BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN

ENROLLED ORDINANCE No: 2025-02

FY 2026 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER KRAFT, SUPPORTED BY COMMISSIONER WALLACE:

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 3, 2025, submitted a recommended comprehensive balanced budget (the "Recommended Budget") to the Board of Commissioners (the "Commission"); and

WHEREAS, the Commission engaged in significant deliberation in multiple public meetings, reviewing each County agency and publicly discussing the budget amendments; 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 FY2026 Appropriations Ordinance should include the funds with September 30 and December 31, 2026, fiscal year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the "FY 2026 Budgeted Revenues"):

Revenues	General Fund	Other Funds	Total
Property Taxes	$ 177,526,700	$ 6,777,215	$ 184,303,915
Licenses & Permits	1,794,700	1,451,000	3,245,700
Intergovernmental	56,249,700	267,701,375	323,951,075
Charges for Services	37,134,900	400,854,533	437,989,433
Investment Income	9,500,000	10,329,186	19,829,186
Fines & Forfeitures	694,500	165,000	859,500
Reimbursements	9,992,700	1,245,795	11,238,495
Indirect Cost Allocation	66,284,800	-	66,284,800
Other Revenue	47,000	7,132,553	7,179,553
Transfers In	8,250,000	51,175,221	59,425,221
Fund Balance Utilization	(2,787,500)	3,696,987	909,487
Total Revenues	$ 364,687,500	$ 750,528,865	$ 1,115,216,365

WHEREAS, the estimated expenditures by fund are as follows (the “FY 2026 Budgeted Expenditures by Fund”):

Expenditures	Total
General Fund	$ 364,687,500
Circuit Court Programs	803,100
Child Care Fund	23,725,100
Community Corrections Grants	2,846,300
Community Action Grants	42,476,100
Concealed Pistol License Fund	600,700
Friend of the Court	16,356,800
Health Grants	13,591,100
Emergency Management Grants	5,731,700
MSUE Grants	68,500
Non Motorized Trails	150,000
Planning Grant Fund	15,721,742
Public Defenders Fund-Sep Year End	14,550,800
Office of Senior Services	8,253,500
Opioid Settlement Fund	3,028,000
Prosecuting Attorney Grants	6,204,000
Prosecuting Attorney Forfeitures	85,250
Register of Deeds Remonumentation Fund	114,651
Register of Deeds Technology Fund	1,573,200
Roads	164,218,765
E-911 Radio Maintenance	1,554,400
Sheriff E911 Dispatch Fund	11,810,300
Sheriff Grants	3,097,700
Veterans' Affairs	2,975,400
Veterans' Grants	261,485
Community Mental Health	328,768,246
Martha T. Berry Medical Care Facility	45,450,436
Freedom Hill Park	575,700
Substance Abuse	31,177,950
Health and Community Services Grants	991,540
Debt Service Fund	3,766,400
	$ 1,115,216,365

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the “FY 2026 Budgeted Expenditures by General Fund Budget Center”):

Legislative	
Board of Commissioners	$ 2,881,200
Judicial	
Circuit Court	15,760,800
District Court - Romeo	2,462,300
District Court - New Baltimore	3,225,300
District Court - 3rd Class	19,000
Family Counseling	107,100
Jury Commission	490,400
Juvenile Court	6,980,000
Law Library	43,500
Probate Court	6,665,100
Probation - Circuit Court	676,000
Prosecuting Attorney	18,173,000
	54,602,500
General Government	
Clerk	8,901,100
Corporation Counsel	2,149,500
County Executive	2,989,900
Equalization	1,633,400
Elections	1,348,200
Ethics Board	13,800
Facilities & Operations	23,607,500
Finance	4,876,000
Human Resources	4,584,800
Information Technology	17,497,500
MSU Extension	1,423,600
Planning & Economic Development	6,107,100
Purchasing	2,932,500
Register of Deeds	2,596,100
Treasurer	4,206,100
Non Departmental Appropriations	(6,302,700)
	78,564,400
Public Safety	
Civil Service Commission	121,900
Emergency Management	3,045,500
Sheriff	111,472,800
	114,640,200
Public Works	
Public Works Commissioner	11,055,600
Health & Welfare	
Animal Shelter	3,677,400
Health and Community Services	1,402,200
Health Department	30,599,450
Resident County Hospitalization	59,500
	35,738,550
Capital Outlay	16,105,429
Transfers Out	51,099,621
Total Expenditures	$ 364,687,500

WHEREAS, funds for personnel in the General Fund for the Office of the Prosecuting Attorney are appropriated for FY 2026 as follows in accordance with MCL49.31 and MCL 49.34.

Classification/Title	FTE	Salary & Wages	Benefits	Total
Prosecutor	1.0	$ 179,200	$ 54,000	$ 233,200
Assistant Prosecuting Attorneys				
Chief Assistant	1.0	158,800	47,700	206,500
Chief of Operations	1.0	152,000	34,800	186,800
Chief Trial Lawyer	1.0	151,800	34,800	186,600
Chief Appellate Lawyer	1.0	151,000	49,400	200,400
Chief of Special Prosecutions	1.0	151,800	34,800	186,600
Chief of District and Specialty Courts	1.0	151,000	34,700	185,700
Principal Trial Lawyer	16.0	2,203,400	569,800	2,773,200
Asst Prosecuting Attorney II	19.0	2,368,300	826,100	3,194,400
Asst Prosecuting Attorney I	19.0	1,945,700	724,400	2,670,100
Special Prosecutor (6 PT)	3.0	422,500	33,600	456,100
	63.0	7,856,300	2,390,100	10,246,400
Investigating Officers				
Chief Investigator	1.0	85,300	35,200	120,500
Prosecutor Investigator	3.0	232,500	96,000	328,500
	4.0	317,800	131,200	449,000
Clerks, Stenographers and Other Employees				
Administrative Assistant	2.0	142,100	51,800	193,900
Administrative Coordinator	12.0	775,900	322,600	1,098,500
Chief Operations Clerk	1.0	85,300	27,000	112,300
Office Assistant Senior	6.0	317,600	182,100	499,700
Office Assistant	5.0	240,600	144,200	384,800
Office Assistant (9 PT)	4.5	231,900	14,500	246,400
Executive Administrative Assistant	1.0	113,500	40,000	153,500
Communications Director	1.0	101,200	38,000	139,200
	32.5	2,008,100	820,200	2,828,300
Costs Not Apportioned to Specific Positions				
Overtime/Transcripts/Car Allowance/Other	-	79,400	6,500	85,900
Defined Benefit Pension /Retiree Health Care	-	-	997,400	997,400
	-	79,400	1,003,900	1,083,300
Totals	100.5	$ 10,440,800	$ 4,399,400	$ 14,840,200

WHEREAS, funds for personnel in the Prosecuting Attorney Year End Grant Fund are appropriated for FY 2026 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	$ 549,900	$ 157,300	$ 707,200
Asst Prosecuting Attorney II	5.0	625,200	194,600	819,800
Asst Prosecuting Attorney I	2.0	206,300	76,500	282,800
	11.0	1,381,400	428,400	1,809,800
Investigating Officers				
Chief Prosecutor Investigator	1.0	85,900	27,500	113,400
Prosecutor Investigator	8.0	612,300	264,100	876,400
	9.0	698,200	291,600	989,800
Clerks, Stenographers and Other Employees				
Administrative Assistant	1.0	70,500	34,000	104,500
Administrative Coordinator	4.0	258,600	100,700	359,300
Office Assistant Senior	8.0	425,300	231,000	656,300
Office Assistant (1 PT)	0.5	24,700	2,000	26,700
Victim Witness Coordinator	1.0	70,500	34,000	104,500
Victim Witness Advocate	7.0	431,000	213,900	644,900
Victim Advocate (1 PT)	0.5	32,900	2,600	35,500
	22.0	1,313,500	618,200	1,931,700
Costs Not Apportioned to Specific Positions				
Defined Benefit Pension /Retiree Health Care	-	-	191,900	191,900
Totals	42.0	$ 3,393,100	$ 1,530,100	$ 4,923,200

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the “FY 2026 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 2026 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, 2026, and December 31, 2026, as required by section 8.7 of the Charter and by the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, MCL 141.421 *et seq*.

Section 4. Budget Adoption. This is the budget for funds ending September 30, 2026, and December 31, 2026, that includes (i) the FY 2026 Budgeted Revenues, (ii) the FY 2026 Budgeted Expenditures by Fund, (iii) the FY 2026 Budgeted Expenditures by General Fund Budget Center, and (iv) the Recommended Budget with the following changes and others provided in this ordinance.

A. This General Appropriations Ordinance is inserted in the document at the beginning of the Adopted Budget as a substitute for the proposed general appropriations ordinance in the budget proposed by the Executive.

B. Funds may only be spent in compliance with County policies, including any policies in effect as of the date of this ordinance and any policies adopted by the Commission after the date of this ordinance. No funds are to be expended or used for any activities, goods, services, or contracts that violate such policies or that are procured in ways that violate such policies.

C. The following changes made by the Commission, to the General Fund, in these amounts for specific line items are included as part of the FY 2026 Budget:

Page No.	Department	Fund	Category	Line Item	Executive Recommend	Comm Approved	Difference
C-16	430 - Animal Control	101 - General Fund	Expenditures	Personnel	2,558,800	2,377,800	(181,000)
C-16	430 - Animal Control	101 - General Fund	Expenditures	Internal Services	844,300	842,600	(1,700)
C-19	283 - Circuit Court	101 - General Fund	Expenditures	Personnel	8,891,800	8,692,300	(199,500)
C-19	283 - Circuit Court	101 - General Fund	Expenditures	Internal Services	5,535,800	5,533,800	(2,000)
C-33	265 - Facilities & Operations	101 - General Fund	Expenditures	Personnel	9,789,900	9,536,300	(253,600)
C-33	265 - Facilities & Operations	101 - General Fund	Expenditures	Internal Services	2,386,500	2,383,800	(2,700)
C-36	191 - Finance	101 - General Fund	Expenditures	Personnel	4,343,200	4,022,000	(321,200)
C-36	191 - Finance	101 - General Fund	Expenditures	Internal Services	633,800	630,500	(3,300)
C-37	601 - Health Department	101 - General Fund	Expenditures	Personnel	20,519,600	20,493,800	(25,800)
C-37	601 - Health Department	101 - General Fund	Expenditures	Internal Services	4,365,700	4,365,300	(400)
C-42	228 - Information Technology	101 - General Fund	Expenditures	Personnel	6,684,000	6,431,100	(252,900)
C-42	228 - Information Technology	101 - General Fund	Expenditures	Internal Services	619,700	617,000	(2,700)
C-47	294 - Probate Court	101 - General Fund	Expenditures	Personnel	4,267,300	4,193,000	(74,300)
C-47	294 - Probate Court	101 - General Fund	Expenditures	Internal Services	1,458,600	1,457,900	(700)
C-54	441 - Public Works	101 - General Fund	Expenditures	Personnel	9,366,200	9,257,500	(108,700)
C-54	441 - Public Works	101 - General Fund	Expenditures	Internal Services	1,584,300	1,583,200	(1,100)
C-52	233 - Purchasing	101 - General Fund	Expenditures	Personnel	1,695,400	1,466,300	(229,100)
C-52	233 - Purchasing	101 - General Fund	Expenditures	Internal Services	1,263,800	1,261,400	(2,400)
C-57	305 - Sheriff	101 - General Fund	Expenditures	Personnel	80,579,700	80,137,200	(442,500)
C-57	305 - Sheriff	101 - General Fund	Expenditures	Internal Services	16,535,200	16,524,800	(10,400)
C-23	171 - County Executive	101 - General Fund	Expenditures	Contract Services	298,700	275,000	(23,700)
C-41	270 - Human Resources & Labor Relations	101 - General Fund	Expenditures	Contract Services	290,000	250,000	(40,000)
C-41	270 - Human Resources & Labor Relations	101 - General Fund	Expenditures	Supplies & Services	105,400	80,400	(25,000)
C-42	228 - Information Technology	101 - General Fund	Expenditures	Repairs & Maintenance	11,362,700	9,319,500	(2,043,200)
C-63	932 - Non-Departmental	101 - General Fund	Expenditures	Capital Outlay	12,519,529	14,562,729	2,043,200
C-48	728 - Planning & Economic Development	101 - General Fund	Expenditures	Contract Services	635,000	500,000	(135,000)
C-50	296 - Prosecuting Attorney	101 - General Fund	Expenditures	Personnel	14,824,200	14,840,200	16,000
C-50	296 - Prosecuting Attorney	101 - General Fund	Expenditures	Internal Services	2,630,500	2,631,700	1,200
C-64	931 - Appropriations	101 - General Fund	Expenditures	County-wide Ditch Clean Out	300,000	-	(300,000)
C-64	931 - Appropriations	101 - General Fund	Expenditures	Professional Development Initiative	125,000	-	(125,000)
C-64	931 - Appropriations	101 - General Fund	Expenditures	Bank Fee Expense	90,000	-	(90,000)
C-64	931 - Appropriations	101 - General Fund	Expenditures	Prosecuting Attorney Contractual Legal Services	-	50,000	50,000
D-29	296 - Prosecuting Attorney	262 – Prosecuting Attorney Federal Forfeitures	Expenditures	Contract Services	-	5,050	5,050
D-29	296 - Prosecuting Attorney	262 – Prosecuting Attorney Federal Forfeitures	Fund Balance	Fund Balance Decrease	-	5,050	5,050
D-30	296 - Prosecuting Attorney	233 – Prosecuting Attorney Forfeitures	Expenditures	Conferences & Training	-	10,000	10,000
D-30	296 - Prosecuting Attorney	233 – Prosecuting Attorney Forfeitures	Expenditures	Contract Services	30,000	50,000	20,000

D. The following changes made by the Commission to correct errata in the Recommended Budget proposed by the Executive shall be amended in the adopted budget. However, this chart does not need to be included in the Adopted Budget.

Page No.	Department	Fund	Category	Line Item	Executive Rec-ommend	Revised	Diff-erence
D-45	685 - Health & Community Services	222 - Health & Community Services Grants	Revenues	Intergovernmental	-	991,540	991,540
D-45	685 - Health & Community Services	222 - Health & Community Services Grants	Expenditures	Personnel	-	72,500	72,500
D-45	685 - Health & Community Services	222 - Health & Community Services Grants	Expenditures	Supplies & Services	-	876,040	876,040
D-45	685 - Health & Community Services	222 - Health & Community Services Grants	Expenditures	Conferences & Training	-	4,500	4,500
D-45	685 - Health & Community Services	222 - Health & Community Services Grants	Expenditures	Contract Services	-	38,500	38,500
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Revenues	Intergovernmental	3,420,500	3,496,600	76,100
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Revenues	Charges for Services	1,155,600	1,147,000	(8,600)
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Expenditures	Personnel	3,359,600	3,438,600	79,000
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Expenditures	Supplies & Services	1,004,000	993,100	(10,900)
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Expenditures	Vehicle Operations	78,500	79,000	500
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Expenditures	Contract Services	2,453,900	2,516,700	62,800
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Expenditures	Internal Services	1,187,000	1,188,700	1,700
D-24	672 - Office of Senior Services	234 - Office of Senior Services	Other Finance Sources	Transfers In - General Fund	3,544,300	3,609,900	65,600
C-62	966 - Operating Transfers	101 - General Fund	Operating Transfers Out	Office of Senior Services	3,645,088	3,609,900	(35,188)
C-63	932 - Non- Departmental	101 - General Fund	Expenditures	Capital Outlay	12,484,341	12,519,529	35,188

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

1. No County funds shall be obligated or expended for acquiring or using any goods or services or engaging in any activities that violate Ordinance No. 2014-10 (“County Seal Use Ordinance”), or any ordinance regarding the County Seal.

2. No County funds shall be obligated or expended to obtain goods or services from, to pay for goods or services provided by, or to in any way compensate or support any entity that is an entity recognized or qualified as an entity described by subsection 501(c)(4) or section 527 of the United States Internal Revenue Code, unless a contract with that entity is first approved by the Commission.

3. No County funds may be obligated or expended on any additional placement of a current County elected official’s name or likeness on any vehicle, building, billboard, County signage, or County promotional materials. Funds may be expended to place a County elected official’s name on directional signage or on signage identifying the office space(s) regularly occupied by a County elected official or to identify a County elected official’s seat or place at a meeting. This provision shall not prevent the use of funds other than County funds for such purposes.

4. No funds authorized by this ordinance may be used to create and/or fill any positions not previously included in the 2026 appropriations of the funds included herein as amended.

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

Section 6. Tax Levy. The General Operating Millage Rate to be levied by the County on July 1, 2026, to

support the FY 2026 budget shall not be greater than 4.2656 mills, the voted Veterans Millage to be levied by the County on December 1, 2025, to support the FY 2026 budget shall be 0.0680, the millage to be levied by the County on July 1, 2026, to support the infrastructure needs of the Martha T. Berry Medical Care Facility shall not be greater than 0.1000 mills as authorized by PA 280 of 1939, 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, 2025 due to the availability of restricted funds in the debt service fund.

Section 7. Cigarette and Liquor Taxes.

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

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

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

Section 9. Fund Transfers. The County Executive, Countywide Elected Officials, Departments and Agencies shall have authority to transfer funds as follows (i) from or to any line item within each of the budgetary centers in an amount up to $25,000 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 $25,000 or 5.0%, whichever is less for the budget year.

Section 10. Additional Authorization May Be Required.

A. Funding for Capital Improvements has been budgeted under the Capital Outlay line item in the "Non-Departmental" fund 932. Any transfer from that Capital Outlay line item in Department 932 into the Capital Improvement Plan fund requires prior Board approval, which must be in full compliance with Board's Capital Improvement Plan Funding Policy, except that any transfer under $50,000 from the Capital Outlay line item in Department 932 for a specific project which total project cost is under $50,000 may be allowed without prior Board approval; transfers under $50,000 made under this exception shall not be divided, separated, sequenced, phased, or otherwise broken-up in a manner to avoid the requirement of prior Board approval.

B. Budget amendments shall be required when the award amount of any federal, state or private grant fund increases or decreases by $25,000 or more. Such budget amendments shall include details about the amount of the grant, the amounts and sources of any required local matching funds and a brief synopsis of any restrictions on or requirements for their use. Budget amendments shall not be required when the award amount of any federal, state or private grant increases or decreases by less than $25,000. However, any such decreases that result in service delays, disruptions or other negative impact shall be reported to the Commission within the Quarterly Report or any report of the County financial condition made pursuant to Charter, Section 3.7.

C. This ordinance does not authorize any employment severance or employment separation payments. Routine payments made on employment separation for accrued and due annual leave, sick leave, longevity payments, or cost of living allowances may be made only as required by applicable collective bargaining agreements or personnel policies. No funds without prior Commission approval may be used to pay any amounts pursuant to any contract with (i) a person who is currently, or within 1 year of the date of the contract, was a Public Servant of the County; or (ii) an entity in which a person who is currently a Public Servant, or who was a Public Servant within 1 year of the date of the contract, is a partner, officer, director, member, principal, or owner of 10 percent or more of the entity or its stock. Additionally, no funds may be used to pay any amounts pursuant to any contract if the Macomb County Ethics Board finds that the substance or execution of said contract did not comply with the letter or spirit of the county's

ordinances or policies, including but not limited to the county's Ethics Ordinance.

D. Nothing in this ordinance is or should be construed to be approval of any contracts or any appointments requiring Commission approval. All contracts, including but not limited to intergovernmental contracts, and appointments requiring Commission approval shall be submitted to the Commission for prior approval in accordance with all applicable laws, rules, ordinances, and resolutions.

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

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

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

Section 11. Penalties and Consequences.

A. Any expenditure, purchase, or contract that is made in violation of this ordinance shall be null and void.

B. Any expenditure, staff hiring, purchase, or contract in violation of this ordinance is unauthorized. Any such payments made in violation of this ordinance shall be recoverable by the County.

C. Any action taken by any "Public Servant" (as defined in the Charter) in violation of this ordinance will be ultra vires and outside the scope of office or employment.

D. Any Public Servant taking any action in violation of this ordinance may be subject to personnel action in accordance with County policies and collective bargaining agreements.

E. It is misfeasance in office for any Public Servant to take any action in violation of this ordinance.

Section 11. Interpretation and Severability.

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

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

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

Joe Sabatini

JOE SABATINI
Chair, Board of Commissioners

Anthony Forlini

ANTHONY FORLINI
Clerk/Register of Deeds

Adopted: November 20, 2025
Delivered to Executive: November 21, 2025
Notice Published: