



ADOPTED BUDGET



**Mark A. Hackel
County Executive**

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2026 AND SEPTEMBER 30, 2026**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2027 and 2028 AND SEPTEMBER 30, 2027 and 2028**

AS ADOPTED NOVEMBER 20, 2025

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MARK A. HACKEL
COUNTY EXECUTIVE

MACOMB COUNTY
OFFICE OF COUNTY EXECUTIVE

MARK F. DELDIN
CHIEF DEPUTY COUNTY EXECUTIVE

December 1, 2025

To the Citizens and Voters of Macomb County

On behalf of myself and the Board of Commissioners. I am pleased to present the County budget for the fiscal year 2026. The budget was prepared in accordance with the County charter and state law.

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. The 2026 budget includes no additional positions. The General Fund budget totals \$364.7 million, with 100% of departmental operating expenses being covered by forecasted revenues.

The County's budget also includes appropriations of \$14.6 million from the General Fund to fund the County's five-year capital plan in 2026 and forecasted appropriations of 11.7 million in 2027 and \$11.7 million in 2028.

In summary, the proposed budget exceeds all of the requirements of charter and law. It is a budget surplus 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 blue 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 2026**

04/01/2025 to 06/30/2025	Finance Department to prepare salary projections and department budget packets for distribution to Department Leaders
06/24/2025	Finance 2026 Budget Kickoff Meeting
06/25/2025 to 07/17/2025	Finance Department Fiscal Analysts outreach to departments for guidance and assistance in their budget submission
07/18/2025	Budget packets due to Finance Department
07/19/2025 to 09/30/2025	Finance Department to compile and discuss budgets with Department Leaders; Finance Department to prepare Executive Recommend Budget
10/03/2025	Budget submission to Board of Commissioners
10/06/2025	Budget Discussion – Finance/Audit/Budget (FY 2026 Budget Presentation)
10/07/2025	Budget Discussion – Finance/Audit/Budget (Finance Department (including Equalization and Purchasing); Treasurer; County Executive)
10/08/2025	Budget Discussion – Health & Human Services (Community Mental Health; Martha T. Berry)
10/20/2025	Budget Discussion – Health & Human Services (Facilities & Operations; Information Technology; Capital Improvement Plan)
10/21/2025	Budget Discussion – Finance/Audit/Budget (Corporation Counsel; Ethics Board; Human Resources & Labor Relations; Board of Commissioners)
10/22/2025	Budget Discussion – Finance/Audit/Budget (Animal Control; Health & Community Services (including: Health Department, Macomb Community Action, MSU Extension, and Senior Services))
10/27/2025	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)
10/29/2025	Budget Discussion – Finance/Audit/Budget (Community Corrections; Emergency Management; Sheriff; E911 Sheriff Dispatch; Prosecutor)

- 10/30/2025 Budget Discussion – Finance/Audit/Budget (Planning & Economic Development; Public Works; Parks & Recreation; Roads)
- 11/05/2025 Budget Discussion – Finance/Audit/Budget (place holder for department reviews)
- 11/06/2025 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 11/13/2025 Finance/Audit/Budget – Public Hearing on Proposed Budget (including proposed budget amendments)
- 11/20/2025 Full Board – Final 2026 Budget Adoption

**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”):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
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	<u>(2,787,500)</u>	<u>3,696,987</u>	<u>909,487</u>
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	<u>18,173,000</u>
	<u>54,602,500</u>
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	<u>(6,302,700)</u>
	<u>78,564,400</u>
Public Safety	
Civil Service Commission	121,900
Emergency Management	3,045,500
Sheriff	<u>111,472,800</u>
	<u>114,640,200</u>
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	<u>59,500</u>
	<u>35,738,550</u>
Capital Outlay	16,105,429
Transfers Out	<u>51,099,621</u>
Total Expenditures	\$ <u>364,687,500</u>

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
<u>Assistant Prosecuting Attorneys</u>				
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
<u>Investigating Officers</u>				
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
<u>Clerks, Stenographers and Other Employees</u>				
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
<u>Costs Not Apportioned to Specific Positions</u>				
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.

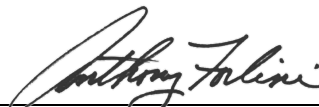
A. The wording of this ordinance shall control any inconsistency between it and any chart or table included within or attached to this ordinance or any inconsistent wording in the Adopted Budget.

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
Chair, Board of Commissioners



ANTHONY FORLINI
Clerk/Register of Deeds

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

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2026

About This Document

The 2026 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

Established in 1818, Macomb County encompasses nearly 484 square miles, with the City of Mount Clemens serving as the county seat. The County operates under a Home Rule Charter that defines separate executive and legislative branches of government.

The County Executive, elected by voters, serves as the Chief Administrative Officer and oversees the day-to-day operations of most departments. Independently elected officials lead the offices of the Sheriff, Prosecuting Attorney, Public Works Commissioner, County Clerk/Register of Deeds, and the Judicial Branch. Legislative authority rests with a 13-member elected Board of Commissioners.

Macomb County delivers a broad range of public services, including law enforcement, judicial administration, health and human services, infrastructure, parks and recreation, and community development.

Macomb County is the third most populous county in Michigan and a major suburban anchor of Metro Detroit. Located in Southeast Michigan, it lies within 500 miles of half the U.S. population and most of Southwestern Ontario. Cities such as Chicago, Toronto, and Cleveland are all within a half-day's drive.

The county benefits from a robust transportation network, including major interstates, freight rail, and proximity to Detroit Metropolitan Airport. Macomb's southeastern edge borders Lake St. Clair, providing access to the Great Lakes and the St. Lawrence Seaway, one of the world's busiest international waterways.

Macomb County is home to more than 886,000 residents, supported by a labor force exceeding 450,000 people. The county's workforce is a blend of highly educated professionals, skilled tradespeople, and technical specialists, making it a prime location for businesses in advanced manufacturing, defense, automotive, and technology sectors.

A long-standing manufacturing base continues to thrive, while service industries, logistics, and research and development have seen significant growth. The northern part of the county retains a strong agricultural presence, with multi-generational farms contributing to both local culture and the economy.

Macomb County remains a hub for industrial innovation and economic growth, boasting a well-developed infrastructure system that supports expansion across all sectors. With significant tracts of land available, particularly in the northern region, the county offers excellent opportunities for the development of full-service industrial parks, advanced manufacturing and R&D facilities, office campuses, technology hubs, and commercial and residential development. Access to skilled labor, a strong economic foundation, and a strategic location make Macomb a preferred destination for investment and expansion.

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2026

Profile of the County (concluded)

Macomb Community College, with its main campuses in Warren and Clinton Township, is a regional leader in post-secondary education. The college offers a wide range of degree and certificate programs, as well as continuing education, workforce development, and career counseling services. Macomb County provides more opportunities to complete coursework through Michigan's 15 public colleges than any other area in the state. For example, Macomb Community College hosts a University Center that connects students to six partner universities, offering over 60 bachelor's and master's degree programs. Beyond the University Center, the college's two main campuses serve approximately 50,000 students annually and provide more than 200 options for earning degrees and certificates.

The college is also home to the Macomb Center for the Performing Arts. This 1,271-seat venue presents music, dance, and theatrical programming to more than 250,000 guests annually, enriching the region's cultural landscape.

Macomb County is home to approximately 1,100 hospital beds across four major health systems providing specialized care. Henry Ford Macomb Hospital in Clinton Township recently completed a \$318 million expansion, adding 160 private rooms and advanced ICU capabilities. It features the Josephine Ford Cancer Institute and the Heart & Vascular Institute, including robotic cardiac surgery. McLaren Macomb in Mount Clemens offers comprehensive services at the Mat Gaberty Heart Center and Ted B. Wahby Cancer Center, and recently opened a 62,000-square-foot outpatient surgery center for same-day procedures. Ascension Michigan operates Macomb-Oakland Hospital in Warren and a health center in Chesterfield Township, offering primary, emergency, specialty, behavioral health, cancer, and women's health services. Corewell Health East (formerly Beaumont) runs a modern outpatient campus in Lenox Township, providing emergency care, diagnostic imaging, cancer services, and pharmacy support.

Each system delivers specialized care in oncology, cardiology, orthopedics, emergency, behavioral health, and women's health, ensuring local access to world-class treatment. A skilled healthcare workforce supports the county's growing network, with programs such as the MSU College of Osteopathic Medicine partnership at Macomb Community College, which trains future physicians. With an aging population and rising demand, workforce retention is a priority as the World Economic Forum projects a global shortfall of 10 million healthcare workers by 2030.

Macomb County offers a high quality of life through a wide array of outdoor recreation, parks, and waterfront amenities. Highlights include: 32 miles of shoreline along Lake St. Clair, over 180 miles of connected trail systems for walking, biking, and outdoor fitness, 70 public and private marinas supporting an active boating lifestyle, 3,800 acres of municipal parkland with beaches, picnic areas, and sports facilities.

Known as Michigan's Boating Capital, Macomb County is a premier destination for fishing, sailing, and water sports, offering residents and visitors unparalleled access to the Great Lakes.

With a strategic location, ready infrastructure, educated and skilled labor force, and commitment to innovation, Macomb County continues to lead as a dynamic hub for living, working, and investing in Michigan.

MACOMB COUNTY, MICHIGAN

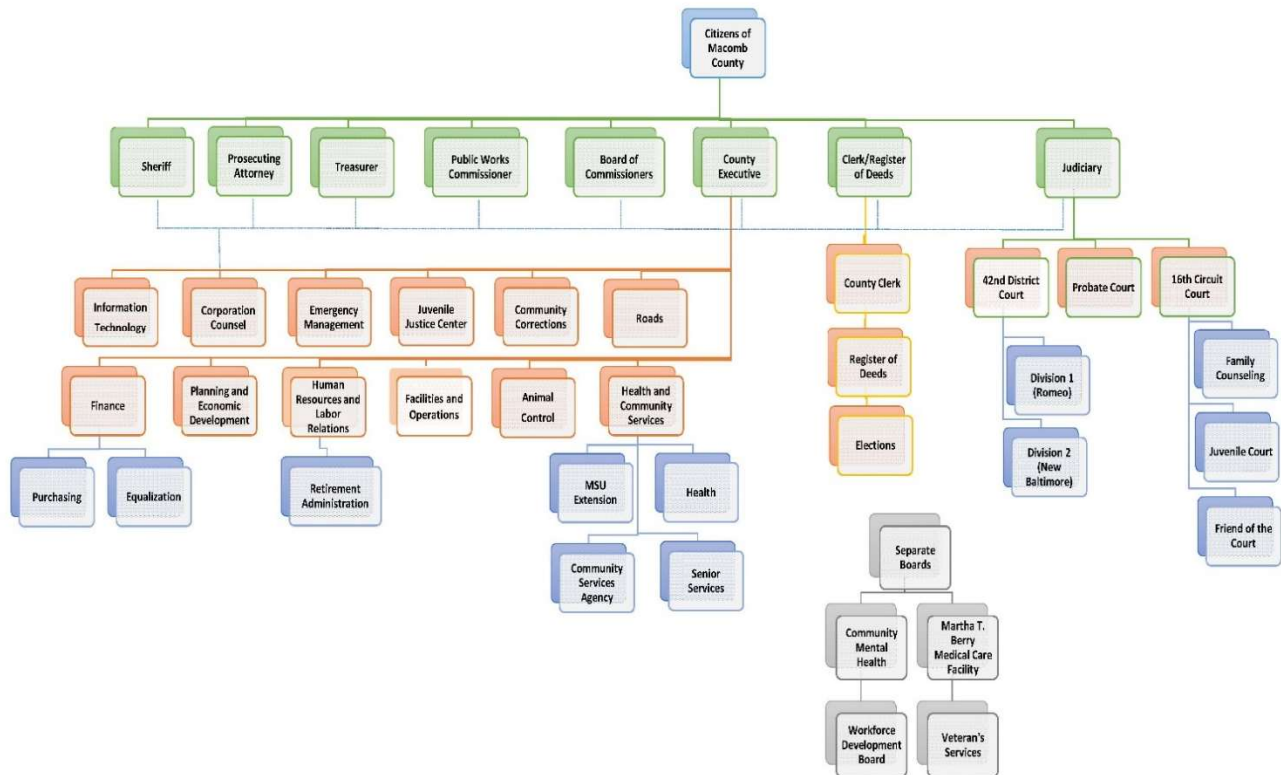
Budget Discussion and Analysis

Fiscal Year 2026

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 2026

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.

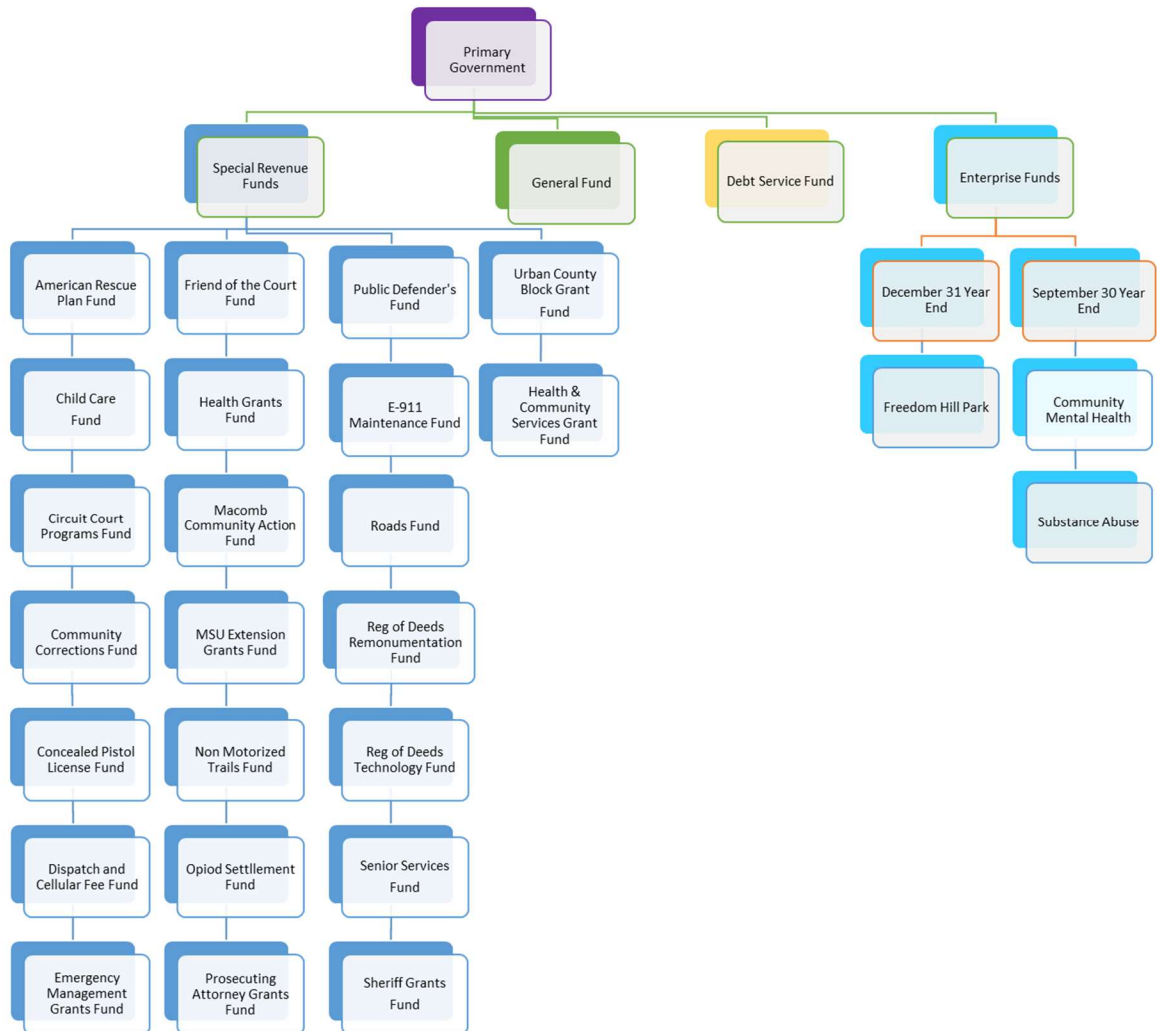
Governmental funds are accounted for using the modified accrual basis of accounting. Revenues of governmental funds are recognized when they become both measurable and available. "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current 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 2026

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 2026

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 \$25,000 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 \$25,000 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 \$25,000 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 \$25,000. 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 2026

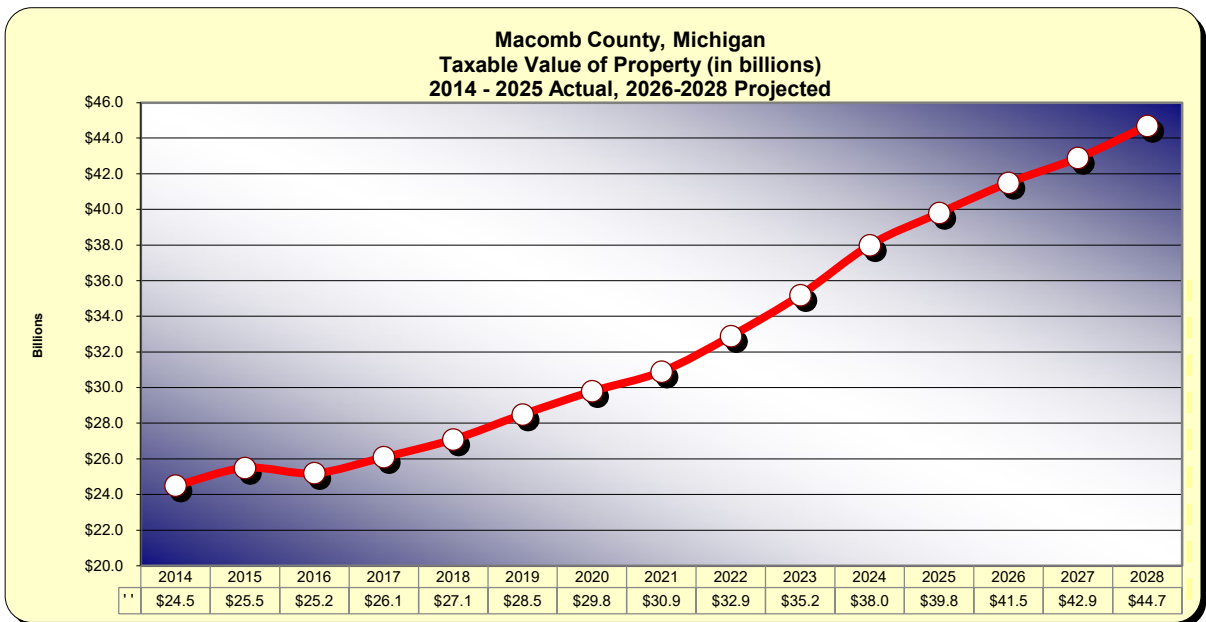
Financial Policies (concluded)

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 3.5% in 2026 and 2027 and 3.0% in 2028. Each 1% change in property values equates to approximately \$1.8 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 2026

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.
- The defined benefit pension plan was closed to new hires effective January 1, 2016 and employees hired on or after that date are eligible to participate in a 401a defined contribution plan. The defined benefit pension plan was re-opened for law enforcement employees only in 2025 and 2026 depending on bargaining unit.
- All new hires are no longer be eligible for retiree health care effective January 1, 2016.

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 five-year capital plan calls for \$430.7 million in projects for the period 2026-2030, with \$294.3 million in projects scheduled for 2026.

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 2026

Personnel Changes

A total of negative 21.84 new full-time equivalents have been incorporated into the 2026 budget, as indicated below.

<u>General Fund</u>	<u>FTE</u>	<u>Total Cost</u>	<u>General Fund Impact</u>
	\$ -	\$ -	\$ -
Total - General Fund	-	-	-
Other Funds			
Child Care Fund - JJC	(30.00)	(311,600)	(155,800)
Friend of the Court	(0.50)	(66,600)	-
Office of Senior Services	(0.05)	-	-
Macomb Community Action	1.21	-	-
Public Defender	1.00	194,500	-
Roads	8.00	808,598	-
Sheriff Grants	(2.00)	(254,400)	-
Sheriff E911 Dispatch	0.50	115,600	-
Total - Other Funds	(21.84)	486,098	(155,800)
Grand Total	(21.84)	\$ 486,098	\$ (155,800)

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

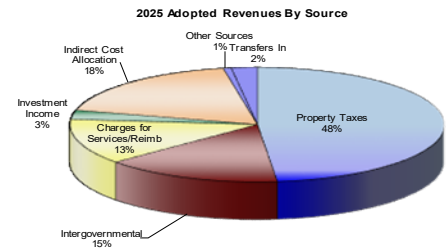
Fiscal Year 2026

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 2026 General Fund expenditure budget as adopted totals \$364.7 million, an increase of 2.7% from the 2025 amended budget. The increase from 2025 to 2026 is primarily the result of salary increases and related benefits and investments in capital projects. Revenues of \$367.5 million represent a 5.8% increase over fiscal 2025 amended, driven primarily by increases in property values and State shared revenues. A summary of revenues by source and expenditures by function and category for fiscal 2025, 2026, 2027 and 2028 is presented below:

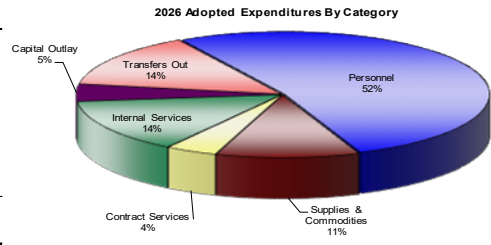
Macomb County, Michigan
General Fund Revenues By Source

	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Property Taxes	\$ 171,599,200	\$ 177,526,700	\$ 183,733,100	\$ 189,239,100
Intergovernmental	52,614,807	56,249,700	56,442,100	57,422,100
Charges for Services/Reimb	43,641,734	47,127,600	47,735,800	48,373,300
Investment Income	12,000,000	9,500,000	9,500,000	9,500,000
Indirect Cost Allocation	56,469,200	66,284,800	67,818,200	69,398,300
Other Sources	2,293,700	2,536,200	2,536,200	2,536,200
Transfers In	8,818,271	8,250,000	8,250,000	8,250,000
Total	\$ 347,436,912	\$ 367,475,000	\$ 376,015,400	\$ 384,719,000



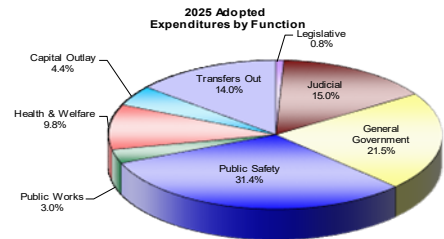
Macomb County, Michigan
General Fund Expenditures By Category

	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Personnel	\$ 183,517,926	\$ 190,732,800	\$ 195,414,900	\$ 200,481,197
Supplies & Commodities	41,259,198	41,184,850	40,718,650	41,341,150
Contract Services	15,358,454	14,755,500	14,795,300	15,211,500
Internal Services	44,189,850	50,809,300	51,977,600	53,188,400
Capital Outlay	4,723,179	16,105,429	13,237,700	13,237,700
Transfers Out	65,914,364	51,099,621	52,318,172	53,189,290
Total	\$ 354,962,971	\$ 364,687,500	\$ 368,462,322	\$ 376,649,237



Macomb County, Michigan
General Fund Expenditures By Function

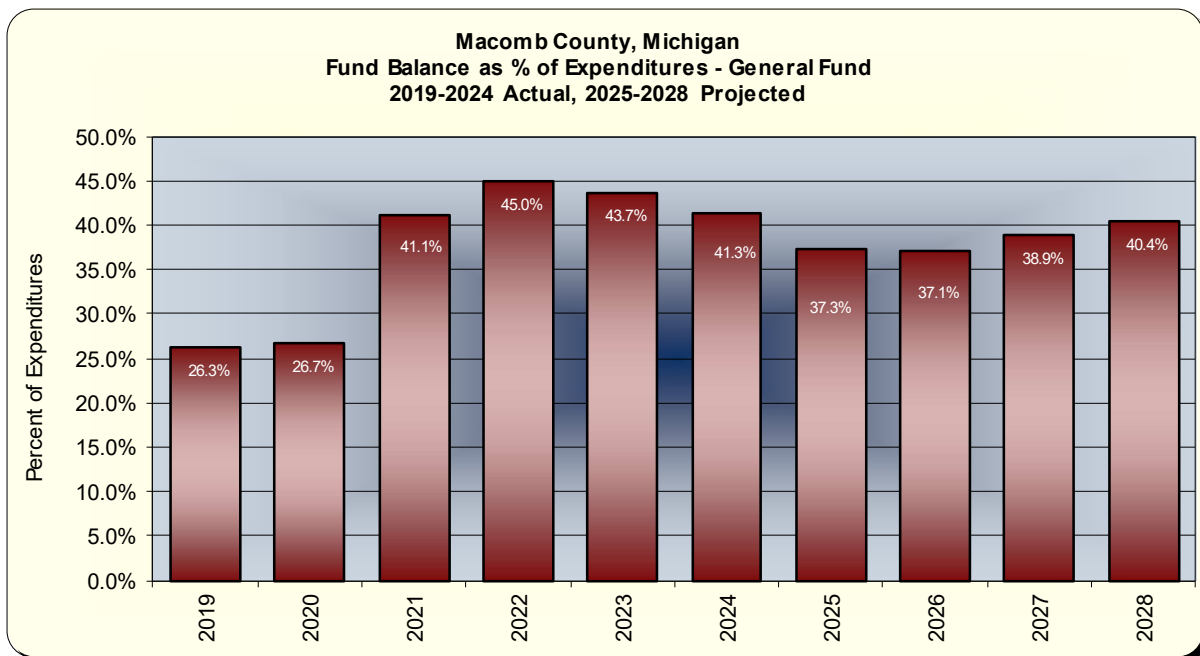
	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Legislative	\$ 2,742,400	\$ 2,881,200	\$ 2,940,000	\$ 3,000,400
Judicial	51,558,600	54,602,500	55,669,500	56,768,699
General Government	76,478,190	78,564,400	78,845,100	80,834,298
Public Safety	110,285,204	114,640,200	117,870,900	121,200,100
Public Works	10,550,200	11,055,600	11,304,500	11,560,900
Health & Welfare	32,710,834	35,738,550	36,276,450	36,857,850
Capital Outlay	4,723,179	16,105,429	13,237,700	13,237,700
Transfers Out	65,914,364	51,099,621	52,318,172	53,189,290
Total	\$ 354,962,971	\$ 364,687,500	\$ 368,462,322	\$ 376,649,237



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

The General Fund (concluded)

Fund Balance - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10 - 15% of annual expenditures in any given fund. The audited fund balance of the General Fund, net of prepaid expenses and long-term receivables, was \$125.1 million as of December 31, 2024 and represented 41.3% 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, 2026, is \$2,846,300. The General Fund contribution for 2026 is \$874,900.

E-911 Radio Maintenance Fund - The E-911 Radio Maintenance Fund is used to account for the revenues and expenditures related to the maintenance costs of E-911 cell towers across the county. It receives its funding from chargebacks to local municipalities and other emergency service organizations. The total budget for the year ending December 31, 2026, is \$1,554,400, with no General Fund contribution.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

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 2026 is \$13,591,100, of which \$6,014,300 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 2026 is \$3,028,000 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 and community 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 2026 is \$15,721,742 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 \$6,204,000 in 2026. The General Fund contribution for 2026 is \$1,869,300.

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 2026 is \$114,651 and is fully grant funded. This fund is fully supported by user fees.

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 2026 is \$1,573,200, 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.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

Special Revenue Funds (continued)

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 2026 is \$600,700. There is no General Fund support in this fund.

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 2026 is \$3,097,700, the General Fund contribution for 2026 is \$474,000.

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 2026 is \$11,810,300, of which \$3,720,600, 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 2026 is \$2,975,400.

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 2026 are \$803,100. The General Fund appropriation to the Circuit Court Programs for 2026 is \$117,900. The Specialty Courts are administered by the Circuit Court and represent approximately 4.5% 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 certain allowable Child Care Fund expenditures and 75% of other certain expenditures, net of other grants and reimbursements, and the General Fund provides the remaining funding necessary. The gross budget of \$23,725,100 for 2026. The General Fund appropriation to the Child Care Fund for 2026 is \$10,487,200.

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 2026 budget is \$16,356,800. The General Fund appropriation for 2026 is \$4,348,900.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

Special Revenue Funds (concluded)

Macomb Community Action – The Macomb Community Action 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 72% of the funding for Community Services comes from State and Federal grants as well as outside source revenue. The budget for 2026 is \$42,400,500. The General Fund appropriation requested for fiscal 2026 is \$5,564,000.

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 2026 is \$14,550,800. The General Fund appropriation for 2026 is \$2,253,100.

Non Motorized Trails – This fund is used primarily to account for the maintenance and improvement of the Macomb Orchard Trail. The budget for 2026 is \$150,000, with no contribution from the General Fund.

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 2026 is \$8,253,500 and is supported by a General Fund appropriation of \$3,609,900.

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 2026 is \$164,218,765. The Department of Roads anticipates spending \$108.2 million on road repair and maintenance in 2026 and \$307.5 million 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 2026 budget for this fund is \$261,485.

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 2026 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 2026 is \$328,768,246.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

Enterprise Funds (concluded)

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 \$575,700 has been established for 2026 with support from the General Fund of \$150,000.

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 2026 is \$45,450,436. 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.

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 2026 is \$31,177,950. The County General Fund appropriation (predominately liquor tax distribution) for 2026 is \$3,685,021.

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 \$176.9 million as of December 31, 2025. Debt service requirements for the year ending December 31, 2026 are \$21.7 million, consisting of \$17.4 million in principal and \$4.3 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
Budget Discussion and Analysis
Fiscal Year 2026

Debt Service Fund (continued)

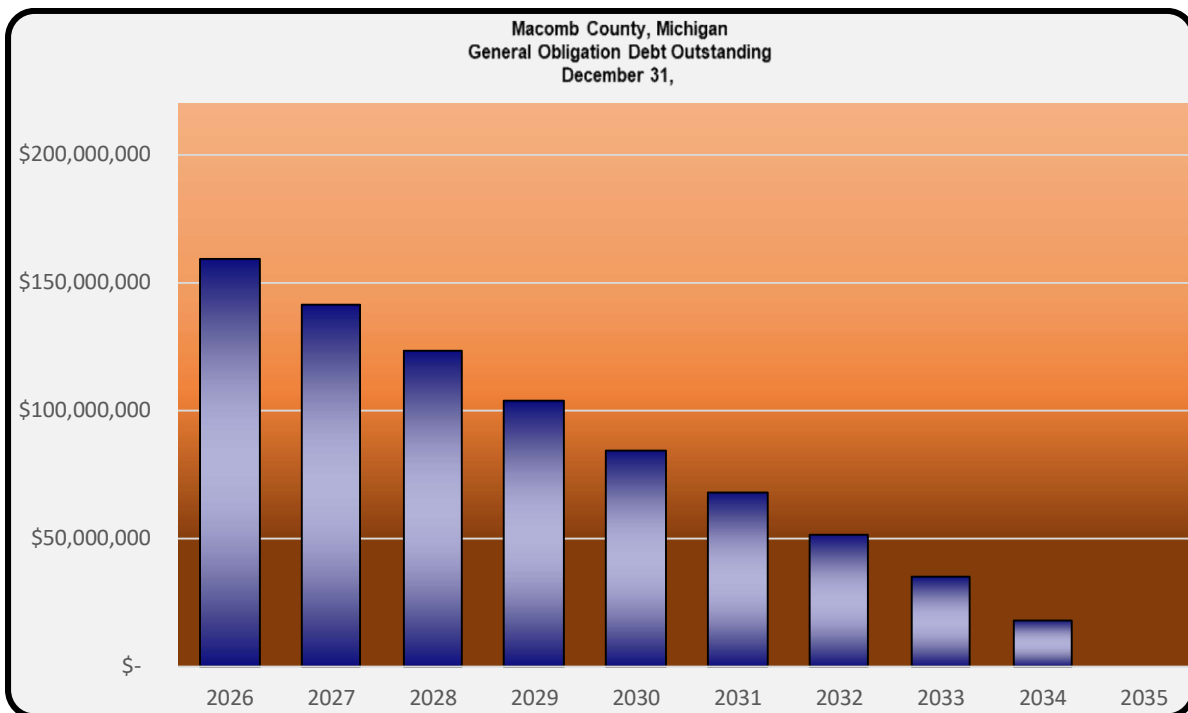
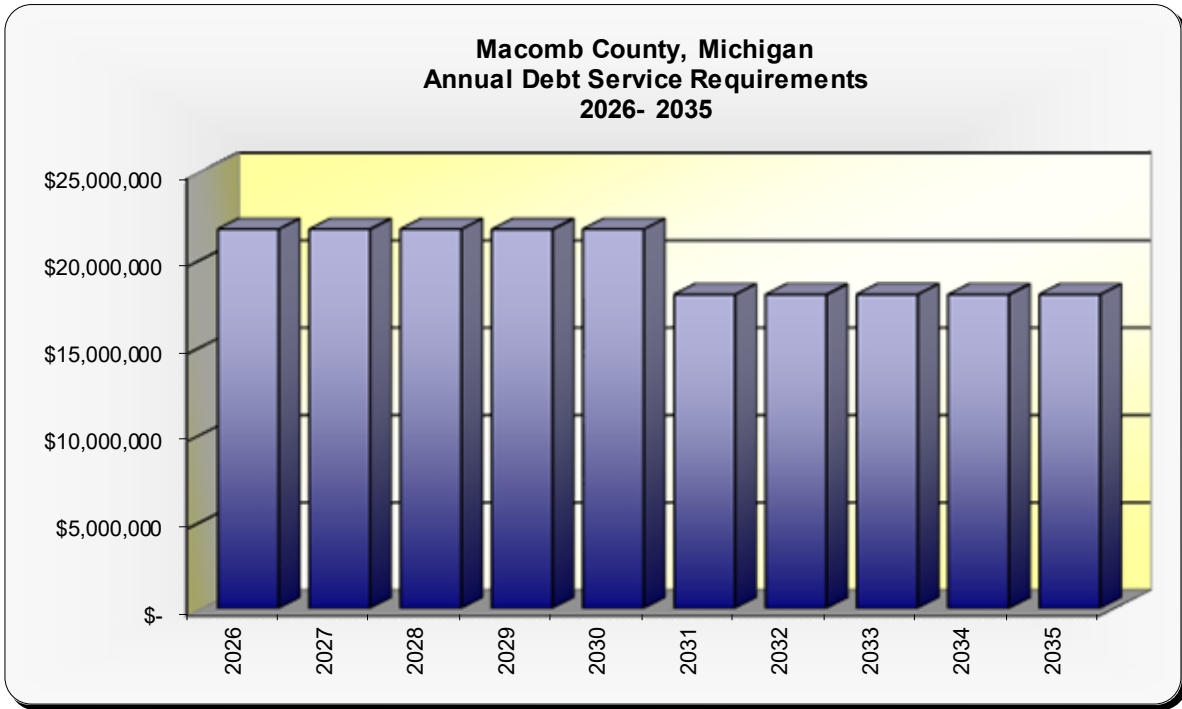
**Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2026-2035**

Year	Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care		Total
	Principal	Interest	Principal	Interest	
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>\$ 17,185,000</u>	<u>\$ 1,487,414</u>	<u>\$ 38,090,000</u>	<u>\$ 2,926,612</u>	

Year	Series 2020 Retiree Health Care Refunding		Totals		Total
	Principal	Interest	Principal	Interest	
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>\$ 121,695,000</u>	<u>\$ 16,868,968</u>	<u>\$ 176,970,000</u>	<u>\$ 21,282,994</u>	<u>\$ 198,252,994</u>

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

Debt Service Fund (continued)



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

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, 2025 is \$39.8 billion. Therefore, the County's debt limitation was \$3.9 billion at year-end. The County's outstanding debt of \$176.9 million at December 31, 2025, 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 was re-opened to this group in 2025.

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 101.5% funded.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

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)
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)
2024	1,196,803,134	1,179,334,203	(17,468,931)	101.5%	100,118,153	(17.45)

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, 2022, the date of the most recent actuarial valuation, the plan was 84.0% 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%
2022	431,668,034	514,041,092	82,373,058	84.0%	82,150,003	100.3%

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2026

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, 2023, 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 Action – to account for expenditures and revenues associated with, but not limited to, the following services: Emergency Food Banks, General Community Programming, Head Start, LIHEAP, Project Reach, 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 & Community Services Grants Funds – to account for revenues from State and Federal grants to improve health protection for the citizens of Macomb County.

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 auto theft prevention, secondary road patrols, training and equipment purchases.

Veterans' Affairs - to account for revenues and related expenditures which 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 2026 - Adopted

Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 367,475,000	\$ 364,687,500	\$ 2,787,500	\$ 121,170,956	\$ 123,958,456
Special Revenue Funds					
Child Care	23,725,100	23,725,100	-	973,350	973,350
Circuit Court Programs	803,100	803,100	-	470,689	470,689
Community Corrections	2,846,300	2,846,300	-	(510,394)	(510,394)
Concealed Pistol License	450,000	600,700	(150,700)	2,157,463	2,006,763
Emergency Management Grants	5,640,000	5,731,700	(91,700)	298,831	207,131
E-911 Radio Maintenance	521,100	1,554,400	(1,033,300)	325,891	(707,409)
Friend of the Court	16,123,400	16,356,800	(233,400)	957,989	724,589
Health and Community Services Grants	991,540	991,540	-	-	-
Health Grants	12,833,500	13,591,100	(757,600)	3,914,570	3,156,970
Macomb Community Action	42,905,600	42,476,100	429,500	15,602,797	16,032,297
Michigan Works!	-	-	-	4,624	4,624
MSUE Grants	-	68,500	(68,500)	95,196	26,696
Non-Motorized Trails	51,045	150,000	(98,955)	285,240	186,285
Office of Senior Services	8,253,500	8,253,500	-	112,255	112,255
Opioid Settlement Fund	3,028,000	3,028,000	-	14,954,766	14,954,766
Planning Grants	13,476,160	15,721,742	(2,245,582)	4,489,255	2,243,673
Prosecuting Attorney Federal Forfeitures	-	5,050	(5,050)	5,057	7
Prosecuting Attorney Forfeitures	-	80,200	(80,200)	141,134	60,934
Prosecuting Attorney Grants	6,204,000	6,204,000	-	98,563	98,563
Public Defender's Fund	14,550,800	14,550,800	-	(921,452)	(921,452)
Register of Deeds Remonumentation Fund	114,651	114,651	-	(99,487)	(99,487)
Register of Deeds Technology Fund	750,000	1,573,200	(823,200)	1,468,674	645,474
Sheriff Grants	3,097,700	3,097,700	-	369,845	369,845
Sheriff E911 Dispatch Fund	13,580,600	11,810,300	1,770,300	5,775,899	7,546,199
Veterans' Affairs	2,862,500	2,975,400	(112,900)	2,316,531	2,203,631
Veterans Grants	261,485	261,485	-	(97,647)	(97,647)
Enterprise Funds					
Freedom Hill Park	410,000	575,700	(165,700)	1,079,511	913,811
Martha T. Berry Medical Care Facility	45,450,436	45,450,436	-	2,951,481	2,951,481
Debt Service Fund	3,736,400	3,766,400	(30,000)	45,237	15,237
	<u>590,141,917</u>	<u>591,051,404</u>	<u>(909,487)</u>	<u>178,436,823</u>	<u>177,527,336</u>
September 30 Year End Funds					
Special Revenue Funds					
Roads	164,218,765	164,218,765	-	124,225,220	124,225,220
Enterprise Funds					
Community Mental Health	328,768,246	328,768,246	-	65,616,763	65,616,763
Substance Abuse	31,177,950	31,177,950	-	23,340,134	23,340,134
	<u>524,164,961</u>	<u>524,164,961</u>	<u>-</u>	<u>213,182,117</u>	<u>213,182,117</u>
	<u>\$ 1,114,306,878</u>	<u>\$ 1,115,216,365</u>	<u>\$ (909,487)</u>	<u>\$ 391,618,940</u>	<u>\$ 390,709,453</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	\$ 376,015,400	\$ 368,462,322	\$ 7,553,078	\$ 123,958,456	131,511,534
Special Revenue Funds					
Child Care	24,100,100	24,100,100	-	973,350	973,350
Circuit Court Programs	703,100	703,100	-	470,689	470,689
Community Corrections	2,863,000	2,863,000	-	(510,394)	(510,394)
Concealed Pistol License	450,000	601,900	(151,900)	2,006,763	1,854,863
Emergency Management Grants	2,871,000	2,892,100	(21,100)	207,131	186,031
E-911 Radio Maintenance	521,100	1,520,300	(999,200)	(707,409)	(1,706,609)
Friend of the Court	16,134,900	16,134,900	-	724,589	724,589
Health and Community Services Grants	941,540	941,540	-	-	-
Health Grants	12,958,300	13,664,100	(705,800)	3,156,970	2,451,170
Macomb Community Action	42,905,600	42,476,100	429,500	16,032,297	16,461,797
Michigan Works!	-	-	-	4,624	4,624
MSUE Grants	-	28,100	(28,100)	26,696	(1,404)
Non-Motorized Trails	51,045	150,000	(98,955)	186,285	87,330
Office of Senior Services	8,253,500	8,253,500	-	112,255	112,255
Opioid Settlement Fund	3,028,000	3,028,000	-	14,954,766	14,954,766
Planning Grants	13,476,160	15,721,742	(2,245,582)	2,243,673	(1,909)
Prosecuting Attorney Federal Forfeitures	-	-	-	7	7
Prosecuting Attorney Forfeitures	-	-	-	60,934	60,934
Prosecuting Attorney Grants	5,523,500	5,523,500	-	98,563	98,563
Public Defender's Fund	15,402,500	15,402,500	-	(921,452)	(921,452)
Register of Deeds Remonumentation Fund	114,651	114,651	-	(99,487)	(99,487)
Register of Deeds Technology Fund	750,000	1,575,100	(825,100)	645,474	(179,626)
Sheriff Grants	3,400,000	3,400,000	-	369,845	369,845
Sheriff E911 Dispatch Fund	13,872,000	12,073,000	1,799,000	7,546,199	9,345,199
Veterans' Affairs	2,942,600	2,989,400	(46,800)	2,203,631	2,156,831
Veterans Grants	-	-	-	(97,647)	(97,647)
Enterprise Funds					
Freedom Hill Park	410,000	580,300	(170,300)	913,811	743,511
Martha T. Berry Medical Care Facility	43,454,797	43,454,797	-	2,951,481	2,951,481
Debt Service Fund	3,734,900	3,764,900	(30,000)	15,237	(14,763)
	<u>594,877,693</u>	<u>590,418,952</u>	<u>4,458,741</u>	<u>177,527,336</u>	<u>181,986,077</u>
September 30 Year End Funds					
Special Revenue Funds					
Roads	152,010,638	152,010,638	-	124,225,220	124,225,220
Enterprise Funds					
Community Mental Health	375,774,594	375,774,594	-	65,616,763	65,616,763
Substance Abuse	31,494,338	31,494,338	-	23,340,134	23,340,134
	<u>559,279,570</u>	<u>559,279,570</u>	<u>-</u>	<u>213,182,117</u>	<u>213,182,117</u>
	<u>\$ 1,154,157,263</u>	<u>\$ 1,149,698,522</u>	<u>\$ 4,458,741</u>	<u>\$ 390,709,453</u>	<u>\$ 395,168,194</u>

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

Fiscal Year 2028 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 384,719,000	\$ 376,649,237	\$ 8,069,763	\$ 131,511,534	139,581,297
Special Revenue Funds					
Child Care	24,483,200	24,483,200	-	973,350	973,350
Circuit Court Programs	703,100	703,100	-	470,689	470,689
Community Corrections	2,880,200	2,880,200	-	(510,394)	(510,394)
Concealed Pistol License	450,000	603,100	(153,100)	1,854,863	1,701,763
Emergency Management Grants	-	-	-	186,031	186,031
E-911 Radio Maintenance	521,100	1,455,300	(934,200)	(1,706,609)	(2,640,809)
Friend of the Court	16,506,300	16,506,300	-	724,589	724,589
Health and Community Services Grants	941,540	941,540	-	-	-
Health Grants	13,194,900	13,855,500	(660,600)	2,451,170	1,790,570
Macomb Community Action	42,905,600	42,476,100	429,500	16,461,797	16,891,297
Michigan Works!	-	-	-	4,624	4,624
MSUE Grants	-	7,600	(7,600)	(1,404)	(9,004)
Non-Motorized Trails	51,045	150,000	(98,955)	87,330	(11,625)
Office of Senior Services	8,253,500	8,253,500	-	112,255	112,255
Opioid Settlement Fund	3,028,000	3,028,000	-	14,954,766	14,954,766
Planning Grants	13,476,160	15,721,742	(2,245,582)	(1,909)	(2,247,491)
Prosecuting Attorney Federal Forfeitures	-	-	-	7	7
Prosecuting Attorney Forfeitures	-	-	-	60,934	60,934
Prosecuting Attorney Grants	5,011,500	5,011,500	-	98,563	98,563
Public Defender's Fund	16,294,600	16,294,600	-	(921,452)	(921,452)
Register of Deeds Remonumentation Fund	114,651	114,651	-	(99,487)	(99,487)
Register of Deeds Technology Fund	750,000	1,577,100	(827,100)	(179,626)	(1,006,726)
Sheriff Grants	3,449,400	3,449,400	-	369,845	369,845
Sheriff E911 Dispatch Fund	14,164,900	12,383,700	1,781,200	9,345,199	11,126,399
Veterans' Affairs	3,035,200	3,003,800	31,400	2,156,831	2,188,231
Veterans Grants	-	-	-	(97,647)	(97,647)
Enterprise Funds					
Freedom Hill Park	460,000	608,800	(148,800)	743,511	594,711
Martha T. Berry Medical Care Facility	43,481,161	43,481,161	-	2,951,481	2,951,481
Debt Service Fund	3,735,200	3,765,200	(30,000)	(14,763)	(44,763)
	<u>602,610,257</u>	<u>597,404,331</u>	<u>5,205,926</u>	<u>181,986,077</u>	<u>187,192,003</u>
September 30 Year End Funds					
Special Revenue Funds					
Roads	156,570,958	156,570,958	-	124,225,220	124,225,220
Enterprise Funds					
Community Mental Health	380,872,202	380,872,202	-	65,616,763	65,616,763
Substance Abuse	31,815,607	31,815,607	-	23,340,134	23,340,134
	<u>569,258,767</u>	<u>569,258,767</u>	<u>-</u>	<u>213,182,117</u>	<u>213,182,117</u>
	<u>\$ 1,171,869,024</u>	<u>\$ 1,166,663,098</u>	<u>\$ 5,205,926</u>	<u>\$ 395,168,194</u>	<u>\$ 400,374,120</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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	151,119,333	162,049,444	174,435,487	184,303,915	186,485,700	192,084,300
Licenses & Permits	3,345,023	3,469,168	3,340,700	3,245,700	3,245,700	3,275,730
Intergovernmental	347,342,034	307,842,086	395,526,300	323,951,075	308,277,624	311,404,355
Charges for Services	374,718,078	418,421,402	425,939,025	437,989,433	489,261,543	496,138,778
Investment Income	26,980,249	37,641,507	22,980,434	19,829,186	20,195,710	20,103,325
Fines & Forfeitures	1,086,973	1,446,413	811,000	859,500	859,500	859,500
Reimbursements	8,596,081	10,463,307	9,863,500	11,238,495	11,311,385	11,382,660
Indirect Cost Allocation	48,468,784	55,528,003	56,469,200	66,284,800	67,818,200	69,398,300
Other Revenue	10,480,570	19,780,951	12,514,351	7,179,553	6,108,129	5,707,186
Total Revenues	972,137,125	1,016,642,280	1,101,879,997	1,054,881,657	1,093,563,491	1,110,354,134
Expenditures By Category:						
Personnel	311,259,978	340,698,314	366,555,407	382,027,895	390,354,578	400,172,968
Supplies & Services	60,668,434	61,820,375	88,222,747	84,686,018	84,802,858	86,246,536
Room & Board	768,278	2,373,191	2,480,000	2,480,000	2,480,000	2,480,000
Conferences & Training	1,716,957	1,590,320	2,975,936	2,666,194	2,604,345	2,600,444
Utilities	6,992,822	5,936,507	7,738,629	6,779,318	6,844,004	6,896,469
Repairs & Maintenance	14,949,371	16,423,369	21,341,823	17,834,531	17,796,700	17,826,237
Road Construction & Maintenance	158,075,961	120,298,121	177,336,221	108,169,647	98,210,504	101,156,819
Vehicle Operations	3,361,712	3,143,835	5,912,613	5,594,213	5,931,817	6,063,806
Contract Services	296,253,088	324,861,832	360,550,859	352,711,805	396,247,085	398,130,895
Internal Services	48,213,183	56,066,135	57,974,750	67,726,916	69,126,616	70,584,016
Capital Outlay	10,748,469	11,912,770	28,128,272	29,543,907	19,084,543	17,415,518
Debt Service - Principal	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000	3,430,000
Debt Service - Interest and fees	866,024	748,824	626,800	516,400	414,900	305,200
Total Expenditures	916,744,278	948,863,593	1,122,954,057	1,063,956,844	1,097,217,950	1,113,308,908
Revenues Over (Under) Expenditures	55,392,847	67,778,687	(21,074,060)	(9,075,187)	(3,654,459)	(2,954,774)
Other Financing Sources (Uses):						
Transfers in - General Fund	34,288,969	42,342,257	46,752,272	51,099,621	52,268,172	53,189,290
Transfers in - Other Funds	18,836,399	15,178,219	17,209,538	8,325,600	8,325,600	8,325,600
Transfers out	(64,563,117)	(71,432,975)	(75,426,602)	(51,259,521)	(52,480,572)	(53,354,190)
Total Other Financing Sources (Uses):	(11,437,749)	(13,912,499)	(11,464,792)	8,165,700	8,113,200	8,160,700
Net Increase (Decrease) in Fund Balance	43,955,098	53,866,187	(32,538,852)	(909,487)	4,458,741	5,205,926
Fund Balance, Beginning of Year	326,336,507	370,291,605	424,157,792	391,618,940	390,709,453	395,168,194
Fund Balance, End of Year	\$ 370,291,605	\$ 424,157,792	\$ 391,618,940	\$ 390,709,453	\$ 395,168,194	\$ 400,374,120

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ 151,119,333	\$ 162,049,444	\$ 174,435,487	\$ 184,303,915	\$ 186,485,700	\$ 192,084,300
Licenses & Permits	3,345,023	3,469,168	3,340,700	3,245,700	3,245,700	3,275,730
Intergovernmental	347,342,034	307,842,086	395,526,300	323,951,075	308,277,624	311,404,355
Charges for Services	374,718,078	418,421,402	425,939,025	437,989,433	489,261,543	496,138,778
Investment Income	26,980,249	37,641,507	22,980,434	19,829,186	20,195,710	20,103,325
Fines & Forfeitures	1,086,973	1,446,413	811,000	859,500	859,500	859,500
Reimbursements	8,596,081	10,463,307	9,863,500	11,238,495	11,311,385	11,382,660
Indirect Cost Allocation	48,468,784	55,528,003	56,469,200	66,284,800	67,818,200	69,398,300
Other Revenue	10,480,570	19,780,951	12,514,351	7,179,553	6,108,129	5,707,186
Total Revenues	972,137,125	1,016,642,280	1,101,879,997	1,054,881,657	1,093,563,491	1,110,354,134
Expenditures:						
Legislative	2,306,821	2,274,654	2,742,400	2,881,200	2,940,000	3,000,400
Judicial	70,607,625	77,849,042	90,006,242	91,995,050	93,408,600	95,259,299
General Government	72,471,541	81,460,967	96,228,741	96,690,693	96,974,493	98,966,891
Public Safety	105,307,981	124,442,858	139,335,935	139,163,000	140,367,100	141,208,400
Public Works	223,079,058	172,725,141	243,897,393	167,705,002	159,977,535	164,694,127
Health & Welfare	427,935,411	474,008,726	518,286,474	531,635,892	580,120,479	588,415,273
Recreation & Culture	538,616	438,064	561,800	575,700	580,300	583,800
Capital Outlay	10,748,469	11,912,770	28,128,272	29,543,907	19,084,543	17,415,518
Debt Service - Principal	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000	3,430,000
Debt Service - Interest & Fees	878,756	761,372	656,800	546,400	444,900	335,200
Total Expenditures	916,744,278	948,863,593	1,122,954,057	1,063,956,844	1,097,217,950	1,113,308,908
Revenues Over (Under) Expenditures	55,392,847	67,778,687	(21,074,060)	(9,075,187)	(3,654,459)	(2,954,774)
Other Financing Sources (Uses):						
Transfers in - General Fund	34,288,969	42,342,257	46,752,272	51,099,621	52,268,172	53,189,290
Transfers in - Other Funds	18,836,399	15,178,219	17,209,538	8,325,600	8,325,600	8,325,600
Transfers out	(64,563,117)	(71,432,975)	(75,426,602)	(51,259,521)	(52,480,572)	(53,354,190)
Total Other Financing Sources (Uses):	(11,437,749)	(13,912,499)	(11,464,792)	8,165,700	8,113,200	8,160,700
Net Increase (Decrease) in Fund Balance	43,955,098	53,866,187	(32,538,852)	(909,487)	4,458,741	5,205,926
Fund Balance, Beginning of Year	326,336,507	370,291,605	424,157,792	391,618,940	390,709,453	395,168,194
Fund Balance, End of Year	\$ 370,291,605	\$ 424,157,792	\$ 391,618,940	\$ 390,709,453	\$ 395,168,194	\$ 400,374,120

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

	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Legislative						
General Fund	\$ 2,306,821	\$ 2,274,654	\$ 2,742,400	\$ 2,881,200	\$ 2,940,000	\$ 3,000,400
Judicial						
General Fund	46,476,674	49,407,598	51,558,600	54,602,500	55,669,500	56,768,699
Circuit Court Programs	778,697	740,518	859,875	803,100	703,100	703,100
Friend of the Court	12,153,825	12,878,878	14,759,700	15,749,400	16,110,000	16,481,400
MIDC	7,506,489	9,357,046	16,762,334	14,550,800	15,402,500	16,294,600
Prosecuting Attorney Federal Forfeiture	-	-	-	5,050	-	-
Prosecuting Attorney Forfeiture	1,741	28,656	100,000	80,200	-	-
Prosecuting Attorney Grants	3,690,199	5,436,346	5,965,733	6,204,000	5,523,500	5,011,500
General government						
General Fund	69,811,299	76,467,746	76,478,190	78,564,400	78,845,100	80,834,298
Non-Motorized Trails	102,890	85,805	150,000	150,000	150,000	150,000
Planning Grants	1,255,585	3,330,692	17,435,500	15,717,742	15,717,742	15,717,742
Register of Deeds Remonumentation Fund	153,885	168,618	114,651	114,651	114,651	114,651
Register of Deeds Technology Fund	807,655	986,015	1,505,500	1,553,200	1,555,100	1,557,100
Clerk CPL	340,227	422,091	544,900	590,700	591,900	593,100
Public Safety						
General Fund	93,067,035	103,336,825	110,285,204	114,640,200	117,870,900	121,200,100
Community Corrections	2,358,082	2,459,946	2,635,635	2,846,300	2,863,000	2,880,200
E911 Dispatch Fund	5,258,936	10,940,370	11,168,091	11,710,000	11,970,200	12,278,400
Emergency Management Grants	1,500,083	4,558,138	9,567,651	5,359,400	2,797,700	-
E911 Radio Maintenance	358,140	683,728	1,136,500	1,514,400	1,470,300	1,405,300
Sheriff Grants	2,765,705	2,463,850	4,542,854	3,092,700	3,395,000	3,444,400
Public Works						
General Fund	9,333,981	10,095,965	10,550,200	11,055,600	11,304,500	11,560,900
Roads	213,745,077	162,629,176	233,347,193	156,649,402	148,673,035	153,133,227
Health & Welfare						
General Fund	26,206,245	28,926,199	32,710,834	35,738,550	36,276,450	36,857,850
Child Care Fund	10,960,223	17,480,590	23,512,509	23,720,100	24,095,100	24,478,200
Community Mental Health	263,397,690	308,330,052	331,053,694	328,760,246	375,766,354	380,863,715
Macomb Community Action	42,843,922	34,226,157	41,056,550	42,223,800	42,223,800	42,223,800
Health & Community Services Grants	-	-	175,000	991,540	941,540	941,540
Health Grants	10,371,035	10,808,179	15,065,325	13,232,100	13,410,100	13,601,500
Martha T Berry Medical Care Facility	35,250,673	38,847,296	38,026,934	41,345,721	41,754,797	43,481,161
Michigan Works!	4,327,455	2,159,563	-	-	-	-
MSUE Grants	37,374	28,611	76,800	68,500	28,100	7,600
Office of Senior Services	8,641,184	7,755,567	7,404,512	8,233,500	8,233,500	8,233,500
Opioid Settlement	181,711	1,227,012	2,485,000	2,928,000	2,928,000	2,928,000
Substance Abuse	23,166,863	21,187,403	23,023,629	31,177,950	31,494,338	31,815,607
Veterans' Affairs	2,263,903	2,522,364	3,403,774	2,954,400	2,968,400	2,982,800
Veterans Grants	287,132	509,733	291,913	261,485	-	-
Recreation & Culture						
Freedom Hill Park	538,616	438,064	561,800	575,700	580,300	583,800
Debt Service						
Principal	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000	3,430,000
Interest & Fees	878,756	761,372	656,800	546,400	444,900	335,200
Capital Outlay	10,748,469	11,912,770	28,128,272	29,543,907	19,084,543	17,415,518
Total Operating Expenditures	916,744,278	948,863,593	1,122,954,057	1,063,956,844	1,097,217,950	1,113,308,908

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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Amended</u>	<u>2026 Adopted</u>	<u>2027 Forecasted</u>	<u>2028 Forecasted</u>
Transfers Out						
General Fund	52,293,491	66,605,260	65,914,364	51,099,621	52,318,172	53,189,290
Macomb Community Action - Dec 31 Year End	1,345,527	-	175,000	75,600	75,600	75,600
E911 Dispatch Fund	-	194,170	302,700	84,300	86,800	89,300
Health Grants - Dec 31 Year End	-	9,026	-	-	-	-
Homeland Security Grants	-	-	818,271	-	-	-
Office of Senior Services	1,270,361	-	-	-	-	-
Substance Abuse	9,653,738	4,624,519	8,216,267	-	-	-
Total Transfers	<u>64,563,117</u>	<u>71,432,975</u>	<u>75,426,602</u>	<u>51,259,521</u>	<u>52,480,572</u>	<u>53,354,190</u>
Total Expenditures	<u>\$ 981,307,395</u>	<u>\$ 1,020,296,569</u>	<u>\$ 1,198,380,659</u>	<u>\$ 1,115,216,365</u>	<u>\$ 1,149,698,522</u>	<u>\$ 1,166,663,098</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, 2026

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 177,526,700	\$ -	\$ -	\$ 6,777,215	\$ 184,303,915
Licenses & Permits	1,794,700	1,001,000	-	450,000	3,245,700
Intergovernmental	56,249,700	156,501,684	2,779,622	108,420,069	323,951,075
Charges for Services	37,134,900	2,015,000	317,117,366	81,722,167	437,989,433
Investment Income	9,500,000	4,405,081	5,021,905	902,200	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	296,000	97,353	6,739,200	7,179,553
Total Revenues	<u>359,225,000</u>	<u>164,218,765</u>	<u>325,016,246</u>	<u>206,421,646</u>	<u>1,054,881,657</u>
Expenditures By Category:					
Personnel	190,732,800	37,177,370	42,449,040	111,668,685	382,027,895
Supplies & Services	20,258,350	3,066,768	6,481,008	54,879,892	84,686,018
Room & Board	-	-	-	2,480,000	2,480,000
Conferences & Training	913,000	239,268	136,814	1,377,112	2,666,194
Utilities	4,686,500	699,762	171,956	1,221,100	6,779,318
Repairs & Maintenance	14,126,900	691,471	203,584	2,812,576	17,834,531
Road Construction & Maintenance	-	108,169,647	-	-	108,169,647
Vehicle Operations	1,200,100	3,981,250	28,463	384,400	5,594,213
Contract Services	14,755,500	2,623,866	279,289,381	56,043,058	352,711,805
Internal Services	50,809,300	-	-	16,917,616	67,726,916
Capital Outlay	16,105,429	7,569,363	8,000	5,861,115	29,543,907
Debt Service - Principal	-	-	-	3,220,000	3,220,000
Debt Service - Interest and fees	-	-	-	516,400	516,400
Total Expenditures	<u>313,587,879</u>	<u>164,218,765</u>	<u>328,768,246</u>	<u>257,381,954</u>	<u>1,063,956,844</u>
Revenues Over (Under) Expenditures	<u>45,637,121</u>	<u>-</u>	<u>(3,752,000)</u>	<u>(50,960,308)</u>	<u>(9,075,187)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,752,000	47,347,621	51,099,621
Transfers in - Other Funds	8,250,000	-	-	75,600	8,325,600
Transfers out	(51,099,621)	-	-	(159,900)	(51,259,521)
Total Other Financing Sources (Uses):	<u>(42,849,621)</u>	<u>-</u>	<u>3,752,000</u>	<u>47,263,321</u>	<u>8,165,700</u>
Net Increase (Decrease) in Fund Balance	2,787,500	-	-	(3,696,987)	(909,487)
Fund Balance, Beginning of Year	121,170,956	124,225,220	65,616,763	80,606,001	391,618,940
Fund Balance, End of Year	<u>\$ 123,958,456</u>	<u>\$ 124,225,220</u>	<u>\$ 65,616,763</u>	<u>\$ 76,909,014</u>	<u>\$ 390,709,453</u>

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	1,953,400	12,965,604	12,197,700
Charges for Services	18,000	372,956	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	100,000
Other Revenue	-	125,000	-
Total Revenues	<u>1,971,400</u>	<u>13,463,560</u>	<u>12,297,700</u>
Expenditures:			
Personnel	2,138,400	574,108	6,233,700
Supplies & Services	91,600	14,945,583	7,551,500
Room & Board	-	-	-
Conferences & Training	7,000	41,000	271,600
Utilities	-	-	-
Repairs & Maintenance	2,500	-	6,000
Vehicle Operations	-	6,400	-
Contract Services	499,100	135,035	40,000
Internal Services	107,700	15,616	448,000
Capital Outlay	-	4,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>2,846,300</u>	<u>15,721,742</u>	<u>14,550,800</u>
Revenues Over (Under) Expenditures	<u>(874,900)</u>	<u>(2,258,182)</u>	<u>(2,253,100)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	874,900	12,600	2,253,100
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>874,900</u>	<u>12,600</u>	<u>2,253,100</u>
Net Increase (Decrease) in Fund Balance	-	(2,245,582)	-
Fund Balance, Beginning of Year	<u>(510,394)</u>	<u>4,489,255</u>	<u>(921,452)</u>
Fund Balance, End of Year	<u>\$ (510,394)</u>	<u>\$ 2,243,673</u>	<u>\$ (921,452)</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	-	5,640,000	-	-
Charges for Services	-	-	485,100	170,000
Investment Income	-	-	36,000	90,000
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	5,640,000	521,100	260,000
Expenditures:				
Personnel	-	855,200	-	97,200
Supplies & Services	30,000	43,500	1,125,400	171,000
Room & Board	-	-	-	-
Conferences & Training	-	54,000	1,000	-
Utilities	-	-	96,500	110,000
Repairs & Maintenance	-	-	185,000	45,000
Vehicle Operations	-	-	-	30,000
Contract Services	-	4,399,300	1,000	100,000
Internal Services	-	7,400	105,500	22,500
Capital Outlay	-	372,300	40,000	-
Debt Service - Principal	3,220,000	-	-	-
Debt Service - Interest and fees	516,400	-	-	-
Total Expenditures	3,766,400	5,731,700	1,554,400	575,700
Revenues Over (Under) Expenditures	(3,766,400)	(91,700)	(1,033,300)	(315,700)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,736,400	-	-	150,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	3,736,400	-	-	150,000
Net Increase (Decrease) in Fund Balance	(30,000)	(91,700)	(1,033,300)	(165,700)
Fund Balance, Beginning of Year	45,237	298,831	325,891	1,079,511
Fund Balance, End of Year	\$ 15,237	\$ 207,131	\$ (707,409)	\$ 913,811

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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	\$ -	\$ -	\$ -	\$ 4,104,715
Licenses & Permits	-	-	-	-
Intergovernmental	6,261,300	-	4,334,700	-
Charges for Services	556,800	-	-	39,582,326
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	281,795
Other Revenue	1,100	-	-	1,481,600
Total Revenues	6,819,200	-	4,334,700	45,450,436
Expenditures:				
Personnel	8,170,400	-	4,923,200	28,356,249
Supplies & Services	483,500	20,200	264,500	7,742,061
Room & Board	-	-	-	-
Conferences & Training	58,400	10,000	40,300	180,000
Utilities	-	-	-	634,600
Repairs & Maintenance	1,400	-	6,200	890,376
Vehicle Operations	-	-	-	20,000
Contract Services	1,416,000	50,000	160,400	3,522,435
Internal Services	3,102,400	-	809,400	-
Capital Outlay	359,000	-	-	4,104,715
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	13,591,100	80,200	6,204,000	45,450,436
Revenues Over (Under) Expenditures	(6,771,900)	(80,200)	(1,869,300)	-
Other Financing Sources (Uses):				
Transfers in from General Fund	6,014,300	-	1,869,300	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	6,014,300	-	1,869,300	-
Net Increase (Decrease) in Fund Balance	(757,600)	(80,200)	-	-
Fund Balance, Beginning of Year	3,914,570	141,134	98,563	2,951,481
Fund Balance, End of Year	\$ 3,156,970	\$ 60,934	\$ 98,563	\$ 2,951,481

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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	-	-	3,028,000	-
Total Revenues	-	-	3,028,000	-
Expenditures:				
Personnel	-	-	691,800	-
Supplies & Services	-	16,300	362,000	-
Room & Board	-	-	-	-
Conferences & Training	-	2,200	100,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	2,000	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	45,700	1,767,000	5,050
Internal Services	-	2,300	7,200	-
Capital Outlay	-	-	100,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	-	68,500	3,028,000	5,050
Revenues Over (Under) Expenditures	-	(68,500)	-	(5,050)
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	-	(68,500)	-	(5,050)
Fund Balance, Beginning of Year	4,624	95,196	14,954,766	5,057
Fund Balance, End of Year	\$ 4,624	\$ 26,696	\$ 14,954,766	\$ 7

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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	114,651	-	51,045	1,715,700
Charges for Services	-	750,000	-	743,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	165,000
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>114,651</u>	<u>750,000</u>	<u>51,045</u>	<u>2,623,700</u>
Expenditures:				
Personnel	-	384,100	-	1,212,000
Supplies & Services	981	45,000	150,000	1,357,400
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	110,500
Utilities	-	-	-	-
Repairs & Maintenance	-	3,000	-	74,500
Vehicle Operations	-	-	-	158,100
Contract Services	112,670	1,035,000	-	3,000
Internal Services	1,000	66,100	-	177,200
Capital Outlay	-	20,000	-	5,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>114,651</u>	<u>1,573,200</u>	<u>150,000</u>	<u>3,097,700</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(823,200)</u>	<u>(98,955)</u>	<u>(474,000)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	474,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>474,000</u>
Net Increase (Decrease) in Fund Balance	-	(823,200)	(98,955)	-
Fund Balance, Beginning of Year	<u>(99,487)</u>	<u>1,468,674</u>	<u>285,240</u>	<u>369,845</u>
Fund Balance, End of Year	<u>\$ (99,487)</u>	<u>\$ 645,474</u>	<u>\$ 186,285</u>	<u>\$ 369,845</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	Health & Community Services Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,672,500	\$ -
Licenses & Permits	-	450,000	-	-
Intergovernmental	773,000	-	190,000	991,540
Charges for Services	6,208,000	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	779,000	-	-	-
Other Revenue	2,100,000	-	-	-
Total Revenues	9,860,000	450,000	2,862,500	991,540
Expenditures:				
Personnel	9,906,400	453,400	1,535,100	72,500
Supplies & Services	33,800	65,400	685,000	876,040
Room & Board	-	-	-	-
Conferences & Training	110,000	5,000	40,000	4,500
Utilities	-	-	-	-
Repairs & Maintenance	1,364,500	-	3,000	-
Vehicle Operations	5,000	-	2,000	-
Contract Services	90,000	25,000	220,000	38,500
Internal Services	200,300	41,900	469,300	-
Capital Outlay	16,000	10,000	21,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	11,726,000	600,700	2,975,400	991,540
Revenues Over (Under) Expenditures	(1,866,000)	(150,700)	(112,900)	-
Other Financing Sources (Uses):				
Transfers in from General Fund	3,720,600	-	-	-
Transfers in from Other Funds	-	-	-	-
Transfers out	(84,300)	-	-	-
Total Other Financing Sources (Uses):	3,636,300	-	-	-
Net Increase (Decrease) in Fund Balance	1,770,300	(150,700)	(112,900)	-
Fund Balance, Beginning of Year	5,775,899	2,157,463	2,316,531	-
Fund Balance, End of Year	\$ 7,546,199	\$ 2,006,763	\$ 2,203,631	\$ -

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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>Child Care</u>	<u>Circuit Court Programs</u>	<u>Macomb Community Action</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	12,475,100	680,200	26,629,000
Charges for Services	-	5,000	10,204,000
Investment Income	677,800	-	-
Fines & Forfeitures	-	-	-
Reimbursements	85,000	-	-
Other Revenue	-	-	3,500
Total Revenues	<u>13,237,900</u>	<u>685,200</u>	<u>36,836,500</u>
Expenditures:			
Personnel	12,954,000	75,000	\$ 16,365,600
Supplies & Services	2,701,000	231,600	13,792,700
Room & Board	2,480,000	-	-
Conferences & Training	86,200	5,800	172,600
Utilities	380,000	-	-
Repairs & Maintenance	112,500	-	31,800
Vehicle Operations	4,500	-	71,400
Contract Services	2,017,600	471,800	8,123,000
Internal Services	2,984,300	18,900	3,666,700
Capital Outlay	5,000	-	176,700
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>23,725,100</u>	<u>803,100</u>	<u>42,400,500</u>
Revenues Over (Under) Expenditures	<u>(10,487,200)</u>	<u>(117,900)</u>	<u>(5,564,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	10,487,200	117,900	5,993,500
Transfers in from Other Funds	-	-	75,600
Transfers out	-	-	(75,600)
Total Other Financing Sources (Uses):	<u>10,487,200</u>	<u>117,900</u>	<u>5,993,500</u>
Net Increase (Decrease) in Fund Balance	-	-	429,500
Fund Balance, Beginning of Year	<u>973,350</u>	<u>470,689</u>	<u>15,602,797</u>
Fund Balance, End of Year	<u>\$ 973,350</u>	<u>\$ 470,689</u>	<u>\$ 16,032,297</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

	<u>Office of Senior Services</u>	<u>Friend of the Court</u>	<u>Veterans Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,496,600	11,052,500	211,485
Charges for Services	1,147,000	722,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>4,643,600</u>	<u>11,774,500</u>	<u>261,485</u>
Expenditures:			
Personnel	3,438,600	11,692,600	109,876
Supplies & Services	993,100	195,800	149,336
Room & Board	-	-	-
Conferences & Training	12,600	35,000	-
Utilities	-	-	-
Repairs & Maintenance	4,800	80,000	-
Vehicle Operations	79,000	8,000	-
Contract Services	2,516,700	262,800	2,273
Internal Services	1,188,700	3,475,200	-
Capital Outlay	20,000	607,400	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>8,253,500</u>	<u>16,356,800</u>	<u>261,485</u>
Revenues Over (Under) Expenditures	<u>(3,609,900)</u>	<u>(4,582,300)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,609,900	4,348,900	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,609,900</u>	<u>4,348,900</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(233,400)	-
Fund Balance, Beginning of Year	<u>112,255</u>	<u>957,989</u>	<u>(97,647)</u>
Fund Balance, End of Year	<u>\$ 112,255</u>	<u>\$ 724,589</u>	<u>\$ (97,647)</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	Total
	Abuse (Year End 09/30)	Sub-total	Sub-total	
Revenues:				
Property Taxes	\$ -	\$ 6,777,215	\$ -	\$ 6,777,215
Licenses & Permits	-	450,000	-	450,000
Intergovernmental	6,686,544	101,733,525	6,686,544	108,420,069
Charges for Services	20,707,985	61,014,182	20,707,985	81,722,167
Investment Income	98,400	803,800	98,400	902,200
Fines & Forfeitures	-	165,000	-	165,000
Reimbursements	-	1,245,795	-	1,245,795
Other Revenue	-	6,739,200	-	6,739,200
Total Revenues	<u>27,492,929</u>	<u>178,928,717</u>	<u>27,492,929</u>	<u>206,421,646</u>
Expenditures:				
Personnel	1,429,252	110,239,433	1,429,252	111,668,685
Supplies & Services	755,591	54,124,301	755,591	54,879,892
Room & Board	-	2,480,000	-	2,480,000
Conferences & Training	9,412	1,367,700	9,412	1,377,112
Utilities	-	1,221,100	-	1,221,100
Repairs & Maintenance	-	2,812,576	-	2,812,576
Vehicle Operations	-	384,400	-	384,400
Contract Services	28,983,695	27,059,363	28,983,695	56,043,058
Internal Services	-	16,917,616	-	16,917,616
Capital Outlay	-	5,861,115	-	5,861,115
Debt Service - Principal	-	3,220,000	-	3,220,000
Debt Service - Interest and fees	-	516,400	-	516,400
Total Expenditures	<u>31,177,950</u>	<u>226,204,004</u>	<u>31,177,950</u>	<u>257,381,954</u>
Revenues Over (Under) Expenditures	<u>(3,685,021)</u>	<u>(47,275,287)</u>	<u>(3,685,021)</u>	<u>(50,960,308)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,685,021	43,662,600	3,685,021	47,347,621
Transfers in from Other Funds	-	75,600	-	75,600
Transfers out	-	(159,900)	-	(159,900)
Total Other Financing Sources (Uses):	<u>3,685,021</u>	<u>43,578,300</u>	<u>3,685,021</u>	<u>47,263,321</u>
Net Increase (Decrease) in Fund Balance	-	(3,696,987)	-	(3,696,987)
Fund Balance, Beginning of Year	<u>23,340,134</u>	<u>57,265,867</u>	<u>23,340,134</u>	<u>80,606,001</u>
Fund Balance, End of Year	<u>\$ 23,340,134</u>	<u>\$ 53,568,880</u>	<u>\$ 23,340,134</u>	<u>\$ 76,909,014</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 Fund	Roads		Community Mental Health Enterprise Fund		Nonmajor Funds
		Special Revenue Fund				
Revenues:						
Property Taxes	\$ 183,733,100	\$ -	\$ -	\$ 2,752,600	\$ 186,485,700	
Licenses & Permits	1,794,700	1,001,000	-	450,000	3,245,700	
Intergovernmental	56,442,100	143,651,018	2,779,622	105,404,884	308,277,624	
Charges for Services	37,687,300	2,035,000	364,374,633	85,164,610	489,261,543	
Investment Income	9,500,000	5,027,620	4,770,810	897,280	20,195,710	
Fines & Forfeitures	694,500	-	-	165,000	859,500	
Reimbursements	10,048,500	-	-	1,262,885	11,311,385	
Indirect Cost Allocation	67,818,200	-	-	-	67,818,200	
Other Revenue	47,000	296,000	97,529	5,667,600	6,108,129	
Total Revenues	<u>367,765,400</u>	<u>152,010,638</u>	<u>372,022,594</u>	<u>201,764,859</u>	<u>1,093,563,491</u>	
Expenditures By Category:						
Personnel	195,414,900	38,768,427	43,718,987	112,452,264	390,354,578	
Supplies & Services	19,790,650	3,168,053	6,654,270	55,189,885	84,802,858	
Room & Board	-	-	-	2,480,000	2,480,000	
Conferences & Training	914,400	219,333	140,918	1,329,694	2,604,345	
Utilities	4,686,500	734,751	177,115	1,245,638	6,844,004	
Repairs & Maintenance	14,127,000	641,533	209,691	2,818,476	17,796,700	
Road Construction & Maintenance	-	98,210,504	-	-	98,210,504	
Vehicle Operations	1,200,100	4,317,000	29,317	385,400	5,931,817	
Contract Services	14,795,300	2,613,434	324,836,056	54,002,295	396,247,085	
Internal Services	51,977,600	-	-	17,149,016	69,126,616	
Capital Outlay	13,237,700	3,337,603	8,240	2,501,000	19,084,543	
Debt Service - Principal	-	-	-	3,320,000	3,320,000	
Debt Service - Interest and fees	-	-	-	414,900	414,900	
Unallocated Reduction	-	-	-	-	-	
Total Expenditures	<u>316,144,150</u>	<u>152,010,638</u>	<u>375,774,594</u>	<u>253,288,568</u>	<u>1,097,217,950</u>	
Revenues Over (Under) Expenditures	<u>51,621,250</u>	<u>-</u>	<u>(3,752,000)</u>	<u>(51,523,709)</u>	<u>(3,654,459)</u>	
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	3,752,000	48,516,172	52,268,172	
Transfers in - Other Funds	8,250,000	-	-	75,600	8,325,600	
Transfers out	(52,318,172)	-	-	(162,400)	(52,480,572)	
Total Other Financing Sources (Uses):	<u>(44,068,172)</u>	<u>-</u>	<u>3,752,000</u>	<u>48,429,372</u>	<u>8,113,200</u>	
Net Increase (Decrease) in Fund Balance	7,553,078	-	-	(3,094,337)	4,458,741	
Fund Balance, Beginning of Year	123,958,456	124,225,220	65,616,763	76,909,014	390,709,453	
Fund Balance, End of Year	<u>\$ 131,511,534</u>	<u>\$ 124,225,220</u>	<u>\$ 65,616,763</u>	<u>\$ 73,814,677</u>	<u>\$ 395,168,194</u>	

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	1,953,400	12,965,604	12,931,900
Charges for Services	18,000	372,956	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	100,000
Other Revenue	-	125,000	-
	-	-	-
Total Revenues	<u>1,971,400</u>	<u>13,463,560</u>	<u>13,031,900</u>
Expenditures:			
Personnel	2,152,500	574,108	6,669,700
Supplies & Services	91,600	14,945,583	7,928,900
Room & Board	-	-	-
Conferences & Training	7,000	41,000	285,200
Utilities	-	-	-
Repairs & Maintenance	2,500	-	6,300
Vehicle Operations	-	6,400	-
Contract Services	499,100	135,035	42,000
Internal Services	110,300	15,616	470,400
Capital Outlay	-	4,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
	-	-	-
Total Expenditures	<u>2,863,000</u>	<u>15,721,742</u>	<u>15,402,500</u>
Revenues Over (Under) Expenditures	<u>(891,600)</u>	<u>(2,258,182)</u>	<u>(2,370,600)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	891,600	12,600	2,370,600
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
	-	-	-
Total Other Financing Sources (Uses):	<u>891,600</u>	<u>12,600</u>	<u>2,370,600</u>
Net Increase (Decrease) in Fund Balance	-	(2,245,582)	-
Fund Balance, Beginning of Year	<u>(510,394)</u>	<u>2,243,673</u>	<u>(921,452)</u>
Fund Balance, End of Year	<u>\$ (510,394)</u>	<u>\$ (1,909)</u>	<u>\$ (921,452)</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	-	2,871,000	-	-
Charges for Services	-	-	485,100	170,000
Investment Income	-	-	36,000	90,000
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>2,871,000</u>	<u>521,100</u>	<u>260,000</u>
Expenditures:				
Personnel	-	342,000	-	100,100
Supplies & Services	30,000	8,200	1,061,600	172,200
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	-
Utilities	-	-	102,000	110,000
Repairs & Maintenance	-	-	190,600	45,000
Vehicle Operations	-	-	-	30,000
Contract Services	-	2,427,500	1,000	100,000
Internal Services	-	-	115,100	23,000
Capital Outlay	-	94,400	50,000	-
Debt Service - Principal	3,320,000	-	-	-
Debt Service - Interest and fees	414,900	-	-	-
Total Expenditures	<u>3,764,900</u>	<u>2,892,100</u>	<u>1,520,300</u>	<u>580,300</u>
Revenues Over (Under) Expenditures	<u>(3,764,900)</u>	<u>(21,100)</u>	<u>(999,200)</u>	<u>(320,300)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,734,900	-	-	150,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>3,734,900</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
Net Increase (Decrease) in Fund Balance	(30,000)	(21,100)	(999,200)	(170,300)
Fund Balance, Beginning of Year	15,237	207,131	(707,409)	913,811
Fund Balance, End of Year	<u>\$ (14,763)</u>	<u>\$ 186,031</u>	<u>\$ (1,706,609)</u>	<u>\$ 743,511</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

	Health Grants	Prosecuting Attorney Forfeitures	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	6,157,000	-	3,637,300	-
Charges for Services	556,800	-	-	42,748,912
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	295,885
Other Revenue	1,100	-	-	410,000
Total Revenues	6,714,900	-	3,637,300	43,454,797
Expenditures:				
Personnel	8,356,800	-	4,324,000	28,514,025
Supplies & Services	475,900	-	231,400	7,974,323
Room & Board	-	-	-	-
Conferences & Training	58,400	-	30,300	180,000
Utilities	-	-	-	653,638
Repairs & Maintenance	1,400	-	6,200	890,376
Vehicle Operations	-	-	-	20,000
Contract Services	1,415,200	-	105,300	3,522,435
Internal Services	3,102,400	-	826,300	-
Capital Outlay	254,000	-	-	1,700,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	13,664,100	-	5,523,500	43,454,797
Revenues Over (Under) Expenditures	(6,949,200)	-	(1,886,200)	-
Other Financing Sources (Uses):				
Transfers in from General Fund	6,243,400	-	1,886,200	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	6,243,400	-	1,886,200	-
Net Increase (Decrease) in Fund Balance	(705,800)	-	-	-
Fund Balance, Beginning of Year	3,156,970	60,934	98,563	2,951,481
Fund Balance, End of Year	\$ 2,451,170	\$ 60,934	\$ 98,563	\$ 2,951,481

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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	-	-	-	-
Other Revenue	-	-	3,028,000	-
Total Revenues	-	-	3,028,000	-
Expenditures:				
Personnel	-	-	691,800	-
Supplies & Services	-	9,100	362,000	-
Room & Board	-	-	-	-
Conferences & Training	-	400	100,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	2,000	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	15,900	1,767,000	-
Internal Services	-	700	7,200	-
Capital Outlay	-	-	100,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	-	28,100	3,028,000	-
Revenues Over (Under) Expenditures	-	(28,100)	-	-
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	-	(28,100)	-	-
Fund Balance, Beginning of Year	4,624	26,696	14,954,766	7
Fund Balance, End of Year	\$ 4,624	\$ (1,404)	\$ 14,954,766	\$ 7

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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 Remonumentation	Register of Deeds Technology Fund	Non-Motorized Trails	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	114,651	-	51,045	2,252,300
Charges for Services	-	750,000	-	600,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	165,000
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>114,651</u>	<u>750,000</u>	<u>51,045</u>	<u>3,017,300</u>
Expenditures:				
Personnel	-	384,100	-	1,508,100
Supplies & Services	981	45,000	150,000	1,357,400
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	110,500
Utilities	-	-	-	-
Repairs & Maintenance	-	3,000	-	74,500
Vehicle Operations	-	-	-	159,100
Contract Services	112,670	1,035,000	-	3,000
Internal Services	1,000	68,000	-	182,400
Capital Outlay	-	20,000	-	5,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>114,651</u>	<u>1,575,100</u>	<u>150,000</u>	<u>3,400,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(825,100)</u>	<u>(98,955)</u>	<u>(382,700)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	382,700
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>382,700</u>
Net Increase (Decrease) in Fund Balance	-	(825,100)	(98,955)	-
Fund Balance, Beginning of Year	<u>(99,487)</u>	<u>645,474</u>	<u>186,285</u>	<u>369,845</u>
Fund Balance, End of Year	<u>\$ (99,487)</u>	<u>\$ (179,626)</u>	<u>\$ 87,330</u>	<u>\$ 369,845</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 E911 Dispatch	Concealed Pistol Licenses	Veterans' Affairs	Health & Community Services Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,752,600	\$ -
Licenses & Permits	-	450,000	-	-
Intergovernmental	773,000	-	190,000	941,540
Charges for Services	6,392,400	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	782,000	-	-	-
Other Revenue	2,100,000	-	-	-
Total Revenues	<u>10,047,400</u>	<u>450,000</u>	<u>2,942,600</u>	<u>941,540</u>
Expenditures:				
Personnel	10,200,700	453,400	1,535,100	72,500
Supplies & Services	33,800	65,400	685,000	869,040
Room & Board	-	-	-	-
Conferences & Training	110,000	5,000	40,000	-
Utilities	-	-	-	-
Repairs & Maintenance	1,364,500	-	3,000	-
Vehicle Operations	5,000	-	2,000	-
Contract Services	50,000	25,000	220,000	-
Internal Services	206,200	43,100	483,300	-
Capital Outlay	16,000	10,000	21,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>11,986,200</u>	<u>601,900</u>	<u>2,989,400</u>	<u>941,540</u>
Revenues Over (Under) Expenditures	<u>(1,938,800)</u>	<u>(151,900)</u>	<u>(46,800)</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,824,600	-	-	-
Transfers in from Other Funds	-	-	-	-
Transfers out	(86,800)	-	-	-
Total Other Financing Sources (Uses):	<u>3,737,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	1,799,000	(151,900)	(46,800)	-
Fund Balance, Beginning of Year	7,546,199	2,006,763	2,203,631	-
Fund Balance, End of Year	<u>\$ 9,345,199</u>	<u>\$ 1,854,863</u>	<u>\$ 2,156,831</u>	<u>\$ -</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

	<u>Child Care</u>	<u>Circuit Court Programs</u>	<u>Macomb Community Action</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	12,252,900	580,200	26,629,000
Charges for Services	-	5,000	10,204,000
Investment Income	677,800	-	-
Fines & Forfeitures	-	-	-
Reimbursements	85,000	-	-
Other Revenue	-	-	3,500
Total Revenues	<u>13,015,700</u>	<u>585,200</u>	<u>36,836,500</u>
Expenditures:			
Personnel	13,271,800	75,000	16,365,600
Supplies & Services	2,701,000	231,600	13,792,700
Room & Board	2,480,000	-	-
Conferences & Training	86,200	5,800	172,600
Utilities	380,000	-	-
Repairs & Maintenance	112,500	-	31,800
Vehicle Operations	4,500	-	71,400
Contract Services	2,017,600	371,800	8,123,000
Internal Services	3,041,500	18,900	3,666,700
Capital Outlay	5,000	-	176,700
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>24,100,100</u>	<u>703,100</u>	<u>42,400,500</u>
Revenues Over (Under) Expenditures	<u>(11,084,400)</u>	<u>(117,900)</u>	<u>(5,564,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	11,084,400	117,900	5,993,500
Transfers in from Other Funds	-	-	75,600
Transfers out	-	-	(75,600)
Total Other Financing Sources (Uses):	<u>11,084,400</u>	<u>117,900</u>	<u>5,993,500</u>
Net Increase (Decrease) in Fund Balance	-	-	429,500
Fund Balance, Beginning of Year	<u>973,350</u>	<u>470,689</u>	<u>16,032,297</u>
Fund Balance, End of Year	<u>\$ 973,350</u>	<u>\$ 470,689</u>	<u>\$ 16,461,797</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

	<u>Office of Senior Services</u>	<u>Friend of the Court</u>	<u>Veterans Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,496,600	10,920,900	-
Charges for Services	1,147,000	722,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>4,643,600</u>	<u>11,642,900</u>	<u>-</u>
Expenditures:			
Personnel	3,438,600	11,950,200	-
Supplies & Services	993,100	195,800	-
Room & Board	-	-	-
Conferences & Training	12,600	35,000	-
Utilities	-	-	-
Repairs & Maintenance	4,800	80,000	-
Vehicle Operations	79,000	8,000	-
Contract Services	2,516,700	262,800	-
Internal Services	1,188,700	3,578,200	-
Capital Outlay	20,000	24,900	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>8,253,500</u>	<u>16,134,900</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(3,609,900)</u>	<u>(4,492,000)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,609,900	4,492,000	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,609,900</u>	<u>4,492,000</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>112,255</u>	<u>724,589</u>	<u>(97,647)</u>
Fund Balance, End of Year	<u>\$ 112,255</u>	<u>\$ 724,589</u>	<u>\$ (97,647)</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	6,686,544	98,718,340	6,686,544	105,404,884
Charges for Services	20,992,442	64,172,168	20,992,442	85,164,610
Investment Income	93,480	803,800	93,480	897,280
Fines & Forfeitures	-	165,000	-	165,000
Reimbursements	-	1,262,885	-	1,262,885
Other Revenue	-	5,667,600	-	5,667,600
Total Revenues	27,772,466	173,992,393	27,772,466	201,764,859
Expenditures:				
Personnel	1,472,131	110,980,133	1,472,131	112,452,264
Supplies & Services	778,258	54,411,627	778,258	55,189,885
Room & Board	-	2,480,000	-	2,480,000
Conferences & Training	9,694	1,320,000	9,694	1,329,694
Utilities	-	1,245,638	-	1,245,638
Repairs & Maintenance	-	2,818,476	-	2,818,476
Vehicle Operations	-	385,400	-	385,400
Contract Services	29,234,255	24,768,040	29,234,255	54,002,295
Internal Services	-	17,149,016	-	17,149,016
Capital Outlay	-	2,501,000	-	2,501,000
Debt Service - Principal	-	3,320,000	-	3,320,000
Debt Service - Interest and fees	-	414,900	-	414,900
Total Expenditures	31,494,338	221,794,230	31,494,338	253,288,568
Revenues Over (Under) Expenditures	(3,721,872)	(47,801,837)	(3,721,872)	(51,523,709)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,721,872	44,794,300	3,721,872	48,516,172
Transfers in from Other Funds	-	75,600	-	75,600
Transfers out	-	(162,400)	-	(162,400)
Total Other Financing Sources (Uses):	3,721,872	44,707,500	3,721,872	48,429,372
Net Increase (Decrease) in Fund Balance	-	(3,094,337)	-	(3,094,337)
Fund Balance, Beginning of Year	23,340,134	53,568,880	23,340,134	76,909,014
Fund Balance, End of Year	\$ 23,340,134	\$ 50,474,543	\$ 23,340,134	\$ 73,814,677

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, 2028

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue Fund	Mental Health Enterprise Fund		
Revenues:					
Property Taxes	\$ 189,239,100	\$ -	\$ -	\$ 2,845,200	\$ 192,084,300
Licenses & Permits	1,794,700	1,031,030	-	450,000	3,275,730
Intergovernmental	57,422,100	147,960,549	2,779,622	103,242,084	311,404,355
Charges for Services	38,265,400	2,096,050	369,710,604	86,066,724	496,138,778
Investment Income	9,500,000	5,178,449	4,532,270	892,606	20,103,325
Fines & Forfeitures	694,500	-	-	165,000	859,500
Reimbursements	10,107,900	-	-	1,274,760	11,382,660
Indirect Cost Allocation	69,398,300	-	-	-	69,398,300
Other Revenue	47,000	304,880	97,706	5,257,600	5,707,186
Total Revenues	<u>376,469,000</u>	<u>156,570,958</u>	<u>377,120,202</u>	<u>200,193,974</u>	<u>1,110,354,134</u>
Expenditures By Category:					
Personnel	200,481,197	39,931,480	45,027,033	114,733,258	400,172,968
Supplies & Services	20,412,450	3,263,095	6,832,729	55,738,262	86,246,536
Room & Board	-	-	-	2,480,000	2,480,000
Conferences & Training	915,100	225,913	145,146	1,314,285	2,600,444
Utilities	4,686,500	756,794	182,428	1,270,747	6,896,469
Repairs & Maintenance	14,127,000	660,779	215,982	2,822,476	17,826,237
Road Construction & Maintenance	-	101,156,819	-	-	101,156,819
Vehicle Operations	1,200,100	4,446,510	30,196	387,000	6,063,806
Contract Services	15,211,500	2,691,837	328,430,201	51,797,357	398,130,895
Internal Services	53,188,400	-	-	17,395,616	70,584,016
Capital Outlay	13,237,700	3,437,731	8,487	731,600	17,415,518
Debt Service - Principal	-	-	-	3,430,000	3,430,000
Debt Service - Interest and fees	-	-	-	305,200	305,200
Total Expenditures	<u>323,459,947</u>	<u>156,570,958</u>	<u>380,872,202</u>	<u>252,405,801</u>	<u>1,113,308,908</u>
Revenues Over (Under) Expenditures	<u>53,009,053</u>	<u>-</u>	<u>(3,752,000)</u>	<u>(52,211,827)</u>	<u>(2,954,774)</u>
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,752,000	49,437,290	53,189,290
Transfers in - Other Funds	8,250,000	-	-	75,600	8,325,600
Transfers out	(53,189,290)	-	-	(164,900)	(53,354,190)
Total Other Financing Sources (Uses):	<u>(44,939,290)</u>	<u>-</u>	<u>3,752,000</u>	<u>49,347,990</u>	<u>8,160,700</u>
Net Increase (Decrease) in Fund Balance	8,069,763	-	-	(2,863,837)	5,205,926
Fund Balance, Beginning of Year	131,511,534	124,225,220	65,616,763	73,814,677	395,168,194
Fund Balance, End of Year	<u>\$ 139,581,297</u>	<u>\$ 124,225,220</u>	<u>\$ 65,616,763</u>	<u>\$ 70,950,840</u>	<u>\$ 400,374,120</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Fiscal Year Ending December 31, 2028

	<u>Community</u> <u>Corrections</u>	<u>Planning</u> <u>Grants</u>	<u>Public</u> <u>Defender</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	1,953,400	12,965,604	-
Charges for Services	18,000	372,956	13,700,200
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	100,000
Other Revenue	-	125,000	-
Total Revenues	<u>1,971,400</u>	<u>13,463,560</u>	<u>13,800,200</u>
Expenditures:			
Personnel	2,167,000	574,108	-
Supplies & Services	91,600	14,945,583	-
Room & Board	-	-	8,325,500
Conferences & Training	7,000	41,000	-
Utilities	-	-	299,500
Repairs & Maintenance	2,500	-	-
Road Construction & Maintenance	-	-	6,600
Vehicle Operations	-	6,400	-
Contract Services	499,100	135,035	-
Internal Services	113,000	15,616	44,100
Capital Outlay	-	4,000	494,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>2,880,200</u>	<u>15,721,742</u>	<u>16,294,600</u>
Revenues Over (Under) Expenditures	<u>(908,800)</u>	<u>(2,258,182)</u>	<u>(2,494,400)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	908,800	12,600	2,494,400
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>908,800</u>	<u>12,600</u>	<u>2,494,400</u>
Net Increase (Decrease) in Fund Balance	-	(2,245,582)	-
Fund Balance, Beginning of Year	<u>(510,394)</u>	<u>(1,909)</u>	<u>(921,452)</u>
Fund Balance, End of Year	<u>\$ (510,394)</u>	<u>\$ (2,247,491)</u>	<u>\$ (921,452)</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, 2028

	Debt	Emergency Management	E-911 Radio	Freedom Hill
	Service Fund	Grants	Maintenance	Park
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	170,000
Investment Income	-	-	485,100	90,000
Fines & Forfeitures	-	-	36,000	-
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	-	521,100	260,000
Expenditures:				
Personnel	-	-	-	103,100
Supplies & Services	30,000	-	974,900	172,200
Room & Board	-	-	-	-
Conferences & Training	-	-	-	-
Utilities	-	-	107,500	110,000
Repairs & Maintenance	-	-	196,300	45,000
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	30,000
Contract Services	-	-	1,000	100,000
Internal Services	-	-	125,600	23,500
Capital Outlay	-	-	50,000	25,000
Debt Service - Principal	3,430,000	-	-	-
Debt Service - Interest and fees	305,200	-	-	-
Total Expenditures	3,765,200	-	1,455,300	608,800
Revenues Over (Under) Expenditures	(3,765,200)	-	(934,200)	(348,800)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,735,200	-	-	200,000
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	3,735,200	-	-	200,000
Net Increase (Decrease) in Fund Balance	(30,000)	-	(934,200)	(148,800)
Fund Balance, Beginning of Year	(14,763)	186,031	(1,706,609)	743,511
Fund Balance, End of Year	\$ (44,763)	\$ 186,031	\$ (2,640,809)	\$ 594,711

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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, 2028

	Health Grants	Prosecuting Attorney Forfeitures	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	6,157,700	-	3,126,700	-
Charges for Services	556,800	-	-	43,176,401
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	304,760
Indirect Cost Allocation	-	-	-	-
Other Revenue	1,100	-	-	-
Total Revenues	6,715,600	-	3,126,700	43,481,161
Expenditures:				
Personnel	8,548,900	-	3,834,200	29,980,951
Supplies & Services	476,100	-	219,800	8,213,552
Room & Board	-	-	-	-
Conferences & Training	58,400	-	20,300	180,000
Utilities	-	-	-	673,247
Repairs & Maintenance	1,400	-	6,200	890,376
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	20,600
Contract Services	1,414,300	-	86,500	3,522,435
Internal Services	3,102,400	-	844,500	-
Capital Outlay	254,000	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	13,855,500	-	5,011,500	43,481,161
Revenues Over (Under) Expenditures	(7,139,900)	-	(1,884,800)	-
Other Financing Sources (Uses):				
Transfers in from General Fund	6,479,300	-	1,884,800	-
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	6,479,300	-	1,884,800	-
Net Increase (Decrease) in Fund Balance	(660,600)	-	-	-
Fund Balance, Beginning of Year	2,451,170	60,934	98,563	2,951,481
Fund Balance, End of Year	\$ 1,790,570	\$ 60,934	\$ 98,563	\$ 2,951,481

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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, 2028

	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	-	-	3,028,000	-
Total Revenues	-	-	3,028,000	-
Expenditures:				
Personnel	-	-	691,800	-
Supplies & Services	-	4,600	362,000	-
Room & Board	-	-	-	-
Conferences & Training	-	400	100,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	-	-	-
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	2,600	1,767,000	-
Internal Services	-	-	7,200	-
Capital Outlay	-	-	100,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	-	7,600	3,028,000	-
Revenues Over (Under) Expenditures	-	(7,600)	-	-
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	-	(7,600)	-	-
Fund Balance, Beginning of Year	4,624	(1,404)	14,954,766	7
Fund Balance, End of Year	\$ 4,624	\$ (9,004)	\$ 14,954,766	\$ 7

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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, 2028

	Register of Deeds <u>Remonumentation</u>	Register of Deeds <u>Technology Fund</u>	Non-Motorized <u>Trails</u>	Sheriff <u>Grants</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	114,651	-	51,045	2,294,500
Charges for Services	-	750,000	-	600,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	165,000
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>114,651</u>	<u>750,000</u>	<u>51,045</u>	<u>3,059,500</u>
Expenditures:				
Personnel	-	384,100	-	1,551,100
Supplies & Services	981	45,000	150,000	1,357,400
Room & Board	-	-	-	-
Conferences & Training	-	20,000	-	110,500
Utilities	-	-	-	-
Repairs & Maintenance	-	3,000	-	74,500
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	160,100
Contract Services	112,670	1,035,000	-	3,000
Internal Services	1,000	70,000	-	187,800
Capital Outlay	-	20,000	-	5,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>114,651</u>	<u>1,577,100</u>	<u>150,000</u>	<u>3,449,400</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(827,100)</u>	<u>(98,955)</u>	<u>(389,900)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	389,900
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>389,900</u>
Net Increase (Decrease) in Fund Balance	-	(827,100)	(98,955)	-
Fund Balance, Beginning of Year	<u>(99,487)</u>	<u>(179,626)</u>	<u>87,330</u>	<u>369,845</u>
Fund Balance, End of Year	<u>\$ (99,487)</u>	<u>\$ (1,006,726)</u>	<u>\$ (11,625)</u>	<u>\$ 369,845</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, 2028

	Sheriff <u>E911 Dispatch</u>	Concealed Pistol <u>Licenses</u>	Veterans' <u>Affairs</u>	Health & Community <u>Services Grants</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,845,200	\$ -
Licenses & Permits	-	450,000	-	-
Intergovernmental	773,000	-	190,000	941,540
Charges for Services	6,578,300	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	785,000	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	2,100,000	-	-	-
Total Revenues	<u>10,236,300</u>	<u>450,000</u>	<u>3,035,200</u>	<u>941,540</u>
Expenditures:				
Personnel	10,502,700	453,400	1,535,100	72,500
Supplies & Services	33,800	65,400	685,000	869,040
Room & Board	-	-	-	-
Conferences & Training	110,000	5,000	40,000	-
Utilities	-	-	-	-
Repairs & Maintenance	1,364,500	-	3,000	-
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	5,000	-	2,000	-
Contract Services	50,000	25,000	220,000	-
Internal Services	212,400	44,300	497,700	-
Capital Outlay	16,000	10,000	21,000	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>12,294,400</u>	<u>603,100</u>	<u>3,003,800</u>	<u>941,540</u>
Revenues Over (Under) Expenditures	<u>(2,058,100)</u>	<u>(153,100)</u>	<u>31,400</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,928,600	-	-	-
Transfers in from Other Funds	-	-	-	-
Transfers out	(89,300)	-	-	-
Total Other Financing Sources (Uses):	<u>3,839,300</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	1,781,200	(153,100)	31,400	-
Fund Balance, Beginning of Year	9,345,199	1,854,863	2,156,831	-
Fund Balance, End of Year	<u>\$ 11,126,399</u>	<u>\$ 1,701,763</u>	<u>\$ 2,188,231</u>	<u>\$ -</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, 2028

	Circuit Court Programs	Child Care	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	580,200	12,438,500	26,629,000
Charges for Services	5,000	-	10,204,000
Investment Income	-	677,800	-
Fines & Forfeitures	-	-	-
Reimbursements	-	85,000	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	3,500
Total Revenues	<u>585,200</u>	<u>13,201,300</u>	<u>36,836,500</u>
Expenditures:			
Personnel	75,000	13,598,400	16,365,600
Supplies & Services	231,600	2,701,000	13,792,700
Room & Board	-	2,480,000	-
Conferences & Training	5,800	86,200	172,600
Utilities	-	380,000	-
Repairs & Maintenance	-	112,500	31,800
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	4,500	71,400
Contract Services	371,800	2,017,600	8,123,000
Internal Services	18,900	3,098,000	3,666,700
Capital Outlay	-	5,000	176,700
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>703,100</u>	<u>24,483,200</u>	<u>42,400,500</u>
Revenues Over (Under) Expenditures	<u>(117,900)</u>	<u>(11,281,900)</u>	<u>(5,564,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	117,900	11,281,900	5,993,500
Transfers in from Other Funds	-	-	75,600
Transfers out	-	-	(75,600)
Total Other Financing Sources (Uses):	<u>117,900</u>	<u>11,281,900</u>	<u>5,993,500</u>
Net Increase (Decrease) in Fund Balance	-	-	429,500
Fund Balance, Beginning of Year	<u>470,689</u>	<u>973,350</u>	<u>16,461,797</u>
Fund Balance, End of Year	<u>\$ 470,689</u>	<u>\$ 973,350</u>	<u>\$ 16,891,297</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, 2028

	<u>Office of Senior Services</u>	<u>Friend of the Court</u>	<u>Veterans Grants</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	3,496,600	11,142,900	-
Charges for Services	1,147,000	722,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>4,643,600</u>	<u>11,864,900</u>	<u>-</u>
Expenditures:			
Personnel	3,438,600	12,215,500	-
Supplies & Services	993,100	195,800	-
Room & Board	-	-	-
Conferences & Training	12,600	35,000	-
Utilities	-	-	-
Repairs & Maintenance	4,800	80,000	-
Road Construction & Maintenance	-	-	-
Vehicle Operations	79,000	8,000	-
Contract Services	2,516,700	262,800	-
Internal Services	1,188,700	3,684,300	-
Capital Outlay	20,000	24,900	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>8,253,500</u>	<u>16,506,300</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(3,609,900)</u>	<u>(4,641,400)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,609,900	4,641,400	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,609,900</u>	<u>4,641,400</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>112,255</u>	<u>724,589</u>	<u>(97,647)</u>
Fund Balance, End of Year	<u>\$ 112,255</u>	<u>\$ 724,589</u>	<u>\$ (97,647)</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, 2028

	Substance	December Year End	September Year End	
	Abuse (Year End 09/30)	Sub-total	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ 2,845,200	\$ -	\$ 2,845,200
Licenses & Permits	-	450,000	-	450,000
Intergovernmental	6,686,544	82,855,340	6,686,544	89,541,884
Charges for Services	21,281,167	78,000,657	21,281,167	99,281,824
Investment Income	88,806	1,252,900	88,806	1,341,706
Fines & Forfeitures	-	201,000	-	201,000
Reimbursements	-	1,174,760	-	1,174,760
Indirect Cost Allocation	-	100,000	-	100,000
Other Revenue	-	5,257,600	-	5,257,600
Total Revenues	28,056,517	172,137,457	28,056,517	200,193,974
Expenditures:				
Personnel	1,516,299	106,092,059	1,516,299	107,608,358
Supplies & Services	801,606	46,611,156	801,606	47,412,762
Room & Board	-	10,805,500	-	10,805,500
Conferences & Training	9,985	1,004,800	9,985	1,014,785
Utilities	-	1,570,247	-	1,570,247
Repairs & Maintenance	-	2,815,876	-	2,815,876
Road Construction & Maintenance	-	6,600	-	6,600
Vehicle Operations	-	387,000	-	387,000
Contract Services	29,487,717	22,265,540	29,487,717	51,753,257
Internal Services	-	16,945,716	-	16,945,716
Capital Outlay	-	1,225,600	-	1,225,600
Debt Service - Principal	-	3,430,000	-	3,430,000
Debt Service - Interest and fees	-	305,200	-	305,200
Total Expenditures	31,815,607	220,590,194	31,815,607	252,405,801
Revenues Over (Under) Expenditures	(3,759,090)	(48,452,737)	(3,759,090)	(52,211,827)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,759,090	45,678,200	3,759,090	49,437,290
Transfers in from Other Funds	-	75,600	-	75,600
Transfers out	-	(164,900)	-	(164,900)
Total Other Financing Sources (Uses):	3,759,090	45,588,900	3,759,090	49,347,990
Net Increase (Decrease) in Fund Balance	-	(2,863,837)	-	(2,863,837)
Fund Balance, Beginning of Year	23,340,134	50,474,543	23,340,134	73,814,677
Fund Balance, End of Year	\$ 23,340,134	\$ 47,610,706	\$ 23,340,134	\$ 70,950,840

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ 148,927,109	\$ 159,613,956	\$ 171,599,200	\$ 177,526,700	\$ 183,733,100	\$ 189,239,100
Licenses & Permits	1,792,194	1,822,916	1,608,700	1,794,700	1,794,700	1,794,700
Intergovernmental	49,428,490	55,143,081	52,614,807	56,249,700	56,442,100	57,422,100
Charges for Services	33,518,746	34,857,798	34,607,734	37,134,900	37,687,300	38,265,400
Investment Income	14,466,764	19,540,554	12,000,000	9,500,000	9,500,000	9,500,000
Fines & Forfeitures	784,307	838,501	638,500	694,500	694,500	694,500
Reimbursements	7,275,290	8,947,454	9,034,000	9,992,700	10,048,500	10,107,900
Indirect Cost Allocation	48,468,784	55,528,003	56,469,200	66,284,800	67,818,200	69,398,300
Other Revenue	271,324	616,127	46,500	47,000	47,000	47,000
Total Revenues	<u>304,933,007</u>	<u>336,908,389</u>	<u>338,618,641</u>	<u>359,225,000</u>	<u>367,765,400</u>	<u>376,469,000</u>
Expenditures:						
Personnel	161,141,876	176,481,517	183,517,926	190,732,800	195,414,900	200,481,197
Supplies & Services	17,012,515	20,136,980	18,792,183	20,258,350	19,790,650	20,412,450
Conferences & Training	448,514	537,558	762,880	913,000	914,400	915,100
Utilities	5,011,231	3,996,183	5,398,200	4,686,500	4,686,500	4,686,500
Repairs & Maintenance	12,338,299	12,685,825	15,150,011	14,126,900	14,127,000	14,127,000
Vehicle Operations	1,015,300	902,554	1,155,924	1,200,100	1,200,100	1,200,100
Contract Services	11,626,034	12,265,937	15,358,454	14,755,500	14,795,300	15,211,500
Internal Services	38,608,287	43,502,433	44,189,850	50,809,300	51,977,600	53,188,400
Capital Outlay	3,618,277	4,120,512	4,723,179	16,105,429	13,237,700	13,237,700
Total Expenditures	<u>250,820,332</u>	<u>274,629,499</u>	<u>289,048,607</u>	<u>313,587,879</u>	<u>316,144,150</u>	<u>323,459,947</u>
Revenues Over (Under) Expenditures	<u>54,112,675</u>	<u>62,278,890</u>	<u>49,570,034</u>	<u>45,637,121</u>	<u>51,621,250</u>	<u>53,009,053</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,298,879	10,197,176	8,818,271	8,250,000	8,250,000	8,250,000
Transfers out	(52,293,491)	(66,605,260)	(65,914,364)	(51,099,621)	(52,318,172)	(53,189,290)
Total Other Financing Sources (Uses):	<u>(43,994,612)</u>	<u>(56,408,084)</u>	<u>(57,096,093)</u>	<u>(42,849,621)</u>	<u>(44,068,172)</u>	<u>(44,939,290)</u>
Net Increase (Decrease) in Fund Balance	10,118,063	5,870,806	(7,526,059)	2,787,500	7,553,078	8,069,763
Fund Balance, Beginning of Year	112,708,146	122,826,209	128,697,015	121,170,956	123,958,456	131,511,534
Fund Balance, End of Year	<u>\$ 122,826,209</u>	<u>\$ 128,697,015</u>	<u>\$ 121,170,956</u>	<u>\$ 123,958,456</u>	<u>\$ 131,511,534</u>	<u>\$ 139,581,297</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		
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ 148,927,109	\$ 159,613,956	\$ 171,599,200	\$ 177,526,700	\$ 183,733,100	\$ 189,239,100
Licenses & Permits	1,792,194	1,822,916	1,608,700	1,794,700	1,794,700	1,794,700
Intergovernmental	49,428,490	55,143,081	52,614,807	56,249,700	56,442,100	57,422,100
Charges for Services	33,518,746	34,857,798	34,607,734	37,134,900	37,687,300	38,265,400
Investment Income	14,466,764	19,540,554	12,000,000	9,500,000	9,500,000	9,500,000
Fines & Forfeitures	784,307	838,501	638,500	694,500	694,500	694,500
Reimbursements	7,275,290	8,947,454	9,034,000	9,992,700	10,048,500	10,107,900
Indirect Cost Allocation	48,468,784	55,528,003	56,469,200	66,284,800	67,818,200	69,398,300
Other Revenue	271,324	616,127	46,500	47,000	47,000	47,000
Total Revenues	304,933,007	336,908,389	338,618,641	359,225,000	367,765,400	376,469,000
Expenditures:						
Legislative	2,306,821	2,274,654	2,742,400	2,881,200	2,940,000	3,000,400
Judicial	46,476,674	49,407,598	51,558,600	54,602,500	55,669,500	56,768,699
General Government	69,811,299	76,467,746	76,478,190	78,564,400	78,845,100	80,834,298
Public Safety	93,067,035	103,336,825	110,285,204	114,640,200	117,870,900	121,200,100
Public Works	9,333,981	10,095,965	10,550,200	11,055,600	11,304,500	11,560,900
Health & Welfare	26,206,245	28,926,199	32,710,834	35,738,550	36,276,450	36,857,850
Capital Outlay	3,618,277	4,120,512	4,723,179	16,105,429	13,237,700	13,237,700
Total Expenditures	250,820,332	274,629,499	289,048,607	313,587,879	316,144,150	323,459,947
Revenues Over (Under) Expenditures	54,112,675	62,278,890	49,570,034	45,637,121	51,621,250	53,009,053
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,298,879	10,197,176	8,818,271	8,250,000	8,250,000	8,250,000
Transfers out	(52,293,491)	(66,605,260)	(65,914,364)	(51,099,621)	(52,318,172)	(53,189,290)
Total Other Financing Sources (Uses):	(43,994,612)	(56,408,084)	(57,096,093)	(42,849,621)	(44,068,172)	(44,939,290)
Net Increase (Decrease) in Fund Balance	10,118,063	5,870,806	(7,526,059)	2,787,500	7,553,078	8,069,763
Fund Balance, Beginning of Year	112,708,146	122,826,209	128,697,015	121,170,956	123,958,456	131,511,534
Fund Balance, End of Year	\$ 122,826,209	\$ 128,697,015	\$ 121,170,956	\$ 123,958,456	\$ 131,511,534	\$ 139,581,297

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Property Taxes						
Non-Departmental	\$ 148,927,109	\$ 159,613,956	\$ 171,599,200	\$ 177,526,700	\$ 183,733,100	\$ 189,239,100
	<u>148,927,109</u>	<u>159,613,956</u>	<u>171,599,200</u>	<u>177,526,700</u>	<u>183,733,100</u>	<u>189,239,100</u>
Licenses & Permits						
Animal Shelter	234,723	225,685	250,000	220,000	220,000	220,000
Clerk	103,994	24,121	29,000	29,000	29,000	29,000
Family Counseling	71,085	72,505	64,000	70,000	70,000	70,000
Health Department	1,230,509	1,338,984	1,110,300	1,315,300	1,315,300	1,315,300
Public Works	71,127	79,919	75,000	80,000	80,000	80,000
Treasurer	500	475	400	400	400	400
Non-Departmental	80,256	81,228	80,000	80,000	80,000	80,000
	<u>1,792,194</u>	<u>1,822,916</u>	<u>1,608,700</u>	<u>1,794,700</u>	<u>1,794,700</u>	<u>1,794,700</u>
Intergovernmental						
Circuit Court	3,881,858	4,163,186	3,825,000	3,825,000	3,825,000	3,825,000
District Court - Romeo	54,558	53,728	54,000	54,000	54,000	54,000
District Court - New Baltimore	66,745	65,866	61,200	65,000	65,000	65,000
Elections	22,843	403,321	30,800	-	-	-
Emergency Management	40,781	41,341	45,000	45,000	45,000	45,000
Health Department	5,066,088	7,279,629	7,092,307	7,145,700	7,145,700	7,145,700
Juvenile Court	180,533	180,533	180,000	180,000	180,000	180,000
Probate Court - Wills & Estates	363,637	373,681	581,200	581,200	581,200	581,200
Prosecuting Attorney	192,594	230,328	181,600	181,600	181,600	181,600
Sheriff	395,394	472,492	275,000	233,400	233,400	233,400
Non-Departmental	39,154,437	41,868,534	40,118,700	43,938,800	44,131,200	45,111,200
	<u>49,428,490</u>	<u>55,143,081</u>	<u>52,614,807</u>	<u>56,249,700</u>	<u>56,442,100</u>	<u>57,422,100</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Charges for Services						
Animal Shelter	121,915	120,665	117,500	102,500	102,500	102,500
Circuit Court	1,427,823	1,438,508	1,591,500	1,641,500	1,641,500	1,641,500
Clerk	693,015	786,873	762,000	772,000	772,000	772,000
County Executive	1,250	-	-	-	-	-
District Court - Romeo	288,615	305,765	293,000	293,000	293,000	293,000
District Court - New Baltimore	342,597	396,343	366,200	376,200	376,200	376,200
Elections	301	579	200	200	200	200
Equalization	21,000	21,000	14,000	21,000	21,000	21,000
Emergency Management	269,980	308,406	243,000	243,000	243,000	243,000
Facilities & Operations	812,253	726,879	718,000	790,000	790,000	790,000
Finance	112,292	26,105	4,000	4,000	4,000	4,000
Health Department	2,042,369	3,586,672	2,458,600	2,757,500	2,757,500	2,757,500
Human Resources	14	626	1,000	1,000	1,000	1,000
Juvenile Court	59,059	68,097	75,400	75,400	75,400	75,400
Probate Court - Wills & Estates	450,446	415,449	410,000	410,000	410,000	410,000
Probation - Circuit Court	125	282	300	300	300	300
Purchasing	34,177	38,884	40,000	40,000	40,000	40,000
Public Works	855,424	1,005,753	927,500	964,200	964,200	964,200
Register of Deeds	2,378,638	2,294,644	2,326,500	2,326,500	2,326,500	2,326,500
Sheriff	18,426,423	17,516,196	18,334,034	20,376,600	20,929,000	21,507,100
Treasurer	122,338	153,422	175,000	190,000	190,000	190,000
Non-Departmental	5,058,692	5,646,651	5,750,000	5,750,000	5,750,000	5,750,000
	<u>33,518,746</u>	<u>34,857,798</u>	<u>34,607,734</u>	<u>37,134,900</u>	<u>37,687,300</u>	<u>38,265,400</u>
Investment Income						
Emergency Management	211	-	-	-	-	-
Facilities & Operations	27,333	24,612	-	-	-	-
Sheriff	288	3,454	-	-	-	-
Non-Departmental	14,407,830	19,512,488	12,000,000	9,500,000	9,500,000	9,500,000
	<u>14,466,764</u>	<u>19,540,554</u>	<u>12,000,000</u>	<u>9,500,000</u>	<u>9,500,000</u>	<u>9,500,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Fines & Forfeitures						
Circuit Court	114,409	100,000	85,000	85,000	85,000	85,000
District Court - Romeo	360,584	445,043	276,000	327,000	327,000	327,000
District Court - New Baltimore	277,730	253,624	238,000	238,000	238,000	238,000
Elections	20,740	19,133	25,000	25,000	25,000	25,000
Juvenile Court	(3,760)	120	1,000	1,000	1,000	1,000
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	6,104	12,081	5,000	10,000	10,000	10,000
	<u>784,307</u>	<u>838,501</u>	<u>638,500</u>	<u>694,500</u>	<u>694,500</u>	<u>694,500</u>
Reimbursements						
Animal Shelter	226,875	229,445	225,000	225,000	225,000	225,000
Circuit Court	1,874	85,809	-	137,500	137,500	137,500
Clerk	122,928	136,654	110,000	125,000	125,000	125,000
Corporation Counsel	-	-	180,000	180,000	180,000	180,000
District Court - Romeo	102	123	-	-	-	-
District Court - New Baltimore	1,263	4,923	500	2,500	2,500	2,500
Elections	12,596	8,452	-	2,000	-	-
Emergency Management	87,250	95,695	92,700	97,000	97,000	97,000
Facilities & Operations	431,344	349,462	300,000	300,000	300,000	300,000
Finance	30	-	50,000	50,000	50,000	50,000
Health Department	18,282	16,619	15,000	15,000	15,000	15,000
Human Resources	264,396	318,200	350,000	500,000	500,000	500,000
Information Technology	-	55	-	-	-	-
Juvenile Court	754,140	629,950	555,000	440,000	440,000	440,000
Law Library	-	-	500	500	500	500
Planning & Economic Developn	-	10,000	100,000	100,000	100,000	100,000
Prosecuting Attorney	3,837	39,549	-	-	-	-
Purchasing	-	18,309	-	-	-	-
Public Works	3,607,362	3,911,368	4,195,100	4,422,800	4,430,600	4,438,600
Sheriff	1,742,970	3,092,660	2,860,200	3,395,400	3,445,400	3,496,800
Treasurer	40	21	-	-	-	-
	<u>7,275,290</u>	<u>8,947,454</u>	<u>9,034,000</u>	<u>9,992,700</u>	<u>10,048,500</u>	<u>10,107,900</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Indirect Cost Allocation						
Health Department	975,553	998,576	1,163,700	1,176,000	1,176,000	1,176,000
Information Technology	-	300,258	150,000	320,000	320,000	320,000
Non-Departmental	47,493,231	54,229,168	55,155,500	64,788,800	66,322,200	67,902,300
	<u>48,468,784</u>	<u>55,528,003</u>	<u>56,469,200</u>	<u>66,284,800</u>	<u>67,818,200</u>	<u>69,398,300</u>
Other Revenue						
Animal Shelter	100	420	-	-	-	-
Board of Commissioners	27,095	43,127	500	1,000	1,000	1,000
Circuit Court	(3,854)	960	-	-	-	-
District Court - Romeo	734	10,406	-	-	-	-
Finance	-	39,531	-	-	-	-
Health Department	32,713	1,167	-	-	-	-
Purchasing	20,499	16,539	22,000	22,000	22,000	22,000
Register of Deeds	1,067	15,966	-	-	-	-
Sheriff	-	79,844	-	-	-	-
Non-Departmental	181,825	148,640	-	-	-	-
	<u>271,324</u>	<u>616,127</u>	<u>46,500</u>	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>
Total Operating Revenues	<u>304,933,007</u>	<u>336,908,389</u>	<u>338,618,641</u>	<u>359,225,000</u>	<u>367,765,400</u>	<u>376,469,000</u>
Transfers In						
Non-Departmental	8,298,879	10,197,176	8,818,271	8,250,000	8,250,000	8,250,000
	<u>8,298,879</u>	<u>10,197,176</u>	<u>8,818,271</u>	<u>8,250,000</u>	<u>8,250,000</u>	<u>8,250,000</u>
	<u>\$ 313,231,886</u>	<u>\$ 347,105,565</u>	<u>\$ 347,436,912</u>	<u>\$ 367,475,000</u>	<u>\$ 376,015,400</u>	<u>\$ 384,719,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Legislative						
Board of Commissioners	\$ 2,306,821	\$ 2,274,654	\$ 2,742,400	\$ 2,881,200	\$ 2,940,000	\$ 3,000,400
Judicial						
Circuit Court	13,034,766	13,925,085	14,688,300	15,760,800	15,953,000	16,151,000
District Court - Romeo	1,921,925	2,050,349	2,246,100	2,462,300	2,522,100	2,583,900
District Court - New Baltimore	2,662,058	2,825,860	2,997,600	3,225,300	3,304,200	3,385,400
District Court - 3rd Class	6,516	1,189	19,000	19,000	19,000	19,000
Family Counseling	73,909	77,721	113,900	107,100	110,300	113,600
Jury Commission	399,556	396,898	469,800	490,400	498,200	506,200
Juvenile Court	8,039,040	8,096,307	6,546,200	6,980,000	7,114,100	7,252,300
Law Library	39,079	40,308	42,400	43,500	44,500	45,600
Probate Court - Wills & Estates	4,905,918	5,509,277	6,420,200	6,665,100	6,804,100	6,947,200
Probation - Circuit Court	462,195	463,236	487,400	676,000	696,900	718,500
Prosecuting Attorney	14,931,710	16,021,370	17,527,700	18,173,000	18,603,100	19,046,000
	<u>46,476,674</u>	<u>49,407,598</u>	<u>51,558,600</u>	<u>54,602,500</u>	<u>55,669,500</u>	<u>56,768,699</u>
General Government						
Building Authority	280	-	-	-	-	-
Clerk	6,919,847	7,443,694	8,484,400	8,901,100	9,095,900	9,296,500
Corporation Counsel	1,709,721	1,957,392	2,028,900	2,149,500	2,203,900	2,260,100
County Executive	2,318,004	2,471,119	2,896,000	2,989,900	3,080,800	3,174,500
Equalization	1,341,451	1,404,281	1,544,700	1,633,400	1,672,300	1,712,400
Elections	432,382	1,324,864	605,900	1,348,200	697,400	1,477,100
Ethics Board	521	437	13,800	13,800	13,800	13,800
Facilities & Operations	20,350,554	21,371,818	24,243,100	23,607,500	23,857,300	24,114,600
Finance	3,349,125	4,120,200	4,632,160	4,876,000	4,849,100	4,911,200
Human Resources	3,700,060	4,116,608	4,437,100	4,584,800	4,606,700	4,788,400
Information Technology	13,315,300	15,770,654	17,191,700	17,497,500	17,663,700	17,834,800
MSU Extension	1,218,655	1,298,599	1,346,100	1,423,600	1,460,100	1,497,700
Planning & Economic Development	4,606,157	4,750,165	5,691,900	6,107,100	6,173,100	6,241,100
Purchasing	1,827,862	2,106,196	2,453,700	2,932,500	3,000,300	3,070,000
Register of Deeds	2,181,583	2,248,638	2,501,500	2,596,100	2,652,300	2,710,300
Treasurer	3,283,363	3,588,507	3,899,900	4,206,100	4,301,900	4,400,400
Non Departmental Appropriations	3,256,435	2,494,573	(5,492,670)	(6,302,700)	(6,483,500)	(6,668,600)
	<u>69,811,299</u>	<u>76,467,746</u>	<u>76,478,190</u>	<u>78,564,400</u>	<u>78,845,100</u>	<u>80,834,298</u>
Public Safety						
Civil Service Commission	101,516	65,046	120,800	121,900	122,000	122,100
Emergency Management	2,157,446	2,412,062	2,574,700	3,045,500	3,119,500	3,196,700
Sheriff	90,808,073	100,859,717	107,589,704	111,472,800	114,629,400	117,881,300
	<u>93,067,035</u>	<u>103,336,825</u>	<u>110,285,204</u>	<u>114,640,200</u>	<u>117,870,900</u>	<u>121,200,100</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Public Works						
Public Works Commissioner	9,333,981	10,095,965	10,550,200	11,055,600	11,304,500	11,560,900
Health & Welfare						
Animal Shelter	2,633,787	2,938,330	3,280,600	3,677,400	3,723,600	3,771,300
Health and Community Services	473,732	809,602	1,403,516	1,402,200	1,425,800	1,464,500
Health Department	23,036,263	25,122,061	27,967,218	30,599,450	31,067,550	31,562,550
Department of Human Services	62,463	56,206	59,500	59,500	59,500	59,500
	<u>26,206,245</u>	<u>28,926,199</u>	<u>32,710,834</u>	<u>35,738,550</u>	<u>36,276,450</u>	<u>36,857,850</u>
Capital Outlay	<u>3,618,277</u>	<u>4,120,512</u>	<u>4,723,179</u>	<u>16,105,429</u>	<u>13,237,700</u>	<u>13,237,700</u>
Total Operating Expenditures	250,820,332	274,629,499	289,048,607	313,587,879	316,144,150	323,459,947
Transfers Out	<u>52,293,491</u>	<u>66,605,260</u>	<u>65,914,364</u>	<u>51,099,621</u>	<u>52,318,172</u>	<u>53,189,290</u>
Total Expenditures	<u>\$ 303,113,823</u>	<u>\$ 341,234,759</u>	<u>\$ 354,962,971</u>	<u>\$ 364,687,500</u>	<u>\$ 368,462,322</u>	<u>\$ 376,649,237</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Personnel						
Animal Shelter	1,747,348	1,860,772	2,253,800	2,377,800	2,424,000	2,471,700
Board of Commissioners	1,531,585	1,535,050	1,839,000	1,856,000	1,895,900	1,936,900
Circuit Court	7,272,078	7,724,700	8,455,500	8,692,300	8,884,500	9,082,500
Clerk	5,356,703	5,744,176	6,631,500	6,803,700	6,946,900	7,094,300
Corporation Counsel	1,435,226	1,667,957	1,769,100	1,830,500	1,876,600	1,924,200
County Executive	1,681,192	1,747,918	2,058,500	2,107,800	2,184,500	2,263,600
District Court - Romeo	1,240,887	1,357,748	1,511,200	1,555,200	1,590,100	1,626,100
District Court - New Baltimore	1,393,710	1,579,443	1,684,700	1,743,000	1,780,100	1,818,300
Equalization	1,099,899	1,140,104	1,260,300	1,312,400	1,342,900	1,374,300
Elections	344,958	417,360	463,800	489,000	499,900	511,200
Emergency Management	1,583,864	1,768,293	1,912,600	1,960,800	2,004,900	2,050,300
Facilities & Operations	7,403,891	7,948,138	9,393,000	9,536,300	9,730,600	9,930,600
Family Counseling	51,527	52,514	86,900	95,400	98,300	101,300
Finance	2,735,745	2,941,566	3,356,310	4,022,000	4,029,700	4,122,900
Health Department	14,618,323	16,486,237	19,078,200	20,493,800	20,974,400	21,469,400
Health & Community Services	407,904	694,235	1,123,932	1,143,300	1,173,000	1,203,500
Human Resources	2,998,669	3,238,825	3,480,000	3,554,200	3,556,600	3,718,200
Information Technology	5,195,709	5,897,082	6,279,100	6,431,100	6,580,600	6,734,500
Juvenile Court	5,053,563	4,832,904	3,356,600	3,518,500	3,593,400	3,670,500
MSU Extension	411,084	441,965	458,700	477,500	487,000	496,700
Probate Court - Wills & Estates	3,032,689	3,264,170	4,098,900	4,193,000	4,288,700	4,387,200
Planning & Economic Development	3,345,386	3,547,273	4,102,900	4,310,900	4,350,700	4,391,600
Prosecuting Attorney	12,459,487	13,057,993	14,569,400	14,840,200	15,195,900	15,562,200
Purchasing	997,610	1,154,654	1,427,400	1,466,300	1,497,200	1,529,000
Public Works	8,000,564	8,621,377	9,002,200	9,257,500	9,461,100	9,670,900
Register of Deeds	1,792,087	1,886,984	2,120,800	2,146,200	2,189,900	2,234,900
Sheriff	65,249,771	73,124,406	77,327,884	80,137,200	82,536,000	85,006,700
Treasurer	2,515,303	2,744,980	3,005,300	3,205,600	3,276,100	3,348,600
Non-Departmental	185,114	2,694	(8,589,600)	(8,824,700)	(9,034,600)	(9,250,900)
	<u>161,141,876</u>	<u>176,481,517</u>	<u>183,517,926</u>	<u>190,732,800</u>	<u>195,414,900</u>	<u>200,481,197</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Supplies and Services						
Animal Shelter	217,405	267,657	192,700	226,000	226,000	226,000
Board of Commissioners	113,331	49,746	66,200	67,200	67,200	67,200
Building Authority	280	-	-	-	-	-
Circuit Court	1,121,957	1,257,429	1,183,200	1,378,700	1,378,700	1,378,700
Civil Service Commission	77,661	49,636	92,800	94,600	94,600	94,600
Clerk	229,357	254,680	342,900	342,900	342,900	342,900
Corporation Counsel	27,443	25,022	27,400	28,400	28,400	28,400
County Executive	44,510	42,473	80,500	85,200	85,200	85,200
District Court - Romeo	36,908	31,781	52,700	64,900	64,900	64,900
District Court - New Baltimore	46,953	39,514	74,300	75,800	75,800	75,800
Department of Human Services	62,463	56,206	59,500	59,500	59,500	59,500
District Court - 3rd Class	6,516	1,189	19,000	19,000	19,000	19,000
Equalization	11,266	13,560	17,100	17,100	17,100	17,100
Elections	9,113	722,124	35,100	554,100	47,100	614,100
Emergency Management	23,172	28,776	21,200	24,200	24,200	24,200
Ethics Board	521	437	1,800	1,800	1,800	1,800
Facilities & Operations	1,185,676	3,704,042	2,107,000	2,789,900	2,789,900	2,789,900
Family Counseling	-	-	1,000	1,000	1,000	1,000
Finance	26,260	50,779	41,200	29,300	30,500	30,500
Health Department	4,143,185	4,265,485	4,516,224	4,713,050	4,713,050	4,713,050
Health & Community Services	34,202	69,830	97,859	114,100	105,200	110,300
Human Resources	51,224	110,800	80,400	80,400	80,400	80,400
Information Technology	90,225	61,921	87,500	90,000	90,000	90,000
Jury Commission	36,323	44,191	54,200	61,500	61,500	61,500
Juvenile Court	1,278,691	1,405,222	1,319,200	1,444,800	1,444,800	1,444,800
Law Library	8,792	7,888	9,000	9,000	9,000	9,000
MSU Extension	569,947	588,047	607,100	624,500	642,400	660,900
Probate Court - Wills & Estates	500,193	624,355	652,900	669,200	669,200	669,200
Planning & Economic Development	269,594	191,540	313,200	326,200	326,200	326,200
Probation - Circuit Court	5,766	7,939	13,100	15,600	15,600	15,600
Prosecuting Attorney	390,062	511,987	592,000	589,000	589,000	589,000
Purchasing	45,623	26,313	48,400	68,700	68,700	68,700
Public Works	43,957	39,579	50,400	67,400	67,400	67,400
Register of Deeds	13,979	13,239	21,500	21,500	21,500	21,500
Sheriff	3,133,513	2,997,662	2,709,170	2,863,300	2,863,300	2,863,300
Treasurer	85,126	84,054	107,500	118,500	118,500	118,500
Non-Departmental	3,071,321	2,491,879	3,096,930	2,522,000	2,551,100	2,582,300
	<u>17,012,515</u>	<u>20,136,980</u>	<u>18,792,183</u>	<u>20,258,350</u>	<u>19,790,650</u>	<u>20,412,450</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Conferences & Training						
Animal Shelter	9,462	10,187	7,500	7,500	7,500	7,500
Board of Commissioners	33,300	24,634	30,000	40,000	40,000	40,000
Circuit Court	30,792	47,560	41,000	62,000	62,000	62,000
Clerk	3,253	5,134	8,400	8,400	8,400	8,400
County Executive	16,634	14,767	19,500	19,500	19,500	19,500
District Court - Romeo	4,575	4,323	4,300	5,000	5,000	5,000
District Court - New Baltimore	4,705	2,752	3,500	4,000	4,000	4,000
Equalization	7,215	5,500	5,080	7,500	7,500	7,500
Emergency Management	1,410	458	9,500	9,500	8,500	8,500
Facilities & Operations	365	6,071	12,000	15,000	15,000	15,000
Finance	3,085	5,446	10,000	40,000	42,000	42,000
Health Department	35,285	34,674	51,200	73,200	73,200	73,200
Health & Community Services	1,482	7,014	14,850	12,800	13,200	13,900
Human Resources	15,504	14,579	30,000	30,000	30,000	30,000
Information Technology	20,025	37,610	50,000	75,000	75,000	75,000
Juvenile Court	5,460	5,772	8,500	12,500	12,500	12,500
MSU Extension	133	-	500	500	500	500
Probate Court - Wills & Estates	3,311	7,446	11,000	13,000	13,000	13,000
Planning & Economic Development	21,521	28,258	43,000	43,000	43,000	43,000
Prosecuting Attorney	1,395	10,547	39,400	38,400	38,400	38,400
Purchasing	-	-	6,800	6,800	6,800	6,800
Public Works	5,354	5,894	6,000	6,000	6,000	6,000
Register of Deeds	3,604	7,208	7,400	7,400	7,400	7,400
Sheriff	217,652	249,855	334,950	370,000	370,000	370,000
Treasurer	2,992	1,869	6,000	6,000	6,000	6,000
	<u>448,514</u>	<u>537,558</u>	<u>762,880</u>	<u>913,000</u>	<u>914,400</u>	<u>915,100</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Utilities						
Facilities & Operations	5,011,231	3,996,183	5,398,200	4,686,500	4,686,500	4,686,500
	<u>5,011,231</u>	<u>3,996,183</u>	<u>5,398,200</u>	<u>4,686,500</u>	<u>4,686,500</u>	<u>4,686,500</u>
Repairs & Maintenance						
Animal Shelter	15,456	19,843	8,500	8,500	8,500	8,500
Board of Commissioners	2,705	15,332	7,000	7,000	7,000	7,000
Circuit Court	3,895	4,440	6,700	4,500	4,500	4,500
Clerk	2,062	3,287	7,000	5,000	5,000	5,000
Corporation Counsel	405	390	500	500	500	500
County Executive	2,561	2,329	2,000	2,500	2,500	2,500
District Court - Romeo	1,185	962	2,000	2,000	2,000	2,000
District Court - New Baltimore	772	917	800	800	800	800
Equalization	215	72	500	500	500	500
Elections	90	28,844	500	500	500	500
Emergency Management	2,804	2,016	6,500	6,500	6,500	6,500
Facilities & Operations	4,710,480	3,494,106	5,092,000	4,061,000	4,061,000	4,061,000
Finance	6,156	4,610	4,200	4,200	4,300	4,300
Health Department	11,832	26,993	33,161	37,600	37,600	37,600
Health & Community Services	576	1,149	1,400	-	-	-
Human Resources	1,255	1,975	1,500	1,500	1,500	1,500
Information Technology	6,859,111	8,564,074	9,319,500	9,319,500	9,319,500	9,319,500
Jury Commission	62,422	31,211	45,500	45,500	45,500	45,500
Juvenile Court	5,143	5,503	3,500	4,000	4,000	4,000
MSU Extension	-	-	500	500	500	500
Probate Court - Wills & Estates	110	169	1,000	1,000	1,000	1,000
Planning & Economic Development	12,018	4,658	14,500	14,500	14,500	14,500
Probation - Circuit Court	8,723	6,659	4,500	4,500	4,500	4,500
Prosecuting Attorney	5,636	4,877	4,500	4,500	4,500	4,500
Purchasing	5,928	4,910	47,400	53,700	53,700	53,700
Public Works	9,374	8,312	9,000	9,000	9,000	9,000
Register of Deeds	168	109	-	-	-	-
Sheriff	600,683	442,295	519,600	522,100	522,100	522,100
Treasurer	6,535	5,782	6,250	5,500	5,500	5,500
	<u>12,338,299</u>	<u>12,685,825</u>	<u>15,150,011</u>	<u>14,126,900</u>	<u>14,127,000</u>	<u>14,127,000</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Vehicle Operations						
Animal Shelter	119,956	70,581	95,000	100,000	100,000	100,000
Clerk	5,884	3,651	3,000	3,000	3,000	3,000
County Executive	7,432	12,199	11,500	11,500	11,500	11,500
Emergency Management	15,210	27,693	19,200	19,700	19,700	19,700
Facilities & Operations	87,729	52,556	60,000	60,000	60,000	60,000
Health Department	28,655	36,864	33,274	35,800	35,800	35,800
Information Technology	-	793	1,000	1,000	1,000	1,000
Planning & Economic Development	5,241	5,132	8,000	10,000	10,000	10,000
Prosecuting Attorney	-	-	500	-	-	-
Purchasing	11,583	16,204	17,000	18,500	18,500	18,500
Public Works	17,444	16,997	17,000	17,000	17,000	17,000
Sheriff	716,166	659,884	890,450	923,600	923,600	923,600
	<u>1,015,300</u>	<u>902,554</u>	<u>1,155,924</u>	<u>1,200,100</u>	<u>1,200,100</u>	<u>1,200,100</u>
Contract Services						
Animal Shelter	111,851	115,793	115,000	115,000	115,000	115,000
Board of Commissioners	144,505	136,373	275,000	275,000	275,000	275,000
Circuit Court	98,080	88,406	79,500	89,500	89,500	89,500
Civil Service Commission	21,507	12,451	25,000	25,000	25,000	25,000
Clerk	2,005	3,407	3,700	3,700	3,700	3,700
County Executive	211,432	268,100	329,000	275,000	275,000	275,000
District Court - Romeo	520	3,710	4,000	4,000	4,000	4,000
District Court - New Baltimore	3,974	12,026	6,000	12,000	12,000	12,000
Elections	16,473	84,179	30,000	188,000	30,000	228,000
Emergency Management	514	-	-	-	-	-
Ethics Board	-	-	12,000	12,000	12,000	12,000
Facilities & Operations	-	-	75,000	75,000	75,000	75,000
Finance	117,294	436,496	511,950	150,000	100,000	50,000
Health Department	1,342,148	889,457	853,959	880,700	868,200	868,200
Health & Community Services	-	-	126,275	41,000	41,000	41,000
Human Resources	101,466	173,093	250,000	250,000	250,000	250,000
Information Technology	681,116	721,936	945,000	963,900	963,900	963,900
Jury Commission	87,439	83,444	125,000	125,000	125,000	125,000
Juvenile Court	26,210	34,226	20,000	40,000	40,000	40,000
MSU Extension	10,749	10,465	12,700	12,700	12,700	12,700
Probate Court - Wills & Estates	224,385	318,265	331,000	331,000	331,000	331,000
Planning & Economic Development	304,719	245,223	450,000	500,000	500,000	500,000
Prosecuting Attorney	30,625	70,425	69,200	69,200	69,200	69,200
Purchasing	1,136	180	57,100	57,100	57,100	57,100
Public Works	75,169	75,477	75,500	115,500	115,500	115,500
Sheriff	7,971,852	8,442,867	10,560,000	10,131,800	10,392,100	10,660,300
Treasurer	3,419	-	750	-	-	-
	<u>11,626,034</u>	<u>12,265,937</u>	<u>15,358,454</u>	<u>14,755,500</u>	<u>14,795,300</u>	<u>15,211,500</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Internal Services						
Animal Shelter	412,309	593,497	608,100	842,600	842,600	842,600
Board of Commissioners	481,395	513,519	525,200	636,000	654,900	674,300
Circuit Court	4,507,964	4,802,550	4,922,400	5,533,800	5,533,800	5,533,800
Civil Service Commission	2,348	2,959	3,000	2,300	2,400	2,500
Clerk	1,320,583	1,429,359	1,487,900	1,734,400	1,786,000	1,839,200
Corporation Counsel	209,320	224,490	231,900	290,100	298,400	307,000
County Executive	354,243	383,333	395,000	488,400	502,600	517,200
District Court - Romeo	637,850	651,826	671,900	831,200	856,100	881,900
District Court - New Baltimore	1,211,944	1,191,208	1,228,300	1,389,700	1,431,500	1,474,500
Equalization	222,856	245,045	252,300	288,900	297,300	306,000
Elections	61,748	72,357	76,500	116,600	119,900	123,300
Emergency Management	530,472	584,826	605,700	1,024,800	1,055,700	1,087,500
Facilities & Operations	1,951,182	2,170,723	2,105,900	2,383,800	2,439,300	2,496,600
Family Counseling	22,382	25,207	26,000	10,700	11,000	11,300
Finance	460,585	681,302	708,500	630,500	642,600	661,500
Health Department	2,856,835	3,382,351	3,401,200	4,365,300	4,365,300	4,365,300
Health & Community Services	29,568	37,375	39,200	91,000	93,400	95,800
Human Resources	531,942	577,336	595,200	668,700	688,200	708,300
Information Technology	469,115	487,237	509,600	617,000	633,700	650,900
Jury Commission	213,372	238,051	245,100	258,400	266,200	274,200
Juvenile Court	1,669,975	1,812,680	1,838,400	1,960,200	2,019,400	2,080,500
Law Library	30,287	32,420	33,400	34,500	35,500	36,600
MSU Extension	226,742	258,122	266,600	307,900	317,000	326,400
Probate Court - Wills & Estates	1,145,230	1,294,873	1,325,400	1,457,900	1,501,200	1,545,800
Planning & Economic Development	647,678	728,080	760,300	902,500	928,700	955,800
Probation - Circuit Court	447,587	448,233	460,900	649,500	670,400	692,000
Prosecuting Attorney	2,044,505	2,365,541	2,252,700	2,631,700	2,706,100	2,782,700
Purchasing	765,982	903,935	849,600	1,261,400	1,298,300	1,336,200
Public Works	1,182,119	1,328,329	1,390,100	1,583,200	1,628,500	1,675,100
Register of Deeds	371,745	341,098	351,800	421,000	433,500	446,500
Sheriff	12,918,436	14,942,748	15,247,650	16,524,800	17,022,300	17,535,300
Treasurer	669,988	751,822	774,100	870,500	895,800	921,800
	<u>38,608,287</u>	<u>43,502,433</u>	<u>44,189,850</u>	<u>50,809,300</u>	<u>51,977,600</u>	<u>53,188,400</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Capital Outlay						
Animal Shelter	5,610	18,306	-	-	-	-
Circuit Court	-	16,898	1,500	-	-	-
Clerk	-	886	-	-	-	-
District Court - Romeo	2,043	6,687	-	-	-	-
Elections	-	15,815	30,800	-	-	-
Emergency Management	16,033	1,235	-	-	-	-
Facilities & Operations	28,000	77,663	-	110,000	45,000	45,000
Health Department	77,096	100,430	33,482	-	-	-
Health & Community Services	163,491	15,740	25,400	-	-	-
Human Resources	808	4,427	10,000	10,000	10,000	10,000
Information Technology	815,460	1,163,953	-	-	-	-
Prosecuting Attorney	2,175	3,393	-	-	-	-
Planning & Economic Development	50	30,914	-	-	-	-
Purchasing	78,508	7,632	-	-	-	-
Register of Deeds	-	737	-	-	-	-
Sheriff	389,798	1,003,531	48,030	1,422,700	1,422,700	1,422,700
Non-Departmental	2,039,205	1,651,814	4,567,777	14,562,729	11,760,000	11,760,000
	<u>3,618,277</u>	<u>4,120,512</u>	<u>4,723,179</u>	<u>16,105,429</u>	<u>13,237,700</u>	<u>13,237,700</u>
Transfers Out						
Sheriff	5,422	-	-	-	-	-
Non-Departmental	52,288,069	66,595,260	65,914,364	51,099,621	52,318,172	53,189,290
	<u>52,293,491</u>	<u>66,605,260</u>	<u>65,914,364</u>	<u>51,099,621</u>	<u>52,318,172</u>	<u>53,189,290</u>
	<u>\$ 303,113,823</u>	<u>\$ 341,234,759</u>	<u>\$ 354,962,971</u>	<u>\$ 364,687,500</u>	<u>\$ 368,462,322</u>	<u>\$ 376,649,237</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
430 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 234,723	\$ 225,685	\$ 250,000	\$ 220,000	\$ 220,000	\$ 220,000
Intergovernmental	4,500	-	-	-	-	-
Charges for Services	121,915	120,665	117,500	102,500	102,500	102,500
Reimbursements	226,875	229,445	225,000	225,000	225,000	225,000
Other Revenue	100	420	-	-	-	-
Total Revenues	<u>588,113</u>	<u>576,215</u>	<u>592,500</u>	<u>547,500</u>	<u>547,500</u>	<u>547,500</u>
Expenditures:						
Personnel	1,747,348	1,860,772	2,253,800	2,377,800	2,424,000	2,471,700
Supplies & Services	217,405	267,657	192,700	226,000	226,000	226,000
Conferences & Training	9,462	10,187	7,500	7,500	7,500	7,500
Repairs & Maintenance	15,456	19,843	8,500	8,500	8,500	8,500
Vehicle Operations	119,956	70,581	95,000	100,000	100,000	100,000
Contract Services	111,851	115,793	115,000	115,000	115,000	115,000
Internal Services	412,309	593,497	608,100	842,600	842,600	842,600
Capital Outlay	5,610	18,306	-	-	-	-
Total Expenditures	<u>2,639,397</u>	<u>2,956,636</u>	<u>3,280,600</u>	<u>3,677,400</u>	<u>3,723,600</u>	<u>3,771,300</u>
Revenues Over (Under) Expenditures	<u>\$ (2,051,284)</u>	<u>\$ (2,380,421)</u>	<u>\$ (2,688,100)</u>	<u>\$ (3,129,900)</u>	<u>\$ (3,176,100)</u>	<u>\$ (3,223,800)</u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	15.5	16.5	16.5	16.5	16.5	16.5
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	<u>21.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Other Revenue	\$ 27,095	\$ 43,127	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Total Revenues	27,095	43,127	500	1,000	1,000	1,000
Expenditures:						
Personnel	1,531,585	1,535,050	1,839,000	1,856,000	1,895,900	1,936,900
Supplies & Services	113,331	49,746	66,200	67,200	67,200	67,200
Conferences & Training	33,300	24,634	30,000	40,000	40,000	40,000
Repairs & Maintenance	2,705	15,332	7,000	7,000	7,000	7,000
Contract Services	144,505	136,373	275,000	275,000	275,000	275,000
Internal Services	481,395	513,519	525,200	636,000	654,900	674,300
Total Expenditures	2,306,821	2,274,654	2,742,400	2,881,200	2,940,000	3,000,400
Revenues Over (Under) Expenditures	\$ (2,279,726)	\$ (2,231,527)	\$ (2,741,900)	\$ (2,880,200)	\$ (2,939,000)	\$ (2,999,400)

POSITION TYPE

Managers & Supervisors	15.0	15.0	15.0	15.0	15.0	15.0
Professional Support	3.5	3.5	3.0	3.0	3.0	3.0
Clerical Staff	1.0	1.0	1.5	1.5	1.5	1.5
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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	280	-	-	-	-	-
Revenues Over (Under) Expenditures	\$ (280)	\$ -	\$ -	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
283 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 3,881,858	\$ 4,163,186	\$ 3,825,000	\$ 3,825,000	\$ 3,825,000	\$ 3,825,000
Charges for Services	1,427,823	1,438,508	1,591,500	1,641,500	1,641,500	1,641,500
Fines & Forfeitures	114,409	100,000	85,000	85,000	85,000	85,000
Reimbursements	1,874	85,809	-	137,500	137,500	137,500
Other Revenue	(3,854)	960	-	-	-	-
Total Revenues	<u>5,422,110</u>	<u>5,788,462</u>	<u>5,501,500</u>	<u>5,689,000</u>	<u>5,689,000</u>	<u>5,689,000</u>
Expenditures:						
Personnel	7,272,078	7,724,700	8,455,500	8,692,300	8,884,500	9,082,500
Supplies & Services	1,121,957	1,257,429	1,183,200	1,378,700	1,378,700	1,378,700
Conferences & Training	30,792	47,560	41,000	62,000	62,000	62,000
Repairs & Maintenance	3,895	4,440	6,700	4,500	4,500	4,500
Contract Services	98,080	88,406	79,500	89,500	89,500	89,500
Internal Services	4,507,964	4,802,550	4,922,400	5,533,800	5,533,800	5,533,800
Capital Outlay	-	16,898	1,500	-	-	-
Total Expenditures	<u>13,034,766</u>	<u>13,941,983</u>	<u>14,689,800</u>	<u>15,760,800</u>	<u>15,953,000</u>	<u>16,151,000</u>
Revenues Over (Under) Expenditures	<u>(7,612,657)</u>	<u>(8,153,520)</u>	<u>(9,188,300)</u>	<u>(10,071,800)</u>	<u>(10,264,000)</u>	<u>(10,462,000)</u>
Other Financing Sources (Uses):						
Transfers out	-	(10,000)	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (7,612,657)</u>	<u>\$ (8,163,520)</u>	<u>\$ (9,188,300)</u>	<u>\$ (10,071,800)</u>	<u>\$ (10,264,000)</u>	<u>\$ (10,462,000)</u>

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
269 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 77,661	\$ 49,636	\$ 92,800	\$ 94,600	\$ 94,600	\$ 94,600
Contract Services	21,507	12,451	25,000	25,000	25,000	25,000
Internal Services	2,348	2,959	3,000	2,300	2,400	2,500
Total Expenditures	101,516	65,046	120,800	121,900	122,000	122,100
Revenues Over (Under) Expenditures	\$ (101,516)	\$ (65,046)	\$ (120,800)	\$ (121,900)	\$ (122,000)	\$ (122,100)

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 103,994	\$ 24,121	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000
Intergovernmental	4,522	-	-	-	-	-
Charges for Services	693,015	786,873	762,000	772,000	772,000	772,000
Reimbursements	122,928	136,654	110,000	125,000	125,000	125,000
Total Revenues	924,459	947,648	901,000	926,000	926,000	926,000
Expenditures:						
Personnel	5,356,703	5,744,176	6,631,500	6,803,700	6,946,900	7,094,300
Supplies & Services	229,357	254,680	342,900	342,900	342,900	342,900
Conferences & Training	3,253	5,134	8,400	8,400	8,400	8,400
Repairs & Maintenance	2,062	3,287	7,000	5,000	5,000	5,000
Vehicle Operations	5,884	3,651	3,000	3,000	3,000	3,000
Contract Services	2,005	3,407	3,700	3,700	3,700	3,700
Internal Services	1,320,583	1,429,359	1,487,900	1,734,400	1,786,000	1,839,200
Capital Outlay	-	886	-	-	-	-
Total Expenditures	6,919,847	7,444,580	8,484,400	8,901,100	9,095,900	9,296,500
Revenues Over (Under) Expenditures	\$ (5,995,387)	\$ (6,496,932)	\$ (7,583,400)	\$ (7,975,100)	\$ (8,169,900)	\$ (8,370,500)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
266 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Reimbursements	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Other Revenue	7,426	15,040	-	-	-	-
Total Revenues	7,426	15,040	180,000	180,000	180,000	180,000
Expenditures:						
Personnel	1,435,226	1,667,957	1,769,100	1,830,500	1,876,600	1,924,200
Supplies & Services	27,443	25,022	27,400	28,400	28,400	28,400
Repairs & Maintenance	405	390	500	500	500	500
Contract Services	37,327	39,533	-	-	-	-
Internal Services	209,320	224,490	231,900	290,100	298,400	307,000
Total Expenditures	1,709,721	1,957,392	2,028,900	2,149,500	2,203,900	2,260,100
Revenues Over (Under) Expenditures	<u>\$ (1,702,295)</u>	<u>\$ (1,942,352)</u>	<u>\$ (1,848,900)</u>	<u>\$ (1,969,500)</u>	<u>\$ (2,023,900)</u>	<u>\$ (2,080,100)</u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	7.5	7.5	7.5	7.5	7.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	9.0	10.5	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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 1,250	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	3,666	31,332	24,000	24,000	24,000	24,000
Total Revenues	4,916	31,332	24,000	24,000	24,000	24,000
Expenditures:						
Personnel	1,681,192	1,747,918	2,058,500	\$ 2,107,800	\$ 2,184,500	\$ 2,263,600
Supplies & Services	44,510	42,473	80,500	85,200	85,200	85,200
Conferences & Training	16,634	14,767	19,500	19,500	19,500	19,500
Repairs & Maintenance	2,561	2,329	2,000	2,500	2,500	2,500
Vehicle Operations	7,432	12,199	11,500	11,500	11,500	11,500
Contract Services	211,432	268,100	329,000	275,000	275,000	275,000
Internal Services	354,243	383,333	395,000	488,400	502,600	517,200
Total Expenditures	2,318,004	2,471,119	2,896,000	2,989,900	3,080,800	3,174,500
Revenues Over (Under) Expenditures	\$ (2,313,088)	\$ (2,439,787)	\$ (2,872,000)	\$ (2,965,900)	\$ (3,056,800)	\$ (3,150,500)

POSITION TYPE

Managers & Supervisors	6.0	7.0	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	10.5	10.5	10.5	10.5	10.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
286 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 66,745	\$ 65,866	\$ 61,200	\$ 65,000	\$ 65,000	\$ 65,000
Charges for Services	342,597	396,343	366,200	376,200	376,200	376,200
Fines & Forfeitures	277,730	253,624	238,000	238,000	238,000	238,000
Reimbursements	1,263	4,923	500	2,500	2,500	2,500
Total Revenues	688,335	720,756	665,900	681,700	681,700	681,700
Expenditures:						
Personnel	1,393,710	1,579,443	1,684,700	1,743,000	1,780,100	1,818,300
Supplies & Services	46,953	39,514	74,300	75,800	75,800	75,800
Conferences & Training	4,705	2,752	3,500	4,000	4,000	4,000
Repairs & Maintenance	772	917	800	800	800	800
Contract Services	3,974	12,026	6,000	12,000	12,000	12,000
Internal Services	1,211,944	1,191,208	1,228,300	1,389,700	1,431,500	1,474,500
Total Expenditures	2,662,058	2,825,860	2,997,600	3,225,300	3,304,200	3,385,400
Revenues Over (Under) Expenditures	\$ (1,973,723)	\$ (2,105,104)	\$ (2,331,700)	\$ (2,543,600)	\$ (2,622,500)	\$ (2,703,700)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.7	3.7	3.7	3.7	3.7	3.7
Clerical Staff	12.0	12.0	12.0	12.0	12.0	12.0
Total Position Count	17.7	17.7	17.7	17.7	17.7	17.7

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
287 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 54,558	\$ 53,728	\$ 54,000	\$ 54,000	\$ 54,000	\$ 54,000
Charges for Services	288,615	305,765	293,000	293,000	293,000	293,000
Fines & Forfeitures	360,584	445,043	276,000	327,000	327,000	327,000
Reimbursements	102	123	-	-	-	-
Other Revenue	734	10,406	-	-	-	-
Total Revenues	704,593	815,065	623,000	674,000	674,000	674,000
Expenditures:						
Personnel	1,240,887	1,357,748	1,511,200	1,555,200	1,590,100	1,626,100
Supplies & Services	36,908	31,781	52,700	64,900	64,900	64,900
Conferences & Training	4,575	4,323	4,300	5,000	5,000	5,000
Repairs & Maintenance	1,185	962	2,000	2,000	2,000	2,000
Contract Services	520	3,710	4,000	4,000	4,000	4,000
Internal Services	637,850	651,826	671,900	831,200	856,100	881,900
Capital Outlay	2,043	6,687	-	-	-	-
Total Expenditures	1,923,968	2,057,036	2,246,100	2,462,300	2,522,100	2,583,900
Revenues Over (Under) Expenditures	\$ (1,219,375)	\$ (1,241,971)	\$ (1,623,100)	\$ (1,788,300)	\$ (1,848,100)	\$ (1,909,900)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
686 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 62,463	\$ 56,206	\$ 59,500	\$ 59,500	\$ 59,500	\$ 59,500
Total Expenditures	62,463	56,206	59,500	59,500	59,500	59,500
Revenues Over (Under) Expenditures	\$ (62,463)	\$ (56,206)	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (59,500)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
288 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 6,516	\$ 1,189	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Total Expenditures	6,516	1,189	19,000	19,000	19,000	19,000
Revenues Over (Under) Expenditures	\$ (6,516)	\$ (1,189)	\$ (19,000)	\$ (19,000)	\$ (19,000)	\$ (19,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
262 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 22,843	\$ 403,321	\$ 30,800	\$ -	\$ -	\$ -
Charges for Services	301	579	200	200	200	200
Fines & Forfeitures	20,740	19,133	25,000	25,000	25,000	25,000
Reimbursements	12,596	8,452	-	2,000	-	-
Total Revenues	56,480	431,485	56,000	27,200	25,200	25,200
Expenditures:						
Personnel	344,958	417,360	463,800	489,000	499,900	511,200
Supplies & Services	9,113	722,124	35,100	554,100	47,100	614,100
Repairs & Maintenance	90	28,844	500	500	500	500
Contract Services	16,473	84,179	30,000	188,000	30,000	228,000
Internal Services	61,748	72,357	76,500	116,600	119,900	123,300
Capital Outlay	-	15,815	30,800	-	-	-
Total Expenditures	432,382	1,340,679	636,700	1,348,200	697,400	1,477,100
Revenues Over (Under) Expenditures	\$ (375,902)	\$ (909,194)	\$ (580,700)	\$ (1,321,000)	\$ (672,200)	\$(1,451,900)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	2.0	2.0	2.0	2.0
Total Position Count	4.0	4.0	5.0	5.0	5.0	5.0

EXPENDITURES BY SERVICE

Elections	\$ 432,382	\$ 1,180,064	\$ 605,900	\$ 1,348,200	\$ 697,400	\$ 1,477,100
State Elections Grant	-	160,615	30,800	-	-	-
	\$ 432,382	\$ 1,340,679	\$ 636,700	\$ 1,348,200	\$ 697,400	\$ 1,477,100

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
426 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 40,781	\$ 41,341	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Charges for Services	269,980	308,406	243,000	243,000	243,000	243,000
Investment Income	211	-	-	-	-	-
Reimbursements	87,250	95,695	92,700	97,000	97,000	97,000
Total Revenues	398,222	445,442	380,700	385,000	385,000	385,000
Expenditures:						
Personnel	1,583,864	1,768,293	1,912,600	1,960,800	2,004,900	2,050,300
Supplies & Services	23,172	28,776	21,200	24,200	24,200	24,200
Conferences & Training	1,410	458	9,500	9,500	8,500	8,500
Repairs & Maintenance	2,804	2,016	6,500	6,500	6,500	6,500
Vehicle Operations	15,210	27,693	19,200	19,700	19,700	19,700
Contract Services	514	-	-	-	-	-
Internal Services	530,472	584,826	605,700	1,024,800	1,055,700	1,087,500
Capital Outlay	16,033	1,235	-	-	-	-
Total Expenditures	2,173,479	2,413,297	2,574,700	3,045,500	3,119,500	3,196,700
Revenues Over (Under) Expenditures	\$ (1,775,257)	\$ (1,967,855)	\$ (2,194,000)	\$ (2,660,500)	\$ (2,734,500)	\$ (2,811,700)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
426 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Emergency Management:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	6.0	7.0	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	6.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	8.0	8.0	8.0	8.0	8.0	8.0
Total Position Count	14.0	15.0	15.0	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Emergency Management	\$ 1,128,663	\$ 1,266,653	\$ 1,278,700	\$ 1,614,900	\$ 1,655,800	\$ 1,697,800
Technical Services	1,044,816	1,146,644	1,296,000	1,430,600	1,463,700	1,498,900
	\$ 2,173,479	\$ 2,413,297	\$ 2,574,700	\$ 3,045,500	\$ 3,119,500	\$ 3,196,700

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
257 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 21,000	\$ 21,000	\$ 14,000	\$ 21,000	\$ 21,000	\$ 21,000
Reimbursements	-	18	-	-	-	-
Total Revenues	21,000	21,018	14,000	21,000	21,000	21,000
Expenditures:						
Personnel	1,099,899	1,140,104	1,260,300	1,312,400	1,342,900	1,374,300
Supplies & Services	11,266	13,560	17,100	17,100	17,100	17,100
Conferences & Training	7,215	5,500	5,080	7,500	7,500	7,500
Repairs & Maintenance	215	72	500	500	500	500
Contract Services	-	-	9,420	7,000	7,000	7,000
Internal Services	222,856	245,045	252,300	288,900	297,300	306,000
Total Expenditures	1,341,451	1,404,281	1,544,700	1,633,400	1,672,300	1,712,400
Revenues Over (Under) Expenditures	\$ (1,320,451)	\$ (1,383,263)	\$ (1,530,700)	\$ (1,612,400)	\$ (1,651,300)	\$ (1,691,400)

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
261 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 521	\$ 437	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Contract Services	-	-	12,000	12,000	12,000	12,000
Total Expenditures	521	437	13,800	13,800	13,800	13,800
Revenues Over (Under) Expenditures	\$ (521)	\$ (437)	\$ (13,800)	\$ (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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 812,253	\$ 726,879	\$ 718,000	\$ 790,000	\$ 790,000	\$ 790,000
Investment Income	27,333	24,612	-	-	-	-
Reimbursements	431,344	349,462	300,000	300,000	300,000	300,000
Total Revenues	1,270,930	1,100,953	1,018,000	1,090,000	1,090,000	1,090,000
Expenditures:						
Personnel	7,403,891	7,948,138	9,393,000	9,536,300	9,730,600	9,930,600
Supplies & Services	1,185,676	3,704,042	2,107,000	2,789,900	2,789,900	2,789,900
Conferences & Training	365	6,071	12,000	15,000	15,000	15,000
Utilities	5,011,231	3,996,183	5,398,200	4,686,500	4,686,500	4,686,500
Repairs & Maintenance	4,710,480	3,494,106	5,092,000	4,061,000	4,061,000	4,061,000
Vehicle Operations	87,729	52,556	60,000	60,000	60,000	60,000
Contract Services	-	-	75,000	75,000	75,000	75,000
Internal Services	1,951,182	2,170,723	2,105,900	2,383,800	2,439,300	2,496,600
Capital Outlay	28,000	77,663	-	110,000	45,000	45,000
Total Expenditures	20,378,554	21,449,482	24,243,100	23,717,500	23,902,300	24,159,600
Revenues Over (Under) Expenditures	\$ (19,107,623)	\$ (20,348,529)	\$ (23,225,100)	\$ (22,627,500)	\$ (22,812,300)	\$ (23,069,600)

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Facilities & Operations:						
Managers & Supervisors	12.0	12.0	14.0	14.0	14.0	14.0
Professional Support	64.0	68.5	68.5	68.5	68.5	68.5
Clerical Staff	3.0	3.0	2.0	2.0	2.0	2.0
	79.0	83.5	84.5	84.5	84.5	84.5
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	93.5	94.5	94.5	94.5	94.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
283 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 71,085	\$ 72,505	\$ 64,000	\$ 70,000	\$ 70,000	\$ 70,000
Total Revenues	71,085	72,505	64,000	70,000	70,000	70,000
Expenditures:						
Personnel	51,527	52,514	86,900	95,400	98,300	101,300
Supplies & Services	-	-	1,000	1,000	1,000	1,000
Internal Services	22,382	25,207	26,000	10,700	11,000	11,300
Total Expenditures	73,909	77,721	113,900	107,100	110,300	113,600
Revenues Over (Under) Expenditures	\$ (2,824)	\$ (5,216)	\$ (49,900)	\$ (37,100)	\$ (40,300)	\$ (43,600)

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
191 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 112,292	\$ 26,105	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Reimbursements	30	-	50,000	50,000	50,000	50,000
Other Revenue	-	39,531	-	-	-	-
Total Revenues	<u>112,322</u>	<u>65,636</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>54,000</u>
Expenditures:						
Personnel	2,735,745	2,941,566	3,356,310	4,022,000	4,029,700	4,122,900
Supplies & Services	26,260	50,779	41,200	29,300	30,500	30,500
Conferences & Training	3,085	5,446	10,000	40,000	42,000	42,000
Repairs & Maintenance	6,156	4,610	4,200	4,200	4,300	4,300
Contract Services	117,294	436,496	511,950	150,000	100,000	50,000
Internal Services	460,585	681,302	708,500	630,500	642,600	661,500
Capital Outlay	-	-	6,190	-	-	-
Total Expenditures	<u>3,349,125</u>	<u>4,120,200</u>	<u>4,638,350</u>	<u>4,876,000</u>	<u>4,849,100</u>	<u>4,911,200</u>
Revenues Over (Under) Expenditures	<u>\$ (3,236,803)</u>	<u>\$ (4,054,565)</u>	<u>\$ (4,584,350)</u>	<u>\$ (4,822,000)</u>	<u>\$ (4,795,100)</u>	<u>\$ (4,857,200)</u>
POSITION TYPE						
Finance Dept:						
Managers & Supervisors	4.0	4.0	6.0	6.0	6.0	6.0
Professional Support	14.0	15.0	19.0	19.0	19.0	19.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	<u>23.0</u>	<u>24.0</u>	<u>30.0</u>	<u>30.0</u>	<u>30.0</u>	<u>30.0</u>
Finance-Grants:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	3.0	4.0	-	-	-	-
Clerical Staff	1.0	1.0	-	-	-	-
	<u>5.0</u>	<u>6.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Position Count	<u>28.0</u>	<u>30.0</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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 1,230,509	\$ 1,338,984	\$ 1,110,300	\$ 1,315,300	\$ 1,315,300	\$ 1,315,300
Intergovernmental	5,066,088	7,279,629	7,092,307	7,145,700	7,145,700	7,145,700
Charges for Services	2,042,369	3,586,672	2,458,600	2,757,500	2,757,500	2,757,500
Investment Income	31,102	-	-	-	-	-
Reimbursements	18,282	16,619	15,000	15,000	15,000	15,000
Indirect Cost Allocation	975,553	998,576	1,163,700	1,176,000	1,176,000	1,176,000
Other Revenue	32,713	1,167	-	-	-	-
Total Revenues	9,396,616	13,221,647	11,839,907	12,409,500	12,409,500	12,409,500
Expenditures:						
Personnel	14,618,323	16,486,237	19,078,200	20,493,800	20,974,400	21,469,400
Supplies & Services	4,143,185	4,265,485	4,516,224	4,713,050	4,713,050	4,713,050
Conferences & Training	35,285	34,674	51,200	73,200	73,200	73,200
Repairs & Maintenance	11,832	26,993	33,161	37,600	37,600	37,600
Vehicle Operations	28,655	36,864	33,274	35,800	35,800	35,800
Contract Services	1,342,148	889,457	853,959	880,700	868,200	868,200
Internal Services	2,856,835	3,382,351	3,401,200	4,365,300	4,365,300	4,365,300
Capital Outlay	77,096	100,430	33,482	-	-	-
Total Expenditures	23,113,359	25,222,491	28,000,700	30,599,450	31,067,550	31,562,550
Revenues Over (Under) Expenditures	\$ (13,716,743)	\$ (12,000,844)	\$ (16,160,793)	\$ (18,189,950)	\$ (18,658,050)	\$ (19,153,050)

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	6.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	17.0	18.0	18.0	18.0	18.0	18.0
Environmental Health:						
Professional Support	34.0	38.0	38.0	38.0	38.0	38.0
Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0
	40.0	44.0	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	2.5	2.0	1.0	1.0	1.0	1.0
Professional Support	8.0	11.0	5.5	5.5	5.5	5.5
Clerical Staff	5.5	5.0	4.0	4.0	4.0	4.0
	16.0	18.0	10.5	10.5	10.5	10.5
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	13.0	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	8.0	9.5	8.5	8.5	8.5	8.5
Clerical Staff	2.0	1.5	1.5	1.5	1.5	1.5
	11.0	12.0	11.0	11.0	11.0	11.0
Medical Examiner:						
Managers & Supervisors	1.0	4.0	4.0	4.0	4.0	4.0
Professional Support	13.0	13.0	13.0	13.0	13.0	13.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	16.0	19.0	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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Communicable Disease:						
Managers & Supervisors	-	2.0	2.0	2.0	2.0	2.0
Professional Support	16.0	13.5	13.5	13.5	13.5	13.5
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
	18.0	18.5	18.5	18.5	18.5	18.5
MIHP:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	5.5	5.5	5.5	5.5
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	7.5	7.5	7.5	7.5
Total Position Count	163.0	175.5	174.5	174.5	174.5	174.5
EXPENDITURES BY SERVICE						
Administration	\$ 2,738,648	\$ 2,979,694	\$ 3,308,400	\$ 3,488,200	\$ 3,488,200	\$ 3,488,200
Environmental Health	5,053,727	5,536,301	5,971,000	6,303,200	6,303,200	6,303,200
Clinical Health Services	6,255,858	6,551,047	6,916,600	7,458,500	7,456,000	7,456,000
Maternal/Child Health Services	2,117,537	2,334,518	1,526,760	1,667,950	1,667,950	1,667,950
Vision & Hearing	776,157	861,645	1,101,100	1,164,400	1,164,400	1,164,400
Healthy Communities	1,225,592	1,301,972	1,593,900	1,737,100	1,737,100	1,737,100
MIHP	-	-	1,097,540	1,044,300	1,044,300	1,044,300
Medical Examiner	2,916,733	3,344,668	4,063,700	4,368,900	4,358,900	4,358,900
Communicable Disease	2,021,409	2,312,646	2,421,700	2,887,400	2,887,400	2,887,400
Oral Health	-	-	-	12,900	12,900	12,900
Covid 19 Activities/Other	7,698	-	-	466,600	947,200	1,442,200
Total	\$ 23,113,359	\$ 25,222,491	\$ 28,000,700	\$ 30,599,450	\$ 31,067,550	\$ 31,562,550

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
685 - 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, Office of Senior Services and MSU Extension.

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 10,442	\$ 170,000	\$ -	\$ -	\$ -
Reimbursements	-	143	-	-	-	-
Total Revenues	-	10,585	170,000	-	-	-
Expenditures:						
Personnel	407,904	694,235	1,123,932	1,143,300	1,173,000	1,203,500
Supplies & Services	34,202	69,830	97,859	114,100	105,200	110,300
Conferences & Training	1,482	7,014	14,850	12,800	13,200	13,900
Repairs & Maintenance	576	1,149	1,400	-	-	-
Contract Services	-	-	126,275	41,000	41,000	41,000
Internal Services	29,568	37,375	39,200	91,000	93,400	95,800
Capital Outlay	163,491	15,740	25,400	-	-	-
Total Expenditures	637,223	825,342	1,428,916	1,402,200	1,425,800	1,464,500
Revenues Over (Under) Expenditures	\$ (637,223)	\$ (814,757)	\$ (1,258,916)	\$ (1,402,200)	\$ (1,425,800)	\$ (1,464,500)
POSITION TYPE						
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	-	-	2.0	2.0	2.0	2.0
Clerical Staff	1.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	6.0	7.0	9.0	9.0	9.0	9.0
EXPENDITURES BY SERVICE						
Administration	\$ 637,223	\$ 825,342	\$ 1,269,800	\$ 1,402,200	\$ 1,425,800	\$ 1,464,500
Macomb Regional Housing Partnership	-	-	159,116	-	-	-
	\$ 637,223	\$ 825,342	\$ 1,428,916	\$ 1,402,200	\$ 1,425,800	\$ 1,464,500

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
270 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 14	\$ 626	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	264,396	318,200	350,000	500,000	500,000	500,000
Total Revenues	264,410	318,826	351,000	501,000	501,000	501,000
Expenditures:						
Personnel	2,998,669	3,238,825	3,480,000	3,554,200	3,556,600	3,718,200
Supplies & Services	51,224	110,800	80,400	80,400	80,400	80,400
Conferences & Training	15,504	14,579	30,000	30,000	30,000	30,000
Repairs & Maintenance	1,255	1,975	1,500	1,500	1,500	1,500
Contract Services	101,466	173,093	250,000	250,000	250,000	250,000
Internal Services	531,942	577,336	595,200	668,700	688,200	708,300
Capital Outlay	808	4,427	10,000	10,000	10,000	10,000
Total Expenditures	3,700,868	4,121,035	4,447,100	4,594,800	4,616,700	4,798,400
Revenues Over (Under) Expenditures	\$ (3,436,458)	\$ (3,802,209)	\$ (4,096,100)	\$ (4,093,800)	\$ (4,115,700)	\$ (4,297,400)

POSITION TYPE

Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	20.0	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	28.0	28.0	28.0	28.0	28.0	28.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
228 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Reimbursements	\$ -	\$ 55	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	-	300,258	150,000	320,000	320,000	320,000
Other Revenue	53	213,155	-	-	-	-
Total Revenues	53	513,468	150,000	320,000	320,000	320,000
Expenditures:						
Personnel	5,195,709	5,897,082	6,279,100	6,431,100	6,580,600	6,734,500
Supplies & Services	90,225	61,921	87,500	90,000	90,000	90,000
Conferences & Training	20,025	37,610	50,000	75,000	75,000	75,000
Repairs & Maintenance	6,859,111	8,564,074	9,319,500	9,319,500	9,319,500	9,319,500
Vehicle Operations	-	793	1,000	1,000	1,000	1,000
Contract Services	681,116	721,936	945,000	963,900	963,900	963,900
Internal Services	469,115	487,237	509,600	617,000	633,700	650,900
Capital Outlay	815,460	1,163,953	-	-	-	-
Total Expenditures	14,130,760	16,934,607	17,191,700	17,497,500	17,663,700	17,834,800
Revenues Over (Under) Expenditures	\$ (14,130,707)	\$ (16,421,139)	\$ (17,041,700)	\$ (17,177,500)	\$ (17,343,700)	\$ (17,514,800)

POSITION TYPE

Managers & Supervisors	10.0	10.0	10.0	10.0	10.0	10.0
Professional Support	29.0	31.0	31.0	31.0	31.0	31.0
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5
Total Position Count	40.5	42.5	42.5	42.5	42.5	42.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
215 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 36,323	\$ 44,191	\$ 54,200	\$ 61,500	\$ 61,500	\$ 61,500
Repairs & Maintenance	62,422	31,211	45,500	45,500	45,500	45,500
Contract Services	87,439	83,444	125,000	125,000	125,000	125,000
Internal Services	213,372	238,051	245,100	258,400	266,200	274,200
Total Expenditures	399,556	396,898	469,800	490,400	498,200	506,200
Revenues Over (Under) Expenditures	\$ (399,556)	\$ (396,898)	\$ (469,800)	\$ (490,400)	\$ (498,200)	\$ (506,200)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
284 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 180,533	\$ 180,533	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	59,059	68,097	75,400	75,400	75,400	75,400
Fines & Forfeitures	(3,760)	120	1,000	1,000	1,000	1,000
Reimbursements	754,140	629,950	555,000	440,000	440,000	440,000
Total Revenues	989,972	878,700	811,400	696,400	696,400	696,400
Expenditures:						
Personnel	5,053,563	4,832,904	3,356,600	3,518,500	3,593,400	3,670,500
Supplies & Services	1,278,691	1,405,222	1,319,200	1,444,800	1,444,800	1,444,800
Conferences & Training	5,460	5,772	8,500	12,500	12,500	12,500
Repairs & Maintenance	5,143	5,503	3,500	4,000	4,000	4,000
Contract Services	26,210	34,226	20,000	40,000	40,000	40,000
Internal Services	1,669,975	1,812,680	1,838,400	1,960,200	2,019,400	2,080,500
Total Expenditures	8,039,040	8,096,307	6,546,200	6,980,000	7,114,100	7,252,300
Revenues Over (Under) Expenditures	\$ (7,049,068)	\$ (7,217,607)	\$ (5,734,800)	\$ (6,283,600)	\$ (6,417,700)	\$ (6,555,900)

POSITION TYPE

Managers & Supervisors	7.0	7.0	3.5	3.5	3.5	3.5
Professional Support	27.0	28.0	9.0	9.0	9.0	9.0
Clerical Staff	18.0	18.0	16.5	16.5	16.5	16.5
Total Position Count	52.0	53.0	29.0	29.0	29.0	29.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
292 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 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	8,792	7,888	9,000	9,000	9,000	9,000
Internal Services	30,287	32,420	33,400	34,500	35,500	36,600
Total Expenditures	39,079	40,308	42,400	43,500	44,500	45,600
Revenues Over (Under) Expenditures	\$ (30,579)	\$ (31,808)	\$ (33,400)	\$ (34,500)	\$ (35,500)	\$ (36,600)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
710 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Personnel	\$ 411,084	\$ 441,965	\$ 458,700	\$ 477,500	\$ 487,000	\$ 496,700
Supplies & Services	569,947	588,047	607,100	624,500	642,400	660,900
Conferences & Training	133	-	500	500	500	500
Repairs & Maintenance	-	-	500	500	500	500
Contract Services	10,749	10,465	12,700	12,700	12,700	12,700
Internal Services	226,742	258,122	266,600	307,900	317,000	326,400
Total Expenditures	1,218,655	1,298,599	1,346,100	1,423,600	1,460,100	1,497,700
Revenues Over (Under) Expenditures	\$ (1,218,655)	\$ (1,298,599)	\$ (1,346,100)	\$ (1,423,600)	\$ (1,460,100)	\$ (1,497,700)

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
294 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 363,637	\$ 373,681	\$ 581,200	\$ 581,200	\$ 581,200	\$ 581,200
Charges for Services	450,446	415,449	410,000	410,000	410,000	410,000
Total Revenues	814,083	789,130	991,200	991,200	991,200	991,200
Expenditures:						
Personnel	3,032,689	3,264,170	4,098,900	4,193,000	4,288,700	4,387,200
Supplies & Services	500,193	624,355	652,900	669,200	669,200	669,200
Conferences & Training	3,311	7,446	11,000	13,000	13,000	13,000
Repairs & Maintenance	110	169	1,000	1,000	1,000	1,000
Contract Services	224,385	318,265	331,000	331,000	331,000	331,000
Internal Services	1,145,230	1,294,873	1,325,400	1,457,900	1,501,200	1,545,800
Total Expenditures	4,905,918	5,509,277	6,420,200	6,665,100	6,804,100	6,947,200
Revenues Over (Under) Expenditures	\$ (4,091,835)	\$ (4,720,147)	\$ (5,429,000)	\$ (5,673,900)	\$ (5,812,900)	\$ (5,956,000)

POSITION TYPE

Managers & Supervisors	6.0	6.0	9.0	9.0	9.0	9.0
Professional Support	19.5	19.5	19.5	19.5	19.5	19.5
Clerical Staff	5.0	5.0	6.0	6.0	6.0	6.0
Total Position Count	30.5	30.5	34.5	34.5	34.5	34.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
728 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Reimbursements	\$ -	\$ 10,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues	-	10,000	100,000	100,000	100,000	100,000
Expenditures:						
Personnel	3,345,386	3,547,273	4,102,900	4,310,900	4,350,700	4,391,600
Supplies & Services	269,594	191,540	313,200	326,200	326,200	326,200
Conferences & Training	21,521	28,258	43,000	43,000	43,000	43,000
Repairs & Maintenance	12,018	4,658	14,500	14,500	14,500	14,500
Vehicle Operations	5,241	5,132	8,000	10,000	10,000	10,000
Contract Services	304,719	245,223	450,000	500,000	500,000	500,000
Internal Services	647,678	728,080	760,300	902,500	928,700	955,800
Capital Outlay	50	30,914	-	-	-	-
Total Expenditures	4,606,207	4,781,079	5,691,900	6,107,100	6,173,100	6,241,100
Revenues Over (Under) Expenditures	\$ (4,606,207)	\$ (4,771,079)	\$ (5,591,900)	\$ (6,007,100)	\$ (6,073,100)	\$ (6,141,100)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	21.8	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	32.3	32.3	32.3	32.3	32.3	32.3

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
295 - 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 Adoptedations and ensuring compliance with the terms and conditions of probation imposed by the Court.

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 125	\$ 282	\$ 300	\$ 300	\$ 300	\$ 300
Total Revenues	125	282	300	300	300	300
Expenditures:						
Supplies & Services	5,766	7,939	13,100	15,600	15,600	15,600
Conferences & Training	-	-	2,500	-	-	-
Repairs & Maintenance	8,723	6,659	4,500	4,500	4,500	4,500
Contract Services	120	405	6,400	6,400	6,400	6,400
Internal Services	447,587	448,233	460,900	649,500	670,400	692,000
Total Expenditures	462,195	463,236	487,400	676,000	696,900	718,500
Revenues Over (Under) Expenditures	\$ (462,071)	\$ (462,954)	\$ (487,100)	\$ (675,700)	\$ (696,600)	\$ (718,200)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
296 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 192,594	\$ 230,328	\$ 181,600	\$ 181,600	\$ 181,600	\$ 181,600
Reimbursements	3,837	39,549	-	-	-	-
Total Revenues	196,431	269,877	181,600	181,600	181,600	181,600
Expenditures:						
Personnel	12,459,487	13,057,993	14,569,400	14,840,200	15,195,900	15,562,200
Supplies & Services	390,062	511,987	592,000	589,000	589,000	589,000
Conferences & Training	1,395	10,547	39,400	38,400	38,400	38,400
Repairs & Maintenance	5,636	4,877	4,500	4,500	4,500	4,500
Vehicle Operations	-	-	500	-	-	-
Contract Services	30,625	70,425	69,200	69,200	69,200	69,200
Internal Services	2,044,505	2,365,541	2,252,700	2,631,700	2,706,100	2,782,700
Capital Outlay	2,175	3,393	-	-	-	-
Total Expenditures	14,933,885	16,024,763	17,527,700	18,173,000	18,603,100	19,046,000
Revenues Over (Under) Expenditures	\$ (14,737,454)	\$ (15,754,886)	\$ (17,346,100)	\$ (17,991,400)	\$ (18,421,500)	\$ (18,864,400)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
296 - 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.

<u>POSITION TYPE</u>	Year Ended December 31,					
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	6.0	7.0	7.0	7.0	7.0	7.0
Professional Support	63.0	64.0	64.0	64.0	64.0	64.0
Clerical Staff	26.5	28.5	29.5	29.5	29.5	29.5
	95.5	99.5	100.5	100.5	100.5	100.5
DHS - Juvenile Abuse & Neglect:						
Professional Support	1.0	-	-	-	-	-
	1.0	-	-	-	-	-
Water Quality Unit:						
Professional Support	1.0	-	-	-	-	-
Clerical Staff	-	-	-	-	-	-
	1.0	-	-	-	-	-
Total Position Count	97.5	99.5	100.5	100.5	100.5	100.5
EXPENDITURES BY SERVICE						
Administration	\$ 14,614,951	\$ 16,008,987	\$ 17,527,700	\$ 18,173,000	\$ 18,603,100	\$ 19,046,000
DHS - Juvenile Abuse & Neglect	159,130	15,776	-	-	-	-
Special Prosecutions	159,804	-	-	-	-	-
Total	\$ 14,933,885	\$ 16,024,763	\$ 17,527,700	\$ 18,173,000	\$ 18,603,100	\$ 19,046,000

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 34,177	\$ 38,884	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Reimbursements	-	18,309	-	-	-	-
Other Revenue	20,499	16,539	22,000	22,000	22,000	22,000
Total Revenues	54,676	73,732	62,000	62,000	62,000	62,000
Expenditures:						
Personnel	997,610	1,154,654	1,427,400	1,466,300	1,497,200	1,529,000
Supplies & Services	45,623	26,313	48,400	68,700	68,700	68,700
Conferences & Training	-	-	6,800	6,800	6,800	6,800
Repairs & Maintenance	5,928	4,910	47,400	53,700	53,700	53,700
Vehicle Operations	11,583	16,204	17,000	18,500	18,500	18,500
Contract Services	1,136	180	57,100	57,100	57,100	57,100
Internal Services	765,982	903,935	849,600	1,261,400	1,298,300	1,336,200
Capital Outlay	78,508	7,632	-	-	-	-
Total Expenditures	1,906,370	2,113,828	2,453,700	2,932,500	3,000,300	3,070,000
Revenues Over (Under) Expenditures	\$ (1,851,694)	\$ (2,040,096)	\$ (2,391,700)	\$ (2,870,500)	\$ (2,938,300)	\$ (3,008,000)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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.

<u>POSITION TYPE</u>	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	6.0	6.0	6.0	6.0	6.0	6.0
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
Professional Support	-	-	2.0	2.0	2.0	2.0
Clerical Staff	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	15.0	15.0	15.0	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Administration	\$ 1,078,348	\$ 1,389,607	\$ 1,534,300	\$ 1,988,600	\$ 2,056,000	\$ 2,125,300
Print Shop	126,966	115,909	194,000	193,200	193,300	193,400
Records Maintenance	248,395	259,231	271,600	283,500	283,500	283,500
Mail Services	207,719	206,158	245,600	251,900	252,000	252,100
Central Stores	244,942	142,923	208,200	215,300	215,500	215,700
Total	\$ 1,906,370	\$ 2,113,828	\$ 2,453,700	\$ 2,932,500	\$ 3,000,300	\$ 3,070,000

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 71,127	\$ 79,919	\$ 75,000	\$ 80,000	\$ 80,000	\$ 80,000
Charges for Services	855,424	1,005,753	927,500	964,200	964,200	964,200
Reimbursements	3,607,362	3,911,368	4,195,100	4,422,800	4,430,600	4,438,600
Total Revenues	4,533,913	4,997,040	5,197,600	5,467,000	5,474,800	5,482,800
Expenditures:						
Personnel	8,000,564	8,621,377	9,002,200	9,257,500	9,461,100	9,670,900
Supplies & Services	43,957	39,579	50,400	67,400	67,400	67,400
Conferences & Training	5,354	5,894	6,000	6,000	6,000	6,000
Repairs & Maintenance	9,374	8,312	9,000	9,000	9,000	9,000
Vehicle Operations	17,444	16,997	17,000	17,000	17,000	17,000
Contract Services	75,169	75,477	75,500	115,500	115,500	115,500
Internal Services	1,182,119	1,328,329	1,390,100	1,583,200	1,628,500	1,675,100
Total Expenditures	9,333,981	10,095,965	10,550,200	11,055,600	11,304,500	11,560,900
Revenues Over (Under) Expenditures	\$ (4,800,068)	\$ (5,098,925)	\$ (5,352,600)	\$ (5,588,600)	\$ (5,829,700)	\$ (6,078,100)

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	4.4	5.4	5.4	5.4	5.4	5.4
Professional Support	28.1	28.6	28.6	28.6	28.6	28.6
Clerical Staff	6.2	5.2	4.2	4.2	4.2	4.2
	38.7	39.2	38.2	38.2	38.2	38.2
Pump Station:						
Managers & Supervisors	2.28	2.78	2.78	2.78	2.78	2.78
Professional Support	8.07	11.07	11.07	11.07	11.07	11.07
	10.35	13.85	13.85	13.85	13.85	13.85
Wastewater Services Division:						
Managers & Supervisors	6.32	3.82	3.82	3.82	3.82	3.82
Professional Support	10.83	11.33	11.33	11.33	11.33	11.33
	17.15	15.15	15.15	15.15	15.15	15.15
Total Position Count	66.2	68.2	67.2	67.2	67.2	67.2
EXPENDITURES BY SERVICE						
Administration	\$ 5,640,027	\$ 6,016,106	\$ 6,355,100	\$ 6,632,800	\$ 6,785,500	\$ 6,942,700
Pump Station	1,355,985	1,862,460	1,952,400	2,007,800	2,053,100	2,099,800
Wastewater Services Division	2,337,969	2,217,399	2,242,700	2,415,000	2,465,900	2,518,400
Total	\$ 9,333,981	\$ 10,095,965	\$ 10,550,200	\$ 11,055,600	\$ 11,304,500	\$ 11,560,900

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
711 - 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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 2,378,638	\$ 2,294,644	\$ 2,326,500	\$ 2,326,500	\$ 2,326,500	\$ 2,326,500
Other Revenue	1,067	15,966	-	-	-	-
Total Revenues	2,379,705	2,310,610	2,326,500	2,326,500	2,326,500	2,326,500
Expenditures:						
Personnel	1,792,087	1,886,984	2,120,800	2,146,200	2,189,900	2,234,900
Supplies & Services	13,979	13,239	21,500	21,500	21,500	21,500
Conferences & Training	3,604	7,208	7,400	7,400	7,400	7,400
Repairs & Maintenance	168	109	-	-	-	-
Internal Services	371,745	341,098	351,800	421,000	433,500	446,500
Capital Outlay	-	737	-	-	-	-
Total Expenditures	2,181,583	2,249,376	2,501,500	2,596,100	2,652,300	2,710,300
Revenues Over (Under) Expenditures	\$ 198,122	\$ 61,234	\$ (175,000)	\$ (269,600)	\$ (325,800)	\$ (383,800)

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	19.0	18.0	17.0	17.0	17.0	17.0
Total Position Count	23.0	22.0	21.0	21.0	21.0	21.0

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."

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 395,394	\$ 472,492	\$ 275,000	\$ 233,400	\$ 233,400	\$ 233,400
Charges for Services	18,426,423	17,516,196	18,334,034	20,376,600	20,929,000	21,507,100
Investment Income	288	3,454	-	-	-	-
Fines & Forfeitures	6,104	12,081	5,000	10,000	10,000	10,000
Reimbursements	1,742,970	3,092,660	2,860,200	3,395,400	3,445,400	3,496,800
Other Revenue	-	79,844	-	-	-	-
Total Revenues	<u>20,571,179</u>	<u>21,176,727</u>	<u>21,474,234</u>	<u>24,015,400</u>	<u>24,617,800</u>	<u>25,247,300</u>
Expenditures:						
Personnel	65,249,771	73,124,406	77,327,884	80,137,200	82,536,000	85,006,700
Supplies & Services	3,133,513	2,997,662	2,709,170	2,863,300	2,863,300	2,863,300
Conferences & Training	217,652	249,855	334,950	370,000	370,000	370,000
Repairs & Maintenance	600,683	442,295	519,600	522,100	522,100	522,100
Vehicle Operations	716,166	659,884	890,450	923,600	923,600	923,600
Contract Services	7,971,852	8,442,867	10,560,000	10,131,800	10,392,100	10,660,300
Internal Services	12,918,436	14,942,748	15,247,650	16,524,800	17,022,300	17,535,300
Capital Outlay	389,798	1,003,531	48,030	1,422,700	1,422,700	1,422,700
Total Expenditures	<u>91,197,871</u>	<u>101,863,248</u>	<u>107,637,734</u>	<u>112,895,500</u>	<u>116,052,100</u>	<u>119,304,000</u>
Revenues Over (Under) Expenditures	<u>(70,626,692)</u>	<u>(80,686,521)</u>	<u>(86,163,500)</u>	<u>(88,880,100)</u>	<u>(91,434,300)</u>	<u>(94,056,700)</u>
Other Financing Sources (Uses):						
Transfers out	(5,422)	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>(5,422)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>\$ (70,632,114)</u>	<u>\$ (80,686,521)</u>	<u>\$ (86,163,500)</u>	<u>\$ (88,880,100)</u>	<u>\$ (91,434,300)</u>	<u>\$ (94,056,700)</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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	5.0	5.0	5.0	5.0	5.0	5.0
Professional Support	4.0	4.0	3.0	3.0	3.0	3.0
Clerical Staff	11.0	11.0	11.0	11.0	11.0	11.0
	20.0	20.0	19.0	19.0	19.0	19.0
Marine Division:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0
Jail:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	232.5	232.5	230.5	230.5	230.5	230.5
Clerical Staff	18.0	18.0	19.0	19.0	19.0	19.0
	251.5	251.5	250.5	250.5	250.5	250.5
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	2.0	2.0	2.0	2.0
	1.0	1.0	2.0	2.0	2.0	2.0
MCS Jail & Admin Office:						
Professional Support	6.0	6.0	9.0	9.0	9.0	9.0
	6.0	6.0	9.0	9.0	9.0	9.0
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
Circuit Court 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
FOC Enforcement:						
Professional Support	3.0	3.0	1.0	1.0	1.0	1.0
	3.0	3.0	1.0	1.0	1.0	1.0
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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 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	2.0	2.0
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	70.0	71.0	74.0	74.0	74.0	74.0
	71.0	72.0	75.0	75.0	75.0	75.0
Township Patrols:						
Professional Support	90.0	90.0	97.0	97.0	97.0	97.0
	90.0	90.0	97.0	97.0	97.0	97.0
Sheriff Enforcement 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	19.0	19.0	19.0	19.0	19.0	19.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	21.0	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	2.0	2.0	3.0	3.0	3.0	3.0
	2.0	2.0	3.0	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	501.5	502.5	513.5	513.5	513.5	513.5

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Operations	\$ 3,829,050	\$ 4,478,497	\$ 4,225,500	\$ 4,251,100	\$ 4,311,000	\$ 4,373,000
Court Building Safety	1,037,894	1,118,578	1,356,700	1,223,100	1,259,600	1,297,200
Marine Division	941,629	1,173,871	813,300	857,300	879,600	902,600
Administration	4,588,577	5,252,952	5,403,900	5,718,600	5,889,500	6,065,500
Jail	50,077,578	55,629,936	58,971,400	60,180,600	61,876,700	63,623,700
Romeo Liason	110,191	162,088	128,800	134,300	138,300	142,500
Probate Court Security	135,016	145,586	295,600	164,200	169,100	174,200
Roving Security	835,420	1,335,269	986,400	1,422,200	1,464,800	1,508,800
42nd Court Security	129,380	28,658	158,900	164,200	169,100	174,200
Court Room Security	1,927,093	2,043,844	2,145,200	2,369,000	2,440,000	2,513,200
FOC Enforcement	408,359	254,159	475,000	491,200	506,000	521,200
Dakota Liaison	237,892	257,802	282,200	293,300	302,100	311,200
Road Patrol	9,584,473	10,773,045	11,874,200	11,883,600	12,240,100	12,607,300
Lenox Township Patrol	751,104	876,306	894,100	1,494,500	1,533,700	1,574,100
Harrison Township Patrol	1,786,617	1,915,195	2,111,200	2,748,000	2,819,200	2,892,500
Macomb Township Patrol	4,230,940	4,770,026	5,190,634	6,091,800	6,256,900	6,426,900
Washington Township Patrol	2,096,043	2,388,785	2,652,100	3,161,800	3,248,400	3,337,700
Surveillance Team	1,120,190	1,321,338	1,217,300	1,266,100	1,304,100	1,343,200
Detective Bureau	3,036,182	3,367,947	3,341,700	3,496,800	3,601,700	3,709,700
K-9 Unit	289,304	315,588	350,600	361,700	371,500	381,600
Internet Crime Unit	303,403	328,199	338,200	488,600	503,300	518,400
Mt. Clemens Patrol	2,397,421	2,645,593	2,887,200	3,176,600	3,266,700	3,359,600
Village of New Haven Liaison	110,987	118,376	129,700	140,200	144,400	148,700
Village of New Haven Patrol	825,114	805,476	1,006,600	899,100	926,100	953,900
Communications Center	64,293	(226)	-	-	-	-
L'Anse Creuse Liaison	238,157	238,594	271,600	282,400	290,900	299,600
Merritt Academy NH Liaison	110,986	117,766	129,700	135,200	139,300	143,500
Total	\$ 91,203,293	\$ 101,863,248	\$ 107,637,734	\$ 112,895,500	\$ 116,052,100	\$ 119,304,000

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 500	\$ 475	\$ 400	\$ 400	\$ 400	\$ 400
Charges for Services	122,338	153,422	175,000	190,000	190,000	190,000
Reimbursements	40	21	-	-	-	-
Total Revenues	122,878	153,917	175,400	190,400	190,400	190,400
Expenditures:						
Personnel	2,515,303	2,744,980	3,005,300	3,205,600	3,276,100	3,348,600
Supplies & Services	85,126	84,054	107,500	118,500	118,500	118,500
Conferences & Training	2,992	1,869	6,000	6,000	6,000	6,000
Repairs & Maintenance	6,535	5,782	6,250	5,500	5,500	5,500
Contract Services	3,419	-	750	-	-	-
Internal Services	669,988	751,822	774,100	870,500	895,800	921,800
Capital Outlay	-	450	-	-	-	-
Total Expenditures	3,283,363	3,588,957	3,899,900	4,206,100	4,301,900	4,400,400
Revenues Over (Under) Expenditures	\$ (3,160,486)	\$ (3,435,040)	\$ (3,724,500)	\$ (4,015,700)	\$ (4,111,500)	\$ (4,210,000)

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	8.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	15.0	14.0	15.0	15.0	15.0	15.0
Total Position Count	27.0	28.0	29.0	29.0	29.0	29.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND				FUNCTION	
966 - OPERATING TRANSFERS	101 - GENERAL FUND				GENERAL GOVERNMENT	
	Year Ended December 31,					
	Audited			Budgeted		
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Operating Transfers In:						
Delinquent Real Property Tax Revolving Fund	\$ 8,134,516	\$ 8,000,000	\$ 8,000,000	\$ 8,250,000	\$ 8,250,000	\$ 8,250,000
Other Funds	164,363	2,197,176	818,271	-	-	-
Total Revenues	8,298,879	10,197,176	8,818,271	8,250,000	8,250,000	8,250,000
Operating Transfers Out:						
Circuit Court Grants	-	-	110,000	117,900	117,900	117,900
Capital Improvement Fund	13,397,822	14,766,260	10,894,866	-	-	-
Child Care Fund	7,204,626	9,277,700	11,553,900	10,487,200	11,084,400	11,281,900
Community Corrections	660,150	649,948	813,900	874,900	891,600	908,800
Community Mental Health	3,699,500	3,752,000	3,752,000	3,752,000	3,752,000	3,752,000
Community Action	5,242,382	4,040,156	3,757,100	5,993,500	5,993,500	5,993,500
Office of Senior Services	2,012,418	2,553,753	2,553,100	3,609,900	3,609,900	3,609,900
Debt Service Fund	3,736,024	3,738,824	3,736,800	3,736,400	3,734,900	3,735,200
E911 Dispatch Fund	2,630,830	2,802,075	3,230,000	3,720,600	3,824,600	3,928,600
General Liability Insurance	-	(1,113)	-	-	-	-
Friend of the Court	3,337,856	4,058,453	4,052,700	4,348,900	4,492,000	4,641,400
Health Grant Fund	1,484,082	3,733,970	5,476,307	6,014,300	6,243,400	6,479,300
Public Defender Fund	1,509,613	1,695,497	2,259,700	2,253,100	2,370,600	2,494,400
Park Fund	86,000	-	200,000	150,000	200,000	200,000
Planning & Economic Development Grants	-	-	12,600	12,600	12,600	12,600
Prosecuting Attorney Grants	838,012	1,462,051	1,488,400	1,869,300	1,886,200	1,884,800
Sheriff Grants	387,651	292,091	325,200	474,000	382,700	389,900
Substance Abuse - Liquor Tax	3,310,851	3,550,313	3,286,600	3,542,821	3,579,672	3,616,890
Substance Abuse - Operations	-	-	142,200	142,200	142,200	142,200
Other Programs	2,750,252	10,223,283	8,268,991	-	-	-
Total Expenditures	52,288,069	66,595,260	65,914,364	51,099,621	52,318,172	53,189,290
Revenues Over (Under) Expenditures	\$ (43,989,190)	\$ (56,398,084)	\$ (57,096,093)	\$ (42,849,621)	\$ (44,068,172)	\$ (44,939,290)

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,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ 148,927,109	\$ 159,613,956	\$ 171,599,200	\$ 177,526,700	\$ 183,733,100	\$ 189,239,100
Licenses & Permits	80,256	81,228	80,000	80,000	80,000	80,000
Intergovernmental	39,154,437	41,868,534	40,118,700	43,938,800	44,131,200	45,111,200
Charges for Services	5,058,692	5,646,651	5,750,000	5,750,000	5,750,000	5,750,000
Investment Income	14,407,830	19,512,488	12,000,000	9,500,000	9,500,000	9,500,000
Indirect Cost Allocation	47,493,231	54,229,168	55,155,500	64,788,800	66,322,200	67,902,300
Other Revenue	181,825	148,640	-	-	-	-
Total Revenues	<u>255,303,380</u>	<u>281,100,665</u>	<u>284,703,400</u>	<u>301,584,300</u>	<u>309,516,500</u>	<u>317,582,600</u>
Expenditures:						
Personnel **	185,114	2,694	(8,589,600)	(8,824,700)	(9,034,600)	(9,250,900)
Supplies & Services (see page C-64)	3,071,321	2,491,879	3,096,930	2,522,000	2,551,100	2,582,300
Capital Outlay	2,039,205	1,651,814	4,567,777	14,562,729	11,760,000	11,760,000
Total Expenditures	<u>5,295,640</u>	<u>4,146,387</u>	<u>(924,893)</u>	<u>8,260,029</u>	<u>5,276,500</u>	<u>5,091,400</u>
Revenues Over (Under) Expenditures	<u>250,007,740</u>	<u>276,954,278</u>	<u>285,628,293</u>	<u>293,324,271</u>	<u>304,240,000</u>	<u>312,491,200</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds (see page C-62)	8,298,879	10,197,176	8,818,271	8,250,000	8,250,000	8,250,000
Transfers out (see page C-62)	(52,288,069)	(66,595,260)	(65,914,364)	(51,099,621)	(52,318,172)	(53,189,290)
Total Other Financing Sources (Uses):	<u>(43,989,190)</u>	<u>(56,398,084)</u>	<u>(57,096,093)</u>	<u>(42,849,621)</u>	<u>(44,068,172)</u>	<u>(44,939,290)</u>
Revenues Over (Under) Expenditures	<u>\$ 206,018,550</u>	<u>\$ 220,556,194</u>	<u>\$ 228,532,200</u>	<u>\$ 250,474,650</u>	<u>\$ 260,171,828</u>	<u>\$ 267,551,910</u>

** - These amounts represent a 5.0% 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,						
		<u>Audited</u>		<u>Budgeted</u>		
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Appropriations - Outside Agencies/Associations						
8 Mile Boulevard Association	\$ 4,500	\$ -	\$ 5,000	\$ 4,500	\$ 4,500	\$ 4,500
Area Agency on Aging	80,596	67,172	69,200	75,600	79,400	83,400
Area Wide Water Quality Control	11,011	44,042	20,000	45,000	45,000	45,000
Automation Alley	20,000	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	-	22,530	26,100	27,400	28,800
Detroit Regional Chamber	13,900	39,950	47,000	47,000	47,000	47,000
Detroit Regional Partnership	103,000	70,000	70,000	135,000	135,000	135,000
Clinton/Macomb Public Library	130,928	134,927	138,600	143,200	147,900	154,200
Michigan Association of Counties	40,715	40,715	42,000	43,000	43,000	43,000
National Association of Counties	12,615	21,025	17,000	17,600	17,600	17,600
Police Training Center	6,225	12,625	25,000	13,000	13,000	13,000
St. Clair/Sanilac Conservation District	10,000	10,000	25,000	10,000	10,000	10,000
SEMCOG	278,794	298,766	309,000	309,000	318,300	327,800
Stream Gauge	87,041	84,041	90,000	90,000	90,000	90,000
Advancing Macomb	16,000	50,000	100,000	100,000	100,000	100,000
Turning Point - SANE	41,800	31,776	50,000	100,000	100,000	100,000
	<u>889,625</u>	<u>950,038</u>	<u>1,075,330</u>	<u>1,204,000</u>	<u>1,223,100</u>	<u>1,244,300</u>
Appropriations - Other						
Annual Audit	168,490	405,500	146,100	150,000	160,000	170,000
Internal Control Review	-	-	200,000	-	-	-
County at Large Drains	998,678	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
County-wide Ditch Clean Out	-	-	300,000	-	-	-
PA Legal Fee Contingency	-	-	42,500	50,000	50,000	50,000
Contingency	357,549	(14,758)	-	-	-	-
Bank Fee Expense	-	-	90,000	-	-	-
Chapaton Maintenance (Drain)	115,464	124,359	100,000	100,000	100,000	100,000
Professional Development Initiative	124,687	26,740	125,000	-	-	-
Food Program	300,085	-	-	-	-	-
Indirect Cost Plan	16,750	-	18,000	18,000	18,000	18,000
Environ Prob / Clinton River Cleanup	99,993	-	-	-	-	-
	<u>2,181,696</u>	<u>1,541,841</u>	<u>2,021,600</u>	<u>1,318,000</u>	<u>1,328,000</u>	<u>1,338,000</u>
Total Expenditures	<u>\$ 3,071,321</u>	<u>\$ 2,491,879</u>	<u>\$ 3,096,930</u>	<u>\$ 2,522,000</u>	<u>\$ 2,551,100</u>	<u>\$ 2,582,300</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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 6,969,833	\$ 7,599,547	\$ 11,580,200	\$ 12,475,100	\$ 12,252,900	\$ 12,438,500
Charges for Services	521,757	390,651	500,000	-	-	-
Investment Income	-	-	-	677,800	677,800	677,800
Reimbursements	16,778	161,970	-	85,000	85,000	85,000
Other Revenue	16,071	21,604	-	-	-	-
Total Revenues	7,524,439	8,173,772	12,080,200	13,237,900	13,015,700	13,201,300
Expenditures:						
Personnel	6,223,540	9,163,755	12,896,700	12,954,000	13,271,800	13,598,400
Supplies & Services	505,501	1,203,648	2,451,554	2,701,000	2,701,000	2,701,000
Room & Board	768,278	2,373,191	2,480,000	2,480,000	2,480,000	2,480,000
Conferences & Training	12,624	36,064	86,250	86,200	86,200	86,200
Utilities	319,322	300,675	455,000	380,000	380,000	380,000
Repairs & Maintenance	15,294	99,483	105,625	112,500	112,500	112,500
Vehicle Operations	597	253	14,755	4,500	4,500	4,500
Contract Services	993,384	1,966,008	1,998,125	2,017,600	2,017,600	2,017,600
Internal Services	2,121,683	2,337,513	3,024,500	2,984,300	3,041,500	3,098,000
Capital Outlay	299,739	33,261	129,620	5,000	5,000	5,000
Total Expenditures	11,259,962	17,513,851	23,642,129	23,725,100	24,100,100	24,483,200
Revenues Over (Under) Expenditures	(3,735,523)	(9,340,079)	(11,561,929)	(10,487,200)	(11,084,400)	(11,281,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	5,357,278	9,608,111	11,553,900	10,487,200	11,084,400	11,281,900
Total Other Financing Sources (Uses):	5,357,278	9,608,111	11,553,900	10,487,200	11,084,400	11,281,900
Net Increase (Decrease) in Fund Balance	1,621,755	268,032	(8,029)	-	-	-
Fund Balance, Beginning of Year	(908,408)	713,347	981,379	973,350	973,350	973,350
Fund Balance, End of Year	\$ 713,347	\$ 981,379	\$ 973,350	\$ 973,350	\$ 973,350	\$ 973,350

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	10.0	11.0	11.0	10.0	10.0	10.0
Professional Support	53.0	53.0	52.0	51.0	51.0	51.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	65.0	66.0	65.0	63.0	63.0	63.0
Juvenile Programs:						
Managers & Supervisors	2.0	2.0	5.5	5.5	5.5	5.5
Professional Support	23.0	25.0	46.0	46.0	46.0	46.0
Clerical Staff	-	-	1.5	1.5	1.5	1.5
	25.0	27.0	53.0	53.0	53.0	53.0
Total Position Count	90.0	93.0	118.0	116.0	116.0	116.0
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 6,940,639	\$ 7,931,942	\$ 8,528,600	\$ 8,879,100	\$ 9,063,600	\$ 9,253,500
Building Operations	566,575	730,316	723,000	584,700	587,700	590,800
JJC Title I Part D	64,413	116,631	-	85,000	85,000	85,000
Resident Activity Fund	16,769	8,829	8,029	-	-	-
sub-total	7,588,396	8,787,718	9,259,629	9,548,800	9,736,300	9,929,300
Juvenile Court Programs:						
Community Based Services	-	1,517,674	8,680,900	8,599,700	8,754,100	8,910,100
Intensive Sub Abuse Treatment	113,416	263,689	-	-	-	-
Tether Program	31,660	66,985	-	-	-	-
Detention Diversion	401,994	986,103	-	-	-	-
Intensive Probation	-	705,666	-	-	-	-
Sexually Reactive Youth Treatment	130,639	372,982	-	-	-	-
sub-total	677,709	3,913,099	8,680,900	8,599,700	8,754,100	8,910,100
Juvenile Court Placements:						
State Institutions	404,782	1,234,479	1,500,000	1,500,000	1,500,000	1,500,000
Private Institutions	326,216	262,833	900,000	880,000	880,000	880,000
sub-total	730,998	1,497,312	2,400,000	2,380,000	2,380,000	2,380,000
DHS Placements:						
Private Institutions	716,916	2,047,663	1,750,000	1,750,000	1,750,000	1,750,000
Nonreportable Costs	1,545,943	1,268,059	1,551,600	1,446,600	1,479,700	1,513,800
Total	\$ 11,259,962	\$ 17,513,851	\$ 23,642,129	\$ 23,725,100	\$ 24,100,100	\$ 24,483,200

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 846,326	\$ 791,628	\$ 754,875	\$ 680,200	\$ 580,200	\$ 580,200
Charges for Services	9,440	29,820	5,000	5,000	5,000	5,000
Total Revenues	855,766	821,448	759,875	685,200	585,200	585,200
Expenditures:						
Personnel	248,661	221,566	49,200	75,000	75,000	75,000
Supplies & Services	108,561	72,903	332,550	231,600	231,600	231,600
Conferences & Training	28,775	7,450	5,800	5,800	5,800	5,800
Contract Services	382,170	423,794	461,325	471,800	371,800	371,800
Internal Services	10,530	14,805	11,000	18,900	18,900	18,900
Capital Outlay	-	12,044	10,000	-	-	-
Total Expenditures	778,697	752,562	869,875	803,100	703,100	703,100
Revenues Over (Under) Expenditures	77,069	68,886	(110,000)	(117,900)	(117,900)	(117,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	66,286	63,948	110,000	117,900	117,900	117,900
Total Other Financing Sources (Uses):	66,286	63,948	110,000	117,900	117,900	117,900
Net Increase (Decrease) in Fund Balance	143,355	132,834	-	-	-	-
Fund Balance, Beginning of Year	194,500	337,855	470,689	470,689	470,689	470,689
Fund Balance, End of Year	\$ 337,855	\$ 470,689	\$ 470,689	\$ 470,689	\$ 470,689	\$ 470,689

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
EXPENDITURES BY SERVICE						
Adult Drug Court	\$ 184,937	\$ 167,076	\$ 203,400	\$ 207,400	\$ 207,400	\$ 207,400
Mental Health Court	50,067	54,690	50,925	54,800	54,800	54,800
Veterans Treatment Court	48,246	37,699	36,800	38,700	38,700	38,700
CC-Swift & Sure Sanctions	47,487	50,070	50,000	51,200	51,200	51,200
DWI Sobriety Ct Planning	114,871	81,760	88,000	93,200	93,200	93,200
JUV-CPLR Grant	17,000	-	206,250	130,000	130,000	130,000
Circuit Court - CESF Grant - DOJ - 16.034	51,600	-	-	-	-	-
Michigan DWI Sobriety Court Grant	1,301	8,846	3,000	3,000	3,000	3,000
State Justice Institute Tech Assistance Programs - Circuit Court	55,318	23,452	-	-	-	-
JUV-RAISE the AGE	(179,794)	-	-	-	-	-
JUV-RAISE the AGE	355,907	213,710	-	-	-	-
DCP State	31,757	69,601	47,300	49,800	49,800	49,800
Status Offense Diversion	-	-	100,000	100,000	-	-
Legal Self-Help Center Grant	-	45,658	74,200	75,000	75,000	75,000
Legal Self-Help Center Technology	-	-	10,000	-	-	-
Total	778,697	752,562	869,875	803,100	703,100	703,100

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 482,408	\$ 523,942	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000
Total Revenues	482,408	523,942	450,000	450,000	450,000	450,000
Expenditures:						
Personnel	273,240	340,922	422,700	453,400	453,400	453,400
Supplies & Services	24,926	32,129	45,400	65,400	65,400	65,400
Conferences & Training	57	-	5,000	5,000	5,000	5,000
Contract Services	-	3,486	25,000	25,000	25,000	25,000
Internal Services	42,004	45,554	46,800	41,900	43,100	44,300
Capital Outlay	4,707	100,037	25,000	10,000	10,000	10,000
Total Expenditures	344,934	522,128	569,900	600,700	601,900	603,100
Revenues Over (Under) Expenditures	137,474	1,814	(119,900)	(150,700)	(151,900)	(153,100)
Net Increase (Decrease) in Fund Balance	137,474	1,814	(119,900)	(150,700)	(151,900)	(153,100)
Fund Balance, Beginning of Year	2,138,075	2,275,549	2,277,363	2,157,463	2,006,763	1,854,863
Fund Balance, End of Year	\$ 2,275,549	\$ 2,277,363	\$ 2,157,463	\$ 2,006,763	\$ 1,854,863	\$ 1,701,763

POSITION TYPE

Clerical Staff	6.0	6.0	6.0	6.0	6.0	6.0
Total Position Count	6.0	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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 1,670,183	\$ 1,733,558	\$ 1,802,000	\$ 1,953,400	\$ 1,953,400	\$ 1,953,400
Charges for Services	-	-	18,000	18,000	18,000	18,000
Total Revenues	1,670,183	1,733,558	1,820,000	1,971,400	1,971,400	1,971,400
Expenditures:						
Personnel	1,740,718	1,867,098	2,026,000	2,138,400	2,152,500	2,167,000
Supplies & Services	79,369	41,268	91,600	91,600	91,600	91,600
Conferences & Training	24,188	5,794	7,000	7,000	7,000	7,000
Repairs & Maintenance	871	980	2,500	2,500	2,500	2,500
Contract Services	448,987	498,850	462,135	499,100	499,100	499,100
Internal Services	63,949	45,956	46,400	107,700	110,300	113,000
Capital Outlay	-	1,044	-	-	-	-
Total Expenditures	2,358,082	2,460,990	2,635,635	2,846,300	2,863,000	2,880,200
Revenues Over (Under) Expenditures	(687,899)	(727,432)	(815,635)	(874,900)	(891,600)	(908,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	252,085	649,948	813,900	874,900	891,600	908,800
Total Other Financing Sources (Uses):	252,085	649,948	813,900	874,900	891,600	908,800
Net Increase (Decrease) in Fund Balance	(435,814)	(77,484)	(1,735)	-	-	-
Fund Balance, Beginning of Year	4,639	(431,175)	(508,659)	(510,394)	(510,394)	(510,394)
Fund Balance, End of Year	\$ (431,175)	\$ (508,659)	\$ (510,394)	\$ (510,394)	\$ (510,394)	\$ (510,394)

POSITION TYPE

Managers & Supervisors	1.3	1.25	1.25	1.25	1.25	1.25
Professional Support	14.0	14.0	15.0	15.0	15.0	15.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	18.3	18.25	19.25	19.25	19.25	19.25

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Community Corrections	\$ 1,745,789	\$ 1,792,545	\$ 1,871,800	\$ 2,040,300	\$ 2,042,900	\$ 2,045,600
Substance Abuse Treatment	257,279	263,523	326,100	336,100	344,200	352,600
Felony Urinalysis Program	103,737	77,997	160,000	200,000	200,000	200,000
MARCH Program	-	-	3,035	-	-	-
Tether Program	237,048	310,125	256,700	251,900	257,900	264,000
OUIL Assessments	14,229	13,537	18,000	18,000	18,000	18,000
JAG OJP 21-24	-	3,263	-	-	-	-
Total	\$ 2,358,082	\$ 2,460,990	\$ 2,635,635	\$ 2,846,300	\$ 2,863,000	\$ 2,880,200

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 5,345,824	\$ 5,797,675	\$ 9,721,709	\$ 5,640,000	\$ 2,871,000	\$ -
Charges for Services	10,009	309,205	56,000	-	-	-
Other Revenue	-	-	20,000	-	-	-
Total Revenues	5,355,833	6,106,880	9,797,709	5,640,000	2,871,000	-
Expenditures:						
Personnel	734,009	801,550	1,640,194	855,200	342,000	-
Supplies & Services	179,183	87,156	241,100	43,500	8,200	-
Conferences & Training	11,128	41,314	228,800	54,000	20,000	-
Repairs & Maintenance	277	2,085	18,000	-	-	-
Vehicle Operations	(1,952)	-	-	-	-	-
Contract Services	563,209	3,611,853	7,439,157	4,399,300	2,427,500	-
Internal Services	14,229	14,180	400	7,400	-	-
Capital Outlay	232,212	206,590	446,624	372,300	94,400	-
Total Expenditures	1,732,295	4,764,728	10,014,275	5,731,700	2,892,100	-
Revenues Over (Under) Expenditures	3,623,538	1,342,152	(216,566)	(91,700)	(21,100)	-
Other Financing Sources (Uses):						
Transfers out	-	-	(818,271)	-	-	-
Total Other Financing Sources (Uses):	-	-	(818,271)	-	-	-
Net Increase (Decrease) in Fund Balance	3,623,538	1,342,152	(1,034,837)	(91,700)	(21,100)	-
Fund Balance, Beginning of Year	(3,632,022)	(8,484)	1,333,668	298,831	207,131	186,031
Fund Balance, End of Year	\$ (8,484)	\$ 1,333,668	\$ 298,831	\$ 207,131	\$ 186,031	\$ 186,031

POSITION TYPE

Emergency Management:						
Professional Support	11.0	10.0	12.0	12.0	12.0	12.0
	11.0	10.0	12.0	12.0	12.0	12.0

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
EXPENDITURES BY SERVICE						
Haz. Mat. / TRT Fees	\$ 877,359	\$ 28,849	\$ -	\$ -	\$ -	\$ -
Homeland Security Grant Programs	11,327	-	-	-	-	-
School Safety Prog	37,507	129,132	199,600	91,700	21,100	-
FEMA PA	-	-	818,271	-	-	-
Fiduciary - St Homeland Security 19/22	-	(12,779)	-	-	-	-
Fiduciary - St Homeland Security 20/23	-	82,181	-	-	-	-
Fiduciary - St Homeland Security 21/24	5,716	45,584	-	-	-	-
Fiduciary - St Homeland Security 22/25	-	1,000	-	-	-	-
Fiduciary - UASI 16/19	(667)	-	-	-	-	-
Fiduciary - UASI 18/21	807	-	-	-	-	-
Fiduciary - UASI 19/22	41,130	7,576	-	-	-	-
Fiduciary - UASI 20/23	519,193	1,039,384	-	-	-	-
Fiduciary - UASI 21/24	138,146	2,569,737	-	-	-	-
Fiduciary - UASI 22/25	3,000	52,969	2,750,000	500,000	-	-
Macomb Only - UASI 20/23	72,797	(54)	-	-	-	-
Macomb Only - UASI 21/24	25,944	287,908	-	-	-	-
Macomb Only - UASI 22/25	-	163,745	483,300	-	-	-
Macomb Only - UASI 23/26	-	-	300,000	450,000	-	-
Macomb Only - UASI 24/27	-	-	496,858	250,000	241,900	-
HSGP 23/26 - DHS - 97.067	-	16,312	2,000,000	3,500,000	-	-
HSGP 24/27 - DHS - 97.067	-	-	3,529,051	900,000	2,629,100	-
Programs - Emergency Services	-	-	92,966	-	-	-
2018 Operation Stone Garden	-	63,690	-	-	-	-
2019 Operation Stone Garden	-	109,022	-	-	-	-
2020 Operation Stone Garden	36	169,143	-	-	-	-
2021 Operation Stone Garden	-	7,494	-	-	-	-
2022 Operation Stone Garden	-	3,835	97,500	-	-	-
2023 Operation Stone Garden	-	-	65,000	40,000	-	-
Total	\$ 1,732,295	\$ 4,764,728	\$ 10,832,546	\$ 5,731,700	\$ 2,892,100	\$ -

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 741,228	\$ 473,639	\$ 425,000	\$ 485,100	\$ 485,100	\$ 485,100
Investment Income	35,314	34,165	60,100	36,000	36,000	36,000
Other Revenue	50	-	-	-	-	-
Total Revenues	776,592	507,804	485,100	521,100	521,100	521,100
Expenditures:						
Supplies & Services	14,264	208,646	800,500	1,125,400	1,061,600	974,900
Conferences & Training	-	919	-	1,000	-	-
Utilities	66,420	119,728	95,000	96,500	102,000	107,500
Repairs & Maintenance	200,885	260,977	150,000	185,000	190,600	196,300
Contract Services	-	-	1,000	1,000	1,000	1,000
Internal Services	76,571	93,459	90,000	105,500	115,100	125,600
Capital Outlay	44,152	105,115	100,000	40,000	50,000	50,000
Total Expenditures	402,292	788,843	1,236,500	1,554,400	1,520,300	1,455,300
Revenues Over (Under) Expenditures	374,300	(281,039)	(751,400)	(1,033,300)	(999,200)	(934,200)
Net Increase (Decrease) in Fund Balance	374,300	(281,039)	(751,400)	(1,033,300)	(999,200)	(934,200)
Fund Balance, Beginning of Year	984,030	1,358,330	1,077,291	325,891	(707,409)	(1,706,609)
Fund Balance, End of Year	\$ 1,358,330	\$ 1,077,291	\$ 325,891	\$ (707,409)	\$ (1,706,609)	\$ (2,640,809)

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 10,026,431	\$ 7,287,127	\$ 9,936,400	\$ 11,052,500	\$ 10,920,900	\$ 11,142,900
Charges for Services	591,180	737,859	722,000	722,000	722,000	722,000
Reimbursements	75	203	-	-	-	-
Total Revenues	10,617,686	8,025,189	10,658,400	11,774,500	11,642,900	11,864,900
Expenditures:						
Personnel	9,508,215	9,902,699	11,338,600	11,692,600	11,950,200	12,215,500
Supplies & Services	128,396	145,419	230,800	195,800	195,800	195,800
Conferences & Training	13,242	4,909	34,500	35,000	35,000	35,000
Repairs & Maintenance	58,537	43,223	81,400	80,000	80,000	80,000
Vehicle Operations	422	-	5,000	8,000	8,000	8,000
Contract Services	204,836	249,343	460,800	262,800	262,800	262,800
Internal Services	2,240,177	2,533,285	2,608,600	3,475,200	3,578,200	3,684,300
Capital Outlay	653,319	-	24,900	607,400	24,900	24,900
Total Expenditures	12,807,144	12,878,878	14,784,600	16,356,800	16,134,900	16,506,300
Revenues Over (Under) Expenditures	(2,189,458)	(4,853,689)	(4,126,200)	(4,582,300)	(4,492,000)	(4,641,400)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,337,856	4,058,453	4,052,700	4,348,900	4,492,000	4,641,400
Total Other Financing Sources (Uses):	3,337,856	4,058,453	4,052,700	4,348,900	4,492,000	4,641,400
Net Increase (Decrease) in Fund Balance	1,148,398	(795,236)	(73,500)	(233,400)	-	-
Fund Balance, Beginning of Year	678,327	1,826,725	1,031,489	957,989	724,589	724,589
Fund Balance, End of Year	\$ 1,826,725	\$ 1,031,489	\$ 957,989	\$ 724,589	\$ 724,589	\$ 724,589

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	8.0	8.0	8.0	8.0	8.0	8.0
Professional Support	22.0	24.0	23.0	23.0	23.0	23.0
Clerical Staff	32.0	32.0	32.0	32.0	32.0	32.0
	62.0	64.0	63.0	63.0	63.0	63.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	7.0	7.0	8.0	8.0	8.0	8.0
	14.0	14.0	15.0	15.0	15.0	15.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	11.0	11.0	11.0	11.0
Clerical Staff	17.0	17.0	17.0	17.0	17.0	17.0
	28.0	28.0	29.0	29.0	29.0	29.0
Medical Incentive Program:						
Managers & Supervisors	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	0.5	0.5	0.5
Total Position Count	105.0	107.0	108.0	107.5	107.5	107.5

EXPENDITURES BY SERVICE

Administration	\$ 8,202,764	\$ 8,785,871	\$ 10,173,600	\$ 10,917,100	\$ 11,276,900	\$ 11,647,500
Act 215 Fund	1,243,747	1,352,346	1,442,600	1,608,900	1,609,700	1,610,500
Coop Reimbursement	2,664,022	2,673,657	2,934,900	3,098,300	3,098,300	3,098,300
Medical Support Incentive	696,611	67,004	233,500	732,500	150,000	150,000
Total	\$ 12,807,144	\$ 12,878,878	\$ 14,784,600	\$ 16,356,800	\$ 16,134,900	\$ 16,506,300

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
HEALTH & COMMUNITY SERVICES	F222 - HEALTH & COMMUNITY SERVICES GRANTS	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, Office of Senior Services, and MSU Extension.

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes						
Licenses & Permits						
Intergovernmental	\$ -	\$ -	\$ 75,000	\$ 991,540	\$ 941,540	\$ 941,540
Charges for Services	-	-	100,000	-	-	-
Total Revenues	-	-	175,000	991,540	941,540	941,540
Expenditures:						
Personnel	-	-	25,000	72,500	72,500	72,500
Supplies & Services	-	-	8,000	876,040	869,040	869,040
Conferences & Training	-	-	3,500	4,500	-	-
Contract Services	-	-	138,500	38,500	-	-
Total Expenditures	-	-	175,000	991,540	941,540	941,540
Revenues Over (Under) Expenditures	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

EXPENDITURES BY SERVICE

Macomb Regional Housing Partnership Year 2	\$ -	\$ -	\$ 75,000	\$ 50,000	\$ -	\$ -
Financial Empowerment Center	-	-	100,000	-	-	-
MSHDA Steps 2 Stability	-	-	-	150,000	150,000	150,000
Emergency Solutions (MSHDA ESG)	-	-	-	791,540	791,540	791,540
Total	\$ -	\$ -	\$ 175,000	\$ 991,540	\$ 941,540	\$ 941,540

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 3,768,194	\$ 5,592,887	\$ 8,542,516	\$ 6,261,300	\$ 6,157,000	\$ 6,157,700
Charges for Services	1,664,071	1,011,667	1,354,000	556,800	556,800	556,800
Reimbursements	-	70	-	-	-	-
Other Revenue	901	1,371	1,100	1,100	1,100	1,100
Total Revenues	5,433,166	6,605,995	9,897,616	6,819,200	6,714,900	6,715,600
Expenditures:						
Personnel	6,149,624	6,717,748	8,545,761	8,170,400	8,356,800	8,548,900
Supplies & Services	420,279	580,846	868,478	483,500	475,900	476,100
Conferences & Training	56,212	34,985	62,525	58,400	58,400	58,400
Repairs & Maintenance	13,110	2,748	19,800	1,400	1,400	1,400
Vehicle Operations	-	703	1,000	-	-	-
Contract Services	1,414,824	1,050,477	2,755,812	1,416,000	1,415,200	1,414,300
Internal Services	2,316,986	2,420,672	2,811,949	3,102,400	3,102,400	3,102,400
Capital Outlay	139,069	196,842	400,598	359,000	254,000	254,000
Total Expenditures	10,510,104	11,005,021	15,465,923	13,591,100	13,664,100	13,855,500
Revenues Over (Under) Expenditures	(5,076,938)	(4,399,026)	(5,568,307)	(6,771,900)	(6,949,200)	(7,139,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,484,083	3,733,970	5,476,307	6,014,300	6,243,400	6,479,300
Transfers out	-	(9,026)	-	-	-	-
Total Other Financing Sources (Uses):	1,484,083	3,724,944	5,476,307	6,014,300	6,243,400	6,479,300
Net Increase (Decrease) in Fund Balance	(3,592,855)	(674,082)	(92,000)	(757,600)	(705,800)	(660,600)
Fund Balance, Beginning of Year	8,273,507	4,680,652	4,006,570	3,914,570	3,156,970	2,451,170
Fund Balance, End of Year	\$ 4,680,652	\$ 4,006,570	\$ 3,914,570	\$ 3,156,970	\$ 2,451,170	\$ 1,790,570

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 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	1.0
	3.0	4.0	4.0	4.0	4.0	4.0
Women/Infants/Children:						
Managers & Supervisors	-	2.0	2.0	2.0	2.0	2.0
Professional Support	20.75	19.50	19.00	19.00	19.00	19.00
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	24.75	25.50	25.00	25.00	25.00	25.00
Aids Testing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.5	6.0	6.0	6.0	6.0	6.0
	7.5	7.0	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	6.0	6.0	6.0	6.0	6.0
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
	8.0	10.0	10.0	10.0	10.0	10.0
MCH Block Grants						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	1.0	2.0	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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Nurse Family Partnership:						
Managers & Supervisors	0.5	1.0	1.0	1.0	1.0	1.0
Professional Support	8.0	9.0	9.0	9.0	9.0	9.0
Clerical Staff	0.5	1.0	1.0	1.0	1.0	1.0
	9.0	11.0	11.0	11.0	11.0	11.0
Total Position Count	74.25	79.50	79.00	79.00	79.00	79.00

EXPENDITURES BY SERVICE

Administration - Health	\$ 2,738	\$ 9,026	\$ -	\$ 181,000	\$ 367,400	\$ 559,500
Animal Control - Act 287	17,933	30,675	-	-	-	-
Advancing Healthy Births	-	50,000	25,000	-	-	-
Breast/Cervical Cancer Screening	1,055	9,286	7,000	7,700	-	-
Cleansweep Program	32,040	27,205	33,000	33,000	33,000	33,000
Community Health - MFF - SNAP-ED	1,798	-	-	-	-	-
COVID Immunizations	643,281	180,058	375,000	-	-	-
COVID Work Force Development	6,000	(6,000)	-	-	-	-
CRI	247,136	223,807	245,100	251,300	250,500	249,600
CSCHS Vaccine Initiative	17,864	12,599	-	-	-	-
CSCHS/Outreach	1,128,650	1,297,847	1,474,800	1,540,500	1,540,500	1,540,500
ELC Contact Trace/Wrap	176,849	86,077	-	-	-	-
Emergency Preparedness	372,112	398,743	353,600	300,700	300,700	300,700
Emerging Health Response	-	-	74,480	-	-	-
Emerging Threats-Hepatitis C	87,316	90,065	94,000	99,800	99,800	99,800
Family Planning	1,400,689	1,521,242	1,623,900	1,675,800	1,675,800	1,675,800
Grief & Bereavement	-	23,370	-	-	-	-
Health CAER/Health Promotion & Disease	11,152	-	-	-	-	-
HIV Testing	629,417	696,533	1,073,400	1,123,200	1,123,200	1,123,200
Hlth-Tuberculosis Control	32,040	4,991	5,521	5,500	5,500	5,500
Immunization Action Plan	451,761	517,710	608,100	614,000	614,000	614,000
Immunization Vaccine Quality Assurance	18,882	91,232	75,530	75,600	75,900	76,200
Infant Safe Sleep/Family Health Services	327	-	25,000	-	-	-
Infection Prevention & Healthcare-Associated Infections Response Support	-	40,617	500,000	-	-	-
Inland Beach Monitoring	12,882	5,989	3,629	3,600	3,600	3,600
Integrating MPOX into STI Clinics	-	44	-	-	-	-
Intensive LSCBeach Monitoring	-	22,650	-	-	-	-
Kindergarten Oral Health Assessment	-	-	501,834	523,900	523,900	523,900
LHD WIC Share	70,000	-	-	-	-	-
MCH Block Grant (enabling children)	128,251	36,184	12,100	12,500	12,500	12,500
MCH Block Grant (enabling women)	194,251	211,627	321,395	338,900	338,900	338,900
Medicaid Outreach	13,244	30,326	19,200	33,200	33,200	33,200
MMF SNAP ED	-	42,174	86,000	-	-	-
MRC Strong	-	24,871	33,353	-	-	-
NAACHO Challenge Award	-	-	9,700	9,700	9,700	9,700
NFP-Substance Use Disorder	373,962	375,755	530,914	536,200	536,200	536,200

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		
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Non Community Water Supply	50,371	89,820	109,300	115,300	115,300	115,300
Nurse Family Partnership	867,751	969,667	1,266,063	1,271,200	1,271,200	1,271,200
PFAS Response-SOCCRA	-	-	362	400	400	400
Public Health Workforce & Infrastructure	-	-	250,000	355,000	250,000	250,000
qPCR Sampling	25,734	38,097	81,132	56,100	56,100	56,100
SEWER Network	-	160,853	1,250,225	-	-	-
SE Michigan Infant Vitality	11,253	-	-	-	-	-
STI Control	455,073	512,559	638,600	646,200	646,200	646,200
Vector Borne Surv	10,287	10,542	9,600	9,600	9,500	9,500
West Nile Virus Survey	12,517	12,141	10,500	10,600	10,500	10,400
WIC Breastfeeding	157,163	147,962	224,100	225,300	225,300	225,300
Women/Infants/Children (WIC)	2,848,325	3,017,703	3,514,485	3,535,300	3,535,300	3,535,300
Total	\$ 10,510,104	\$ 11,014,047	\$ 15,465,923	\$ 13,591,100	\$ 13,664,100	\$ 13,855,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Dedicated and persistent action to diminish the effects of poverty by supporting and empowering individuals with inclusive and effective services that preserve dignity and promote independence.

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 29,628,801	\$ 24,865,052	\$ 31,558,735	\$ 26,629,000	\$ 26,629,000	\$ 26,629,000
Charges for Services	3,067,817	7,866,652	8,779,875	10,204,000	10,204,000	10,204,000
Reimbursements	74,063	-	-	-	-	-
Other Revenue	2,612,269	62,993	83,500	3,500	3,500	3,500
Total Revenues	35,382,950	32,794,697	40,422,110	36,836,500	36,836,500	36,836,500
Expenditures:						
Personnel	18,702,594	15,053,241	17,190,857	16,365,600	16,365,600	16,365,600
Supplies & Services	15,749,764	12,059,341	14,541,123	13,792,700	13,792,700	13,792,700
Conferences & Training	432,864	117,690	156,405	172,600	172,600	172,600
Utilities	119,446	1,505	1,300	-	-	-
Repairs & Maintenance	46,217	26,714	11,440	31,800	31,800	31,800
Vehicle Operations	42,664	45,866	64,951	71,400	71,400	71,400
Contract Services	7,138,155	4,359,811	6,489,905	8,123,000	8,123,000	8,123,000
Internal Services	612,218	2,561,989	2,600,569	3,666,700	3,666,700	3,666,700
Capital Outlay	466,938	155,530	80,400	176,700	176,700	176,700
Total Expenditures	43,310,860	34,381,687	41,136,950	42,400,500	42,400,500	42,400,500
Revenues Over (Under) Expenditures	(7,927,910)	(1,586,990)	(714,840)	(5,564,000)	(5,564,000)	(5,564,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	5,990,006	4,039,593	3,757,116	5,993,500	5,993,500	5,993,500
Transfers in - Other Funds	883,782	202,810	175,000	75,600	75,600	75,600
Transfers out	(1,345,527)	-	(175,000)	(75,600)	(75,600)	(75,600)
Total Other Financing Sources (Uses):	5,528,261	4,242,403	3,757,116	5,993,500	5,993,500	5,993,500
Net Increase (Decrease) in Fund Balance	(2,399,649)	2,655,413	3,042,276	429,500	429,500	429,500
Fund Balance, Beginning of Year	12,304,757	9,905,108	12,560,521	15,602,797	16,032,297	16,461,797
Fund Balance, End of Year	\$ 9,905,108	\$ 12,560,521	\$ 15,602,797	\$ 16,032,297	\$ 16,461,797	\$ 16,891,297

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Dedicated and persistent action to diminish the effects of poverty by supporting and empowering individuals with inclusive and effective services that preserve dignity and promote independence.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Administration:						
Managers & Supervisors	3.00	3.00	3.00	3.00	3.00	3.00
Professional Support	2.00	1.00	1.00	1.00	1.00	1.00
Clerical Staff	1.00	2.00	2.00	2.00	2.00	2.00
	6.00	6.00	6.00	6.00	6.00	6.00
Action Center:						
Managers & Supervisors	5.00	5.00	5.00	5.00	5.00	5.00
Professional Support	19.48	16.22	14.00	14.00	14.00	14.00
Clerical Staff	7.48	5.54	5.54	5.54	5.54	5.54
	31.96	26.76	24.54	24.54	24.54	24.54
Transportation:						
Professional Support	6.12	4.99	5.02	5.69	5.69	5.69
Clerical Staff	1.64	1.54	1.52	1.52	1.52	1.52
	7.76	6.53	6.54	7.21	7.21	7.21
Community Food Bank:						
Managers & Supervisors	1.00	1.00	1.00	1.00	1.00	1.00
Professional Support	5.22	5.54	5.54	5.18	5.18	5.18
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	7.22	7.54	7.54	7.18	7.18	7.18
Children Services:						
Managers & Supervisors	6.00	6.00	6.00	6.00	6.00	6.00
Professional Support	125.02	119.78	120.11	121.01	121.01	121.01
Clerical Staff	4.00	4.00	4.00	4.00	4.00	4.00
	135.02	129.78	130.11	131.01	131.01	131.01

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Dedicated and persistent action to diminish the effects of poverty by supporting and empowering individuals with inclusive and effective services that preserve dignity and promote independence.

POSITION TYPE (cont.)	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Housing Services:						
Managers & Supervisors	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	11.00	9.00	8.00	8.00	8.00	8.00
Clerical Staff	2.00	3.50	3.00	3.00	3.00	3.00
	15.00	14.50	13.00	13.00	13.00	13.00
Chore/Grass & Snow:						
Professional Support	1.00	-	-	-	-	-
	1.00	-	-	-	-	-
Community Development						
Managers & Supervisors	1.00	-	-	-	-	-
Professional Support	5.00	-	-	-	-	-
	6.00	-	-	-	-	-
Total Position Count	209.96	191.11	187.73	188.94	188.94	188.94

EXPENDITURES BY SERVICE

Access Centers (HS Other Funding)	\$ 21,395	\$ -	\$ -	\$ -	\$ -	\$ -
Administration	3,747,662	2,080,643	3,058,105	3,423,875	3,423,875	3,423,875
Admin-Discretionary	-	(239,801)	30,000	30,000	30,000	30,000
Ballmer	156,976	54,700	788,324	500,000	500,000	500,000
BIL	894,678	578,363	1,233,800	1,861,837	1,861,837	1,861,837
C OF C PLANNING	43,465	-	-	-	-	-
CERA Programs	1,962,271	-	-	-	-	-
Community Development	4,725,106	-	-	-	-	-
Community Access and Response Fund	-	-	-	50,000	50,000	50,000
Community Prog/Emergency Food	1,610,718	-	-	-	-	-
Continuum of Care	-	119,852	166,900	206,084	206,084	206,084
COVID-19 Grants ACTION CENTER	77,696	-	-	-	-	-
CSBG	-	1,654,840	1,257,300	1,297,331	1,297,331	1,297,331
CSBG Prior Year	579,553	-	-	-	-	-
DTE COVID	-	9,762	12,400	-	-	-
Edison Crossing	-	8,337	52,400	18,458	18,458	18,458
EFSP	149,999	135,447	150,000	-	-	-
Energy Optimization	466,586	216,541	400,000	400,000	400,000	400,000
Family Resource Center	156,234	-	-	-	-	-
Feeding America	20,894	18,296	30,000	30,000	30,000	30,000
Gleaners Kroger Program	-	-	15,600	-	-	-
Grass and Snow (FNA Chore Cities)	257,097	277,420	286,600	335,340	335,340	335,340
Head Start/CACFP	16,984,421	16,752,968	16,560,555	16,483,417	16,483,417	16,483,417
Head Start Donations	-	36,047	25,500	25,500	25,500	25,500
HCS Shelter Diversion	-	-	5,000	-	-	-
Homeless Prevention	-	341,400	-	-	-	-
Housing Navigator Program	-	133,466	115,834	-	-	-
Housing Services Additional Resources	-	57,227	54,400	-	-	-

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Dedicated and persistent action to diminish the effects of poverty by supporting and empowering individuals with inclusive and effective services that preserve dignity and promote independence.

EXPENDITURES BY SERVICE (cont.)	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
HOME ARP Programs	-	-	994,600	1,493,983	1,493,983	1,493,983
HS AM Rescue Plan	816,560	-	-	-	-	-
HS CRRSA	-	600	-	-	-	-
HS-Great Start	1,014,448	1,072,302	1,173,679	1,794,806	1,794,806	1,794,806
Huntington B2B	-	30,000	-	-	-	-
Huntington FUSE	-	-	30,000	-	-	-
Kroger Program	-	-	-	1,270,356	1,270,356	1,270,356
LIHEAP	942,129	551,523	1,079,871	1,041,859	1,041,859	1,041,859
LWUA	-	456,574	1,757,684	1,000,000	1,000,000	1,000,000
Macomb Food Program / FB	1,194,849	2,992,752	3,050,300	2,995,064	2,995,064	2,995,064
MEAP	140,536	181,066	142,300	249,798	249,798	249,798
MSHDA CERA2	-	12,865	-	-	-	-
MSHDA ESG	613,577	1,044,043	848,615	307,668	307,668	307,668
MSHDA Housing Stability Services	200,622	22,904	-	150,000	150,000	150,000
Roseville Repair	17,763	4,143	-	-	-	-
Shelter Diversion	-	-	161,667	35,000	35,000	35,000
Simply Give	-	-	-	50,000	50,000	50,000
SMART Mobility Management	-	40,938	96,600	-	-	-
Special Projects-Home Preservation	57,509	-	-	61,000	61,000	61,000
SSVF Veterans	607,775	606,556	362,900	360,000	360,000	360,000
Sterling Heights Repair	45,455	34,252	-	-	-	-
TEFAP - CCC	-	483,503	12,685	34,500	34,500	34,500
TEFAP - Mitigation / Reach & Resil	3,015,616	1,975,008	2,817,163	2,152,862	2,152,862	2,152,862
Transportation	424,856	311,244	376,500	417,351	417,351	417,351
United Way Anchor	86,578	84,497	100,000	-	-	-
UWSEM Connect4Care	-	-	50,000	-	-	-
UWSEM sys int / DTE LSP	139,728	399	-	-	-	-
Vic Wertz Warehouse	1,888	-	-	-	-	-
WACAA / LIHWAP	616,173	-	-	-	-	-
Water Affordability Program	-	419,724	1,371,423	1,300,000	1,300,000	1,300,000
Water Resid Assistance Prog	-	233,905	817,600	-	-	-
Weatherization-Home Preservation/Energy	1,426,310	909,507	1,350,245	1,174,311	1,174,311	1,174,311
WFW-Weatherization	10,388	-	-	-	-	-
Winter Crisis	50,000	-	-	-	-	-
WRAP Conservation	167,025	42,665	-	-	-	-
WRAP Direct Assistance	1,080,203	403,347	-	817,000	817,000	817,000
WX Deferral	131,648	226,949	465,400	1,100,000	1,100,000	1,100,000
W4W	-	4,913	10,000	8,700	8,700	8,700
Total	\$ 44,658,410	\$ 34,383,711	\$ 41,313,975	\$ 42,478,126	\$ 42,478,127	\$ 42,478,128

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Expenditures:						
Supplies & Services	\$ 345	\$ 1,562	\$ 19,900	\$ 16,300	\$ 9,100	\$ 4,600
Conferences & Training	-	-	2,200	2,200	400	400
Repairs & Maintenance	564	475	800	2,000	2,000	-
Contract Services	33,044	25,000	52,300	45,700	15,900	2,600
Internal Services	3,421	1,574	1,600	2,300	700	-
Capital Outlay	-	7,912	-	-	-	-
Total Expenditures	37,374	36,523	76,800	68,500	28,100	7,600
Revenues Over (Under) Expenditures	(37,374)	(36,523)	(76,800)	(68,500)	(28,100)	(7,600)
Net Increase (Decrease) in Fund Balance	(37,374)	(36,523)	(76,800)	(68,500)	(28,100)	(7,600)
Fund Balance, Beginning of Year	245,893	208,519	171,996	95,196	26,696	(1,404)
Fund Balance, End of Year	\$ 208,519	\$ 171,996	\$ 95,196	\$ 26,696	\$ (1,404)	\$ (9,004)
EXPENDITURES BY SERVICE						
Environmental Education	\$ -	\$ -	\$ 2,200	\$ 2,200	\$ -	\$ -
General Extension Education	693	8,387	14,500	13,400	4,300	-
General Housing	-	-	1,200	1,200	1,200	1,000
General Youth Development	168	213	7,200	7,200	6,100	6,100
Spongy Moth Suppression	36,513	27,923	43,000	43,000	16,000	-
MSHDA Foreclosure	-	-	1,000	1,000	-	-
Water Resources	-	-	7,700	500	500	500
Total	\$ 37,374	\$ 36,523	\$ 76,800	\$ 68,500	\$ 28,100	\$ 7,600

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 4,201,249	\$ 1,930,647	\$ -	\$ -	\$ -	\$ -
Reimbursements	-	68	-	-	-	-
Total Revenues	4,201,249	1,930,715	-	-	-	-
Expenditures:						
Personnel	4,148,303	2,106,687	-	-	-	-
Supplies & Services	31,045	14,476	-	-	-	-
Conferences & Training	6,678	-	-	-	-	-
Internal Services	141,431	38,400	-	-	-	-
Capital Outlay	30	-	-	-	-	-
Total Expenditures	4,327,485	2,159,563	-	-	-	-
Revenues Over (Under) Expenditures	(126,236)	(228,848)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	-	341,523	-	-	-	-
Total Other Financing Sources (Uses):	-	341,523	-	-	-	-
Net Increase (Decrease) in Fund Balance	(126,236)	112,675	-	-	-	-
Fund Balance, Beginning of Year	18,186	(108,050)	4,624	4,624	4,624	4,624
Fund Balance, End of Year	\$ (108,050)	\$ 4,624	\$ 4,624	\$ 4,624	\$ 4,624	\$ 4,624

POSITION TYPE

Managers & Supervisors	5.0	5.0	-	-	-	-
Professional Support	40.0	34.0	-	-	-	-
Total Position Count	45.0	39.0	-	-	-	-

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 51,045	\$ 51,045	\$ 51,045	\$ 51,045	\$ 51,045	\$ 51,045
Investment Income	11,302	19,794	-	-	-	-
Other Revenue	(379)	2,185	-	-	-	-
Total Revenues	61,968	73,024	51,045	51,045	51,045	51,045
Expenditures:						
Supplies & Services	102,890	85,805	150,000	150,000	150,000	150,000
Total Expenditures	102,890	85,805	150,000	150,000	150,000	150,000
Revenues Over (Under) Expenditures	(40,922)	(12,781)	(98,955)	(98,955)	(98,955)	(98,955)
Net Increase (Decrease) in Fund Balance	(40,922)	(12,781)	(98,955)	(98,955)	(98,955)	(98,955)
Fund Balance, Beginning of Year	437,898	396,976	384,195	285,240	186,285	87,330
Prior Period Adjustment						
Fund Balance, End of Year	\$ 396,976	\$ 384,195	\$ 285,240	\$ 186,285	\$ 87,330	\$ (11,625)
EXPENDITURES BY SERVICE						
Orchard Trail Operating	35,130	85,805	150,000	150,000	150,000	150,000
Orchard Trail Trust	67,760	-	-	-	-	-
Total	\$ 102,890	\$ 85,805	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000

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:
 To promote aging well in Macomb County.

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 5,124,890	\$ 3,815,566	\$ 3,186,398	\$ 3,496,600	\$ 3,496,600	\$ 3,496,600
Charges for Services	1,414,829	1,354,538	1,069,920	1,147,000	1,147,000	1,147,000
Other Revenue	43,433	-	-	-	-	-
Total Revenues	<u>6,583,152</u>	<u>5,170,104</u>	<u>4,256,318</u>	<u>4,643,600</u>	<u>4,643,600</u>	<u>4,643,600</u>
Expenditures:						
Personnel	2,983,376	2,630,631	3,238,490	3,438,600	3,438,600	3,438,600
Supplies & Services	1,143,533	1,123,476	909,902	993,100	993,100	993,100
Conferences & Training	185	-	9,100	12,600	12,600	12,600
Utilities	4,000	2,750	3,000	-	-	-
Repairs & Maintenance	47,907	3,588	150	4,800	4,800	4,800
Vehicle Operations	78,233	86,272	89,000	79,000	79,000	79,000
Contract Services	3,749,599	3,233,383	2,419,170	2,516,700	2,516,700	2,516,700
Internal Services	634,351	675,467	735,700	1,188,700	1,188,700	1,188,700
Capital Outlay	463,986	126,725	-	20,000	20,000	20,000
Total Expenditures	<u>9,105,170</u>	<u>7,882,292</u>	<u>7,404,512</u>	<u>8,253,500</u>	<u>8,253,500</u>	<u>8,253,500</u>
Revenues Over (Under) Expenditures	<u>(2,522,018)</u>	<u>(2,712,188)</u>	<u>(3,148,194)</u>	<u>(3,609,900)</u>	<u>(3,609,900)</u>	<u>(3,609,900)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,785,883	2,531,790	2,554,894	3,609,900	3,609,900	3,609,900
Transfers in - Other Funds	-	21,963	-	-	-	-
Transfers out	(1,270,361)	-	-	-	-	-
Total Other Financing Sources (Uses):	<u>2,515,522</u>	<u>2,553,753</u>	<u>2,554,894</u>	<u>3,609,900</u>	<u>3,609,900</u>	<u>3,609,900</u>
Net Increase (Decrease) in Fund Balance	(6,496)	(158,435)	(593,300)	-	-	-
Fund Balance, Beginning of Year	870,486	863,990	705,555	112,255	112,255	112,255
Fund Balance, End of Year	<u>\$ 863,990</u>	<u>\$ 705,555</u>	<u>\$ 112,255</u>	<u>\$ 112,255</u>	<u>\$ 112,255</u>	<u>\$ 112,255</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:
 To promote aging well in Macomb County.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Office of Senior Services:						
Managers & Supervisors	1.00	1.00	1.00	2.00	2.00	2.00
Professional Support	6.92	7.69	7.69	1.17	1.17	1.17
Clerical Staff	-	-	-	1.00	1.00	1.00
	7.92	8.69	8.69	4.17	4.17	4.17
Home Delivered Meals:						
Managers & Supervisors	1.00	1.00	1.00	-	-	-
Professional Support	26.12	28.34	28.34	16.54	16.54	16.54
Clerical Staff	7.74	7.54	7.54	-	-	-
	34.86	36.88	36.88	16.54	16.54	16.54
Chore:						
Professional Support	3.96	4.08	4.08	-	-	-
	3.96	4.08	4.08	-	-	-
Congregate Nutrition:						
Professional Support	-	-	-	3.80	3.80	3.80
	-	-	-	3.80	3.80	3.80
Adult Day Vet:						
Professional Support	-	-	-	0.20	0.20	0.20
	-	-	-	0.20	0.20	0.20
Adult Day Ageway Federal:						
Professional Support	-	-	-	0.47	0.47	0.47
	-	-	-	0.47	0.47	0.47
Pooled						
Professional Support	-	-	-	19.55	19.55	19.55
Clerical Staff	-	-	-	6.54	6.54	6.54
	-	-	-	26.09	26.09	26.09
Total Position Count	46.74	49.65	49.65	51.27	51.27	51.27

EXPENDITURES BY SERVICE						
Administration	\$ 2,188,652	\$ 1,101,097	\$ 1,433,327	\$ 1,787,700	\$ 1,787,700	\$ 1,787,700
Caregiver Meals	-	41,219	60,000	60,000	60,000	60,000
OVW Elder Abuse	-	2,885	-	309,900	309,900	309,900
Community Liaison	174,710	162,302	186,486	199,800	199,800	199,800
ADHS	279,472	226,651	202,450	249,100	249,100	249,100
ADHS VETS	5,758	53,013	70,000	80,100	80,100	80,100
ARP ADHS	-	93,814	2,226	-	-	-
ADHS Additional Resources	65,391	-	-	-	-	-
Special Needs	36,336	20,798	25,000	25,000	25,000	25,000
Congregate Nutrition	954,576	782,545	931,042	891,700	891,700	891,700
Meals on Wheels	5,729,854	4,758,465	3,917,372	4,088,600	4,088,600	4,088,600
MOW Additional Resources	51,184	18,533	12,000	13,000	13,000	13,000
PCOC	-	-	-	63,500	63,500	63,500
Safe at Home CCCF	-	5,000	-	-	-	-
Senior Services - No Wrong Door	-	-	62,500	-	-	-
ARPA Handy Helper	-	19,080	-	-	-	-
ARPA Safe at Home	-	34,782	13,725	-	-	-
ARPA Community Liaison	-	1,899	-	-	-	-
ARP Senior Nutrition	258,388	-	-	-	-	-
ARP Senior Services	254,541	194,876	5,612	-	-	-
Handy Helper	268,111	279,251	357,128	318,800	318,800	318,800
Home Injury Prevention (HIC)	108,558	86,082	125,644	166,300	166,300	166,300
Total	\$ 10,375,531	\$ 7,882,292	\$ 7,404,512	\$ 8,253,500	\$ 8,253,500	\$ 8,253,500

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Other Revenue	\$ 2,351,505	\$ 8,712,280	\$ 2,570,000	\$ 3,028,000	\$ 3,028,000	\$ 3,028,000
Total Revenues	<u>2,351,505</u>	<u>8,712,280</u>	<u>2,570,000</u>	<u>3,028,000</u>	<u>3,028,000</u>	<u>3,028,000</u>
Expenditures:						
Personnel	105,246	422,844	606,700	691,800	691,800	691,800
Supplies & Services	3,586	103,175	167,000	362,000	362,000	362,000
Conferences & Training	-	64,156	150,000	100,000	100,000	100,000
Contract Services	70,106	629,537	1,555,000	1,767,000	1,767,000	1,767,000
Internal Services	2,773	7,300	6,300	7,200	7,200	7,200
Capital Outlay	10,201	62,683	85,000	100,000	100,000	100,000
Total Expenditures	<u>191,912</u>	<u>1,289,695</u>	<u>2,570,000</u>	<u>3,028,000</u>	<u>3,028,000</u>	<u>3,028,000</u>
Revenues Over (Under) Expenditures	<u>2,159,593</u>	<u>7,422,585</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	-	10,000	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	2,159,593	7,432,585	-	-	-	-
Fund Balance, Beginning of Year	<u>5,362,588</u>	<u>7,522,181</u>	<u>14,954,766</u>	<u>14,954,766</u>	<u>14,954,766</u>	<u>14,954,766</u>
Fund Balance, End of Year	<u>\$ 7,522,181</u>	<u>\$ 14,954,766</u>	<u>\$ 14,954,766</u>	<u>\$ 14,954,766</u>	<u>\$ 14,954,766</u>	<u>\$ 14,954,766</u>

POSITION TYPE

Managers & Supervisors	0.75	0.75	0.75	0.75	0.75	0.75
Professional Support	<u>5.0</u>	<u>5.0</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>	<u>5.5</u>
Total Position Count	<u>5.75</u>	<u>5.75</u>	<u>6.25</u>	<u>6.25</u>	<u>6.25</u>	<u>6.25</u>

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 977,952	\$ 2,538,632	\$ 15,304,800	\$ 12,965,604	\$ 12,965,604	\$ 12,965,604
Charges for Services	165,042	485,092	420,000	372,956	372,956	372,956
Investment Income	3,913	3,168	-	-	-	-
Reimbursements	130	207	-	-	-	-
Other Revenue	1,558,986	1,271,654	830,300	125,000	125,000	125,000
Total Revenues	<u>2,706,023</u>	<u>4,298,753</u>	<u>16,555,100</u>	<u>13,463,560</u>	<u>13,463,560</u>	<u>13,463,560</u>
Expenditures:						
Personnel	-	608,828	617,100	574,108	574,108	574,108
Supplies & Services	799,483	2,169,259	16,382,200	14,945,583	14,945,583	14,945,583
Conferences & Training	1,171	2,629	36,000	41,000	41,000	41,000
Vehicle Operations	-	425	4,500	6,400	6,400	6,400
Contract Services	446,966	530,749	374,200	135,035	135,035	135,035
Internal Services	7,965	18,802	21,500	15,616	15,616	15,616
Capital Outlay	-	25,077	3,200	4,000	4,000	4,000
Total Expenditures	<u>1,255,585</u>	<u>3,355,769</u>	<u>17,438,700</u>	<u>15,721,742</u>	<u>15,721,742</u>	<u>15,721,742</u>
Revenues Over (Under) Expenditures	<u>1,450,438</u>	<u>942,984</u>	<u>(883,600)</u>	<u>(2,258,182)</u>	<u>(2,258,182)</u>	<u>(2,258,182)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	-	12,069	12,600	12,600	12,600	12,600
Total Other Financing Sources (Uses):	<u>-</u>	<u>12,069</u>	<u>12,600</u>	<u>12,600</u>	<u>12,600</u>	<u>12,600</u>
Net Increase (Decrease) in Fund Balance	1,450,438	955,053	(871,000)	(2,245,582)	(2,245,582)	(2,245,582)
Fund Balance, Beginning of Year	2,954,764	4,405,202	5,360,255	4,489,255	2,243,673	(1,909)
Prior Period Adjustment						
Fund Balance, End of Year	<u>\$ 4,405,202</u>	<u>\$ 5,360,255</u>	<u>\$ 4,489,255</u>	<u>\$ 2,243,673</u>	<u>\$ (1,909)</u>	<u>\$ (2,247,491)</u>

POSITION TYPE

Community Development:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	4.0	4.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	<u>6.0</u>	<u>6.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Total Position Count	<u>6.0</u>	<u>6.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
EXPENDITURES BY SERVICE						
Aerial Photos	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Administration	-	19,264	12,600	12,600	12,600	12,600
Brownfield Redevelopment Authority	586,579	433,452	50,000	50,000	50,000	50,000
Brownfield Revolving Loan	848	206	-	-	-	-
CDBG	-	2,154,030	16,206,800	15,519,142	15,519,142	15,519,142
CDC Grant	-	808	19,000	10,000	10,000	10,000
Clinton River Spillway Wayfinding & Interpretative Signage	-	7,360	-	-	-	-
CN EcoConnections	9,688	-	-	-	-	-
Community Development Activities-Business Awards	875	28,246	20,000	20,000	20,000	20,000
Consumers Energy Planet Award	20,212	12,597	-	-	-	-
ECIC Regional Child Care	39,887	81,873	-	-	-	-
Economic Development-Special Projects	7,965	17,456	50,000	50,000	50,000	50,000
EGLE Settlement LSC	21,898	-	-	-	-	-
Fish & Wildlife Grant	19,656	-	-	-	-	-
Green Macomb UFPE	15,460	109,051	-	-	-	-
Manufacturing Day	23,467	45,685	50,000	55,000	55,000	55,000
MEDC Defense #4	50,488	39,857	-	-	-	-
MEDC Defense Industry	-	67,731	-	-	-	-
Mi Strategic - 14.0 Implem.	141,973	220,934	245,000	-	-	-
NSP	-	-	572,200	-	-	-
Other Grants-Unrestricted	-	-	208,100	-	-	-
Planning & Economic Development Programs	315,220	-	-	-	-	-
Sprint & Splash	1,613	18,655	-	-	-	-
Trans Equ & Sustain Infra	(244)	-	-	-	-	-
Tri County Broadband Assessment	-	64,963	-	-	-	-
Urban Forestry Management	-	33,601	-	-	-	-
Total	\$ 1,255,585	\$ 3,355,769	\$ 17,438,700	\$ 15,721,742	\$ 15,721,742	\$ 15,721,742

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Investment Income	\$ 222	\$ 235	\$ -	\$ -	\$ -	\$ -
Total Revenues	222	235	-	-	-	-
Expenditures:						
Contract Services	-	-	-	5,050	-	-
Total Expenditures	-	-	-	5,050	-	-
Revenues Over (Under) Expenditures	222	235	-	(5,050)	-	-
Net Increase (Decrease) in Fund Balance	222	235	-	(5,050)	-	-
Fund Balance, Beginning of Year	4,600	4,822	5,057	5,057	7	7
Fund Balance, End of Year	\$ 4,822	\$ 5,057	\$ 5,057	\$ 7	\$ 7	\$ 7

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Investment Income	\$ 9,828	\$ 57,705	\$ -	\$ -	\$ -	\$ -
Total Revenues	9,828	57,705	-	-	-	-
Expenditures:						
Supplies & Services	2,506	945	34,400	20,200	-	-
Conferences & Training	(765)	19,252	10,000	10,000	-	-
Contract Services	-	8,459	55,600	50,000	-	-
Total Expenditures	1,741	28,656	100,000	80,200	-	-
Revenues Over (Under) Expenditures	8,087	29,049	(100,000)	(80,200)	-	-
Net Increase (Decrease) in Fund Balance	8,087	29,049	(100,000)	(80,200)	-	-
Fund Balance, Beginning of Year	203,998	212,085	241,134	141,134	60,934	60,934
Fund Balance, End of Year	\$ 212,085	\$ 241,134	\$ 141,134	\$ 60,934	\$ 60,934	\$ 60,934

EXPENDITURES BY SERVICE

Local Drug Forfeiture	\$ -	\$ 27,711	\$ 100,000	\$ 80,200	\$ -	\$ -
Vehicle Forfeiture	1,741	945	-	-	-	-
Total	\$ 1,741	\$ 28,656	\$ 100,000	\$ 80,200	\$ -	\$ -

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 3,202,951	\$ 4,306,149	\$ 4,490,533	\$ 4,334,700	\$ 3,637,300	\$ 3,126,700
Other Revenue	-	(23,475)	-	-	-	-
Total Revenues	3,202,951	4,282,674	4,490,533	4,334,700	3,637,300	3,126,700
Expenditures:						
Personnel	3,069,481	4,089,195	4,764,833	4,923,200	4,324,000	3,834,200
Supplies & Services	129,809	183,502	311,700	264,500	231,400	219,800
Conferences & Training	21,684	20,222	33,800	40,300	30,300	20,300
Repairs & Maintenance	1,446	3,650	10,700	6,200	6,200	6,200
Contract Services	11,461	554,074	240,800	160,400	105,300	86,500
Internal Services	456,318	585,703	603,900	809,400	826,300	844,500
Capital Outlay	28,130	5,460	13,200	-	-	-
Total Expenditures	3,718,329	5,441,806	5,978,933	6,204,000	5,523,500	5,011,500
Revenues Over (Under) Expenditures	(515,378)	(1,159,132)	(1,488,400)	(1,869,300)	(1,886,200)	(1,884,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	838,012	1,462,051	1,488,400	1,869,300	1,886,200	1,884,800
Total Other Financing Sources (Uses):	838,012	1,462,051	1,488,400	1,869,300	1,886,200	1,884,800
Net Increase (Decrease) in Fund Balance	322,634	302,919	-	-	-	-
Fund Balance, Beginning of Year	(526,990)	(204,356)	98,563	98,563	98,563	98,563
Fund Balance, End of Year	\$ (204,356)	\$ 98,563	\$ 98,563	\$ 98,563	\$ 98,563	\$ 98,563

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
PA Coop Reimbursement:						
Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	9.0	11.0	11.0	11.0	11.0	11.0
Clerical Staff	10.5	10.5	10.5	10.5	10.5	10.5
	20.5	21.5	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	2.0	2.0	2.0	2.0
	11.0	11.0	10.5	10.5	10.5	10.5
Integrity grant:						
Professional Support	-	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	2.0	2.0	2.0	2.0	2.0
	1.0	2.0	2.0	2.0	2.0	2.0
COSSAP Grant						
Professional Support	2.0	0.5	-	-	-	-
	2.0	0.5	-	-	-	-
Optimizing Body Camera Footage:						
Professional Support	-	-	3.0	3.0	3.0	-
	-	-	3.0	3.0	3.0	-
Total Position Count	34.5	40.0	42.0	42.0	38.0	34.0
EXPENDITURES BY SERVICE						
PA Coop Reimbursement	\$ 2,470,909	\$ 2,835,099	\$ 3,178,800	\$ 3,308,400	\$ 3,325,100	\$ 3,342,300
Victim Witness	1,056,745	1,146,428	1,233,300	1,314,800	1,321,300	1,328,000
Postconviction Testing DNA Evidence	-	407,582	623,100	665,600	-	-
Hate Crimes	-	183,003	219,000	212,900	212,900	-
NAVAA NCVRW CAP Subgrant	-	4,764	5,000	-	-	-
Auto Theft Prosecution	190,675	326,771	333,600	341,200	341,200	341,200
Optimizing Body-Worn Camera Footage	-	-	333,333	361,100	323,000	-
PAAM Safe Storage Initiative	-	-	52,800	-	-	-
COSSAP Grant	-	538,159	-	-	-	-
Total	\$ 3,718,329	\$ 5,441,806	\$ 5,978,933	\$ 6,204,000	\$ 5,523,500	\$ 5,011,500

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 5,827,009	\$ 7,095,075	\$ 14,449,024	\$ 12,197,700	\$ 12,931,900	\$ 13,700,200
Reimbursements	689,678	751,488	69,500	100,000	100,000	100,000
Total Revenues	6,516,687	7,846,563	14,518,524	12,297,700	13,031,900	13,800,200
Expenditures:						
Personnel	2,130,915	3,441,101	5,655,758	6,233,700	6,669,700	7,124,900
Supplies & Services	4,904,856	5,392,585	10,493,308	7,551,500	7,928,900	8,325,500
Conferences & Training	185,977	190,471	221,886	271,600	285,200	299,500
Repairs & Maintenance	39,277	7,724	6,000	6,000	6,300	6,600
Contract Services	661	1,635	72,000	40,000	42,000	44,100
Internal Services	244,803	323,530	313,382	448,000	470,400	494,000
Capital Outlay	1,422,003	145,657	15,890	-	-	-
Total Expenditures	8,928,492	9,502,703	16,778,224	14,550,800	15,402,500	16,294,600
Revenues Over (Under) Expenditures	(2,411,805)	(1,656,140)	(2,259,700)	(2,253,100)	(2,370,600)	(2,494,400)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,450,996	1,695,497	2,259,700	2,253,100	2,370,600	2,494,400
Total Other Financing Sources (Uses):	1,450,996	1,695,497	2,259,700	2,253,100	2,370,600	2,494,400
Net Increase (Decrease) in Fund Balance	(960,809)	39,357	-	-	-	-
Fund Balance, Beginning of Year	-	(960,809)	(921,452)	(921,452)	(921,452)	(921,452)
Fund Balance, End of Year	\$ (960,809)	\$ (921,452)	\$ (921,452)	\$ (921,452)	\$ (921,452)	\$ (921,452)
POSITION TYPE						
Managers & Supervisors	3.0	3.0	3.0	4.0	4.0	4.0
Professional Support	24.0	29.0	31.0	31.0	31.0	31.0
Clerical Staff	11.5	7.0	9.0	9.0	9.0	9.0
Total Position Count	38.5	39.0	43.0	44.0	44.0	44.0

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 201,217	\$ 160,603	\$ 114,651	\$ 114,651	\$ 114,651	\$ 114,651
Total Revenues	201,217	160,603	114,651	114,651	114,651	114,651
Expenditures:						
Supplies & Services	1,494	1,956	981	981	981	981
Contract Services	151,482	165,990	112,670	112,670	112,670	112,670
Internal Services	909	672	1,000	1,000	1,000	1,000
Total Expenditures	153,885	168,618	114,651	114,651	114,651	114,651
Revenues Over (Under) Expenditures	47,332	(8,015)	-	-	-	-
Net Increase (Decrease) in Fund Balance	47,332	(8,015)	-	-	-	-
Fund Balance, Beginning of Year	(138,804)	(91,472)	(99,487)	(99,487)	(99,487)	(99,487)
Fund Balance, End of Year	\$ (91,472)	\$ (99,487)	\$ (99,487)	\$ (99,487)	\$ (99,487)	\$ (99,487)

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 698,151	\$ 728,874	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Investment Income	116,106	117,861	-	-	-	-
Total Revenues	814,257	846,735	750,000	750,000	750,000	750,000
Expenditures:						
Personnel	210,399	298,076	359,800	384,100	384,100	384,100
Supplies & Services	23,525	28,714	32,500	45,000	45,000	45,000
Conferences & Training	1,265	5,357	20,000	20,000	20,000	20,000
Repairs & Maintenance	1,495	1,744	3,000	3,000	3,000	3,000
Contract Services	503,482	588,620	1,025,000	1,035,000	1,035,000	1,035,000
Internal Services	67,489	63,504	65,200	66,100	68,000	70,000
Capital Outlay	2,990	5,786	20,000	20,000	20,000	20,000
Total Expenditures	810,645	991,801	1,525,500	1,573,200	1,575,100	1,577,100
Revenues Over (Under) Expenditures	3,612	(145,066)	(775,500)	(823,200)	(825,100)	(827,100)
Net Increase (Decrease) in Fund Balance	3,612	(145,066)	(775,500)	(823,200)	(825,100)	(827,100)
Fund Balance, Beginning of Year	2,385,628	2,389,240	2,244,174	1,468,674	645,474	(179,626)
Fund Balance, End of Year	\$ 2,389,240	\$ 2,244,174	\$ 1,468,674	\$ 645,474	\$ (179,626)	\$(1,006,726)

POSITION TYPE

Clerical Staff	4.0	5.0	5.0	5.0	5.0	5.0
Total Position Count	4.0	5.0	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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 2,049,121	\$ 2,079,057	\$ 2,195,500	\$ 1,715,700	\$ 2,252,300	\$ 2,294,500
Charges for Services	342,454	308,802	600,000	743,000	600,000	600,000
Fines & Forfeitures	302,666	607,912	172,500	165,000	165,000	165,000
Other Revenue	31,191	101,177	-	-	-	-
Total Revenues	2,725,432	3,096,948	2,968,000	2,623,700	3,017,300	3,059,500
Expenditures:						
Personnel	1,085,563	1,169,302	1,296,300	1,212,000	1,508,100	1,551,100
Supplies & Services	1,280,977	864,027	2,374,522	1,357,400	1,357,400	1,357,400
Conferences & Training	93,408	105,732	505,632	110,500	110,500	110,500
Repairs & Maintenance	8,528	62,931	25,500	74,500	74,500	74,500
Vehicle Operations	120,405	107,805	176,100	158,100	159,100	160,100
Contract Services	11,329	-	3,000	3,000	3,000	3,000
Internal Services	165,495	154,053	161,800	177,200	182,400	187,800
Capital Outlay	604,811	320,426	691,400	5,000	5,000	5,000
Total Expenditures	3,370,516	2,784,276	5,234,254	3,097,700	3,400,000	3,449,400
Revenues Over (Under) Expenditures	(645,084)	312,672	(2,266,254)	(474,000)	(382,700)	(389,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	396,825	292,092	325,200	474,000	382,700	389,900
Total Other Financing Sources (Uses):	396,825	292,092	325,200	474,000	382,700	389,900
Net Increase (Decrease) in Fund Balance	(248,259)	604,764	(1,941,054)	-	-	-
Fund Balance, Beginning of Year	1,954,394	1,706,135	2,310,899	369,845	369,845	369,845
Fund Balance, End of Year	\$ 1,706,135	\$ 2,310,899	\$ 369,845	\$ 369,845	\$ 369,845	\$ 369,845

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Macomb Auto Theft Squad:						
Professional Support	3.0	3.0	2.0	2.0	2.0	2.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	4.0	4.0	3.0	3.0	3.0	3.0
Secondary Road Patrol:						
Professional Support	3.0	3.0	6.0	4.0	6.0	6.0
	3.0	3.0	6.0	4.0	6.0	6.0
Total Position Count	7.0	7.0	9.0	7.0	9.0	9.0
EXPENDITURES BY SERVICE						
Act 302 Police Training	-	52,070	177,601	40,000	40,000	40,000
Bike & Pedestrian - Macomb	1,625	17,341	10,000	-	-	-
Bike & Pedestrian - Warren	10,029	-	-	-	-	-
Correction Officer Training	106,419	66,005	78,145	50,000	50,000	50,000
FANTOM	7,232	14,151	82,304	-	-	-
JAG 22-25	11,715	2,104	-	-	-	-
JAG 23-26	-	14,625	-	-	-	-
Jail Ministry	5,002	2,000	1,209	-	-	-
M.A.C.E. Donations	170	249	-	-	-	-
Macomb Auto Theft Squad	1,319,055	1,228,472	1,811,400	1,849,100	1,865,700	1,882,900
MISC Donations	4,095	4,263	13,525	-	-	-
Other Training	-	-	129,146	-	-	-
Programs - Sheriff	2,970	-	-	-	-	-
Reserve Units	-	-	459	-	-	-
Road Patrol Contracts - Jail & Admin	15,793	-	-	-	-	-
Secondary Road Patrol	755,712	775,050	1,026,800	768,600	1,054,300	1,086,500
SET-Federal	511,734	4,480	384,773	50,000	50,000	50,000
SET-State	424,993	359,349	1,181,223	115,000	115,000	115,000
Strategic Traffic Enforce-OHSP Alcohol	193,972	244,117	215,000	225,000	225,000	225,000
Sworn Officer Professional Training	-	-	110,240	-	-	-
Marijuana Excise Tax	-	-	12,429	-	-	-
Total	\$ 3,370,516	\$ 2,784,276	\$ 5,234,254	\$ 3,097,700	\$ 3,400,000	\$ 3,449,400

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 436,943	\$ 726,619	\$ 700,000	\$ 773,000	\$ 773,000	\$ 773,000
Charges for Services	5,049,444	5,647,324	6,029,304	6,208,000	6,392,400	6,578,300
Reimbursements	342,315	368,658	520,000	779,000	782,000	785,000
Other Revenue	-	2,132,570	2,000,000	2,100,000	2,100,000	2,100,000
Total Revenues	5,828,702	8,875,171	9,249,304	9,860,000	10,047,400	10,236,300
Expenditures:						
Personnel	4,602,661	9,685,682	9,310,502	9,906,400	10,200,700	10,502,700
Supplies & Services	24,642	31,604	37,000	33,800	33,800	33,800
Conferences & Training	49,302	62,876	149,789	110,000	110,000	110,000
Repairs & Maintenance	543,637	889,791	1,351,500	1,364,500	1,364,500	1,364,500
Vehicle Operations	1,126	3,725	5,000	5,000	5,000	5,000
Contract Services	37,568	85,392	140,000	90,000	50,000	50,000
Internal Services	-	181,300	174,300	200,300	206,200	212,400
Capital Outlay	58,729	59,719	1,249,600	16,000	16,000	16,000
Total Expenditures	5,317,665	11,000,089	12,417,691	11,726,000	11,986,200	12,294,400
Revenues Over (Under) Expenditures	511,037	(2,124,918)	(3,168,387)	(1,866,000)	(1,938,800)	(2,058,100)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	2,802,075	3,230,000	3,720,600	3,824,600	3,928,600
Transfers in - Other Funds	-	131,751	-	-	-	-
Transfers out	-	(194,170)	(302,700)	(84,300)	(86,800)	(89,300)
Total Other Financing Sources (Uses):	-	2,739,656	2,927,300	3,636,300	3,737,800	3,839,300
Net Increase (Decrease) in Fund Balance	511,037	614,738	(241,087)	1,770,300	1,799,000	1,781,200
Fund Balance, Beginning of Year	4,891,211	5,402,248	6,016,986	5,775,899	7,546,199	9,345,199
Fund Balance, End of Year	\$ 5,402,248	\$ 6,016,986	\$ 5,775,899	\$ 7,546,199	\$ 9,345,199	\$11,126,399

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	69.5	69.5	70.5	71.0	71.0	71.0
Total Position Count	72.5	72.5	73.5	74.0	74.0	74.0

EXPENDITURES BY SERVICE

E-911 Operations/Training	\$ 35,939	\$ 194,170	\$ 129,789	\$ 80,000	\$ 80,000	\$ 80,000
Communications Center/Dispatch	3,297,040	6,752,967	7,724,302	6,872,400	6,989,000	7,150,300
Harrison Twp Dispatch	43,680	96,942	106,300	128,400	132,200	136,100
Washington Twp Dispatch	44,203	99,496	104,500	147,100	151,400	155,800
Macomb Twp Dispatch	200,370	481,624	567,200	605,700	623,800	642,400
Mt Clemens Dispatch	183,872	388,404	414,400	438,600	451,900	465,600
Clinton Twp Dispatch	628,872	1,312,220	1,488,100	1,544,000	1,590,800	1,638,000
Sterling Heights Dispatch	883,689	1,868,436	2,185,800	1,994,100	2,053,900	2,115,500
Total	\$ 5,317,665	\$ 11,194,259	\$ 12,720,391	\$ 11,810,300	\$ 12,073,000	\$ 12,383,700

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ 2,192,188	\$ 2,435,409	\$ 2,836,287	\$ 2,672,500	\$ 2,752,600	\$ 2,845,200
Intergovernmental	190,679	191,812	190,000	190,000	190,000	190,000
Reimbursements	-	50	-	-	-	-
Total Revenues	2,382,867	2,627,271	3,026,287	2,862,500	2,942,600	3,035,200
Expenditures:						
Personnel	1,313,340	1,375,873	1,494,000	1,535,100	1,535,100	1,535,100
Supplies & Services	422,474	393,422	1,185,574	685,000	685,000	685,000
Conferences & Training	21,126	32,582	47,000	40,000	40,000	40,000
Repairs & Maintenance	3,171	2,753	9,900	3,000	3,000	3,000
Vehicle Operations	516	330	8,000	2,000	2,000	2,000
Contract Services	140,865	292,178	220,500	220,000	220,000	220,000
Internal Services	362,411	425,226	438,800	469,300	483,300	497,700
Capital Outlay	48,881	9,182	21,000	21,000	21,000	21,000
Total Expenditures	2,312,784	2,531,546	3,424,774	2,975,400	2,989,400	3,003,800
Revenues Over (Under) Expenditures	70,083	95,725	(398,487)	(112,900)	(46,800)	31,400
Net Increase (Decrease) in Fund Balance	70,083	95,725	(398,487)	(112,900)	(46,800)	31,400
Fund Balance, Beginning of Year	2,549,210	2,619,293	2,715,018	2,316,531	2,203,631	2,156,831
Fund Balance, End of Year	\$ 2,619,293	\$ 2,715,018	\$ 2,316,531	\$ 2,203,631	\$ 2,156,831	\$ 2,188,231

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 SERVICES	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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 210,414	\$ 557,859	\$ 266,913	\$ 211,485	\$ -	\$ -
Charges for Services	-	20,903	25,000	50,000	-	-
Other Revenue	-	24,330	-	-	-	-
Total Revenues	210,414	603,092	291,913	261,485	-	-
Expenditures:						
Personnel	37,701	41,929	84,986	109,876	-	-
Supplies & Services	245,596	467,044	200,827	149,336	-	-
Conferences & Training	3,685	-	5,600	-	-	-
Contract Services	150	760	500	2,273	-	-
Capital Outlay	-	7,220	-	-	-	-
Total Expenditures	287,132	516,953	291,913	261,485	-	-
Revenues Over (Under) Expenditures	(76,718)	86,139	-	-	-	-
Net Increase (Decrease) in Fund Balance	(76,718)	86,139	-	-	-	-
Fund Balance, Beginning of Year	(107,068)	(183,786)	(97,647)	(97,647)	(97,647)	(97,647)
Fund Balance, End of Year	\$ (183,786)	\$ (97,647)	\$ (97,647)	\$ (97,647)	\$ (97,647)	\$ (97,647)

POSITION TYPE

Professional Support	0.5	0.5	1.0	1.0	1.0	1.0
Clerical Staff	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	216,356	438,722	183,143	133,736	-	-
CEDAM Grant	11,137	23,229	25,000	50,000	-	-
UWSEM Pay It Forward	-	4,792	-	-	-	-
IRS/United Way	59,639	50,210	83,770	77,749	-	-
Total	\$ 287,132	\$ 516,953	\$ 291,913	\$ 261,485	\$ -	\$ -

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 December 31, (1) See note below					
	Audited			Budgeted		
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Licenses & Permits	\$ 1,070,421	\$ 1,122,310	\$ 1,282,000	\$ 1,001,000	\$ 1,001,000	\$ 1,031,030
Intergovernmental	212,254,342	167,161,739	218,971,229	156,501,684	143,651,018	147,960,549
Charges for Services	2,325,312	2,305,423	2,871,250	2,015,000	2,035,000	2,096,050
Investment Income	5,383,312	8,227,995	2,635,076	4,405,081	5,027,620	5,178,449
Other Revenue	548,907	372,659	5,575,463	296,000	296,000	304,880
Total Revenues	221,582,294	179,190,126	231,335,018	164,218,765	152,010,638	156,570,958
Expenditures:						
Personnel	34,970,497	35,153,411	42,607,516	37,177,370	38,768,427	39,931,480
Supplies & Services	1,697,470	1,668,824	3,631,776	3,066,768	3,168,053	3,263,095
Conferences & Training	87,411	101,105	184,099	239,268	219,333	225,913
Utilities	607,799	648,086	850,062	699,762	734,751	756,794
Repairs & Maintenance	965,713	728,737	992,020	691,471	641,533	660,779
Road Construction & Maintenance	158,075,961	120,298,121	177,336,221	108,169,647	98,210,504	101,156,819
Vehicle Operations	1,917,546	1,811,563	4,339,875	3,981,250	4,317,000	4,446,510
Contract Services	15,422,680	2,219,329	3,405,624	2,623,866	2,613,434	2,691,837
Capital Outlay	2,032,243	5,632,108	18,988,661	7,569,363	3,337,603	3,437,731
Total Expenditures	215,777,320	168,261,284	252,335,854	164,218,765	152,010,638	156,570,958
Revenues Over (Under) Expenditures	5,804,974	10,928,842	(21,000,836)	-	-	-
Net Increase (Decrease) in Fund Balance	5,804,974	10,928,842	(21,000,836)	-	-	-
Fund Balance, Beginning of Year	128,492,240	134,297,214	145,226,056	124,225,220	124,225,220	124,225,220
Fund Balance, End of Year	\$ 134,297,214	\$ 145,226,056	\$ 124,225,220	\$ 124,225,220	\$ 124,225,220	\$ 124,225,220
POSITION TYPE						
Managers & Supervisors	35.0	35.0	35.0	34.0	34.0	34.0
Professional Support	224.0	224.0	225.0	234.0	234.0	234.0
Clerical Staff	19.0	20.0	20.0	20.0	20.0	20.0
Total Position Count	278.0	279.0	280.0	288.0	288.0	288.0

(1) - Amounts reflected for 2023 and 2024 represent 12 months of activity for the period October 1 through September 30 of those years. The Department of Roads will convert its year-end to December 31 beginning in 2025. Therefore, the budgeted amounts for 2025 represent 15 months October 1, 2024 through December 31, 2025. Forecasted amounts for 2026, 2027 and 2028 represent 12 months from January 1 through December 31 of those years.

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	2026 Road Construction
ROAD PROJECTS:			
North River Rd	I-94 to Bridgeview St	Reconstruction	\$ 2,324,329
Sugarbush Rd	Callens to Jefferson	Rehabilitation	1,300,000
Jefferson Ave	Metro Parkway to South River Rd	Rehabilitation	1,695,000
Romeo Plank	28 Mile to 29 Mile	Overlay	500,000
32 Mile Rd	CN RR to County Line	Overlay	500,000
10 Mile Road	Little Mack Avenue Intersection	Reconstruction	315,577
Little Mack Avenue	Tullio to South Nunneley	Reconstruction	2,500,000
Rosso Highway	I-94 to Jefferson Avenue	Reconstruction	11,800,000
Broughton Road	23 1/2 Mile Road to 24-12 Mile Road	Reconstruction	7,000,000
Canal Road	Hayes to Clinton River Road	Rehabilitation	3,800,000
2026 Concrete Pavement Preservation	Countywide	Resurfacing	4,000,000
2026 HMA Pavement Preservation	Countywide	Resurfacing	6,000,000
2026 Subdivision Preservation Overlay	Countywide	Reconstruct subdivision streets	6,500,000
2026 Subdivision Preservation HMA	Countywide	Reconstruct subdivision streets	1,750,000
Schoenherr Rd	23 Mile to North of 25 Mile Road	Design Only	<u>1,000,000</u>
Sub-total			50,984,906
BRIDGES:			
Schoenherr Rd	Over Red Run Drain	Deck Replacement	5,281,000
Romeo Plank Rd	Over Newland Drain	Bridge Replacement	1,857,000
Jefferson Avenue	Over Clinto River Spillway	Preventative Maintenance	862,000
21 Mile Rd	Salt Slang Gloede Drain	Bridge Replacement	5,120,000
2026 Bridge Maintenance	Countywide	Bridge Maintenance	750,000
2026 Large Culverts	Countywide	Replacement	<u>1,000,000</u>
Sub-total			14,870,000

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	2026 Road Construction
OTHER ROAD IMPROVEMENT PROJECTS:			
2026 Survey & Design	Countywide	Survey & Design	300,000
2026 Act 51 Road	Countywide	Resurfacing	4,000,000
2026 MDOT Final Accounting	Countywide	Project Final Accounting	100,000
2026 Limestone	Countywide	Resurfacing	2,200,000
Hike/Bike Trails	Countywide	Non-Motorized	1,200,000
Sub-total			7,800,000
SAFETY PROJECTS:			
2025 Safe Streets and Roads for All (SS4A)	Countywide	Safety Analysis	2,000,000
2025 CMAQ Funded Project	Countywide	Automated Traffic Signal Performance Measure Detail #1	200,000
2025 Carbon Reduction Program	Countywide	VRU and Vehicle Detection w/ ATSPM's - Design Only	1,050,000
2026 CMAQ Funded Project	Countywide	Automated Traffic Signal Performance Measure Detail #3	3,250,000
2026 Carbon Reduction Program	Countywide	VRU and Vehicle Detection w/ ATSPM's - Design Only	700,000
2025 Safety Projects	5 Locations	Signal Upgrades	500,000
2025 Safety Projects	6 Locations	Signal Upgrades	410,000
2026 Safety Projects	26 Mile at Hayes	New Signal	1,035,000
2027 Safety Project	3 Locations	Signal Modernizations - Design Only	36,000
Sub-total			9,181,000
SAFETY MAINTENANCE PROJECTS:			
Traffic Signal Modernization			7,147,644
2026 Traffic Operations Center			4,088,500
Sub-total			11,236,144
MAINTENANCE SUB-TOTAL			14,097,597
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 108,169,647

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ 4,104,715	\$ -	\$ -
Charges for Services	36,596,943	37,259,280	37,791,755	39,582,326	42,748,912	43,176,401
Reimbursements	197,752	233,139	240,000	281,795	295,885	304,760
Other Revenue	2,765,936	4,268,365	1,350,330	1,481,600	410,000	-
Total Revenues	39,560,631	41,760,784	39,382,085	45,450,436	43,454,797	43,481,161
Expenditures:						
Personnel	22,575,831	25,844,805	24,993,922	28,356,249	28,514,025	29,980,951
Supplies & Services	7,072,342	7,845,653	6,923,269	7,742,061	7,974,323	8,213,552
Conferences & Training	133,527	167,302	180,000	180,000	180,000	180,000
Utilities	564,295	594,989	659,120	634,600	653,638	673,247
Repairs & Maintenance	520,424	1,484,379	3,160,823	890,376	890,376	890,376
Vehicle Operations	2,863	7,979	10,000	20,000	20,000	20,600
Contract Services	4,381,391	2,902,189	2,099,800	3,522,435	3,522,435	3,522,435
Capital Outlay	617,825	300,268	1,050,000	4,104,715	1,700,000	-
Total Expenditures	35,868,498	39,147,564	39,076,934	45,450,436	43,454,797	43,481,161
Revenues Over (Under) Expenditures	3,692,133	2,613,220	305,151	-	-	-
Net Increase (Decrease) in Fund Balance	3,692,133	2,613,220	305,151	-	-	-
Fund Balance, Beginning of Year	(3,659,023)	33,110	2,646,330	2,951,481	2,951,481	2,951,481
Fund Balance, End of Year	\$ 33,110	\$ 2,646,330	\$ 2,951,481	\$ 2,951,481	\$ 2,951,481	\$ 2,951,481
Fund Balance Components						
Net investment in capital assets	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	(608,296)	2,004,924	2,310,075	2,310,075	2,310,075	2,310,075
	\$ 33,110	\$ 2,646,330	\$ 2,951,481	\$ 2,951,481	\$ 2,951,481	\$ 2,951,481

POSITION TYPE

Managers & Supervisors	17.0	20.0	17.0	17.0	17.0	17.0
Professional Support	292.0	291.0	293.0	293.0	293.0	293.0
Clerical Staff	14.0	14.0	11.0	11.0	11.0	11.0
Total Position Count	323.0	325.0	321.0	321.0	321.0	321.0

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PARKS & REC	F508 - PARKS FUND	GENERAL GOVERNMENT

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Charges for Services	\$ 298,096	\$ 263,771	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000
Investment Income	-	88,750	90,000	90,000	90,000	90,000
Other Revenue	-	(1,887)	-	-	-	-
Total Revenues	298,096	350,634	260,000	260,000	260,000	260,000
Expenditures:						
Personnel	106,367	109,187	94,600	97,200	100,100	103,100
Supplies & Services	264,593	41,547	171,000	171,000	172,200	172,200
Utilities	93,786	110,493	110,000	110,000	110,000	110,000
Repairs & Maintenance	25,636	(4,458)	45,000	45,000	45,000	45,000
Vehicle Operations	29,050	41,358	20,000	30,000	30,000	30,000
Contract Services	-	119,178	100,000	100,000	100,000	100,000
Internal Services	19,184	20,759	21,200	22,500	23,000	23,500
Capital Outlay	228	-	50,000	-	-	25,000
Total Expenditures	538,844	438,064	611,800	575,700	580,300	608,800
Revenues Over (Under) Expenditures	(240,748)	(87,430)	(351,800)	(315,700)	(320,300)	(348,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	86,000	-	200,000	150,000	150,000	200,000
Total Other Financing Sources (Uses):	86,000	-	200,000	150,000	150,000	200,000
Net Increase (Decrease) in Fund Balance	(154,748)	(87,430)	(151,800)	(165,700)	(170,300)	(148,800)
Fund Balance, Beginning of Year	1,473,489	1,318,741	1,231,311	1,079,511	913,811	743,511
Fund Balance, End of Year	\$ 1,318,741	\$ 1,231,311	\$ 1,079,511	\$ 913,811	\$ 743,511	\$ 594,711
Fund Balance Components						
Net investment in capital assets	\$ 1,132,240	\$ 1,110,387	\$ 972,887	\$ 835,387	\$ 697,887	\$ 560,387
Unrestricted	186,501	120,924	106,624	78,424	45,624	34,324
	\$ 1,318,741	\$ 1,231,311	\$ 1,079,511	\$ 913,811	\$ 743,511	\$ 594,711
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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 2,473,249	\$ 2,683,221	\$ 2,053,852	\$ 2,779,622	\$ 2,779,622	\$ 2,779,622
Charges for Services	261,149,094	303,073,813	308,904,526	317,117,366	364,374,633	369,710,604
Investment Income	6,953,488	9,551,280	8,089,891	5,021,905	4,770,810	4,532,270
Other Revenue	280,312	2,218,998	37,158	97,353	97,529	97,706
Total Revenues	270,856,143	317,527,312	319,085,427	325,016,246	372,022,594	377,120,202
Expenditures:						
Personnel	27,902,545	32,045,490	32,581,656	42,449,040	43,718,987	45,027,033
Supplies & Services	8,139,564	6,032,164	6,699,385	6,481,008	6,654,270	6,832,729
Conferences & Training	71,654	25,671	67,770	136,814	140,918	145,146
Utilities	206,523	162,098	166,947	171,956	177,115	182,428
Repairs & Maintenance	118,083	120,020	197,654	203,584	209,691	215,982
Vehicle Operations	154,942	135,002	18,508	28,463	29,317	30,196
Contract Services	226,804,379	269,809,607	291,321,774	279,289,381	324,836,056	328,430,201
Capital Outlay	-	273,572	-	8,000	8,240	8,487
Total Expenditures	263,397,690	308,603,624	331,053,694	328,768,246	375,774,594	380,872,202
Revenues Over (Under) Expenditures	7,458,453	8,923,688	(11,968,267)	(3,752,000)	(3,752,000)	(3,752,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,699,504	3,752,000	3,752,000	3,752,000	3,752,000	3,752,000
Transfers in - Other Funds	9,653,738	4,624,519	8,216,267	-	-	-
Total Other Financing Sources (Uses):	13,353,242	8,376,519	11,968,267	3,752,000	3,752,000	3,752,000
Net Increase (Decrease) in Fund Balance	20,811,695	17,300,207	-	-	-	-
Fund Balance, Beginning of Year	27,504,861	48,316,556	65,616,763	65,616,763	65,616,763	65,616,763
Fund Balance, End of Year	\$ 48,316,556	\$ 65,616,763	\$ 65,616,763	\$ 65,616,763	\$ 65,616,763	\$ 65,616,763
POSITION TYPE						
Managers & Supervisors	34.0	44.0	45.0	46.0	46.0	46.0
Professional Support	248.27	243.59	256.2	255.2	255.2	255.2
Clerical Staff	63.34	60.00	48.0	48.0	48.0	48.0
	345.61	347.59	349.20	349.20	349.20	349.20
Total Position Count	345.61	347.59	349.20	349.20	349.20	349.20

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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Intergovernmental	\$ 6,658,140	\$ 7,664,154	\$ 6,966,113	\$ 6,686,544	\$ 6,686,544	\$ 6,686,544
Charges for Services	22,353,216	19,365,644	20,739,661	20,707,985	20,992,442	21,281,167
Investment Income	-	-	105,367	98,400	93,480	88,806
Other Revenue	64	-	-	-	-	-
Total Revenues	<u>29,011,420</u>	<u>27,029,798</u>	<u>27,811,141</u>	<u>27,492,929</u>	<u>27,772,466</u>	<u>28,056,517</u>
Expenditures:						
Personnel	1,295,277	1,125,177	1,196,306	1,429,252	1,472,131	1,516,299
Supplies & Services	142,214	789,751	64,215	755,591	778,258	801,606
Conferences & Training	13,046	6,282	400	9,412	9,694	9,985
Contract Services	21,716,326	19,266,193	21,762,708	28,983,695	29,234,255	29,487,717
Total Expenditures	<u>23,166,863</u>	<u>21,187,403</u>	<u>23,023,629</u>	<u>31,177,950</u>	<u>31,494,338</u>	<u>31,815,607</u>
Revenues Over (Under) Expenditures	<u>5,844,557</u>	<u>5,842,395</u>	<u>4,787,512</u>	<u>(3,685,021)</u>	<u>(3,721,872)</u>	<u>(3,759,090)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,809,181	3,550,313	3,428,755	3,685,021	3,721,872	3,759,090
Transfers out	(9,653,738)	(4,624,519)	(8,216,267)	-	-	-
Total Other Financing Sources (Uses):	<u>(5,844,557)</u>	<u>(1,074,206)</u>	<u>(4,787,512)</u>	<u>3,685,021</u>	<u>3,721,872</u>	<u>3,759,090</u>
Net Increase (Decrease) in Fund Balance	-	4,768,189	-	-	-	-
Fund Balance, Beginning of Year	18,571,945	18,571,945	23,340,134	23,340,134	23,340,134	23,340,134
Fund Balance, End of Year	<u>\$ 18,571,945</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>
Fund Balance Components						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	18,568,103	23,336,292	23,336,292	23,336,292	23,336,292	23,336,292
	<u>\$ 18,571,945</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>	<u>\$ 23,340,134</u>
POSITION TYPE						
Managers & Supervisors	2.0	3.0	3.0	3.0	3.0	3.0
Professional Support	8.0	9.0	7.0	7.0	7.0	7.0
Clerical Staff	3.2	3.2	3.0	3.0	3.0	3.0
Total Position Count	<u>13.2</u>	<u>15.2</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</u>	<u>13.0</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			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
Revenues:						
Property Taxes	\$ 36	\$ 79	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>36</u>	<u>79</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Supplies & Services	12,732	12,548	30,000	30,000	30,000	30,000
Debt Service - Principal	2,870,000	2,990,000	3,110,000	3,220,000	3,320,000	3,430,000
Debt Service - Interest and Fees	866,024	748,824	626,800	516,400	414,900	305,200
Total Expenditures	<u>3,748,756</u>	<u>3,751,372</u>	<u>3,766,800</u>	<u>3,766,400</u>	<u>3,764,900</u>	<u>3,765,200</u>
Revenues Over (Under) Expenditures	<u>(3,748,720)</u>	<u>(3,751,293)</u>	<u>(3,766,800)</u>	<u>(3,766,400)</u>	<u>(3,764,900)</u>	<u>(3,765,200)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,734,974	3,738,824	3,736,800	3,736,400	3,734,900	3,735,200
Total Other Financing Sources (Uses):	<u>3,734,974</u>	<u>3,738,824</u>	<u>3,736,800</u>	<u>3,736,400</u>	<u>3,734,900</u>	<u>3,735,200</u>
Increase (Decrease) in Fund Balance	(13,746)	(12,469)	(30,000)	(30,000)	(30,000)	(30,000)
Fund Balance, Beginning of Year	<u>101,452</u>	<u>87,706</u>	<u>75,237</u>	<u>45,237</u>	<u>15,237</u>	<u>(14,763)</u>
Fund Balance, End of Year	<u>\$ 87,706</u>	<u>\$ 75,237</u>	<u>\$ 45,237</u>	<u>\$ 15,237</u>	<u>\$ (14,763)</u>	<u>\$ (44,763)</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
GENERAL FUND					
Animal Shelter:					
Managers & Supervisors:					
Director, Animal Control	93,841	133,564	1.0	1.0	1.0
Professional Support:					
Animal Control Operations Manager	52,892	68,412	1.0	1.0	1.0
Animal Control Operations Assistant	48,084	62,192	-	1.0	1.0
Administrative Coordinator	48,084	62,192	1.0	-	-
Animal Control Deputy	48,084	62,192	7.0	7.0	7.0
Kennel Attendant	39,739	51,399	7.0	7.0	7.0
Veterinarian (2 PT)		86.35 /hr	0.5	0.5	0.5
Clerical Staff:					
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
Office Assistant	36,126	46,726	3.0	3.0	3.0
Office Assistant PT	18.53	23.96 /hr	0.5	0.5	0.5
			22.0	22.0	22.0
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		101,249	1.0	1.0	1.0
Director of Board Operations	93,702	121,195	-	1.0	1.0
Chief of Staff	85,183	110,177	1.0	-	-
Director of Legislative Affairs	77,439	100,161	1.0	1.0	1.0
County Commissioner		39,375	12.0	12.0	12.0
Professional Support:					
Technology Liaison	70,399	91,056	1.0	1.0	1.0
Legislative Analyst	63,999	82,778	1.0	1.0	1.0
Communications Specialist	52,892	68,412	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Office Assistant Senior (1 PT)	20.38	26.36 /hr	-	0.5	0.5
Special Projects Assistant (1 PT)	18.53	23.96 /hr	0.5	-	-
			19.5	19.5	19.5
Circuit Court:					
Managers & Supervisors:					
Circuit Court Administrator	121,564	173,023	1.0	1.0	1.0
Deputy Court Administrator	113,379	146,646	1.0	1.0	1.0
Court Services Director	93,702	121,195	1.0	1.0	1.0
Circuit Court Legal Services Director	93,702	121,195	1.0	1.0	1.0
Court Information Systems Director	93,702	121,195	1.0	1.0	1.0
Court Finance Director	93,702	121,195	1.0	1.0	1.0
Case Management Division Manager	70,399	91,056	1.0	1.0	1.0
Court Finance Manager	70,399	91,056	1.0	1.0	1.0
Assistant Court Case Manager	52,892	68,412	2.0	2.0	2.0
Circuit Court Judge		47,056	15.0	15.0	15.0
Professional Support:					
Research Attorney	70,399	91,056	9.0	9.0	9.0
Technology Liaison	70,399	91,056	4.0	4.0	4.0
Specialty Court Coordinator	70,399	91,056	4.0	4.0	4.0
Court Reporter	58,181	75,253	1.0	1.0	1.0
Collection Specialist	52,892	68,412	2.0	2.0	2.0
Court Coordinator	52,892	68,412	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Judicial Secretary	52,892	68,412	15.0	15.0	15.0
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Recorder Secretary	43,713	56,538	3.0	3.0	3.0
Office Assistant Senior	39,739	51,399	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, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		127,450	1.0	1.0	1.0
Deputy Director	93,841	133,564	1.0	1.0	1.0
Chief Court Clerk	77,439	100,161	1.0	1.0	1.0
Chief Services Clerk	63,999	82,778	-	1.0	1.0
Clerical Services Clerk	52,892	68,412	1.0	-	-
Supervisor of Records	48,084	62,192	2.0	2.0	2.0
Professional Support:					
Chief Operations Clerk	63,999	82,778	1.0	1.0	1.0
Training Specialist	63,999	82,778	1.0	1.0	1.0
Judicial Court Clerk	48,084	62,192	26.0	26.0	26.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	2.0	2.0	2.0
Administrative Coordinator	48,084	62,192	1.0	3.0	3.0
Cashier II	43,713	56,538	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	15.0	14.0	14.0
Cashier	39,739	51,399	6.0	5.0	5.0
Office Assistant	36,126	46,726	3.0	3.0	3.0
Office Assistant Senior (8 PT)	20.38	26.36 /hr	4.0	4.0	4.0
Office Assistant PT	18.53	23.96 /hr	0.5	0.5	0.5
			66.5	66.5	66.5
Corporation Counsel:					
Managers & Supervisors:					
Director, Corporation Counsel	121,564	173,023	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	113,379	146,646	6.0	6.0	6.0
Paralegal	48,084	62,192	1.0	1.0	1.0
Assistant Corporation Counsel (PT)	58.14	75.20 /hr	0.5	0.5	0.5
Clerical Staff:					
Legal Assistant	52,892	68,412	2.0	2.0	2.0
Litigation Support Specialist (PT)	24.66	31.89 /hr	0.5	0.5	0.5
Litigation Support Specialist (PT) - unfunded	24.66	31.89 /hr	(0.5)	(0.5)	(0.5)
			10.5	10.5	10.5
County Executive:					
Managers & Supervisors:					
County Executive		185,776	1.0	1.0	1.0
Chief Deputy County Executive	141,576	201,507	1.0	1.0	1.0
Deputy County Executive	134,835	191,912	3.0	3.0	3.0
Confidential Secretary/OCE	77,439	100,161	1.0	1.0	1.0
Executive Liaison	70,399	91,056	1.0	1.0	1.0
Professional Support:					
Public Information Officer	77,439	100,161	1.0	1.0	1.0
Chief Policy Advisor (PT)	69.15	98.42 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	52,892	68,412	2.0	2.0	2.0
			10.5	10.5	10.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
District Court Romeo:					
Managers & Supervisors:					
DC Administrator/Magistrate	103,072	133,315	1.0	1.0	1.0
District Court Judge		47,056	1.0	1.0	1.0
Professional Support:					
Probation Officer	63,999	82,778	3.0	3.0	3.0
Magistrate (PT-1,170 hrs)		63.93 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Deputy Court Clerk	39,739	51,399	7.0	7.0	7.0
Deputy Court Clerk (3 PT)	20.38	26.36 /hr	1.5	1.5	1.5
			<u>15.1</u>	<u>15.1</u>	<u>15.1</u>
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	93,702	121,195	1.0	1.0	1.0
District Court Judge		47,056	1.0	1.0	1.0
Professional Support:					
Probation Officer	63,999	82,778	1.0	1.0	1.0
Court Recorder	39,739	51,399	1.0	1.0	1.0
Court Officer	36,126	46,726	1.0	1.0	1.0
Magistrate (PT-1,365 hrs)		63.93 /hr	0.7	0.7	0.7
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
Deputy Court Clerk	39,739	51,399	10.0	10.0	10.0
			<u>17.7</u>	<u>17.7</u>	<u>17.7</u>
Elections:					
Managers & Supervisors:					
Chief Election Clerk	77,439	100,161	1.0	1.0	1.0
Professional Support:					
Elections Specialist	43,713	56,538	2.0	2.0	2.0
Clerical Staff:					
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
Office Assistant	36,126	46,726	1.0	1.0	1.0
			<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Equalization:					
Managers & Supervisors:					
Director, Equalization	93,840	133,564	1.0	1.0	1.0
Equalization Manager	77,439	100,161	2.0	2.0	2.0
Professional Support:					
Comm/Indstrl Appraiser	70,399	91,056	4.0	5.0	5.0
Appraiser Technician	43,713	56,538	3.0	2.0	2.0
			<u>10.0</u>	<u>10.0</u>	<u>10.0</u>
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	108,293	154,135	1.0	1.0	1.0
Deputy Director, Emergency Management	93,840	133,564	1.0	1.0	1.0
Technical Services Manager	70,399	91,056	1.0	1.0	1.0
Professional Support:					
Emer Mgt Coord-School Safety	70,399	91,056	1.0	1.0	1.0
Communications Systems Tech	63,999	82,778	5.0	5.0	5.0
Emergency Management Specialist	52,892	68,412	2.0	2.0	2.0
Emergency Management Assistant	43,713	56,538	1.0	1.0	1.0
Installer	36,126	46,726	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
			<u>15.0</u>	<u>15.0</u>	<u>15.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	108,293	154,135	1.0	1.0	1.0
Deputy Director	93,840	133,564	1.0	1.0	1.0
Project Manager	94,595	101,161	-	1.0	1.0
General Foreman	77,439	100,161	1.0	1.0	1.0
Carpenter Foreman	70,399	91,056	1.0	1.0	1.0
Electrician Foreman	70,399	91,056	1.0	1.0	1.0
Plumber Foreman	70,399	91,056	1.0	1.0	1.0
Mechanical Systems Supervisor	70,399	91,056	1.0	1.0	1.0
Risk Mgmt & Safety Coordinator	63,999	82,778	1.0	1.0	1.0
Asset and Technology Specialist	58,181	75,253	-	1.0	1.0
Maintenance Supervisor	58,181	75,253	1.0	1.0	1.0
Facilities Technician	52,892	68,412	1.0	-	-
Custodian Foreman	43,713	56,538	3.0	3.0	3.0
Security Guard Lead	36,126	46,726	1.0	1.0	1.0
Facilities Assistant	36,126	46,726	-	1.0	1.0
Professional Support:					
Boiler Operator	63,999	82,778	8.0	8.0	8.0
Boiler Operator - unfunded			(1.0)	(1.0)	(1.0)
Boiler Operator Apprentice PT	30.77	39.80 /hr	0.5	0.5	0.5
Carpenter	63,999	82,778	7.0	7.0	7.0
Carpenter - unfunded			(1.0)	(1.0)	(1.0)
Electrician	63,999	82,778	6.0	6.0	6.0
Electrician - unfunded			(1.0)	(1.0)	(1.0)
Plumber	63,999	82,778	3.0	3.0	3.0
Painter	52,892	68,412	4.0	4.0	4.0
Painter - unfunded			(1.0)	(1.0)	(1.0)
Fire & Safety Coordinator	52,892	68,412	1.0	1.0	1.0
Security Guard - Armed	36,126	46,726	1.0	1.0	1.0
Custodian/Groundskeeper	32,842	42,478	2.0	2.0	2.0
Custodian/Groundskeeper - unfunded			(1.0)	(1.0)	(1.0)
Custodian	32,842	42,478	40.0	40.0	40.0
Custodian - unfunded			(1.0)	(1.0)	(1.0)
Security Guard	32,842	42,478	6.0	6.0	6.0
Housekeeper	32,842	42,478	3.0	3.0	3.0
Housekeeper - unfunded			(2.0)	(2.0)	(2.0)
Custodian I/II (4 PT)	16.84	21.78 /hr	2.0	2.0	2.0
Security Guard (2 PT)	15.79	20.42 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	2.0	1.0	1.0
			93.5	94.5	94.5
Family Counseling:					
Professional Support:					
Psychologist (PT)	39.71	51.36 /hr	0.9	0.9	0.9
Psychologist (PT) - unfunded			(0.1)	(0.1)	(0.1)
			0.8	0.8	0.8

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Finance:					
Managers & Supervisors:					
Director, Finance	121,564	173,023	1.0	1.0	1.0
Deputy Finance Director	108,293	154,135	1.0	1.0	1.0
Fiscal Services Manager	93,702	121,195	1.0	3.0	3.0
Financial Services Manager	85,183	110,177	1.0	-	-
Operations Manager	85,183	110,177	-	1.0	1.0
Fiscal Info Systems Manager	77,439	100,161	1.0	-	-
Professional Support:					
Budget Analyst Senior	77,439	100,161	1.0	1.0	1.0
Technology Liason	70,399	91,056	1.0	-	-
Fiscal Analyst II	63,999	82,778	1.0	1.0	1.0
Budget Analyst	63,999	82,778	1.0	-	-
Fiscal Analyst	63,999	82,778	12.0	14.0	14.0
Payroll Specialist Senior	63,999	82,778	1.0	1.0	1.0
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Payroll Specialist	43,713	56,538	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	39,739	51,399	6.0	5.0	5.0
			30.0	30.0	30.0
Health Department:					
Managers & Supervisors:					
Medical Examiner		327,540	1.0	1.0	1.0
Deputy Medical Examiner		294,786	2.0	2.0	2.0
Medical Director		245,655	1.0	1.0	1.0
Director, Health Department	108,293	154,135	1.0	1.0	1.0
Division Director	93,702	121,195	5.0	5.0	5.0
Financial Services Manager	85,183	110,177	1.0	1.0	1.0
Health Program Supervisor	70,399	91,056	6.0	6.0	6.0
Professional Support:					
Public Health Services Manager	77,439	100,161	12.0	12.0	12.0
Epidemiologist	77,439	100,161	3.0	3.0	3.0
Public Health Nurse Senior	70,399	91,056	5.0	5.0	5.0
Public Health Informatics Specialist	70,399	91,056	3.0	3.0	3.0
Toxicologist	63,999	82,778	1.0	1.0	1.0
Community Health Planner	63,999	82,778	2.0	2.0	2.0
Fiscal Analyst	63,999	82,778	2.0	2.0	2.0
Public Health Nurse	63,999	82,778	22.0	22.0	22.0
Forensic Investigations Specialist	63,999	82,778	1.0	1.0	1.0
Environmentalist IV	63,999	82,778	7.0	7.0	7.0
Public Health Social Worker	63,999	82,778	1.0	1.0	1.0
Environmentalist II/III	58,181	75,253	24.0	24.0	24.0
Public Health Educator	52,892	68,412	4.0	4.0	4.0
Medical Examiner Investigator	52,892	68,412	7.0	7.0	7.0
Morgue Specialist	48,084	62,192	3.0	3.0	3.0
Hearing & Vision Technician Specialist	48,084	62,192	1.0	1.0	1.0
Medical Billing Specialist	43,713	56,538	2.0	2.0	2.0
Public Health Investigator	43,713	56,538	1.0	1.0	1.0
Public Health Nurse (14 PT)	36.10	46.70 /hr	5.5	5.5	5.5
Medical Examiner Investigator (2 PT)	27.12	35.08 /hr	1.0	1.0	1.0
Community Health Technician (PT)	20.38	26.36 /hr	0.5	0.5	0.5
Hearing & Vision Technician (18 PT)	18.53	23.96 /hr	9.0	9.0	9.0
Intern (4 PT)		16.12 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Administrative Coordinator	48,084	62,192	4.0	5.0	5.0
Office Assistant Senior	39,739	51,399	21.0	20.0	20.0
Office Assistant Senior - unfunded			(1.0)	(1.0)	(1.0)
Office Assistant	36,126	46,726	7.0	7.0	7.0
Community Health Worker	30,982	40,074	2.0	2.0	2.0
Office Assistant (15 PT)	18.53	23.96 /hr	5.5	5.5	5.5
			174.5	174.5	174.5

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

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	121,564	173,023	1.0	1.0	1.0
Division Director	93,702	121,195	1.0	1.0	1.0
Operations Manager/Coordinator	85,183	110,177	1.0	1.0	1.0
Financial Development Manager	85,183	110,177	1.0	1.0	1.0
Communications Manager	77,439	100,161	1.0	1.0	1.0
Professional Support:					
Communications Specialist	52,892	68,412	1.0	1.0	1.0
Grant Management Specialist	52,892	68,412	-	1.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
			8.0	9.0	9.0
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	121,564	173,023	1.0	1.0	1.0
Deputy Director	108,293	154,135	1.0	1.0	1.0
Service Director	93,841	133,564	1.0	1.0	1.0
Benefits Administrator	85,183	110,177	1.0	1.0	1.0
Operations Administrator	85,183	110,177	1.0	1.0	1.0
Professional Support:					
Community Engagement Specialist	85,183	110,177	1.0	1.0	1.0
HRLR Consultant	70,399	91,056	6.0	6.0	6.0
HR Specialist	63,999	82,778	4.0	4.0	4.0
Team Coordinator	52,892	68,412	2.0	2.0	2.0
Position Control Assistant	43,713	56,538	2.0	2.0	2.0
Training Assistant	43,713	56,538	1.0	1.0	1.0
Human Resources Assistant	43,713	56,538	4.0	4.0	4.0
Clerical Staff:					
Office Assistant Senior	39,739	51,399	2.0	2.0	2.0
Office Assistant (2 PT)	18.53	23.96 /hr	1.0	1.0	1.0
			28.0	28.0	28.0
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	121,564	173,023	1.0	1.0	1.0
Deputy Director	108,293	154,135	1.0	1.0	1.0
IT Program Manager	103,072	133,315	1.0	1.0	1.0
IT Infrastructure Manager	103,072	133,315	1.0	1.0	1.0
Application Manager	103,072	133,315	1.0	1.0	1.0
IT Service Delivery Supervisor	93,702	121,195	1.0	1.0	1.0
IT Project Manager	85,183	110,177	4.0	4.0	4.0
Professional Support:					
Enterprise Solutions Architect	93,702	121,195	1.0	1.0	1.0
Database Administrator	93,702	121,195	1.0	1.0	1.0
System Administrator Specialist	85,183	110,177	1.0	1.0	1.0
Security Administrator	85,183	110,177	1.0	1.0	1.0
Infrastructure Solutions Specialist	85,183	110,177	4.0	4.0	4.0
Business Systems Analyst	77,439	100,161	9.0	9.0	9.0
Programmer Analyst	70,399	91,056	3.0	3.0	3.0
Web Developer	63,999	82,778	1.0	1.0	1.0
Infrastructure Technician	63,999	82,778	4.0	4.0	4.0
Jr Business Systems Analyst	63,999	82,778	1.0	1.0	1.0
Systems Technician	58,181	75,253	4.0	4.0	4.0
Client Support Technician	43,713	56,538	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		14.62 /hr	1.0	1.0	1.0
Network Co-op Clerk - continue unfund for 2024			(0.5)	(0.5)	(0.5)
			42.5	42.5	42.5

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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	113,379	146,646	1.0	0.5	0.5
Chief Referee, Juvenile Div	93,702	121,195	1.0	1.0	1.0
Court Finance Manager	70,399	91,056	1.0	1.0	1.0
Juvenile Supervisor	52,892	68,412	1.0	1.0	1.0
Professional Support:					
Referee	85,183	110,177	5.0	5.0	5.0
Adoption Attorney	77,439	100,161	1.0	1.0	1.0
Adoption Officer	58,181	75,253	1.0	1.0	1.0
Collections Specialist	52,892	68,412	2.0	2.0	2.0
Surveillance Officer (2 PT)		22.34 /hr	1.0	1.0	1.0
Surveillance Officer (2 PT) - unfunded			(1.0)	(1.0)	(1.0)
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	0.5	0.5
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	17.0	17.0	17.0
Office Assistant Senior - unfunded			(2.0)	(2.0)	(2.0)
			<u>30.0</u>	<u>29.0</u>	<u>29.0</u>
MSU Extension:					
Professional Support:					
Office Manager	52,892	68,412	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	39,739	51,399	4.0	4.0	4.0
Office Assistant (PT)	18.53	23.96 /hr	0.5	0.5	0.5
Office Assistant (PT) - unfunded			(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	3.0	3.0	3.0
Deputy Court Administrator/Probate Register	113,379	146,646	1.0	1.0	1.0
Probate Court Legal Services Director	93,702	121,195	1.0	1.0	1.0
Guardianship Supervisor	63,999	82,778	1.0	1.0	1.0
Clerical Services Supervisor	52,892	68,412	1.0	3.0	3.0
Professional Support:					
Court Attorney	77,439	100,161	4.0	4.0	4.0
Court Analyst	52,892	68,412	2.0	2.0	2.0
Deputy Register Lead	52,892	68,412	1.0	-	-
Probate Court Clerk	48,084	62,192	3.0	3.0	3.0
Assistant Chief Deputy Register	39,739	51,399	1.0	-	-
Deputy Register	39,739	51,399	10.0	10.0	10.0
Custody Counselor/Analyst (PT)	27.12	35.08 /hr	0.5	0.5	0.5
Custody Counselor/Analyst (PT) - unfunded			(0.5)	(0.5)	(0.5)
Deputy Register (PT)	20.38	26.36 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Judicial Secretary	52,892	68,412	3.0	3.0	3.0
Office Assistant Senior	39,739	51,399	2.0	2.0	2.0
			<u>34.5</u>	<u>34.5</u>	<u>34.5</u>

MACOMB COUNTY, MICHIGAN
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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Planning & Economic Development:					
Managers & Supervisors:					
Director, Planning & Economic Development	121,564	173,023	1.0	1.0	1.0
Deputy Director of Planning	108,293	154,135	1.0	1.0	1.0
Program Director	93,702	121,195	4.0	4.0	4.0
Professional Support:					
Project Manager	85,183	110,177	4.0	5.0	5.0
Communication Specialist Sr	70,399	91,056	2.0	2.0	2.0
Economic Development Senior	70,399	91,056	2.0	2.0	2.0
Planner Senior	70,399	91,056	3.0	2.0	2.0
GIS Specialist Senior	70,399	91,056	1.0	1.0	1.0
Senior Outreach Specialist	70,399	91,056	1.0	1.0	1.0
Communications Specialist II	63,999	82,778	3.0	3.0	3.0
Economic Developer II	63,999	82,778	1.0	1.0	1.0
Graphic Designer	52,892	68,412	1.0	1.0	1.0
GIS Specialist	52,892	68,412	3.0	3.0	3.0
Associate Planner (1 PT)	27.12	35.08 /hr	0.8	0.8	0.8
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	2.0	2.0	2.0
Co-op Clerk (PT)		14.62 /hr	0.5	0.5	0.5
			32.3	32.3	32.3
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		173,967	1.0	1.0	1.0
Chief Assistant	108,293	154,135	1.0	1.0	1.0
Chief of Operations	113,379	146,646	1.0	1.0	1.0
Chief Trial Lawyer	113,379	146,646	1.0	1.0	1.0
Chief Appellate Lawyer	113,379	146,646	1.0	1.0	1.0
Chief of Special Prosecutions	113,379	146,646	1.0	1.0	1.0
Chief of District & Specialty Courts	113,379	146,646	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	103,072	133,315	16.0	16.0	16.0
Asst Prosecuting Attorney II	93,702	121,195	19.0	19.0	19.0
Communications Director	85,183	110,177	1.0	1.0	1.0
Executive Administrative Assistant	85,183	110,177	1.0	1.0	1.0
Asst Prosecuting Attorney I	77,439	100,161	19.0	19.0	19.0
Chief Investigator	63,999	82,778	1.0	1.0	1.0
Chief Operations Clerk	63,999	82,778	-	-	1.0
Prosecutor Investigator	58,181	75,253	3.0	3.0	3.0
Office Manager	52,892	68,412	1.0	1.0	-
Special Prosecutor (6 PT)	52.86	68.37 /hr	3.0	3.0	3.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	2.0	2.0	2.0
Administrative Coordinator	48,084	62,192	12.0	12.0	12.0
Office Assistant Senior	39,739	51,399	6.0	6.0	6.0
Office Assistant	36,126	46,726	5.0	5.0	5.0
Office Assistant (17 PT)	18.53	23.96 /hr	8.5	8.5	8.5
Office Assistant (8 PT) - unfunded	18.53	23.96 /hr	(4.0)	(4.0)	(4.0)
			100.5	100.5	100.5

MACOMB COUNTY, MICHIGAN
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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	93,702	121,195	1.0	1.0	1.0
Assistant Purchasing Manager	85,184	110,178	1.0	1.0	1.0
Warehouse Services Manager	52,892	68,412	1.0	1.0	1.0
Professional Support:					
Buyer Senior	63,999	82,778	1.0	1.0	1.0
Buyer	48,084	62,192	1.0	1.0	1.0
Warehouse Services Assistant	36,126	46,726	1.0	3.0	3.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Printing & Graphics Specialist	36,126	46,726	1.0	1.0	1.0
Inventory & Delivery Clerk	36,126	46,726	1.0	1.0	1.0
Office Assistant	36,126	46,726	2.0	-	-
Mail Services Clerk	32,842	42,478	4.0	4.0	4.0
Mail Services Clerk - unfunded			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	18.53	23.96 /hr	1.0	1.0	1.0
			15.0	15.0	15.0
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		152,212	1.0	1.0	1.0
Chief Deputy/Admin Director	108,293	154,135	1.0	1.0	1.0
Deputy Government Relations	103,072	133,315	1.0	1.0	1.0
Operations & Flow Manager	103,072	133,315	1.0	1.0	1.0
Construction & Maintenance Manager	103,072	133,315	1.0	1.0	1.0
Civil & Environmental Resources Manager	103,072	133,315	1.0	1.0	1.0
Plan Review Manager	93,702	121,195	1.0	1.0	1.0
Operations Manager, Pump Station	85,183	110,177	1.0	1.0	1.0
SCADA Systems Engineer	85,183	110,177	1.0	1.0	1.0
Financial Services Manager	85,183	110,177	1.0	1.0	1.0
Project Manager	85,183	110,177	-	1.0	1.0
Pub Wks Communications Manager	77,439	100,161	1.0	1.0	1.0
Wastewater Field Supervisor	63,999	82,778	1.0	1.0	1.0
Pump Station Supervisor	63,999	82,778	-	1.0	1.0
Assistant Operations Manager, Pump Station	52,892	68,412	1.0	-	-
Professional Support:					
Engineer II	85,183	110,177	6.0	6.0	6.0
Sediment Control & Soil Erosion (SCSE) Manager	85,183	110,177	1.0	1.0	1.0
Construction Supervisor	77,439	100,161	3.0	3.0	3.0
Property Specialist	70,399	91,056	1.0	1.0	1.0
Engineer I	70,399	91,056	2.0	2.0	2.0
Sr Asset Management Technician	70,399	91,056	1.0	1.0	1.0
GIS Technician Senior	70,399	91,056	1.0	1.0	1.0
Community Services Manager	70,399	91,056	1.0	1.0	1.0
Community Services Coordinator	63,999	82,778	2.0	2.0	2.0
Fiscal Analyst	63,999	82,778	1.0	1.0	1.0
SCADA Systems Operator	63,999	82,778	1.0	1.0	1.0
Drain Maintenance Supervisor	63,999	82,778	1.0	1.0	1.0
Environmental Specialist	58,181	75,253	2.0	1.0	1.0
Permit System Specialist	58,181	75,253	1.0	1.0	1.0
Administrative Assistant	52,892	68,412	2.0	2.0	2.0
GIS Technician	52,892	68,412	1.0	1.0	1.0
Inspector Senior	52,892	68,412	2.0	2.0	2.0
Inspector	48,084	62,192	6.0	6.0	6.0
Wastewater Field Operator	48,084	62,192	3.0	3.0	3.0
Equipment Operator	48,084	62,192	3.0	3.0	3.0
Station Operator	48,084	62,192	7.0	7.0	7.0
Environmental Educator	48,084	62,192	1.0	-	-
Station Operator (2 PT)	23.12	29.90 /hr	1.0	1.0	1.0
Drain Co-op Laborer (1 PT)		17.12 /hr	0.5	0.5	0.5
Drain Co-op Laborer (1 PT) - unfunded			(0.5)	(0.5)	(0.5)

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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Works (cont'd):					
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	3.0	3.0
Drain Account Specialist	43,713	56,538	3.0	1.0	1.0
Office Assistant Senior	39,739	51,399	2.0	2.0	2.0
Office Assistant Senior - unfunded			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	18.53	23.96 /hr	1.0	1.0	1.0
Office Assistant (PT) - unfunded			(0.8)	(0.8)	(0.8)
			68.2	67.2	67.2
Register of Deeds:					
Managers & Supervisors:					
Deputy Director	93,841	133,564	1.0	1.0	1.0
Operations Chief	63,999	82,778	1.0	1.0	1.0
Supervisor of Records	48,084	62,192	2.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	12.0	12.0	12.0
Cashier	39,739	51,399	3.0	3.0	3.0
Office Assistant	36,126	46,726	1.0	1.0	1.0
			21.0	21.0	21.0
Sheriff:					
Managers & Supervisors:					
Sheriff		142,186	1.0	1.0	1.0
Undersheriff		172,865	1.0	1.0	1.0
Commander	146,577	160,201	1.0	1.0	1.0
Captain	133,251	145,637	3.0	3.0	3.0
SHF Communications Manager	77,439	100,161	1.0	1.0	1.0
Clerical Services Supervisor	52,892	68,412	1.0	1.0	1.0
Professional Support:					
Lieutenant	113,679	124,247	12.0	12.0	12.0
Sergeant	102,656	112,952	23.0	26.0	26.0
Corrections Sergeant	102,656	112,952	3.0	3.0	3.0
Sergeant-1	88,096	102,683	11.0	8.0	8.0
Corrections Sergeant-1	88,096	102,683	3.0	5.0	5.0
Mechanic Foreman	77,439	100,161	1.0	1.0	1.0
Sheriff's Office Public Safety Strategist	77,439	100,161	-	1.0	1.0
Criminal Justice Technology Specialist	70,399	91,056	2.0	2.0	2.0
Deputy	69,027	88,095	224.0	232.0	232.0
Fiscal Analyst	63,999	82,778	1.0	1.0	1.0
Prisoner Reimbursement Coordinator	63,999	82,778	1.0	-	-
Auto Mechanic	63,999	82,778	1.0	2.0	2.0
Corrections Deputy	65,841	71,180	179.0	179.0	179.0
Communications Specialist	52,892	68,412	1.0	-	-
Payroll Specialist	43,713	56,538	2.0	2.0	2.0
Jail Reimbursement Analyst (PT)		31.67 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	52,892	68,412	2.0	2.0	2.0
Administrative Coordinator	48,084	62,192	3.0	4.0	4.0
Cashier II	43,713	56,538	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	4.0	3.0	3.0
Records Clerk	39,739	51,399	17.0	18.0	18.0
Telephone Operator	32,842	42,478	3.0	3.0	3.0
			502.5	513.5	513.5

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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		131,503	1.0	1.0	1.0
Chief Deputy Treasurer	108,293	154,135	1.0	1.0	1.0
Deputy Treasurer of Collections	93,702	121,195	1.0	1.0	1.0
Deputy Treasurer of Investments	93,702	121,195	1.0	1.0	1.0
Professional Support:					
Tax Service Supervisor	70,399	91,056	1.0	1.0	1.0
Tax Settlement Officer	58,181	75,253	1.0	1.0	1.0
Investment Officer	58,181	75,253	1.0	1.0	1.0
Collection Specialist	52,892	68,412	1.0	1.0	1.0
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Draftsperson Technical Writer	48,084	62,192	1.0	1.0	1.0
Investment Assistant	43,713	56,538	1.0	1.0	1.0
Tax Collection Assistant	43,713	56,538	2.0	2.0	2.0
Tax Settlement Assistant	43,713	56,538	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Technical Writer Assistant	43,713	56,538	1.0	1.0	1.0
Cashier II	43,713	56,538	1.0	1.0	1.0
Cashier	39,739	51,399	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	10.0	11.0	11.0
			28.0	29.0	29.0
Total General Fund Position Count			1,481.1	1,493.1	1,493.1

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
Managers & Supervisors:					
Juvenile Court Administrator	113,379	146,646	-	0.5	0.5
Director, Juvenile Justice Center	93,841	133,564	1.0	1.0	1.0
Program Director, Juv Div	93,702	121,195	1.0	1.0	1.0
Deputy Director	82,077	116,822	1.0	1.0	1.0
Treatment Manager	70,399	91,056	1.0	1.0	-
Caseworker Manager	70,399	91,056	4.0	4.0	4.0
Program Supervisor	77,439	100,161	1.0	1.0	1.0
Shift Supervisor	52,892	68,412	8.0	8.0	8.0
Shift Supervisor - unfunded			(1.0)	(1.0)	(1.0)
Professional Support:					
Psychologist	77,439	100,161	1.0	1.0	1.0
Juvenile Division Counselor	70,399	91,056	7.0	7.0	7.0
Therapist	63,999	82,778	2.0	2.0	2.0
Probation Officer	58,181	75,253	37.0	38.0	38.0
Youth Specialist	43,713	56,538	73.0	73.0	48.0
Youth Specialist - unfunded			(25.0)	(25.0)	-
Food Services Manager	39,739	51,399	1.0	1.0	-
Food Services Manager - unfunded			(1.0)	(1.0)	-
Cook	36,126	46,726	1.0	1.0	-
Cook - unfunded			(1.0)	(1.0)	-
Custodian	32,842	42,478	2.0	2.0	1.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	-	0.5	0.5
Administrative Coordinator	48,084	62,192	2.0	2.0	2.0
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
			116.0	118.0	116.0
Clerk - CPL:					
Clerical Staff:					
Office Assistant Senior	39,739	51,399	4.0	4.0	4.0
Office Assistant	36,126	46,726	1.0	1.0	1.0
Office Assistant (2 PT)	18.53	23.96 /hr	1.0	1.0	1.0
			6.0	6.0	6.0
Community Corrections:					
Managers & Supervisors:					
Dir, Community Corrections	108,293	154,135	0.5	0.5	0.5
Deputy Director	93,841	133,564	0.75	0.75	0.75
Professional Support:					
Clinical Manager	77,439	100,161	1.0	1.0	1.0
Pretrial Specialist	52,892	68,412	4.6	5.6	5.6
SUD Clinician	52,892	68,412	-	6.0	6.0
Assessor/Therapy Coordinator	52,892	68,412	6.0	-	-
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	2.0	2.0	2.0
			15.85	16.85	16.85
Opioid Settlement Program:					
Managers & Supervisors:					
Dir, Community Corrections	108,293	154,135	0.5	0.5	0.5
Deputy Director	93,841	133,564	0.25	0.25	0.25
Professional Support:					
Pretrial Specialist	52,892	68,412	4.0	3.0	3.0
SUD Clinician	52,892	68,412	-	1.0	1.0
Program Coordinator	52,892	68,412	1.0	1.0	1.0
Special Projects Advisor (PT)	69.15	98.42 /hr	-	0.5	0.5
			5.75	6.25	6.25
Tether Program:					
Professional Support:					
Pretrial Specialist	52,892	68,412	2.4	2.4	2.4
			2.4	2.4	2.4

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

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Emergency Management Grants:					
Professional Support:					
Emer Mgt Coord-School Safety	70,399	91,056	1.0	-	-
Intelligence Analyst	70,399	91,056	2.0	2.0	2.0
Homeland Security Grant Manager	63,999	82,778	1.0	1.0	1.0
Homeland Security Analyst	62,135	80,367	-	1.0	1.0
Homeland Security Grant Specialist	51,352	66,419	-	2.0	2.0
Homeland Security Planner	43,713	56,538	1.0	-	-
Emer Mgt Coord-School Safety (2 PT)	36.10	46.70 /hr	2.0	1.0	1.0
Homeland Security Planner (5 PT)		31.19 /hr	3.0	5.0	5.0
			10.0	12.0	12.0
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	113,379	146,646	1.0	1.0	1.0
FOC Director of Office Operations	103,072	133,315	-	1.0	1.0
FOC Director of Support Services	103,072	133,315	-	1.0	1.0
Enforcement Division Director	93,702	121,195	1.0	-	-
Clerical Services Director	93,702	121,195	1.0	-	-
Clerical Services Supervisor	52,892	68,412	1.0	5.0	5.0
Dictation Clerk Supervisor	52,892	68,412	2.0	-	-
Recorder Secretary Supervisor	52,892	68,412	1.0	1.0	1.0
Financial Services Supervisor	52,892	68,412	1.0	-	-
Court Services Supervisor	52,892	68,412	1.0	-	-
Family Court Counsel/Referee	49.49	64.01 /hr	0.5	0.5	-
Professional Support:					
Chief Referee, FOC Division	103,072	133,315	1.0	1.0	1.0
Referee	85,183	110,177	7.0	8.0	8.0
Interstate Program Coordinator	77,439	100,161	1.0	1.0	1.0
Friend of the Court Attorney	70,399	91,056	-	13.0	13.0
Judicial Service Officer	70,399	91,056	13.0	-	-
Field Investigator Lead	70,399	91,056	1.0	1.0	1.0
Programmer Analyst	70,399	91,056	1.0	1.0	1.0
Custody & Parenting Time Analyst	58,181	75,253	-	6.0	6.0
Custody Counselor/Analyst	52,892	68,412	6.0	-	-
Support Investigator	52,892	68,412	4.0	4.0	4.0
Interstate Investigator	52,892	68,412	2.0	1.0	1.0
Medical Program Specialist	52,892	68,412	2.0	2.0	2.0
Cashier Supervisor	52,892	68,412	1.0	1.0	1.0
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Enforcement Assistant	39,739	51,399	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	2.0	2.0	2.0
Recorder Secretary	43,713	56,538	8.0	8.0	8.0
Office Assistant Senior	39,739	51,399	29.0	36.0	36.0
Office Assistant	36,126	46,726	15.0	11.0	11.0
Office Clerk	32,842	42,478	5.0	-	-
Office Clerk - unfunded			(2.0)	-	-
Office Clerk (PT)	16.84	21.78 /hr	0.5	0.5	0.5
			108.0	108.0	107.5

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

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Grant Programs:					
Managers & Supervisors:					
PHS Manager	77,439	100,161	1.0	1.0	1.0
Nutrition Program Supervisor	70,399	91,056	1.0	1.0	1.0
Health Program Supervisor	70,399	91,056	4.0	4.0	4.0
Professional Support:					
Health Practitioner	77,439	100,161	3.0	3.0	3.0
Public Health Nurse Senior	70,399	91,056	1.0	1.0	1.0
Public Health Social Worker	63,999	82,778	2.0	2.0	2.0
Public Health Nutritionist Senior	63,999	82,778	1.0	1.0	1.0
Public Health Nurse	63,999	82,778	18.0	18.0	18.0
Public Health Nutritionist	52,892	68,412	4.0	5.0	5.0
Public Health Investigator	43,713	56,538	2.0	2.0	2.0
Lactation Specialist	39,739	51,399	2.0	2.0	2.0
Community Health Technician	39,739	51,399	11.0	11.0	11.0
Public Health Nurse (10 PT)	36.10	46.70 /hr	6.5	6.5	6.5
Environmentalist (PT)	27.12	35.08 /hr	0.5	0.5	0.5
Counselor (6 PT)		34.92 /hr	3.0	3.0	3.0
Public Health Nutritionist (6 PT)	27.12	35.08 /hr	3.5	2.5	2.5
Community Health Technician (3 PT)	20.38	26.36 /hr	2.0	1.5	1.5
Clerical Staff:					
Office Assistant Senior	39,739	51,399	6.0	6.0	6.0
Office Assistant	36,126	46,726	8.0	8.0	8.0
			79.50	79.00	79.00
Macomb Community Action Grant Programs:					
Managers & Supervisors:					
Director, Macomb Community Action	108,293	154,135	1.0	1.0	1.0
Division Director	93,702	121,195	2.0	2.0	2.0
Program Manager HS	70,399	91,056	2.0	2.0	2.0
Program Manager	70,399	91,056	3.0	3.0	3.0
Program Supervisor HS	63,999	82,778	4.0	4.0	4.0
Program Supervisor	63,999	82,778	5.0	5.0	5.0
Professional Support:					
Child & Family Therapist-HS	63,999	82,778	1.0	1.0	1.0
Program Coord-Transportation	52,892	68,412	1.0	1.0	1.0
Program Coordinator	52,892	68,412	19.0	19.0	19.0
Housing Specialist	52,892	68,412	2.0	2.0	1.0
Housing Specialist - unfunded	52,892	68,412	(1.0)	(1.0)	-
Program Coord-Housing Services	52,892	68,412	3.0	3.0	3.0
Grant Management Specialist I	52,892	68,412	2.0	2.0	2.0
Advocate	39,739	51,399	6.0	6.0	6.0
Teacher III - Full Day	51,903	63,296	6.0	6.0	6.0
Teacher II - Full Day	50,090	61,085	25.0	25.0	25.0
Teacher I - Full Day	48,276	58,873	7.0	7.0	7.0
Site Supervisor	48,084	62,192	1.0	1.0	1.0
Energy Auditor	48,084	62,192	3.0	3.0	3.0
Quality Assurance Technician	43,713	56,538	1.0	1.0	1.0
Case Manager	43,713	56,538	3.0	2.0	2.0
Case Specialist	39,739	51,399	13.0	12.0	12.0
Case Specialist - unfunded	39,739	51,399	(1.0)	-	-
Inventory & Delivery Clerk HS	36,126	46,726	1.0	1.0	1.0
Inventory & Delivery Clerk	36,126	46,726	3.0	3.0	3.0
Teacher Aide	31,367	39,783	38.0	39.0	39.0
Advocate (9 PT)	20.38	26.36 /hr	9.38	8.71	8.71
Inventory & Delivery Clerk (PT)	18.53	23.96 /hr	0.77	0.77	0.67
Teacher Aide (10 PT)	15.08	19.12 /hr	6.4	6.4	7.3
Van Driver (7 PT)		19.15 /hr	3.42	4.02	4.69
Food Service Aide (PT)		19.15 /hr	0.77	0.77	0.51

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

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Grant Programs (cont'd):					
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Administrative Coordinator-HS	48,084	62,192	1.0	1.0	1.0
Administrative Coordinator	48,084	62,192	3.0	3.0	3.0
Office Assistant Senior HS	39,739	51,399	3.0	3.0	3.0
Office Assistant Senior	39,739	51,399	3.0	3.0	3.0
Office Assistant	36,126	46,726	3.0	3.0	3.0
Office Assistant (5 PT)	18.53	23.96 /hr	3.85	3.06	3.06
			<u>188.58</u>	<u>187.73</u>	<u>188.94</u>
Office of Senior Services Grant Programs:					
Managers & Supervisors:					
Director, OSS	93,841	133,564	1.0	1.0	1.0
Program Manager, OSS	77,439	100,161	1.0	1.0	1.0
Professional Support:					
Program Coord-Senior Services	52,892	68,412	3.0	3.0	3.0
Program Coord-Training Services	52,892	68,412	-	1.0	1.0
Volunteer Coordinator	52,892	68,412	1.0	1.0	1.0
Case Manager Lead	52,892	68,412	1.0	1.0	1.0
Senior Program Specialist	43,712	56,538	-	1.0	1.0
Advocate-Senior Services	39,739	51,399	-	1.0	1.0
Program Coord (1 PT)	27.12	35.08 /hr	0.77	0.77	0.77
Case Manager Lead (1 PT)	27.12	35.08 /hr	-	-	0.77
Grant Manager (1 PT)	22.42	28.99 /hr	0.67	0.53	0.40
Home Maintenance Technician (4 PT)	22.42	28.99 /hr	3.08	3.08	3.08
Advocate-Senior Services (6 PT)	20.38	26.36 /hr	5.25	4.50	4.62
Quality Program Clerk (4 PT)	16.84	21.78 /hr	3.08	3.08	3.08
Food Service Aide (27 PT)		19.15 /hr	14.56	15.12	14.31
Van Driver (PT)		19.15 /hr	-	0.67	0.67
Meals on Wheels Driver (9 PT)		19.15 /hr	6.7	6.03	6.03
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	3.0	2.0	2.0
Office Assistant	36,126	46,726	3.0	3.0	3.0
Office Assistant (2 PT)	18.53	23.96 /hr	1.54	1.54	1.54
			<u>49.65</u>	<u>51.32</u>	<u>51.27</u>
Planning CDBG Grant Programs:					
Block Grant:					
Managers & Supervisors:					
Project Manager	85,183	110,177	1.0	1.0	1.0
Professional Support:					
Program Coord - Housing Services	52,892	68,412	1.0	-	-
Grant Management Specialist I	52,892	68,412	3.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
			<u>6.0</u>	<u>4.0</u>	<u>4.0</u>
Prosecuting Attorney Grant Programs:					
Managers & Supervisors:					
Victim Witness Coordinator	52,892	68,412	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	103,072	133,315	4.0	4.0	4.0
Asst Prosecuting Attorney II	93,702	121,195	5.0	5.0	5.0
Asst Prosecuting Attorney I	77,439	100,161	1.0	2.0	2.0
Chief Prosecutor Investigator	63,999	82,778	1.0	1.0	1.0
Prosecutor Investigator	58,181	75,253	7.0	8.0	8.0
Administrative Assistant	52,892	68,412	-	1.0	1.0
Victim Witness Advocate	48,084	62,192	7.0	7.0	7.0
Victim Advocate (PT)	24.66	31.89 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Coordinator	48,084	62,192	4.0	4.0	4.0
Office Assistant Senior	39,739	51,399	8.0	8.0	8.0
Office Assistant (1 PT)	18.53	23.96 /hr	0.5	0.5	0.5
			<u>39.0</u>	<u>42.0</u>	<u>42.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Defenders Office:					
Managers & Supervisors:					
Public Defender	108,293	154,135	1.0	1.0	1.0
Deputy Public Defender-Chief Financial Administrator	113,379	146,646	-	-	1.0
Chief Trial Lawyer	113,379	146,646	2.0	2.0	2.0
Professional Support:					
Principal Trial Lawyer	103,072	133,315	6.0	6.0	6.0
Staff Attorney II	93,702	121,195	9.0	9.0	9.0
Staff Attorney I	70,399	91,056	3.0	3.0	3.0
Investigator	63,999	82,778	2.0	2.0	2.0
Social Worker	63,999	82,778	2.0	2.0	2.0
Corrections Deputy	65,841	71,180	4.0	4.0	4.0
Office Manager	52,892	68,412	1.0	1.0	1.0
Pretrial Specialist	52,892	68,412	1.0	1.0	1.0
Paralegal	48,084	62,192	3.0	3.0	3.0
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Administrative Coordinator	48,084	62,192	2.0	2.0	2.0
Office Assistant Senior	39,739	51,399	6.0	6.0	6.0
			43.0	43.0	44.0
Sheriff E911 Dispatch Services:					
Managers & Supervisors:					
Dispatch Director	118,830	129,876	1.0	1.0	1.0
Dispatch Operations Manager	111,514	121,880	1.0	1.0	1.0
IT Project Manager	85,183	110,177	1.0	1.0	1.0
Professional Support:					
Dispatch Supervisor	100,701	110,880	4.0	4.0	5.0
Dispatch Supervisor I	86,419	102,684	5.0	5.0	5.0
Infrastructure Solutions Specialist	85,183	110,177	1.0	1.0	1.0
Dispatcher	65,841	71,180	59.0	60.0	60.0
Fire & EMS Liaison (PT)		50.41 /hr	0.5	0.5	-
			72.5	73.5	74.0
Sheriff Grants:					
Professional Support:					
Sergeant	102,656	112,952	2.0	2.0	2.0
Deputy	69,027	88,095	4.0	6.0	4.0
Clerical Staff:					
Office Assistant Senior	39,739	51,399	1.0	1.0	1.0
			7.0	9.0	7.0

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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Register of Deeds Technology Fund:					
Clerical Staff:					
Office Assistant Senior	39,739	51,399	4.0	4.0	4.0
Office Assistant Senior (2 PT)	20.38	26.36 /hr	1.0	1.0	1.0
			<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	82,078	116,822	1.0	1.0	1.0
Professional Support:					
Financial Coach	52,892	68,412	1.0	1.0	1.0
Veteran Service Officer II	52,892	68,412	2.0	2.0	2.0
Veteran Service Officer I	48,084	62,192	7.0	7.0	7.0
Clerical Staff:					
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	2.0	2.0	2.0
Office Assistant Senior (PT)	20.38	26.36 /hr	0.5	0.5	0.5
			<u>14.5</u>	<u>14.5</u>	<u>14.5</u>
Veterans Grants:					
Professional Support:					
VITA Tax Program Coord (PT)		27.30 /hr	0.5	1.0	1.0
Clerical Staff:					
Clerk (PT)		16.11 /hr	0.5	-	-
			<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
ENTERPRISE FUNDS					
Martha T. Berry Medical Care Facility:					
Managers & Supervisors:					
Executive Director	170,668	225,366	1.0	1.0	1.0
Operations Officer/HR Director	142,657	173,982	-	1.0	1.0
Director of Nursing	142,657	173,982	1.0	1.0	1.0
Assistant Director of Nursing	123,749	150,130	2.0	2.0	2.0
Human Resources Director	123,749	150,130	1.0	-	-
Director of Quality & Compliance	110,085	136,124	1.0	1.0	1.0
Staff Education Manager RN	98,599	136,124	1.0	1.0	1.0
Risk Investigations Manager	99,165	123,749	1.0	1.0	1.0
Admissions Experience Manager	99,165	123,749	2.0	-	-
Unit Manager, Nurses	93,904	117,379	4.0	4.0	4.0
Controller	93,904	117,379	-	1.0	1.0
Business Manager	96,001	109,091	1.0	1.0	1.0
Maintenance & Safety Manager	75,703	94,629	1.0	1.0	1.0
Environmental & Laundry Services Manager	67,785	90,844	1.0	-	-
Res Activities & Rec Manager	67,785	90,844	1.0	1.0	1.0
Hospitality Manager	60,472	75,599	1.0	-	-
Supervisor of Resident/Client Services ADC	54,876	67,916	1.0	1.0	1.0
Professional Support:					
Lead MDS Nurse	89,432	111,790	4.0	-	-
MDS Nurse	97,843	101,920	-	4.0	4.0
Human Resource Generalist	71,819	94,629	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	71,819	94,629	2.0	2.0	2.0
Community Liaison	67,507	84,379	1.0	1.0	1.0
Social Worker	67,507	84,379	5.0	5.0	5.0
IT Support Specialist	64,669	80,836	1.0	1.0	1.0
Admissions Coordinator	54,351	67,281	1.0	1.0	1.0
Education & Compliance Coordinator	60,472	63,722	1.0	-	-
Business Office Coordinator	54,351	61,474	-	1.0	1.0
Senior Billing Specialist	54,351	61,474	-	1.0	1.0
Senior Collection Specialist	49,179	55,326	-	1.0	1.0

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Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Martha T. Berry (cont'd):					
Team Leader/RN		43.58 /hr	10.0	10.0	10.0
Licensed Practical Nurse	31.40	34.15 /hr	40.0	40.0	40.0
Maintenance Technician	18.88	23.47 /hr	5.0	5.0	5.0
Hospitality Specialist	21.00	23.02 /hr	1.0	1.0	1.0
Therapeutic Recreational Activity Aide	18.99	21.10 /hr	11.0	11.0	11.0
Nurse Aide (29 PT)	18.99	21.10 /hr	10.5	10.5	10.5
Nurse Aide	18.99	21.10 /hr	110.0	110.0	110.0
Nurse Aide ADC	18.99	21.10 /hr	4.0	4.0	4.0
Unit Clerk	18.12	20.32 /hr	4.0	4.0	4.0
Environmental Services Worker III	18.12	20.32 /hr	3.0	3.0	3.0
Environmental Services Worker II	18.12	20.32 /hr	7.0	7.0	7.0
Cook (Food Production Worker II)	17.01	19.21 /hr	8.5	8.5	8.5
Kitchen Staff	16.73	18.40 /hr	24.0	24.0	24.0
Café Attendant	16.31	18.04 /hr	5.0	5.0	5.0
Laundry Worker	16.36	18.00 /hr	7.0	7.0	7.0
Environmental Services Worker I	16.00	17.60 /hr	25.0	25.0	25.0
Clerical Staff:					
Human Resources Assistant	54,351	67,281	2.0	2.0	2.0
Staffing Specialist	49,179	61,474	3.0	3.0	3.0
Receptionist	19.61	22.89 /hr	4.0	4.0	4.0
Business Office Assistant IV	18.58	21.86 /hr	3.0	-	-
Central Supply Clerk	18.12	20.32 /hr	2.0	2.0	2.0
			325.00	321.00	321.00
Parks Fund:					
Managers & Supervisors:					
Parks Maintenance Supervisor	52,892	68,412	1.0	1.0	1.0
			1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Department of Roads:					
Managers & Supervisors:					
Director of Roads	121,564	173,023	1.0	1.0	1.0
Assistant Finance Director-Fiscal	108,293	154,135	1.0	1.0	1.0
Traffic Operations Director	108,293	154,135	1.0	1.0	1.0
County Highway Engineer	103,072	133,315	1.0	1.0	1.0
Chief of Staff	93,702	121,195	1.0	1.0	1.0
Planning Director	93,702	121,195	1.0	1.0	1.0
Maintenance Supervisor	93,702	121,195	1.0	1.0	1.0
Fiscal Services Manager	93,702	121,195	1.0	1.0	1.0
Permits/Local Roads Department Manager	85,183	110,177	1.0	1.0	1.0
Assistant Purchasing Manager	85,183	110,177	1.0	1.0	1.0
Traffic Supervisor	77,439	100,161	1.0	-	-
Electrical Supervisor	77,439	100,161	1.0	1.0	1.0
Right of Way Agent	77,439	100,161	1.0	1.0	1.0
Mechanic Foreman	77,439	100,161	1.0	1.0	1.0
Electrical Assistant Foreman	70,399	91,056	2.0	2.0	2.0
Service Center Foreman	70,399	91,056	4.0	4.0	4.0
Sign Shop Supervisor	70,399	91,056	1.0	1.0	1.0
Stock and Inventory Foreman	70,399	91,056	1.0	1.0	1.0
Mechanic Assistant Foreman	63,999	82,778	1.0	1.0	1.0
Assistant Foreman	63,999	82,778	12.0	12.0	12.0
Professional Support:					
Traffic Engineer	85,183	110,177	1.0	1.0	1.0
Civil Engineer 3	85,183	110,177	13.0	14.0	14.0
Coord of Communication & Public Relations	77,439	100,161	1.0	1.0	1.0
Fleet Manager	77,439	100,161	1.0	1.0	1.0
Civil Engineer 2	70,399	91,056	1.0	1.0	1.0
HRLR Consultant	70,399	91,056	2.0	2.0	2.0
Information Systems Coordinator	70,399	91,056	1.0	1.0	1.0
Design Technician	70,399	91,056	3.0	3.0	3.0
Electrician A	63,999	82,778	9.0	9.0	9.0
Electrical Technician	63,999	82,778	3.0	3.0	3.0
Mechanic Leader	63,999	82,778	1.0	1.0	1.0
Master Welder	63,999	82,778	2.0	1.0	1.0
Master Mechanic	63,999	82,778	12.0	13.0	13.0
Engineering Aide III	63,999	82,778	12.0	12.0	13.0
Traffic Technician, Senior	63,999	82,778	2.0	2.0	2.0
Account Specialist III	63,999	82,778	2.0	2.0	2.0
Records Technician	63,999	82,778	2.0	2.0	2.0
Right-of-way Technician	63,999	82,778	1.0	1.0	1.0
Project Leader	58,181	75,253	8.0	8.0	8.0
Buyer	52,892	68,412	1.0	1.0	1.0
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Account Specialist II	52,892	68,412	2.0	2.0	2.0
Engineering Aide II	52,892	68,412	12.0	12.0	17.0
Traffic Technician	52,892	68,412	2.0	2.0	2.0
Equipment Operator A	52,892	68,412	26.0	26.0	26.0
Master Sign Artisan	52,892	68,412	1.0	1.0	1.0
Electrician B	52,892	68,412	5.0	5.0	5.0
Semi Truck Driver	52,892	68,412	4.0	4.0	4.0
Facilities & Maint Coordinator	52,892	68,412	1.0	1.0	1.0
Heavy Truck Driver	52,892	68,412	46.0	46.0	46.0
Account Specialist I	48,084	62,192	2.0	2.0	2.0
Engineering Aide I	48,084	62,192	7.0	7.0	9.0
Mechanic Helper	48,084	62,192	1.0	1.0	1.0
Traffic Sign Artisan	48,084	62,192	1.0	1.0	1.0
Equipment Operator B	48,084	62,192	4.0	4.0	4.0
Highway Maintenance Person	43,713	56,538	30.0	30.0	30.0
Stock Clerk	39,739	51,399	1.0	1.0	1.0
Custodian	32,841	37,019	1.0	1.0	1.0
Clerical Staff:					
Department Secretary	48,084	62,192	5.0	5.0	5.0
Department Clerk	39,739	51,399	12.0	12.0	12.0
Department Clerk fleet	39,739	51,399	1.0	1.0	1.0
Inventory Delivery Clerk	39,739	51,399	1.0	1.0	1.0
Office Assistant	36,126	46,726	1.0	1.0	1.0
			280.0	280.0	288.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2026
Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>ENTERPRISE FUNDS</u>					
Community Mental Health:					
Managers & Supervisors:					
Chief Medical Officer	134,835	191,912	1.0	1.0	1.0
Chief Executive Officer	121,564	173,023	1.0	1.0	1.0
Deputy Director	108,293	154,135	1.0	1.0	1.0
Chief Financial Officer	108,293	154,135	1.0	1.0	1.0
Chief Clinical Officer	93,702	121,195	1.0	1.0	1.0
Chief Priv & Comp Officer	93,702	121,195	1.0	1.0	1.0
Dir. Comm Behavioral Prog	93,702	121,195	1.0	1.0	1.0
Chief of Staff	93,702	121,195	1.0	1.0	1.0
Chief Quality Officer	93,702	121,195	1.0	1.0	1.0
Recipient Rights Director	93,702	121,195	1.0	1.0	1.0
Chief Information Officer	93,702	121,195	1.0	1.0	1.0
Chief Network Officer	93,702	121,195	1.0	1.0	1.0
Dir of Managed Care Operations	93,702	121,195	1.0	1.0	1.0
Dir of Clinical Informatics	93,702	121,195	1.0	1.0	1.0
Clinical Informatics Administrator	85,183	110,177	1.0	-	-
Community & Behav Hth Administrator	85,183	110,177	1.0	1.0	1.0
Managed Care Operations Administrator	85,183	110,177	-	1.0	1.0
Due Process Coordinator	85,183	110,177	1.0	1.0	1.0
Recipient Rights Administrator	85,183	110,177	1.0	1.0	1.0
Customer Service Administrator	85,183	110,177	1.0	1.0	1.0
Facilities Administrator	85,183	110,177	1.0	1.0	1.0
Network Operation Administrator	85,183	110,177	1.0	1.0	1.0
Clinical Administrator	85,183	110,177	4.0	4.0	3.0
Nursing Administrator	85,183	110,177	1.0	1.0	1.0
Quality Administrator	85,183	110,177	3.0	3.0	5.0
Finance Administrator	85,183	110,177	5.0	5.0	5.0
Information Systems Administrator	85,183	110,177	2.0	2.0	2.0
Program Supervisor	77,439	100,161	8.0	8.0	8.0
Communication Manager	77,439	100,161	-	1.0	1.0
Professional Support:					
Quality Coordinator	70,399	91,056	3.0	1.0	1.0
Finance Coordinator	70,399	91,056	2.0	2.0	2.0
Clinical Coordinator	70,399	91,056	1.0	1.0	1.0
Medical Records Coordinator	70,399	91,056	1.0	1.0	1.0
EMR Coordinator	70,399	91,056	1.0	1.0	1.0
Information Systems Coordinator	70,399	91,056	3.0	3.0	3.0
Network Operations Coordinator	70,399	91,056	2.0	5.0	5.0
Training Coordinator	70,399	91,056	1.0	2.0	2.0
Communications Coordinator	70,399	91,056	1.0	-	-
Compliance Coordinator	70,399	91,056	-	1.0	1.0
Veteran Navigation Coordinator	70,399	91,056	-	1.0	1.0
Clinical Informatics Coordinator	70,399	91,056	-	4.0	4.0
Clinical Supervisor	70,399	91,056	19.0	24.0	24.0
Talent Engagement Coordinator	70,399	91,056	1.0	1.0	1.0
Facilities Specialist	63,999	82,778	1.0	1.0	1.0
Ombudsperson	63,999	82,778	1.0	-	-
Medical Billing Specialist	63,999	82,778	2.0	1.0	1.0
Recipient Rights Specialist	63,999	82,778	6.0	8.0	8.0
Training Specialist	63,999	82,778	2.0	1.0	1.0
Fiscal Analyst	63,999	82,778	6.0	4.0	4.0
Registered Nurse	63,999	82,778	20.0	19.0	19.0
Therapist	63,999	82,778	72.0	81.0	81.0
Case Manager	48,084	62,192	83.0	87.0	87.0
Customer Service Assistant	48,084	62,192	1.0	1.0	-
Mental Health Worker	36,126	46,726	10.0	6.0	6.0

MACOMB COUNTY, MICHIGAN
 Position Schedule by Department by Type
 For Funds with Fiscal Year Formerly Ending September 30, 2026
 Supplemental Information Only

Fund and Position	2025 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Community Mental Health (cont'd):					
Crisis Center Worker Senior (3 PT)	18.53	23.96 /hr	0.59	0.20	0.20
Crisis Center Worker (7 PT)	16.84	21.78 /hr	4.0	-	-
Clerical Staff:					
Administrative Assistant	52,892	68,412	1.0	1.0	1.0
Administrative Coordinator	48,084	62,192	1.0	1.0	1.0
Office Assistant Senior	39,739	51,399	40.0	36.0	36.0
Office Assistant	36,126	46,726	16.0	10.0	10.0
Office Assistant (10 PT)	18.53	23.96 /hr	2.00	-	-
			347.59	349.20	349.20
Substance Abuse:					
Managers & Supervisors:					
Director of Substance Abuse	93,702	121,195	1.0	1.0	1.0
SUD Administrator	85,183	110,177	2.0	2.0	2.0
Professional Support:					
SUD Coordinator	70,399	91,056	3.0	3.0	3.0
Finance Coordinator	70,399	91,056	1.0	-	-
SUD Specialist	63,999	82,778	1.0	-	-
Therapist	63,999	82,778	3.0	3.0	3.0
Fiscal Analyst	63,999	82,778	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	39,739	51,399	3.0	3.0	3.0
Office Assistant (PT)	18.53	23.96 /hr	0.2	-	-
			15.2	13.0	13.0
Total Special Revenue Funds Position Count			1,739.73	1,743.75	1,749.91
GRAND TOTAL COUNTY WIDE POSITION COUNT			3,220.83	3,236.85	3,243.01