



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,

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.

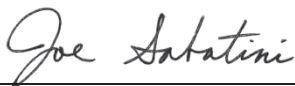
E. It is misfeasance in office for any Public Servant to take any action in violation of this ordinance.

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

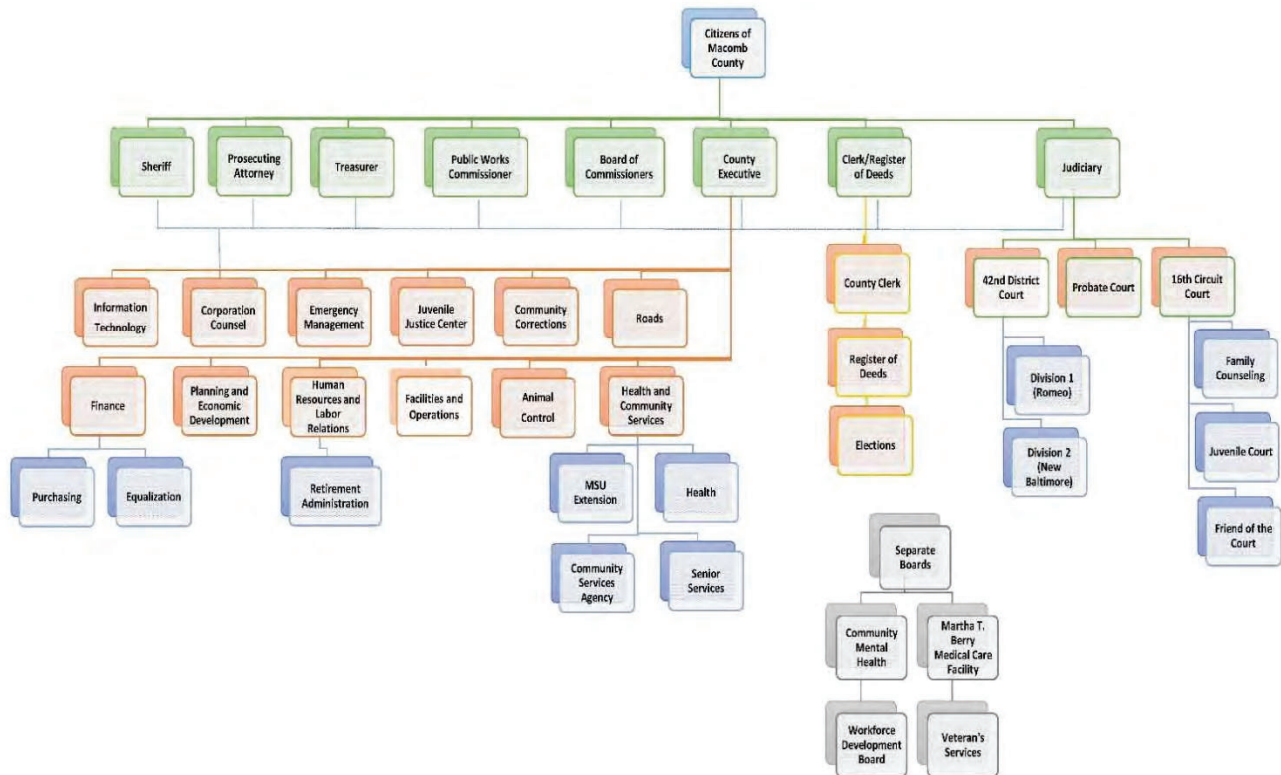
Budget Discussion and Analysis

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.

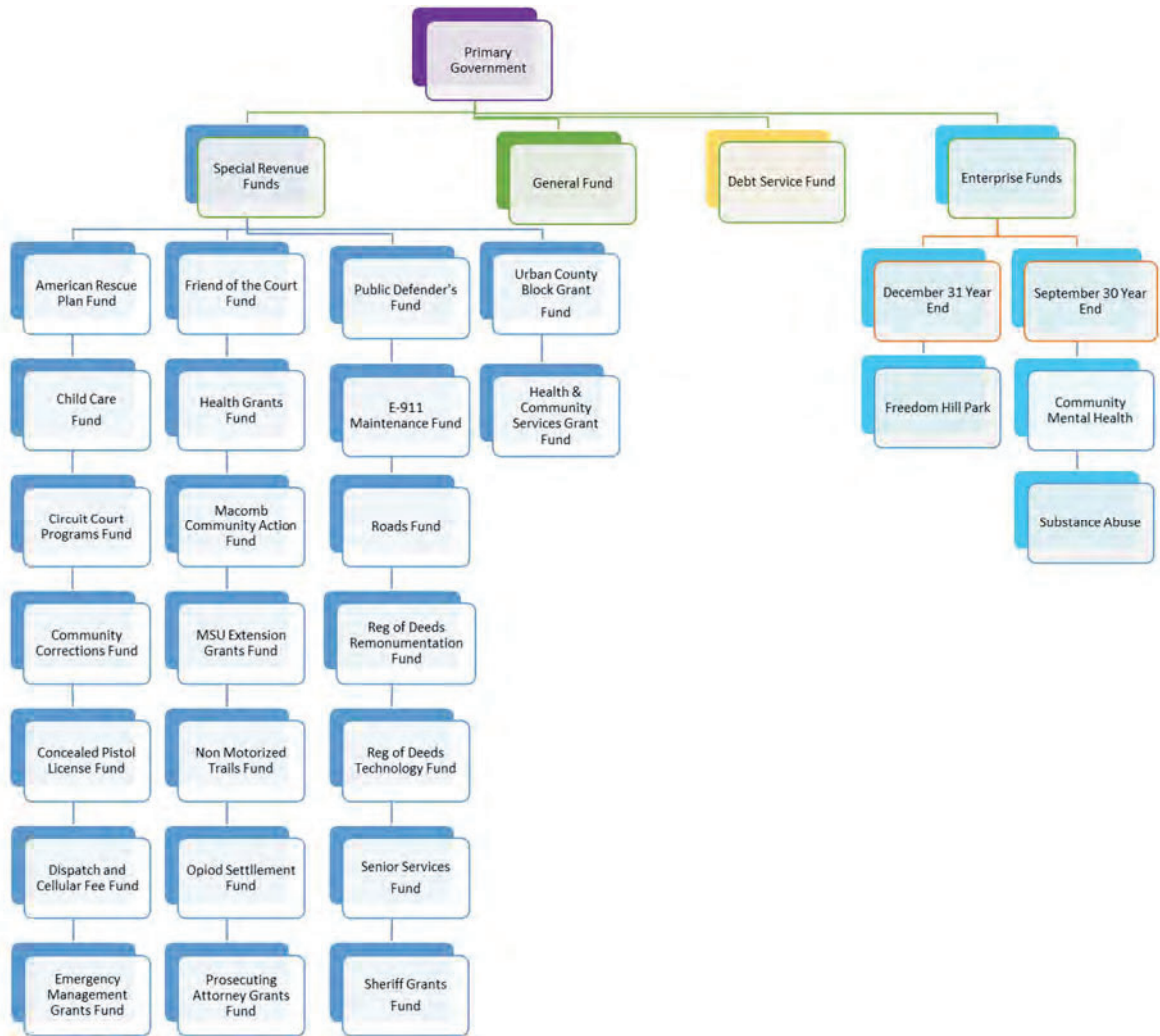
MACOMB COUNTY, MICHIGAN

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

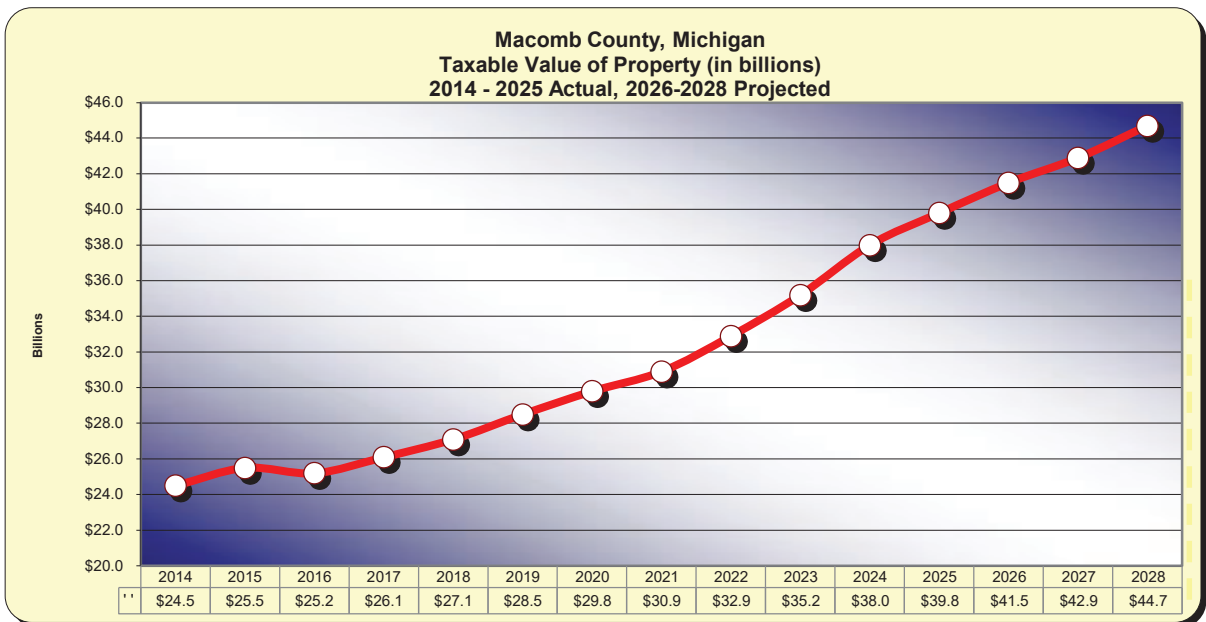
Financial Policies (concluded)

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	-	-	-
<u>Other Funds</u>			
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

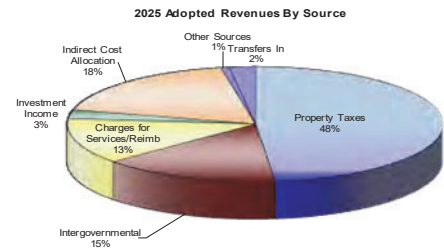
Fiscal Year 2026

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:

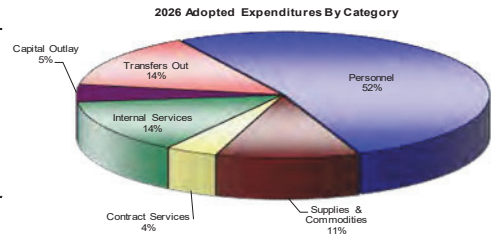
Macomb County, Michigan
General Fund Revenues By Source

	2025	2026	2027	2028
	Amended	Adopted	Forecasted	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



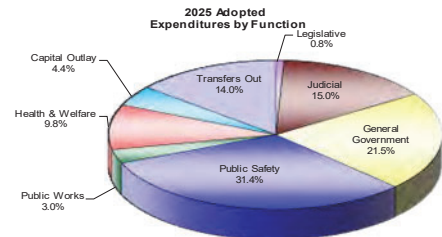
Macomb County, Michigan
General Fund Expenditures By Category

	2025	2026	2027	2028
	Amended	Adopted	Forecasted	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

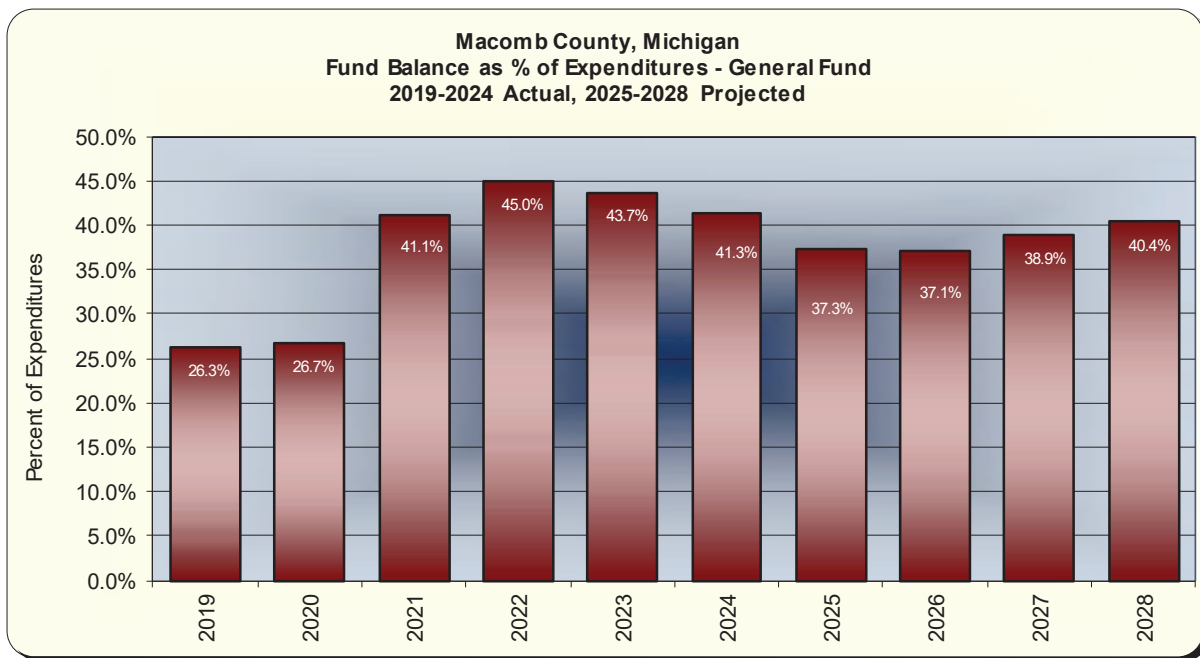
	2025	2026	2027	2028
	Amended	Adopted	Forecasted	Forecasted
Legislative	\$ 2,742,400	\$ 2,881,200	\$ 2,940,000	\$ 3,000,400
Judicial	51,558,600	54,602,500	55,669,500	56,768,699
General Government	76,478,190	78,564,400	78,845,100	80,834,298
Public Safety	110,285,204	114,640,200	117,870,900	121,200,100
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)

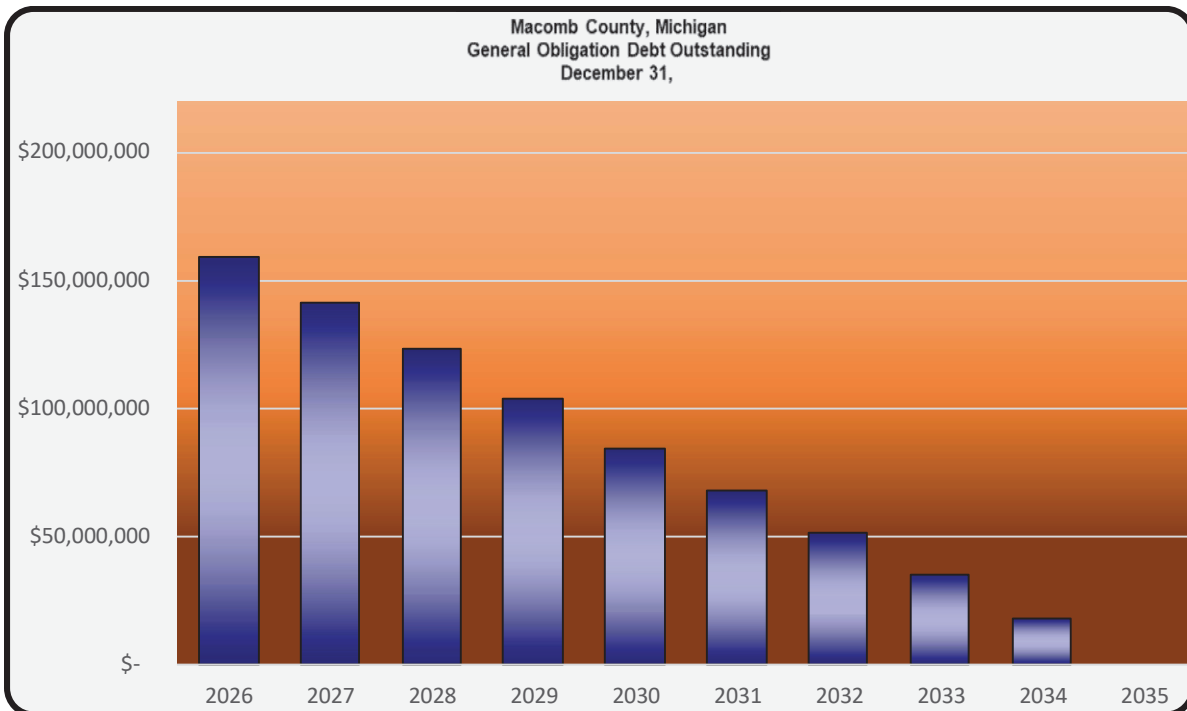
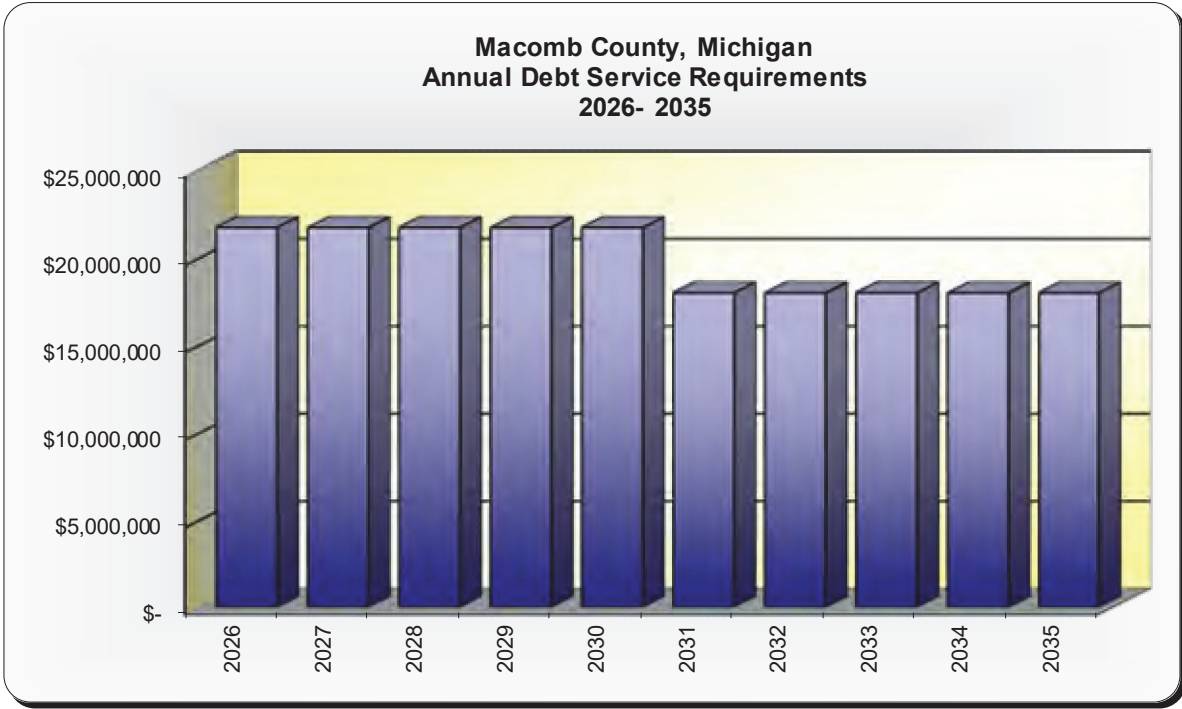
**Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2026-2035**

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	<u>972,137,125</u>	<u>1,016,642,280</u>	<u>1,101,879,997</u>	<u>1,054,881,657</u>	<u>1,093,563,491</u>	<u>1,110,354,134</u>
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	<u>916,744,278</u>	<u>948,863,593</u>	<u>1,122,954,057</u>	<u>1,063,956,844</u>	<u>1,097,217,950</u>	<u>1,113,308,908</u>
Revenues Over (Under) Expenditures	<u>55,392,847</u>	<u>67,778,687</u>	<u>(21,074,060)</u>	<u>(9,075,187)</u>	<u>(3,654,459)</u>	<u>(2,954,774)</u>
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):	<u>(11,437,749)</u>	<u>(13,912,499)</u>	<u>(11,464,792)</u>	<u>8,165,700</u>	<u>8,113,200</u>	<u>8,160,700</u>
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	<u>\$ 370,291,605</u>	<u>\$ 424,157,792</u>	<u>\$ 391,618,940</u>	<u>\$ 390,709,453</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 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	<u>-</u>	<u>5,640,000</u>	<u>521,100</u>	<u>260,000</u>
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	<u>3,766,400</u>	<u>5,731,700</u>	<u>1,554,400</u>	<u>575,700</u>
Revenues Over (Under) Expenditures	<u>(3,766,400)</u>	<u>(91,700)</u>	<u>(1,033,300)</u>	<u>(315,700)</u>
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):	<u>3,736,400</u>	<u>-</u>	<u>-</u>	<u>150,000</u>
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	<u>\$ 15,237</u>	<u>\$ 207,131</u>	<u>\$ (707,409)</u>	<u>\$ 913,811</u>

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

	Health Grants	Prosecuting Attorney Forfeitures	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 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	<u>6,819,200</u>	<u>-</u>	<u>4,334,700</u>	<u>45,450,436</u>
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	<u>13,591,100</u>	<u>80,200</u>	<u>6,204,000</u>	<u>45,450,436</u>
Revenues Over (Under) Expenditures	<u>(6,771,900)</u>	<u>(80,200)</u>	<u>(1,869,300)</u>	<u>-</u>
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):	<u>6,014,300</u>	<u>-</u>	<u>1,869,300</u>	<u>-</u>
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	<u>\$ 3,156,970</u>	<u>\$ 60,934</u>	<u>\$ 98,563</u>	<u>\$ 2,951,481</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

	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</u> <u>Care</u>	<u>Circuit Court</u> <u>Programs</u>	<u>Macomb Community</u> <u>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 Service Fund	Emergency Management Grants	E-911 Radio Maintenance	Freedom Hill 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	<u>6,714,900</u>	<u>-</u>	<u>3,637,300</u>	<u>43,454,797</u>
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	<u>13,664,100</u>	<u>-</u>	<u>5,523,500</u>	<u>43,454,797</u>
Revenues Over (Under) Expenditures	<u>(6,949,200)</u>	<u>-</u>	<u>(1,886,200)</u>	<u>-</u>
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):	<u>6,243,400</u>	<u>-</u>	<u>1,886,200</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(705,800)	-	-	-
Fund Balance, Beginning of Year	<u>3,156,970</u>	<u>60,934</u>	<u>98,563</u>	<u>2,951,481</u>
Fund Balance, End of Year	<u>\$ 2,451,170</u>	<u>\$ 60,934</u>	<u>\$ 98,563</u>	<u>\$ 2,951,481</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

	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

	Child Care	Circuit Court Programs	Macomb Community Action
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	13,015,700	585,200	36,836,500
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	24,100,100	703,100	42,400,500
Revenues Over (Under) Expenditures	(11,084,400)	(117,900)	(5,564,000)
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):	11,084,400	117,900	5,993,500
Net Increase (Decrease) in Fund Balance	-	-	429,500
Fund Balance, Beginning of Year	973,350	470,689	16,032,297
Fund Balance, End of Year	\$ 973,350	\$ 470,689	\$ 16,461,797

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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

	Office of Senior Services	Friend of the Court	Veterans Grants
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	4,643,600	11,642,900	-
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	8,253,500	16,134,900	-
Revenues Over (Under) Expenditures	(3,609,900)	(4,492,000)	-
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):	3,609,900	4,492,000	-
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	112,255	724,589	(97,647)
Fund Balance, End of Year	\$ 112,255	\$ 724,589	\$ (97,647)

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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	<u>27,772,466</u>	<u>173,992,393</u>	<u>27,772,466</u>	<u>201,764,859</u>
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	<u>31,494,338</u>	<u>221,794,230</u>	<u>31,494,338</u>	<u>253,288,568</u>
Revenues Over (Under) Expenditures	<u>(3,721,872)</u>	<u>(47,801,837)</u>	<u>(3,721,872)</u>	<u>(51,523,709)</u>
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):	<u>3,721,872</u>	<u>44,707,500</u>	<u>3,721,872</u>	<u>48,429,372</u>
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	<u>\$ 23,340,134</u>	<u>\$ 50,474,543</u>	<u>\$ 23,340,134</u>	<u>\$ 73,814,677</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, 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>Remuneration</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	585,200	13,201,300	36,836,500
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	703,100	24,483,200	42,400,500
Revenues Over (Under) Expenditures	(117,900)	(11,281,900)	(5,564,000)
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):	117,900	11,281,900	5,993,500
Net Increase (Decrease) in Fund Balance	-	-	429,500
Fund Balance, Beginning of Year	470,689	973,350	16,461,797
Fund Balance, End of Year	\$ 470,689	\$ 973,350	\$ 16,891,297

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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	Total
	Abuse (Year End 09/30)	Sub-total	Sub-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

DEPARTMENT	FUND	FUNCTION
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	\$ (1,702,295)	\$ (1,942,352)	\$ (1,848,900)	\$ (1,969,500)	\$ (2,023,900)	\$ (2,080,100)

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

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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	<u>53</u>	<u>513,468</u>	<u>150,000</u>	<u>320,000</u>	<u>320,000</u>	<u>320,000</u>
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	<u>14,130,760</u>	<u>16,934,607</u>	<u>17,191,700</u>	<u>17,497,500</u>	<u>17,663,700</u>	<u>17,834,800</u>
Revenues Over (Under) Expenditures	<u><u>\$ (14,130,707)</u></u>	<u><u>\$ (16,421,139)</u></u>	<u><u>\$ (17,041,700)</u></u>	<u><u>\$ (17,177,500)</u></u>	<u><u>\$ (17,343,700)</u></u>	<u><u>\$ (17,514,800)</u></u>

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	<u><u>40.5</u></u>	<u><u>42.5</u></u>	<u><u>42.5</u></u>	<u><u>42.5</u></u>	<u><u>42.5</u></u>	<u><u>42.5</u></u>

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	<u>989,972</u>	<u>878,700</u>	<u>811,400</u>	<u>696,400</u>	<u>696,400</u>	<u>696,400</u>
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	<u>8,039,040</u>	<u>8,096,307</u>	<u>6,546,200</u>	<u>6,980,000</u>	<u>7,114,100</u>	<u>7,252,300</u>
Revenues Over (Under) Expenditures	<u>\$ (7,049,068)</u>	<u>\$ (7,217,607)</u>	<u>\$ (5,734,800)</u>	<u>\$ (6,283,600)</u>	<u>\$ (6,417,700)</u>	<u>\$ (6,555,900)</u>

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	<u>52.0</u>	<u>53.0</u>	<u>29.0</u>	<u>29.0</u>	<u>29.0</u>	<u>29.0</u>

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

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.

POSITION TYPE	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

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	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

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

<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	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	<u>122,878</u>	<u>153,917</u>	<u>175,400</u>	<u>190,400</u>	<u>190,400</u>	<u>190,400</u>
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	<u>3,283,363</u>	<u>3,588,957</u>	<u>3,899,900</u>	<u>4,206,100</u>	<u>4,301,900</u>	<u>4,400,400</u>
Revenues Over (Under) Expenditures	<u>\$ (3,160,486)</u>	<u>\$ (3,435,040)</u>	<u>\$ (3,724,500)</u>	<u>\$ (4,015,700)</u>	<u>\$ (4,111,500)</u>	<u>\$ (4,210,000)</u>

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	<u>27.0</u>	<u>28.0</u>	<u>29.0</u>	<u>29.0</u>	<u>29.0</u>	<u>29.0</u>

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	<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>
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	<u>52,288,069</u>	<u>66,595,260</u>	<u>65,914,364</u>	<u>51,099,621</u>	<u>52,318,172</u>	<u>53,189,290</u>
Revenues Over (Under) Expenditures	<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>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>				<u>FUNCTION</u>	
932 - NON - DEPARTMENTAL	101 - GENERAL FUND				GENERAL GOVERNMENT	
	Year Ended December 31,					
	<u>Audited</u>		<u>Budgeted</u>			
	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	-	-	-
Prosecuting Attorney Contractual Legal Services	-	-	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.

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2023 Actual	2024 Actual	2025 Amended	2026 Adopted	2027 Forecasted	2028 Forecasted
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 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	<u>5,433,166</u>	<u>6,605,995</u>	<u>9,897,616</u>	<u>6,819,200</u>	<u>6,714,900</u>	<u>6,715,600</u>
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	<u>10,510,104</u>	<u>11,005,021</u>	<u>15,465,923</u>	<u>13,591,100</u>	<u>13,664,100</u>	<u>13,855,500</u>
Revenues Over (Under) Expenditures	<u>(5,076,938)</u>	<u>(4,399,026)</u>	<u>(5,568,307)</u>	<u>(6,771,900)</u>	<u>(6,949,200)</u>	<u>(7,139,900)</u>
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):	<u>1,484,083</u>	<u>3,724,944</u>	<u>5,476,307</u>	<u>6,014,300</u>	<u>6,243,400</u>	<u>6,479,300</u>
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	<u>\$ 4,680,652</u>	<u>\$ 4,006,570</u>	<u>\$ 3,914,570</u>	<u>\$ 3,156,970</u>	<u>\$ 2,451,170</u>	<u>\$ 1,790,570</u>

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	-	-	-

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	2024	2025	2026	2027	2028
EXPENDITURES BY SERVICE (cont.)	Actual	Actual	Amended	Adopted	Forecasted	Forecasted
Homeless Prevention	-	341,400	-	-	-	-
Housing Navigator Program	-	133,466	115,834	-	-	-
Housing Services Additional Resources	-	57,227	54,400	-	-	-
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	6,583,152	5,170,104	4,256,318	4,643,600	4,643,600	4,643,600
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	9,105,170	7,882,292	7,404,512	8,253,500	8,253,500	8,253,500
Revenues Over (Under) Expenditures	(2,522,018)	(2,712,188)	(3,148,194)	(3,609,900)	(3,609,900)	(3,609,900)
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):	2,515,522	2,553,753	2,554,894	3,609,900	3,609,900	3,609,900
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	\$ 863,990	\$ 705,555	\$ 112,255	\$ 112,255	\$ 112,255	\$ 112,255

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	2024	2025	2026	2027	2028
	Actual	Actual	Amended	Adopted	Forecasted	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	2023	2024	2025	2026	2027	2028
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	2,351,505	8,712,280	2,570,000	3,028,000	3,028,000	3,028,000
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	191,912	1,289,695	2,570,000	3,028,000	3,028,000	3,028,000
Revenues Over (Under) Expenditures	2,159,593	7,422,585	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	-	10,000	-	-	-	-
Total Other Financing Sources (Uses):	-	10,000	-	-	-	-
Net Increase (Decrease) in Fund Balance	2,159,593	7,432,585	-	-	-	-
Fund Balance, Beginning of Year	5,362,588	7,522,181	14,954,766	14,954,766	14,954,766	14,954,766
Fund Balance, End of Year	\$ 7,522,181	\$ 14,954,766	\$ 14,954,766	\$ 14,954,766	\$ 14,954,766	\$ 14,954,766

POSITION TYPE

Managers & Supervisors	0.75	0.75	0.75	0.75	0.75	0.75
Professional Support	5.0	5.0	5.5	5.5	5.5	5.5
Total Position Count	5.75	5.75	6.25	6.25	6.25	6.25

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	2,706,023	4,298,753	16,555,100	13,463,560	13,463,560	13,463,560
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	1,255,585	3,355,769	17,438,700	15,721,742	15,721,742	15,721,742
Revenues Over (Under) Expenditures	1,450,438	942,984	(883,600)	(2,258,182)	(2,258,182)	(2,258,182)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	12,069	12,600	12,600	12,600	12,600
Total Other Financing Sources (Uses):	-	12,069	12,600	12,600	12,600	12,600
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	\$ 4,405,202	\$ 5,360,255	\$ 4,489,255	\$ 2,243,673	\$ (1,909)	\$ (2,247,491)

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
	6.0	6.0	4.0	4.0	4.0	4.0
Total Position Count	6.0	6.0	4.0	4.0	4.0	4.0

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

POSITION TYPE	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:

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			
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
VETERANS

FUND
F294 - VETERANS GRANT

FUNCTION
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	<u>210,414</u>	<u>603,092</u>	<u>291,913</u>	<u>261,485</u>	<u>-</u>	<u>-</u>
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	<u>287,132</u>	<u>516,953</u>	<u>291,913</u>	<u>261,485</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(76,718)</u>	<u>86,139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(76,718)	86,139	-	-	-	-
Fund Balance, Beginning of Year	<u>(107,068)</u>	<u>(183,786)</u>	<u>(97,647)</u>	<u>(97,647)</u>	<u>(97,647)</u>	<u>(97,647)</u>
Fund Balance, End of Year	<u><u>\$ (183,786)</u></u>	<u><u>\$ (97,647)</u></u>	<u><u>\$ (97,647)</u></u>	<u><u>\$ (97,647)</u></u>	<u><u>\$ (97,647)</u></u>	<u><u>\$ (97,647)</u></u>

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	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>

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	<u><u>\$ 287,132</u></u>	<u><u>\$ 516,953</u></u>	<u><u>\$ 291,913</u></u>	<u><u>\$ 261,485</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

	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	<u>221,582,294</u>	<u>179,190,126</u>		<u>231,335,018</u>	<u>164,218,765</u>	<u>152,010,638</u>	<u>156,570,958</u>
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	<u>215,777,320</u>	<u>168,261,284</u>		<u>252,335,854</u>	<u>164,218,765</u>	<u>152,010,638</u>	<u>156,570,958</u>
Revenues Over (Under) Expenditures	<u>5,804,974</u>	<u>10,928,842</u>		<u>(21,000,836)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	5,804,974	10,928,842		(21,000,836)	-	-	-
Fund Balance, Beginning of Year	<u>128,492,240</u>	<u>134,297,214</u>		<u>145,226,056</u>	<u>124,225,220</u>	<u>124,225,220</u>	<u>124,225,220</u>
Fund Balance, End of Year	<u>\$ 134,297,214</u>	<u>\$ 145,226,056</u>		<u>\$ 124,225,220</u>	<u>\$ 124,225,220</u>	<u>\$ 124,225,220</u>	<u>\$ 124,225,220</u>
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	<u>278.0</u>	<u>279.0</u>		<u>280.0</u>	<u>288.0</u>	<u>288.0</u>	<u>288.0</u>

(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	1,000,000
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	1,000,000
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
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
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	2026 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	97,594	138,907	1.0	1.0	1.0
Professional Support:					
Animal Control Operations Manager	55,008	71,148	1.0	1.0	1.0
Animal Control Operations Assistant	50,007	64,680	-	1.0	1.0
Administrative Coordinator	50,007	64,680	1.0	-	-
Animal Control Deputy	50,007	64,680	7.0	7.0	7.0
Kennel Attendant	41,328	53,455	7.0	7.0	7.0
Veterinarian (2 PT)		89.80 /hr	0.5	0.5	0.5
Clerical Staff:					
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
Office Assistant	37,571	48,595	3.0	3.0	3.0
Office Assistant PT	19.27	24.92 /hr	0.5	0.5	0.5
			22.0	22.0	22.0
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		107,324	1.0	1.0	1.0
Director of Board Operations	97,450	126,043	-	1.0	1.0
Chief of Staff	88,591	114,585	1.0	-	-
Director of Legislative Affairs	80,537	104,168	1.0	1.0	1.0
County Commissioner		41,738	12.0	12.0	12.0
Professional Support:					
Technology Liaison	73,215	94,698	1.0	1.0	1.0
Legislative Analyst	66,559	86,089	1.0	1.0	1.0
Communications Specialist	55,008	71,148	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Office Assistant Senior (1 PT)	21.19	27.41 /hr	-	0.5	0.5
Special Projects Assistant (1 PT)	19.27	24.92 /hr	0.5	-	-
			19.5	19.5	19.5
Circuit Court:					
Managers & Supervisors:					
Circuit Court Administrator	126,427	179,944	1.0	1.0	1.0
Deputy Court Administrator	117,914	152,512	1.0	1.0	1.0
Court Services Director	97,450	126,043	1.0	1.0	1.0
Circuit Court Legal Services Director	107,195	138,647	1.0	1.0	1.0
Court Information Systems Director	97,450	126,043	1.0	1.0	1.0
Court Finance Director	97,450	126,043	1.0	1.0	1.0
Case Management Division Manager	73,215	94,698	1.0	1.0	1.0
Court Finance Manager	80,537	104,168	1.0	1.0	1.0
Assistant Court Case Manager	55,008	71,148	2.0	2.0	2.0
Circuit Court Judge		45,724	15.0	15.0	15.0
Professional Support:					
Research Attorney	73,215	94,698	9.0	9.0	9.0
Technology Liaison	73,215	94,698	4.0	4.0	4.0
Specialty Court Coordinator	73,215	94,698	4.0	4.0	4.0
Court Reporter	60,509	78,263	1.0	1.0	1.0
Collection Specialist	55,008	71,148	2.0	2.0	2.0
Court Coordinator	60,509	78,263	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Judicial Secretary	55,008	71,148	15.0	15.0	15.0
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Recorder Secretary	45,461	58,800	3.0	3.0	3.0
Office Assistant Senior	41,328	53,455	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	2026 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		135,097	1.0	1.0	1.0
Deputy Director	97,594	138,907	1.0	1.0	1.0
Chief Court Clerk	80,537	104,168	1.0	1.0	1.0
Chief Services Clerk	66,559	86,089	-	1.0	1.0
Clerical Services Clerk	55,008	71,148	1.0	-	-
Supervisor of Records	50,007	64,680	2.0	2.0	2.0
Professional Support:					
Chief Operations Clerk	66,559	86,089	1.0	1.0	1.0
Training Specialist	66,559	86,089	1.0	1.0	1.0
Judicial Court Clerk	55,008	71,148	26.0	26.0	26.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	2.0	2.0	2.0
Administrative Coordinator	50,007	64,680	1.0	3.0	3.0
Cashier II	45,461	58,800	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	15.0	14.0	14.0
Cashier	41,328	53,455	6.0	5.0	5.0
Office Assistant	37,571	48,595	3.0	3.0	3.0
Office Assistant Senior (8 PT)	21.19	27.41 /hr	4.0	4.0	4.0
Office Assistant PT	19.27	24.92 /hr	0.5	0.5	0.5
			66.5	66.5	66.5
Corporation Counsel:					
Managers & Supervisors:					
Director, Corporation Counsel	126,427	179,944	1.0	1.0	1.0
Professional Support:					
Assistant Corporation Counsel	117,914	152,512	6.0	6.0	6.0
Paralegal	50,007	64,680	1.0	1.0	1.0
Assistant Corporation Counsel (PT)	60.47	78.21 /hr	0.5	0.5	0.5
Clerical Staff:					
Legal Assistant	55,008	71,148	2.0	2.0	2.0
Litigation Support Specialist (PT)	25.64	33.17 /hr	0.5	0.5	0.5
Litigation Support Specialist (PT) - unfunded	25.64	33.17 /hr	(0.5)	(0.5)	(0.5)
			10.5	10.5	10.5
County Executive:					
Managers & Supervisors:					
County Executive		189,492	1.0	1.0	1.0
Chief Deputy County Executive	147,239	209,568	1.0	1.0	1.0
Deputy County Executive	140,228	199,588	3.0	3.0	3.0
Confidential Secretary/OCE	81,883	116,545	1.0	1.0	1.0
Executive Liaison	73,215	94,698	1.0	1.0	1.0
Professional Support:					
Public Information Officer	80,537	104,168	1.0	1.0	1.0
Chief Policy Advisor (PT)	71.91	102.35 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	55,008	71,148	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	2026 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	107,195	138,647	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Probation Officer	66,559	86,089	3.0	3.0	3.0
Magistrate (PT-1,170 hrs)		66.49 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Deputy Court Clerk	41,328	53,455	7.0	7.0	7.0
Deputy Court Clerk (3 PT)	21.19	27.41 /hr	1.5	1.5	1.5
			15.1	15.1	15.1
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	97,450	126,043	1.0	1.0	1.0
District Court Judge		45,724	1.0	1.0	1.0
Professional Support:					
Probation Officer	66,559	86,089	1.0	1.0	1.0
Court Recorder	41,328	53,455	1.0	1.0	1.0
Court Officer	41,328	53,455	1.0	1.0	1.0
Magistrate (PT-1,365 hrs)		66.49 /hr	0.7	0.7	0.7
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
Deputy Court Clerk	41,328	53,455	10.0	10.0	10.0
			17.7	17.7	17.7
Elections:					
Managers & Supervisors:					
Chief Election Clerk	80,537	104,168	1.0	1.0	1.0
Professional Support:					
Elections Specialist	45,461	58,800	2.0	2.0	2.0
Clerical Staff:					
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
Office Assistant	37,571	48,595	1.0	1.0	1.0
			5.0	5.0	5.0
Equalization:					
Managers & Supervisors:					
Director, Equalization	97,594	138,907	1.0	1.0	1.0
Equalization Manager	80,537	104,168	2.0	2.0	2.0
Professional Support:					
Comm/Indstrl Appraiser	73,215	94,698	4.0	5.0	5.0
Appraiser Technician	45,461	58,800	3.0	2.0	2.0
			10.0	10.0	10.0
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	112,625	160,301	1.0	1.0	1.0
Deputy Director, Emergency Management	97,594	138,907	1.0	1.0	1.0
Technical Services Manager	73,215	94,698	1.0	1.0	1.0
Professional Support:					
Emer Mgt Coord-School Safety	73,215	94,698	1.0	1.0	1.0
Communications Systems Tech	66,559	86,089	5.0	5.0	5.0
Emergency Management Specialist	55,008	71,148	2.0	2.0	2.0
Emergency Management Assistant	45,461	58,800	1.0	1.0	1.0
Installer	37,571	48,595	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
			15.0	15.0	15.0

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

Fund and Position	2026 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	112,625	160,301	1.0	1.0	1.0
Deputy Director	97,594	138,907	1.0	1.0	1.0
Project Manager	94,595	101,161	-	1.0	1.0
General Foreman	88,591	114,585	1.0	1.0	1.0
Carpenter Foreman	73,215	94,698	1.0	1.0	1.0
Electrician Foreman	80,537	104,168	1.0	1.0	1.0
Plumber Foreman	80,537	104,168	1.0	1.0	1.0
Mechanical Systems Supervisor	73,215	94,698	1.0	1.0	1.0
Risk Mgmt & Safety Coordinator	66,559	86,089	1.0	1.0	1.0
Asset and Technology Specialist	60,509	78,263	-	1.0	1.0
Maintenance Supervisor	60,509	78,263	1.0	1.0	1.0
Facilities Technician	55,008	71,148	1.0	-	-
Custodian Foreman	45,461	58,800	3.0	3.0	3.0
Security Guard Lead	37,571	48,595	1.0	1.0	1.0
Facilities Assistant	37,571	48,595	-	1.0	1.0
Professional Support:					
Boiler Operator	66,559	86,089	8.0	8.0	8.0
Boiler Operator - unfunded			(1.0)	(1.0)	(1.0)
Boiler Operator Apprentice PT	34.13	44.15 /hr	0.5	0.5	0.5
Carpenter	66,559	86,089	7.0	7.0	7.0
Carpenter - unfunded			(1.0)	(1.0)	(1.0)
Electrician	73,215	94,698	6.0	6.0	6.0
Electrician - unfunded			(1.0)	(1.0)	(1.0)
Plumber	73,215	94,698	3.0	3.0	3.0
Painter	55,008	71,148	4.0	4.0	4.0
Painter - unfunded			(1.0)	(1.0)	(1.0)
Fire & Safety Coordinator	55,008	71,148	1.0	1.0	1.0
Security Guard - Armed	37,571	48,595	1.0	1.0	1.0
Custodian/Groundskeeper	34,156	44,177	2.0	2.0	2.0
Custodian/Groundskeeper - unfunded			(1.0)	(1.0)	(1.0)
Custodian	34,156	44,177	40.0	40.0	40.0
Custodian - unfunded			(1.0)	(1.0)	(1.0)
Security Guard	34,156	44,177	6.0	6.0	6.0
Housekeeper	34,156	44,177	3.0	3.0	3.0
Housekeeper - unfunded			(2.0)	(2.0)	(2.0)
Custodian III (4 PT)	17.52	22.66 /hr	2.0	2.0	2.0
Security Guard (2 PT)	16.42	21.24 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	2.0	1.0	1.0
			93.5	94.5	94.5
Family Counseling:					
Professional Support:					
Psychologist (PT)	41.30	53.42 /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	2026 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Finance:					
Managers & Supervisors:					
Director, Finance	126,427	179,944	1.0	1.0	1.0
Deputy Finance Director	112,625	160,301	1.0	1.0	1.0
Fiscal Services Manager	97,450	126,043	1.0	3.0	3.0
Financial Services Manager	88,591	114,585	1.0	-	-
Operations Manager	88,591	114,585	-	1.0	1.0
Fiscal Info Systems Manager	80,537	104,168	1.0	-	-
Professional Support:					
Budget Analyst Senior	80,537	104,168	1.0	1.0	1.0
Technology Liason	73,215	94,698	1.0	-	-
Fiscal Analyst II	66,559	86,089	1.0	1.0	1.0
Budget Analyst	66,559	86,089	1.0	-	-
Fiscal Analyst	66,559	86,089	12.0	14.0	14.0
Payroll Specialist Senior	66,559	86,089	1.0	1.0	1.0
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Payroll Specialist	45,461	58,800	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	41,328	53,455	6.0	5.0	5.0
			30.0	30.0	30.0
Health Department:					
Managers & Supervisors:					
Medical Examiner	340,642	640,642	1.0	1.0	1.0
Deputy Medical Examiner		306,577	2.0	2.0	2.0
Medical Director		255,481	1.0	1.0	1.0
Director, Health Department	112,625	160,301	1.0	1.0	1.0
Division Director	97,450	126,043	5.0	5.0	5.0
Financial Services Manager	88,591	114,585	1.0	1.0	1.0
Health Program Supervisor	73,215	94,698	6.0	6.0	6.0
Professional Support:					
Public Health Services Manager	80,537	104,168	12.0	12.0	12.0
Epidemiologist	80,537	104,168	3.0	3.0	3.0
Public Health Nurse Senior	73,215	94,698	5.0	5.0	5.0
Public Health Informatics Specialist	73,215	94,698	3.0	3.0	3.0
Toxicologist	66,559	86,089	1.0	1.0	1.0
Community Health Planner	66,559	86,089	2.0	2.0	2.0
Fiscal Analyst	66,559	86,089	2.0	2.0	2.0
Public Health Nurse	66,559	86,089	22.0	22.0	22.0
Forensic Investigations Specialist	66,559	86,089	1.0	1.0	1.0
Environmentalist IV	66,559	86,089	7.0	7.0	7.0
Public Health Social Worker	66,559	86,089	1.0	1.0	1.0
Environmentalist II/III	60,509	78,263	24.0	24.0	24.0
Public Health Educator	55,008	71,148	4.0	4.0	4.0
Medical Examiner Investigator	55,008	71,148	7.0	7.0	7.0
Morgue Specialist	50,007	64,680	3.0	3.0	3.0
Hearing & Vision Technician Specialist	50,007	64,680	1.0	1.0	1.0
Medical Billing Specialist	45,461	58,800	2.0	2.0	2.0
Public Health Investigator	45,461	58,800	1.0	1.0	1.0
Public Health Nurse (14 PT)	37.55	48.56 /hr	5.5	5.5	5.5
Medical Examiner Investigator (2 PT)	28.21	36.49 /hr	1.0	1.0	1.0
Community Health Technician (PT)	21.19	27.41 /hr	0.5	0.5	0.5
Hearing & Vision Technician (18 PT)	19.27	24.92 /hr	9.0	9.0	9.0
Intern (4 PT)		18.21 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Administrative Coordinator	50,007	64,680	4.0	5.0	5.0
Office Assistant Senior	41,328	53,455	21.0	20.0	20.0
Office Assistant Senior - unfunded			(1.0)	(1.0)	(1.0)
Office Assistant	37,571	48,595	7.0	7.0	7.0
Community Health Worker	30,982	40,074	2.0	2.0	2.0
Office Assistant (15 PT)	19.27	24.92 /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	2026 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	126,427	179,944	1.0	1.0	1.0
Division Director	97,450	126,043	1.0	1.0	1.0
Operations Manager/Coordinator	88,591	114,585	1.0	1.0	1.0
Financial Development Manager	88,591	114,585	1.0	1.0	1.0
Communications Manager	80,537	104,168	1.0	1.0	1.0
Professional Support:					
Communications Specialist	55,008	71,148	1.0	1.0	1.0
Grant Management Specialist	55,008	71,148	-	1.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
			8.0	9.0	9.0
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	126,427	179,944	1.0	1.0	1.0
Deputy Director	112,625	160,301	1.0	1.0	1.0
Service Director	97,594	138,907	1.0	1.0	1.0
Benefits Administrator	88,591	114,585	1.0	1.0	1.0
Operations Administrator	88,591	114,585	1.0	1.0	1.0
Professional Support:					
Community Engagement Specialist	88,591	114,585	1.0	1.0	1.0
HRLR Consultant	73,215	94,698	6.0	6.0	6.0
HR Specialist	66,559	86,089	4.0	4.0	4.0
Team Coordinator	55,008	71,148	2.0	2.0	2.0
Position Control Assistant	45,461	58,800	2.0	2.0	2.0
Training Assistant	45,461	58,800	1.0	1.0	1.0
Human Resources Assistant	45,461	58,800	4.0	4.0	4.0
Clerical Staff:					
Office Assistant Senior	41,328	53,455	2.0	2.0	2.0
Office Assistant (2 PT)	19.27	24.92 /hr	1.0	1.0	1.0
			28.0	28.0	28.0
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	126,427	179,944	1.0	1.0	1.0
Deputy Director	112,625	160,301	1.0	1.0	1.0
IT Program Manager	107,195	138,647	1.0	1.0	1.0
IT Infrastructure Manager	107,195	138,647	1.0	1.0	1.0
Application Manager	107,195	138,647	1.0	1.0	1.0
IT Service Delivery Supervisor	97,450	126,043	1.0	1.0	1.0
IT Project Manager	88,591	114,585	4.0	4.0	4.0
Professional Support:					
Enterprise Solutions Architect	97,450	126,043	1.0	1.0	1.0
Database Administrator	97,450	126,043	1.0	1.0	1.0
System Administrator Specialist	88,591	114,585	1.0	1.0	1.0
Security Administrator	88,591	114,585	1.0	1.0	1.0
Infrastructure Solutions Specialist	88,591	114,585	4.0	4.0	4.0
Business Systems Analyst	80,537	104,168	9.0	9.0	9.0
Programmer Analyst	73,215	94,698	3.0	3.0	3.0
Web Developer	66,559	86,089	1.0	1.0	1.0
Infrastructure Technician	66,559	86,089	4.0	4.0	4.0
Jr Business Systems Analyst	66,559	86,089	1.0	1.0	1.0
Systems Technician	60,509	78,263	4.0	4.0	4.0
Client Support Technician	45,461	58,800	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		15.20 /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

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

Fund and Position	2026 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	117,914	152,512	1.0	0.5	0.5
Chief Referee, Juvenile Div	107,195	138,647	1.0	1.0	1.0
Court Finance Manager	80,537	104,168	1.0	1.0	1.0
Juvenile Supervisor	55,008	71,148	1.0	1.0	1.0
Professional Support:					
Referee	88,591	114,585	5.0	5.0	5.0
Adoption Attorney	80,537	104,168	1.0	1.0	1.0
Adoption Officer	66,559	86,089	1.0	1.0	1.0
Collections Specialist	55,008	71,148	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	55,008	71,148	1.0	0.5	0.5
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	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	55,008	71,148	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	41,328	53,455	4.0	4.0	4.0
Office Assistant (PT)	19.27	24.92 /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		186,164	3.0	3.0	3.0
Deputy Court Administrator/Probate Register	117,914	152,512	1.0	1.0	1.0
Probate Court Legal Services Director	107,195	138,647	1.0	1.0	1.0
Guardianship Supervisor	66,559	86,089	1.0	1.0	1.0
Clerical Services Supervisor	55,008	71,148	1.0	3.0	3.0
Professional Support:					
Court Attorney	80,537	104,168	4.0	4.0	4.0
Court Analyst	55,008	71,148	2.0	2.0	2.0
Deputy Register Lead	55,008	71,148	1.0	-	-
Probate Court Clerk	50,007	64,680	3.0	3.0	3.0
Assistant Chief Deputy Register	41,328	53,455	1.0	-	-
Deputy Register	41,328	53,455	10.0	10.0	10.0
Custody Counselor/Analyst (PT)	28.21	36.49 /hr	0.5	0.5	0.5
Custody Counselor/Analyst (PT) - unfunded			(0.5)	(0.5)	(0.5)
Deputy Register (PT)	21.19	27.41 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Judicial Secretary	55,008	71,148	3.0	3.0	3.0
Office Assistant Senior	41,328	53,455	2.0	2.0	2.0
			<u>34.5</u>	<u>34.5</u>	<u>34.5</u>

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

Fund and Position	2026 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	126,427	179,944	1.0	1.0	1.0
Deputy Director of Planning	112,625	160,301	1.0	1.0	1.0
Program Director	97,450	126,043	4.0	4.0	4.0
Professional Support:					
Project Manager	88,591	114,585	4.0	5.0	5.0
Communication Specialist Sr	73,215	94,698	2.0	2.0	2.0
Economic Development Senior	73,215	94,698	2.0	2.0	2.0
Planner Senior	73,215	94,698	3.0	2.0	2.0
GIS Specialist Senior	73,215	94,698	1.0	1.0	1.0
Senior Outreach Specialist	73,215	94,698	1.0	1.0	1.0
Communications Specialist II	66,559	86,089	3.0	3.0	3.0
Economic Developer II	66,559	86,089	1.0	1.0	1.0
Graphic Designer	55,008	71,148	1.0	1.0	1.0
GIS Specialist	55,008	71,148	3.0	3.0	3.0
Associate Planner (1 PT)	28.21	36.49 /hr	0.8	0.8	0.8
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	2.0	2.0	2.0
Co-op Clerk (PT)		15.20 /hr	0.5	0.5	0.5
			32.3	32.3	32.3
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		184,405	1.0	1.0	1.0
Chief Assistant	112,625	160,301	1.0	1.0	1.0
Chief of Operations	117,914	152,512	1.0	1.0	1.0
Chief Trial Lawyer	117,914	152,512	1.0	1.0	1.0
Chief Appellate Lawyer	117,914	152,512	1.0	1.0	1.0
Chief of Special Prosecutions	117,914	152,512	1.0	1.0	1.0
Chief of District & Specialty Courts	117,914	152,512	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	107,195	138,647	16.0	16.0	16.0
Asst Prosecuting Attorney II	97,450	126,043	19.0	19.0	19.0
Communications Director	88,591	114,585	1.0	1.0	1.0
Executive Administrative Assistant	88,591	114,585	1.0	1.0	1.0
Asst Prosecuting Attorney I	80,537	104,168	19.0	19.0	19.0
Chief Investigator	66,559	86,089	1.0	1.0	1.0
Chief Operations Clerk	66,559	86,089	-	-	1.0
Prosecutor Investigator	60,509	78,263	3.0	3.0	3.0
Office Manager	55,008	71,148	1.0	1.0	-
Special Prosecutor (6 PT)	54.97	71.10 /hr	3.0	3.0	3.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	2.0	2.0	2.0
Administrative Coordinator	50,007	64,680	12.0	12.0	12.0
Office Assistant Senior	41,328	53,455	6.0	6.0	6.0
Office Assistant	37,571	48,595	5.0	5.0	5.0
Office Assistant (17 PT)	19.27	24.92 /hr	8.5	8.5	8.5
Office Assistant (8 PT) - unfunded	19.27	24.92 /hr	(4.0)	(4.0)	(4.0)
			100.5	100.5	100.5

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

Fund and Position	2026 Salary Range		2025 Full Time	2025 Full Time	2026 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	97,450	126,043	1.0	1.0	1.0
Assistant Purchasing Manager	88,591	114,585	1.0	1.0	1.0
Warehouse Services Manager	55,008	71,148	1.0	1.0	1.0
Professional Support:					
Buyer Senior	66,559	86,089	1.0	1.0	1.0
Buyer	50,007	64,680	1.0	1.0	1.0
Warehouse Services Assistant	37,571	48,595	1.0	3.0	3.0
Clerical Staff:					
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Printing & Graphics Specialist	37,571	48,595	1.0	1.0	1.0
Inventory & Delivery Clerk	37,571	48,595	1.0	1.0	1.0
Office Assistant	37,571	48,595	2.0	-	-
Mail Services Clerk	34,156	44,177	4.0	4.0	4.0
Mail Services Clerk - unfunded			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	19.27	24.92 /hr	1.0	1.0	1.0
			15.0	15.0	15.0
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		161,344	1.0	1.0	1.0
Chief Deputy/Admin Director	112,625	160,301	1.0	1.0	1.0
Deputy Government Relations	107,195	138,647	1.0	1.0	1.0
Operations & Flow Manager	107,195	138,647	1.0	1.0	1.0
Construction & Maintenance Manager	107,195	138,647	1.0	1.0	1.0
Civil & Environmental Resources Manager	107,195	138,647	1.0	1.0	1.0
Plan Review Manager	97,450	126,043	1.0	1.0	1.0
Operations Manager, Pump Station	88,591	114,585	1.0	1.0	1.0
SCADA Systems Engineer	88,591	114,585	1.0	1.0	1.0
Financial Services Manager	88,591	114,585	1.0	1.0	1.0
Project Manager	88,591	114,585	-	1.0	1.0
Pub Wks Communications Manager	80,537	104,168	1.0	1.0	1.0
Wastewater Field Supervisor	66,559	86,089	1.0	1.0	1.0
Pump Station Supervisor	66,559	86,089	-	1.0	1.0
Assistant Operations Manager, Pump Station	55,008	71,148	1.0	-	-
Professional Support:					
Engineer II	88,591	114,585	6.0	6.0	6.0
Sediment Control & Soil Erosion (SCSE) Manager	88,591	114,585	1.0	1.0	1.0
Construction Supervisor	80,537	104,168	3.0	3.0	3.0
Property Specialist	73,215	94,698	1.0	1.0	1.0
Engineer I	73,215	94,698	2.0	2.0	2.0
Sr Asset Management Technician	73,215	94,698	1.0	1.0	1.0
GIS Technician Senior	73,215	94,698	1.0	1.0	1.0
Community Services Manager	73,215	94,698	1.0	1.0	1.0
Community Services Coordinator	66,559	86,089	2.0	2.0	2.0
Fiscal Analyst	66,559	86,089	1.0	1.0	1.0
SCADA Systems Operator	66,559	86,089	1.0	1.0	1.0
Drain Maintenance Supervisor	66,559	86,089	1.0	1.0	1.0
Environmental Specialist	60,509	78,263	2.0	1.0	1.0
Permit System Specialist	60,509	78,263	1.0	1.0	1.0
Administrative Assistant	55,008	71,148	2.0	2.0	2.0
GIS Technician	55,008	71,148	1.0	1.0	1.0
Inspector Senior	55,008	71,148	2.0	2.0	2.0
Inspector	50,007	64,680	6.0	6.0	6.0
Wastewater Field Operator	50,007	64,680	3.0	3.0	3.0
Equipment Operator	50,007	64,680	3.0	3.0	3.0
Station Operator	50,007	64,680	7.0	7.0	7.0
Environmental Educator	50,007	64,680	1.0	-	-
Station Operator (2 PT)	25.64	31.10 /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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Position Schedule by Department by Type
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Fund and Position	2026 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	50,007	64,680	1.0	3.0	3.0
Drain Account Specialist	45,461	58,800	3.0	1.0	1.0
Office Assistant Senior	41,328	53,455	2.0	2.0	2.0
Office Assistant Senior - unfunded			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	19.27	24.92 /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	97,594	138,907	1.0	1.0	1.0
Operations Chief	80,537	104,168	1.0	1.0	1.0
Supervisor of Records	55,008	71,148	2.0	2.0	2.0
Clerical Staff:					
Aministrative Coordinator	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	12.0	12.0	12.0
Cashier	41,328	53,455	3.0	3.0	3.0
Office Assistant	37,571	48,595	1.0	1.0	1.0
			21.0	21.0	21.0
Sheriff:					
Managers & Supervisors:					
Sheriff		150,717	1.0	1.0	1.0
Undersheriff		181,508	1.0	1.0	1.0
Commander	150,974	165,007	1.0	1.0	1.0
Captain	137,249	150,006	3.0	3.0	3.0
SHF Communications Manager	80,537	104,168	1.0	1.0	1.0
Clerical Services Supervisor	55,008	71,148	1.0	1.0	1.0
Professional Support:					
Lieutenant		127,974	12.0	12.0	12.0
Sergeant		116,340	23.0	26.0	26.0
Corrections Sergeant		116,340	3.0	3.0	3.0
Sergeant-1		105,764	11.0	8.0	8.0
Corrections Sergeant-1	90,739	105,764	3.0	5.0	5.0
Mechanic Foreman	80,537	104,168	1.0	1.0	1.0
Sheriff's Office Public Safety Strategist	80,537	104,168	-	1.0	1.0
Criminal Justice Technology Specialist	73,215	94,698	2.0	2.0	2.0
Deputy	71,098	90,738	224.0	232.0	232.0
Fiscal Analyst	66,559	86,089	1.0	1.0	1.0
Prisoner Reimbursement Coordinator	66,559	86,089	1.0	-	-
Auto Mechanic	66,559	86,089	1.0	2.0	2.0
Corrections Deputy	67,817	73,315	179.0	179.0	179.0
Communications Specialist	55,008	71,148	1.0	-	-
Payroll Specialist	45,461	58,800	2.0	2.0	2.0
Jail Reimbursement Analyst (PT)		32.95 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	55,008	71,148	2.0	2.0	2.0
Administrative Coordinator	50,007	64,680	3.0	4.0	4.0
Cashier II	45,461	58,800	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	4.0	3.0	3.0
Records Clerk	41,328	53,455	17.0	18.0	18.0
Telephone Operator	34,156	44,177	3.0	3.0	3.0
			502.5	513.5	513.5

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

Fund and Position	2026 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		139,393	1.0	1.0	1.0
Chief Deputy Treasurer	112,625	160,301	1.0	1.0	1.0
Deputy Treasurer of Collections	97,450	126,043	1.0	1.0	1.0
Deputy Treasurer of Investments	97,450	126,043	1.0	1.0	1.0
Professional Support:					
Tax Service Supervisor	73,215	94,698	1.0	1.0	1.0
Tax Settlement Officer	60,509	78,263	1.0	1.0	1.0
Investment Officer	60,509	78,263	1.0	1.0	1.0
Collection Specialist	55,008	71,148	1.0	1.0	1.0
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Draftsperson Technical Writer	50,007	64,680	1.0	1.0	1.0
Investment Assistant	45,461	58,800	1.0	1.0	1.0
Tax Collection Assistant	45,461	58,800	2.0	2.0	2.0
Tax Settlement Assistant	45,461	58,800	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Technical Writer Assistant	45,461	58,800	1.0	1.0	1.0
Cashier II	45,461	58,800	1.0	1.0	1.0
Cashier	41,328	53,455	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	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

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Fund and Position	2026 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	97,594	138,907	-	0.5	0.5
Director, Juvenile Justice Center	97,594	138,907	1.0	1.0	1.0
Program Director, Juv Div	97,450	126,043	1.0	1.0	1.0
Deputy Director	85,360	121,495	1.0	1.0	1.0
Treatment Manager	73,215	94,698	1.0	1.0	-
Caseworker Manager	73,215	94,698	4.0	4.0	4.0
Program Supervisor	80,537	104,168	1.0	1.0	1.0
Shift Supervisor	55,008	71,148	8.0	8.0	8.0
Shift Supervisor - unfunded			(1.0)	(1.0)	(1.0)
Professional Support:					
Psychologist	80,537	104,168	1.0	1.0	1.0
Juvenile Division Counselor	73,215	94,698	7.0	7.0	7.0
Therapist	66,559	86,089	2.0	2.0	2.0
Probation Officer	60,509	78,263	37.0	38.0	38.0
Youth Specialist	50,007	64,680	73.0	73.0	48.0
Youth Specialist - unfunded			(25.0)	(25.0)	-
Food Services Manager	41,328	53,455	1.0	1.0	-
Food Services Manager - unfunded			(1.0)	(1.0)	-
Cook	37,571	48,595	1.0	1.0	-
Cook - unfunded			(1.0)	(1.0)	-
Custodian	34,156	44,177	2.0	2.0	1.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	-	0.5	0.5
Administrative Coordinator	50,007	64,680	2.0	2.0	2.0
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
			116.0	118.0	116.0
Clerk - CPL:					
Clerical Staff:					
Office Assistant Senior	41,328	53,455	4.0	4.0	4.0
Office Assistant	37,571	48,595	1.0	1.0	1.0
Office Assistant (2 PT)	19.27	24.92 /hr	1.0	1.0	1.0
			6.0	6.0	6.0
Community Corrections:					
Managers & Supervisors:					
Dir, Community Corrections	112,625	160,301	0.5	0.5	0.5
Deputy Director	97,594	138,907	0.75	0.75	0.75
Professional Support:					
Clinical Manager	80,537	104,168	1.0	1.0	1.0
Pretrial Specialist	55,008	71,148	4.6	5.6	5.6
SUD Clinician	55,008	71,148	-	6.0	6.0
Assessor/Therapy Coordinator	55,008	71,148	6.0	-	-
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	2.0	2.0	2.0
			15.85	16.85	16.85
Opioid Settlement Program:					
Managers & Supervisors:					
Dir, Community Corrections	112,625	160,301	0.5	0.5	0.5
Deputy Director	97,594	138,907	0.25	0.25	0.25
Professional Support:					
Pretrial Specialist	55,008	71,148	4.0	3.0	3.0
SUD Clinician	55,008	71,148	-	1.0	1.0
Program Coordinator	55,008	71,148	1.0	1.0	1.0
Special Projects Advisor (PT)	71.91	102.35 /hr	-	0.5	0.5
			5.75	6.25	6.25
Tether Program:					
Professional Support:					
Pretrial Specialist	55,008	71,148	2.4	2.4	2.4
			2.4	2.4	2.4

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Fund and Position	2026 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	73,215	94,698	1.0	-	-
Intelligence Analyst	73,215	94,698	2.0	2.0	2.0
Homeland Security Grant Manager	66,559	86,089	1.0	1.0	1.0
Homeland Security Analyst	66,559	86,089	-	1.0	1.0
Homeland Security Grant Specialist	55,008	71,148	-	2.0	2.0
Homeland Security Planner	45,461	58,800	1.0	-	-
Emer Mgt Coord-School Safety (2 PT)	37.55	48.56 /hr	2.0	1.0	1.0
Homeland Security Planner (5 PT)		32.44 /hr	3.0	5.0	5.0
			10.0	12.0	12.0
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	117,914	152,512	1.0	1.0	1.0
FOC Director of Office Operations	107,195	138,647	-	1.0	1.0
FOC Director of Support Services	107,195	138,647	-	1.0	1.0
Enforcement Division Director	97,450	126,043	1.0	-	-
Clerical Services Director	97,450	126,043	1.0	-	-
Clerical Services Supervisor	55,008	71,148	1.0	5.0	5.0
Dictation Clerk Supervisor	55,008	71,148	2.0	-	-
Recorder Secretary Supervisor	55,008	71,148	1.0	1.0	1.0
Financial Services Supervisor	55,008	71,148	1.0	-	-
Court Services Supervisor	55,008	71,148	1.0	-	-
Family Court Counsel/Referee	42.59	55.09 /hr	0.5	0.5	-
Professional Support:					
Chief Referee, FOC Division	107,195	138,647	1.0	1.0	1.0
Referee	88,591	114,585	7.0	8.0	8.0
Interstate Program Coordinator	80,537	104,168	1.0	1.0	1.0
Friend of the Court Attorney	73,215	94,698	-	13.0	13.0
Judicial Service Officer	73,215	94,698	13.0	-	-
Field Investigator Lead	73,215	94,698	1.0	1.0	1.0
Programmer Analyst	73,215	94,698	1.0	1.0	1.0
Custody & Parenting Time Analyst	60,509	78,263	-	6.0	6.0
Custody Counselor/Analyst	55,008	71,148	6.0	-	-
Support Investigator	55,008	71,148	4.0	4.0	4.0
Interstate Investigator	55,008	71,148	2.0	1.0	1.0
Medical Program Specialist	55,008	71,148	2.0	2.0	2.0
Cashier Supervisor	55,008	71,148	1.0	1.0	1.0
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Enforcement Assistant	45,461	58,800	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	50,007	64,680	2.0	2.0	2.0
Recorder Secretary	45,461	58,800	8.0	8.0	8.0
Office Assistant Senior	41,328	53,455	29.0	36.0	36.0
Office Assistant	37,571	48,595	15.0	11.0	11.0
Office Clerk	34,156	44,177	5.0	-	-
Office Clerk - unfunded			(2.0)	-	-
Office Clerk (PT)	17.52	22.66 /hr	0.5	0.5	0.5
			108.0	108.0	107.5

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Fund and Position	2026 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	80,537	104,168	1.0	1.0	1.0
Nutrition Program Supervisor	73,215	94,698	1.0	1.0	1.0
Health Program Supervisor	73,215	94,698	4.0	4.0	4.0
Professional Support:					
Health Practitioner	80,537	104,168	3.0	3.0	3.0
Public Health Nurse Senior	73,215	94,698	1.0	1.0	1.0
Public Health Social Worker	66,559	86,089	2.0	2.0	2.0
Public Health Nutritionist Senior	66,559	86,089	1.0	1.0	1.0
Public Health Nurse	66,559	86,089	18.0	18.0	18.0
Public Health Nutritionist	55,008	71,148	4.0	5.0	5.0
Public Health Investigator	45,461	58,800	2.0	2.0	2.0
Lactation Specialist	41,328	53,455	2.0	2.0	2.0
Community Health Technician	41,328	53,455	11.0	11.0	11.0
Public Health Nurse (10 PT)	37.55	48.56 /hr	6.5	6.5	6.5
Environmentalist (PT)	28.21	36.49 /hr	0.5	0.5	0.5
Counselor (6 PT)		36.31 /hr	3.0	3.0	3.0
Public Health Nutritionist (6 PT)	28.21	36.49 /hr	3.5	2.5	2.5
Community Health Technician (3 PT)	21.19	27.41 /hr	2.0	1.5	1.5
Clerical Staff:					
Office Assistant Senior	41,328	53,455	6.0	6.0	6.0
Office Assistant	37,571	48,595	8.0	8.0	8.0
			79.50	79.00	79.00
Macomb Community Action Grant Programs:					
Managers & Supervisors:					
Director, Macomb Community Action	112,625	160,301	1.0	1.0	1.0
Division Director	97,450	126,043	2.0	2.0	2.0
Program Manager HS	73,215	94,698	2.0	2.0	2.0
Program Manager	73,215	94,698	3.0	3.0	3.0
Program Supervisor HS	66,559	86,089	4.0	4.0	4.0
Program Supervisor	66,559	86,089	5.0	5.0	5.0
Professional Support:					
Child & Family Therapist-HS	66,559	86,089	1.0	1.0	1.0
Program Coord-Transportation	55,008	71,148	1.0	1.0	1.0
Program Coordinator	55,008	71,148	19.0	19.0	19.0
Housing Specialist	55,008	71,148	2.0	2.0	1.0
Housing Specialist - unfunded	55,008	71,148	(1.0)	(1.0)	-
Program Coord-Housing Services	55,008	71,148	3.0	3.0	3.0
Grant Management Specialist I	55,008	71,148	2.0	2.0	2.0
Advocate	41,328	53,455	6.0	6.0	6.0
Teacher III - Full Day	54,304	70,238	6.0	6.0	6.0
Teacher II - Full Day	52,216	67,536	25.0	25.0	25.0
Teacher I - Full Day	50,207	64,939	7.0	7.0	7.0
Site Supervisor	50,007	64,680	1.0	1.0	1.0
Energy Auditor	50,007	64,680	3.0	3.0	3.0
Quality Assurance Technician	45,461	58,800	1.0	1.0	1.0
Case Manager	45,461	58,800	3.0	2.0	2.0
Case Specialist	41,328	53,455	13.0	12.0	12.0
Case Specialist - unfunded	41,328	53,455	(1.0)	-	-
Inventory & Delivery Clerk HS	37,571	48,595	1.0	1.0	1.0
Inventory & Delivery Clerk	37,571	48,595	3.0	3.0	3.0
Teacher Aide	32,623	41,374	38.0	39.0	39.0
Advocate (9 PT)	21.19	27.41 /hr	9.38	8.71	8.71
Inventory & Delivery Clerk (PT)	19.27	24.92 /hr	0.77	0.77	0.67
Teacher Aide (10 PT)	15.68	19.89 /hr	6.4	6.4	7.3
Van Driver (7 PT)		19.93 /hr	3.42	4.02	4.69
Food Service Aide (PT)		19.93 /hr	0.77	0.77	0.51

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Fund and Position	2026 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	55,008	71,148	1.0	1.0	1.0
Administrative Coordinator-HS	50,007	64,680	1.0	1.0	1.0
Administrative Coordinator	50,007	64,680	3.0	3.0	3.0
Office Assistant Senior HS	41,328	53,455	3.0	3.0	3.0
Office Assistant Senior	41,328	53,455	3.0	3.0	3.0
Office Assistant	37,571	48,595	3.0	3.0	3.0
Office Assistant (5 PT)	19.27	24.92 /hr	3.85	3.06	3.06
			188.58	187.73	188.94
Office of Senior Services Grant Programs:					
Managers & Supervisors:					
Director, OSS	97,594	138,907	1.0	1.0	1.0
Program Manager, OSS	80,537	104,168	1.0	1.0	1.0
Professional Support:					
Program Coord-Senior Services	55,008	71,148	3.0	3.0	3.0
Program Coord-Training Services	55,008	71,148	-	1.0	1.0
Volunteer Coordinator	55,008	71,148	1.0	1.0	1.0
Case Manager Lead	55,008	71,148	1.0	1.0	1.0
Senior Program Specialist	45,461	58,800	-	1.0	1.0
Advocate-Senior Services	41,328	53,455	-	1.0	1.0
Program Coord (1 PT)	28.21	36.49 /hr	0.77	0.77	0.77
Case Manager Lead (1 PT)	28.21	36.49 /hr	-	-	0.77
Grant Manager (1 PT)	34.13	44.15 /hr	0.67	0.53	0.40
Home Maintenance Technician (4 PT)	23.31	30.15 /hr	3.08	3.08	3.08
Advocate-Senior Services (6 PT)	21.19	27.41 /hr	5.25	4.50	4.62
Quality Program Clerk (4 PT)	17.52	22.66 /hr	3.08	3.08	3.08
Food Service Aide (27 PT)		19.93 /hr	14.56	15.12	14.31
Van Driver (PT)		19.93 /hr	-	0.67	0.67
Meals on Wheels Driver (9 PT)		19.93 /hr	6.7	6.03	6.03
Clerical Staff:					
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	3.0	2.0	2.0
Office Assistant	37,571	48,595	3.0	3.0	3.0
Office Assistant (2 PT)	19.27	24.92 /hr	1.54	1.54	1.54
			49.65	51.32	51.27
Planning CDBG Grant Programs:					
Block Grant:					
Managers & Supervisors:					
Project Manager	88,591	114,585	1.0	1.0	1.0
Professional Support:					
Program Coord - Housing Services	55,008	71,148	1.0	-	-
Grant Management Specialist I	55,008	71,148	3.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
			6.0	4.0	4.0
Prosecuting Attorney Grant Programs:					
Managers & Supervisors:					
Victim Witness Coordinator	55,008	71,148	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	107,195	138,647	4.0	4.0	4.0
Asst Prosecuting Attorney II	97,450	126,043	5.0	5.0	5.0
Asst Prosecuting Attorney I	80,537	104,168	1.0	2.0	2.0
Chief Prosecutor Investigator	66,559	86,089	1.0	1.0	1.0
Prosecutor Investigator	60,509	78,263	7.0	8.0	8.0
Administrative Assistant	55,008	71,148	-	1.0	1.0
Victim Witness Advocate	50,007	64,680	7.0	7.0	7.0
Victim Advocate (PT)	25.64	33.17 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Coordinator	50,007	64,680	4.0	4.0	4.0
Office Assistant Senior	41,328	53,455	8.0	8.0	8.0
Office Assistant (1 PT)	19.27	24.92 /hr	0.5	0.5	0.5
			39.0	42.0	42.0

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Fund and Position	2026 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	112,625	160,301	1.0	1.0	1.0
Deputy Public Defender-Chief Financial Administrator	117,914	152,512	-	-	1.0
Chief Trial Lawyer	117,914	152,512	2.0	2.0	2.0
Professional Support:					
Principal Trial Lawyer	107,195	138,647	6.0	6.0	6.0
Staff Attorney II	97,450	126,043	9.0	9.0	9.0
Staff Attorney I	80,537	104,168	3.0	3.0	3.0
Investigator	66,559	86,089	2.0	2.0	2.0
Social Worker	66,559	86,089	2.0	2.0	2.0
Corrections Deputy	65,841	71,180	4.0	4.0	4.0
Office Manager	55,008	71,148	1.0	1.0	1.0
Pretrial Specialist	55,008	71,148	1.0	1.0	1.0
Paralegal	50,007	64,680	3.0	3.0	3.0
Clerical Staff:					
Administrative Assistant	55,008	71,148	1.0	1.0	1.0
Administrative Coordinator	50,007	64,680	2.0	2.0	2.0
Office Assistant Senior	41,328	53,455	6.0	6.0	6.0
			43.0	43.0	44.0
Sheriff E911 Dispatch Services:					
Managers & Supervisors:					
Dispatch Director	124,772	136,369	1.0	1.0	1.0
Dispatch Operations Manager	117,090	127,974	1.0	1.0	1.0
IT Project Manager	88,591	114,585	1.0	1.0	1.0
Professional Support:					
Dispatch Supervisor	105,736	116,340	4.0	4.0	5.0
Dispatch Supervisor I	90,739	105,764	5.0	5.0	5.0
Infrastructure Solutions Specialist	88,591	114,585	1.0	1.0	1.0
Dispatcher	67,817	73,315	59.0	60.0	60.0
Fire & EMS Liaison (PT)		52.42 /hr	0.5	0.5	-
			72.5	73.5	74.0
Sheriff Grants:					
Professional Support:					
Sergeant		116,340	2.0	2.0	2.0
Deputy	71,098	90,738	4.0	6.0	4.0
Clerical Staff:					
Office Assistant Senior	41,328	53,455	1.0	1.0	1.0
			7.0	9.0	7.0

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Fund and Position	2026 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	41,328	53,455	4.0	4.0	4.0
Office Assistant Senior (2 PT)	21.19	27.41	/hr 1.0	1.0	1.0
			5.0	5.0	5.0
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	85,360	121,495	1.0	1.0	1.0
Professional Support:					
Financial Coach	55,008	71,148	1.0	1.0	1.0
Veteran Service Officer II	55,008	71,148	2.0	2.0	2.0
Veteran Service Officer I	50,007	64,680	7.0	7.0	7.0
Clerical Staff:					
Administrative Coordinator	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	41,328	53,455	2.0	2.0	2.0
Office Assistant Senior (PT)	21.19	27.41	/hr 0.5	0.5	0.5
			14.5	14.5	14.5
Veterans Grants:					
Professional Support:					
VITA Tax Program Coord (PT)	21.19	27.41	/hr 0.5	1.0	1.0
Clerical Staff:					
Clerk (PT)		16.11	/hr 0.5	-	-
			1.0	1.0	1.0
ENTERPRISE FUNDS					
Martha T. Berry Medical Care Facility:					
Managers & Supervisors:					
Executive Director	179,201	236,634	1.0	1.0	1.0
Operations Officer/HR Director	149,790	182,681	-	1.0	1.0
Director of Nursing	149,790	182,681	1.0	1.0	1.0
Assistant Director of Nursing	123,749	150,130	2.0	2.0	2.0
Human Resources Director	129,936	157,637	1.0	-	-
Director of Quality & Compliance	115,589	142,930	1.0	1.0	1.0
Staff Education Manager RN	103,529	142,930	1.0	1.0	1.0
Risk Investigations Manager	104,123	129,936	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	98,599	123,248	-	1.0	1.0
Business Manager	100,801	114,546	1.0	1.0	1.0
Maintenance & Safety Manager	79,488	99,360	1.0	1.0	1.0
Environmental & Laundry Services Manager	71,174	95,386	1.0	-	-
Res Activities & Rec Manager	71,174	95,386	1.0	1.0	1.0
Hospitality Manager	63,496	79,379	1.0	-	-
Supervisor of Resident/Client Services ADC	57,620	71,312	1.0	1.0	1.0
Professional Support:					
Lead MDS Nurse	93,904	117,380	4.0	-	-
MDS Nurse	102,735	107,016	-	4.0	4.0
Human Resource Generalist	75,410	99,360	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	75,410	99,360	2.0	2.0	2.0
Community Liaison	70,882	88,598	1.0	1.0	1.0
Social Worker	67,507	84,379	5.0	5.0	5.0
IT Support Specialist	67,902	84,878	1.0	1.0	1.0
Admissions Coordinator	57,069	70,645	1.0	1.0	1.0
Education & Compliance Coordinator	63,496	66,908	1.0	-	-
Business Office Coordinator	57,069	64,548	-	1.0	1.0
Senior Billing Specialist	57,069	64,548	-	1.0	1.0
Senior Collection Specialist	51,638	58,092	-	1.0	1.0

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

Fund and Position	2026 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	44.65	45.76 /hr	10.0	10.0	10.0
Licensed Practical Nurse	32.66	35.52 /hr	40.0	40.0	40.0
Maintenance Technician	20.01	24.88 /hr	5.0	5.0	5.0
Hospitality Specialist	21.00	23.02 /hr	1.0	1.0	1.0
Therapeutic Recreational Activity Aide	19.94	22.16 /hr	11.0	11.0	11.0
Nurse Aide (29 PT)	20.13	22.37 /hr	10.5	10.5	10.5
Nurse Aide	20.13	22.37 /hr	110.0	110.0	110.0
Nurse Aide ADC	20.13	22.37 /hr	4.0	4.0	4.0
Unit Clerk	19.21	21.54 /hr	4.0	4.0	4.0
Environmental Services Worker III	19.21	21.54 /hr	3.0	3.0	3.0
Environmental Services Worker II	19.21	21.54 /hr	7.0	7.0	7.0
Cook (Food Production Worker II)	18.03	20.36 /hr	8.5	8.5	8.5
Kitchen Staff	17.73	19.50 /hr	24.0	24.0	24.0
Café Attendant	17.29	19.12 /hr	5.0	5.0	5.0
Laundry Worker	17.34	19.08 /hr	7.0	7.0	7.0
Environmental Services Worker I	16.96	18.66 /hr	25.0	25.0	25.0
Clerical Staff:					
Human Resources Assistant	57,069	70,645	2.0	2.0	2.0
Staffing Specialist	51,638	64,548	3.0	3.0	3.0
Receptionist	20.59	24.03 /hr	4.0	4.0	4.0
Business Office Assistant IV	18.58	21.86 /hr	3.0	-	-
Central Supply Clerk	19.21	21.54 /hr	2.0	2.0	2.0
			325.00	321.00	321.00
Parks Fund:					
Managers & Supervisors:					
Parks Maintenance Supervisor	55,008	71,148	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	<u>2026 Salary Range</u>		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	EX34	126,427	179,944	1.0	1.0	1.0
Assistant Finance Director-Fiscal	EX33	112,625	160,301	1.0	1.0	1.0
Traffic Operations Director	EX33	112,625	160,301	1.0	1.0	1.0
County Highway Engineer	PG M	107,195	138,647	1.0	1.0	1.0
Chief of Staff	PG L	97,450	126,043	1.0	1.0	1.0
Planning Director	PG L	97,450	126,043	1.0	1.0	1.0
Maintenance Supervisor	PG L	97,450	126,043	1.0	1.0	1.0
Fiscal Services Manager	PG L	97,450	126,043	1.0	1.0	1.0
Permits/Local Roads Department Manager	PG K	88,591	114,585	1.0	1.0	1.0
Assistant Purchasing Manager	PG K	88,591	114,585	1.0	1.0	1.0
Traffic Supervisor	PG J	80,537	104,168	1.0	-	-
Electrical Supervisor	PG J	80,537	104,168	1.0	1.0	1.0
Right of Way Agent	PG J	80,537	104,168	1.0	1.0	1.0
Mechanic Foreman	PG J	80,537	104,168	1.0	1.0	1.0
Electrical Assistant Foreman	PG I	73,215	94,698	2.0	2.0	2.0
Service Center Foreman	PG I	73,215	94,698	4.0	4.0	4.0
Sign Shop Supervisor	PG I	73,215	94,698	1.0	1.0	1.0
Stock and Inventory Foreman	PG I	73,215	94,698	1.0	1.0	1.0
Mechanic Assistant Foreman	PG H	66,559	86,089	1.0	1.0	1.0
Assistant Foreman	PG H	66,559	86,089	12.0	12.0	12.0
Professional Support:						
Traffic Engineer	PG K	88,591	114,585	1.0	1.0	1.0
Civil Engineer 3	PG K	88,591	114,585	13.0	14.0	14.0
Coord of Communication & Public Relations	PG J	80,537	104,168	1.0	1.0	1.0
Fleet Manager	PG J	80,537	104,168	1.0	1.0	1.0
Civil Engineer 2	PG I	73,215	94,698	1.0	1.0	1.0
HRLR Consultant	PG I	73,215	94,698	2.0	2.0	2.0
Information Systems Coordinator	PG I	73,215	94,698	1.0	1.0	1.0
Design Technician	PG I	73,215	94,698	3.0	3.0	3.0
Electrician A	PG H	66,559	86,089	9.0	9.0	9.0
Electrical Technician	PG H	66,559	86,089	3.0	3.0	3.0
Mechanic Leader	PG H	66,559	86,089	1.0	1.0	1.0
Master Welder	PG H	66,559	86,089	2.0	1.0	1.0
Master Mechanic	PG H	66,559	86,089	12.0	13.0	13.0
Engineering Aide III	PG H	66,559	86,089	12.0	12.0	13.0
Traffic Technician, Senior	PG H	66,559	86,089	2.0	2.0	2.0
Account Specialist III	PG H	66,559	86,089	2.0	2.0	2.0
Records Technician	PG H	66,559	86,089	2.0	2.0	2.0
Right-of-way Technician	PG H	66,559	86,089	1.0	1.0	1.0
Project Leader	PG G	60,509	78,263	8.0	8.0	8.0
Buyer	PG F	55,008	71,148	1.0	1.0	1.0
Administrative Assistant	PG F	55,008	71,148	1.0	1.0	1.0
Account Specialist II	PG F	55,008	71,148	2.0	2.0	2.0
Engineering Aide II	PG F	55,008	71,148	12.0	12.0	17.0
Traffic Technician	PG F	55,008	71,148	2.0	2.0	2.0
Equipment Operator A	PG F	55,008	71,148	26.0	26.0	26.0
Master Sign Artisan	PG F	55,008	71,148	1.0	1.0	1.0
Electrician B	PG F	55,008	71,148	5.0	5.0	5.0
Semi Truck Driver	PG F	55,008	71,148	4.0	4.0	4.0
Facilities & Maint Coordinator	PG F	55,008	71,148	1.0	1.0	1.0
Heavy Truck Driver	PG F	55,008	71,148	46.0	46.0	46.0
Account Specialist I	PG E	50,007	64,680	2.0	2.0	2.0
Engineering Aide I	PG E	50,007	64,680	7.0	7.0	9.0
Mechanic Helper	PG E	50,007	64,680	1.0	1.0	1.0
Traffic Sign Artisan	PG E	50,007	64,680	1.0	1.0	1.0
Equipment Operator B	PG E	50,007	64,680	4.0	4.0	4.0
Highway Maintenance Person	PG D	45,461	58,800	30.0	30.0	30.0
Stock Clerk	PG C	41,328	53,455	1.0	1.0	1.0
Custodian		32,841	37,019	1.0	1.0	1.0
Clerical Staff:						
Department Secretary	PG E	50,007	64,680	5.0	5.0	5.0
Department Clerk	PG C	41,328	53,455	12.0	12.0	12.0
Department Clerk fleet	PG C	41,328	53,455	1.0	1.0	1.0
Inventory Delivery Clerk	PG C	41,328	53,455	1.0	1.0	1.0
Office Assistant	PG B	37,571	48,595	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	<u>2026 Salary Range</u>		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	EX35	140,228	199,588	1.0	1.0	1.0
Chief Executive Officer	EX34	126,427	179,944	1.0	1.0	1.0
Deputy Director	EX33	112,625	160,301	1.0	1.0	1.0
Chief Financial Officer	EX33	112,625	160,301	1.0	1.0	1.0
Chief Clinical Officer	PG L	97,450	126,043	1.0	1.0	1.0
Chief Priv & Comp Officer	PG L	93,702	121,195	1.0	1.0	1.0
Dir. Comm Behavioral Prog	PG L	97,450	126,043	1.0	1.0	1.0
Chief of Staff	PG L	97,450	126,043	1.0	1.0	1.0
Chief Quality Officer	PG L	97,450	126,043	1.0	1.0	1.0
Recipient Rights Director	PG L	97,450	126,043	1.0	1.0	1.0
Chief Information Officer	PG L	97,450	126,043	1.0	1.0	1.0
Chief Network Officer	PG L	97,450	126,043	1.0	1.0	1.0
Dir of Managed Care Operations	PG L	97,450	126,043	1.0	1.0	1.0
Dir of Clinical Informatics	PG L	97,450	126,043	1.0	1.0	1.0
Clinical Informatics Administrator	PG K	88,591	114,585	1.0	-	-
Community & Behav Hth Administrator	PG K	85,183	110,177	1.0	1.0	1.0
Managed Care Operations Administrator	PG K	88,591	114,585	-	1.0	1.0
Due Process Coordinator	PG K	88,591	114,585	1.0	1.0	1.0
Recipient Rights Administrator	PG K	88,591	114,585	1.0	1.0	1.0
Customer Service Administrator	PG K	88,591	114,585	1.0	1.0	1.0
Facilities Administrator	PG K	88,591	114,585	1.0	1.0	1.0
Network Operation Administrator	PG K	88,591	114,585	1.0	1.0	1.0
Clinical Administrator	PG K	88,591	114,585	4.0	4.0	3.0
Nursing Administrator	PG K	88,591	114,585	1.0	1.0	1.0
Quality Administrator	PG K	88,591	114,585	3.0	3.0	5.0
Finance Administrator	PG K	88,591	114,585	5.0	5.0	5.0
Information Systems Administrator	PG K	88,591	114,585	2.0	2.0	2.0
Program Supervisor	PG J	80,537	104,168	8.0	8.0	8.0
Communication Manager	PG J	80,537	104,168	-	1.0	1.0
Professional Support:						
Quality Coordinator	PG I	73,215	94,698	3.0	1.0	1.0
Finance Coordinator	PG I	73,215	94,698	2.0	2.0	2.0
Clinical Coordinator	PG I	73,215	94,698	1.0	1.0	1.0
Medical Records Coordinator	PG I	73,215	94,698	1.0	1.0	1.0
EMR Coordinator	PG I	73,215	94,698	1.0	1.0	1.0
Information Systems Coordinator	PG I	73,215	94,698	3.0	3.0	3.0
Network Operations Coordinator	PG I	73,215	94,698	2.0	5.0	5.0
Training Coordinator	PG I	73,215	94,698	1.0	2.0	2.0
Communications Coordinator	PG I	73,215	94,698	1.0	-	-
Compliance Coordinator		73,215	94,698	-	1.0	1.0
Veteran Navigation Coordinator		73,215	94,698	-	1.0	1.0
Clinical Informatics Coordinator		73,215	94,698	-	4.0	4.0
Clinical Supervisor	PG I	73,215	94,698	19.0	24.0	24.0
Talent Engagement Coordinator	PG I	73,215	94,698	1.0	1.0	1.0
Facilities Specialist	PG H	66,559	86,089	1.0	1.0	1.0
Ombudsperson	PG H	66,559	86,089	1.0	-	-
Medical Billing Specialist	PG H	66,559	86,089	2.0	1.0	1.0
Recipient Rights Specialist	PG H	66,559	86,089	6.0	8.0	8.0
Training Specialist	PG H	66,559	86,089	2.0	1.0	1.0
Fiscal Analyst	PG H	66,559	86,089	6.0	4.0	4.0
Registered Nurse	PG H	66,559	86,089	20.0	19.0	19.0
Therapist	PG H	66,559	86,089	72.0	81.0	81.0
Case Manager	PG E	50,007	64,680	83.0	87.0	87.0
Customer Service Assistant	PG E	50,007	64,680	1.0	1.0	-
Mental Health Worker	PG B	37,571	48,595	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	<u>2026 Salary Range</u>		2025 Full Time	2025 Full Time	2026 Full Time	
	<u>Minimum</u>	<u>Maximum</u>	Equivalent Adopted	Equivalent Amended	Equivalent Adopted	
Community Mental Health (cont'd):						
Crisis Center Worker Senior (3 PT)	PT PG B	19.27	24.92 /hr	0.59	0.20	0.20
Crisis Center Worker (7 PT)	PT PG A	17.52	22.66 /hr	4.0	-	-
Clerical Staff:						
Administrative Assistant	PG F	55,008	71,148	1.0	1.0	1.0
Administrative Coordinator	PG E	50,007	64,680	1.0	1.0	1.0
Office Assistant Senior	PG C	41,328	53,455	40.0	36.0	36.0
Office Assistant	PG B	37,571	48,595	16.0	10.0	10.0
Office Assistant (10 PT)	PT PG B	19.27	24.92 /hr	2.00	-	-
				<u>347.59</u>	<u>349.20</u>	<u>349.20</u>
Substance Abuse:						
Managers & Supervisors:						
Director of Substance Abuse	PG L	97,450	126,043	1.0	1.0	1.0
SUD Administrator	PG K	88,591	114,585	2.0	2.0	2.0
Professional Support:						
SUD Coordinator	PG I	73,215	94,698	3.0	3.0	3.0
Finance Coordinator	PG I	73,215	94,698	1.0	-	-
SUD Specialist	PG H	66,559	86,089	1.0	-	-
Therapist	PG H	66,559	86,089	3.0	3.0	3.0
Fiscal Analyst	PG H	66,559	86,089	1.0	1.0	1.0
Clerical Staff:						
Office Assistant Senior	PG C	41,328	53,455	3.0	3.0	3.0
Office Assistant (PT)	PT PG B	19.27	24.92 /hr	0.2	-	-
				<u>15.2</u>	<u>13.0</u>	<u>13.0</u>
Total Special Revenue Funds Position Count				<u>1,739.73</u>	<u>1,743.75</u>	<u>1,749.91</u>
GRAND TOTAL COUNTY WIDE POSITION COUNT				<u>3,220.83</u>	<u>3,236.85</u>	<u>3,243.01</u>

TABLE OF CONTENTS – STATISTICAL SECTION (CONCLUDED)

STATISTICAL SECTION information contained herein relates to the physical, economic, social, and political characteristics of the county. It is designed to provide a broader and more complete understanding of the county and its financial affairs than is possible from the financial statements, notes, and supporting schedules presented in the financial section of the annual comprehensive financial report.

Financial Trends

These schedules contain trend information to help the reader understand how the county’s financial performance and well-being have changed over time.

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 *Changes in fund balances of governmental funds.....7
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Revenue Capacity

These schedules contain information to help the reader assess the county’s most significant local revenue source, property taxes.

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 *Property tax rates – Direct and overlapping governments.....10
 *Principal property taxpayers (Major taxpayers).....11
 *Property tax levies and collections.....12

Debt Capacity

These schedules present information to help the reader assess the affordability of the county’s current levels of outstanding debt and the county’s ability to issue the additional debt in the future.

Ratios of outstanding debt by type.....13
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Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county’s financial activities take place.

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Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the county’s financial report relates to the services the county provides and the activities it performs.

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Continuing Disclosure

Continuing disclosure information contained herein complies with Rule 15c2-12, a federal regulation promulgated by the Securities and Exchange Commission, designed to improve disclosure practices in the municipal bond market. Municipal bonds issued after July 3, 1995 are subject to this mandatory requirement.

Continuing disclosure requires certain annual fiduciary information and operating data, including audited financial statements for the preceding fiscal year. The information is generally consistent with the information contained or cross-referenced in the official statement relating to the bonds.

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Macomb County, Michigan

NET POSITION BY COMPONENT
LAST TEN YEARS, IN THOUSANDS
(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Governmental activities										
Net investment in capital assets	\$ 915,034	\$ 934,211	\$ 962,906	\$ 977,518	\$ 1,013,165	\$ 1,038,270	\$ 1,065,824	\$ 1,177,107	\$ 1,310,403	\$ 1,372,265
Restricted (2)	141,828	188,667	219,968	115,987	133,214	148,170	169,759	196,383	248,210	258,540
Unrestricted (1) (2) (3)	(61,211)	125,057	89,796	(147,562)	(110,614)	31,500	203,237	216,689	319,313	362,657
Total governmental activities net position	995,651	1,247,935	1,272,670	945,943	1,035,765	1,217,940	1,438,820	1,590,179	1,877,926	1,993,462
Business-type activities										
Net investment in capital assets	1,685	1,807	1,774	1,677	1,545	1,406	1,331	1,383	1,276	1,152
Restricted (2)	28,339	50,179	36,703	17,097	26,702	43,979	55,315	98,595	130,618	174,774
Unrestricted (1) (2) (3)	85,485	118,876	131,852	81,413	96,005	109,264	126,072	132,230	154,367	167,982
Total business-type units net position	115,509	170,862	170,329	100,187	124,252	154,649	182,718	232,208	286,261	343,908
Primary government										
Net investment in capital assets	916,719	936,018	964,680	979,195	1,014,710	1,039,676	1,067,155	1,178,490	1,311,679	1,373,417
Restricted (2)	170,167	238,846	256,671	133,084	159,916	192,149	225,074	294,978	378,828	433,314
Unrestricted (1) (2) (3)	24,274	243,933	221,648	(66,149)	(14,609)	140,764	329,309	348,919	473,680	530,639
Total primary government net position	\$ 1,111,160	\$ 1,418,797	\$ 1,442,999	\$ 1,046,130	\$ 1,160,017	\$ 1,372,589	\$ 1,621,538	\$ 1,822,387	\$ 2,164,187	\$ 2,337,370

(1) - 2014 restated. See Note 15 of the 2015 financial statements.

(2) - 2016 restated. See Note 19 of the 2017 financial statements.

(3) - 2017 restated. See Note 19 of the 2018 financial statements.

Source: Macomb County Finance Department

Macomb County, Michigan

CHANGES IN NET POSITION
LAST TEN YEARS, IN THOUSANDS
(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental activities										
Legislative	\$ 1,487	\$ 1,265	\$ 1,645	\$ 1,612	\$ 1,714	\$ 1,334	\$ 1,240	\$ 1,724	\$ 1,820	\$ 1,894
Judicial	48,334	46,188	52,197	54,424	51,102	44,387	42,028	55,014	64,156	69,873
General government	50,182	39,525	38,460	40,550	41,435	35,157	33,242	49,260	48,648	64,623
Public safety	81,402	82,462	91,771	97,943	89,161	81,885	76,184	99,785	102,438	122,683
Public works	71,867	81,973	85,650	98,982	85,255	74,621	59,761	87,584	103,736	137,116
Health and welfare	64,219	76,642	88,843	96,084	86,963	121,250	108,909	147,307	123,276	109,371
Community and economic development	-	-	3,715	4,157	3,758	44,922	7,366	4,711	7,935	11,310
Recreation and culture	139	144	175	147	151	111	124	155	296	295
Interest on long-term debt	7,542	9,483	9,278	8,717	8,628	5,998	7,390	6,505	5,010	3,554
Total governmental activities expenses	325,172	337,682	371,734	402,616	368,167	409,665	336,244	452,045	457,315	520,719
Business-type activities										
Delinquent tax collections	4,238	3,382	2,931	3,009	2,829	1,905	2,040	2,870	2,341	2,317
Community Mental Health	245,394	235,220	235,200	236,738	225,055	213,128	223,172	248,460	281,915	349,890
Freedom Hill Park	594	451	351	443	453	467	469	591	547	550
Interest on long-term debt	-	-	1,462	1,383	1,406	867	1,175	1,133	819	771
Total business-type activities expenses	250,226	239,053	239,944	241,573	229,743	216,367	226,856	253,054	285,622	353,528
Total primary government expenses	\$ 575,398	\$ 576,735	\$ 611,678	\$ 644,189	\$ 597,910	\$ 626,032	\$ 563,100	\$ 705,099	\$ 742,937	\$ 874,247
Program revenues										
Governmental activities										
Charges for services										
Legislative	\$ -	\$ -	\$ -	\$ 3	\$ 1	\$ 1	\$ 53	\$ 36	\$ 32	\$ 43
Judicial	6,306	6,329	6,349	6,843	6,339	5,700	5,529	5,566	5,812	5,693
General government	15,203	12,530	12,458	11,180	12,421	14,412	17,049	15,022	2,405	11,933
Public safety	20,257	21,329	21,644	23,928	24,964	23,843	23,890	26,808	26,784	28,565
Public works	20,407	16,182	14,219	14,645	24,200	17,182	18,635	41,942	53,659	50,476
Health and welfare	12,362	14,958	15,955	15,992	14,498	15,102	12,717	16,174	21,655	18,398
Community and economic development	-	-	209	222	365	743	1,301	1,425	9,437	4,806
Recreation and culture	59	47	47	29	25	28	41	40	51	53
Operating grants and contributions	49,586	48,009	55,244	59,099	60,168	198,481	121,212	146,852	119,768	98,129
Capital grants and contributions	73,402	79,190	78,704	92,600	101,494	109,190	112,126	163,074	192,900	138,877
Total governmental activities program revenues	197,582	198,574	204,829	224,541	244,475	384,682	312,553	416,939	432,503	356,973
Business-type activities										
Charges for services										
Delinquent tax collections	13,723	11,579	10,830	10,858	10,889	10,184	10,314	12,365	12,085	28,526
Community Mental Health	208,844	216,593	202,458	199,406	211,777	210,457	212,111	277,943	288,430	347,250
Freedom Hill Park	671	274	298	199	234	217	284	323	304	358
Operating grants and contributions	17,957	14,444	15,927	16,686	18,827	16,354	17,740	8,563	9,131	9,996
Total business-type activities program revenues	241,195	242,890	229,513	227,149	241,727	237,212	240,449	299,194	309,950	386,130
Total primary government program revenues	\$ 438,777	\$ 441,464	\$ 434,342	\$ 451,690	\$ 486,202	\$ 621,894	\$ 553,002	\$ 716,133	\$ 742,453	\$ 743,103
Net (expense) revenue										
Governmental activities	\$ (127,590)	\$ (139,108)	\$ (166,905)	\$ (178,075)	\$ (123,692)	\$ (24,983)	\$ (23,691)	\$ (35,106)	\$ (24,812)	\$ (163,746)
Business-type activities	(9,031)	3,837	(10,431)	(14,424)	11,984	20,845	13,593	46,140	24,328	32,602
Total primary government net expenses	\$ (136,621)	\$ (135,271)	\$ (177,336)	\$ (192,499)	\$ (111,708)	\$ (4,138)	\$ (10,098)	\$ 11,034	\$ (484)	\$ (131,144)

(1) - Beginning in 2017, the county began to report the Department of Planning and Economic Development and the Urban County Block Grant under the Community and Economic Development expenditure title. The Planning and Economic Development Department was formerly included under General Government in the General Fund, while the Urban County Block Grant was split between the General Government and Health and Welfare expenditure types.

Macomb County, Michigan

CHANGES IN NET POSITION
LAST TEN YEARS, IN THOUSANDS
(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General revenues										
Governmental activities										
Property taxes	\$ 117,745	\$ 115,859	\$ 118,649	\$ 123,095	\$ 128,421	\$ 131,892	\$ 137,428	\$ 145,859	\$ 155,600	\$ 161,202
Intergovernmental revenues - unrestricted	22,682	30,357	29,904	27,254	30,921	27,414	32,518	34,683	39,417	42,272
Investment earnings	480	729	44,376	-	54,596	46,778	73,748	6,376	108,557	74,681
Transfers	21,766	1,309	(1,289)	810	(424)	1,074	877	(609)	8,009	8,000
Total governmental activities general revenues	162,673	148,254	191,640	151,159	213,514	207,158	244,571	186,309	311,583	286,155
Business-type activities										
Investment earnings	317	894	10,698	-	12,860	10,524	15,350	4,255	30,266	25,741
Transfers	(13,981)	(1,167)	(800)	(719)	(779)	(972)	(874)	(910)	(540)	(698)
Total business-type activities general revenues	(13,664)	(273)	9,898	(719)	12,081	9,552	14,476	3,345	29,726	25,043
Total primary government general revenues	\$ 149,009	\$ 147,981	\$ 201,538	\$ 150,440	\$ 225,595	\$ 216,710	\$ 259,047	\$ 189,654	\$ 341,309	\$ 311,198
Change in net position										
Governmental activities	\$ 35,083	\$ 9,146	\$ 24,735	\$ (26,916)	\$ 89,822	\$ 182,175	\$ 220,880	\$ 151,203	\$ 286,771	\$ 122,409
Business-type activities	(22,695)	3,564	(533)	(15,143)	24,065	30,397	28,069	49,485	54,054	57,645
Total primary government change in net position	\$ 12,388	\$ 12,710	\$ 24,202	\$ (42,059)	\$ 113,887	\$ 212,572	\$ 248,949	\$ 200,688	\$ 340,825	\$ 180,054

Source: Macomb County Finance Department

Macomb County, Michigan

FUND BALANCE OF GOVERNMENTAL FUNDS
LAST TEN YEARS, IN THOUSANDS
(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General fund										
Nonspendable	\$ 6,075	\$ 4,933	\$ 4,244	\$ 3,577	\$ 4,439	\$ 4,199	\$ 5,020	\$ 4,685	\$ 5,716	\$ 6,204
Committed	6,527	-	-	-	-	-	-	-	-	-
Assigned	11,609	13,672	-	8,844	-	-	-	-	-	-
Unassigned	48,002	43,029	49,348	45,776	57,061	68,232	91,266	108,008	116,923	125,098
Total general fund	\$ 72,213	\$ 61,634	\$ 53,592	\$ 58,197	\$ 61,500	\$ 72,431	\$ 96,286	\$ 112,693	\$ 122,639	\$ 131,302
All other governmental funds										
Nonspendable	\$ 7,198	\$ 5,746	\$ 6,174	\$ 4,898	\$ 5,045	\$ 11,012	\$ 8,925	\$ 9,746	\$ 7,324	\$ 8,167
Restricted	106,454	78,367	82,774	99,147	115,034	123,884	149,395	162,787	187,697	181,281
Assigned	6,397	20,898	15,035	10,107	5,332	37,861	23,538	22,545	16,046	33,949
Unassigned	(4,400)	(3,730)	(4,582)	(2,638)	(1,887)	(4,143)	(5,332)	(6,072)	(3,928)	(613)
Total all other governmental funds	\$ 115,649	\$ 101,281	\$ 99,401	\$ 111,514	\$ 123,524	\$ 168,614	\$ 176,526	\$ 189,006	\$ 207,139	\$ 222,784

Source: Macomb County Finance Department

Macomb County, Michigan

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN YEARS, IN THOUSANDS

(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Property taxes	\$ 116,742	\$ 115,175	\$ 119,563	\$ 122,784	\$ 128,235	\$ 134,138	\$ 137,004	\$ 142,986	\$ 151,120	\$ 161,912
Licenses and permits	2,634	2,831	2,682	2,912	3,057	3,020	3,163	3,288	3,959	4,076
Federal and state grants	144,565	159,199	165,392	177,278	198,705	332,886	264,381	321,964	325,108	262,538
Other grants	605	282	398	498	362	520	577	356	265	567
Charges for services	77,827	75,079	63,297	63,292	73,189	65,611	70,288	94,661	108,748	109,317
Charges to other funds										
for administrative services	5,720	11,704	11,405	11,111	11,022	13,290	13,275	13,899	14,983	16,788
Fines and forfeitures	1,024	1,148	1,100	1,611	1,343	910	810	1,553	1,013	1,432
Interest and rents	2,404	4,926	4,327	5,803	7,179	5,130	2,651	8,079	20,911	27,569
Other revenue	2,059	2,372	2,008	3,534	2,671	2,512	3,366	13,383	9,848	17,773
Total revenues	353,580	372,716	370,172	388,823	425,763	558,017	495,515	600,169	635,955	601,972
Expenditures										
Current										
Legislative	1,289	1,235	1,482	1,453	1,696	1,516	1,477	1,658	1,844	1,793
Judicial	42,334	43,388	46,041	45,953	48,993	47,924	49,053	52,166	64,851	65,715
General government	41,817	44,547	42,457	42,515	44,836	45,414	44,856	49,566	54,064	59,787
Public safety	67,419	75,544	78,717	80,626	83,255	85,422	85,811	91,871	98,257	110,770
Public works	84,051	90,053	84,063	88,245	104,605	102,185	105,620	200,062	229,861	192,321
Health and welfare	75,458	70,792	77,239	80,006	82,780	131,154	126,797	139,242	122,122	102,830
Community and economic development	-	-	3,346	3,582	3,691	49,687	8,792	4,535	7,802	10,621
Recreation and cultural	78	76	99	71	85	52	75	89	103	86
OPEB contributions	263,352	-	-	-	-	-	-	-	-	-
Other	957	1,838	1,855	2,092	2,339	1,145	1,902	2,903	3,256	2,610
Capital outlay	38,167	47,724	33,647	24,702	28,681	30,008	17,129	18,737	34,893	21,208
Debt service										
Principal	13,194	14,669	7,008	7,231	7,469	6,965	14,850	4,946	4,347	2,990
Interest and fees	5,842	9,527	2,174	2,002	1,809	1,597	1,375	1,019	947	755
Bond issuance costs	807	-	-	-	-	-	-	-	-	-
Total expenditures	634,765	399,393	378,128	378,478	410,239	503,069	457,737	566,794	622,347	571,486
Excess of revenues over (under) expenditures	(281,185)	(26,677)	(7,956)	10,345	15,524	54,948	37,778	33,375	13,608	30,486
Other financing sources (uses)										
Face amount of long-term debt	263,004	-	-	400	-	-	-	-	-	-
Subscription-based IT arrangements	-	-	-	-	-	-	-	-	7,456	-
Transfers in	77,268	80,488	81,394	68,745	50,308	76,257	35,250	61,396	60,394	70,395
Transfers out	(50,310)	(78,758)	(83,361)	(62,771)	(50,520)	(75,184)	(41,261)	(66,053)	(52,784)	(69,697)
Bond discounts	516	-	-	-	-	-	-	-	-	-
Payment to refunding debt escrow agent	-	-	-	-	-	-	-	-	-	-
Total Other financing sources (uses)	290,478	1,730	(1,967)	6,374	(212)	1,073	(6,011)	(4,657)	15,066	698
Net change in fund balances	\$ 9,293	\$ (24,947)	\$ (9,923)	\$ 16,719	\$ 15,312	\$ 56,021	\$ 31,767	\$ 28,718	\$ 28,674	\$ 31,184
Debt service as % of noncapital expenditures										
	3.30%	7.60%	3.17%	3.08%	2.69%	2.05%	4.31%	1.21%	1.17%	0.85%

(1) - Beginning in 2017, the county began to report the Department of Planning and Economic Development and the Urban County Block Grant under the Community and Economic Development expenditure title. The Planning and Economic Development Department was formerly included under General Government in the General Fund, while the Urban County Block Grant was split between the General Government and Health and Welfare expenditure types.

Source: Macomb County Finance Department

Macomb County, Michigan

CHANGES IN FUND BALANCES OF THE GENERAL FUND
LAST TEN YEARS, IN THOUSANDS

(Unaudited)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues										
Property taxes	\$ 115,629	\$ 114,025	\$ 118,423	\$ 120,887	\$ 126,259	\$ 130,171	\$ 134,144	\$ 140,932	\$ 148,927	\$ 159,476
Licenses and permits	1,714	1,541	1,577	1,541	1,534	1,455	1,644	1,682	2,399	2,430
Federal and state grants	31,406	39,059	38,952	36,560	40,570	68,406	41,325	43,674	49,427	55,335
Charges for services	35,637	38,648	41,918	43,023	43,610	41,392	44,536	40,041	37,527	41,705
Charges to other funds for administrative services	5,720	11,703	11,405	11,111	11,022	13,290	13,275	13,899	14,983	16,788
Fines and forfeitures	534	557	587	560	689	434	497	661	784	767
Interest and rents	2,124	4,551	3,810	4,552	4,824	3,258	2,275	7,381	15,242	19,137
Other revenue	148	148	177	213	878	59	113	295	227	4,538
Total revenues	192,912	210,232	216,849	218,447	229,386	258,465	237,809	248,565	269,516	300,176
Expenditures										
Current										
Legislative	1,289	1,235	1,482	1,453	1,696	1,516	1,477	1,658	1,844	1,793
Judicial	30,189	31,182	33,263	32,713	30,637	29,483	29,982	31,316	34,959	37,276
General government	39,897	42,678	41,019	41,270	43,742	44,187	43,658	48,330	53,724	59,365
Public safety	62,543	64,994	69,453	71,955	74,984	77,157	77,046	73,535	81,078	89,663
Public works	5,263	5,339	5,745	6,010	6,452	6,532	6,917	7,134	8,259	8,923
Health and welfare	17,664	17,647	18,657	19,308	18,890	15,019	16,057	17,987	24,163	26,396
Community and economic development	-	-	3,134	3,237	3,296	2,972	3,115	3,525	5,851	6,136
OPEB contributions	45,320	-	-	-	-	-	-	-	-	-
Other	957	1,838	1,855	2,092	2,339	1,145	1,902	2,903	3,256	2,612
Capital outlay	1,198	871	2,054	2,671	3,226	2,402	1,902	2,685	3,618	4,162
Debt service										
Principal	-	-	-	-	-	-	-	-	1,179	-
Interest	-	-	-	-	-	-	-	-	69	-
Total expenditures	204,320	165,784	176,662	180,709	185,262	180,413	182,056	189,073	218,000	236,326
Excess of revenues over (under) expenditures	(11,408)	44,448	40,187	37,738	44,124	78,052	55,753	59,492	51,516	63,850
Other financing sources (uses)										
Subscription-based IT arrangem	-	-	-	-	-	-	-	-	2,424	-
Transfers in	35,255	8,063	8,158	13,404	8,143	8,000	8,151	8,000	8,299	10,200
Transfers out	(36,880)	(63,090)	(56,388)	(46,537)	(48,964)	(75,121)	(40,049)	(51,070)	(52,293)	(66,613)
Total other financing sources (uses)	(1,625)	(55,027)	(48,230)	(33,133)	(40,821)	(67,121)	(31,898)	(43,070)	(41,570)	(56,413)
Net change in fund balances	\$ (13,033)	\$ (10,579)	\$ (8,043)	\$ 4,605	\$ 3,303	\$ 10,931	\$ 23,855	\$ 16,422	\$ 9,946	\$ 7,437

(1) - Beginning in 2017, the county began to report the Department of Planning and Economic Development under the Community and Economic Development expenditure title. It was formerly included under General Government.

Source: Macomb County Finance Department

Macomb County, Michigan

ASSESSED TAXABLE VALUES (HISTORY OF PROPERTY TAXES)
 LAST TEN YEARS, IN THOUSANDS
 (Unaudited)

Year	Assessed Values							Total Direct Tax Rate
	Agricultural Property	Commercial Property	Industrial Property	Residential Property	Developmental Property	Personal Property	Total Assessed Value	
2015	\$ 173,823	\$ 4,030,628	\$ 1,715,544	\$ 20,475,069	\$ 23,225	\$ 2,611,704	\$ 29,029,993	4.6135
2016	208,372	4,241,064	1,828,309	22,478,480	-	1,849,861	30,606,086	4.6014
2017	214,515	4,448,337	1,939,951	23,909,211	-	1,790,227	32,302,241	4.5974
2018	203,820	4,677,141	2,111,823	24,748,408	-	1,736,248	33,477,440	4.5651
2019	212,674	4,946,355	2,280,365	26,649,319	-	1,801,236	35,889,949	4.5316
2020	211,847	5,297,789	2,456,508	28,663,233	-	1,848,506	38,477,883	4.5807
2021	212,592	5,418,720	2,605,748	30,226,329	-	1,939,420	40,402,809	4.4381
2022	220,249	5,788,325	2,824,801	32,133,108	-	1,999,961	42,966,444	4.3852
2023	232,554	6,138,755	2,914,159	35,954,832	-	1,920,424	47,160,724	4.3890
2024	244,703	6,699,197	3,222,038	40,458,580	-	1,990,378	52,614,896	4.3595

Source: Macomb County Equalization Department

Year	Assessed Values						
	Agricultural Property	Commercial Property	Industrial Property	Residential Property	Developmental Property	Personal Property	Total Assessed Value
2015	0.60%	13.88%	5.91%	70.53%	0.08%	9.00%	100.00%
2016	0.68%	13.86%	5.97%	73.45%	0.00%	6.04%	100.00%
2017	0.66%	13.77%	6.01%	74.02%	0.00%	5.54%	100.00%
2018	0.61%	13.97%	6.31%	73.92%	0.00%	5.19%	100.00%
2019	0.59%	13.78%	6.35%	74.26%	0.00%	5.02%	100.00%
2020	0.55%	13.77%	6.38%	74.50%	0.00%	4.80%	100.00%
2021	0.53%	13.41%	6.45%	74.81%	0.00%	4.80%	100.00%
2022	0.51%	13.47%	6.57%	74.80%	0.00%	4.65%	100.00%
2023	0.49%	13.02%	6.18%	76.24%	0.00%	4.07%	100.00%
2024	0.47%	12.73%	6.12%	76.90%	0.00%	3.78%	100.00%

Source: Macomb County Equalization Department

Macomb County, Michigan

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN YEARS, RATE PER \$1,000 OF TAXABLE VALUE
 (Unaudited)

		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
County direct rate											
Operation		4.5685	4.5566	4.5242	4.4925	4.4592	4.4150	4.3721	4.3200	4.3200	4.2910
County drain debt		0.0050	0.0050	0.0050	0.0050	0.0050	-	-	-	-	-
County Veteran		0.0400	0.0398	0.0682	0.0676	0.0674	0.0667	0.0660	0.0652	0.0690	0.0685
Martha T. Berry Medical Care Facility		-	-	-	-	-	0.0990	-	-	-	-
Total direct rate		4.6135	4.6014	4.5974	4.5651	4.5316	4.5807	4.4381	4.3852	4.3890	4.3595
Overlapping rates											
Cities											
Center Line		38.6503	38.9765	38.5829	38.5829	37.1731	34.6003	34.2433	30.1632	28.2672	28.2885
Eastpointe		40.9612	40.0793	40.2567	44.0857	41.8388	27.0641	26.5963	26.0798	24.4686	23.8241
Fraser		23.2580	25.2780	27.3581	33.3798	31.7518	22.2621	21.3685	21.0210	22.0210	21.7899
Grosse Pointe Shores		17.8794	18.8794	18.8794	17.7031	17.7031	17.7031	17.7031	18.7031	18.0201	17.7827
Memphis		16.2953	16.2953	16.2007	16.0807	15.8571	15.8571	18.6160	18.2623	18.2621	18.0775
Mt. Clemens		24.8062	24.8045	24.6999	24.6880	24.6073	21.6528	21.5839	21.3112	21.3112	21.1493
New Baltimore		14.9003	14.8592	14.8155	14.1854	13.9779	13.5851	12.9782	13.3627	11.9658	11.7876
Richmond		16.6526	16.5593	16.4417	16.3117	16.2187	16.0873	15.8717	15.6637	15.6637	15.5039
Roseville		24.8494	25.1083	25.1081	25.0920	24.9171	23.7986	27.7134	27.6940	28.7662	28.5114
St. Clair Shores		21.2602	21.2309	24.4089	25.2168	24.9009	24.7145	23.9435	23.4090	23.6240	23.5358
Sterling Heights		15.1858	15.1858	16.1499	17.1804	16.2069	16.2069	16.6742	16.3800	16.3800	16.5823
Utica		22.5017	20.9864	21.3524	21.2867	21.0182	20.6313	20.0853	19.2513	19.2513	19.2513
Warren		27.7637	27.7742	27.7556	27.7556	27.5658	27.1471	27.2265	27.0913	27.0913	27.4030
Townships (rates range)	Low	3.5529	3.5296	3.4980	3.4905	0.7713	0.7671	0.7624	0.7543	0.7543	0.7503
	High	17.6916	17.6916	17.6274	17.1375	9.2999	9.2999	9.2999	9.5000	9.5000	9.4957
Villages (rates range)	Low	17.4276	17.4276	17.3836	17.3529	12.6643	11.7500	11.7500	11.7500	10.7500	10.7500
	High	19.2550	19.0326	18.9693	22.5077	14.5000	14.8705	14.8976	14.5368	16.5272	15.0999
School districts (rates range)											
Homestead (PRE)	Low	3.8500	3.8500	3.8500	3.7600	3.5000	3.5000	3.1132	3.2230	3.2230	2.9761
	High	18.8500	19.0354	18.9642	23.6826	23.6115	22.2510	19.3372	18.5550	19.1589	17.7243
Non-Homestead (Non-PRE)	Low	20.7500	20.4856	20.2751	21.0728	20.6621	20.4183	20.4183	20.2508	21.5000	20.9761
	High	31.0000	31.0000	29.8000	31.0000	31.0000	31.0000	31.0000	31.0000	31.0000	31.0000
Other countywide millages											
State Education Tax		6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000	6.0000
Intermediate school district		2.9430	2.9354	2.9147	2.8945	2.8744	4.7296	4.6845	4.6300	4.7100	4.7697
Community college		1.5302	1.4174	1.4072	1.4640	1.4531	1.4387	1.4247	1.4077	1.4077	1.3982
SMART Regional Transportation		1.0000	0.9974	0.9903	1.0000	0.9926	0.9827	0.9731	0.9500	0.9500	0.9436
Huron Clinton Metropolitan Park Authority		0.2146	0.2146	0.2140	0.2129	0.2117	0.2104	0.2089	0.2070	0.2070	0.2062
Zoo Authority		0.1000	0.0997	0.0989	0.0985	0.0977	0.0970	0.0957	0.0945	0.0945	0.0938
Art Authority		0.2000	0.1994	0.1979	0.1965	0.1950	0.1930	0.1911	0.1956	0.1956	0.1942

Source: Macomb County Equalization Department

Macomb County, Michigan

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Taxpayer	Industry	2024		Percentage of Total County Taxable Value	2015		Percentage of Total County Taxable Value
		Taxable Value	Rank		Taxable Value	Rank	
DETROIT EDISON	Utilities	\$ 467,158,826	1	1.23%	\$ 249,210,622	4	0.98%
GENERAL MOTORS	Automotive	402,004,207	2	1.06%	458,977,512	1	1.80%
CONSUMERS ENERGY	Utilities	387,907,188	3	1.02%	191,641,636	5	0.75%
INTERNATIONAL TRANS.	Utilities	148,443,263	4	0.39%	76,070,362	7	0.30%
ENBRIDGE ENERGY	Utilities	145,831,985	5	0.38%	94,810,529	6	0.37%
MEIJER	Retail	78,319,323	6	0.21%	45,473,551	8	0.18%
FORD	Automotive	68,748,881	7	0.18%	256,479,052	3	1.00%
COMCAST	Telecommunications	64,671,814	8	0.17%	40,772,238	9	0.16%
KROGER	Retail	57,777,828	9	0.15%	-		
CHRYSLER	Automotive	50,428,689	10	0.13%	352,024,227	2	1.38%
HARBOURS APT	Real Estate	-		0.00%	40,666,500	10	0.16%
LAKESIDE MALL PROPERTIES							0.00%
		<u>\$ 1,871,292,004</u>		<u>4.92%</u>	<u>\$ 1,806,126,229</u>		<u>7.08%</u>

Source: Macomb County Equalization Department

Macomb County, Michigan

COUNTY OPERATING PROPERTY TAX LEVIES AND COLLECTIONS
 LAST TEN YEARS
 (Unaudited)

Fiscal Year	Taxes Levied	Collected within the Fiscal Year of the Levy (1)		Subsequent Years Collections	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2014	110,588,899	106,617,266	96.41%	3,971,619	110,588,885	100.00%
2015	114,327,731	109,186,813	95.50%	5,140,733	114,327,546	100.00%
2016	113,477,469	108,171,633	95.32%	5,305,681	113,477,314	100.00%
2017	116,001,630	111,183,115	95.85%	4,817,602	116,000,717	100.00%
2018	120,171,383	115,133,213	95.81%	5,034,188	120,167,401	100.00%
2019	124,839,717	118,933,235	95.27%	5,899,215	124,832,450	99.99%
2020	129,371,743	124,405,004	96.16%	4,911,107	129,316,111	99.96%
2021	133,122,925	127,392,722	95.70%	5,253,361	132,646,083	99.64%
2022	139,569,846	134,495,683	96.36%	3,710,300	138,205,983	99.02%
2023	149,428,590	138,351,356	92.59%	7,745,893	146,097,249	97.77%
2024	158,994,606	150,904,368	94.91%	5,110,462	156,014,830	98.13%

(1) Tax levy is dated July 1, collections for the current fiscal year reflect a six month period (July 1 - December 31)

Source: Collections - Macomb County Treasurer Department
 Tax Levy - Macomb County Finance Department

Macomb County, Michigan

RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN YEARS
(Unaudited)

Year	Population	Assessed Value of Property (in thousands)	Governmental Activities		Business Type Activities	Total Primary Government Debt	Debt to Assessed Value	Debt Per Capita	Percentage of Personal Income Per Capita
			General Obligation Bonds	Infrastructure Loans	General Obligation Bonds				
2015	865,031	\$ 29,029,993	\$ 289,727,371	\$ 1,149,313	\$ 44,732,825	\$ 335,609,509	1.16%	\$ 388	0.91%
2016	868,329	30,606,086	275,223,098	984,356	42,868,018	319,075,472	1.04%	367.46	0.85%
2017	870,867	32,302,241	260,255,596	816,578	41,217,116	302,289,290	0.94%	347.11	0.78%
2018	872,089	33,477,440	245,038,015	980,536	37,896,985	283,915,536	0.85%	325.56	0.71%
2019	872,389	35,889,949	229,405,316	776,603	36,184,684	266,366,603	0.74%	305.33	0.64%
2020	880,294	38,477,883	232,482,380	621,991	38,207,620	271,311,991	0.71%	308.21	0.59%
2021	877,789	40,402,809	207,519,045	461,726	36,105,955	244,086,726	0.60%	278.07	0.51%
2022	875,735	42,966,444	192,109,135	390,968	33,950,865	226,450,968	0.53%	258.58	0.48%
2023	879,271	47,160,724	178,438,736	318,279	31,741,264	210,498,279	0.45%	239.40	0.41%
2024	886,175	52,614,896	164,357,738	243,607	29,472,262	194,073,607	0.37%	219.00	N/A

Source: Macomb County Finance Department and Municipal Advisory Council of Michigan

N/A - Personal income per capita was not available at the time of publishing

NOTE: Starting with FY22 audit, began using FRED chart for population (chart ID MIMACO9POP). Restated 2013-2021 for consistency.

Macomb County, Michigan

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS
(Unaudited)

Year	Population	Assessed Value of Property (in thousands)	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Net General Bonded Debt	Net Debt to Assessed Value	Net Debt Per Capita	Net Percentage of Personal Income Per Capita
2015	865,031	\$ 29,029,993	\$ 334,460,196	\$ 2,617,901	\$ 331,842,295	1.14%	\$ 384	0.90%
2016	868,329	30,606,086	318,091,116	1,994,530	316,096,586	1.03%	364.03	0.84%
2017	870,867	32,302,241	301,472,712	2,038,746	299,433,966	0.93%	343.83	0.77%
2018	872,089	33,477,440	282,935,000	2,063,411	280,871,589	0.84%	322.07	0.70%
2019	872,389	35,889,949	265,590,000	175,688	265,414,312	0.74%	304.24	0.64%
2020	880,294	38,477,883	270,690,000	155,747	270,534,253	0.70%	307.32	0.59%
2021	877,789	40,402,809	243,625,000	128,273	243,496,727	0.60%	277.40	0.51%
2022	875,735	42,966,444	226,060,000	100,627	225,959,373	0.53%	258.02	0.48%
2023	879,271	47,160,724	210,180,000	88,789	210,091,211	0.45%	238.94	0.41%
2024	886,175	52,614,896	193,830,000	76,321	193,830,000	0.37%	218.73	N/A

Source: Macomb County Finance Department and Municipal Advisory Council of Michigan

N/A - Personal income per capita was not available at time of publishing

Macomb County, Michigan

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2024
(Unaudited)

	<u>Outstanding</u>	<u>Overlapping</u>	<u>Overlapping</u>
Direct debt			
General County Bonds	\$ 164,357,738	\$ 164,357,738	100.0%
Department of Roads infrastructure loans	<u>243,607</u>	<u>243,607</u>	100.0%
Michigan Transportation bonds	-	-	
Public Works - water and sewer debt	<u>-</u>	<u>-</u>	
Net direct debt	<u>\$ 164,601,345</u>	<u>\$ 164,601,345</u>	100.0%
Overlapping debt			
School districts	\$ 2,282,239,707	\$ 2,099,830,006	92.0%
Cities	527,459,541	517,342,850	98.1%
Township	242,411,746	242,411,746	100.0%
Villages	12,248,293	12,248,293	100.0%
Intermediate school districts	133,825,000	89,784,426	67.1%
Library	<u>41,705,000</u>	<u>41,705,000</u>	100.0%
Net overlapping debt	<u>3,239,889,287</u>	<u>3,003,322,321</u>	92.7%
Net direct and overlapping debt	<u>\$ 3,404,490,632</u>	<u>\$ 3,167,923,666</u>	93.1%

The overlapping percentage is calculated by dividing the taxable value of property of the overlapping government located in Macomb County by the total taxable value of all property in the overlapping government.

Source: Macomb County Finance Department and Municipal Advisory Council of Michigan

Macomb County, Michigan

CURRENT AND HISTORICAL LEGAL DEBT MARGINS
LAST TEN YEARS
(Unaudited)

Current Year Legal Debt Margin

2024 Taxable Value		\$ 38,975,135,578
Debt Limit (10% of Assessed Taxable Value) (1)		3,897,513,558
Outstanding Long-term Debt	\$ 436,122,214	
Less:		
Amount available in debt service funds	76,321	
Special assessment bonds	<u>242,048,607</u>	
Total amount of debt applicable to debt limit		<u>193,997,286</u>
LEGAL DEBT MARGIN		<u>\$ 3,703,516,272</u>

(1) As mandated by Michigan Public Act 293 of 1966, as amended.

Source: Macomb County Finance Department

Macomb County, Michigan

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS
(Unaudited)

Demographic and Economic Statistics

<u>Years</u>	<u>Population</u>	<u>Personal Income (Thousands of Dollars)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2015	865,031	\$ 36,775,063	\$ 42,513	5.7%
2016	868,329	37,517,023	43,206	5.2%
2017	870,867	38,700,459	44,439	4.3%
2018	872,089	40,184,989	46,079	4.1%
2019	872,389	41,427,136	47,487	4.3%
2020	880,294	45,946,945	52,195	12.0%
2021	877,789	47,627,076	54,258	5.9%
2022	875,735	47,129,430	53,817	3.7%
2023	879,271	51,494,506	58,565	3.5%
2024	886,175	N/A	N/A	4.5%

Sources:

Population - Federal Reserve Economic Data, table MIMACO9POP

Per Capita Personal Income - Federal Reserve Economic Data, table PCPI26099

Unemployment Rate - Federal Reserve Economic Data, table LAUCN260990000000003A

N/A - Not available at time of publishing

Historical U.S. census data

<u>Years</u>	<u>Population</u>
1980	694,600
1990	717,400
2000	788,149
2010	840,978
2020	881,217

Macomb County, Michigan

CONCENTRATION OF WORKFORCE
CURRENT YEAR AND NINE YEARS AGO
(Unaudited)

Employer	Industry	2024			2015		
		Employees	Rank	Percent of Total County Employment	Employees	Rank	Percent of Total County Employment
General Motors	Automotive	23,500	1	5.25%	16,824	1	4.01%
Stellantis NV (formerly FCA US LLC)	Automotive	14,614	2	3.26%	12,903	2	3.08%
U.S. Government	Government	7,067	3	1.58%	6,302	3	1.50%
Ford Motor Company	Automotive	3,785	4	0.85%	4,184	4	1.00%
Utica Community Schools	Education	2,933	5	0.65%	2,637	7	0.63%
Ascension Michigan (formerly St. John)	Health Care	2,661	6	0.59%	3,067	5	0.73%
Macomb County	Government	2,596	7	0.58%	2,305	8	0.55%
General Dynamics Land Systems	Defense	2,116	8	0.47%	1,872	9	0.45%
Walmart Inc.	Retail Marketplace	1,950	9	0.44%			
Henry Ford Health System	Health Care	1,917	10	0.43%	2,754	6	0.66%
McLaren Health Care System	Health Care	1,907	11	0.43%	-		0.00%
Chippewa Valley Schools	Education	1,767	12	0.39%	1,391	11	0.33%
State of Michigan	Government	1,628	13	0.36%	1,280	12	0.31%
Warren Consolidated Schools	Education	1,555	14	0.35%	-		0.00%
Amazon.com Inc.	Ecommerce	1,255	15	0.28%	-		0.00%
Macomb Intermediate School District	Education	1,157	16	0.26%	990	15	0.24%
L'Anse Creuse Public Schools	Education	1,045	17	0.23%	1,249	13	0.30%
U.S. Postal Service	Postal Service	974	18	0.22%	842	16	0.20%
Adient	Automotive	923	19	0.21%			
Bridgewater Interiors LLC	Automotive	910	20	0.20%	-		0.00%
Magna International of America Inc.	Mobility Technology	866	21	0.19%	760	17	0.18%
Corewell Health	Health Care	771	22	0.17%			
Macomb Community College	Community College	697	23	0.16%	698	19	0.17%
Faurecia	Automotive				1,391	10	0.33%
Art Van Furniture	Retail				1,111	14	0.26%
Johnson Controls	Automotive				700	18	0.17%
ZF TRW Active & Passive Technology					600	20	0.14%
		<u>78,594</u>		<u>17.55%</u>	<u>63,860</u>		<u>15.24%</u>

Source: Macomb County Finance Department
Crain's Detroit Business

Macomb County, Michigan

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS
(Unaudited)

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Legislative										
Board of Commissioners	19	19	20	20	20	20	19	20	20	20
Judicial										
Circuit Court	80	79	84	84	77	76	74	74	75	75
Family Counseling Services	1	1	1	1	1	1	1	1	1	1
District Court - Romeo	13	14	12	12	15	15	15	15	15	15
District Court - New Baltimore	17	15	15	15	17	17	17	17	18	18
Friend of the Court	107	107	108	108	107	106	101	105	105	107
Juvenile Court	46	46	46	46	55	55	51	51	52	53
Probate Court	28	28	29	29	29	30	28	31	31	31
Probation - District Court	5	5	5	5	-	-	-	-	-	-
Prosecuting Attorney	106	109	112	112	115	120	113	127	131	141
Public Defender's Office	-	-	-	-	5	10	18	39	39	39
Reimbursement	-	-	-	-	-	-	-	-	-	-
General Government										
Clerk / Register of Deeds	85	83	87	87	89	92	93	103	105	105
County Executive	9	10	10	10	10	11	10	10	11	11
Corporation Counsel	8	8	9	9	9	9	8	8	9	11
Equalization	10	10	10	10	10	10	10	10	10	10
Facilities & Operations	95	95	96	95	95	96	87	89	90	94
Finance	22	22	22	22	23	22	22	23	28	27
Human Resources & Labor Relations	22	24	24	24	24	25	24	26	27	28
Information Technology	36	38	39	39	40	40	37	38	41	41
MSU County Extension	7	7	7	8	7	7	5	5	5	5
Purchasing	16	16	16	16	17	17	15	15	15	15
Treasurer	28	28	28	28	28	28	26	26	27	28
Public Safety										
Community Corrections	10	11	13	13	14	14	13	15	20	16
Emergency Services	7	7	7	7	7	10	11	14	15	15
Sheriff	499	516	522	532	553	559	540	545	577	582
Technical Services	12	13	13	13	13	13	12	12	11	10
Public Works										
Department of Roads	250	255	265	265	268	272	272	275	276	279
Drainage District / Public Works	63	64	64	62	65	66	63	65	67	69
Health & Vulnerable Populations										
Child Care - Youth Home	121	121	122	121	123	122	89	87	88	93
Community Mental Health	345	345	346	346	345	346	346	346	346	348
Community Services Agency	172	213	220	231	217	223	226	252	210	212
Health & Community Services	2	2	2	2	2	2	2	1	6	7
Health Department	226	231	234	235	245	247	247	256	262	262
Macomb/St. Clair Employment	68	43	46	47	45	46	46	48	45	39
Medical Care Facility	238	273	331	330	305	286	310	310	323	325
Senior Citizen Services	3	-	-	-	-	-	-	-	47	50
Substance Abuse	13	13	13	13	12	13	13	13	13	16
Veterans Services/Affairs	11	11	11	11	13	14	17	16	16	16
Community & Economic Development	27	26	27	27	28	28	26	29	29	33
Recreation & Culture - Parks	-	-	-	-	1	1	1	1	1	1
Total	2,827	2,908	3,016	3,035	3,049	3,062	3,008	3,118	3,207	3,248

Source: Macomb County Budget

Macomb County, Michigan

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS
(Unaudited)

Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Judicial:										
Circuit Court										
Caseload	19,329	19,149	19,237	18,678	18,379	13,314	15,485	17,222	18,003	17,982
District Court - Romeo										
Caseload	8,772	8,549	8,835	11,225	11,045	7,719	6,303	10,035	8,988	9,641
District Court - New Baltimore										
Caseload	12,937	15,625	15,717	15,020	17,251	12,195	10,201	16,762	11,421	11,764
General Government:										
County Clerk										
Birth records	6,111	5,825	5,582	6,179	6,246	2,277	3,342	3,193	2,540	2,184
Death records	5,713	5,943	5,836	6,278	5,883	8,140	8,585	8,220	7,687	7,859
Marriage licenses	5,180	5,142	4,997	4,959	4,630	3,245	4,762	3,743	4,734	4,822
Public Works										
Drainage Districts / Public Works										
Inspections	5,043	16,107	16,017	15,139	12,089	10,104	10,532	12,859	16,599	14,828
Public Safety:										
Sheriff										
Complaints handled	87,090	105,993	194,625	196,048	213,805	110,592	123,489	114,054	122,677	118,962
Inmate bookings	17,291	17,170	17,042	16,770	16,406	9,709	10,236	12,830	13,929	15,566
Arrests made	3,316	4,822	4,770	4,468	4,454	3,627	3,938	2,884	3,406	3,700
Crashes investigated	1,563	1,421	1,224	3,492	1,746	4,014	4,131	4,025	3,863	4,004
Health and Welfare:										
Health Department										
COVID-19 vaccines administered	-	-	-	-	-	1,237	291,265	29,055	7,211	4,316
All other vaccines administered	44,711	39,492	40,867	43,314	40,564	14,098	19,454	24,701	26,863	26,438
Animals received at animal shelter	4,276	4,678	4,671	4,061	4,153	2,362	2,528	2,532	3,073	2,624
Food service inspections	4,634	4,652	4,630	4,847	5,226	3,100	3,573	4,297	4,765	4,806
Forensic examinations	643	686	716	691	538	684	745	628	629	608

N/A - not available

Source: Macomb County Finance Department

Macomb County, Michigan
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN YEARS
(Unaudited)

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Judicial										
Number of court buildings	5	5	5	5	5	4	4	4	4	4
Vehicles	4	4	3	3	3	2	2	2	2	1
General Government										
Number of buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	63	60	50	51	57	51	50	50	55	47
Public Safety										
Number of jails	1	1	1	1	1	1	1	1	1	1
Stations and substations	6	6	6	6	-	-	-	-	-	-
Marine patrol substations	2	2	1	1	1	1	1	1	1	1
Vehicles	168	173	177	189	206	190	199	221	226	210
Public Works										
Lane miles of roads maintained	2,397	2,508	2,508	2,510	2,518	2,512	2,523	2,523	2,606	2,613
Number of buildings	9	9	9	9	9	9	9	9	9	9
Vehicles	74	262	268	427	291	277	346	347	367	357
Health and Welfare										
Number of buildings	8	8	8	8	8	8	8	8	9	9
Vehicles	92	95	90	88	97	91	77	80	91	83
Recreation and Culture										
Number of buildings	1	1	1	1	1	1	1	1	1	1
County parks	1	1	1	1	1	1	1	1	1	1
Vehicles	-	-	-	1	1	1	1	1	1	1

Source: Macomb County Finance Department

Macomb County, Michigan

TAX ABATEMENTS - INDUSTRIAL FACILITIES TAX (IFT)
 LAST TWO YEARS
 (Unaudited)

The Michigan Plant Rehabilitation and Industrial Development District Act (Michigan Public Act 198 of 1974, as amended) ("Act 198"), provides significant tax incentives to industry to renovate and expand aging plants and to build new plants in Michigan. Under the provisions of Act 198, qualifying cities, villages and townships may establish districts in which industrial firms are offered certain property tax incentives to encourage resotration or replacement of obsolete industrial facilities and to attract new plants to the area.

The issuance of any exemption certificate must be approved by the State Treasurer. Firms situated in such districts pay an Industrial Facilities Tax in lieu of property taxes on plant and equipment for a period of up to twleve years. For rehabilitated plants and equipment, the assessed value if frozen at previous levels. New plants and equipment are taxed at one-half of the recalculated IFT rate using 1993 school operating mills and current year mills for all other taxing jurisdictions.

Ad valorem property taxes and land and inventory are specifically excluded under Act 198.

Abatements granted and the taxable values of the abated properties are listed below for the years ending December 31:

<u>Year Ended December 31,</u>	<u>Taxable Values of Abated Property</u>	<u>County Tax Revenues Reduced by Abatements</u>
2017	\$ 360,292,667	\$ 803,259
2018	354,007,313	800,087
2019	393,908,850	851,173
2020	400,332,217	901,519
2021	431,835,228	979,792
2022	435,142,211	954,267
2023	524,135,673	1,149,221
2024	551,151,727	1,201,508

Macomb County, Michigan

STATE SHARED REVENUES AND COUNTY RESIDENTIAL BUILDING PERMITS ISSUED
 LAST TEN YEARS
 (Unaudited)

State shared revenues

<u>Fiscal Year Ended</u>	<u>State Revenue Sharing Payments</u>
2015	\$ 16,403,775
2016	16,504,824
2017	16,667,584
2018	16,797,848
2019	16,988,673
2020	13,160,474
2021	17,335,671
2022	17,996,681
2023	19,011,385
2024	22,361,665

Source: Macomb County Finance Department

County residential building permits issued

<u>Year</u>	<u>Building Permits</u>
2015	1,867
2016	1,870
2017	2,308
2018	2,035
2019	2,003
2020	1,872
2021	1,726
2022	1,611
2023	1,223
2024	1,407

Source: SEMCOG Community Profile Report for Macomb County

Macomb County, Michigan

SCHEDULE OF LABOR FORCE AGREEMENTS
 Year Ended December 31, 2024
 (Unaudited)

<u>Union Group</u>	<u>Employee Classifications Covered</u>	<u>Number of Employees Covered</u>	<u>Contract Expiration Date</u>
ADTECH	Dept. of Roads and Technical Emp.	108	12/31/2025
AFSCME Local 411 General & District Crt	Clerical	653	12/31/2025
AFSCME 411- Teachers	Teachers	37	12/31/2025
Building Trades Association	Carpenters, electricians, etc.	22	12/31/2025
Command Officers Association of Michigan	Sheriff - Lieutenants and Sergeants	66	12/31/2027
IUOE Local 547	Boiler Operators	6	12/31/2025
Macomb County Environmental Health Assoc.	Environmentalists	32	12/31/2025
MCPDSA	Correction officers	184	12/31/2025
Michigan Nurses Assoc	Nurses	47	12/31/2025
FOPLC	Deputies and Dispatchers	274	12/31/2027
POAM - Animal Control	Animal Shelter	10	12/31/2025
POAM-Asst Prosecutors Assoc	APA's	70	12/31/2025
POAM-Juvenile Justice Center	Juvenile Justice Center	39	12/31/2025
POAM- Medical Examiner	Med Exam Invest/Forensic Invst	9	12/31/2025
POLC-Captains	Captains and Jail Administrator	6	12/31/2027
Road Technicians Association	Dept. of Road technicians	133	12/31/2025
Teamsters Local 214	Circuit Court / Friend of the Court	77	12/31/2025
TPOAM	Circuit Court Officers & Professional	60	12/31/2025
TPOAM	Juvenile Court and Justice Center	23	12/31/2025
TPOAM	I.T.	33	12/31/2025
TPOAM	Specialized Employees	32	12/31/2025
TPOAM	Staff Attorney's at PDO	17	12/31/2025
UAW Local 412 - Unit 75	Supervisors	88	12/31/2025
UAW Local 412 - Unit 95	Corporation Counsel	6	12/31/2025
UAW Local 412	MCCSA Professionals	20	12/31/2025
UAW Local 889	Specialized Offices	87	12/31/2025
UAW Local 889	Macomb Community Action	164	12/31/2025
UAW Local 889	Probate Court / Corporation Counsel	16	12/31/2025
Non-Affiliated	County and Roads	544	N/A
Total Employee Count		2,863	

Source: Macomb County Human Resources and Labor Relations