH & WELFARE

MISSION STATEMENT:

Retain, grow and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 78,586,728	\$ 29,628,801	\$ 49,184,700	\$ 29,335,300	\$ 29,335,300	\$ 29,335,300
Charges for Services	5,946,629	3,067,817	2,450,700	9,445,300	9,445,300	9,445,300
Reimbursements	1,520	74,063	126,100	-	-	-
Other Revenue	1,306,318	2,612,269	170,600	83,500	83,500	83,500
Total Revenues	85,841,195	35,382,950	51,932,100	38,864,100	38,864,100	38,864,100
Expenditures:						
Personnel	15,956,206	18,702,594	17,830,450	16,976,900	16,976,900	16,976,900
Supplies & Services	60,042,970	15,749,764	30,178,700	13,341,400	13,341,400	13,341,400
Conferences & Training	42,072	432,864	152,600	188,400	188,400	188,400
Utilities	58,807	119,446	-	-	-	-
Repairs & Maintenance	50,225	46,217	164,200	5,600	5,600	5,600
Vehicle Operations	119,417	42,664	52,000	61,100	61,100	61,100
Contract Services	9,575,005	7,138,155	7,740,400	5,102,900	5,102,900	5,102,900
Internal Services	2,529,328	612,218	2,239,650	2,604,000	2,604,000	2,604,000
Capital Outlay	201,358	466,938	29,000	33,400	33,400	33,400
Total Expenditures	88,575,388	43,310,860	58,387,000	38,313,700	38,313,700	38,313,700
Revenues Over (Under) Expenditures	(2,734,193)	(7,927,910)	(6,454,900)	550,400	550,400	550,400
Other Financing Sources (Uses):						
Transfers in - General Fund	3,916,857	5,990,006	6,233,500	3,757,100	3,757,100	3,757,100
Transfers in - Other Funds	1,326,932	883,782	-	180,000	180,000	180,000
Transfers out	(1,326,932)	(1,345,527)	-	(180,000)	(180,000)	(180,000)
Total Other Financing Sources (Uses):	3,916,857	5,528,261	6,233,500	3,757,100	3,757,100	3,757,100
Net Increase (Decrease) in Fund Balance	1,182,664	(2,399,649)	(221,400)	4,307,500	4,307,500	4,307,500
Fund Balance, Beginning of Year	11,122,093	12,304,757	9,905,108	9,683,708	13,991,208	18,298,708
Fund Balance, End of Year	\$ 12,304,757	\$ 9,905,108	\$ 9,683,708	\$ 13,991,208	\$ 18,298,708	\$ 22,606,208

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	F217 -MACOMB COMMUNITY ACTION	HEALTH & WELFARE

MISSION STATEMENT:

Retain, grow and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Office of Senior Services:						
Managers & Supervisors	1.00	-	-	-	-	-
Professional Support	4.50	-	-	-	-	-
	5.50	-	-	-	-	-
Administration:						
Managers & Supervisors	3.00	3.00	3.00	3.00	3.00	3.00
Professional Support	2.00	2.00	1.00	1.00	1.00	1.00
Clerical Staff	1.00	1.00	2.67	2.67	2.67	2.67
	6.00	6.00	6.67	6.67	6.67	6.67
General Community Programming:						
Managers & Supervisors	5.00	5.00	6.00	6.00	6.00	6.00
Professional Support	20.00	19.48	17.00	17.00	17.00	17.00
Clerical Staff	8.00	7.48	5.77	5.77	5.77	5.77
	33.00	31.96	28.77	28.77	28.77	28.77
Transportation:						
Professional Support	12.70	6.12	6.39	6.39	6.39	6.39
Clerical Staff	2.00	1.64	1.54	1.54	1.54	1.54
	14.70	7.76	7.93	7.93	7.93	7.93
Macomb Food Program:						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00	3.00
Head Start:						
Managers & Supervisors	6.00	6.00	6.00	6.00	6.00	6.00
Professional Support	132.36	125.02	122.73	122.73	122.73	122.73
Clerical Staff	4.00	4.00	4.00	4.00	4.00	4.00
	142.36	135.02	132.73	132.73	132.73	132.73

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MACOMB COMMUNITY ACTION	F217 -MACOMB COMMUNITY ACTION	HEALTH & WELFARE

MISSION STATEMENT:

Retain, grow and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County.

POSITION TYPE (cont.)	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Home Delivered Meals:						
Managers & Supervisors	1.00	-	-	-	-	-
Professional Support	29.20	-	-	-	-	-
Clerical Staff	8.00	-	-	-	-	-
	38.20	-	-	-	-	-
Home Preservation/Energy:						
Managers & Supervisors	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	9.00	11.00	10.00	10.00	10.00	10.00
Clerical Staff	2.50	2.00	3.00	3.00	3.00	3.00
	13.50	15.00	15.00	15.00	15.00	15.00
Chore/Grass & Snow:						
Managers & Supervisors						
Professional Support	4.10	1.00	1.00	1.00	1.00	1.00
	4.10	1.00	1.00	1.00	1.00	1.00
Community Development						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	5.00	5.00	5.00	5.00	5.00	5.00
	6.00	6.00	6.00	6.00	6.00	6.00
Commodities Program:						
Professional Support	4.50	4.22	4.28	4.28	4.28	4.28
	4.50	4.22	4.28	4.28	4.28	4.28
Total Position Count	270.86	209.96	205.38	205.38	205.38	205.38

EXPENDITURES BY SERVICE

Access Centers (HS Other Funding)	\$ 32,236	\$ 21,395	\$ -	\$ -	\$ -	\$ -
Administration	2,432,830	3,747,662	2,398,800	3,071,300	3,071,300	3,071,300
Ballmer	-	156,976	250,000	319,000	319,000	319,000
BIL	-	894,678	1,727,300	1,233,800	1,233,800	1,233,800
C OF C PLANNING	-	43,465	79,800	-	-	-
CERA Programs	49,968,450	1,962,271	-	-	-	-
Community Development	4,553,762	4,725,106	22,070,500	-	-	-
Community Prog/Emergency Food	615,427	1,610,718	2,184,100	-	-	-
Continuum of Care	-	-	-	166,900	166,900	166,900
COVID-19 Grants ACTION CENTER	20,023	77,696	14,500	12,400	12,400	12,400
CSBG CARES (COVID)	268,569	-	-	-	-	-
CSBG Prior Year	373,117	579,553	250,000	1,257,300	1,257,300	1,257,300
Discretionary (non CSBG)	21,242	-	-	-	-	-
EDISON CROSSING	-	-	64,600	52,400	52,400	52,400
EFSP	254,453	149,999	300,000	150,000	150,000	150,000
ESG HUD	-	-	-	366,300	366,300	366,300
Energy Optimization	411,852	466,586	400,000	400,000	400,000	400,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
MACOMB COMMUNITY ACTION	F217 -MACOMB COMMUNITY ACTION		HEALTH & WELFARE			

MISSION STATEMENT:

Retain, grow and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
Family Resource Center	178,261	156,234	-	-	-	-
Federal Commodity Distribution	1,807,699	-	-	-	-	-
Feeding America	6,090	20,894	101,600	30,000	30,000	30,000
Grass and Snow (FNA Chore Cities)	236,966	257,097	279,700	286,600	286,600	286,600
HCS_ESG	-	-	-	460,900	460,900	460,900
Head Start/CACFP	13,547,582	16,984,421	16,000,100	16,621,100	16,621,100	16,621,100
Home Delivered Meals	3,900,085	-	-	-	-	-
Home Injury Control/Chore AAA	276,187	-	-	-	-	-
HOMELESS PREVENTION	-	-	343,900	-	-	-
HOUSING NAVIGATOR	-	-	44,000	29,300	29,300	29,300
HOME ARP	-	-	-	994,600	994,600	994,600
HS AM Rescue Plan	385,812	816,560	-	-	-	-
HS COVID-19	413,577	-	-	-	-	-
HS-Great Start	801,180	1,014,448	932,000	1,185,500	1,185,500	1,185,500
Huntington FUSE	-	-	-	30,000	30,000	30,000
LIHEAP	841,601	942,129	491,100	335,100	335,100	335,100
LWUA	-	-	-	1,000,000	1,000,000	1,000,000
Macomb Food Program / FB	2,728,427	1,194,849	3,751,000	5,975,200	5,975,200	5,975,200
MEAP LIEF	114,729	140,536	125,400	142,300	142,300	142,300
MSHDA ESG	-	613,577	371,100	-	-	-
MSHDA Housing Stability Services	-	200,622	-	-	-	-
Office of Senior Services	1,293,463	-	-	-	-	-
Reach and Resiliency	-	-	100,000	-	-	-
REHAB DELIVERY (CDBG/HOME)	-	-	126,100	-	-	-
Roseville Repair	-	17,763	5,000	-	-	-
Senior Citizens Nutrition	687,859	-	-	-	-	-
Special Projects-Home Preservation	34,235	57,509	50,000	54,400	54,400	54,400
SSVF Veterans	393,274	607,775	341,000	362,900	362,900	362,900
Sterling Heights Repair	35,403	45,455	40,000	-	-	-
TEFAP - Mitigation / Reach & Resil	331,178	3,015,616	1,924,900	-	-	-
Transportation	591,545	424,856	472,200	499,900	499,900	499,900
United Way Anchor	-	86,578	100,000	-	-	-
UWSEM sys int / DTE LSP	100,000	139,728	-	-	-	-
Vic Wertz Warehouse	58,685	1,888	-	-	-	-
WACAA / LIHWAP	150,620	616,173	-	-	-	-
WATER AFFORDABILITY	-	-	1,000,000	1,000,000	1,000,000	1,000,000
Water Resid Assistance Prog	475,123	-	-	817,600	817,600	817,600
Weatherization-Home Preservation/Energy	1,000,521	1,426,310	1,098,700	1,163,500	1,163,500	1,163,500
WFW-Weatherization	7,738	10,388	-	-	-	-
Winter Crisis	71,250	50,000	-	-	-	-
WRAP - OLHSA	24,226	-	-	-	-	-
WRAP Conservation	177,838	167,025	163,500	-	-	-
WRAP DIRECT ASSISTANCE	-	1,080,203	654,100	-	-	-
WX Deferral	279,205	131,648	132,000	465,400	465,400	465,400
W4W	-	-	-	10,000	10,000	10,000
Total	\$ 89,902,320	\$ 44,656,387	\$ 58,387,000	\$ 38,493,700	\$ 38,493,700	\$ 38,493,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MSU EXTENSION	F211 - MSUE GRANTS	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Expenditures:						
Supplies & Services	\$ 2,968	\$ 345	\$ 17,400	\$ 19,900	\$ 12,000	\$ 3,600
Conferences & Training	-		2,200	2,200	2,200	400
Repairs & Maintenance	446	564	800	800	800	-
Contract Services	26,055	33,044	52,500	52,300	21,300	3,700
Internal Services	5,248	3,421	3,500	1,600	1,600	-
Total Expenditures	34,717	37,374	76,400	76,800	37,900	7,700
Revenues Over (Under) Expenditures	(34,717)	(37,374)	(76,400)	(76,800)	(37,900)	(7,700)
Net Increase (Decrease) in Fund Balance	(34,717)	(37,374)	(76,400)	(76,800)	(37,900)	(7,700)
Fund Balance, Beginning of Year	280,610	245,893	208,519	132,119	55,319	17,419
Fund Balance, End of Year	\$ 245,893	\$ 208,519	\$ 132,119	\$ 55,319	\$ 17,419	\$ 9,719
EXPENDITURES BY SERVICE						
Environmental Education	\$ -		\$ 2,200	\$ 2,200	\$ -	\$ -
General Extension Education	1,872	693	12,300	14,500	11,800	-
General Housing	-		2,400	1,200	1,200	1,200
General Youth Development	15	168	7,000	7,200	7,200	6,500
Gypsy Moth Suppression	32,830	36,513	45,000	43,000	17,700	-
MSHDA Foreclosure	-		1,000	1,000	-	-
Water Resources	-		6,500	7,700	-	-
Total	\$ 34,717	\$ 37,374	\$ 76,400	\$ 76,800	\$ 37,900	\$ 7,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MICHIGAN WORKS EMPLOYMENT AND TRAINING	F232 - MACOMB/ST. CLAIR TRAINING	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 4,344,083	\$ 4,201,249	\$ 4,522,000	\$ -	\$ -	\$ -
Total Revenues	<u>4,344,083</u>	<u>4,201,249</u>	<u>4,522,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Personnel	4,141,912	4,148,303	4,220,900	-	-	-
Supplies & Services	46,551	31,045	121,000	-	-	-
Conferences & Training	9,825	6,678	13,800	-	-	-
Internal Services	157,607	141,431	164,300	-	-	-
Capital Outlay	-	30	2,000	-	-	-
Total Expenditures	<u>4,355,895</u>	<u>4,327,485</u>	<u>4,522,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(11,812)</u>	<u>(126,236)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(11,812)	(126,236)	-	-	-	-
Fund Balance, Beginning of Year	29,998	18,186	(108,050)	(108,050)	(108,050)	(108,050)
Fund Balance, End of Year	<u>\$ 18,186</u>	<u>\$ (108,050)</u>	<u>\$ (108,050)</u>	<u>\$ (108,050)</u>	<u>\$ (108,050)</u>	<u>\$ (108,050)</u>
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
POSITION TYPE						
Managers & Supervisors	6.0	5.0	5.0	-	-	-
Professional Support	42.0	40.0	34.0	-	-	-
Total Position Count	<u>48.0</u>	<u>45.0</u>	<u>39.0</u>	<u>-</u>	<u>-</u>	<u>-</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
FINANCE	F225 - NON-MOTORIZED TRAILS	GENERAL GOVERNMENT

MISSION STATEMENT:

To provide maintenance to county trails, specifically Orchard Trail.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 51,045	\$ 51,045	\$ -	\$ 51,045	\$ 51,045	\$ 51,045
Investment Income	2,598	11,302	-	-	-	-
Other Revenue	12,928	(379)	-	-	-	-
Total Revenues	66,571	61,968	-	51,045	51,045	51,045
Expenditures:						
Supplies & Services	88,965	102,890	-	200,000	200,000	75,000
Total Expenditures	88,965	102,890	-	200,000	200,000	75,000
Revenues Over (Under) Expenditures	(22,394)	(40,922)	-	(148,955)	(148,955)	(23,955)
Net Increase (Decrease) in Fund Balance	(22,394)	(40,922)	-	(148,955)	(148,955)	(23,955)
Fund Balance, Beginning of Year	460,292	437,898	396,976	396,976	248,021	99,066
Prior Period Adjustment						
Fund Balance, End of Year	\$ 437,898	\$ 396,976	\$ 396,976	\$ 248,021	\$ 99,066	\$ 75,111
EXPENDITURES BY SERVICE						
Orchard Trail Operating	-	35,130	-	50,000	50,000	25,000
Orchard Trail Trust	88,965	67,760	-	150,000	150,000	50,000
Total	\$ 88,965	\$ 102,890	\$ -	\$ 200,000	\$ 200,000	\$ 75,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
OFFICE OF SENIOR SERVICES	F234 - OFFICE OF SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 5,124,890	\$ 3,431,100	\$ 3,082,000	\$ 3,082,000	\$ 3,082,000
Charges for Services	-	1,414,829	523,100	515,200	515,200	515,200
Other Revenue	-	43,433	571,900	475,600	475,600	475,600
Total Revenues	<u>-</u>	<u>6,583,152</u>	<u>4,526,100</u>	<u>4,072,800</u>	<u>4,072,800</u>	<u>4,072,800</u>
Expenditures:						
Personnel	-	2,983,376	3,119,000	3,175,900	3,175,900	3,175,900
Supplies & Services	-	1,143,533	1,141,800	871,700	871,700	871,700
Conferences & Training	-	185	-	9,100	9,100	9,100
Utilities	-	4,000	3,000	3,000	3,000	3,000
Repairs & Maintenance	-	47,907	23,200	53,000	53,000	53,000
Vehicle Operations	-	78,233	80,000	41,100	41,100	41,100
Contract Services	-	3,749,599	2,058,500	2,329,700	2,329,700	2,329,700
Internal Services	-	634,351	389,100	735,700	735,700	735,700
Capital Outlay	-	463,986	123,300	-	-	-
Total Expenditures	<u>-</u>	<u>9,105,170</u>	<u>6,937,900</u>	<u>7,219,200</u>	<u>7,219,200</u>	<u>7,219,200</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(2,522,018)</u>	<u>(2,411,800)</u>	<u>(3,146,400)</u>	<u>(3,146,400)</u>	<u>(3,146,400)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	-	3,785,883	2,111,400	2,553,100	2,853,100	2,853,100
Transfers out	-	(1,270,361)	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>2,515,522</u>	<u>2,111,400</u>	<u>2,553,100</u>	<u>2,853,100</u>	<u>2,853,100</u>
Net Increase (Decrease) in Fund Balance	-	(6,496)	(300,400)	(593,300)	(293,300)	(293,300)
Fund Balance, Beginning of Year	-	870,486	863,990	563,590	(29,710)	(323,010)
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 863,990</u>	<u>\$ 563,590</u>	<u>\$ (29,710)</u>	<u>\$ (323,010)</u>	<u>\$ (616,310)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
OFFICE OF SENIOR SERVICES	F234 - OFFICE OF SENIOR SERVICES	HEALTH & WELFARE

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Office of Senior Services:						
Managers & Supervisors	-	1.00	1.00	1.00	1.00	1.00
Professional Support	-	6.92	7.69	7.69	7.69	7.69
	-	7.92	8.69	8.69	8.69	8.69
Home Delivered Meals:						
Managers & Supervisors	-	1.00	1.00	1.00	1.00	1.00
Professional Support	-	26.12	28.34	28.34	28.34	28.34
Clerical Staff	-	7.74	7.54	7.54	7.54	7.54
	-	34.86	36.88	36.88	36.88	36.88
Chore:						
Professional Support	-	3.96	4.08	4.08	4.08	4.08
	-	3.96	4.08	4.08	4.08	4.08
Total Position Count	-	46.74	49.65	49.65	49.65	49.65

EXPENDITURES BY SERVICE	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration	\$ -	\$ 2,188,652	\$ 822,800	\$ 1,433,300	\$ 1,433,300	\$ 1,433,300
Caregiver Meals	-	-	-	24,000	24,000	24,000
Community Liaison	-	174,710	194,100	186,500	186,500	186,500
ADHS	-	279,472	327,500	202,400	202,400	202,400
ADHS VETS	-	5,758	-	70,000	70,000	70,000
ARP ADHS	-	-	81,400	-	-	-
ADHS Additional Resources	-	65,391	-	12,000	12,000	12,000
Special Needs	-	36,336	37,500	25,000	25,000	25,000
Congregate Nutrition	-	954,576	621,900	868,000	868,000	868,000
Meals on Wheels	-	5,729,854	4,183,300	3,917,300	3,917,300	3,917,300
MOW Additional Resources	-	51,184	128,500	-	-	-
ARP Senior Nutrition	-	258,388	116,200	-	-	-
ARP Social Services	-	254,541	5,800	-	-	-
Handy Helper	-	268,111	344,300	357,100	357,100	357,100
Home Injury Prevention	-	108,558	74,600	123,600	123,600	123,600
Total	\$ -	\$ 10,375,531	\$ 6,937,900	\$ 7,219,200	\$ 7,219,200	\$ 7,219,200

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
COMMUNITY CORRECTIONS	F284 - OPIOID SETTLEMENT FUND	HEALTH & WELFARE

MISSION STATEMENT:

The Opioid Settlement Fund is used to account for the proceeds from the National Opioid Litigation Settlement reached in July 2021 for the purpose of funding evidence-based programming, recovery supports, harm-reduction strategies and prevention programming.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Other Revenue	\$ 5,362,588	\$ 2,351,505	\$ 1,647,800	\$ 2,570,000	\$ 2,588,400	\$ 2,607,300
Total Revenues	5,362,588	2,351,505	1,647,800	2,570,000	2,588,400	2,607,300
Expenditures:						
Personnel	-	105,246	677,100	606,700	624,900	643,600
Supplies & Services	-	3,586	90,000	167,000	167,000	167,000
Conferences & Training	-	-	150,000	150,000	150,000	150,000
Contract Services	-	70,106	723,400	1,480,000	1,480,000	1,480,000
Internal Services	-	2,773	7,300	6,300	6,500	6,700
Capital Outlay	-	10,201	10,000	160,000	160,000	160,000
Total Expenditures	-	191,912	1,657,800	2,570,000	2,588,400	2,607,300
Revenues Over (Under) Expenditures	5,362,588	2,159,593	(10,000)	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	10,000	-	-	-
Total Other Financing Sources (Uses):	-	-	10,000	-	-	-
Net Increase (Decrease) in Fund Balance	5,362,588	2,159,593	-	-	-	-
Fund Balance, Beginning of Year	-	5,362,588	7,522,181	7,522,181	7,522,181	7,522,181
Fund Balance, End of Year	\$ 5,362,588	\$ 7,522,181	\$ 7,522,181	\$ 7,522,181	\$ 7,522,181	\$ 7,522,181
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
POSITION TYPE						
Managers & Supervisors	0.75	0.75	0.75	0.75	0.75	0.75
Professional Support	5.00	5.00	5.00	5.00	5.00	5.00
Total Position Count	5.75	5.75	5.75	5.75	5.75	5.75

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PLANNING & ECONOMIC DEVELOPMENT	F223 - PLANNING GRANTS	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 1,072,237	\$ 977,952	\$ -	\$ -	\$ -	\$ -
Charges for Services	30,000	165,042	-	-	-	-
Investment Income	4,455	3,913	-	-	-	-
Reimbursements	183	130	1,500	-	-	-
Other Revenue	838,030	1,558,986	101,500	132,600	132,600	132,600
Total Revenues	1,944,905	2,706,023	103,000	132,600	132,600	132,600
Expenditures:						
Personnel	-	-	-	12,600	12,600	12,600
Supplies & Services	654,214	799,483	111,500	129,800	129,800	129,800
Conferences & Training	1,633	1,171	5,000	5,000	5,000	5,000
Repairs & Maintenance	717	-	-	-	-	-
Contract Services	568,603	446,966	60,500	49,200	49,200	49,200
Internal Services	5,783	7,965	-	10,000	10,000	10,000
Total Expenditures	1,230,950	1,255,585	177,000	206,600	206,600	206,600
Revenues Over (Under) Expenditures	713,955	1,450,438	(74,000)	(74,000)	(74,000)	(74,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	-	12,600	12,600	12,600
Total Other Financing Sources (Uses):	-	-	-	12,600	12,600	12,600
Net Increase (Decrease) in Fund Balance	713,955	1,450,438	(74,000)	(61,400)	(61,400)	(61,400)
Fund Balance, Beginning of Year	2,240,809	2,954,764	4,405,202	4,331,202	4,269,802	4,208,402
Prior Period Adjustment						
Fund Balance, End of Year	\$ 2,954,764	\$ 4,405,202	\$ 4,331,202	\$ 4,269,802	\$ 4,208,402	\$ 4,147,002

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PLANNING & ECONOMIC DEVELOPMENT	F223 - PLANNING GRANTS	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
EXPENDITURES BY SERVICE						
Aerial Photos	\$ -	\$ -	\$ 6,500	\$ 5,000	\$ 5,000	\$ 5,000
Administration	-	-	-	12,600	12,600	12,600
Brownfield Redevelopment Authority	220,165	586,579	50,000	50,000	50,000	50,000
Brownfield Revolving Loan	5,029	848	-	-	-	-
CDC Grant	297	-	19,000	19,000	19,000	19,000
CN EcoConnections	-	9,688	-	-	-	-
Community Development Activities-Business Awards	21,836	875	20,000	20,000	20,000	20,000
Consumers Planet Award	22,777	20,212	-	-	-	-
DoD OEA Military Install	161,426	-	-	-	-	-
ECIC Regional Child Care	-	39,887	-	-	-	-
Economic Development-Special Projects	5,760	7,965	50,000	50,000	50,000	50,000
EGLE Settlement LSC	-	21,898	-	-	-	-
EPA Assess Brownfield	84,612	-	-	-	-	-
Fish & Wildlife Grant	211,745	19,656	-	-	-	-
Green Macomb UFPE	-	15,460	-	-	-	-
Manufacturing Day	46,378	23,467	31,500	50,000	50,000	50,000
MEDC Defense #4	34,685	50,488	-	-	-	-
MEDC Training grant	215,044	-	-	-	-	-
Mi Strategic - 14.0 Implem.	100,000	141,973	-	-	-	-
MI Strategic Fund	56,108	-	-	-	-	-
Planning & Economic Development Programs	-	315,220	-	-	-	-
Special Maps & Publications	-	-	-	-	-	-
Sprint & Splash	14,844	1,613	-	-	-	-
Trans Equ & Sustain Infra	30,244	(244)	-	-	-	-
Total	\$ 1,230,950	\$ 1,255,585	\$ 177,000	\$ 206,600	\$ 206,600	\$ 206,600

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	F262 - PROSECUTING ATTORNEY FEDERAL FORFEITURES	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Investment Income	\$ 57	\$ 222	\$ -	\$ -	\$ -	\$ -
Total Revenues	57	222	-	-	-	-
Expenditures:						
Capital Outlay	943	-	-	-	-	-
Total Expenditures	943	-	-	-	-	-
Revenues Over (Under) Expenditures	(887)	222	-	-	-	-
Net Increase (Decrease) in Fund Balance	(887)	222	-	-	-	-
Fund Balance, Beginning of Year	5,487	4,600	4,822	4,822	4,822	4,822
Fund Balance, End of Year	\$ 4,600	\$ 4,822	\$ 4,822	\$ 4,822	\$ 4,822	\$ 4,822

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	F233 - PROSECUTING ATTORNEY FORFEITURES	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Investment Income	\$ 2,722	\$ 9,828	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	54,476	-	-	-	-	-
Total Revenues	57,198	9,828	-	-	-	-
Expenditures:						
Supplies & Services	24,498	2,506	-	40,000	22,993	-
Conferences & Training	23,999	(765)	-	10,000	-	-
Capital Outlay	-	-	-	50,000	50,000	-
Total Expenditures	48,497	1,741	-	100,000	72,993	-
Revenues Over (Under) Expenditures	8,701	8,087	-	(100,000)	(72,993)	-
Net Increase (Decrease) in Fund Balance	8,701	8,087	-	(100,000)	(72,993)	-
Fund Balance, Beginning of Year	195,297	203,998	212,085	212,085	112,085	39,092
Fund Balance, End of Year	\$ 203,998	\$ 212,085	\$ 212,085	\$ 112,085	\$ 39,092	\$ 39,092
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
EXPENDITURES BY SERVICE						
Local Drug Forfeiture	\$ 44,988	\$ -	\$ -	\$ 100,000	\$ 72,993	\$ -
Vehicle Forfeiture	3,509	1,741	-	-	-	-
Total	\$ 48,497	\$ 1,741	\$ -	\$ 100,000	\$ 72,993	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	F213 - PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

To act as chief law enforcement officer in representing the county in all criminal matters before the Circuit, Probate, District or Municipal courts. Grants in this fund have been awarded for the purpose of alleviating case backlogs caused by the COVID-19 pandemic as well as for the reduce recitivism

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 2,357,084	\$ 3,202,951	\$ 3,884,735	\$ 4,099,400	\$ 4,149,300	\$ 3,519,100
Total Revenues	<u>2,357,084</u>	<u>3,202,951</u>	<u>3,884,735</u>	<u>4,099,400</u>	<u>4,149,300</u>	<u>3,519,100</u>
Expenditures:						
Personnel	2,726,691	3,069,481	4,356,335	4,431,500	4,564,500	4,149,900
Supplies & Services	210,310	129,809	163,850	253,900	233,000	222,200
Conferences & Training	18,816	21,684	52,000	33,800	33,800	23,800
Repairs & Maintenance	674	1,446	1,800	10,700	10,700	10,700
Contract Services	29,681	11,461	215,950	240,800	240,800	185,700
Internal Services	467,076	456,318	473,800	603,900	603,300	599,400
Capital Outlay	15,569	28,130	10,000	13,200	10,000	10,000
Total Expenditures	<u>3,468,817</u>	<u>3,718,329</u>	<u>5,273,735</u>	<u>5,587,800</u>	<u>5,696,100</u>	<u>5,201,700</u>
Revenues Over (Under) Expenditures	<u>(1,111,733)</u>	<u>(515,378)</u>	<u>(1,389,000)</u>	<u>(1,488,400)</u>	<u>(1,546,800)</u>	<u>(1,682,600)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	908,714	838,012	1,389,000	1,488,400	1,546,800	1,682,600
Total Other Financing Sources (Uses):	<u>908,714</u>	<u>838,012</u>	<u>1,389,000</u>	<u>1,488,400</u>	<u>1,546,800</u>	<u>1,682,600</u>
Net Increase (Decrease) in Fund Balance	(203,019)	322,634	-	-	-	-
Fund Balance, Beginning of Year	<u>(323,971)</u>	<u>(526,990)</u>	<u>(204,356)</u>	<u>(204,356)</u>	<u>(204,356)</u>	<u>(204,356)</u>
Fund Balance, End of Year	<u>\$ (526,990)</u>	<u>\$ (204,356)</u>	<u>\$ (204,356)</u>	<u>\$ (204,356)</u>	<u>\$ (204,356)</u>	<u>\$ (204,356)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PROSECUTING ATTORNEY	F213 - PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

To act as chief law enforcement officer in representing the county in all criminal matters before the Circuit, Probate, District or Municipal courts. Grants in this fund have been awarded for the purpose of alleviating case backlogs caused by the COVID-19 pandemic as well as for the reduce recitivism

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
PA Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	8.0	9.0	11.0	11.0	11.0	11.0
Clerical Staff	8.5	10.5	10.5	10.5	10.5	10.5
	17.5	20.5	21.5	21.5	21.5	21.5
Victim Witness Rights:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.5	7.5	7.5	7.5	7.5	7.5
Clerical Staff	2.5	2.5	2.5	2.0	2.0	2.0
	11.0	11.0	11.0	10.5	10.5	10.5
Integrity grant:						
Professional Support	-	-	4.0	4.0	4.0	4.0
	-	-	4.0	4.0	4.0	4.0
Hate Crimes:						
Professional Support	-	-	1.0	1.0	1.0	1.0
	-	-	1.0	1.0	1.0	1.0
Auto Theft Prosecution:						
Professional Support	1.0	1.0	2.0	2.0	2.0	2.0
	1.0	1.0	2.0	2.0	2.0	2.0
COSSAP Grant						
Professional Support	2.0	2.0	0.5	-	-	-
	2.0	2.0	0.5	-	-	-
Total Position Count	31.5	34.5	40.0	39.0	39.0	39.0
EXPENDITURES BY SERVICE						
CESF Grant	\$ 148,811	\$ -	\$ -	\$ -	\$ -	\$ -
PA Coop Reimbursement	2,074,370	2,470,909	2,942,700	3,178,800	3,252,000	3,327,400
Victim Witness	929,065	1,056,745	1,218,000	1,233,300	1,264,200	1,294,400
Integrity	-	-	591,485	623,100	615,500	-
Hate Crimes	-	-	202,650	219,000	224,400	230,000
Auto Theft Prosecution	159,123	190,675	318,900	333,600	340,000	349,900
COSSAP Grant	157,448	-	-	-	-	-
Total	\$ 3,468,817	\$ 3,718,329	\$ 5,273,735	\$ 5,587,800	\$ 5,696,100	\$ 5,201,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PUBLIC DEFENDER'S OFFICE	F260 - PUBLIC DEFENDER'S FUND	JUDICIAL

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 3,266,649	\$ 5,827,009	\$ 18,615,200	\$ 14,449,024	\$ 14,449,024	\$ 14,449,024
Reimbursements	1,128,470	689,678	797,100	69,500	69,500	69,500
Total Revenues	4,395,119	6,516,687	19,412,300	14,518,524	14,518,524	14,518,524
Expenditures:						
Personnel	1,690,292	2,130,915	4,926,000	5,655,758	5,655,758	5,655,758
Supplies & Services	3,422,855	4,904,856	16,107,113	10,493,308	10,493,308	10,493,308
Conferences & Training	185,000	185,977	212,100	221,886	221,886	221,886
Repairs & Maintenance	3,807	39,277	43,987	6,000	6,000	6,000
Contract Services	-	661	-	72,000	72,000	72,000
Internal Services	193,744	244,803	263,700	313,382	313,382	313,382
Capital Outlay	9,201	1,422,003	195,000	15,890	15,890	15,890
Total Expenditures	5,504,899	8,928,492	21,747,900	16,778,224	16,778,224	16,778,224
Revenues Over (Under) Expenditures	(1,109,780)	(2,411,805)	(2,335,600)	(2,259,700)	(2,259,700)	(2,259,700)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,109,780	1,450,996	2,335,600	2,259,700	2,259,700	2,259,700
Total Other Financing Sources (Uses):	1,109,780	1,450,996	2,335,600	2,259,700	2,259,700	2,259,700
Net Increase (Decrease) in Fund Balance	-	(960,809)	-	-	-	-
Fund Balance, Beginning of Year	-	-	(960,809)	(960,809)	(960,809)	(960,809)
Fund Balance, End of Year	\$ -	\$ (960,809)	\$ (960,809)	\$ (960,809)	\$ (960,809)	\$ (960,809)
POSITION TYPE						
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	24.0	24.0	29.0	29.0	29.0	29.0
Clerical Staff	11.5	11.5	7.0	7.0	7.0	7.0
Total Position Count	38.5	38.5	39.0	39.0	39.0	39.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
REGISTER OF DEEDS	F257 - REMONUMENTATION	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 226,598	\$ 201,217	\$ 172,828	\$ 172,800	\$ 172,800	\$ 172,800
Total Revenues	226,598	201,217	172,828	172,800	172,800	172,800
Expenditures:						
Supplies & Services	4,859	1,494	2,887	2,900	2,900	2,900
Contract Services	229,905	151,482	168,941	169,200	169,100	169,100
Internal Services	721	909	1,000	700	800	800
Total Expenditures	235,485	153,885	172,828	172,800	172,800	172,800
Revenues Over (Under) Expenditures	(8,886)	47,332	-	-	-	-
Net Increase (Decrease) in Fund Balance	(8,886)	47,332	-	-	-	-
Fund Balance, Beginning of Year	(129,918)	(138,804)	(91,472)	(91,472)	(91,472)	(91,472)
Fund Balance, End of Year	\$ (138,804)	\$ (91,472)	\$ (91,472)	\$ (91,472)	\$ (91,472)	\$ (91,472)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
REGISTER OF DEEDS	F256 - TECHNOLOGY FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 888,001	\$ 698,151	\$ 850,000	\$ 750,000	\$ 750,000	\$ 750,000
Investment Income	29,688	116,106	-	-	-	-
Total Revenues	917,688	814,257	850,000	750,000	750,000	750,000
Expenditures:						
Personnel	209,016	210,399	412,100	359,800	370,600	381,700
Supplies & Services	26,048	23,525	29,000	22,500	22,500	22,500
Conferences & Training	3,615	1,265	10,000	20,000	20,000	20,000
Repairs & Maintenance	1,421	1,495	3,000	3,000	3,000	3,000
Contract Services	424,663	503,482	834,095	1,035,000	835,000	835,000
Internal Services	36,499	67,489	70,300	65,200	67,200	69,300
Capital Outlay	1,591	2,990	40,000	20,000	20,000	20,000
Total Expenditures	702,852	810,645	1,398,495	1,525,500	1,338,300	1,351,500
Revenues Over (Under) Expenditures	214,836	3,612	(548,495)	(775,500)	(588,300)	(601,500)
Net Increase (Decrease) in Fund Balance	214,836	3,612	(548,495)	(775,500)	(588,300)	(601,500)
Fund Balance, Beginning of Year	2,170,792	2,385,628	2,389,240	1,840,745	1,065,245	476,945
Fund Balance, End of Year	\$ 2,385,628	\$ 2,389,240	\$ 1,840,745	\$ 1,065,245	\$ 476,945	\$ (124,555)
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Recommend	2027 Recommend
POSITION TYPE						
Clerical Staff	3.0	4.0	5.0	5.0	5.0	5.0
Total Position Count	3.0	4.0	5.0	5.0	5.0	5.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	F207 - SHERIFF GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 1,216,174	\$ 2,049,121	\$ 1,871,725	\$ 2,195,500	\$ 2,096,900	\$ 2,143,400
Charges for Services	370,135	342,454	583,000	600,000	600,000	600,000
Fines & Forfeitures	837,909	302,666	177,500	172,500	172,500	172,500
Other Revenue	17,250	31,191	-	-	-	-
Total Revenues	2,441,468	2,725,432	2,632,225	2,968,000	2,869,400	2,915,900
Expenditures:						
Personnel	976,643	1,085,563	1,111,300	1,296,300	1,332,900	1,370,700
Supplies & Services	1,002,632	1,280,977	2,054,206	1,383,600	1,408,600	1,433,600
Conferences & Training	103,063	93,408	271,530	100,500	100,500	100,500
Repairs & Maintenance	5,433	8,528	18,000	15,500	15,500	15,500
Vehicle Operations	147,453	120,405	166,100	166,100	166,100	166,100
Contract Services	2,988	11,329	2,500	3,000	3,000	3,000
Internal Services	159,163	165,495	172,200	161,800	165,900	170,300
Capital Outlay	266,211	604,811	557,938	191,400	47,500	47,500
Total Expenditures	2,663,586	3,370,516	4,353,774	3,318,200	3,240,000	3,307,200
Revenues Over (Under) Expenditures	(222,118)	(645,084)	(1,721,549)	(350,200)	(370,600)	(391,300)
Other Financing Sources (Uses):						
Transfers in - General Fund	405,248	396,825	333,700	325,200	345,600	366,300
Transfers in - Other Funds	4,215	-	-	-	-	-
Transfers out	(4,215)	-	-	-	-	-
Total Other Financing Sources (Uses):	405,248	396,825	333,700	325,200	345,600	366,300
Net Increase (Decrease) in Fund Balance	183,130	(248,259)	(1,387,849)	(25,000)	(25,000)	(25,000)
Fund Balance, Beginning of Year	1,771,264	1,954,394	1,706,135	318,286	293,286	268,286
Fund Balance, End of Year	\$ 1,954,394	\$ 1,706,135	\$ 318,286	\$ 293,286	\$ 268,286	\$ 243,286

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	F207 - SHERIFF GRANTS	PUBLIC SAFETY

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Macomb Auto Theft Squad: Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	2.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	4.0	4.0	4.0	4.0
Secondary Road Patrol: Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	7.0	7.0	7.0	7.0	7.0	7.0
EXPENDITURES BY SERVICE						
Act 302 Police Training	33,116	-	114,808	40,000	40,000	40,000
Ahead Univ	100	-	-	-	-	-
Bike & Pedestrian - Macomb	-	1,625	10,000	10,000	10,000	10,000
Bike & Pedestrian - Warren	20,486	10,029	-	-	-	-
COMET	4,115	-	-	-	-	-
Correction Officer Training	\$ 89,542	\$ 106,419	\$ 71,612	\$ 50,000	\$ 50,000	\$ 50,000
FANTOM	1,816	7,232	96,762	-	-	-
JAG 19-22	675	-	-	-	-	-
JAG 20-23	1,164	-	-	-	-	-
JAG 21-24	13,040	-	-	-	-	-
JAG 22-25	-	11,715	-	-	-	-
JAG 23-26	-	-	14,625	-	-	-
Jail Ministry	2,600	5,002	3,209	-	-	-
M.A.C.E. Donations	220	170	5,708	-	-	-
Macomb Auto Theft Squad	1,287,523	1,319,055	1,755,000	1,811,400	1,852,200	1,893,600
MISC Donations	8,134	4,095	2,926	-	-	-
OHSP Youth Alcohol Enforcement	996	-	-	-	-	-
Programs - Sheriff	-	2,970	-	-	-	-
Road Patrol Contracts - Jail & Admin	-	15,793	-	-	-	-
Secondary Road Patrol	608,794	755,712	736,300	1,026,800	907,800	933,600
SET-Federal	282,075	511,734	115,005	50,000	50,000	50,000
SET-State	79,831	424,993	1,126,908	115,000	115,000	115,000
Sher-COVID 19 Testing Reim	46,255	-	-	-	-	-
Strategic Traffic Enforce-OHSP Alcohol	187,319	193,972	215,000	215,000	215,000	215,000
Training to Locals	-	-	78,610	-	-	-
Medical Marijuana Oversight	-	-	7,301	-	-	-
Total	\$ 2,667,801	\$ 3,370,516	\$ 4,353,774	\$ 3,318,200	\$ 3,240,000	\$ 3,307,200

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	F261 - SHERIFF DISPATCH AND CELLULAR FEE FUND	PUBLIC SAFETY

MISSION STATEMENT:

The E911 Dispatch Fund provides services to local communities through the collection and distribution of E911 state revenue as well as providing dispatch services to the general county and local communities who contract with Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 672,847	\$ 436,943	\$ 814,384	\$ 700,000	\$ 700,000	\$ 700,000
Charges for Services	5,172,254	5,049,444	7,799,200	8,009,800	8,185,400	8,366,100
Reimbursements	-	342,315	1,168,561	520,000	520,000	520,000
Other Revenue	2,098,178	-	-	-	-	-
Total Revenues	7,943,279	5,828,702	9,782,145	9,229,800	9,405,400	9,586,100
Expenditures:						
Personnel	7,706,893	4,602,661	9,247,900	9,251,400	9,529,000	9,815,000
Supplies & Services	1,105,767	24,642	29,000	31,500	31,000	31,000
Conferences & Training	8,815	49,302	129,384	20,000	20,000	20,000
Repairs & Maintenance	175,917	543,637	1,368,476	1,364,500	1,364,500	1,364,500
Vehicle Operations	2,100	1,126	6,000	6,000	6,000	6,000
Contract Services	177,913	37,568	176,100	140,000	-	-
Internal Services	145,419	-	181,300	174,300	179,700	185,100
Capital Outlay	11,036	58,729	1,284,205	1,236,600	111,000	111,000
Total Expenditures	9,333,860	5,317,665	12,422,365	12,224,300	11,241,200	11,532,600
Revenues Over (Under) Expenditures	(1,390,581)	511,037	(2,640,220)	(2,994,500)	(1,835,800)	(1,946,500)
Other Financing Sources (Uses):						
Transfers in - General Fund	2,949,843	-	2,928,500	3,230,000	3,320,000	3,412,700
Transfers out	-	-	(307,250)	(307,200)	(307,200)	(307,200)
Total Other Financing Sources (Uses):	2,949,843	-	2,621,250	2,922,800	3,012,800	3,105,500
Net Increase (Decrease) in Fund Balance	1,559,262	511,037	(18,970)	(71,700)	1,177,000	1,159,000
Fund Balance, Beginning of Year	3,331,949	4,891,211	5,402,248	5,383,278	5,311,578	6,488,578
Fund Balance, End of Year	\$ 4,891,211	\$ 5,402,248	\$ 5,383,278	\$ 5,311,578	\$ 6,488,578	\$ 7,647,578

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
SHERIFF	F261 - SHERIFF DISPATCH AND CELLULAR FEE FUND	PUBLIC SAFETY

MISSION STATEMENT:

The E911 Dispatch Fund provides services to local communities through the collection and distribution of E911 state revenue as well as providing dispatch services to the general county and local communities who contract with Macomb County.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Managers & Supervisors	2.0	3.0	3.0	3.0	3.0	3.0
Professional Support	67.5	69.5	69.5	69.5	69.5	69.5
Total Position Count	69.5	72.5	72.5	72.5	72.5	72.5

EXPENDITURES BY SERVICE

E-911 Operations	\$ 1,082,412	\$ 35,939	\$ 114,384	\$ -	\$ -	\$ -
Road Patrol	3,344,297	3,297,040	7,689,131	7,665,200	6,535,900	6,676,700
Harrison Twp Dispatch	105,908	43,680	101,000	106,300	109,500	112,800
Washington Twp Dispatch	102,402	44,203	101,000	104,500	107,700	111,000
Macomb Twp Dispatch	566,264	200,370	538,700	567,200	584,300	601,900
Mt Clemens Dispatch	480,157	183,872	488,500	414,400	426,800	439,600
Clinton Twp Dispatch	1,802,390	628,872	1,616,700	1,488,100	1,532,800	1,578,800
Sterling Heights Dispatch	1,850,030	883,689	2,080,200	2,185,800	2,251,400	2,319,000
Total	\$ 9,333,860	\$ 5,317,665	\$ 12,729,615	\$ 12,531,500	\$ 11,548,400	\$ 11,839,800

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
VETERANS SERVICES	F293 - VETERANS AFFAIRS	PUBLIC SAFETY

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	\$ 2,051,769	\$ 2,192,188	\$ 2,395,000	\$ 2,569,700	\$ 2,672,500	\$ 2,752,600
Intergovernmental	173,952	190,679	175,000	190,000	190,000	190,000
Charges for Services	1,200	-	-	-	-	-
Reimbursements	50	-	-	-	-	-
Total Revenues	2,226,971	2,382,867	2,570,000	2,759,700	2,862,500	2,942,600
Expenditures:						
Personnel	1,194,383	1,313,340	1,447,100	1,494,000	1,538,800	1,585,000
Supplies & Services	345,499	422,474	515,000	518,000	518,000	518,000
Conferences & Training	21,343	21,126	47,000	47,000	47,000	47,000
Repairs & Maintenance	2,810	3,171	9,900	9,900	9,900	9,900
Vehicle Operations	-	516	8,000	8,000	8,000	8,000
Contract Services	178,031	140,865	195,500	220,500	220,500	220,500
Internal Services	321,756	362,411	373,300	439,700	453,200	467,000
Capital Outlay	47,527	48,881	21,000	21,000	21,000	21,000
Total Expenditures	2,111,349	2,312,784	2,616,800	2,758,100	2,816,400	2,876,400
Revenues Over (Under) Expenditures	115,622	70,083	(46,800)	1,600	46,100	66,200
Net Increase (Decrease) in Fund Balance	115,622	70,083	(46,800)	1,600	46,100	66,200
Fund Balance, Beginning of Year	2,433,588	2,549,210	2,619,293	2,572,493	2,574,093	2,620,193
Fund Balance, End of Year	\$ 2,549,210	\$ 2,619,293	\$ 2,572,493	\$ 2,574,093	\$ 2,620,193	\$ 2,686,393

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	3.5	3.5	3.5	3.5	3.5	3.5
Total Position Count	14.5	14.5	14.5	14.5	14.5	14.5

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
VETERANS	F294 - VETERANS GRANT	PUBLIC SAFETY

MISSION STATEMENT:

These grants from the State of Michigan are to assist veterans with financial literacy and tax preparation.

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 476,735	\$ 210,414	\$ 499,100	\$ 537,100	\$ 537,100	\$ 537,100
Charges for Services	39,597	-	-	-	-	-
Other Revenue	-	-	45,500	25,000	25,000	25,000
Total Revenues	516,332	210,414	544,600	562,100	562,100	562,100
Expenditures:						
Personnel	27,956	37,701	65,000	84,986	84,986	84,986
Supplies & Services	534,856	245,596	458,000	468,930	468,930	468,930
Conferences & Training	-	3,685	-	5,600	5,600	5,600
Contract Services	1,303	150	12,100	2,584	2,584	2,584
Capital Outlay	13,942	-	9,500	-	-	-
Total Expenditures	578,057	287,132	544,600	562,100	562,100	562,100
Revenues Over (Under) Expenditures	(61,725)	(76,718)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(61,725)	(76,718)	-	-	-	-
Fund Balance, Beginning of Year	(45,343)	(107,068)	(183,786)	(183,786)	(183,786)	(183,786)
Fund Balance, End of Year	\$ (107,068)	\$ (183,786)	\$ (183,786)	\$ (183,786)	\$ (183,786)	\$ (183,786)
POSITION TYPE						
Professional Support	0.5	0.5	0.5	0.5	0.5	0.5
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0
EXPENDITURES BY SERVICE						
Veterans Service Grant	538,459	216,356	426,100	453,330	453,330	453,330
CEDAM Grant	-	11,137	45,500	25,000	25,000	25,000
IRS/United Way	39,598	59,639	73,000	83,770	83,770	83,770
Total	\$ 578,057	\$ 287,132	\$ 544,600	\$ 562,100	\$ 562,100	\$ 562,100

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

	Year Ended September 30,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Licenses & Permits	\$ 1,126,848	\$ 1,070,421	\$ 897,000	\$ 1,282,000	\$ 1,282,000	\$ 1,320,500
Intergovernmental	193,362,764	212,254,342	211,044,700	218,971,200	144,766,900	149,109,900
Charges for Services	2,009,404	2,325,312	1,915,000	2,871,300	2,027,500	2,088,300
Investment Income	586,666	5,383,312	1,810,600	2,635,100	1,809,200	1,863,500
Other Revenue	723,245	548,907	372,500	296,500	371,800	382,900
Total Revenues	<u>197,808,927</u>	<u>221,582,294</u>	<u>216,039,800</u>	<u>226,056,100</u>	<u>150,257,400</u>	<u>154,765,100</u>
Expenditures:						
Personnel	33,879,771	34,970,497	38,686,800	46,284,200	39,541,100	40,727,400
Supplies & Services	1,487,312	1,697,470	1,402,700	2,149,800	1,783,500	1,837,000
Conferences & Training	76,241	87,411	158,300	184,100	183,300	188,800
Utilities	610,463	607,799	648,700	850,100	700,200	721,200
Repairs & Maintenance	870,068	965,713	836,500	992,000	902,000	929,100
Road Construction & Maintenance	141,862,408	158,075,961	190,398,600	177,264,100	96,028,600	98,909,400
Vehicle Operations	1,884,463	1,917,546	3,620,000	4,339,900	3,590,800	3,698,500
Contract Services	12,228,780	15,422,680	2,193,300	3,405,600	2,261,900	2,329,700
Capital Outlay	2,177,533	2,032,243	12,186,900	13,438,700	5,266,000	5,424,000
Total Expenditures	<u>195,077,039</u>	<u>215,777,320</u>	<u>250,131,800</u>	<u>248,908,500</u>	<u>150,257,400</u>	<u>154,765,100</u>
Revenues Over (Under) Expenditures	<u>2,731,888</u>	<u>5,804,974</u>	<u>(34,092,000)</u>	<u>(22,852,400)</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	2,731,888	5,804,974	(34,092,000)	(22,852,400)	-	-
Fund Balance, Beginning of Year	<u>125,760,352</u>	<u>128,492,240</u>	<u>134,297,214</u>	<u>100,205,214</u>	<u>77,352,814</u>	<u>77,352,814</u>
Fund Balance, End of Year	<u>\$ 128,492,240</u>	<u>\$ 134,297,214</u>	<u>\$ 100,205,214</u>	<u>\$ 77,352,814</u>	<u>\$ 77,352,814</u>	<u>\$ 77,352,814</u>
POSITION TYPE						
Managers & Supervisors	35.0	35.0	35.0	35.0	35.0	35.0
Professional Support	221.0	224.0	224.0	225.0	225.0	225.0
Clerical Staff	19.0	19.0	20.0	20.0	20.0	20.0
Total Position Count	<u>275.0</u>	<u>278.0</u>	<u>279.0</u>	<u>280.0</u>	<u>280.0</u>	<u>280.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2025 Road Construction
ROAD PROJECTS:			
Mound Rd	M59 to 15 1/2 Mile Rd	Reconstruction	\$ 3,589,500
Romeo Plank	N of 21 Mile to 23 Mile	Reconstruction	18,600,000
23 Mile Rd	CN RR to M-3 (Gratiot Ave)	Reconstruction	1,000,000
Garfield Rd	23 Mile Rd to 25 Mile Rd	New construction-New location	2,250,000
Garfield Rd	14 Mile Rd to 15 Mile Rd	Reconstruct and Widen	8,300,000
10 Mile Rd	Sherwood Ave to Lorraine Ave	Reconstruction	10,000,000
10 Mile Rd	Ryan Rd to Sherwood Ave	Reconstruction	5,662,900
School Section Rd	Lowe Plank Rd to Memphis Ridge Rd	Reconstruction	50,000
Kelly Rd	15 Mile to S Nunneley Rd	Reconstruction	631,300
Moravian Dr	Schoenherr Rd to Utica Rd	Reconstruction	2,435,500
18 Mile Rd	Hayes to Dead End past Garfield Rd	Resurfacing	875,000
Kelly Rd	@ Masonic Blvd	Intersection Reconstruct	334,500
32 Mile Rd & Eldred Rd	@ Eldred Rd	Intersection Reconstruct	900,000
14 Mile Rd	M-53 (Van Dyke) to Hoover	Rehabilitation	4,780,000
North River Rd	I-94 to Bridgeview St	Rehabilitation	3,000,000
Utica Rd	Hayes Rd to Metro Parkway	Structures, Rehabilitation	684,700
Powell Rd	30 1/2 Mile Rd to 32 Mile Rd	Reconstruction	3,603,300
Romeo Plank Rd	30 Mile to 31 Mile	Preventative Maintenance	1,000,000
18 Mile Rd	Mound to Utica	Rehabilitation	2,800,000
14 Mile Rd	Kelly Rd to M-3	Rehabilitation	4,125,000
18 Mile Rd	over Plumbrook Drain	Structures, Rehabilitation	1,216,000
2025 Concrete Pavement Preservation	Countywide	Resurfacing	4,750,000
2025 HMA Pavement Preservation	Countywide	Resurfacing	4,750,000
2025 Subdivision Reconstruction	Countywide	Reconstruct subdivision streets	6,318,400
2025 Subdivision Preservation Overlay	Countywide	Reconstruct subdivision streets	1,333,300
Sugarbush Rd	Callens to Jefferson	Reconstruction	130,000
Jefferson Ave	Metro Parkway to S River Rd	Reconstruction	169,500
Romeo Plank Rd	28 Mile to 29 Mile	Resurfacing	50,000
Schoenherr Rd	23 Mile to 25 Mile	Reconstruction - design/ROW	1,920,000
	Sub-total		95,258,900
BRIDGES:			
South River Road	over Channel to Lake St Clair	Bridge Replacement	2,191,200
North River Road	@ Catfish Channel	Bridge Replacement	4,558,200
Raap Road	@ Fischer Lake Outlet	Bridge Replacement	659,000
22 Mile Road	@ N.B Clinton	Preventative Maintenance	98,800
2025 Bridge Maintenance	Countywide	Preventative Maintenance	750,000
North Ave	@ E.B. Coon Croon Creek	Bridge Replacement-Design Only	269,400
34 Mile Road	@ Highbank Crank Creek	Bridge Replacement	1,519,900
32 Mile Road	@ Highbank Crank Creek	Superstructure Replacement	34,800
Utica Road	@ Red Run Dr Drain	Rehabilitation	1,928,100
Hayes Road	@ Clinton River	Rehabilitation	1,406,900
18 Mile Road	@ Plumbrook Drook Drain	Bridge Deck Replacement-Design Only	30,000
14 Mile Road	@ Red Run Drun Drain	Preventative Maintenance	524,000
Hicks Road	@ Coon Creek	Preventative Maintenance	192,000
Bates Road	@ Deer Creek	Preventative Maintenance	206,000
21 Mile Rd	@ Salt Slang Gloede Drain	Bridge Replacement-Design Only	512,000
Schoenherr Rd	@ Red Run Drain	Bridge Replacement-Design Only	528,100
Romeo Plank Rd	@ Newland Drain	Bridge Replacement-Design Only	86,200
2025 Large Culverts	Countywide	Replacement	1,300,000
	Sub-total		16,794,600

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2025 Road Construction
OTHER ROAD IMPROVEMENT PROJECTS:			
2025 Survey & Design	Countywide	Survey & Design	300,000
2025 Act 51 Road	Countywide	Resurfacing	4,000,000
2025 MDOT Final Accounting	Countywide	Project Final Accounting	100,000
2025 Limestone	Countywide	Resurfacing	2,200,000
Hike/Bike Trails	Countywide	Non-Motorized	3,484,600
Sub-total			10,084,600
SAFETY PROJECTS:			
2021 CMAQ Funded Project	Countywide	Fiber Optic Cable Phase 3	110,000
2022 CMAQ Funded Project	Countywide	Fiber Optic Cable Phase 4	1,342,500
2023 CMAQ Funded Project	Countywide	Fiber Optic Cable Phase 5	1,800,000
2024 CMAQ Funded Project	Countywide	Automated Traffic Signal Performance Measure	3,245,000
2025 CMAQ Funded Project	Countywide	Automated Traffic Signal Performance Measure #1	3,265,000
2025 CMAQ Funded Project	Countywide	Automated Traffic Signal Performance Measure #2	3,265,000
2025 CMAQ Funded Project	Countywide	Automated Traffic Signal Performance Measure #3-Design Only	170,000
2024 Carbon Reduction Program	Countywide	VRU and Vehicle Detection w/ ATSPM's	1,375,000
2025 Carbon Reduction Program	Countywide	VRU and Vehicle Detection w/ ATSPM's	1,395,000
2026 Carbon Reduction Program	Countywide	VRU and Vehicle Detection w/ ATSPM's - Design Only	10,000
2023 Safety Projects	5 Locations	Signal Upgrades	529,000
2023 Safety Projects	6 Locations	Signal Upgrades	529,000
2024 Safety Projects #1	City of Sterling Heights	Signal Upgrades	968,000
2024 Safety Projects #2	City of Sterling Heights	Signal Upgrades	968,000
2025 Safety Projects	Countywide	Signal Upgrades	1,102,000
2025 Safety Projects	Countywide	Signal Upgrades	1,143,000
2026 Safety Projects	26 Mile at Hayes	New Signal-Design Only	10,000
2022 Safe Streets and Roads for All (SS4A)	Countywide	Safety Action Plan	1,260,100
2023 Safe Streets and Roads for All (SS4A)	Countywide	Safety Demonstration Grant Project	2,675,000
2024 Safe Streets and Roads for All (SS4A)	Countywide	Safety Demonstration Grant Project	3,000,000
2024 Transportation Data Mgmt & Analytics Dashboard	Countywide	Design	1,400,000
Sub-total			29,561,600
SAFETY MAINTENANCE PROJECTS:			
Traffic Signal Modernization			6,280,000
2025 Traffic Operations Center			4,954,100
Sub-total			11,234,100
MAINTENANCE SUB-TOTAL			14,330,300
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 177,264,100

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
MARTHA T. BERRY MCF	MARTHA T. BERRY MCF FUND	HEALTH & WELFARE

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 28,159,543	\$ 36,596,943	\$ 36,722,442	\$ 37,791,755	\$ 38,169,673	\$ 38,551,369
Reimbursements	222,851	197,752	318,000	240,000	247,200	254,616
Other Revenue	2,922,385	2,765,936	540,000	1,350,330	350,000	360,500
Total Revenues	31,304,779	39,560,631	37,580,442	39,382,085	38,766,873	39,166,485
Expenditures:						
Personnel	17,482,287	22,575,831	24,968,911	24,993,922	26,243,618	26,506,054
Supplies & Services	6,707,081	7,072,342	6,962,424	6,923,269	6,992,502	7,062,427
Conferences & Training	32,902	133,527	180,000	180,000	180,000	180,000
Utilities	518,162	564,295	697,000	659,120	665,711	672,368
Repairs & Maintenance	521,474	520,424	569,000	3,160,823	600,000	606,000
Vehicle Operations	2,572	2,863	5,400	10,000	10,000	10,000
Contract Services	1,885,240	4,381,391	2,402,000	2,099,800	2,120,798	2,142,006
Capital Outlay	2,612,123	617,825	1,750,000	1,050,000	2,050,000	1,500,000
Total Expenditures	29,761,841	35,868,498	37,534,735	39,076,934	38,862,629	38,678,855
Revenues Over (Under) Expenditures	1,542,938	3,692,133	45,707	305,151	(95,756)	487,630
Net Increase (Decrease) in Fund Balance	1,542,938	3,692,133	45,707	305,151	(95,756)	487,630
Fund Balance, Beginning of Year	(5,201,962)	(3,659,024)	33,109	78,816	383,967	288,211
Fund Balance, End of Year	\$ (3,659,024)	\$ 33,109	\$ 78,816	\$ 383,967	\$ 288,211	\$ 775,841
Fund Balance Components						
Net investment in capital assets	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	(4,300,430)	(608,297)	(562,590)	(257,439)	(353,195)	134,435
	\$ (3,659,024)	\$ 33,109	\$ 78,816	\$ 383,967	\$ 288,211	\$ 775,841

POSITION TYPE

Managers & Supervisors	16.0	17.0	20.0	20.0	20.0	20.0
Professional Support	292.0	292.0	291.0	291.0	291.0	291.0
Clerical Staff	14.0	14.0	14.0	14.0	14.0	14.0
Total Position Count	322.0	323.0	325.0	325.0	325.0	325.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PARKS & REC	F225 - PARKS FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Charges for Services	\$ 315,232	\$ 298,096	\$ 250,000	\$ 260,000	\$ 260,000	\$ 260,000
Investment Income	76	-	-	-	-	-
Other Revenue	900	-	-	-	-	-
Total Revenues	316,208	298,096	250,000	260,000	260,000	260,000
Expenditures:						
Personnel	83,924	-	-	94,600	97,400	100,300
Supplies & Services	254,820	109,523	246,000	271,000	271,000	271,000
Utilities	119,280	93,786	112,000	110,000	110,000	110,000
Repairs & Maintenance	88,356	19,699	45,000	45,000	45,000	45,000
Vehicle Operations	22,882	29,050	20,000	20,000	20,000	20,000
Internal Services	21,245	19,184	16,600	21,200	21,600	22,100
Capital Outlay	-	228	120,000	50,000	50,000	50,000
Total Expenditures	590,508	271,470	559,600	611,800	615,000	618,400
Revenues Over (Under) Expenditures	(274,299)	26,626	(309,600)	(351,800)	(355,000)	(358,400)
Other Financing Sources (Uses):						
Transfers in - General Fund	86,000	44,890	-	200,000	200,000	200,000
Total Other Financing Sources (Uses):	86,000	44,890	-	200,000	200,000	200,000
Net Increase (Decrease) in Fund Balance	(188,299)	71,516	(309,600)	(151,800)	(155,000)	(158,400)
Fund Balance, Beginning of Year	1,661,788	1,473,489	1,545,004	1,235,404	1,083,604	928,604
Fund Balance, End of Year	\$ 1,473,489	\$ 1,545,004	\$ 1,235,404	\$ 1,083,604	\$ 928,604	\$ 770,204
Fund Balance Components						
Net investment in capital assets	\$ 1,132,239	\$ 1,132,239	\$ 994,739	\$ 857,239	\$ 719,739	\$ 582,239
Unrestricted	341,250	412,765	240,665	226,365	208,865	187,965
	\$ 1,473,489	\$ 1,545,004	\$ 1,235,404	\$ 1,083,604	\$ 928,604	\$ 770,204
POSITION TYPE						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 6,993,177	\$ 2,473,249	\$ 2,105,740	\$ 1,914,748	\$ 1,972,191	\$ 2,031,357
Charges for Services	249,931,787	261,149,094	276,018,641	311,882,703	321,239,184	330,876,359
Investment Income	700,769	6,953,488	8,738,809	3,371,178	3,472,314	3,576,483
Other Revenue	22,503	280,312	25,020	50,996	52,526	54,101
Total Revenues	257,648,236	270,856,143	286,888,210	317,219,625	326,736,215	336,538,300
Expenditures:						
Personnel	24,448,114	27,902,545	30,027,728	44,354,859	46,129,054	47,974,216
Supplies & Services	12,045,837	8,139,564	5,384,189	6,280,751	6,549,590	6,829,711
Conferences & Training	-	71,654	93,464	155,330	161,543	168,005
Utilities	143,435	206,523	156,625	176,195	183,243	190,572
Repairs & Maintenance	161,136	118,083	114,937	131,575	136,838	142,312
Vehicle Operations	-	154,942	11,156	25,082	26,085	27,128
Contract Services	213,056,198	226,804,379	254,873,632	275,399,173	282,893,033	290,580,983
Capital Outlay	218,120	-	364,763	574,502	597,482	621,381
Total Expenditures	250,072,840	263,397,690	291,026,494	327,097,467	336,676,868	346,534,308
Revenues Over (Under) Expenditures	7,575,396	7,458,453	(4,138,284)	(9,877,842)	(9,940,653)	(9,996,008)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,609,761	3,699,504	-	3,752,000	3,864,560	3,980,497
Transfers in - Other Funds	-	9,653,738	4,138,284	6,125,842	6,076,093	6,015,511
Total Other Financing Sources (Uses):	3,609,761	13,353,242	4,138,284	9,877,842	9,940,653	9,996,008
Net Increase (Decrease) in Fund Balance	11,185,157	20,811,695	-	-	-	-
Fund Balance, Beginning of Year	16,319,704	27,504,861	48,316,556	48,316,556	48,316,556	48,316,556
Fund Balance, End of Year	\$ 27,504,861	\$ 48,316,556	\$ 48,316,556	\$ 48,316,556	\$ 48,316,556	\$ 48,316,556
POSITION TYPE						
Managers & Supervisors	34.0	34.0	44.0	44.0	44.0	44.0
Professional Support	248.27	248.27	243.6	243.6	243.6	243.6
Clerical Staff	63.34	63.34	60.0	60.0	60.0	60.0
	345.61	345.61	347.60	347.60	347.60	347.60
Total Position Count	345.61	345.61	347.60	347.60	347.60	347.60

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT
COMMUNITY MENTAL HEALTH

FUND
SUBSTANCE ABUSE

FUNCTION
HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Intergovernmental	\$ 9,639,591	\$ 6,658,140	\$ 8,577,571	\$ 6,311,860	\$ 6,501,212	\$ 6,696,248
Charges for Services	21,164,374	22,353,216	19,318,817	19,632,277	20,221,245	20,827,883
Investment Income	-	-	-	105,367	108,528	111,784
Other Revenue	(4)	64	-	-	-	-
Total Revenues	<u>30,803,961</u>	<u>29,011,420</u>	<u>27,896,388</u>	<u>26,049,504</u>	<u>26,830,985</u>	<u>27,635,915</u>
Expenditures:						
Personnel	1,095,860	1,295,277	1,228,983	1,745,419	1,815,236	1,887,850
Supplies & Services	7,044,387	142,214	28,369	41,091	42,734	44,444
Conferences & Training	-	13,046	205	9,000	9,360	9,734
Contract Services	20,453,279	21,716,326	22,500,547	21,556,952	22,419,183	23,315,946
Total Expenditures	<u>28,592,987</u>	<u>23,166,863</u>	<u>23,758,104</u>	<u>23,352,462</u>	<u>24,286,513</u>	<u>25,257,974</u>
Revenues Over (Under) Expenditures	<u>2,210,974</u>	<u>5,844,557</u>	<u>4,138,284</u>	<u>2,697,042</u>	<u>2,544,472</u>	<u>2,377,941</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	142,239	3,809,181	-	3,428,800	3,531,621	3,637,570
Transfers out	-	(9,653,738)	(4,138,284)	(6,125,842)	(6,076,093)	(6,015,511)
Total Other Financing Sources (Uses):	<u>142,239</u>	<u>(5,844,557)</u>	<u>(4,138,284)</u>	<u>(2,697,042)</u>	<u>(2,544,472)</u>	<u>(2,377,941)</u>
Net Increase (Decrease) in Fund Balance	2,353,213	-	-	-	-	-
Fund Balance, Beginning of Year	<u>16,218,732</u>	<u>18,571,945</u>	<u>18,571,945</u>	<u>18,571,945</u>	<u>18,571,945</u>	<u>18,571,945</u>
Fund Balance, End of Year	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>
Fund Balance Components						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>
	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>
POSITION TYPE						
Managers & Supervisors	2.0	2.0	3.0	3.0	3.0	3.0
Professional Support	8.0	8.0	9.0	9.0	9.0	9.0
Clerical Staff	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>
Total Position Count	<u>13.2</u>	<u>13.2</u>	<u>15.2</u>	<u>15.2</u>	<u>15.2</u>	<u>15.2</u>

MACOMB COUNTY, MICHIGAN
Debt Service Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>		<u>FUNCTION</u>			
FINANCE	DEBT SERVICE		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted
Revenues:						
Property Taxes	\$ 54	\$ 69	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>54</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Supplies & Services	27,709	12,732	30,000	30,000	30,000	30,000
Debt Service - Principal	4,875,000	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000
Debt Service - Interest and Fees	1,007,074	866,024	748,900	626,800	516,400	414,900
Total Expenditures	<u>5,909,783</u>	<u>3,748,756</u>	<u>3,768,900</u>	<u>3,766,800</u>	<u>3,766,400</u>	<u>3,764,900</u>
Revenues Over (Under) Expenditures	<u>(5,909,729)</u>	<u>(3,748,687)</u>	<u>(3,768,900)</u>	<u>(3,766,800)</u>	<u>(3,766,400)</u>	<u>(3,764,900)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,734,974	3,736,024	3,738,900	3,736,800	3,736,400	3,734,900
Total Other Financing Sources (Uses):	<u>3,734,974</u>	<u>3,736,024</u>	<u>3,738,900</u>	<u>3,736,800</u>	<u>3,736,400</u>	<u>3,734,900</u>
Increase (Decrease) in Fund Balance	(2,174,755)	(12,663)	(30,000)	(30,000)	(30,000)	(30,000)
Fund Balance, Beginning of Year	<u>2,276,207</u>	<u>101,452</u>	<u>88,789</u>	<u>58,789</u>	<u>28,789</u>	<u>(1,211)</u>
Fund Balance, End of Year	<u>\$ 101,452</u>	<u>\$ 88,789</u>	<u>\$ 58,789</u>	<u>\$ 28,789</u>	<u>\$ (1,211)</u>	<u>\$ (31,211)</u>

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

<u>DEPARTMENT</u>					<u>FUND</u>		<u>FUNCTION</u>			
FINANCE					DEBT SERVICE FUND		GENERAL GOVERNMENT			
					<u>Audited</u>		<u>Budgeted</u>			
Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2022	2022 Actual	2023 Actual	2024 Amended	2025 Recommend	2026 Forecasted	2027 Forecasted	
Macomb County Building Authority										
<i>Series 2005 Clemens Refunding</i>										
Principal	\$ 2,875,000	2005	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Fees				-	-	-	-	-	-	-
<i>Series 2012 Public Works/Warehouse Refunding</i>										
Principal	6,550,000	2012	2021	-	-	-	-	-	-	-
Interest & Fees				-	-	-	-	-	-	-
<i>Series 2012 800 Mhz Radio /NB Court Refunding</i>										
Principal	14,285,000	2012	2021	-	-	-	-	-	-	-
Interest & Fees				-	-	-	-	-	-	-
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>										
Principal	15,155,000	2014	2022	-	2,105,000	-	-	-	-	-
Interest & Fees				-	42,100	-	-	-	-	-
Macomb County General Obligation Bonds										
<i>Series 2015 Central Campus Renovations</i>										
Principal	44,210,000	2015	2030	26,155,000	2,770,000	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000
Interest & Fees					964,974	866,024	748,900	626,800	516,400	414,900
Michigan Transportation Bonds										
<i>Series 2012 Refunding Bonds</i>										
Principal	2,385,000	2012	2019	-	-	-	-	-	-	-
Interest & Fees				-	-	-	-	-	-	-
\$ 96,950,000			\$ 26,155,000	\$ 5,882,074	\$ 3,736,024	\$ 3,738,900	\$ 3,736,800	\$ 3,736,400	\$ 3,734,900	
			Principal	\$ 4,875,000	\$ 2,870,000	\$ 2,990,000	\$ 3,110,000	\$ 3,220,000	\$ 3,320,000	
			Interest & Fees	1,007,074	866,024	748,900	626,800	516,400	414,900	
				\$ 5,882,074	\$ 3,736,024	\$ 3,738,900	\$ 3,736,800	\$ 3,736,400	\$ 3,734,900	

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2025
Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
GENERAL FUND					
Animal Shelter:					
Managers & Supervisors:					
Director, Animal Control	91,107	129,674	1.0	1.0	1.0
Professional Support:					
Veterinarian		164,078	-	-	1.0
Animal Control Operations Manager	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Animal Control Deputy	46,683	60,381	7.0	7.0	8.0
Kennel Attendant	38,581	49,902	7.0	7.0	7.0
Veterinarian (2 PT)		83.82 /hr	0.5	0.5	-
Clerical Staff:					
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
Office Assistant	35,074	45,365	3.0	3.0	3.0
Office Assistant PT	17.98	23.26 /hr	0.5	0.5	0.5
			22.0	22.0	23.5
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		95,518	1.0	1.0	1.0
Chief of Staff	82,702	106,968	1.0	1.0	1.0
Director of Legislative Affairs	75,184	97,244	1.0	1.0	1.0
County Commissioner		37,146	12.0	12.0	12.0
Professional Support:					
Technology Liaison	68,349	88,404	1.0	1.0	1.0
Legislative Analyst	62,135	80,367	1.0	1.0	1.0
Communications Specialist	51,352	66,419	-	1.0	1.0
Communications Coordinator	42,439	54,892	1.0	-	-
Special Projects Assistant (1 PT)		25.06 /hr	0.5	-	-
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Special Projects Assistant (1 PT)	17.98	23.26 /hr	-	0.5	0.5
			19.5	19.5	19.5
Circuit Court:					
Managers & Supervisors:					
Circuit Court Administrator	118,023	167,984	1.0	1.0	1.0
Deputy Court Administrator	110,077	142,375	1.0	1.0	1.0
Court Services Director	90,972	117,665	1.0	1.0	1.0
Circuit Court Legal Services Director	90,972	117,665	1.0	1.0	1.0
Court Information Systems Director	90,972	117,665	1.0	1.0	1.0
Court Finance Director	90,972	117,665	1.0	1.0	1.0
Case Management Division Manager	68,349	88,404	1.0	1.0	1.0
Court Finance Manager	68,349	88,404	1.0	1.0	1.0
Assistant Court Case Manager	51,352	66,419	2.0	2.0	2.0
Circuit Court Judge		47,056	15.0	15.0	15.0
Professional Support:					
Research Attorney	68,349	88,404	9.0	9.0	9.0
Technology Liaison	68,349	88,404	4.0	4.0	4.0
Specialty Court Coordinator	68,349	88,404	4.0	4.0	4.0
Court Reporter	56,487	73,061	1.0	1.0	1.0
Collection Specialist	51,352	66,419	2.0	2.0	2.0
Court Coordinator	51,352	66,419	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Judicial Secretary	51,352	66,419	15.0	15.0	15.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Recorder Secretary	42,439	54,892	3.0	3.0	3.0
Office Assistant Senior	38,582	49,902	9.0	9.0	9.0
			75.0	75.0	75.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2025
Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		120,236	1.0	1.0	1.0
Deputy Director	91,107	129,674	1.0	1.0	1.0
Chief Court Clerk	75,184	97,244	1.0	1.0	1.0
Clerical Services Clerk	51,352	66,419	1.0	1.0	1.0
Supervisor of Records	46,726	60,381	2.0	2.0	2.0
Professional Support:					
Chief Operations Clerk	62,135	80,367	1.0	1.0	1.0
Training Specialist	62,135	80,367	1.0	1.0	1.0
Judicial Court Clerk	46,726	60,381	26.0	26.0	26.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Cashier II	42,439	54,892	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	15.0	15.0	15.0
Cashier	38,581	49,902	6.0	6.0	6.0
Office Assistant	35,074	45,365	3.0	3.0	3.0
Office Assistant Senior (8 PT)	19.79	25.59 /hr	4.0	4.0	4.0
Office Assistant PT	17.98	23.26 /hr	0.5	0.5	0.5
			66.5	66.5	66.5
Corporation Counsel:					
Managers & Supervisors:					
Director, Corporation Counsel	118,023	167,984	1.0	1.0	1.0
Risk and Insurance Manager	88,398	114,335	1.0	1.0	-
Professional Support:					
Assistant Corporation Counsel	110,077	142,375	5.0	5.0	6.0
Assistant Corporation Counsel (PT)	56.45	73.02 /hr	0.5	0.5	0.5
Paralegal	46,683	60,381	1.0	1.0	1.0
Clerical Staff:					
Legal Assistant	51,352	66,419	1.0	2.0	2.0
Litigation Support Specialist	46,683	60,381	1.0	-	-
Litigation Support Specialist (PT)	23.26	30.09 /hr	0.5	0.5	0.5
Litigation Support Specialist (PT) - unfunded	23.26	30.09 /hr	(0.5)	(0.5)	(0.5)
			10.5	10.5	10.5
County Executive:					
Managers & Supervisors:					
County Executive		182,133	1.0	1.0	1.0
Chief Deputy County Executive	137,453	195,638	1.0	1.0	1.0
Deputy County Executive	130,907	186,322	3.0	3.0	3.0
Confidential Secretary/OCE	75,184	97,244	1.0	1.0	1.0
Executive Liaison	68,349	88,404	1.0	1.0	1.0
Professional Support:					
Public Information Officer	75,184	97,244	1.0	1.0	1.0
Chief Policy Advisor (PT)	67.13	95.54 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
			10.5	10.5	10.5

MACOMB COUNTY, MICHIGAN
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Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
District Court Romeo:					
Managers & Supervisors:					
DC Administrator/Magistrate	100,070	129,432	1.0	1.0	1.0
District Court Judge		47,056	1.0	1.0	1.0
Professional Support:					
Probation Officer	62,135	80,367	3.0	3.0	3.0
Court Officer	35,074	45,365	1.0	-	-
Magistrate (PT-1,170 hrs)		62.06 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Deputy Court Clerk	38,581	49,902	7.0	7.0	7.0
Deputy Court Clerk (3 PT)	25.59	25.59 /hr	-	1.5	1.5
			14.6	15.1	15.1
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	90,972	117,665	1.0	1.0	1.0
District Court Judge		47,056	1.0	1.0	1.0
Professional Support:					
Probation Officer	62,135	80,367	1.0	1.0	1.0
Court Recorder	38,581	49,902	1.0	1.0	1.0
Court Officer	35,074	45,365	1.0	1.0	1.0
Magistrate (PT-1,365 hrs)		62.06 /hr	0.7	0.7	0.7
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
Deputy Court Clerk	38,581	49,902	10.0	10.0	11.0
			17.7	17.7	18.7
Elections:					
Managers & Supervisors:					
Chief Election Clerk	75,248	97,244	1.0	1.0	1.0
Professional Support:					
Chief Services Clerk	63,999	82,778	-	-	1.0
Elections Specialist	42,439	54,892	2.0	2.0	2.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
Office Assistant	35,074	45,365	-	-	1.0
			4.0	4.0	6.0
Equalization:					
Managers & Supervisors:					
Director, Equalization	91,107	129,674	1.0	1.0	1.0
Equalization Manager	75,184	97,244	2.0	2.0	2.0
Professional Support:					
Comm/Indstrl Appraiser	68,349	88,404	4.0	4.0	4.0
Appraiser Technician	42,439	54,892	3.0	3.0	3.0
			10.0	10.0	10.0
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	91,107	129,674	1.0	1.0	1.0
Deputy Director, Emergency Management	91,107	129,687	-	1.0	1.0
Emergency Program Manager	75,184	97,244	1.0	-	-
Technical Services Manager	68,349	88,404	1.0	1.0	1.0
Professional Support:					
Emer Mgt Coord-School Safety	68,349	88,404	1.0	1.0	1.0
Communications Systems Tech	62,135	80,367	5.0	5.0	5.0
Emergency Management Specialist	51,352	66,419	2.0	2.0	2.0
Emergency Management Assistant	42,439	54,892	1.0	1.0	1.0
Installer	35,074	45,365	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			15.0	15.0	15.0

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Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	105,139	149,646	1.0	1.0	1.0
Deputy Director	91,107	129,674	1.0	1.0	1.0
General Foreman	86,137	91,050	1.0	1.0	1.0
Carpenter Foreman	83,491	88,404	1.0	1.0	1.0
Electrician Foreman	83,491	88,404	1.0	1.0	1.0
Plumber Foreman	83,491	88,404	1.0	1.0	1.0
Mechanical Systems Supervisor	68,349	88,404	1.0	1.0	1.0
Risk Mgmt & Safety Coordinator	62,135	80,367	1.0	1.0	1.0
Maintenance Supervisor	56,486	73,061	1.0	1.0	1.0
Facilities Technician	51,352	66,419	1.0	1.0	1.0
Custodian Foreman	42,439	54,892	3.0	3.0	3.0
Security Guard Lead	35,074	45,365	1.0	1.0	1.0
Professional Support:					
Boiler Operator	75,901	80,367	8.0	8.0	8.0
Boiler Operator - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Boiler Operator Apprentice PT	29.88	38.63 /hr	0.5	0.5	0.5
Carpenter	75,901	80,367	7.0	7.0	7.0
Carpenter - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Electrician	75,901	80,367	6.0	6.0	6.0
Electrician - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Plumber	75,901	80,367	3.0	3.0	3.0
Painter	62,728	66,419	4.0	4.0	4.0
Painter - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Fire & Safety Coordinator	62,728	66,419	-	1.0	1.0
Security Guard Coordinator	42,439	54,892	1.0	-	-
Security Guard - Armed	35,074	45,365	1.0	1.0	1.0
Custodian/Groundskeeper	31,885	41,241	2.0	2.0	2.0
Custodian/Groundskeeper - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Custodian	31,885	41,241	40.0	40.0	40.0
Custodian - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Security Guard	31,885	41,241	6.0	6.0	6.0
Housekeeper	31,885	41,241	3.0	3.0	3.0
Housekeeper - continue unfund for 2024			(2.0)	(2.0)	(2.0)
Custodian I/II (4 PT)	16.35	21.15 /hr	2.0	2.0	2.0
Security Guard (2 PT)	15.33	19.82 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
			<u>93.5</u>	<u>93.5</u>	<u>93.5</u>
Family Counseling:					
Professional Support:					
Psychologist (PT)	38.55	49.86 /hr	0.9	0.9	0.9
Psychologist (PT) - continue unfund for 2024			(0.1)	(0.1)	(0.1)
			<u>0.8</u>	<u>0.8</u>	<u>0.8</u>
Finance:					
Managers & Supervisors:					
Director, Finance	118,023	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
Fiscal Services Manager	90,972	117,665	1.0	1.0	1.0
Financial Services Manager	82,702	106,969	1.0	1.0	1.0
Fiscal Info Systems Manager	75,184	97,244	1.0	1.0	1.0
Professional Support:					
Budget Analyst Senior	75,184	97,244	1.0	1.0	1.0
Technology Liason	68,349	88,404	1.0	1.0	1.0
Fiscal Analyst II	62,135	80,367	1.0	1.0	1.0
Budget Analyst	62,135	80,367	1.0	1.0	1.0
Fiscal Analyst	62,135	80,367	12.0	12.0	12.0
Payroll Specialist Senior	62,135	80,367	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Payroll Specialist	42,439	54,892	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	6.0	6.0	6.0
			<u>30.0</u>	<u>30.0</u>	<u>30.0</u>

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

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Health Department:					
Managers & Supervisors:					
Medical Examiner	-	300,000	1.0	1.0	1.0
Deputy Medical Examiner	-	270,000	2.0	2.0	2.0
Medical Director	238,500	238,500	1.0	1.0	1.0
Health Officer	105,139	149,646	1.0	1.0	1.0
Division Director	90,972	117,665	5.0	5.0	5.0
Financial Services Manager	82,702	106,969	1.0	1.0	1.0
Health Program Supervisor	68,349	88,404	2.0	6.0	6.0
Professional Support:					
Public Health Services Manager	75,184	97,244	10.0	12.0	12.0
Epidemiologist	75,184	97,244	2.0	3.0	3.0
Public Health Nurse Senior	68,349	88,404	7.0	5.0	5.0
Public Health Informatics Specialist	68,349	88,404	1.0	3.0	3.0
Toxicologist	62,135	80,367	1.0	1.0	1.0
Community Health Planner	62,135	80,367	1.0	2.0	2.0
Fiscal Analyst	62,135	80,367	2.0	2.0	2.0
Public Health Nurse	62,135	80,367	22.0	22.0	22.0
Forensic Investigations Specialist	62,135	80,367	1.0	1.0	1.0
Environmentalist IV	62,135	80,367	7.0	7.0	7.0
Environmentalist II/III	56,486	73,061	21.0	24.0	24.0
Public Health Social Worker	-	-	-	1.0	1.0
Public Health Educator	51,352	66,419	4.0	4.0	4.0
Health Communications Specialist	51,352	66,419	1.0	1.0	-
Medical Examiner Investigator	51,352	66,419	6.0	7.0	7.0
Morgue Specialist	46,683	60,381	3.0	3.0	3.0
Medical Billing Specialist	42,439	54,892	2.0	2.0	2.0
Public Health Investigator	42,439	54,892	1.0	1.0	1.0
Community Health Technician	38,581	49,902	1.0	0.5	0.5
Hearing & Vision Technician Specialist	-	-	-	1.0	1.0
Public Health Nurse (13 PT)	35.04	45.33 /hr	5.0	5.0	5.0
Medical Examiner Investigator (2 PT)	26.33	34.06 /hr	1.0	1.0	1.0
Hearing & Vision Technician (18 PT)	17.98	23.26 /hr	9.0	9.0	9.0
Intern (3 PT)	-	15.65 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	2.0	4.0	4.0
Office Assistant Senior	38,581	49,902	22.5	21.0	21.0
Office Assistant Senior - continue unfund for 2024	-	-	(1.0)	(1.0)	(1.0)
Office Assistant	35,074	45,365	9.0	7.5	7.5
Community Health Worker	30,080	38,907	2.0	2.0	2.0
Office Assistant (14 PT)	16.96	21.94 /hr	5.0	5.0	5.0
			<u>162.5</u>	<u>175.0</u>	<u>174.0</u>
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	118,024	167,984	1.0	1.0	1.0
DEI Division Director	90,972	117,665	1.0	1.0	1.0
Operations Manager	82,702	106,969	1.0	1.0	1.0
Financial Development Manager	82,702	106,969	1.0	1.0	1.0
Communications Manager	75,184	97,244	1.0	1.0	1.0
Professional Support:					
Communications Specialist	51,352	66,419	-	-	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			<u>7.0</u>	<u>7.0</u>	<u>8.0</u>

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Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	118,024	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
Service Director	91,107	129,674	1.0	1.0	1.0
Benefits Administrator	82,702	106,969	1.0	1.0	1.0
Operations Administrator	82,702	106,969	1.0	1.0	1.0
Professional Support:					
Community Engagement Specialist	82,701	106,969	1.0	1.0	1.0
HRLR Consultant	68,349	88,404	6.0	6.0	6.0
HR Specialist	62,135	80,367	4.0	4.0	4.0
Team Coordinator	51,352	66,419	2.0	2.0	2.0
Position Control Assistant	42,439	54,892	2.0	2.0	2.0
Training Assistant	42,439	54,892	1.0	1.0	1.0
Human Resources Assistant	42,439	54,892	4.0	4.0	4.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Office Assistant (2 PT)	17.98	23.26	/hr 1.0	1.0	1.0
			28.0	28.0	28.0
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	118,024	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
IT Program Manager	100,069	129,431	1.0	1.0	1.0
IT Infrastructure Manager	100,069	129,431	1.0	1.0	1.0
Application Manager	100,069	129,431	1.0	1.0	1.0
IT Service Delivery Supervisor	90,972	117,665	1.0	1.0	1.0
IT Project Manager	82,702	106,969	4.0	4.0	4.0
Professional Support:					
Enterprise Solutions Architect	90,972	117,665	1.0	1.0	1.0
Database Administrator	90,972	117,665	1.0	1.0	1.0
System Administrator Specialist	82,702	106,969	-	1.0	1.0
Security Administrator	82,702	106,969	1.0	1.0	1.0
Infrastructure Solutions Specialist	82,702	106,969	4.0	4.0	4.0
Business Systems Analyst	75,184	97,244	8.0	9.0	10.0
Programmer Analyst	68,349	88,404	3.0	3.0	3.0
Web Developer	62,135	80,367	1.0	1.0	1.0
Infrastructure Technician	62,135	80,367	4.0	4.0	4.0
Jr Business Systems Analyst	62,135	80,367	1.0	1.0	1.0
Systems Technician	56,486	73,061	4.0	4.0	5.0
Client Support Technician	42,439	54,892	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		14.18	/hr 1.0	1.0	1.0
Network Co-op Clerk - continue unfund for 2024			(0.5)	(0.5)	-
			40.5	42.5	45.0

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Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	110,077	142,375	1.0	1.0	1.0
Program Director, Juv Div	90,972	117,665	1.0	1.0	-
Chief Referee, Juvenile Div	90,972	117,665	1.0	1.0	1.0
Court Finance Manager	68,349	88,404	1.0	1.0	1.0
Caseworker Manager	68,349	88,404	2.0	2.0	-
Juvenile Supervisor	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Referee	82,702	106,969	5.0	5.0	5.0
Adoption Attorney	75,184	97,244	1.0	1.0	1.0
Probation Officer	62,135	80,367	19.0	19.0	-
Adoption Officer	56,486	73,061	1.0	1.0	1.0
Collections Specialist	51,352	66,419	2.0	2.0	2.0
Surveillance Officer (2 PT)		21.69 /hr	1.0	1.0	1.0
Surveillance Officer (2 PT) - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	2.0	2.0	1.0
Office Assistant Senior	38,581	49,902	17.0	17.0	17.0
Office Assistant Senior - continue unfund for 2024			(2.0)	(2.0)	(2.0)
			<u>53.0</u>	<u>53.0</u>	<u>30.0</u>
MSU Extension:					
Professional Support:					
Office Manager	51,352	66,419	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	4.0	4.0	4.0
Office Assistant (PT)	17.98	23.26 /hr	0.5	0.5	0.5
Office Assistant (PT) - continue unfund for 2024			(0.5)	(0.5)	(0.5)
			<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Probate Court:					
Managers & Supervisors:					
Probate Court Judge		172,135	2.0	2.0	3.0
Deputy Court Administrator/Probate Register	110,077	142,375	1.0	1.0	1.0
Probate Court Legal Services Director	90,972	117,665	1.0	1.0	1.0
Guardianship Supervisor	62,135	80,367	1.0	1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Court Attorney	75,184	97,244	3.0	3.0	4.0
Court Analyst	51,352	66,419	2.0	2.0	2.0
Deputy Register Lead	51,352	66,419	1.0	1.0	1.0
Probate Court Clerk	46,683	60,381	2.0	2.0	3.0
Assistant Chief Deputy Register	38,581	49,902	1.0	1.0	1.0
Deputy Register	38,581	49,902	10.0	10.0	10.0
Custody Counselor/Analyst (PT)	26.33	34.06 /hr	0.5	0.5	0.5
Custody Counselor/Analyst (PT) - continue unfund for 2024			(0.5)	(0.5)	(0.5)
Deputy Register (PT)	19.78	25.59 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Judicial Secretary	51,352	66,419	2.0	2.0	3.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
			<u>30.5</u>	<u>30.5</u>	<u>34.5</u>

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Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Planning & Economic Development:					
Managers & Supervisors:					
Director of Planning & Econ Develop	118,024	167,984	1.0	1.0	1.0
Deputy Director of Planning	105,139	149,646	1.0	1.0	1.0
Program Director	90,972	117,665	4.0	4.0	4.0
Professional Support:					
Project Manager	82,702	106,969	4.0	4.0	4.0
Communication Specialist Sr	68,349	88,404	2.0	2.0	2.0
Economic Development Senior	68,349	88,404	2.0	2.0	2.0
Planner Senior	68,349	88,404	3.0	3.0	3.0
GIS Specialist Senior	68,349	88,404	1.0	1.0	1.0
Senior Outreach Specialist	68,349	88,404	1.0	1.0	1.0
Communications Specialist II	62,135	80,367	3.0	3.0	3.0
Economic Developer II	62,135	80,367	1.0	1.0	1.0
Graphic Designer	51,352	66,419	1.0	1.0	1.0
GIS Specialist	51,352	66,419	3.0	3.0	3.0
Planner (1 PT)	26.33	34.06 /hr	0.8	0.8	0.8
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Co-op Clerk (PT)		14.18 /hr	0.5	0.5	0.5
			32.3	32.3	32.3
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		164,120	1.0	1.0	1.0
Chief Assistant	105,139	149,646	1.0	1.0	1.0
Chief of Operations	110,077	142,375	1.0	1.0	1.0
Chief Trial Lawyer	110,077	142,375	1.0	1.0	1.0
Chief Appellate Lawyer	110,077	142,375	1.0	1.0	1.0
Chief of Special Prosecutions	110,077	142,375	1.0	1.0	1.0
Chief of District & Specialty Courts	110,077	142,375	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	100,069	129,431	16.0	17.0	16.0
Asst Prosecuting Attorney II	90,972	117,665	19.0	18.0	19.0
Asst Prosecuting Attorney I	75,184	97,244	19.0	19.0	19.0
Communications Director	82,702	106,969	1.0	1.0	1.0
Executive Assistant	82,702	106,969	1.0	1.0	1.0
Chief Investigator	62,135	80,367	1.0	1.0	1.0
Prosecutor Investigator	56,486	73,061	3.0	3.0	3.0
Office Manager	51,352	66,419	1.0	1.0	1.0
Paralegal	46,683	60,381	1.0	1.0	1.0
Special Prosecutor (6 PT)	51.31	66.37 /hr	3.0	3.0	3.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
Administrative Coordinator	46,683	60,381	11.0	11.0	11.0
Office Assistant Senior	38,581	49,902	6.0	6.0	6.0
Office Assistant	35,067	45,365	5.0	5.0	5.0
Office Assistant (13 PT)	17.98	23.26 /hr	6.5	8.5	8.5
Office Assistant (8 PT) - Unfunded for 2024	17.98	23.26 /hr	(4.0)	(4.0)	(4.0)
			98.5	100.5	100.5

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Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	90,972	117,665	1.0	1.0	1.0
Contract Manager	88,398	114,335	-	-	1.0
Assistant Purchasing Manager	68,349	88,404	1.0	1.0	1.0
Warehouse Services Manager	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Buyer Senior	62,135	80,367	1.0	1.0	1.0
Buyer	46,683	60,381	1.0	1.0	1.0
Warehouse Services Assistant	37,919	45,963	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Printing & Graphics Specialist	35,074	45,365	1.0	1.0	1.0
Inventory & Delivery Clerk	35,074	45,365	1.0	1.0	1.0
Office Assistant	35,074	45,365	2.0	2.0	2.0
Mail Services Clerk	31,885	41,241	4.0	4.0	4.0
Mail Services Clerk - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	17.98	23.26 /hr	1.0	1.0	1.0
			15.0	15.0	16.0
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		143,596	1.0	1.0	1.0
Chief Deputy/Admin Director	105,139	149,646	1.0	1.0	1.0
Deputy Government Relations	100,069	129,431	1.0	1.0	1.0
Plan Review Manager	90,972	117,665	1.0	1.0	1.0
Operations & Flow Manager	90,972	117,665	1.0	1.0	1.0
Construction & Maintenance Manager	90,972	117,665	1.0	1.0	1.0
Environmental Resources Manager	90,972	117,665	1.0	1.0	1.0
Operations Manager, Pump Station	82,702	106,969	1.0	1.0	1.0
SCADA Systems Specialist	82,702	106,969	1.0	1.0	1.0
Financial Services Manager	82,702	106,969	1.0	1.0	1.0
Pub Wks Communications Manager	75,184	97,244	1.0	1.0	1.0
Wastewater Field Supervisor	62,135	80,367	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Engineer II	82,702	106,969	6.0	6.0	6.0
Sediment Control & Soil Erosion (SCSE) Manager	82,702	106,969	1.0	1.0	1.0
Construction Supervisor	75,184	97,244	2.0	2.0	2.0
Construction Specialist (Engineer)	75,184	97,244	1.0	1.0	1.0
Property Specialist	68,349	88,404	1.0	1.0	1.0
Engineer I	68,349	88,404	1.0	1.0	1.0
Sr Asset Management Technician	68,349	88,404	1.0	1.0	1.0
GIS Technician Senior	68,349	88,404	1.0	1.0	1.0
Community Services Manager	68,349	88,404	1.0	1.0	1.0
Community Services Coordinator	62,135	80,367	2.0	2.0	2.0
Fiscal Analyst	62,135	80,367	1.0	1.0	1.0
SCADA Systems Operator	62,135	80,367	1.0	1.0	1.0
Construction Specialist	57,738	76,985	1.0	1.0	1.0
Public Works Coordinator	53,773	71,696	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
GIS Technician	51,352	66,419	1.0	1.0	1.0
Inspector Senior	51,352	66,419	2.0	2.0	2.0
Environmental Specialist	56,486	73,061	2.0	2.0	2.0
Inspector	46,683	60,381	6.0	6.0	6.0
Wastewater Field Operator	46,683	60,381	3.0	3.0	3.0
Equipment Operator	46,683	60,381	3.0	3.0	3.0
Station Operator	46,683	60,381	7.0	7.0	7.0
Environmental Educator	46,683	60,381	1.0	1.0	1.0
Wastewater Operator (2 PT)	22.44	29.02 /hr	1.0	1.0	1.0
Drain Co-op Laborer (1 PT)		16.62 /hr	0.5	0.5	0.5
Drain Co-op Laborer (1 PT) - continue unfund for 2024			(0.5)	(0.5)	(0.5)

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Public Works (cont'd):					
Clerical Staff:					
Administrative Coordinator	46,683	60,381	2.0	2.0	2.0
Drain Account Specialist	42,439	54,892	3.0	3.0	3.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Office Assistant Senior - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	17.98	23.26 /hr	1.6	1.6	1.8
Office Assistant (PT) - continue unfund for 2024			(0.8)	(0.8)	(0.8)
			<u>68.8</u>	<u>68.8</u>	<u>69.0</u>
Register of Deeds:					
Managers & Supervisors:					
Deputy Director	91,107	129,674	1.0	1.0	1.0
Operations Chief	62,135	80,367	1.0	1.0	1.0
Supervisor of Records	46,726	60,381	2.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	12.0	12.0	12.0
Cashier	38,581	49,902	3.0	3.0	3.0
Office Assistant	35,074	45,365	2.0	2.0	1.0
			<u>22.0</u>	<u>22.0</u>	<u>21.0</u>
Sheriff:					
Managers & Supervisors:					
Sheriff		138,045	1.0	1.0	1.0
Undersheriff		167,830	1.0	1.0	1.0
Commander	139,597	152,572	1.0	1.0	1.0
Captain	126,906	138,702	3.0	3.0	3.0
SHF Communications Manager	75,184	97,244	1.0	1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Lieutenant	108,266	118,330	12.0	12.0	12.0
Sergeant	97,768	107,573	23.0	23.0	24.0
Corrections Sergeant	97,768	107,573	3.0	3.0	3.0
Sergeant-1	83,901	97,793	11.0	11.0	11.0
Corrections Sergeant-1	83,901	97,793	3.0	3.0	3.0
Mechanic Foreman	75,184	97,244	1.0	1.0	1.0
Criminal Justice Technology Specialist	68,349	88,404	2.0	2.0	2.0
Deputy	65,740	83,900	223.0	224.0	227.0
Fiscal Analyst	62,135	80,367	1.0	1.0	1.0
Prisoner Reimbursement Coordinator	62,135	80,367	1.0	1.0	1.0
Auto Mechanic	62,135	80,367	1.0	1.0	1.0
Corrections Deputy	62,706	67,790	179.0	179.0	179.0
Communications Specialist	51,352	66,419	1.0	1.0	1.0
Payroll Specialist	42,439	54,892	2.0	2.0	2.0
Jail Reimbursement Analyst (PT)		30.75 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
Administrative Coordinator	46,683	60,381	3.0	3.0	3.0
Cashier II	42,439	54,892	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	4.0	4.0	4.0
Records Clerk	38,581	49,902	17.0	17.0	17.0
Telephone Operator	31,885	41,241	3.0	3.0	3.0
			<u>501.5</u>	<u>502.5</u>	<u>506.5</u>

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Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		124,059	1.0	1.0	1.0
Chief Deputy Treasurer	105,139	149,646	1.0	1.0	1.0
Deputy Treasurer of Collections	90,972	117,665	1.0	1.0	1.0
Deputy Treasurer of Investments	90,972	117,665	1.0	1.0	1.0
Professional Support:					
Tax Service Supervisor	68,349	88,404	1.0	1.0	1.0
Tax Settlement Officer	56,486	73,061	1.0	1.0	1.0
Investment Officer	56,486	73,061	-	-	1.0
Collection Specialist	51,362	66,419	1.0	1.0	1.0
Administrative Assistant	51,362	66,419	1.0	1.0	1.0
Draftsperson Technical Writer	46,683	60,381	1.0	1.0	1.0
Investment Assistant	42,439	54,892	1.0	1.0	1.0
Tax Collection Assistant	42,439	54,892	2.0	2.0	2.0
Tax Settlement Assistant	42,439	54,892	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Technical Writer Assistant	42,439	54,892	1.0	1.0	1.0
Cashier II	42,439	54,892	1.0	1.0	1.0
Cashier	38,581	49,902	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	11.0	11.0	10.0
			28.0	28.0	28.0
Total General Fund Position Count			1,492.4	1,500.2	1,492.4

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
Managers & Supervisors:					
Director, Juvenile Justice Center	91,107	129,674	1.0	1.0	1.0
Program Director, Juv Div	90,972	117,665	-	-	1.0
Deputy Director	79,687	113,419	1.0	1.0	1.0
Treatment Manager	68,349	88,404	1.0	1.0	1.0
Caseworker Manager	68,349	88,404	2.0	2.0	4.0
Program Supervisor	75,184	97,244	1.0	1.0	1.0
Shift Supervisor	51,352	66,419	8.0	8.0	8.0
Shift Supervisor - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Professional Support:					
Psychologist	75,184	97,244	1.0	1.0	1.0
Juvenile Division Counselor	68,349	88,404	7.0	7.0	7.0
Therapist	62,135	80,367	2.0	2.0	2.0
Probation Officer	56,486	73,061	9.0	18.0	37.0
Detention Diversion Worker	51,352	66,419	9.0	-	-
Youth Specialist	42,439	54,892	73.0	73.0	73.0
Youth Specialist - continue unfund for 2024			(25.0)	(25.0)	(25.0)
Food Services Manager	38,581	49,902	1.0	1.0	1.0
Food Services Manager - unfund 2024			(1.0)	(1.0)	(1.0)
Cook	35,074	45,365	1.0	1.0	1.0
Cook - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Custodian	31,885	41,241	2.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	2.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			93.0	93.0	116.0
Clerk - CPL:					
Clerical Staff:					
Office Assistant Senior	38,581	49,902	4.0	4.0	4.0
Office Assistant	35,074	45,365	1.0	1.0	1.0
Office Assistant (2 PT)	17.98	23.26 /hr	1.0	1.0	1.0
			6.0	6.0	6.0
Community Corrections:					
Managers & Supervisors:					
Dir, Community Corrections	105,139	149,646	0.5	0.5	0.5
Deputy Director	91,107	129,674	0.75	0.75	0.75
Professional Support:					
Clinical Manager	75,184	97,244	1.0	1.0	1.0
Pretrial Specialist	51,352	66,419	4.6	4.6	4.6
Assessor/Therapy Coordinator	51,352	66,419	6.0	6.0	6.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
			15.85	15.85	15.85
Opioid Settlement Program:					
Managers & Supervisors:					
Dir, Community Corrections	85,950	122,334	0.5	0.5	0.5
Deputy Director	75,176	106,999	0.25	0.25	0.25
Professional Support:					
Pretrial Specialist	51,352	66,419	4.0	4.0	4.0
Program Coordinator	51,352	66,419	1.0	1.0	1.0
			5.75	5.75	5.75
Tether Program:					
Professional Support:					
Pretrial Specialist	51,352	66,419	2.4	2.4	2.4
			2.4	2.4	2.4

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Emergency Management Grants:					
Professional Support:					
Emer Mgt Coord-School Safety	68,349	88,404	1.0	1.0	1.0
Intelligence Analyst	68,349	88,404	2.0	2.0	2.0
Homeland Security Grant Manager	62,135	80,367	1.0	1.0	1.0
Homeland Security Planner	42,439	54,892	1.0	1.0	1.0
Emer Mgt Coord-School Safety (2 PT)	35.04	45.33 /hr	2.0	2.0	2.0
Homeland Security Planner (3 PT)		30.28 /hr	3.0	3.0	3.0
			10.0	10.0	10.0
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	110,077	142,375	1.0	1.0	1.0
Enforcement Division Director	90,972	117,665	1.0	1.0	1.0
Clerical Services Director	90,972	117,665	1.0	1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Dictation Clerk Supervisor	51,352	66,419	2.0	2.0	2.0
Recorder Secretary Supervisor	51,352	66,419	1.0	1.0	1.0
Financial Services Supervisor	51,352	66,419	1.0	1.0	1.0
Court Services Supervisor	51,352	66,419	1.0	1.0	1.0
Family Court Counsel/Referee	48.05	62.15 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee, FOC Division	90,972	117,665	1.0	1.0	1.0
Referee	82,702	106,969	7.0	7.0	8.0
Interstate Program Coordinator	75,184	97,244	1.0	1.0	1.0
Judicial Service Officer	68,349	88,404	13.0	13.0	13.0
Field Investigator Lead	68,349	88,404	1.0	1.0	1.0
Programmer Analyst	68,349	88,404	1.0	1.0	1.0
Field Investigator I/II	51,352	66,419	4.0	4.0	4.0
Custody Counselor/Analyst	51,352	66,419	2.0	2.0	2.0
Support Investigator	51,352	66,419	4.0	4.0	4.0
Interstate Investigator	51,352	66,419	2.0	2.0	1.0
Medical Program Specialist	51,352	66,419	2.0	2.0	2.0
Cashier Supervisor	51,352	66,419	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Enforcement Assistant	38,581	49,902	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	2.0	2.0	2.0
Recorder Secretary	42,439	54,892	8.0	8.0	8.0
Office Assistant Senior	38,581	49,902	29.0	29.0	29.0
Office Assistant Senior - continue unfund for 2024			(1.0)	(1.0)	-
Office Assistant	35,074	45,365	15.0	15.0	15.0
Office Clerk	31,885	41,240	5.0	5.0	5.0
Office Clerk - continue unfund for 2024			(2.0)	(2.0)	(2.0)
Office Clerk (PT)	16.35	21.15 /hr	0.5	0.5	0.5
			107.0	107.0	108.0
Health Grant Programs:					
Managers & Supervisors:					
PHS Manager	75,184	97,244	1.0	1.0	1.0
Nutrition Program Supervisor	68,349	88,404	1.0	1.0	1.0
Health Program Supervisor	68,349	88,404	5.0	4.0	4.0
Professional Support:					
Health Practitioner	75,184	97,244	3.0	3.0	3.0
Public Health Nurse Senior	68,349	88,404	1.0	1.0	1.0
Public Health Social Worker	62,135	80,367	2.0	2.0	2.0
Public Health Nutritionist Senior	62,135	80,367	1.0	1.0	1.0
Public Health Nurse	62,135	80,367	16.0	18.0	18.0
Public Health Nutritionist	51,352	66,419	4.0	4.0	4.0
Public Health Investigator	42,439	54,892	2.0	2.0	2.0
Lactation Specialist	38,581	49,902	2.0	2.0	2.0
Community Health Technician	38,581	49,902	11.0	12.0	12.0
Public Health Nurse (10 PT)	35.04	45.33 /hr	6.5	6.5	6.5
Environmentalist (PT)	26.33	34.06 /hr	0.5	0.5	0.5
Counselor (6 PT)		33.90 /hr	3.0	3.0	3.0
Public Health Nutritionist (6 PT)	26.33	34.06 /hr	3.5	3.5	3.5
Community Health Technician (4 PT)	19.78	25.59 /hr	2.0	2.0	2.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	4.5	6.0	6.0
Office Assistant	35,074	45,365	8.0	8.0	8.0
			77.00	80.50	80.50

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Macomb Community Action Grant Programs:					
Managers & Supervisors:					
Director, Macomb Community Action	105,139	149,646	1.0	1.0	1.0
Division Director	90,972	117,665	2.0	2.0	2.0
Program Manager	68,349	88,404	5.0	5.0	5.0
Project Manager	82,702	106,969	1.0	1.0	1.0
Program Supervisor HS	62,135	80,367	4.0	4.0	4.0
Program Supervisor	62,135	80,367	6.0	6.0	6.0
Professional Support:					
Child & Family Therapist-HS	62,135	80,367	1.0	1.0	1.0
Program Coord-Transportation	51,352	66,419	1.0	1.0	1.0
Program Coordinator	51,352	66,419	19.0	19.0	19.0
Housing Specialist	51,352	66,419	2.0	2.0	2.0
Program Coord-Housing Services	51,352	66,419	5.0	5.0	5.0
Grant Management Specialist I	51,352	66,419	5.0	5.0	5.0
Advocate FT	38,581	49,902	2.0	2.0	2.0
Teacher III - Full Day (8)	50,391	61,452	7.0	7.0	7.0
Teacher II - Full Day (15)	48,631	59,306	16.0	16.0	16.0
Teacher III-Stacked (4)	48,529	59,182	5.0	5.0	5.0
Teacher I - Full Day (1)	46,870	57,158	1.0	1.0	1.0
Teacher I-Stacked (2)	45,001	54,880	1.0	1.0	1.0
Teacher II-Stacked (8)	46,765	57,031	8.0	8.0	8.0
Site Supervisor	46,683	60,381	1.0	1.0	1.0
Energy Auditor	46,683	60,381	3.0	3.0	3.0
Quality Assurance Technician	42,439	54,892	1.0	1.0	1.0
Case Manager	42,439	54,892	4.0	4.0	4.0
Case Specialist	38,581	49,902	13.0	13.0	13.0
Inventory & Delivery Clerk	35,074	45,365	4.0	4.0	4.0
Teacher Aide	30,454	38,624	38.0	38.0	38.0
Advocate (PT)	19.78	25.59 /hr	17.33	17.33	17.33
Inventory & Delivery Clerk (PT)	17.98	23.26 /hr	0.77	0.77	0.77
Teacher Aide (6 PT)	14.64	18.56 /hr	6.4	6.4	6.4
Van Driver (PT)		18.59 /hr	5.39	5.39	5.39
Food Service Aide (PT)		18.59 /hr	0.51	0.51	0.51
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator-HS	46,683	60,381	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	4.0	4.0	4.0
Office Assistant Senior	38,581	49,902	6.0	6.0	6.0
Office Assistant	35,074	45,365	4.0	4.0	4.0
Admin Assistant (PT)	19.78	25.59 /hr	0.67	0.67	0.67
Office Assistant (PT)	17.98	23.26 /hr	2.32	2.32	2.32
			205.38	205.38	205.38
Office of Senior Services Grant Programs:					
Managers & Supervisors:					
Division Director	91,107	129,674	1.0	1.0	1.0
Program Manager	75,184	97,244	1.0	1.0	1.0
Professional Support:					
Program Coord-Senior Services	51,352	66,419	3.0	3.0	3.0
Volunteer Coordinator	51,352	66,419	1.0	1.0	1.0
Case Manager Lead	51,352	66,419	1.0	1.0	1.0
Program Coord (1 PT)	26.33	34.03 /hr	0.77	0.77	0.77
Grant Manager (1 PT)	21.76	28.14 /hr	0.67	0.67	0.67
Home Maintenance Technician (4 PT)	21.76	28.14 /hr	3.08	3.08	3.08
Advocate-Senior Services (7 PT)	19.78	25.59 /hr	5.25	5.25	5.25
Quality Program Clerk (4 PT)	16.35	21.15 /hr	3.08	3.08	3.08
Food Service Aide (26 PT)		18.59 /hr	14.56	14.56	14.56
Meals on Wheels Driver (10 PT)		18.59 /hr	6.7	6.7	6.7
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	3.0	3.0	3.0
Office Assistant	35,074	45,365	3.0	3.0	3.0
Office Assistant (2 PT)	17.98	23.26 /hr	1.54	1.54	1.54
			49.65	49.65	49.65

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2025
Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Prosecuting Attorney Grant Programs:					
Managers & Supervisors:					
Victim Witness Coordinator	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	100,069	129,431	4.0	4.0	4.0
Principal Trial Lawyer (1 PT)	51.32	66.38	/hr 0.5	0.5	-
Asst Prosecuting Attorney II	90,972	117,665	5.0	5.0	5.0
Asst Prosecuting Attorney I	75,184	97,244	1.0	1.0	1.0
Chief Prosecutor Investigator	62,135	80,367	1.0	1.0	1.0
Prosecutor Investigator	56,486	73,061	7.0	7.0	7.0
Victim Witness Advocate	46,683	60,381	7.0	7.0	7.0
Victim Advocate (PT)	23.93	30.96	/hr 0.5	0.5	0.5
Clerical Staff:					
Administrative Coordinator	46,683	60,381	4.0	4.0	4.0
Office Assistant Senior	38,581	49,902	8.0	8.0	8.0
Office Assistant (2 PT)	17.98	23.26	/hr 1.0	1.0	0.5
			40.0	40.0	39.0
Public Defenders Office:					
Managers & Supervisors:					
Public Defender	105,139	149,646	1.0	1.0	1.0
Chief Trial Lawyer	110,077	142,375	2.0	2.0	2.0
Principal Trial Lawyer	100,069	129,431	7.0	7.0	7.0
Professional Support:					
Staff Attorney II	90,972	117,665	8.0	8.0	8.0
Staff Attorney	68,349	88,404	3.0	3.0	3.0
Investigator	62,135	80,367	1.0	1.0	1.0
Social Worker	62,135	80,367	1.0	1.0	1.0
Corrections Deputy	62,706	67,790	4.0	4.0	4.0
Office Manager	51,352	66,419	1.0	1.0	1.0
Pretrial Specialist	51,352	66,419	1.0	1.0	1.0
Paralegal	46,683	60,381	3.0	3.0	3.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	5.0	5.0	5.0
			39.0	39.0	39.0
Sheriff E911 Dispatch Services:					
Managers & Supervisors:					
Dispatch Director	115,369	126,093	1.0	1.0	1.0
Dispatch Operations Manager	108,266	118,330	1.0	1.0	1.0
IT Project Manager	82,702	106,969	1.0	1.0	1.0
Professional Support:					
Dispatch Supervisor	97,768	107,573	4.0	4.0	4.0
Dispatch Supervisor I	83,902	97,794	5.0	5.0	5.0
Infrastructure Solutions Specialist	82,702	106,969	1.0	1.0	1.0
Dispatcher	62,706	67,790	59.0	59.0	59.0
Fire & EMS Liaison (PT)		48.93	/hr 0.5	0.5	0.5
			72.5	72.5	72.5
Sheriff Grants:					
Professional Support:					
Sergeant	97,768	107,573	2.0	2.0	2.0
Deputy	65,740	83,900	4.0	4.0	4.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			7.0	7.0	7.0
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	91,107	129,674	1.0	1.0	-
Career Center Supervisor	68,349	88,404	4.0	4.0	-
Professional Support:					
Career Planner	51,352	66,419	40.0	40.0	-
Career Planner - unfund for 2024	51,352	66,419	(6.0)	(6.0)	-
			39.0	39.0	-
Register of Deeds Technology Fund:					
Clerical Staff:					
Office Assistant Senior	38,581	49,902	4.0	4.0	4.0
Office Assistant Senior (2 PT)	19.78	25.59	/hr 1.0	1.0	1.0
			5.0	5.0	5.0

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Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	79,687	113,419	1.0	1.0	1.0
Professional Support:					
Financial Coach	51,352	66,419	1.0	1.0	1.0
Veteran Service Officer II	51,352	66,419	2.0	2.0	2.0
Veteran Service Officer I	46,683	60,381	7.0	7.0	7.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Office Assistant Senior (PT)	19.78	25.59 /hr	0.5	0.5	0.5
			14.5	14.5	14.5
Veterans Grants:					
Professional Support:					
VITA Tax Program Coord (PT)		26.50 /hr	0.5	0.5	0.5
Clerical Staff:					
Clerk (PT)		15.64 /hr	0.5	0.5	0.5
			1.0	1.0	1.0
ENTERPRISE FUNDS					
Martha T. Berry Medical Care Facility:					
Managers & Supervisors:					
Executive Director	157,807	208,383	1.0	1.0	1.0
Director of Nursing	123,513	147,040	1.0	1.0	1.0
Assistant Director of Nursing	99,850	129,117	2.0	2.0	2.0
Human Resources Director	99,850	129,117	1.0	1.0	1.0
Director of Quality	89,431	123,469	1.0	1.0	1.0
Risk Investigations Manager	89,946	112,244	1.0	1.0	1.0
Staff Education Manager RN	89,432	123,469	1.0	1.0	1.0
Unit Manager, Nurses	85,173	106,467	4.0	4.0	4.0
Admissions Experience Manager	89,946	112,244	2.0	2.0	2.0
Maintenance & Safety Manager	68,665	85,831	1.0	1.0	1.0
Environmental & Laundry Services Manager	61,483	82,397	1.0	1.0	1.0
Res Activities & Rec Manager	61,483	82,398	1.0	1.0	1.0
Hospitality Manager	54,850	68,562	1.0	1.0	1.0
Supervisor of Resident/Client Services ADC	61,483	82,398	1.0	1.0	1.0
Business Manager	87,075	98,949	1.0	1.0	1.0
Professional Support:					
Lead MDS Nurse	82,929	94,237	4.0	4.0	4.0
Human Resource Generalist	65,142	85,831	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	65,142	85,831	2.0	2.0	2.0
Education & Compliance Coordinator	54,850	60,687	1.0	1.0	1.0
Community Liaison	61,231	76,534	1.0	1.0	1.0
Social Worker	61,231	76,534	5.0	5.0	5.0
IT Support Specialist	58,656	73,321	1.0	1.0	1.0
Admissions Coordinator	49,298	61,025	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
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 Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Martha T. Berry (cont.):					
Team Leader/RN	38.18	41.36 /hr	10.0	10.0	10.0
Licensed Practical Nurse	29.03	31.58 /hr	40.0	40.0	40.0
Maintenance Technician	17.80	22.25 /hr	5.0	5.0	5.0
Hospitality Specialist	19.04	20.89 /hr	1.0	1.0	1.0
Therapeutic Recreational Activity Aide	17.90	19.95 /hr	11.0	11.0	11.0
Unit Clerk	17.06	19.19 /hr	4.0	4.0	4.0
Nurse Aide (29 PT)	17.90	19.95 /hr	10.5	10.5	10.5
Cook (Food Production Worker II)	17.06	19.19 /hr	8.5	8.5	8.5
Environmental Services Worker III	17.06	19.19 /hr	3.0	3.0	3.0
Environmental Services Worker II	16.40	18.45 /hr	7.0	7.0	7.0
Nurse Aide	17.90	19.95 /hr	110.0	110.0	110.0
Nurse Aide ADC	17.90	19.95 /hr	4.0	4.0	4.0
Café Attendant	15.30	16.98 /hr	5.0	5.0	5.0
Kitchen Staff	15.71	17.33 /hr	24.0	24.0	24.0
Laundry Worker	15.35	16.94 /hr	7.0	7.0	7.0
Environmental Services Worker I	15.00	16.55 /hr	25.0	25.0	25.0
Clerical Staff:					
Human Resources Assistant	49,298	61,025	2.0	2.0	2.0
Staffing Specialist	44,606	55,758	3.0	3.0	3.0
Business Office Assistant IV	18.04	21.22 /hr	3.0	3.0	3.0
Receptionist	17.78	20.76 /hr	4.0	4.0	4.0
Central Supply Clerk	17.06	19.19 /hr	2.0	2.0	2.0
			325.00	325.00	325.00
Parks Fund:					
Managers & Supervisors:					
Parks Maintenance Supervisor	51,352	66,419	1.0	1.0	1.0
			1.0	1.0	1.0

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

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
<u>SPECIAL REVENUE FUNDS</u>					
Department of Roads:					
Managers & Supervisors:					
Director of Roads	117,372	167,056	1.0	1.0	1.0
Assistant Finance Director-Fiscal	105,139	149,646	1.0	1.0	1.0
Traffic Operations Director	105,139	149,646	1.0	1.0	1.0
County Highway Engineer	100,069	129,431	1.0	1.0	1.0
Chief of Staff	90,972	117,665	1.0	1.0	1.0
Planning Director	90,972	117,665	1.0	1.0	1.0
Maintenance Supervisor	90,972	117,665	1.0	1.0	1.0
Fiscal Services Manager	90,972	117,665	1.0	1.0	1.0
Permits/Local Roads Department Manager	82,702	106,969	1.0	1.0	1.0
Assistant Purchasing Manager	82,702	106,969	1.0	1.0	1.0
Traffic Supervisor	75,184	97,244	1.0	1.0	1.0
Electrical Supervisor	75,184	97,244	1.0	1.0	1.0
Right of Way Agent	75,184	97,244	1.0	1.0	1.0
Mechanic Foreman	75,184	97,244	1.0	1.0	1.0
Electrical Assistant Foreman	68,349	88,404	2.0	2.0	2.0
Service Center Foreman	68,349	88,404	4.0	4.0	4.0
Sign Shop Supervisor	68,349	88,404	1.0	1.0	1.0
Stock and Inventory Foreman	68,349	88,404	1.0	1.0	1.0
Mechanic Assistant Foreman	62,135	80,367	1.0	1.0	1.0
Assistant Foreman	62,135	80,367	12.0	12.0	12.0
Professional Support:					
Traffic Engineer	82,702	106,969	1.0	1.0	1.0
Civil Engineer 3	82,702	106,969	13.0	13.0	13.0
Coord of Communication & Public Relations	75,184	97,244	1.0	1.0	1.0
Fleet Manager	75,184	97,244	1.0	1.0	1.0
Civil Engineer 2	68,349	88,404	1.0	1.0	1.0
HRLR Consultant	68,349	88,404	2.0	2.0	2.0
Information Systems Coordinator	68,349	88,404	1.0	1.0	1.0
Design Technician	68,349	88,404	3.0	3.0	3.0
Department of Roads (cont.):					
Electrician A	62,135	80,367	9.0	9.0	9.0
Electrical Technician	62,135	80,367	3.0	3.0	3.0
Mechanic Leader	62,135	80,367	1.0	1.0	1.0
Master Welder	62,135	80,367	2.0	2.0	2.0
Master Mechanic	62,135	80,367	12.0	12.0	12.0
Engineering Aide III	62,135	80,367	11.0	11.0	12.0
Traffic Technician, Senior	62,135	80,367	2.0	2.0	2.0
Account Specialist III	62,135	80,367	2.0	2.0	2.0
Records Technician	62,135	80,367	2.0	2.0	2.0
Right-of-way Technician	62,135	80,367	1.0	1.0	1.0
Project Leader	56,486	73,061	8.0	8.0	8.0
Buyer	51,352	66,419	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Account Specialist II	51,352	66,419	2.0	2.0	2.0
Engineering Aide II	51,352	66,419	12.0	12.0	12.0
Traffic Technician	51,352	66,419	2.0	2.0	2.0
Equipment Operator A	51,352	66,419	26.0	26.0	26.0
Master Sign Artisan	51,352	66,419	1.0	1.0	1.0
Electrician B	51,352	66,419	5.0	5.0	5.0
Semi Truck Driver	51,352	66,419	4.0	4.0	4.0
Facilities & Maint Coordinator	51,352	66,419	1.0	1.0	1.0
Heavy Truck Driver	51,352	66,419	46.0	46.0	46.0
Account Specialist I	46,683	60,381	2.0	2.0	2.0
Engineering Aide I	46,683	60,381	7.0	7.0	7.0
Mechanic Helper	46,683	60,381	1.0	1.0	1.0
Traffic Sign Artisan	46,683	60,381	1.0	1.0	1.0
Equipment Operator B	46,683	60,381	4.0	4.0	4.0
Highway Maintenance Person	42,439	54,892	30.0	30.0	30.0
Stock Clerk	38,581	49,902	1.0	1.0	1.0
Custodian	31,885	35,940	1.0	1.0	1.0
Clerical Staff:					
Department Secretary	46,683	60,381	5.0	5.0	5.0
Department Clerk	38,581	49,902	12.0	12.0	12.0
Department Clerk fleet	38,581	49,902	1.0	1.0	1.0
Inventory Delivery Clerk	38,581	49,902	1.0	1.0	1.0
Office Assistant	35,074	45,365	1.0	1.0	1.0
			279.0	279.0	280.0

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Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
<u>ENTERPRISE FUNDS</u>					
Community Mental Health:					
Managers & Supervisors:					
Chief Medical Officer	130,908	186,323	1.0	1.0	1.0
Chief Executive Officer	118,023	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
Chief Financial Officer	105,139	149,646	1.0	1.0	1.0
Chief Clinical Officer	90,972	117,665	1.0	1.0	1.0
Chief Priv & Comp Officer	90,972	117,665	1.0	1.0	1.0
Dir. Comm Behavioral Prog	90,972	117,665	1.0	1.0	1.0
Chief of Staff	90,972	117,665	1.0	1.0	1.0
Chief Quality Officer	90,972	117,665	1.0	1.0	1.0
Recipient Rights Director	90,972	117,665	1.0	1.0	1.0
Chief Information Officer	90,972	117,665	1.0	1.0	1.0
Chief Network Officer	90,972	117,665	1.0	1.0	1.0
Dir of Managed Care Operations	90,972	117,665	1.0	1.0	1.0
Dir of Clinical Informatics	90,972	117,665	1.0	1.0	1.0
Clinical Informatics Administrator	82,702	106,969	1.0	1.0	1.0
Community & Behav Hth Administrator	82,702	106,969	1.0	1.0	1.0
Due Process Coordinator	82,702	106,969	1.0	1.0	1.0
Recipient Rights Administrator	82,702	106,969	1.0	1.0	1.0
Customer Service Administrator	82,702	106,969	1.0	1.0	1.0
Facilities Administrator	82,702	106,969	1.0	1.0	1.0
Network Operation Administrator	82,702	106,969	1.0	1.0	1.0
Clinical Administrator	82,702	106,969	4.0	4.0	4.0
Nursing Administrator	82,702	106,969	1.0	1.0	1.0
Quality Administrator	82,702	106,969	3.0	3.0	3.0
Finance Administrator	82,702	106,969	5.0	5.0	5.0
Information Systems Administrator	82,702	106,969	2.0	2.0	2.0
Program Supervisor	75,184	97,244	8.0	8.0	8.0
Professional Support:					
Quality Coordinator	68,349	88,404	3.0	3.0	3.0
Finance Coordinator	68,349	88,404	2.0	2.0	2.0
Clinical Coordinator	68,349	88,404	1.0	1.0	1.0
Medical Records Coordinator	68,349	88,404	1.0	1.0	1.0
EMR Coordinator	68,349	88,404	1.0	1.0	1.0
Information Systems Coordinator	68,349	88,404	3.0	3.0	3.0
Network Operations Coordinator	68,349	88,404	2.0	2.0	2.0
Training Coordinator	68,349	88,404	1.0	1.0	1.0
Communications Coordinator	68,349	88,404	1.0	1.0	1.0
Clinical Supervisor	68,349	88,404	19.0	19.0	19.0
Talent Engagement Coordinator	68,349	88,404	1.0	1.0	1.0
Facilities Specialist	62,135	80,367	1.0	1.0	1.0
Ombudsperson	62,135	80,367	1.0	1.0	1.0
Medical Billing Specialist	62,135	80,367	2.0	2.0	2.0
Recipient Rights Specialist	62,135	80,367	6.0	6.0	6.0
Training Specialist	62,135	80,367	2.0	2.0	2.0
Fiscal Analyst	62,135	80,367	6.0	6.0	6.0
Registered Nurse	62,135	80,367	20.0	20.0	20.0
Therapist	62,135	80,367	72.0	72.0	72.0
Case Manager	46,683	60,381	83.0	83.0	83.0
Customer Service Assistant	46,683	60,381	1.0	1.0	1.0
Mental Health Worker	35,074	45,365	10.0	10.0	10.0

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Supplemental Information Only

Fund and Position	2024 Salary Range		2024 Full Time	2024 Full Time	2025 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Community Mental Health (cont.):					
Crisis Center Worker Senior (3 PT)	17.98	23.26 /hr	0.6	0.6	0.6
Crisis Center Worker (7 PT)	16.35	21.15 /hr	4.0	4.0	4.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	40.0	40.0	40.0
Office Assistant	35,074	45,365	16.0	16.0	16.0
Office Assistant (10 PT)	17.98	23.26 /hr	2.00	2.00	2.00
			<u>347.59</u>	<u>347.59</u>	<u>347.59</u>
Substance Abuse:					
Managers & Supervisors:					
Director of Substance Abuse	90,972	117,665	1.0	1.0	1.0
SUD Administrator	82,702	106,969	2.0	2.0	2.0
Professional Support:					
SUD Coordinator	68,349	88,404	3.0	3.0	3.0
Finance Coordinator	68,349	88,404	1.0	1.0	1.0
SUD Specialist	62,135	80,367	1.0	1.0	1.0
Therapist	62,135	80,367	3.0	3.0	3.0
Fiscal Analyst	62,135	80,367	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	3.0	3.0	3.0
Office Assistant (PT)	17.98	23.26 /hr	0.2	0.2	0.2
			<u>15.2</u>	<u>15.2</u>	<u>15.2</u>
Total Special Revenue Funds Position Count			<u>1,757.82</u>	<u>1,761.32</u>	<u>1,746.32</u>
GRAND TOTAL COUNTY WIDE POSITION COUNT			<u><u>3,250.22</u></u>	<u><u>3,261.52</u></u>	<u><u>3,238.72</u></u>