



# **ADOPTED BUDGET**



**Mark A. Hackel**  
County Executive

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**FOR FUNDS WITH FISCAL YEARS ENDING DECEMBER  
31, 2022 AND SEPTEMBER 30, 2022**

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**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER  
31, 2023 and 2024 AND SEPTEMBER 30, 2023 and 2024**

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**AS ADOPTED ON NOVEMBER 18, 2021**

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# Macomb County Executive

## Mark A. Hackel

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Mark F. Deldin  
Chief Deputy County Executive

January 1, 2022

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 fiscal year 2022. 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 budget 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 we have stabilized the County's fiscal condition. The adopted 2022 General Fund budget totals \$284.2 million, with 100% of budgeted expenses being covered by forecasted revenues. The County's aging infrastructure also needs to be addressed and, thus, this budget includes a General Fund appropriation of \$11.0 million to fund the County's five year capital plan in 2022 and forecasted appropriations for that purpose of \$11.0 million in 2023 and 2024 as well.

Furthermore, the Board of Commissioners followed through on my commitment to preserving the well-being of our retiree healthcare plan by authorizing the issuance of bonds in the amount of \$263.5 million in March 2015 to fully fund the County's unfunded retiree health care liability. This budget provides funding for the debt service on those bonds. It is absolutely essential that we continue to provide fiscal stability to Macomb County government in order to maintain the critical services so many residents and businesses depend on.

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

As always, should you have any questions, please do not hesitate to my office.

Sincerely,

Mark A. Hackel  
Macomb County Executive

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**Macomb County, Michigan  
Final Budget Timeline  
December and September Year End Funds  
Fiscal Year Ending 2022**

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|                             |  |
|-----------------------------|--|
| 06/01/2021<br>to 07/16/2021 | Department budget preparation time frame   |
| 07/17/2021<br>to 09/30/2021 | Finance Department to compile and discuss budgets with Department Leaders;<br>Finance Department to prepare Executive Recommend Budget   |
| 09/30/2021                  | Budget submission to Board of Commissioners  |
| 10/05/2021                  | Budget Discussion – Finance/Audit/Budget (FY 2022 Budget Presentation)   |
| 10/12/2021                  | Budget Discussion – Finance/Audit/Budget (Corporation Counsel; Ethics Board;<br>County Executive; Human Resources & Labor Relations; Treasurer)  |
| 10/13/2021                  | Budget Discussion – Internal Services (Facilities & Operations; Information<br>Technology; Capital Improvement Plan)   |
| 10/19/2021                  | Budget Discussion – Finance/Audit/Budget (Finance Department; Equalization;<br>Purchasing)   |
| 10/21/2021                  | Budget Discussion – Finance/Audit/Budget (Animal Control; Community Mental<br>Health; Martha T. Berry; Veterans Services; Health & Community Services<br>(including: Health Department, Macomb Community Action, MSU Extension,<br>And Medical Examiner) |
| 10/26/2021                  | Budget Discussion – Finance/Audit/Budget (Clerk/Register of Deeds; Community<br>Corrections; Courts; DHS; Emergency Management; Friend of the Court;<br>Indigent Defense Fund; Juvenile Justice Center; Probation, Prosecutor; Sheriff)                  |
| 11/3/2021                   | Budget Discussion – Government Oversight (Board of Commissioners)  |
| 11/9/2021                   | Budget Discussion – Finance/Audit/Budget (Michigan Works; Parks & Recreation;<br>Planning & Economic Development; Public Works; Roads)   |
| 11/9/2021                   | Deadline to post notice of Public Hearing (Newspaper, website, etc.)   |
| 11/16/2021                  | Finance/Audit/Budget – Public Hearing on Proposed Budget (including proposed<br>budget amendments)   |
| 11/18/2021                  | Full Board – Final 2022 Budget Adoption  |

**BOARD OF COMMISSIONERS  
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE No: 2021-04**

**FY 2022 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE**

INTRODUCED BY COMMISSIONER ROMANO, SUPPORTED BY COMMISSIONER HAUGH:

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 September 30, 2021, submitted a recommended comprehensive balanced budget (the “Recommended Budget”) to the Board of Commissioners (the “Commission”); and

WHEREAS, the Commission engaged in several hours of 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 FY 2022 appropriations ordinance should include the funds with September 30 and December 31, 2022, fiscal year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the “FY 2022 Budgeted Revenues”):

| <u>Revenues</u>          | <u>General<br/>Fund</u>   | <u>Other<br/>Funds</u>    | <u>Total</u>                |
|--------------------------|---------------------------|---------------------------|-----------------------------|
| Property Taxes           | \$ 141,552,700            | \$ 2,050,700              | \$ 143,603,400              |
| Licenses & Permits       | 1,466,200                 | 1,267,200                 | 2,733,400                   |
| Intergovernmental        | 42,655,300                | 375,074,660               | 417,729,960                 |
| Charges for Services     | 34,057,000                | 304,372,820               | 338,429,820                 |
| Investment Income        | 800,000                   | 1,015,338                 | 1,815,338                   |
| Fines & Forfeitures      | 504,500                   | 202,500                   | 707,000                     |
| Reimbursements           | 7,518,400                 | 1,900,500                 | 9,418,900                   |
| Indirect Cost Allocation | 51,306,700                | -                         | 51,306,700                  |
| Other Revenue            | 78,600                    | 554,222                   | 632,822                     |
| Transfers In             | 8,000,000                 | 39,571,163                | 47,571,163                  |
| Fund Balance Utilization | (3,701,900)               | 46,907,345                | 43,205,445                  |
| <br>Total Revenues       | <br><u>\$ 284,237,500</u> | <br><u>\$ 772,916,448</u> | <br><u>\$ 1,057,153,948</u> |

WHEREAS, the estimated expenditures by fund are as follows (the “FY 2022 Budgeted Expenditures by Fund”):

| <u>Expenditures</u>                | <u>Total</u>   |
|------------------------------------|----------------|
| General Fund                       | \$ 284,237,500 |
| Circuit Court Programs             | 578,700        |
| Child Care Fund                    | 17,829,900     |
| Community Corrections-Dec Year End | 222,700        |
| Community Corrections-Sep Year End | 1,930,600      |



|  |                  |
|--|------------------|
| Community Action-Dec Year End            | 12,609,000       |
| Community Action-Sep Year End            | 70,803,204       |
| Friend of the Court                      | 12,188,500       |
| Health Grants-Dec Year End               | 86,600           |
| Health Grants-Sep Year End               | 16,701,500       |
| Homeland Security Grants                 | 2,837,500        |
| Michigan Works!                          | 4,885,400        |
| MIDC Fund-Sep Year End                   | 9,736,300        |
| MSUE Grants-Dec Year End                 | 30,900           |
| MSUE Grants-Sep Year End                 | 31,500           |
| Planning Grant Fund                      | 177,000          |
| Prosecuting Attorney Grants-Sep Year End | 3,485,100        |
| Prosecuting Attorney Federal Forfeitures | 5,600            |
| Prosecuting Attorney Forfeitures         | 91,500           |
| Register of Deeds Remonumentation Fund   | 233,100          |
| Register of Deeds Technology Fund        | 1,100,200        |
| Concealed Pistol License Fund            | 450,900          |
| Roads                                    | 281,015,680      |
| Sheriff E911 Dispatch Fund               | 8,321,400        |
| Sheriff Grants-Dec Year End              | 285,000          |
| Sheriff Grants-Sep Year End              | 2,596,200        |
| Veterans' Affairs                        | 2,125,500        |
| Veterans' Grants                         | 478,638          |
| Community Mental Health                  | 256,739,169      |
| Martha T. Berry Medical Care Facility    | 32,144,400       |
| Freedom Hill Park                        | 502,900          |
| Substance Abuse                          | 26,780,057       |
| Debt Service Fund                        | 5,911,800        |
|  | <hr/>            |
|  | \$ 1,057,153,948 |
|  | <hr/>            |

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2022 Budgeted Expenditures by General Fund Budget Center"):

**Legislative**

|                        |              |
|------------------------|--------------|
| Board of Commissioners | \$ 2,245,200 |
|------------------------|--------------|

**Judicial**

|                                |            |
|--------------------------------|------------|
| Circuit Court                  | 13,684,500 |
| District Court - Romeo         | 1,913,800  |
| District Court - New Baltimore | 2,634,100  |
| District Court - 3rd Class     | 19,000     |
| Family Counseling              | 88,700     |
| Jury Commission                | 381,000    |
| Juvenile Court                 | 7,474,200  |
| Law Library                    | 39,200     |
| Probate Court                  | 4,602,600  |
| Probation - Circuit Court      | 541,800    |
| Prosecuting Attorney           | 14,374,400 |
|                                | <hr/>      |
|                                | 45,753,300 |
|                                | <hr/>      |

|                                 |                       |
|---------------------------------|-----------------------|
| <b>General Government</b>       |                       |
| Building Authority              | 500                   |
| Clerk                           | 6,954,800             |
| Corporation Counsel             | 1,381,600             |
| County Executive                | 2,080,500             |
| Equalization                    | 1,267,500             |
| Elections                       | 893,800               |
| Ethics Board                    | 4,700                 |
| Facilities & Operations         | 19,734,700            |
| Finance                         | 2,970,900             |
| Human Resources                 | 3,539,800             |
| Information Technology          | 11,675,300            |
| MSU Extension                   | 1,334,000             |
| Planning & Economic Development | 4,534,700             |
| Purchasing                      | 2,121,400             |
| Register of Deeds               | 2,298,000             |
| Treasurer                       | 3,064,000             |
| Non Departmental Appropriations | 114,300               |
|                                 | <hr/>                 |
|                                 | 63,970,500            |
|                                 | <hr/>                 |
| <b>Public Safety</b>            |                       |
| Civil Service Commission        | 51,100                |
| Emergency Management            | 2,016,200             |
| Sheriff                         | 83,949,800            |
|                                 | <hr/>                 |
|                                 | 86,017,100            |
|                                 | <hr/>                 |
| <b>Public Works</b>             |                       |
| Public Works Commissioner       | 8,211,000             |
| <b>Health &amp; Welfare</b>     |                       |
| Animal Shelter                  | 2,637,100             |
| Health and Community Services   | 259,800               |
| Health Department               | 22,875,900            |
| Resident County Hospitalization | 59,500                |
|                                 | <hr/>                 |
|                                 | 25,832,300            |
|                                 | <hr/>                 |
| <b>Capital Outlay</b>           | 13,570,800            |
| <b>Transfers Out</b>            | 38,637,300            |
|                                 | <hr/>                 |
| <b>Total Expenditures</b>       | <u>\$ 284,237,500</u> |

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the “FY 2022 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 2022 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, 2022, and December 31, 2022, 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, 2022, and December 31, 2022, that includes (i) the FY 2022 Budgeted Revenues, (ii) the FY 2022 Budgeted Expenditures by Fund, (iii) the FY 2022 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 2022 Budget:

| PAGE NO. | DEPARTMENT             | FUND               | CATEGORY               | LINE ITEM              | EXECUTIVE RECOMMENDED | COMMISSION APPROVED | DIFFERENCE |
|----------|------------------------|--------------------|------------------------|------------------------|-----------------------|---------------------|------------|
| C-50     | Prosecuting Attorney   | 101 - General Fund | Expenditures           | Personnel              | 11,528,800            | 11,828,100          | 299,300    |
| C-21     | County Clerk           | 101 - General Fund | Expenditures           | Supplies and Services  | 263,500               | 313,500             | 50,000     |
| C-28     | Elections              | 101 - General Fund | Expenditures           | Contract Services      | 151,500               | 26,500              | (125,000)  |
| C-64     | Appropriations         | 101 - General Fund | Appropriations - Other | County at Large Drains | 100,000               | 200,000             | 100,000    |
| C-62     | Non-Department         | 101 - General Fund | Revenue                | Charges for Services   | 5,500,000             | 5,550,000           | 50,000     |
| C-36     | Finance                | 101 - General Fund | Expenditures           | Personnel              | 2,525,900             | 2,431,200           | (94,700)   |
| C-42     | Information Technology | 101 - General Fund | Expenditures           | Capital Outlay         | 1,128,900             | 898,500             | (230,400)  |
| C-61     | Treasurer's Office     | 101 - General Fund | Expenditures           | Conferences & Training | 16,000                | 6,000               | (10,000)   |

D. The following changes made by the Commission, to the respective Revenue Fund, in these amounts for specific line items are included as part of the FY 2022 Budget:

| PAGE NO. | DEPARTMENT          | FUND                           | CATEGORY | LINE ITEM            | EXECUTIVE RECOMMENDED | COMMISSION APPROVED | DIFFERENCE  |
|----------|---------------------|--------------------------------|----------|----------------------|-----------------------|---------------------|-------------|
| E-1      | Martha T. Berry MCF | 291 - Martha T. Berry MCF Fund | Revenue  | Property Taxes       | 1,300,000             | 0                   | (1,300,000) |
| E-2      | Parks & Rec         | 208 - Parks Fund               | Revenue  | Charges for Services | 185,000               | 240,000             | 55,000      |

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").

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 contemplated by this ordinance and the FY 2022 appropriation of 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, 2022, to support the FY 2022 budget shall not be greater than 4.3721 mills, the voted Veterans Millage to be levied by the County on December 1, 2021, to support the FY 2022 budget shall be 0.0660 mill, and the Drain Debt Millage levied by the County in December of previous years to fund the following year's drain debt service requirements will not be levied on December 1, 2021 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 \$35,000 or 5.0% of the budget in that budgetary center known as a department number, whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers known as a department number. Multiple related expenditures shall be aggregated and subject to the limitation of \$35,000 or 5.0%, whichever is less for the budget year.

Section 10. Additional Authorization May Be Required.

A. 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 \$35,000 from the Capital Outlay line item in Department 932 for a specific project which total project cost is under \$35,000 may be allowed without prior Board approval; transfers under \$35,000 made under this exception shall not be divided, separated, sequenced, phased, or otherwise broken-up in a manner to avoid the requirement 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 \$35,000 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 \$35,000. However, any such decreases that result in service delays, disruptions or other negative impact shall be reported to the Commission within the Quarterly Report. Budget amendments necessitated by changes in grant award amounts related to food and immunization programs are exempt from this clause and the Executive shall have the authority to make such amendments as needed.

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 and appointments requiring Commission approval shall be submitted to the Commission 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 "ONESolution."

#### 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.



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DON BROWN  
Chair, Board of Commissioners



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ANTHONY FORLINI  
Clerk/Register of Deeds

**Adopted: November 18, 2021**

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# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2022

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## **About This Document**

The 2022 budget has been prepared with two goals in mind. One is to present to the public a document that outlines the services provided by the County, and the resources allocated to provide those services, in a transparent and easily understandable manner. The second is to present a financial plan that the departments and elected officials can use to meet their organizational goals and objectives. As such, the budget is meant to serve as a policy document, an operations guide, a financial plan and a communication device.

## **Profile of the County**

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

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

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

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## MACOMB COUNTY, MICHIGAN Budget Discussion and Analysis Fiscal Year 2022

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### **Profile of the County (concluded)**

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

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

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

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



# MACOMB COUNTY, MICHIGAN

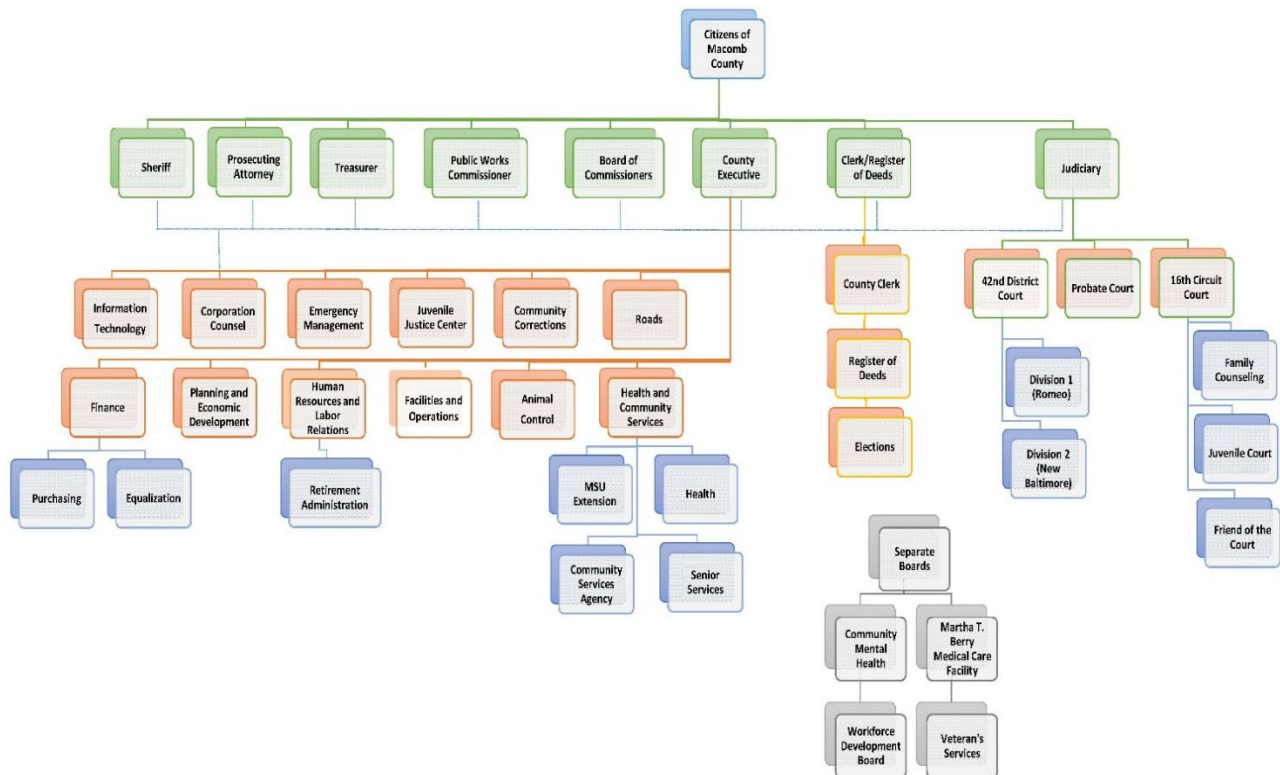
## Budget Discussion and Analysis

### Fiscal Year 2022

## 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**



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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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## **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.

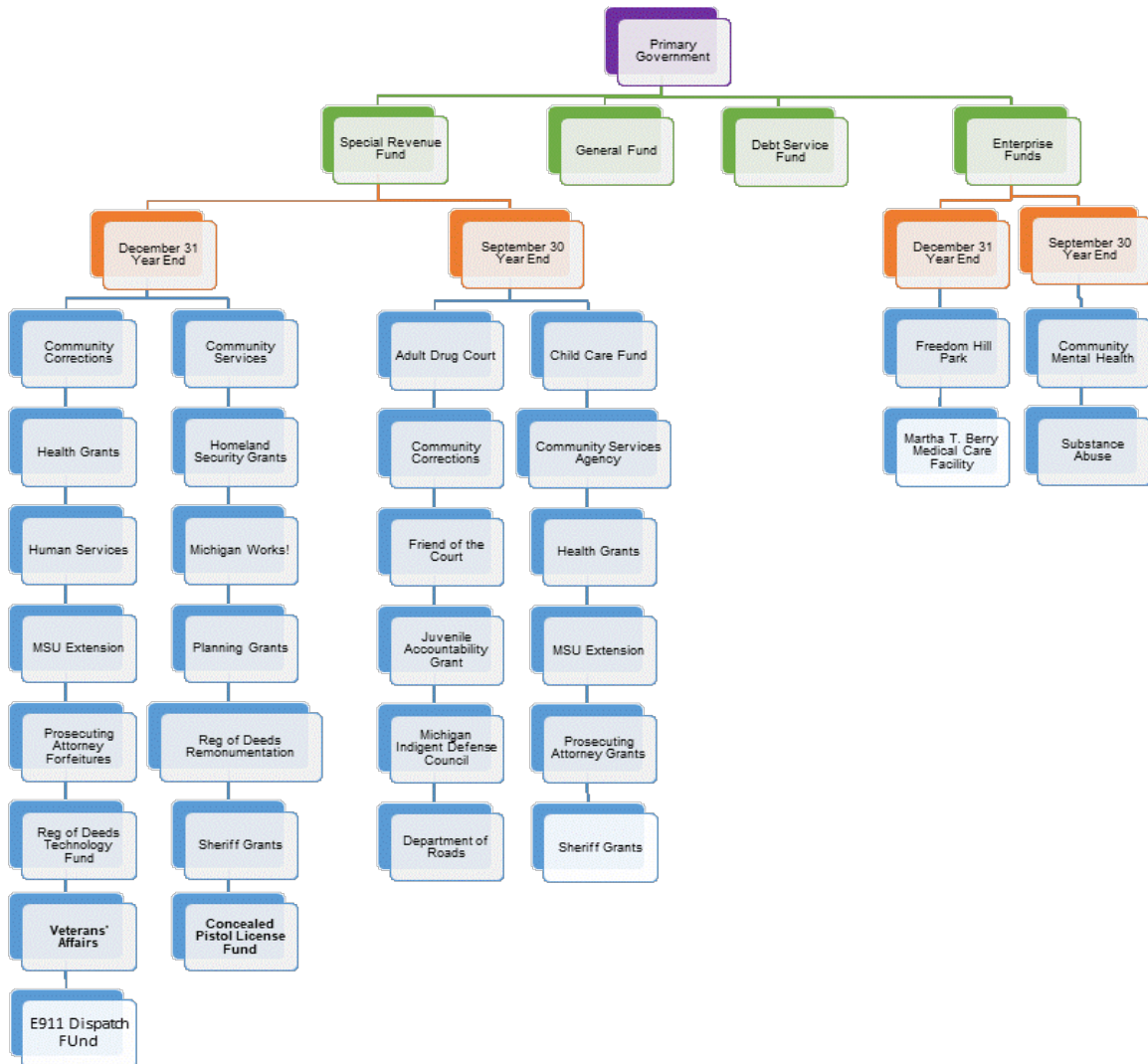
# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2022

## 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.



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# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2022

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## **The Budget Process (concluded)**

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

## **Budget Amendments**

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

## **Financial Policies**

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

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

# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

### Fiscal Year 2022

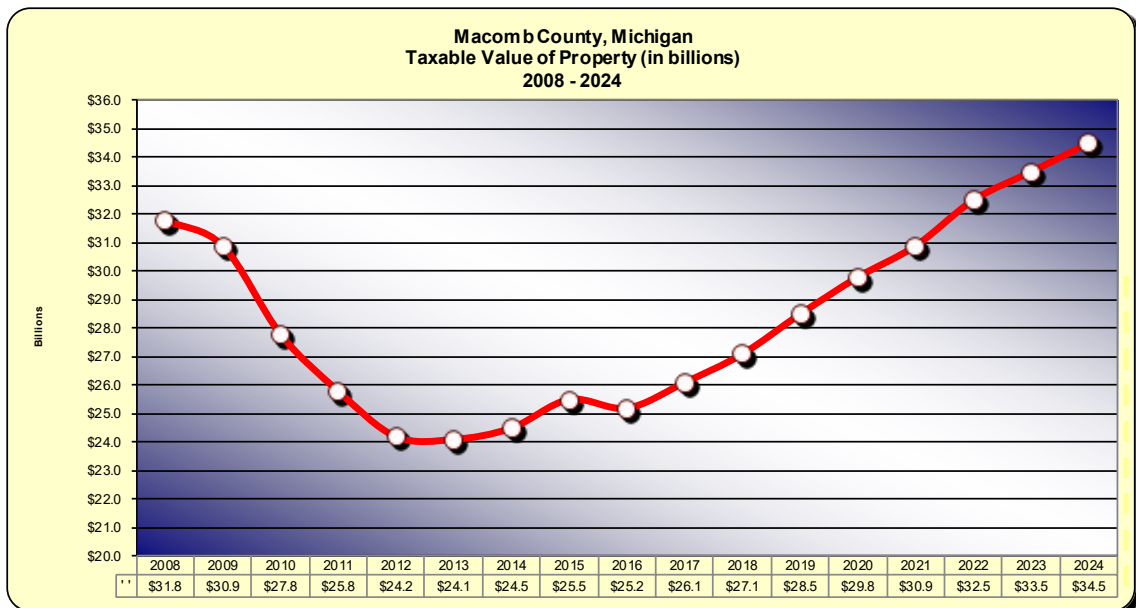
## Financial Policies (concluded)

**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 (53%). 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, with taxable values increasing 42.3% from 2013-2021. **Taxable values are estimated to increase 5.0% in 2022, 3.0% in 2023 and 3.0% in 2024 as the economy continues recover from the COVID-19 pandemic of 2020.** Each 1% change in property values equates to approximately \$1.4 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.



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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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**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
- Employees hired on or after January 1, 2012 pay monthly premiums of \$100 to \$200 per month toward health care depending on coverage.
- Eliminated retiree health care for spouses of employees hired on or after January 1, 2012.
- Vesting period for pension benefits increased from 8 years to 15 years for employees hired on or after January 1, 2012.
- Retiree health care plan designs will be the same as those of employees for employees hired on or after January 1, 2012 and current employees that retire after November 1, 2013.
- Effective January 1, 2016, new hires will no longer be eligible for retiree health care.
- Effective January 1, 2016, new hires will be eligible to participate in a defined contribution pension plan.

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

**Capital Improvements** - Aging infrastructure continues to be a major concern of the Administration. The County's 5 year capital plan calls for \$199.1 million in projects for the period 2022-2026, with \$27.2 million in projects scheduled for 2022, including approximately \$12.0 million of repairs at the County jail.

**COVID19** – The COVID19 pandemic has presented the County with many challenges as well as opportunities. Federal funding has allowed the County to provide economic relief to thousands of business and individuals impacted by the pandemic, while at the same time experiencing reductions in operating expenses as a result of not filling vacant positions, County facilities being largely closed to the public and a large portion of its employees working from home. Those savings, along with Federal coronavirus relief funds, positioned the County to set aside approximately \$29 million in savings from 2020 to pay off debt early and earmark funds for future capital projects. The County received approximately \$152.0 million of Coronavirus Relief Funds in 2020. Under current legislation, the spending period of those funds expire on December 30, 2021. Anticipating that COVID related expenses may be incurred in 2022, the 2022 recommended budget includes a \$2.0 million contingency for that purpose.

**MACOMB COUNTY, MICHIGAN**  
**Budget Discussion and Analysis**  
**Fiscal Year 2022**

**Personnel Changes**

The robust economy coming out of the COVID-19 pandemic has enabled the Administration to build in funding for a total of 78.35 new full time equivalents into 2022 Executive recommended budget as indicated by department below.

|                                 | Adopted Cost        | General Fund |                     | Other Funding |                     | Total        |                     |
|---------------------------------|---------------------|--------------|---------------------|---------------|---------------------|--------------|---------------------|
|                                 |                     | FTE          | Amount              | FTE           | Amount              | Count        | Amount              |
| <b>GENERAL FUND</b>             |                     |              |                     |               |                     |              |                     |
| ANIMAL CONTROL                  | \$ 56,100           | 1.00         | \$ 56,100           | -             | \$ -                | 1.00         | \$ 56,100           |
| COUNTY CLERK                    | 342,500             | 7.50         | 342,500             | -             | -                   | 7.50         | 342,500             |
| DISTRICT COURT NEW BALTIMORE    | 11,600              | 0.10         | 11,600              | -             | -                   | 0.10         | 11,600              |
| EMERGENCY MANAGEMENT            | 156,900             | 1.00         | 106,900             | 1.00          | 50,000              | 2.00         | 156,900             |
| FINANCE                         | 133,900             | 1.50         | 133,900             | -             | -                   | 1.50         | 133,900             |
| HEALTH DEPARTMENT               | 476,800             | -            | -                   | 6.00          | 476,800             | 6.00         | 476,800             |
| HUMAN RESOURCES & LABOR RELATIO | 109,100             | 1.50         | 109,100             | -             | -                   | 1.50         | 109,100             |
| INFORMATION TECHNOLOGY          | 97,500              | 1.00         | 97,500              | -             | -                   | 1.00         | 97,500              |
| PLANNING                        | 77,600              | -            | -                   | 1.00          | 77,600              | 1.00         | 77,600              |
| PROBATE COURT                   | 171,300             | 3.00         | 171,300             | -             | -                   | 3.00         | 171,300             |
| PROSECUTING ATTORNEY            | 1,235,900           | 10.50        | 1,235,900           | -             | -                   | 10.50        | 1,235,900           |
| PUBLIC WORKS                    | 200,500             | 0.50         | 52,500              | 1.50          | 148,000             | 2.00         | 200,500             |
| SHERIFF DEPARTMENT              | 182,500             | 3.00         | (93,500)            | -             | 276,000             | 3.00         | 182,500             |
| TREASURER                       | 78,000              | -            | 78,000              | -             | -                   | -            | 78,000              |
| <b>TOTAL GENERAL FUND</b>       | <b>3,330,200</b>    | <b>30.60</b> | <b>2,301,800</b>    | <b>9.50</b>   | <b>1,028,400</b>    | <b>40.10</b> | <b>3,330,200</b>    |
| <b>OTHER FUNDS</b>              |                     |              |                     |               |                     |              |                     |
| CLERK/REGISTER OF DEEDS         | 103,900             | -            | -                   | 2.00          | 103,900             | 2.00         | 103,900             |
| COMMUNITY CORRECTIONS           | 73,000              | 1.00         | 73,000              | -             | -                   | 1.00         | 73,000              |
| E911 DISPATCH FUND              | 639,200             | -            | -                   | 5.00          | 639,200             | 5.00         | 639,200             |
| FRIEND OF THE COURT             | 330,000             | 2.00         | 165,050             | 2.00          | 164,950             | 4.00         | 330,000             |
| HEALTH GRANT FUND               | (11,700)            | -            | -                   | (0.25)        | (11,700)            | (0.25)       | (11,700)            |
| MSCETA                          | 175,500             | -            | -                   | 2.00          | 175,500             | 2.00         | 175,500             |
| PROSECUTING ATTORNEY GRANTS     | 289,800             | 0.83         | 98,500              | 1.67          | 191,300             | 2.50         | 289,800             |
| PUBLIC DEFENDERS OFFICE         | 1,183,500           | -            | -                   | 21.00         | 1,183,500           | 21.00        | 1,183,500           |
| ROADS                           | 411,400             | -            | -                   | 3.00          | 411,400             | 3.00         | 411,400             |
| <b>TOTAL OTHER FUNDS</b>        | <b>3,194,600</b>    | <b>3.83</b>  | <b>336,550</b>      | <b>36.42</b>  | <b>2,858,050</b>    | <b>40.25</b> | <b>3,194,600</b>    |
| <b>GRAND TOTAL</b>              | <b>\$ 6,524,800</b> | <b>34.43</b> | <b>\$ 2,638,350</b> | <b>45.92</b>  | <b>\$ 3,886,450</b> | <b>80.35</b> | <b>\$ 6,524,800</b> |

# MACOMB COUNTY, MICHIGAN

## Budget Discussion and Analysis

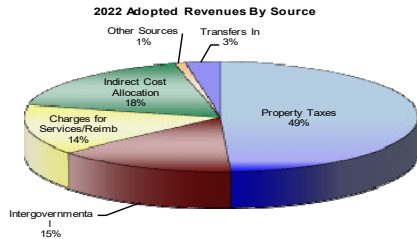
### Fiscal Year 2022

## 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 2022 General Fund expenditure budget as recommended totals \$284.2 million, an increase of \$9.2 million or 3.4% from the 2021 adopted budget. The increase from 2021 to 2022 is primarily the result of new positions and funding for capital projects. Revenues of \$287.9 million represent a 4.6 % increase over fiscal 2021, driven primarily by a robust real estate market and State shared revenues. A summary of revenues by source and expenditures by function and category for fiscal 2021, 2022, 2023 and 2024 is presented below:

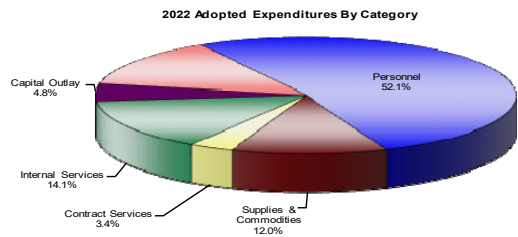
**Macomb County, Michigan**  
**General Fund Revenues By Source**

|                            | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecast      | 2024<br>Forecast      |
|----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Property Taxes             | \$ 133,919,000        | \$ 141,552,700        | \$ 145,744,800        | \$ 150,114,200        |
| Intergovernmental          | 37,113,100            | 42,655,300            | 38,831,300            | 39,007,300            |
| Charges for Services/Reimb | 45,182,600            | 41,575,400            | 41,670,700            | 42,201,600            |
| Indirect Cost Allocation   | 48,150,600            | 51,306,700            | 51,334,500            | 51,354,900            |
| Other Sources              | 2,791,400             | 2,849,300             | 2,849,300             | 2,849,300             |
| Transfers In               | 8,000,000             | 8,000,000             | 8,000,000             | 8,000,000             |
| <b>Total</b>               | <b>\$ 275,156,700</b> | <b>\$ 287,939,400</b> | <b>\$ 288,430,600</b> | <b>\$ 293,527,300</b> |



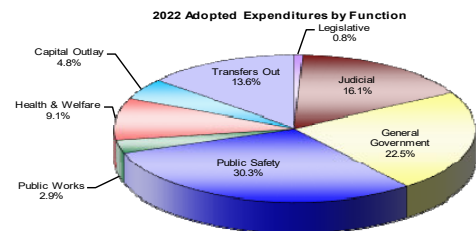
**Macomb County, Michigan**  
**General Fund Expenditures By Category**

|                        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecast      | 2024<br>Forecast      |
|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Personnel              | \$ 148,478,000        | \$ 148,136,400        | \$ 151,220,100        | \$ 154,534,400        |
| Supplies & Commodities | 32,857,500            | 34,114,800            | 31,717,500            | 32,653,200            |
| Contract Services      | 9,457,500             | 9,793,000             | 9,804,100             | 9,820,500             |
| Internal Services      | 36,742,700            | 39,985,200            | 40,091,300            | 40,204,800            |
| Capital Outlay         | 10,860,200            | 13,570,800            | 13,308,000            | 13,355,100            |
| Transfers Out          | 36,557,100            | 38,637,300            | 39,149,900            | 39,660,300            |
| <b>Total</b>           | <b>\$ 274,953,000</b> | <b>\$ 284,237,500</b> | <b>\$ 285,290,900</b> | <b>\$ 290,228,300</b> |



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

|                    | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecast      | 2024<br>Forecast      |
|--------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Legislative        | \$ 2,170,400          | \$ 2,245,200          | \$ 2,279,900          | \$ 2,304,100          |
| Judicial           | 43,045,000            | 45,753,300            | 46,436,300            | 47,141,400            |
| General Government | 58,742,400            | 63,970,500            | 62,441,100            | 64,243,000            |
| Public Safety      | 91,001,800            | 86,017,100            | 86,932,600            | 88,113,000            |
| Public Works       | 8,180,000             | 8,211,000             | 8,385,300             | 8,577,000             |
| Health & Welfare   | 24,396,100            | 25,832,300            | 26,357,800            | 26,834,400            |
| Capital Outlay     | 10,860,200            | 13,570,800            | 13,308,000            | 13,355,100            |
| Transfers Out      | 36,557,100            | 38,637,300            | 39,149,900            | 39,660,300            |
| <b>Total</b>       | <b>\$ 274,953,000</b> | <b>\$ 284,237,500</b> | <b>\$ 285,290,900</b> | <b>\$ 290,228,300</b> |





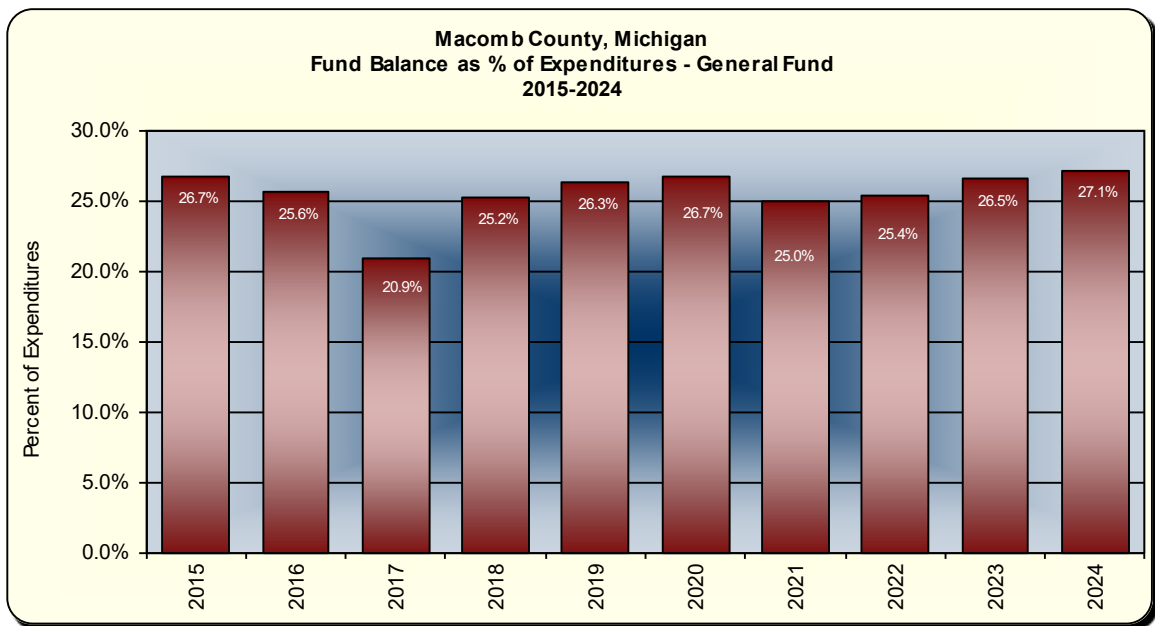
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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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**The General Fund (concluded)**

**Fund Balance** - Preservation of fund balance is critical for the future. The County has prided itself on maintaining a healthy level of fund balance in its various operating funds. Industry guidelines recommend a fund balance of approximately 10 - 15% of annual expenditures in any given fund. The audited fund balance of the General Fund, net of prepaid expenses and long-term receivables, was \$68.2 million as of December 31, 2020 and represented 26.7% of expenditures. The ratio is budgeted to decrease slightly to approximately 25.0% by the end of fiscal 2021 and is expected to increase to approximately 25.4% by the end of fiscal 2022, 26.5% by the end of fiscal 2023 and 27.1% by the end of fiscal 2024. A graphical representation of the level of fund balance as a percentage of expenditures for the last 10 years is presented below.



**Special Revenue Funds**

**Community Corrections** - The Community Corrections department administers programs that provide alternatives to incarceration. It receives 100% of its support from Federal and State grants for OUIL assessments and 100% of its support from the General Fund for the Tether program. The total budget for fiscal year 2022 is \$222,700. The General Fund contribution for 2022 is \$204,700, an increase of \$6,600 over amended 2021.

**Community Action Grants** - The Community Action Grant fund is funded almost entirely by Federal funds and receives no financial support from the General Fund. In addition, the Community Action Department is responsible for administering the Community Development Block Grant program. The budget for the year ending December 31, 2022 is \$12,609,000, a decrease of \$1,290,793 under amended 2021.

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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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**Special Revenue Funds (continued)**

**Health Grants** – This fund is supported entirely by State grants primarily for the purpose of administering a variety of water quality monitoring programs and cancer screening. The budget for 2022 is \$86,600, an increase of \$23,690 over the amended 2021 budget.

**Homeland Security Grants** – This fund is supported entirely by Federal grants for the purpose of purchasing emergency response equipment and creating emergency response plans for the County and local municipalities. The budget for 2022 is \$2,837,500 a decrease of \$5,208,700 under the amended 2021 budget.

**Michigan Works!** - This fund is supported entirely by State and Federal funds utilized for the purpose of integrating those facing barriers to employment into the labor force through training and employment support services. The budget for 2022 is \$4,885,400, an increase of \$129,019 over amended 2021.

**MSU Extension** - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2022 is \$30,900, a decrease of \$2,800 under amended 2021, which is attributable to decreasing the use of fund balance to reserve money to continue to provide services in the future.

**Planning Grants** - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield development and small business development. In addition to Federal funding, this fund is used to account for the proceeds from the sale of aerial maps. The budget for this fund in 2022 is \$177,000, a decrease of \$1,374,188 under amended 2021 due in large part to short term Department of Defense grants in 2020, smaller one time grants, and the discontinuation of grant programs.

**Prosecuting Attorney Grants** - This fund is supported entirely by Federal Equitable Sharing forfeiture funds used primarily for employee training and other forfeitures used to enhance law enforcement. The budget for these two funds in 2022 is \$97,100, a decrease of \$7,700 under amended 2021.

**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 and has been legislatively extended to 2023. After completion of the Remonumentation work, the program will continue to pay for maintenance. The proposed budget for 2022 is \$233,100, an increase of \$16,355 over amended 2021.

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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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**Special Revenue Funds (continued)**

**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 2022 is \$1,100,200, 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.

**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 2022 is \$450,900, an increase of \$55,500 over amended 2021. There is no County support in this fund.

**Sheriff Grants** – The Sheriff Grant Fund is funded through forfeitures, charges for services and State and Federal grants. The budget for 2022 is \$285,000, a decrease of \$1,750,790 under the amended 2021 budget.

**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 40 of the 59 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 2022 is \$8,321,400, of which \$2,194,200 is supported by the General Fund.

**Veterans Services** – The Department of Veterans’ Services is supported by a special property tax millage of .0682 mills. The budget for 2022 is \$2,125,500, an increase of \$240,800 over the amended 2021 budget.

**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 2022 are \$578,700, the same as amended fiscal 2021. The General Fund appropriation to the Circuit Court Programs for 2022 is \$108,100, the same as amended 2021. The Specialty Courts are administered by the Circuit Court and represent approximately 1% of the total budget of the Circuit Court.

**Child Care Fund** - The Child Care Fund is used to account for the costs associated with the detention of individuals under the age of 18 convicted of criminal offenses, treatment programs intended to rehabilitate juvenile offenders and foster care for those under the age of 18. The State of Michigan provides 50% of the funding for allowable Child Care Fund expenditures, net of other grants and reimbursements, and the General Fund provides the other 50%. The gross budget of \$17,829,900 for 2022 represents a 3.5% decrease under fiscal 2021. The General Fund appropriation to the Child Care Fund for 2022 is \$10,714,800, a decrease of \$498,500 under amended 2021.

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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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**Special Revenue Funds (continued)**

**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. The program employs ten (10) full-time positions and approximately 80% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2022 increased by \$140,900 over 2021. The General Fund appropriation requested for 2022 is \$396,800, an increase of \$127,100 over amended 2021.

**Community Action –** The Community Action Agency provides a wide array of services to residents of the County, including, but not limited to, Meals on Wheels, Senior Citizens nutrition, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements and Head Start. Approximately 88% of the funding for Community Services comes from State and Federal grants as well as outside source revenue. The General Fund appropriation requested for fiscal 2022 is \$4,117,800, a decrease of \$113,700 under amended 2021 due in large part to a decrease in funding to the CHORE program.

**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 General Fund appropriation for 2022 is \$3,285,200, a decrease of \$79,500 under amended 2021.

**Health Grants –** The health grants which operate on a September 30 year-end represent approximately 25% of the total budget of the Health Department. Funding for these programs is provided primarily through State and Federal grants. The General Fund appropriation of \$3,304,500 represents approximately 19.8% of the budget. The General Fund appropriation budgeted for 2022 is \$208,900 over the amended budget in 2021, primarily driven by increases in payroll due to normal wage and fringe costs. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

**Michigan Indigent Defense Commission -** 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 2022 is \$9,736,300, an increase of \$2,179,400 over 2021. The General Fund appropriation for 2022 is \$2,300,000, an increase of \$60,100 over 2021.

**MSU Extension -** This fund is used to account for numerous community based educational programs in areas of foreclosure mitigation and financial literacy and is supported entirely by State and Federal grants and reimbursements from local communities. The budget for 2022 is \$31,500, an increase of \$400 over amended 2021.

**Prosecuting Attorney Grants –** This fund is used to account for the costs associated with prosecuting cases involving child support enforcement, domestic violence and auto theft offenses. The General Fund appropriation to this fund for 2021 is \$948,600, an increase of \$219,800 over amended 2021.

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MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

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**Special Revenue Funds (concluded)**

**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 2022 is \$281,015,680, an increase of \$127,658,332 over amended 2021. The Department of Roads anticipates spending 501.9 million on road repair and maintenance over the next two years, with \$65.6 million of that amount being funded by fund balance.

**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 majority of the operations of the Sheriff's Office are accounted for in the General Fund. Approximately 83% of the funding for these programs is provided by State grants and charges for services. The 2022 budget provides for the continued funding of 7 positions. The General Fund appropriation to this fund is \$427,500 for 2022, an increase of \$10,400 over amended 2021.

**Veterans Grant** - This fund is 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 2022 budget for this fund is \$478,638, an increase of \$313,243 over amended 2021.

**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 90% of the total budget of the Mental Health Department. Approximately 98.5% of the funding for the Mental Health Fund is provided by Medicare, Medicaid and the State General Fund. The remaining 1.5% is contributed by the County General Fund and is budgeted at \$3,752,000 in 2022. Active management of the Medicaid eligibility of County residents has allowed the General Fund contribution to be reduced for the next three years.

**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 \$502,900 has been established for 2022. The General Fund will provide support in the amount of \$86,000. Additionally, fund balance in the Freedom Hill Park fund in the amount of \$231,900 along with \$185,000 of revenues provided for in the lease will be used to fund the operations of Freedom Hill Park in 2022.

**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 318 and a bed capacity of 217. The budget for 2022 is \$32,144,400, an increase of 6.2% over 2021. The facility has not required a General Fund contribution since 2009.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

**Enterprise Funds (concluded)**

**Substance Abuse** - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 82% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 50% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The County General Fund appropriation (predominately liquor tax distribution) for 2022 is \$3,092,900, a decrease of \$73,300 under amended 2021.

**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 \$243.6 million as of December 31, 2021. Debt service requirements for the year ending December 31, 2022 are \$23.8 million, consisting of \$17.6 million in principal and \$6.2 million in interest. Debt service requirements and outstanding balances by year through final maturity in 2035 are presented in the following schedules.

Macomb County, Michigan  
General County Long-term Debt Principal and Interest Maturities  
2022-2035

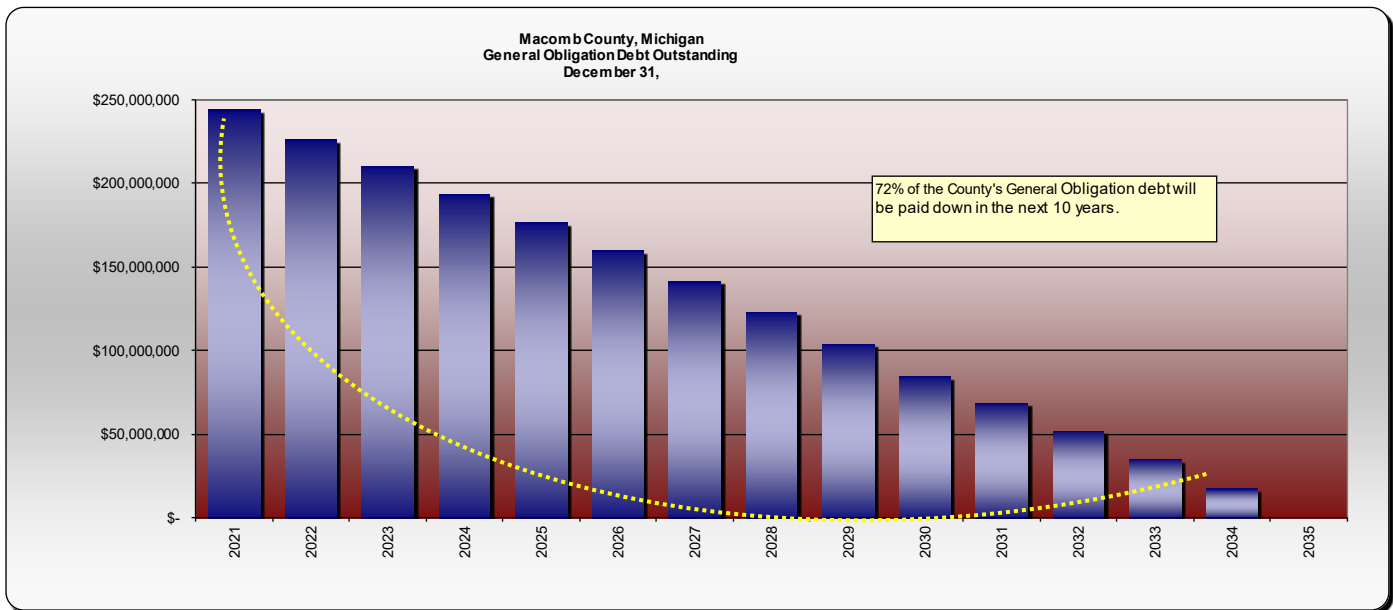
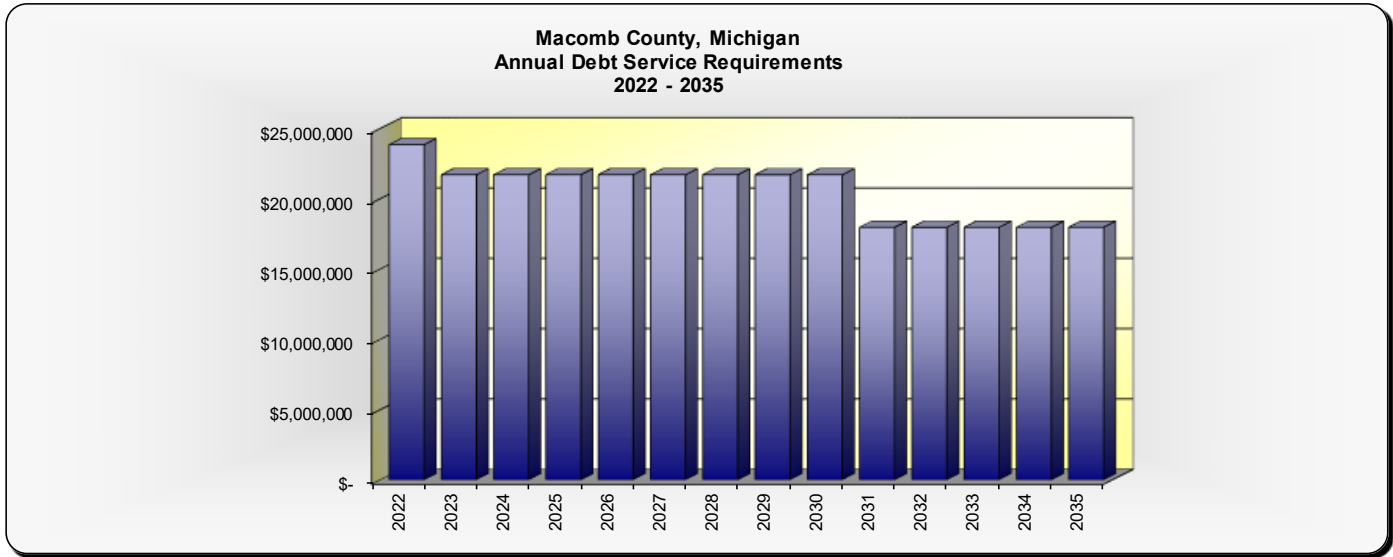
| Year | Series 2014 Refunding<br>2007 MTB/YTH Refunding |                  | Series 2015<br>Central Campus Renovation |                     | Series 2015<br>Retiree Health Care |                      |
|------|---|------------------|--|---------------------|------------------------------------|----------------------|
|      | Principal                                       | Interest         | Principal                                | Interest            | Principal                          | Interest             |
| 2022 | \$ 2,105,000                                    | \$ 42,100        | \$ 2,770,000                             | \$ 964,474          | \$ 10,830,000                      | \$ 2,841,604         |
| 2023 | -   | -                | 2,870,000                                | 865,524             | 11,145,000                         | 2,528,833            |
| 2024 | -   | -                | 2,990,000                                | 748,324             | 11,485,000                         | 2,186,013            |
| 2025 | -   | -                | 3,110,000                                | 626,324             | 11,860,000                         | 1,815,507            |
| 2026 | -   | -                | 3,220,000                                | 515,824             | 12,250,000                         | 1,421,043            |
| 2027 | -   | -                | 3,320,000                                | 414,404             | 12,685,000                         | 989,104              |
| 2028 | -   | -                | 3,430,000                                | 304,689             | 13,155,000                         | 516,465              |
| 2029 | -   | -                | 3,545,000                                | 188,272             | -                                  | -                    |
| 2030 | -   | -                | 3,670,000                                | 64,225              | -                                  | -                    |
|      | <u>\$ 2,105,000</u>                             | <u>\$ 42,100</u> | <u>\$ 28,925,000</u>                     | <u>\$ 4,692,060</u> | <u>\$ 83,410,000</u>               | <u>\$ 12,298,569</u> |

| Year | Series 2020<br>Retiree Health Care Refunding |                      | Total                 |                      | Total                 |
|------|--|----------------------|-----------------------|----------------------|-----------------------|
|      | Principal                                    | Interest             | Principal             | Interest             |                       |
| 2022 | \$ 1,860,000                                 | \$ 2,426,074         | \$ 17,565,000         | \$ 6,274,252         | \$ 23,839,252         |
| 2023 | 1,865,000                                    | 2,419,582            | 15,880,000            | 5,813,939            | 21,693,939            |
| 2024 | 1,875,000                                    | 2,410,462            | 16,350,000            | 5,344,799            | 21,694,799            |
| 2025 | 1,890,000                                    | 2,397,731            | 16,860,000            | 4,839,562            | 21,699,562            |
| 2026 | 1,905,000                                    | 2,382,063            | 17,375,000            | 4,318,930            | 21,693,930            |
| 2027 | 1,925,000                                    | 2,361,260            | 17,930,000            | 3,764,768            | 21,694,768            |
| 2028 | 1,950,000                                    | 2,335,427            | 18,535,000            | 3,156,581            | 21,691,581            |
| 2029 | 15,650,000                                   | 2,304,831            | 19,195,000            | 2,493,103            | 21,688,103            |
| 2030 | 15,915,000                                   | 2,043,633            | 19,585,000            | 2,107,858            | 21,692,858            |
| 2031 | 16,205,000                                   | 1,754,139            | 16,205,000            | 1,754,139            | 17,959,139            |
| 2032 | 16,520,000                                   | 1,435,063            | 16,520,000            | 1,435,063            | 17,955,063            |
| 2033 | 16,860,000                                   | 1,101,524            | 16,860,000            | 1,101,524            | 17,961,524            |
| 2034 | 17,200,000                                   | 757,748              | 17,200,000            | 757,748              | 17,957,748            |
| 2035 | 17,565,000                                   | 393,280              | 17,565,000            | 393,280              | 17,958,280            |
|      | <u>\$ 129,185,000</u>                        | <u>\$ 26,522,817</u> | <u>\$ 243,625,000</u> | <u>\$ 43,555,546</u> | <u>\$ 287,180,546</u> |

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

**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, 2021 is \$30.9 billion. Therefore, the County's debt limitation was \$3.1 billion at year-end. The County's outstanding debt of \$243.6 million at December 31, 2021, supported by the General Fund, is well below the limit based on either assessed or taxable value.

MACOMB COUNTY, MICHIGAN  
Budget Discussion and Analysis  
Fiscal Year 2022

**Pension and Retiree Health Care Liabilities**

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

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

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

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

As of December 31, 2020, the date of the most recent actuarial valuation, the plan was 100.4% funded. 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) |
| 2010  | \$ 862,915,501                | \$ 837,167,835                                  | \$ (25,747,666)           | 103.1%             | \$ 110,795,240      | (23.24)   |
| 2011  | 828,692,442                   | 854,323,846                                     | 25,631,404                | 97.0%              | 108,900,180         | 23.54   |
| 2012  | 795,605,544                   | 867,218,699                                     | 71,613,155                | 91.7%              | 105,391,874         | 67.95   |
| 2013  | 837,652,540                   | 884,041,581                                     | 46,389,041                | 94.8%              | 102,252,875         | 45.37   |
| 2014  | 882,565,132                   | 911,065,833                                     | 28,500,701                | 96.9%              | 110,159,044         | 25.87   |
| 2015  | 902,930,628                   | 977,566,461                                     | 74,635,833                | 92.4%              | 105,254,524         | 70.91   |
| 2016  | 940,494,250                   | 1,019,137,859                                   | 78,643,609                | 92.3%              | 116,574,389         | 67.46   |
| 2017  | 990,802,562                   | 1,013,110,113                                   | 22,307,551                | 97.8%              | 107,492,731         | 20.75   |
| 2018  | 999,604,207                   | 1,034,282,157                                   | 34,677,950                | 96.6%              | 103,002,972         | 33.67   |
| 2019  | 1,022,559,084                 | 1,054,636,606                                   | 32,077,522                | 97.0%              | 97,589,925          | 32.87   |
| 2020  | 1,068,574,127                 | 1,064,429,280                                   | (4,144,847)               | 100.4%             | 96,607,825          | (4.29)  |



**MACOMB COUNTY, MICHIGAN**  
**Budget Discussion and Analysis**  
**Fiscal Year 2022**

**Pension and Retiree Health Care Liabilities (concluded)**

**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, 2018, the date of the most recent actuarial valuation, the plan was 56.2% 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.

| <b>SCHEDULE OF FUNDING PROGRESS - RETIREE HEALTH CARE TRUST PLAN</b> |                                  |  |                              |                       |                        |  |
|--|----------------------------------|--|------------------------------|-----------------------|------------------------|--|
| Actuarial Valuation Date<br>December 31                              | Actuarial Value of Assets<br>(a) | Actuarial Accrued Liability (AAL) Entry Age<br>(b) | Unfunded AAL (UAAL)<br>(b-a) | Funded Ratio<br>(a/b) | Covered Payroll<br>(c) | UAAL as a Percentage of Covered Payroll<br>((b-a)/c) |
| 2000   | \$ 40,209,164                    | \$ 287,726,277                                     | \$ 247,517,113               | 14.0%                 | \$ 94,345,155          | 262.4%   |
| 2004   | 83,794,483                       | 492,905,016  | 409,110,533                  | 17.0%                 | 117,894,514            | 347.0%   |
| 2006   | 106,476,217                      | 643,208,474  | 536,732,257                  | 16.6%                 | 113,523,878            | 472.8%   |
| 2008   | 77,353,942                       | 595,309,199  | 517,955,257                  | 13.0%                 | 107,373,375            | 482.4%   |
| 2010   | 113,732,259                      | 610,599,385  | 496,867,126                  | 18.6%                 | 97,650,493             | 508.8%   |
| 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%   |

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, 2018, the date of the most recent actuarial valuation, the plan was 75.8% funded as indicated below.

| <b>SCHEDULE OF FUNDING PROGRESS - DEPARTMENT OF ROADS RETIREE HEALTH CARE PLAN</b> |                                  |  |                              |                       |                        |  |
|--|----------------------------------|--|------------------------------|-----------------------|------------------------|--|
| Actuarial Valuation Date<br>December 31  | Actuarial Value of Assets<br>(a) | Actuarial Accrued Liability (AAL) Entry Age<br>(b) | Unfunded AAL (UAAL)<br>(b-a) | Funded Ratio<br>(a/b) | Covered Payroll<br>(c) | UAAL as a Percentage of Covered Payroll<br>((b-a)/c) |
| 2006   | \$ -                             | \$ 76,651,082                                      | \$ 76,651,082                | 0.0%                  | \$ 15,548,979          | 493.0%   |
| 2007   | 9,621,290                        | 87,898,593   | 78,277,303                   | 10.9%                 | 14,621,336             | 535.4%   |
| 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%   |

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# MACOMB COUNTY, MICHIGAN

## Glossary of Terms

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### Description of Funds

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

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

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

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

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

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

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

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

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### Description of Funds (continued)

#### Special Revenue Funds (continued):

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

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

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

**Homeland Security Grant Programs** – to account for revenues from Federal grants to administer programs designed to safe guard 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.

**Michigan Works!** – to account for revenues and expenditures services designed to integrate youths and adults facing barriers to employment into the labor force through training and employment support services.

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

**Planning Grant Fund** – to account for State and Federal grants as well as outside source revenues to enhance economic development to residents of Macomb County.

**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.

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### Description of Funds (concluded)

#### Special Revenue Funds (concluded):

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

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

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

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

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

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

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

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

**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.

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### **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.

***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.

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## MACOMB COUNTY, MICHIGAN Glossary of Terms

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### **EXPENDITURE CATEGORIES (concluded):**

**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 capital items

### **PERSONNEL CATEGORIES:**

**Managers & Supervisors** – department heads and their assistants 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, accountants, 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 2022 - Adopted               |                               |                         |                        |                       |                       |
|--|-------------------------------|-------------------------|------------------------|-----------------------|-----------------------|
| Fund                                     | Revenues and Expenditures and |                         | Fund Balance           |                       |                       |
|  | Other Sources                 | Other Uses              | Incr (Decr)            | Beginning             | Ending                |
| <b>December 31 Year End Funds</b>        |                               |                         |                        |                       |                       |
| <b>General Fund</b>                      | \$ 287,939,400                | \$ 284,237,500          | \$ 3,701,900           | \$ 72,231,766         | \$ 75,933,666         |
| <b>Special Revenue Funds</b>             |                               |                         |                        |                       |                       |
| Community Corrections                    | 222,700                       | 222,700                 | -                      | 4,316                 | 4,316                 |
| Macomb Community Action                  | 12,563,500                    | 12,609,000              | (45,500)               | 8,431,751             | 8,386,251             |
| E911 Sheriff Dispatch Fund               | 8,010,300                     | 8,321,400               | (311,100)              | -                     | (311,100)             |
| Health Grants                            | 39,000                        | 86,600                  | (47,600)               | 1,506,411             | 1,458,811             |
| Homeland Security Grants                 | 2,837,500                     | 2,837,500               | -                      | (1,575,566)           | (1,575,566)           |
| Michigan Works!                          | 4,885,400                     | 4,885,400               | -                      | 16,311                | 16,311                |
| MSUE Grants                              | 2,000                         | 30,900                  | (28,900)               | 105,110               | 76,210                |
| Planning Grants                          | 103,000                       | 177,000                 | (74,000)               | 1,158,964             | 1,084,964             |
| Prosecuting Attorney Federal Forfeitures | -                             | 5,600                   | (5,600)                | 5,690                 | 90                    |
| Prosecuting Attorney Forfeitures         | -                             | 91,500                  | (91,500)               | 92,101                | 601                   |
| Register of Deeds Remonumentation Fund   | 233,100                       | 233,100                 | -                      | (129,812)             | (129,812)             |
| Register of Deeds Technology Fund        | 915,000                       | 1,100,200               | (185,200)              | 1,902,634             | 1,717,434             |
| Concealed Pistol License                 | 400,000                       | 450,900                 | (50,900)               | 1,720,051             | 1,669,151             |
| Sheriff Grants                           | 285,000                       | 285,000                 | -                      | 27,153                | 27,153                |
| Veterans' Affairs                        | 2,126,200                     | 2,125,500               | 700                    | 2,195,434             | 2,196,134             |
| <b>Enterprise Funds</b>                  |                               |                         |                        |                       |                       |
| Freedom Hill Park                        | 326,000                       | 502,900                 | (176,900)              | 1,535,453             | 1,358,553             |
| Martha T. Berry Medical Care Facility    | 30,477,800                    | 32,144,400              | (1,666,600)            | 1,499,701             | (166,899)             |
| <b>Debt Service Fund</b>                 | 3,735,000                     | 5,911,800               | (2,176,800)            | 2,275,047             | 98,247                |
|  | <u>355,100,900</u>            | <u>356,258,900</u>      | <u>(1,158,000)</u>     | <u>93,002,515</u>     | <u>91,844,515</u>     |
| <b>September 30 Year End Funds</b>       |                               |                         |                        |                       |                       |
| <b>Special Revenue Funds</b>             |                               |                         |                        |                       |                       |
| Circuit Court Programs                   | 578,700                       | 578,700                 | -                      | 88                    | 88                    |
| Child Care                               | 17,829,900                    | 17,829,900              | -                      | (485,825)             | (485,825)             |
| Community Corrections                    | 1,930,600                     | 1,930,600               | -                      | 1,737                 | 1,737                 |
| Macomb Community Action                  | 70,272,824                    | 70,803,204              | (530,380)              | 1,365,437             | 835,057               |
| Friend of the Court                      | 12,188,500                    | 12,188,500              | -                      | (170,857)             | (170,857)             |
| Health Grants                            | 16,451,500                    | 16,701,500              | (250,000)              | 1,970,468             | 1,720,468             |
| MIDC                                     | 9,736,300                     | 9,736,300               | -                      | -                     | -                     |
| MSUE Grants                              | -                             | 31,500                  | (31,500)               | 152,023               | 120,523               |
| Prosecuting Attorney Grants              | 3,485,100                     | 3,485,100               | -                      | (357,106)             | (357,106)             |
| Roads                                    | 239,805,115                   | 281,015,680             | (41,210,565)           | 111,282,782           | 70,072,217            |
| Sheriff Grants                           | 2,571,200                     | 2,596,200               | (25,000)               | (354,679)             | (379,679)             |
| Veterans Grants                          | 478,638                       | 478,638                 | -                      | (217,536)             | (217,536)             |
| <b>Enterprise Funds</b>                  |                               |                         |                        |                       |                       |
| Community Mental Health                  | 256,739,169                   | 256,739,169             | -                      | 22,844,302            | 22,844,302            |
| Substance Abuse                          | 26,780,057                    | 26,780,057              | -                      | 13,007,116            | 13,007,116            |
|  | <u>658,847,603</u>            | <u>700,895,048</u>      | <u>(42,047,445)</u>    | <u>149,037,950</u>    | <u>106,990,505</u>    |
|  | <u>\$ 1,013,948,503</u>       | <u>\$ 1,057,153,948</u> | <u>\$ (43,205,445)</u> | <u>\$ 242,040,465</u> | <u>\$ 198,835,020</u> |

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

| Fiscal Year 2023 - Forecasted            |                       |                       |                        |                       |                       |
|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| Fund                                     | Revenues and          | Expenditures and      | Fund Balance           |                       |                       |
|  | Other Sources         | Other Uses            | Incr (Decr)            | Beginning             | Ending                |
| <b>December 31 Year End Funds</b>        |                       |                       |                        |                       |                       |
| <b>General Fund</b>                      | \$ 288,430,600        | \$ 285,290,900        | \$ 3,139,700           | \$ 75,933,666         | 79,073,366            |
| <b>Special Revenue Funds</b>             |                       |                       |                        |                       |                       |
| Community Corrections                    | 235,600               | 235,600               | -                      | 4,316                 | 4,316                 |
| Macomb Community Action                  | 12,799,900            | 12,845,400            | (45,500)               | 8,386,251             | 8,340,751             |
| E911 Sheriff Dispatch Fund               | 8,138,300             | 8,470,900             | (332,600)              | (311,100)             | (643,700)             |
| Health Grants                            | -                     | 37,600                | (37,600)               | 1,458,811             | 1,421,211             |
| Homeland Security Grants                 | -                     | -                     | -                      | (1,575,566)           | (1,575,566)           |
| Michigan Works!                          | 5,020,700             | 5,020,700             | -                      | 16,311                | 16,311                |
| MSUE Grants                              | -                     | 8,900                 | (8,900)                | 76,210                | 67,310                |
| Planning Grants                          | 103,000               | 177,000               | (74,000)               | 1,084,964             | 1,010,964             |
| Prosecuting Attorney Federal Forfeitures | -                     | -                     | -                      | 90                    | 90                    |
| Prosecuting Attorney Forfeitures         | -                     | -                     | -                      | 601                   | 601                   |
| Register of Deeds Remonumentation Fund   | 233,100               | 233,100               | -                      | (129,812)             | (129,812)             |
| Register of Deeds Technology Fund        | 915,000               | 1,091,300             | (176,300)              | 1,717,434             | 1,541,134             |
| Concealed Pistol License                 | 400,000               | 465,300               | (65,300)               | 1,669,151             | 1,603,851             |
| Sheriff Grants                           | 285,000               | 285,000               | -                      | 27,153                | 27,153                |
| Veterans' Affairs                        | 2,147,400             | 2,122,200             | 25,200                 | 2,196,134             | 2,221,334             |
| <b>Enterprise Funds</b>                  |                       |                       |                        |                       |                       |
| Freedom Hill Park                        | 326,000               | 503,800               | (177,800)              | 1,358,553             | 1,180,753             |
| Martha T. Berry Medical Care Facility    | 32,296,500            | 31,929,500            | 367,000                | (166,899)             | 200,101               |
| <b>Debt Service Fund</b>                 | <b>3,735,600</b>      | <b>3,751,300</b>      | <b>(15,700)</b>        | <b>98,247</b>         | <b>82,547</b>         |
|  | <u>355,066,700</u>    | <u>352,468,500</u>    | <u>2,598,200</u>       | <u>91,844,515</u>     | <u>94,442,715</u>     |
| <b>September 30 Year End Funds</b>       |                       |                       |                        |                       |                       |
| <b>Special Revenue Funds</b>             |                       |                       |                        |                       |                       |
| Circuit Court Programs                   | 578,700               | 578,700               | -                      | 88                    | 88                    |
| Child Care                               | 17,699,600            | 17,699,600            | -                      | (485,825)             | (485,825)             |
| Community Corrections                    | 1,971,600             | 1,971,600             | -                      | 1,737                 | 1,737                 |
| Macomb Community Action                  | 33,447,409            | 33,962,915            | (515,506)              | 835,057               | 319,551               |
| Friend of the Court                      | 12,384,600            | 12,384,600            | -                      | (170,857)             | (170,857)             |
| Health Grants                            | 9,154,900             | 9,404,900             | (250,000)              | 1,720,468             | 1,470,468             |
| MIDC                                     | 8,718,100             | 8,718,100             | -                      | -                     | -                     |
| MSUE Grants                              | -                     | 31,500                | (31,500)               | 120,523               | 89,023                |
| Prosecuting Attorney Grants              | 3,557,500             | 3,557,500             | -                      | (357,106)             | (357,106)             |
| Roads                                    | 196,455,411           | 220,863,163           | (24,407,752)           | 70,072,217            | 45,664,465            |
| Sheriff Grants                           | 2,588,000             | 2,613,000             | (25,000)               | (379,679)             | (404,679)             |
| Veterans Grants                          | 478,638               | 478,638               | -                      | (217,536)             | (217,536)             |
| <b>Enterprise Funds</b>                  |                       |                       |                        |                       |                       |
| Community Mental Health                  | 242,061,297           | 242,061,297           | -                      | 22,844,302            | 22,844,302            |
| Substance Abuse                          | 26,060,653            | 26,060,653            | -                      | 13,007,116            | 13,007,116            |
|  | <u>555,156,408</u>    | <u>580,386,166</u>    | <u>(25,229,758)</u>    | <u>106,990,505</u>    | <u>81,760,747</u>     |
|  | <u>\$ 910,223,108</u> | <u>\$ 932,854,666</u> | <u>\$ (22,631,558)</u> | <u>\$ 198,835,020</u> | <u>\$ 176,203,462</u> |



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

| Fiscal Year 2024 - Forecasted            |                       |                       |                        |                       |                       |
|--|-----------------------|-----------------------|------------------------|-----------------------|-----------------------|
| Fund                                     | Revenues and          | Expenditures and      | Fund Balance           |                       |                       |
|  | Other Sources         | Other Uses            | Incr (Decr)            | Beginning             | Ending                |
| <b>December 31 Year End Funds</b>        |                       |                       |                        |                       |                       |
| <b>General Fund</b>                      | \$ 293,527,300        | \$ 290,228,300        | \$ 3,299,000           | \$ 79,073,366         | 82,372,366            |
| <b>Special Revenue Funds</b>             |                       |                       |                        |                       |                       |
| Community Corrections                    | 247,700               | 247,700               | -                      | 4,316                 | 4,316                 |
| Macomb Community Action                  | 13,036,200            | 13,081,700            | (45,500)               | 8,340,751             | 8,295,251             |
| E911 Sheriff Dispatch Fund               | 8,274,800             | 8,629,000             | (354,200)              | (643,700)             | (997,900)             |
| Health Grants                            | -                     | 37,600                | (37,600)               | 1,421,211             | 1,383,611             |
| Homeland Security Grants                 | -                     | -                     | -                      | (1,575,566)           | (1,575,566)           |
| Michigan Works!                          | 5,162,900             | 5,162,900             | -                      | 16,311                | 16,311                |
| MSUE Grants                              | -                     | -                     | -                      | 67,310                | 67,310                |
| Planning Grants                          | 103,000               | 177,000               | (74,000)               | 1,010,964             | 936,964               |
| Prosecuting Attorney Federal Forfeitures | -                     | -                     | -                      | 90                    | 90                    |
| Prosecuting Attorney Forfeitures         | -                     | -                     | -                      | 601                   | 601                   |
| Register of Deeds Remonumentation Fund   | 233,100               | 233,100               | -                      | (129,812)             | (129,812)             |
| Register of Deeds Technology Fund        | 915,000               | 1,111,900             | (196,900)              | 1,541,134             | 1,344,234             |
| Concealed Pistol License                 | 400,000               | 482,300               | (82,300)               | 1,603,851             | 1,521,551             |
| Sheriff Grants                           | 285,000               | 285,000               | -                      | 27,153                | 27,153                |
| Veterans' Affairs                        | 2,168,900             | 2,159,900             | 9,000                  | 2,221,334             | 2,230,334             |
| <b>Enterprise Funds</b>                  |                       |                       |                        |                       |                       |
| Freedom Hill Park                        | 326,000               | 504,700               | (178,700)              | 1,180,753             | 1,002,053             |
| Martha T. Berry Medical Care Facility    | 33,265,400            | 32,252,300            | 1,013,100              | 200,101               | 1,213,201             |
| <b>Debt Service Fund</b>                 | <b>3,738,900</b>      | <b>3,738,900</b>      | <b>-</b>               | <b>82,547</b>         | <b>82,547</b>         |
|  | <u>361,684,200</u>    | <u>358,332,300</u>    | <u>3,351,900</u>       | <u>94,442,715</u>     | <u>97,794,615</u>     |
| <b>September 30 Year End Funds</b>       |                       |                       |                        |                       |                       |
| <b>Special Revenue Funds</b>             |                       |                       |                        |                       |                       |
| Circuit Court Programs                   | 578,700               | 578,700               | -                      | 88                    | 88                    |
| Child Care                               | 17,921,300            | 17,921,300            | -                      | (485,825)             | (485,825)             |
| Community Corrections                    | 1,998,000             | 1,998,000             | -                      | 1,737                 | 1,737                 |
| Macomb Community Action                  | 33,159,579            | 33,673,355            | (513,776)              | 319,551               | (194,225)             |
| Friend of the Court                      | 12,554,600            | 12,554,600            | -                      | (170,857)             | (170,857)             |
| Health Grants                            | 9,317,100             | 9,567,100             | (250,000)              | 1,470,468             | 1,220,468             |
| MIDC                                     | 8,648,600             | 8,648,600             | -                      | -                     | -                     |
| MSUE Grants                              | -                     | 31,500                | (31,500)               | 89,023                | 57,523                |
| Prosecuting Attorney Grants              | 3,624,900             | 3,624,900             | -                      | (357,106)             | (357,106)             |
| Roads                                    | 198,812,940           | 211,515,486           | (12,702,546)           | 45,664,465            | 32,961,919            |
| Sheriff Grants                           | 2,605,000             | 2,630,000             | (25,000)               | (404,679)             | (429,679)             |
| Veterans Grants                          | 478,638               | 478,638               | -                      | (217,536)             | (217,536)             |
| <b>Enterprise Funds</b>                  |                       |                       |                        |                       |                       |
| Community Mental Health                  | 244,378,679           | 244,378,679           | -                      | 22,844,302            | 22,844,302            |
| Substance Abuse                          | 26,321,264            | 26,321,264            | -                      | 13,007,116            | 13,007,116            |
|  | <u>560,399,300</u>    | <u>573,922,122</u>    | <u>(13,522,822)</u>    | <u>81,760,747</u>     | <u>68,237,925</u>     |
|  | <u>\$ 922,083,500</u> | <u>\$ 932,254,422</u> | <u>\$ (10,170,922)</u> | <u>\$ 176,203,462</u> | <u>\$ 166,032,540</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              |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2019<br>Actual        | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                             |                       |                       |                       |                       |                       |                       |
| Property Taxes                               | \$ 128,235,044        | \$ 135,009,786        | \$ 135,916,300        | \$ 143,603,400        | \$ 147,816,000        | \$ 152,206,100        |
| Licenses & Permits                           | 3,056,566             | 3,019,809             | 2,612,000             | 2,733,400             | 2,733,400             | 2,733,400             |
| Intergovernmental                            | 228,678,638           | 242,946,957           | 336,973,820           | 417,729,960           | 318,384,543           | 321,092,156           |
| Charges for Services                         | 296,239,137           | 289,223,450           | 314,723,157           | 338,429,820           | 329,128,655           | 333,241,092           |
| Investment Income                            | 4,569,564             | 2,838,011             | 2,342,517             | 1,815,338             | 1,818,371             | 1,810,050             |
| Fines & Forfeitures                          | 1,343,302             | 907,049               | 792,500               | 707,000               | 707,000               | 707,000               |
| Reimbursements                               | 9,904,202             | 12,645,076            | 10,443,982            | 9,418,900             | 9,539,300             | 9,656,200             |
| Indirect Cost Allocation                     | 43,494,278            | 47,279,922            | 48,216,800            | 51,306,700            | 51,334,500            | 51,354,900            |
| Other Revenue                                | 2,119,889             | 1,853,261             | 740,367               | 632,822               | 635,566               | 638,211               |
| <b>Total Revenues</b>                        | <b>717,640,620</b>    | <b>735,723,321</b>    | <b>852,761,443</b>    | <b>966,377,340</b>    | <b>862,097,335</b>    | <b>873,439,109</b>    |
| <b>Expenditures By Category:</b>             |                       |                       |                       |                       |                       |                       |
| Personnel                                    | 254,676,565           | 264,936,952           | 295,568,097           | 310,555,001           | 308,993,805           | 314,559,984           |
| Supplies & Services                          | 59,384,501            | 55,507,591            | 109,587,407           | 107,812,999           | 67,066,465            | 67,585,641            |
| Room & Board                                 | 6,361,458             | 4,105,044             | 4,955,000             | 4,457,000             | 4,385,000             | 4,385,000             |
| Conferences & Training                       | 1,202,096             | 739,550               | 2,271,587             | 1,776,003             | 1,664,673             | 1,657,734             |
| Utilities                                    | 4,922,611             | 4,644,755             | 5,517,711             | 5,623,841             | 5,342,614             | 5,351,378             |
| Repairs & Maintenance                        | 10,689,437            | 10,892,561            | 14,284,746            | 14,165,195            | 14,233,348            | 14,343,779            |
| Road Construction & Maintenance              | 56,744,791            | 47,773,211            | 93,358,267            | 208,678,700           | 151,524,980           | 141,652,248           |
| Vehicle Operations                           | 2,820,566             | 2,224,602             | 4,247,030             | 3,728,528             | 3,728,482             | 3,727,127             |
| Contract Services                            | 208,597,055           | 209,095,788           | 249,343,449           | 279,054,617           | 260,568,281           | 262,869,881           |
| Internal Services                            | 47,452,246            | 48,795,312            | 49,484,490            | 53,703,235            | 53,483,846            | 53,663,515            |
| Capital Outlay                               | 13,806,625            | 13,927,837            | 18,468,652            | 22,049,551            | 17,945,091            | 18,024,254            |
| Debt Service - Principal                     | 7,265,000             | 6,810,000             | 14,690,000            | 4,875,000             | 2,870,000             | 2,990,000             |
| Debt Service - Interest and fees             | 1,789,311             | 1,578,074             | 1,359,600             | 1,008,100             | 866,100               | 748,900               |
| <b>Total Expenditures</b>                    | <b>675,712,262</b>    | <b>671,031,277</b>    | <b>863,136,036</b>    | <b>1,017,487,770</b>  | <b>892,672,685</b>    | <b>891,559,441</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>41,928,358</b>     | <b>64,692,044</b>     | <b>(10,374,593)</b>   | <b>(51,110,430)</b>   | <b>(30,575,350)</b>   | <b>(18,120,332)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                       |                       |                       |                       |                       |                       |
| Transfers in - General Fund                  | 38,162,191            | 50,099,661            | 36,557,090            | 38,637,785            | 39,192,392            | 39,711,010            |
| Transfers in - Other Funds                   | 9,052,822             | 8,657,200             | 8,842,010             | 8,933,378             | 8,933,381             | 8,933,381             |
| Transfers out                                | (60,701,825)          | (82,133,899)          | (39,305,984)          | (39,666,178)          | (40,181,981)          | (40,694,981)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>(13,486,812)</b>   | <b>(23,377,038)</b>   | <b>6,093,116</b>      | <b>7,904,985</b>      | <b>7,943,792</b>      | <b>7,949,410</b>      |
| Net Increase (Decrease) in Fund Balance      | 28,441,546            | 41,315,006            | (4,281,477)           | (43,205,445)          | (22,631,558)          | (10,170,922)          |
| Fund Balance, Beginning of Year              | 176,565,390           | 205,006,936           | 246,321,942           | 242,040,465           | 198,835,020           | 176,203,462           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 205,006,936</b> | <b>\$ 246,321,942</b> | <b>\$ 242,040,465</b> | <b>\$ 198,835,020</b> | <b>\$ 176,203,462</b> | <b>\$ 166,032,540</b> |

**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              |                       |                       |                       |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | 2019<br>Actual        | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                             |                       |                       |                       |                       |                       |                       |
| Property Taxes                               | \$ 128,235,044        | \$ 135,009,786        | \$ 135,916,300        | \$ 143,603,400        | \$ 147,816,000        | \$ 152,206,100        |
| Licenses & Permits                           | 3,056,566             | 3,019,809             | 2,612,000             | 2,733,400             | 2,733,400             | 2,733,400             |
| Intergovernmental                            | 228,678,638           | 242,946,957           | 336,973,820           | 417,729,960           | 318,384,543           | 321,092,156           |
| Charges for Services                         | 296,239,137           | 289,223,450           | 314,723,157           | 338,429,820           | 329,128,655           | 333,241,092           |
| Investment Income                            | 4,569,564             | 2,838,011             | 2,342,517             | 1,815,338             | 1,818,371             | 1,810,050             |
| Fines & Forfeitures                          | 1,343,302             | 907,049               | 792,500               | 707,000               | 707,000               | 707,000               |
| Reimbursements                               | 9,904,202             | 12,645,076            | 10,443,982            | 9,418,900             | 9,539,300             | 9,656,200             |
| Indirect Cost Allocation                     | 43,494,278            | 47,279,922            | 48,216,800            | 51,306,700            | 51,334,500            | 51,354,900            |
| Other Revenue                                | 2,119,889             | 1,853,261             | 740,367               | 632,822               | 635,566               | 638,211               |
| <b>Total Revenues</b>                        | <b>717,640,620</b>    | <b>735,723,321</b>    | <b>852,761,443</b>    | <b>966,377,340</b>    | <b>862,097,335</b>    | <b>873,439,109</b>    |
| <b>Expenditures:</b>                         |                       |                       |                       |                       |                       |                       |
| Legislative                                  | 2,072,306             | 1,929,535             | 2,149,651             | 2,245,200             | 2,279,900             | 2,304,100             |
| Judicial                                     | 58,855,220            | 58,804,310            | 66,154,837            | 70,343,500            | 71,625,800            | 72,492,700            |
| General Government                           | 57,176,061            | 58,154,297            | 63,225,345            | 65,866,700            | 64,352,800            | 66,192,300            |
| Public Safety                                | 94,853,547            | 96,146,806            | 106,359,034           | 101,977,500           | 100,322,500           | 101,713,900           |
| Public Works                                 | 103,546,555           | 103,207,454           | 155,747,741           | 283,842,760           | 225,981,963           | 216,792,486           |
| Health & Welfare                             | 333,828,437           | 329,924,865           | 434,449,876           | 464,767,859           | 405,929,531           | 409,816,101           |
| Recreation & Culture                         | 436,195               | 465,970               | 502,600               | 482,900               | 483,800               | 484,700               |
| Capital Outlay                               | 13,806,625            | 13,927,837            | 18,468,652            | 22,049,551            | 17,945,091            | 18,024,254            |
| Debt Service - Principal                     | 7,265,000             | 6,810,000             | 14,690,000            | 4,875,000             | 2,870,000             | 2,990,000             |
| Debt Service - Interest & Fees               | 3,872,316             | 1,660,203             | 1,388,300             | 1,036,800             | 881,300               | 748,900               |
| <b>Total Expenditures</b>                    | <b>675,712,262</b>    | <b>671,031,277</b>    | <b>863,136,036</b>    | <b>1,017,487,770</b>  | <b>892,672,685</b>    | <b>891,559,441</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>41,928,358</b>     | <b>64,692,044</b>     | <b>(10,374,593)</b>   | <b>(51,110,430)</b>   | <b>(30,575,350)</b>   | <b>(18,120,332)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                       |                       |                       |                       |                       |                       |
| Transfers in - General Fund                  | 38,162,191            | 50,099,661            | 36,557,090            | 38,637,785            | 39,192,392            | 39,711,010            |
| Transfers in - Other Funds                   | 9,052,822             | 8,657,200             | 8,842,010             | 8,933,378             | 8,933,381             | 8,933,381             |
| Transfers out                                | (60,701,825)          | (82,133,899)          | (39,305,984)          | (39,666,178)          | (40,181,981)          | (40,694,981)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>(13,486,812)</b>   | <b>(23,377,038)</b>   | <b>6,093,116</b>      | <b>7,904,985</b>      | <b>7,943,792</b>      | <b>7,949,410</b>      |
| Net Increase (Decrease) in Fund Balance      | 28,441,546            | 41,315,006            | (4,281,477)           | (43,205,445)          | (22,631,558)          | (10,170,922)          |
| Fund Balance, Beginning of Year              | 176,565,390           | 205,006,936           | 246,321,942           | 242,040,465           | 198,835,020           | 176,203,462           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 205,006,936</b> | <b>\$ 246,321,942</b> | <b>\$ 242,040,465</b> | <b>\$ 198,835,020</b> | <b>\$ 176,203,462</b> | <b>\$ 166,032,540</b> |

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

|   | Audited        |                |                 | Budgeted        |                    |                    |
|---|----------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | 2019<br>Actual | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Legislative</b>                        |                |                |                 |                 |                    |                    |
| General Fund                              | \$ 2,072,306   | \$ 1,929,535   | \$ 2,149,651    | \$ 2,245,200    | \$ 2,279,900       | \$ 2,304,100       |
| <b>Judicial</b>                           |                |                |                 |                 |                    |                    |
| General Fund                              | 40,499,293     | 40,363,763     | 42,840,737      | 45,753,300      | 46,436,300         | 47,141,400         |
| Circuit Court Programs                    | 379,217        | 416,220        | 578,700         | 578,700         | 578,700            | 578,700            |
| Friend of the Court                       | 11,222,053     | 11,458,302     | 12,201,800      | 12,161,200      | 12,357,700         | 12,528,100         |
| MIDC                                      | 4,144,198      | 3,833,773      | 7,523,800       | 8,273,700       | 8,695,600          | 8,619,600          |
| Prosecuting Attorney Forfeiture           | 162,997        | 58,757         | 79,200          | 91,500          | -                  | -                  |
| Prosecuting Attorney Grants               | 2,447,462      | 2,673,495      | 2,930,600       | 3,485,100       | 3,557,500          | 3,624,900          |
| <b>General government</b>                 |                |                |                 |                 |                    |                    |
| General Fund                              | 55,494,548     | 55,497,373     | 60,313,212      | 63,970,500      | 62,441,100         | 64,243,000         |
| Community Development Block Grant         | 587,001        | 1,429,653      | 1,551,188       | 177,000         | 177,000            | 177,000            |
| Register of Deeds Remonumentation Fund    | 247,062        | 223,038        | 216,745         | 233,100         | 233,100            | 233,100            |
| Register of Deeds Technology Fund         | 731,601        | 802,326        | 773,800         | 1,060,200       | 1,061,300          | 1,081,900          |
| Clerk CPL                                 | 115,849        | 201,907        | 370,400         | 425,900         | 440,300            | 457,300            |
| <b>Public Safety</b>                      |                |                |                 |                 |                    |                    |
| General Fund                              | 86,967,169     | 88,149,679     | 90,306,204      | 86,017,100      | 86,932,600         | 88,113,000         |
| Community Corrections - Dec 31 Year End   | 176,755        | 198,275        | 216,100         | 222,700         | 235,600            | 247,700            |
| Community Corrections - Sep 30 Year End   | 1,631,024      | 1,457,928      | 1,789,700       | 1,930,600       | 1,971,600          | 1,998,000          |
| E911 Dispatch Fund                        | 196,829        | 167,630        | 2,280,055       | 8,200,900       | 8,347,200          | 8,502,700          |
| Homeland Security Grants                  | 3,384,072      | 3,522,938      | 7,677,000       | 2,787,500       | -                  | -                  |
| Sheriff Grants - Dec 31 Year End          | 343,638        | 238,191        | 1,426,875       | 237,500         | 237,500            | 237,500            |
| Sheriff Grants - Sep 30 Year End          | 2,154,060      | 2,412,165      | 2,663,100       | 2,581,200       | 2,598,000          | 2,615,000          |
| <b>Public Works</b>                       |                |                |                 |                 |                    |                    |
| General Fund                              | 7,481,516      | 7,640,515      | 8,101,023       | 8,211,000       | 8,385,300          | 8,577,000          |
| Roads                                     | 96,065,039     | 95,566,939     | 147,646,718     | 275,631,760     | 217,596,663        | 208,215,486        |
| <b>Health &amp; Welfare</b>               |                |                |                 |                 |                    |                    |
| General Fund                              | 22,973,515     | 19,237,854     | 24,221,215      | 25,832,300      | 26,357,800         | 26,834,400         |
| Child Care Fund                           | 19,930,565     | 16,394,322     | 18,482,048      | 17,829,900      | 17,699,600         | 17,921,300         |
| Community Mental Health                   | 203,714,221    | 198,977,714    | 224,451,661     | 256,349,639     | 241,665,924        | 243,979,353        |
| Macomb Community Action - Dec 31 Year End | 2,722,701      | 2,834,624      | 13,889,395      | 12,609,000      | 12,845,400         | 13,081,700         |
| Macomb Community Action - Sep 30 Year End | 29,423,483     | 28,683,528     | 76,510,532      | 69,746,826      | 32,948,534         | 32,670,474         |
| Health Grants - Dec 31 Year End           | 41,848         | 57,980         | 42,162          | 64,600          | 17,600             | 17,600             |
| Health Grants - Sep 30 Year End           | 7,196,969      | 7,665,156      | 16,520,683      | 16,528,300      | 9,361,700          | 9,523,900          |
| Martha T Berry Medical Care Facility      | 22,610,715     | 32,342,825     | 30,268,200      | 31,544,400      | 31,329,500         | 31,652,300         |
| Michigan Works!                           | 4,060,038      | 4,247,377      | 4,678,500       | 4,883,400       | 5,018,700          | 5,160,900          |
| MSUE Grants - Dec 31 Year End             | 5,395          | 3,618          | 33,700          | 30,900          | 8,900              | -                  |
| MSUE Grants - Sep 30 Year End             | 28,563         | 16,855         | 31,100          | 31,500          | 31,500             | 31,500             |
| Substance Abuse                           | 19,458,657     | 17,654,236     | 23,295,575      | 26,778,956      | 26,059,535         | 26,320,136         |
| Veterans' Affairs                         | 1,509,692      | 1,527,754      | 1,868,700       | 2,059,500       | 2,106,200          | 2,143,900          |
| Veterans Grants                           | 152,075        | 281,022        | 156,405         | 478,638         | 478,638            | 478,638            |
| <b>Recreation &amp; Culture</b>           |                |                |                 |                 |                    |                    |
| Freedom Hill Park                         | 436,195        | 465,970        | 502,600         | 482,900         | 483,800            | 484,700            |
| <b>Debt Service</b>                       |                |                |                 |                 |                    |                    |
| Principal                                 | 7,265,000      | 6,810,000      | 14,690,000      | 4,875,000       | 2,870,000          | 2,990,000          |
| Interest & Fees                           | 3,872,316      | 1,660,203      | 1,388,300       | 1,036,800       | 881,300            | 748,900            |
| <b>Capital Outlay</b>                     | 13,806,625     | 13,927,837     | 18,468,652      | 22,049,551      | 17,945,091         | 18,024,254         |
| <b>Total Operating Expenditures</b>       | 675,712,262    | 671,031,277    | 863,136,036     | 1,017,487,770   | 892,672,685        | 891,559,441        |

**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>2019<br/>Actual</u> | <u>2020<br/>Actual</u> | <u>2021<br/>Amended</u> | <u>2022<br/>Adopted</u> | <u>2023<br/>Forecasted</u> | <u>2024<br/>Forecasted</u> |
| <b>Transfers Out</b>                      |                        |                        |                         |                         |                            |                            |
| General Fund                              | 48,965,809             | 75,120,716             | 38,574,138              | 38,637,300              | 39,149,900                 | 39,660,300                 |
| Community Mental Health                   | 10,605,791             | 6,321,331              | -                       | -                       | -                          | -                          |
| Macomb Community Action - Sep 30 Year End | 908,959                | 633,732                | 731,846                 | 933,378                 | 933,381                    | 933,381                    |
| PA Forfeitures                            | -                      | 43,620                 | -                       | -                       | -                          | -                          |
| PA Fed Forfeitures                        | -                      | 14,500                 | -                       | -                       | -                          | -                          |
| E911 Dispatch Fund                        | 181,452                | -                      | -                       | 95,500                  | 98,700                     | 101,300                    |
| Michigan Works                            | 39,691                 | -                      | -                       | -                       | -                          | -                          |
| Sheriff Grants - Dec 31 Year End          | 123                    | -                      | -                       | -                       | -                          | -                          |
| <b>Total Transfers</b>                    | <u>60,701,825</u>      | <u>82,133,899</u>      | <u>39,305,984</u>       | <u>39,666,178</u>       | <u>40,181,981</u>          | <u>40,694,981</u>          |
| <b>Total Expenditures</b>                 | <u>\$ 736,414,087</u>  | <u>\$ 753,165,176</u>  | <u>\$ 902,442,020</u>   | <u>\$ 1,057,153,948</u> | <u>\$ 932,854,666</u>      | <u>\$ 932,254,422</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, 2022**

|  | Major Funds          |                         |                                  |                      | Total                 |
|--|----------------------|-------------------------|----------------------------------|----------------------|-----------------------|
|  | General              | Roads                   | Community                        | Nonmajor             |                       |
|  | Fund                 | Special Revenue<br>Fund | Mental Health<br>Enterprise Fund |                      |                       |
| <b>Revenues:</b>                             |                      |                         |                                  |                      |                       |
| Property Taxes                               | \$ 141,552,700       | \$ -                    | \$ -                             | \$ 2,050,700         | \$ 143,603,400        |
| Licenses & Permits                           | 1,466,200            | 867,200                 | -                                | 400,000              | 2,733,400             |
| Intergovernmental                            | 42,655,300           | 236,032,577             | 17,422,479                       | 121,619,604          | 417,729,960           |
| Charges for Services                         | 34,057,000           | 2,117,500               | 235,064,690                      | 67,190,630           | 338,429,820           |
| Investment Income                            | 800,000              | 515,338                 | 500,000                          | -                    | 1,815,338             |
| Fines & Forfeitures                          | 504,500              | -                       | -                                | 202,500              | 707,000               |
| Reimbursements                               | 7,518,400            | -                       | -                                | 1,900,500            | 9,418,900             |
| Indirect Cost Allocation                     | 51,306,700           | -                       | -                                | -                    | 51,306,700            |
| Other Revenue                                | 78,600               | 272,500                 | -                                | 281,722              | 632,822               |
| <b>Total Revenues</b>                        | <b>279,939,400</b>   | <b>239,805,115</b>      | <b>252,987,169</b>               | <b>193,645,656</b>   | <b>966,377,340</b>    |
| <b>Expenditures By Category:</b>             |                      |                         |                                  |                      |                       |
| Personnel                                    | 148,136,400          | 39,079,739              | 34,393,070                       | 88,945,792           | 310,555,001           |
| Supplies & Services                          | 17,236,000           | 2,563,209               | 14,239,007                       | 73,774,783           | 107,812,999           |
| Room & Board                                 | -                    | -                       | -                                | 4,457,000            | 4,457,000             |
| Conferences & Training                       | 547,300              | 205,469                 | 127,230                          | 896,004              | 1,776,003             |
| Utilities                                    | 3,363,100            | 692,260                 | 638,744                          | 929,737              | 5,623,841             |
| Repairs & Maintenance                        | 11,986,600           | 1,134,900               | 75,768                           | 967,927              | 14,165,195            |
| Road Construction & Maintenance              | -                    | 208,678,700             | -                                | -                    | 208,678,700           |
| Vehicle Operations                           | 981,800              | 2,458,950               | 2,018                            | 285,760              | 3,728,528             |
| Contract Services                            | 9,793,000            | 20,818,533              | 204,555,339                      | 43,887,745           | 279,054,617           |
| Internal Services                            | 39,985,200           | -                       | 2,318,463                        | 11,399,572           | 53,703,235            |
| Capital Outlay                               | 13,570,800           | 5,383,920               | 389,530                          | 2,705,301            | 22,049,551            |
| Debt Service - Principal                     | -                    | -                       | -                                | 4,875,000            | 4,875,000             |
| Debt Service - Interest and fees             | -                    | -                       | -                                | 1,008,100            | 1,008,100             |
| <b>Total Expenditures</b>                    | <b>245,600,200</b>   | <b>281,015,680</b>      | <b>256,739,169</b>               | <b>234,132,721</b>   | <b>1,017,487,770</b>  |
| <b>Revenues Over (Under) Expenditures</b>    | <b>34,339,200</b>    | <b>(41,210,565)</b>     | <b>(3,752,000)</b>               | <b>(40,487,065)</b>  | <b>(51,110,430)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                      |                         |                                  |                      |                       |
| Transfers in - General Fund                  | -                    | -                       | 3,752,000                        | 34,885,785           | 38,637,785            |
| Transfers in - Other Funds                   | 8,000,000            | -                       | -                                | 933,378              | 8,933,378             |
| Transfers out                                | (38,637,300)         | -                       | -                                | (1,028,878)          | (39,666,178)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>(30,637,300)</b>  | <b>-</b>                | <b>3,752,000</b>                 | <b>34,790,285</b>    | <b>7,904,985</b>      |
| Net Increase (Decrease) in Fund Balance      | 3,701,900            | (41,210,565)            | -                                | (5,696,780)          | (43,205,445)          |
| Fund Balance, Beginning of Year              | 72,231,766           | 111,282,782             | 22,844,302                       | 35,681,615           | 242,040,465           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 75,933,666</b> | <b>\$ 70,072,217</b>    | <b>\$ 22,844,302</b>             | <b>\$ 29,984,835</b> | <b>\$ 198,835,020</b> |

**MACOMB COUNTY, MICHIGAN**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**Individual Nonmajor Funds By Category**  
**Fiscal Year Ending December 31, 2022**

|  | Community<br>Corrections | Planning<br>Grants  | Macomb Community<br>Action |
|--|--------------------------|---------------------|----------------------------|
| <b>Revenues:</b>                             |                          |                     |                            |
| Property Taxes                               | \$ -                     | \$ -                | \$ -                       |
| Licenses & Permits                           | -                        | -                   | -                          |
| Intergovernmental                            | -                        | -                   | 11,980,000                 |
| Charges for Services                         | 18,000                   | -                   | 75,000                     |
| Fines & Forfeitures                          | -                        | -                   | -                          |
| Reimbursements                               | -                        | 1,500               | 492,000                    |
| Other Revenue                                | -                        | 101,500             | 16,500                     |
| <b>Total Revenues</b>                        | <u>18,000</u>            | <u>103,000</u>      | <u>12,563,500</u>          |
| <b>Expenditures:</b>                         |                          |                     |                            |
| Personnel                                    | 217,800                  | -                   | 1,435,500                  |
| Supplies & Services                          | -                        | 111,500             | 11,076,500                 |
| Room & Board                                 | -                        | -                   | -                          |
| Conferences & Training                       | -                        | 5,000               | 65,000                     |
| Utilities                                    | -                        | -                   | -                          |
| Repairs & Maintenance                        | -                        | -                   | 2,000                      |
| Vehicle Operations                           | -                        | -                   | 5,000                      |
| Contract Services                            | 3,000                    | 60,500              | 10,000                     |
| Internal Services                            | 1,900                    | -                   | 15,000                     |
| Capital Outlay                               | -                        | -                   | -                          |
| Debt Service - Principal                     | -                        | -                   | -                          |
| Debt Service - Interest and fees             | -                        | -                   | -                          |
| <b>Total Expenditures</b>                    | <u>222,700</u>           | <u>177,000</u>      | <u>12,609,000</u>          |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(204,700)</u>         | <u>(74,000)</u>     | <u>(45,500)</u>            |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                            |
| Transfers in from General Fund               | 204,700                  | -                   | -                          |
| Transfers in from Other Funds                | -                        | -                   | -                          |
| Transfers out                                | -                        | -                   | -                          |
| <b>Total Other Financing Sources (Uses):</b> | <u>204,700</u>           | <u>-</u>            | <u>-</u>                   |
| Net Increase (Decrease) in Fund Balance      | -                        | (74,000)            | (45,500)                   |
| Fund Balance, Beginning of Year              | <u>4,316</u>             | <u>1,158,964</u>    | <u>8,431,751</u>           |
| <b>Fund Balance, End of Year</b>             | <u>\$ 4,316</u>          | <u>\$ 1,084,964</u> | <u>\$ 8,386,251</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, 2022**

|  | Debt               | Emergency             |                     |
|--|--------------------|-----------------------|---------------------|
|  | Service Fund       | Management            | Freedom Hill        |
|  | Grants             | Park                  |                     |
| <b>Revenues:</b>                             |                    |                       |                     |
| Property Taxes                               | \$ -               | \$ -                  | \$ -                |
| Licenses & Permits                           | -                  | -                     | -                   |
| Intergovernmental                            | -                  | 2,837,500             | -                   |
| Charges for Services                         | -                  | -                     | 240,000             |
| Fines & Forfeitures                          | -                  | -                     | -                   |
| Reimbursements                               | -                  | -                     | -                   |
| Other Revenue                                | -                  | -                     | -                   |
| <b>Total Revenues</b>                        | <u>-</u>           | <u>2,837,500</u>      | <u>240,000</u>      |
| <b>Expenditures:</b>                         |                    |                       |                     |
| Personnel                                    | -                  | 100,000               | 82,600              |
| Supplies & Services                          | 28,700             | 2,581,000             | 221,500             |
| Room & Board                                 | -                  | -                     | -                   |
| Conferences & Training                       | -                  | -                     | -                   |
| Utilities                                    | -                  | -                     | 112,000             |
| Repairs & Maintenance                        | -                  | 500                   | 38,000              |
| Vehicle Operations                           | -                  | -                     | 10,500              |
| Contract Services                            | -                  | 105,000               | 1,000               |
| Internal Services                            | -                  | 1,000                 | 17,300              |
| Capital Outlay                               | -                  | 50,000                | 20,000              |
| Debt Service - Principal                     | 4,875,000          | -                     | -                   |
| Debt Service - Interest and fees             | 1,008,100          | -                     | -                   |
| <b>Total Expenditures</b>                    | <u>5,911,800</u>   | <u>2,837,500</u>      | <u>502,900</u>      |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(5,911,800)</u> | <u>-</u>              | <u>(262,900)</u>    |
| <b>Other Financing Sources (Uses):</b>       |                    |                       |                     |
| Transfers in from General Fund               | 3,735,000          | -                     | 86,000              |
| Transfers in from Other Funds                | -                  | -                     | -                   |
| Transfers out                                | -                  | -                     | -                   |
| <b>Total Other Financing Sources (Uses):</b> | <u>3,735,000</u>   | <u>-</u>              | <u>86,000</u>       |
| Net Increase (Decrease) in Fund Balance      | (2,176,800)        | -                     | (176,900)           |
| Fund Balance, Beginning of Year              | <u>2,275,047</u>   | <u>(1,575,566)</u>    | <u>1,535,453</u>    |
| <b>Fund Balance, End of Year</b>             | <u>\$ 98,247</u>   | <u>\$ (1,575,566)</u> | <u>\$ 1,358,553</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, 2022**

|  | Health<br>Grants    | Prosecuting<br>Attorney<br>Forfeitures | Martha T Berry<br>Medical Care<br>Facility |
|--|---------------------|--|--|
| <b>Revenues:</b>                             |                     |  |  |
| Property Taxes                               | \$ -                | \$ -                                   | \$ -                                       |
| Licenses & Permits                           | -                   | -                                      | -  |
| Intergovernmental                            | 39,000              | -                                      | -  |
| Charges for Services                         | -                   | -                                      | 30,145,000                                 |
| Fines & Forfeitures                          | -                   | -                                      | -  |
| Reimbursements                               | -                   | -                                      | 305,000                                    |
| Other Revenue                                | -                   | -                                      | 27,800                                     |
| <b>Total Revenues</b>                        | <u>39,000</u>       | <u>-</u>                               | <u>30,477,800</u>                          |
| <b>Expenditures:</b>                         |                     |  |  |
| Personnel                                    | -                   | -                                      | 21,034,200                                 |
| Supplies & Services                          | 61,600              | 45,000                                 | 7,070,700                                  |
| Room & Board                                 | -                   | -                                      | -  |
| Conferences & Training                       | 3,000               | 46,500                                 | 90,000                                     |
| Utilities                                    | -                   | -                                      | 496,000                                    |
| Repairs & Maintenance                        | -                   | -                                      | 318,600                                    |
| Vehicle Operations                           | -                   | -                                      | 3,600                                      |
| Contract Services                            | -                   | -                                      | 2,531,300                                  |
| Internal Services                            | -                   | -                                      | -  |
| Capital Outlay                               | 22,000              | -                                      | 600,000                                    |
| Debt Service - Principal                     | -                   | -                                      | -  |
| Debt Service - Interest and fees             | -                   | -                                      | -  |
| <b>Total Expenditures</b>                    | <u>86,600</u>       | <u>91,500</u>                          | <u>32,144,400</u>                          |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(47,600)</u>     | <u>(91,500)</u>                        | <u>(1,666,600)</u>                         |
| <b>Other Financing Sources (Uses):</b>       |                     |  |  |
| Transfers in from General Fund               | -                   | -                                      | -  |
| Transfers in from Other Funds                | -                   | -                                      | -  |
| Transfers out                                | -                   | -                                      | -  |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>            | <u>-</u>                               | <u>-</u>                                   |
| Net Increase (Decrease) in Fund Balance      | (47,600)            | (91,500)                               | (1,666,600)                                |
| Fund Balance, Beginning of Year              | <u>1,506,411</u>    | <u>92,101</u>                          | <u>1,499,701</u>                           |
| <b>Fund Balance, End of Year</b>             | <u>\$ 1,458,811</u> | <u>\$ 601</u>                          | <u>\$ (166,899)</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, 2022**

|  | Michigan<br>Works! | MSUE<br>Grants   | Prosecuting<br>Attorney<br>Federal Forfeitures |
|--|--------------------|------------------|--|
| <b>Revenues:</b>                             |                    |                  |  |
| Property Taxes                               | \$ -               | \$ -             | \$ -   |
| Licenses & Permits                           | -                  | -                | -  |
| Intergovernmental                            | -                  | -                | -  |
| Charges for Services                         | 4,885,400          | -                | -  |
| Fines & Forfeitures                          | -                  | -                | -  |
| Reimbursements                               | -                  | 2,000            | -  |
| Other Revenue                                | -                  | -                | -  |
| <b>Total Revenues</b>                        | <u>4,885,400</u>   | <u>2,000</u>     | <u>-</u>                                       |
| <b>Expenditures:</b>                         |                    |                  |  |
| Personnel                                    | 4,660,500          | -                | -  |
| Supplies & Services                          | 64,100             | 10,700           | -  |
| Room & Board                                 | -                  | -                | -  |
| Conferences & Training                       | 11,800             | 700              | -  |
| Utilities                                    | -                  | -                | -  |
| Repairs & Maintenance                        | -                  | 1,100            | -  |
| Vehicle Operations                           | -                  | -                | -  |
| Contract Services                            | -                  | 18,400           | -  |
| Internal Services                            | 147,000            | -                | -  |
| Capital Outlay                               | 2,000              | -                | 5,600  |
| Debt Service - Principal                     | -                  | -                | -  |
| Debt Service - Interest and fees             | -                  | -                | -  |
| <b>Total Expenditures</b>                    | <u>4,885,400</u>   | <u>30,900</u>    | <u>5,600</u>                                   |
| <b>Revenues Over (Under) Expenditures</b>    | <u>-</u>           | <u>(28,900)</u>  | <u>(5,600)</u>                                 |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |  |
| Transfers in from General Fund               | -                  | -                | -  |
| Transfers in from Other Funds                | -                  | -                | -  |
| Transfers out                                | -                  | -                | -  |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>           | <u>-</u>         | <u>-</u>                                       |
| Net Increase (Decrease) in Fund Balance      | -                  | (28,900)         | (5,600)  |
| Fund Balance, Beginning of Year              | <u>16,311</u>      | <u>105,110</u>   | <u>5,690</u>                                   |
| <b>Fund Balance, End of Year</b>             | <u>\$ 16,311</u>   | <u>\$ 76,210</u> | <u>\$ 90</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, 2022**

|  | Register of Deeds<br>Remonumentation | Register of Deeds<br>Technology Fund | Sheriff<br>Grants |
|--|--------------------------------------|--------------------------------------|-------------------|
| <b>Revenues:</b>                             |                                      |                                      |                   |
| Property Taxes                               | \$ -                                 | \$ -                                 | \$ -              |
| Licenses & Permits                           | -                                    | -                                    | -                 |
| Intergovernmental                            | 233,100                              | -                                    | 40,000            |
| Charges for Services                         | -                                    | 915,000                              | 50,000            |
| Fines & Forfeitures                          | -                                    | -                                    | 195,000           |
| Reimbursements                               | -                                    | -                                    | -                 |
| Other Revenue                                | -                                    | -                                    | -                 |
| <b>Total Revenues</b>                        | <u>233,100</u>                       | <u>915,000</u>                       | <u>285,000</u>    |
| <b>Expenditures:</b>                         |                                      |                                      |                   |
| Personnel                                    | -                                    | 285,500                              | -                 |
| Supplies & Services                          | 5,100                                | 29,000                               | 84,500            |
| Room & Board                                 | -                                    | -                                    | -                 |
| Conferences & Training                       | -                                    | 10,000                               | 84,500            |
| Utilities                                    | -                                    | -                                    | -                 |
| Repairs & Maintenance                        | -                                    | 3,000                                | 21,500            |
| Vehicle Operations                           | -                                    | -                                    | 32,500            |
| Contract Services                            | 227,100                              | 700,000                              | 2,500             |
| Internal Services                            | 900                                  | 32,700                               | 12,000            |
| Capital Outlay                               | -                                    | 40,000                               | 47,500            |
| Debt Service - Principal                     | -                                    | -                                    | -                 |
| Debt Service - Interest and fees             | -                                    | -                                    | -                 |
| <b>Total Expenditures</b>                    | <u>233,100</u>                       | <u>1,100,200</u>                     | <u>285,000</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>-</u>                             | <u>(185,200)</u>                     | <u>-</u>          |
| <b>Other Financing Sources (Uses):</b>       |                                      |                                      |                   |
| Transfers in from General Fund               | -                                    | -                                    | -                 |
| Transfers in from Other Funds                | -                                    | -                                    | -                 |
| Transfers out                                | -                                    | -                                    | -                 |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>                             | <u>-</u>                             | <u>-</u>          |
| Net Increase (Decrease) in Fund Balance      | -                                    | (185,200)                            | -                 |
| Fund Balance, Beginning of Year              | <u>(129,812)</u>                     | <u>1,902,634</u>                     | <u>27,153</u>     |
| <b>Fund Balance, End of Year</b>             | <u>\$ (129,812)</u>                  | <u>\$ 1,717,434</u>                  | <u>\$ 27,153</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, 2022**

|  | Sheriff<br>E911 Dispatch | Concealed Pistol<br>Licenses | Veterans'<br>Affairs | December Year End<br>Sub-total |
|--|--------------------------|------------------------------|----------------------|--------------------------------|
| <b>Revenues:</b>                             |                          |                              |                      |                                |
| Property Taxes                               | \$ -                     | \$ -                         | \$ 2,050,700         | \$ 2,050,700                   |
| Licenses & Permits                           | -                        | 400,000                      | -                    | 400,000                        |
| Intergovernmental                            | 650,000                  | -                            | 75,500               | 15,855,100                     |
| Charges for Services                         | 5,196,400                | -                            | -                    | 41,524,800                     |
| Fines & Forfeitures                          | -                        | -                            | -                    | 195,000                        |
| Reimbursements                               | -                        | -                            | -                    | 800,500                        |
| Other Revenue                                | -                        | -                            | -                    | 145,800                        |
| <b>Total Revenues</b>                        | <b>5,846,400</b>         | <b>400,000</b>               | <b>2,126,200</b>     | <b>60,971,900</b>              |
| <b>Expenditures:</b>                         |                          |                              |                      |                                |
| Personnel                                    | 7,850,800                | 304,600                      | 1,245,500            | 37,217,000                     |
| Supplies & Services                          | -                        | 60,400                       | 354,400              | 21,804,700                     |
| Room & Board                                 | -                        | -                            | -                    | -                              |
| Conferences & Training                       | 15,000                   | 5,000                        | 47,000               | 383,500                        |
| Utilities                                    | -                        | -                            | -                    | 608,000                        |
| Repairs & Maintenance                        | 185,000                  | -                            | 12,000               | 581,700                        |
| Vehicle Operations                           | -                        | -                            | -                    | 51,600                         |
| Contract Services                            | -                        | 25,000                       | 70,000               | 3,753,800                      |
| Internal Services                            | 150,100                  | 30,900                       | 330,600              | 739,400                        |
| Capital Outlay                               | 25,000                   | 25,000                       | 66,000               | 903,100                        |
| Debt Service - Principal                     | -                        | -                            | -                    | 4,875,000                      |
| Debt Service - Interest and fees             | -                        | -                            | -                    | 1,008,100                      |
| <b>Total Expenditures</b>                    | <b>8,225,900</b>         | <b>450,900</b>               | <b>2,125,500</b>     | <b>71,925,900</b>              |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(2,379,500)</b>       | <b>(50,900)</b>              | <b>700</b>           | <b>(10,954,000)</b>            |
| <b>Other Financing Sources (Uses):</b>       |                          |                              |                      |                                |
| Transfers in from General Fund               | 2,163,900                | -                            | -                    | 6,189,600                      |
| Transfers in from Other Funds                | -                        | -                            | -                    | -                              |
| Transfers out                                | (95,500)                 | -                            | -                    | (95,500)                       |
| <b>Total Other Financing Sources (Uses):</b> | <b>2,068,400</b>         | <b>-</b>                     | <b>-</b>             | <b>6,094,100</b>               |
| Net Increase (Decrease) in Fund Balance      | (311,100)                | (50,900)                     | 700                  | (4,859,900)                    |
| Fund Balance, Beginning of Year              | -                        | 1,720,051                    | 2,195,434            | 20,770,749                     |
| <b>Fund Balance, End of Year</b>             | <b>\$ (311,100)</b>      | <b>\$ 1,669,151</b>          | <b>\$ 2,196,134</b>  | <b>\$ 15,910,849</b>           |

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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, 2022**

|  | Circuit Court<br>Programs | Child<br>Care       | Community<br>Corrections |
|--|---------------------------|---------------------|--------------------------|
| <b>Revenues:</b>                             |                           |                     |                          |
| Property Taxes                               | \$ -                      | \$ -                | \$ -                     |
| Licenses & Permits                           | -                         | -                   | -                        |
| Intergovernmental                            | 465,600                   | 6,664,100           | 1,533,800                |
| Charges for Services                         | 5,000                     | 451,000             | -                        |
| Fines & Forfeitures                          | -                         | -                   | -                        |
| Reimbursements                               | -                         | -                   | -                        |
| Other Revenue                                | -                         | -                   | -                        |
| <b>Total Revenues</b>                        | <u>470,600</u>            | <u>7,115,100</u>    | <u>1,533,800</u>         |
| <b>Expenditures:</b>                         |                           |                     |                          |
| Personnel                                    | -                         | 8,343,500           | 1,125,800                |
| Supplies & Services                          | 228,600                   | 974,000             | 96,500                   |
| Room & Board                                 | -                         | 4,457,000           | -                        |
| Conferences & Training                       | 900                       | 35,700              | 3,000                    |
| Utilities                                    | -                         | 269,000             | -                        |
| Repairs & Maintenance                        | -                         | 220,000             | 2,500                    |
| Vehicle Operations                           | -                         | 4,500               | -                        |
| Contract Services                            | 340,100                   | 828,000             | 636,500                  |
| Internal Services                            | 9,100                     | 2,698,200           | 66,300                   |
| Capital Outlay                               | -                         | -                   | -                        |
| Debt Service - Principal                     | -                         | -                   | -                        |
| Debt Service - Interest and fees             | -                         | -                   | -                        |
| <b>Total Expenditures</b>                    | <u>578,700</u>            | <u>17,829,900</u>   | <u>1,930,600</u>         |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(108,100)</u>          | <u>(10,714,800)</u> | <u>(396,800)</u>         |
| <b>Other Financing Sources (Uses):</b>       |                           |                     |                          |
| Transfers in from General Fund               | 108,100                   | 10,714,800          | 396,800                  |
| Transfers in from Other Funds                | -                         | -                   | -                        |
| Transfers out                                | -                         | -                   | -                        |
| <b>Total Other Financing Sources (Uses):</b> | <u>108,100</u>            | <u>10,714,800</u>   | <u>396,800</u>           |
| Net Increase (Decrease) in Fund Balance      | -                         | -                   | -                        |
| Fund Balance, Beginning of Year              | <u>88</u>                 | <u>(485,825)</u>    | <u>1,737</u>             |
| <b>Fund Balance, End of Year</b>             | <u>\$ 88</u>              | <u>\$ (485,825)</u> | <u>\$ 1,737</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, 2022**

|  | Macomb Community<br><u>Action</u> | Friend of<br><u>the Court</u> | Health<br><u>Grants</u> |
|--|-----------------------------------|-------------------------------|-------------------------|
| <b>Revenues:</b>                             |                                   |                               |                         |
| Property Taxes                               | \$ -                              | \$ -                          | \$ -                    |
| Licenses & Permits                           | -                                 | -                             | -                       |
| Intergovernmental                            | 58,419,747                        | 8,121,300                     | 12,672,900              |
| Charges for Services                         | 6,669,709                         | 782,000                       | 470,400                 |
| Fines & Forfeitures                          | -                                 | -                             | -                       |
| Reimbursements                               | -                                 | -                             | -                       |
| Other Revenue                                | 132,222                           | -                             | 3,700                   |
| <b>Total Revenues</b>                        | <u>65,221,678</u>                 | <u>8,903,300</u>              | <u>13,147,000</u>       |
| <b>Expenditures:</b>                         |                                   |                               |                         |
| Personnel                                    | 15,510,712                        | 9,083,200                     | 9,697,600               |
| Supplies & Services                          | 42,531,974                        | 144,400                       | 621,900                 |
| Room & Board                                 | -                                 | -                             | -                       |
| Conferences & Training                       | 105,045                           | 15,000                        | 51,100                  |
| Utilities                                    | 50,280                            | -                             | -                       |
| Repairs & Maintenance                        | 63,920                            | 81,400                        | 13,400                  |
| Vehicle Operations                           | 93,660                            | 18,000                        | -                       |
| Contract Services                            | 8,791,738                         | 420,300                       | 4,016,000               |
| Internal Services                            | 2,599,497                         | 2,398,900                     | 2,128,300               |
| Capital Outlay                               | 123,000                           | 27,300                        | 173,200                 |
| Debt Service - Principal                     | -                                 | -                             | -                       |
| Debt Service - Interest and fees             | -                                 | -                             | -                       |
| <b>Total Expenditures</b>                    | <u>69,869,826</u>                 | <u>12,188,500</u>             | <u>16,701,500</u>       |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(4,648,148)</u>                | <u>(3,285,200)</u>            | <u>(3,554,500)</u>      |
| <b>Other Financing Sources (Uses):</b>       |                                   |                               |                         |
| Transfers in from General Fund               | 4,117,768                         | 3,285,200                     | 3,304,500               |
| Transfers in from Other Funds                | 933,378                           | -                             | -                       |
| Transfers out                                | (933,378)                         | -                             | -                       |
| <b>Total Other Financing Sources (Uses):</b> | <u>4,117,768</u>                  | <u>3,285,200</u>              | <u>3,304,500</u>        |
| Net Increase (Decrease) in Fund Balance      | (530,380)                         | -                             | (250,000)               |
| Fund Balance, Beginning of Year              | <u>1,365,437</u>                  | <u>(170,857)</u>              | <u>1,970,468</u>        |
| <b>Fund Balance, End of Year</b>             | <u>\$ 835,057</u>                 | <u>\$ (170,857)</u>           | <u>\$ 1,720,468</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, 2022**

|  | MSUE<br>Grants    | Prosecuting<br>Attorney Grants | Veterans<br>Grants  | Sheriff<br>Grants   |
|--|-------------------|--------------------------------|---------------------|---------------------|
| <b>Revenues:</b>                             |                   |                                |                     |                     |
| Property Taxes                               | \$ -              | \$ -                           | \$ -                | \$ -                |
| Licenses & Permits                           | -                 | -                              | -                   | -                   |
| Intergovernmental                            | -                 | 2,536,500                      | 473,492             | 1,603,200           |
| Charges for Services                         | -                 | -                              | 5,146               | 533,000             |
| Fines & Forfeitures                          | -                 | -                              | -                   | 7,500               |
| Reimbursements                               | -                 | -                              | -                   | -                   |
| Other Revenue                                | -                 | -                              | -                   | -                   |
| <b>Total Revenues</b>                        | <u>-</u>          | <u>2,536,500</u>               | <u>478,638</u>      | <u>2,143,700</u>    |
| <b>Expenditures:</b>                         |                   |                                |                     |                     |
| Personnel                                    | -                 | 2,731,100                      | 36,783              | 1,032,300           |
| Supplies & Services                          | 5,400             | 136,600                        | 441,555             | 1,252,250           |
| Room & Board                                 | -                 | -                              | -                   | -                   |
| Conferences & Training                       | -                 | 15,000                         | -                   | 27,500              |
| Utilities                                    | -                 | -                              | -                   | -                   |
| Repairs & Maintenance                        | -                 | 700                            | -                   | 3,200               |
| Vehicle Operations                           | -                 | -                              | -                   | 118,000             |
| Contract Services                            | 20,000            | 132,700                        | 300                 | -                   |
| Internal Services                            | 6,100             | 469,000                        | -                   | 147,950             |
| Capital Outlay                               | -                 | -                              | -                   | 15,000              |
| Debt Service - Principal                     | -                 | -                              | -                   | -                   |
| Debt Service - Interest and fees             | -                 | -                              | -                   | -                   |
| <b>Total Expenditures</b>                    | <u>31,500</u>     | <u>3,485,100</u>               | <u>478,638</u>      | <u>2,596,200</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(31,500)</u>   | <u>(948,600)</u>               | <u>-</u>            | <u>(452,500)</u>    |
| <b>Other Financing Sources (Uses):</b>       |                   |                                |                     |                     |
| Transfers in from General Fund               | -                 | 948,600                        | -                   | 427,500             |
| Transfers in from Other Funds                | -                 | -                              | -                   | -                   |
| Transfers out                                | -                 | -                              | -                   | -                   |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>          | <u>948,600</u>                 | <u>-</u>            | <u>427,500</u>      |
| Net Increase (Decrease) in Fund Balance      | (31,500)          | -                              | -                   | (25,000)            |
| Fund Balance, Beginning of Year              | <u>152,023</u>    | <u>(357,106)</u>               | <u>(217,536)</u>    | <u>(354,679)</u>    |
| <b>Fund Balance, End of Year</b>             | <u>\$ 120,523</u> | <u>\$ (357,106)</u>            | <u>\$ (217,536)</u> | <u>\$ (379,679)</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, 2022**

|  | Substance            |                    | September Year End   |                      |
|--|----------------------|--------------------|----------------------|----------------------|
|  | Abuse                | MIDC               | Sub-total            | Total                |
| <b>Revenues:</b>                             |                      |                    |                      |                      |
| Property Taxes                               | \$ -                 | \$ -               | \$ -                 | \$ 2,050,700         |
| Licenses & Permits                           | -                    | -                  | -                    | 400,000              |
| Intergovernmental                            | 6,937,565            | 6,336,300          | 105,764,504          | 121,619,604          |
| Charges for Services                         | 16,749,575           | -                  | 25,665,830           | 67,190,630           |
| Fines & Forfeitures                          | -                    | -                  | 7,500                | 202,500              |
| Reimbursements                               | -                    | 1,100,000          | 1,100,000            | 1,900,500            |
| Other Revenue                                | -                    | -                  | 135,922              | 281,722              |
| <b>Total Revenues</b>                        | <b>23,687,140</b>    | <b>7,436,300</b>   | <b>132,673,756</b>   | <b>193,645,656</b>   |
| <b>Expenditures:</b>                         |                      |                    |                      |                      |
| Personnel                                    | 1,293,797            | 2,874,000          | 51,728,792           | 88,945,792           |
| Supplies & Services                          | 400,704              | 5,136,200          | 51,970,083           | 73,774,783           |
| Room & Board                                 | -                    | -                  | 4,457,000            | 4,457,000            |
| Conferences & Training                       | 37,759               | 221,500            | 512,504              | 896,004              |
| Utilities                                    | 2,457                | -                  | 321,737              | 929,737              |
| Repairs & Maintenance                        | 1,107                | -                  | 386,227              | 967,927              |
| Vehicle Operations                           | -                    | -                  | 234,160              | 285,760              |
| Contract Services                            | 24,948,307           | -                  | 40,133,945           | 43,887,745           |
| Internal Services                            | 94,825               | 42,000             | 10,660,172           | 11,399,572           |
| Capital Outlay                               | 1,101                | 1,462,600          | 1,802,201            | 2,705,301            |
| Debt Service - Principal                     | -                    | -                  | -                    | 4,875,000            |
| Debt Service - Interest and fees             | -                    | -                  | -                    | 1,008,100            |
| <b>Total Expenditures</b>                    | <b>26,780,057</b>    | <b>9,736,300</b>   | <b>162,206,821</b>   | <b>234,132,721</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(3,092,917)</b>   | <b>(2,300,000)</b> | <b>(29,533,065)</b>  | <b>(40,487,065)</b>  |
| <b>Other Financing Sources (Uses):</b>       |                      |                    |                      |                      |
| Transfers in from General Fund               | 3,092,917            | 2,300,000          | 28,696,185           | 34,885,785           |
| Transfers in from Other Funds                | -                    | -                  | 933,378              | 933,378              |
| Transfers out                                | -                    | -                  | (933,378)            | (1,028,878)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>3,092,917</b>     | <b>2,300,000</b>   | <b>28,696,185</b>    | <b>34,790,285</b>    |
| Net Increase (Decrease) in Fund Balance      | -                    | -                  | (836,880)            | (5,696,780)          |
| Fund Balance, Beginning of Year              | 13,007,116           | -                  | 14,910,866           | 35,681,615           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 13,007,116</b> | <b>\$ -</b>        | <b>\$ 14,073,986</b> | <b>\$ 29,984,835</b> |



**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, 2023**

|  | Major Funds          |                         |                                  |                      | Total                 |
|--|----------------------|-------------------------|----------------------------------|----------------------|-----------------------|
|  | General              | Roads                   | Community                        | Nonmajor             |                       |
|  | Fund                 | Special Revenue<br>Fund | Mental Health<br>Enterprise Fund | Funds                |                       |
| <b>Revenues:</b>                             |                      |                         |                                  |                      |                       |
| Property Taxes                               | \$ 145,744,800       | \$ -                    | \$ -                             | \$ 2,071,200         | \$ 147,816,000        |
| Licenses & Permits                           | 1,466,200            | 867,200                 | -                                | 400,000              | 2,733,400             |
| Intergovernmental                            | 38,831,300           | 192,684,840             | 14,317,412                       | 72,550,991           | 318,384,543           |
| Charges for Services                         | 34,039,000           | 2,117,500               | 223,486,885                      | 69,485,270           | 329,128,655           |
| Investment Income                            | 800,000              | 513,371                 | 505,000                          | -                    | 1,818,371             |
| Fines & Forfeitures                          | 504,500              | -                       | -                                | 202,500              | 707,000               |
| Reimbursements                               | 7,631,700            | -                       | -                                | 1,907,600            | 9,539,300             |
| Indirect Cost Allocation                     | 51,334,500           | -                       | -                                | -                    | 51,334,500            |
| Other Revenue                                | 78,600               | 272,500                 | -                                | 284,466              | 635,566               |
| <b>Total Revenues</b>                        | <b>280,430,600</b>   | <b>196,455,411</b>      | <b>238,309,297</b>               | <b>146,902,027</b>   | <b>862,097,335</b>    |
| <b>Expenditures By Category:</b>             |                      |                         |                                  |                      |                       |
| Personnel                                    | 151,220,100          | 39,716,863              | 31,794,548                       | 86,262,294           | 308,993,805           |
| Supplies & Services                          | 14,794,200           | 2,599,457               | 13,371,961                       | 36,300,847           | 67,066,465            |
| Room & Board                                 | -                    | -                       | -                                | 4,385,000            | 4,385,000             |
| Conferences & Training                       | 548,500              | 206,279                 | 58,324                           | 851,570              | 1,664,673             |
| Utilities                                    | 3,343,100            | 692,260                 | 357,580                          | 949,674              | 5,342,614             |
| Repairs & Maintenance                        | 12,049,800           | 1,134,900               | 76,905                           | 971,743              | 14,233,348            |
| Road Construction & Maintenance              | -                    | 151,524,980             | -                                | -                    | 151,524,980           |
| Vehicle Operations                           | 981,900              | 2,458,950               | 2,048                            | 285,584              | 3,728,482             |
| Contract Services                            | 9,804,100            | 19,262,974              | 193,851,723                      | 37,649,484           | 260,568,281           |
| Internal Services                            | 40,091,300           | -                       | 2,152,835                        | 11,239,711           | 53,483,846            |
| Capital Outlay                               | 13,308,000           | 3,266,500               | 395,373                          | 975,218              | 17,945,091            |
| Debt Service - Principal                     | -                    | -                       | -                                | 2,870,000            | 2,870,000             |
| Debt Service - Interest and fees             | -                    | -                       | -                                | 866,100              | 866,100               |
| <b>Total Expenditures</b>                    | <b>246,141,000</b>   | <b>220,863,163</b>      | <b>242,061,297</b>               | <b>183,607,225</b>   | <b>892,672,685</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>34,289,600</b>    | <b>(24,407,752)</b>     | <b>(3,752,000)</b>               | <b>(36,705,198)</b>  | <b>(30,575,350)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                      |                         |                                  |                      |                       |
| Transfers in - General Fund                  | -                    | -                       | 3,752,000                        | 35,440,392           | 39,192,392            |
| Transfers in - Other Funds                   | 8,000,000            | -                       | -                                | 933,381              | 8,933,381             |
| Transfers out                                | (39,149,900)         | -                       | -                                | (1,032,081)          | (40,181,981)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>(31,149,900)</b>  | <b>-</b>                | <b>3,752,000</b>                 | <b>35,341,692</b>    | <b>7,943,792</b>      |
| Net Increase (Decrease) in Fund Balance      | 3,139,700            | (24,407,752)            | -                                | (1,363,506)          | (22,631,558)          |
| Fund Balance, Beginning of Year              | 75,933,666           | 70,072,217              | 22,844,302                       | 29,984,835           | 198,835,020           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 79,073,366</b> | <b>\$ 45,664,465</b>    | <b>\$ 22,844,302</b>             | <b>\$ 28,621,329</b> | <b>\$ 176,203,462</b> |

**MACOMB COUNTY, MICHIGAN**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**Individual Nonmajor Funds By Category**  
**Fiscal Year Ending December 31, 2023**

|  | Community<br>Corrections | Planning<br>Grants  | Macomb Community<br>Action |
|--|--------------------------|---------------------|----------------------------|
| <b>Revenues:</b>                             |                          |                     |                            |
| Property Taxes                               | \$ -                     | \$ -                | \$ -                       |
| Licenses & Permits                           | -                        | -                   | -                          |
| Intergovernmental                            | -                        | -                   | 12,216,400                 |
| Charges for Services                         | 18,000                   | -                   | 75,000                     |
| Fines & Forfeitures                          | -                        | -                   | -                          |
| Reimbursements                               | -                        | 1,500               | 492,000                    |
| Other Revenue                                | -                        | 101,500             | 16,500                     |
| <b>Total Revenues</b>                        | <u>18,000</u>            | <u>103,000</u>      | <u>12,799,900</u>          |
| <b>Expenditures:</b>                         |                          |                     |                            |
| Personnel                                    | 230,600                  | -                   | 1,464,300                  |
| Supplies & Services                          | -                        | 111,500             | 11,284,000                 |
| Room & Board                                 | -                        | -                   | -                          |
| Conferences & Training                       | -                        | 5,000               | 65,000                     |
| Utilities                                    | -                        | -                   | -                          |
| Repairs & Maintenance                        | -                        | -                   | 2,000                      |
| Vehicle Operations                           | -                        | -                   | 5,000                      |
| Contract Services                            | 3,000                    | 60,500              | 10,000                     |
| Internal Services                            | 2,000                    | -                   | 15,100                     |
| Capital Outlay                               | -                        | -                   | -                          |
| Debt Service - Principal                     | -                        | -                   | -                          |
| Debt Service - Interest and fees             | -                        | -                   | -                          |
| <b>Total Expenditures</b>                    | <u>235,600</u>           | <u>177,000</u>      | <u>12,845,400</u>          |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(217,600)</u>         | <u>(74,000)</u>     | <u>(45,500)</u>            |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                            |
| Transfers in from General Fund               | 217,600                  | -                   | -                          |
| Transfers in from Other Funds                | -                        | -                   | -                          |
| Transfers out                                | -                        | -                   | -                          |
| <b>Total Other Financing Sources (Uses):</b> | <u>217,600</u>           | <u>-</u>            | <u>-</u>                   |
| Net Increase (Decrease) in Fund Balance      | -                        | (74,000)            | (45,500)                   |
| Fund Balance, Beginning of Year              | 4,316                    | 1,084,964           | 8,386,251                  |
| <b>Fund Balance, End of Year</b>             | <u>\$ 4,316</u>          | <u>\$ 1,010,964</u> | <u>\$ 8,340,751</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, 2023**

|  | Debt<br>Service Fund | Emergency<br>Management<br>Grants | Freedom Hill<br>Park |
|--|----------------------|-----------------------------------|----------------------|
| <b>Revenues:</b>                             |                      |                                   |                      |
| Property Taxes                               | \$ -                 | \$ -                              | \$ -                 |
| Licenses & Permits                           | -                    | -                                 | -                    |
| Intergovernmental                            | -                    | -                                 | -                    |
| Charges for Services                         | -                    | -                                 | 240,000              |
| Fines & Forfeitures                          | -                    | -                                 | -                    |
| Reimbursements                               | -                    | -                                 | -                    |
| Other Revenue                                | -                    | -                                 | -                    |
| <b>Total Revenues</b>                        | <b>-</b>             | <b>-</b>                          | <b>240,000</b>       |
| <b>Expenditures:</b>                         |                      |                                   |                      |
| Personnel                                    | -                    | -                                 | 83,400               |
| Supplies & Services                          | 15,200               | -                                 | 221,500              |
| Room & Board                                 | -                    | -                                 | -                    |
| Conferences & Training                       | -                    | -                                 | -                    |
| Utilities                                    | -                    | -                                 | 112,000              |
| Repairs & Maintenance                        | -                    | -                                 | 38,000               |
| Vehicle Operations                           | -                    | -                                 | 10,500               |
| Contract Services                            | -                    | -                                 | 1,000                |
| Internal Services                            | -                    | -                                 | 17,400               |
| Capital Outlay                               | -                    | -                                 | 20,000               |
| Debt Service - Principal                     | 2,870,000            | -                                 | -                    |
| Debt Service - Interest and fees             | 866,100              | -                                 | -                    |
| <b>Total Expenditures</b>                    | <b>3,751,300</b>     | <b>-</b>                          | <b>503,800</b>       |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(3,751,300)</b>   | <b>-</b>                          | <b>(263,800)</b>     |
| <b>Other Financing Sources (Uses):</b>       |                      |                                   |                      |
| Transfers in from General Fund               | 3,735,600            | -                                 | 86,000               |
| Transfers in from Other Funds                | -                    | -                                 | -                    |
| Transfers out                                | -                    | -                                 | -                    |
| <b>Total Other Financing Sources (Uses):</b> | <b>3,735,600</b>     | <b>-</b>                          | <b>86,000</b>        |
| Net Increase (Decrease) in Fund Balance      | (15,700)             | -                                 | (177,800)            |
| Fund Balance, Beginning of Year              | 98,247               | (1,575,566)                       | 1,358,553            |
| <b>Fund Balance, End of Year</b>             | <b>\$ 82,547</b>     | <b>\$ (1,575,566)</b>             | <b>\$ 1,180,753</b>  |

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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, 2023**

|  | Health<br>Grants    | Prosecuting<br>Attorney<br>Forfeitures | Martha T Berry<br>Medical Care<br>Facility |
|--|---------------------|--|--|
| <b>Revenues:</b>                             |                     |  |  |
| Property Taxes                               | \$ -                | \$ -                                   | \$ -                                       |
| Licenses & Permits                           | -                   | -                                      | -  |
| Intergovernmental                            | -                   | -                                      | -  |
| Charges for Services                         | -                   | -                                      | 31,953,700                                 |
| Fines & Forfeitures                          | -                   | -                                      | -  |
| Reimbursements                               | -                   | -                                      | 314,100                                    |
| Other Revenue                                | -                   | -                                      | 28,700                                     |
| <b>Total Revenues</b>                        | <b>-</b>            | <b>-</b>                               | <b>32,296,500</b>                          |
| <b>Expenditures:</b>                         |                     |  |  |
| Personnel                                    | -                   | -                                      | 21,354,000                                 |
| Supplies & Services                          | 17,600              | -                                      | 6,398,500                                  |
| Room & Board                                 | -                   | -                                      | -  |
| Conferences & Training                       | -                   | -                                      | 93,600                                     |
| Utilities                                    | -                   | -                                      | 515,900                                    |
| Repairs & Maintenance                        | -                   | -                                      | 331,300                                    |
| Vehicle Operations                           | -                   | -                                      | 3,700                                      |
| Contract Services                            | -                   | -                                      | 2,632,500                                  |
| Internal Services                            | -                   | -                                      | -  |
| Capital Outlay                               | 20,000              | -                                      | 600,000                                    |
| Debt Service - Principal                     | -                   | -                                      | -  |
| Debt Service - Interest and fees             | -                   | -                                      | -  |
| <b>Total Expenditures</b>                    | <b>37,600</b>       | <b>-</b>                               | <b>31,929,500</b>                          |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(37,600)</b>     | <b>-</b>                               | <b>367,000</b>                             |
| <b>Other Financing Sources (Uses):</b>       |                     |  |  |
| Transfers in from General Fund               | -                   | -                                      | -  |
| Transfers in from Other Funds                | -                   | -                                      | -  |
| Transfers out                                | -                   | -                                      | -  |
| <b>Total Other Financing Sources (Uses):</b> | <b>-</b>            | <b>-</b>                               | <b>-</b>                                   |
| Net Increase (Decrease) in Fund Balance      | (37,600)            | -                                      | 367,000                                    |
| Fund Balance, Beginning of Year              | 1,458,811           | 601                                    | (166,899)                                  |
| <b>Fund Balance, End of Year</b>             | <b>\$ 1,421,211</b> | <b>\$ 601</b>                          | <b>\$ 200,101</b>                          |

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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, 2023**

|  | Michigan<br>Works! | MSUE<br>Grants   | Prosecuting<br>Attorney<br>Federal Forfeitures |
|--|--------------------|------------------|--|
| <b>Revenues:</b>                             |                    |                  |  |
| Property Taxes                               | \$ -               | \$ -             | \$ -   |
| Licenses & Permits                           | -                  | -                | -  |
| Intergovernmental                            | -                  | -                | -  |
| Charges for Services                         | 5,020,700          | -                | -  |
| Fines & Forfeitures                          | -                  | -                | -  |
| Reimbursements                               | -                  | -                | -  |
| Other Revenue                                | -                  | -                | -  |
| <b>Total Revenues</b>                        | <u>5,020,700</u>   | <u>-</u>         | <u>-</u>                                       |
| <b>Expenditures:</b>                         |                    |                  |  |
| Personnel                                    | 4,794,400          | -                | -  |
| Supplies & Services                          | 62,100             | 3,200            | -  |
| Room & Board                                 | -                  | -                | -  |
| Conferences & Training                       | 13,800             | 400              | -  |
| Utilities                                    | -                  | -                | -  |
| Repairs & Maintenance                        | -                  | -                | -  |
| Vehicle Operations                           | -                  | -                | -  |
| Contract Services                            | -                  | 5,300            | -  |
| Internal Services                            | 148,400            | -                | -  |
| Capital Outlay                               | 2,000              | -                | -  |
| Debt Service - Principal                     | -                  | -                | -  |
| Debt Service - Interest and fees             | -                  | -                | -  |
| <b>Total Expenditures</b>                    | <u>5,020,700</u>   | <u>8,900</u>     | <u>-</u>                                       |
| <b>Revenues Over (Under) Expenditures</b>    | <u>-</u>           | <u>(8,900)</u>   | <u>-</u>                                       |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |  |
| Transfers in from General Fund               | -                  | -                | -  |
| Transfers in from Other Funds                | -                  | -                | -  |
| Transfers out                                | -                  | -                | -  |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>           | <u>-</u>         | <u>-</u>                                       |
| Net Increase (Decrease) in Fund Balance      | -                  | (8,900)          | -  |
| Fund Balance, Beginning of Year              | 16,311             | 76,210           | 90   |
| <b>Fund Balance, End of Year</b>             | <u>\$ 16,311</u>   | <u>\$ 67,310</u> | <u>\$ 90</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, 2023**

|  | Register of Deeds<br>Remonumentation | Register of Deeds<br>Technology Fund | Sheriff<br>Grants |
|--|--------------------------------------|--------------------------------------|-------------------|
| <b>Revenues:</b>                             |                                      |                                      |                   |
| Property Taxes                               | \$ -                                 | \$ -                                 | \$ -              |
| Licenses & Permits                           | -                                    | -                                    | -                 |
| Intergovernmental                            | 233,100                              | -                                    | 40,000            |
| Charges for Services                         | -                                    | 915,000                              | 50,000            |
| Fines & Forfeitures                          | -                                    | -                                    | 195,000           |
| Reimbursements                               | -                                    | -                                    | -                 |
| Other Revenue                                | -                                    | -                                    | -                 |
| <b>Total Revenues</b>                        | <u>233,100</u>                       | <u>915,000</u>                       | <u>285,000</u>    |
| <b>Expenditures:</b>                         |                                      |                                      |                   |
| Personnel                                    | -                                    | 286,400                              | -                 |
| Supplies & Services                          | 5,100                                | 29,000                               | 84,500            |
| Room & Board                                 | -                                    | -                                    | -                 |
| Conferences & Training                       | -                                    | 10,000                               | 84,500            |
| Utilities                                    | -                                    | -                                    | -                 |
| Repairs & Maintenance                        | -                                    | 3,000                                | 21,500            |
| Vehicle Operations                           | -                                    | -                                    | 32,500            |
| Contract Services                            | 227,100                              | 700,000                              | 2,500             |
| Internal Services                            | 900                                  | 32,900                               | 12,000            |
| Capital Outlay                               | -                                    | 30,000                               | 47,500            |
| Debt Service - Principal                     | -                                    | -                                    | -                 |
| Debt Service - Interest and fees             | -                                    | -                                    | -                 |
| <b>Total Expenditures</b>                    | <u>233,100</u>                       | <u>1,091,300</u>                     | <u>285,000</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>-</u>                             | <u>(176,300)</u>                     | <u>-</u>          |
| <b>Other Financing Sources (Uses):</b>       |                                      |                                      |                   |
| Transfers in from General Fund               | -                                    | -                                    | -                 |
| Transfers in from Other Funds                | -                                    | -                                    | -                 |
| Transfers out                                | -                                    | -                                    | -                 |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>                             | <u>-</u>                             | <u>-</u>          |
| Net Increase (Decrease) in Fund Balance      | -                                    | (176,300)                            | -                 |
| Fund Balance, Beginning of Year              | <u>(129,812)</u>                     | <u>1,717,434</u>                     | <u>27,153</u>     |
| <b>Fund Balance, End of Year</b>             | <u>\$ (129,812)</u>                  | <u>\$ 1,541,134</u>                  | <u>\$ 27,153</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, 2023**

|  | Sheriff<br>E911 Dispatch | Concealed Pistol<br>Licenses | Veterans'<br>Affairs | December Year End<br>Sub-total |
|--|--------------------------|------------------------------|----------------------|--------------------------------|
| <b>Revenues:</b>                             |                          |                              |                      |                                |
| Property Taxes                               | \$ -                     | \$ -                         | \$ 2,071,200         | \$ 2,071,200                   |
| Licenses & Permits                           | -                        | 400,000                      | -                    | 400,000                        |
| Intergovernmental                            | 650,000                  | -                            | 76,200               | 13,215,700                     |
| Charges for Services                         | 5,294,100                | -                            | -                    | 43,566,500                     |
| Fines & Forfeitures                          | -                        | -                            | -                    | 195,000                        |
| Reimbursements                               | -                        | -                            | -                    | 807,600                        |
| Other Revenue                                | -                        | -                            | -                    | 146,700                        |
| <b>Total Revenues</b>                        | <b>5,944,100</b>         | <b>400,000</b>               | <b>2,147,400</b>     | <b>60,402,700</b>              |
| <b>Expenditures:</b>                         |                          |                              |                      |                                |
| Personnel                                    | 7,988,900                | 318,900                      | 1,290,900            | 37,811,800                     |
| Supplies & Services                          | -                        | 60,400                       | 354,400              | 18,647,000                     |
| Room & Board                                 | -                        | -                            | -                    | -                              |
| Conferences & Training                       | 15,000                   | 5,000                        | 47,000               | 339,300                        |
| Utilities                                    | -                        | -                            | -                    | 627,900                        |
| Repairs & Maintenance                        | 190,200                  | -                            | 12,000               | 598,000                        |
| Vehicle Operations                           | -                        | -                            | -                    | 51,700                         |
| Contract Services                            | -                        | 25,000                       | 70,000               | 3,736,900                      |
| Internal Services                            | 153,100                  | 31,000                       | 331,900              | 744,700                        |
| Capital Outlay                               | 25,000                   | 25,000                       | 16,000               | 785,500                        |
| Debt Service - Principal                     | -                        | -                            | -                    | 2,870,000                      |
| Debt Service - Interest and fees             | -                        | -                            | -                    | 866,100                        |
| <b>Total Expenditures</b>                    | <b>8,372,200</b>         | <b>465,300</b>               | <b>2,122,200</b>     | <b>67,078,900</b>              |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(2,428,100)</b>       | <b>(65,300)</b>              | <b>25,200</b>        | <b>(6,676,200)</b>             |
| <b>Other Financing Sources (Uses):</b>       |                          |                              |                      |                                |
| Transfers in from General Fund               | 2,194,200                | -                            | -                    | 6,233,400                      |
| Transfers in from Other Funds                | -                        | -                            | -                    | -                              |
| Transfers out                                | (98,700)                 | -                            | -                    | (98,700)                       |
| <b>Total Other Financing Sources (Uses):</b> | <b>2,095,500</b>         | <b>-</b>                     | <b>-</b>             | <b>6,134,700</b>               |
| Net Increase (Decrease) in Fund Balance      | (332,600)                | (65,300)                     | 25,200               | (541,500)                      |
| Fund Balance, Beginning of Year              | (311,100)                | 1,669,151                    | 2,196,134            | 15,910,849                     |
| <b>Fund Balance, End of Year</b>             | <b>\$ (643,700)</b>      | <b>\$ 1,603,851</b>          | <b>\$ 2,221,334</b>  | <b>\$ 15,369,349</b>           |

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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, 2023**

|  | Circuit Court<br>Programs | Child<br>Care       | Community<br>Corrections |
|--|---------------------------|---------------------|--------------------------|
| <b>Revenues:</b>                             |                           |                     |                          |
| Property Taxes                               | \$ -                      | \$ -                | \$ -                     |
| Licenses & Permits                           | -                         | -                   | -                        |
| Intergovernmental                            | 465,600                   | 6,419,100           | 1,574,800                |
| Charges for Services                         | 5,000                     | 451,000             | -                        |
| Fines & Forfeitures                          | -                         | -                   | -                        |
| Reimbursements                               | -                         | -                   | -                        |
| Other Revenue                                | -                         | -                   | -                        |
| <b>Total Revenues</b>                        | <b>470,600</b>            | <b>6,870,100</b>    | <b>1,574,800</b>         |
| <b>Expenditures:</b>                         |                           |                     |                          |
| Personnel                                    | -                         | 8,566,900           | 1,170,700                |
| Supplies & Services                          | 228,600                   | 955,300             | 96,500                   |
| Room & Board                                 | -                         | 4,385,000           | -                        |
| Conferences & Training                       | 900                       | 33,500              | 3,000                    |
| Utilities                                    | -                         | 269,000             | -                        |
| Repairs & Maintenance                        | -                         | 220,000             | 2,500                    |
| Vehicle Operations                           | -                         | 4,500               | -                        |
| Contract Services                            | 340,100                   | 738,000             | 632,600                  |
| Internal Services                            | 9,100                     | 2,527,400           | 66,300                   |
| Capital Outlay                               | -                         | -                   | -                        |
| Debt Service - Principal                     | -                         | -                   | -                        |
| Debt Service - Interest and fees             | -                         | -                   | -                        |
| <b>Total Expenditures</b>                    | <b>578,700</b>            | <b>17,699,600</b>   | <b>1,971,600</b>         |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(108,100)</b>          | <b>(10,829,500)</b> | <b>(396,800)</b>         |
| <b>Other Financing Sources (Uses):</b>       |                           |                     |                          |
| Transfers in from General Fund               | 108,100                   | 10,829,500          | 396,800                  |
| Transfers in from Other Funds                | -                         | -                   | -                        |
| Transfers out                                | -                         | -                   | -                        |
| <b>Total Other Financing Sources (Uses):</b> | <b>108,100</b>            | <b>10,829,500</b>   | <b>396,800</b>           |
| Net Increase (Decrease) in Fund Balance      | -                         | -                   | -                        |
| Fund Balance, Beginning of Year              | 88                        | (485,825)           | 1,737                    |
| <b>Fund Balance, End of Year</b>             | <b>\$ 88</b>              | <b>\$ (485,825)</b> | <b>\$ 1,737</b>          |

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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, 2023**

|  | Macomb Community<br>Action | Friend of<br>the Court | Health<br>Grants    |
|--|----------------------------|------------------------|---------------------|
| <b>Revenues:</b>                             |                            |                        |                     |
| Property Taxes                               | \$ -                       | \$ -                   | \$ -                |
| Licenses & Permits                           | -                          | -                      | -                   |
| Intergovernmental                            | 20,504,158                 | 8,196,100              | 5,232,700           |
| Charges for Services                         | 7,742,358                  | 782,000                | 470,400             |
| Fines & Forfeitures                          | -                          | -                      | -                   |
| Reimbursements                               | -                          | -                      | -                   |
| Other Revenue                                | 134,066                    | -                      | 3,700               |
| <b>Total Revenues</b>                        | <b>28,380,582</b>          | <b>8,978,100</b>       | <b>5,706,800</b>    |
| <b>Expenditures:</b>                         |                            |                        |                     |
| Personnel                                    | 14,844,307                 | 9,273,500              | 5,632,700           |
| Supplies & Services                          | 8,842,477                  | 144,400                | 488,900             |
| Room & Board                                 | -                          | -                      | -                   |
| Conferences & Training                       | 105,045                    | 15,000                 | 51,100              |
| Utilities                                    | 50,280                     | -                      | -                   |
| Repairs & Maintenance                        | 56,420                     | 81,400                 | 8,400               |
| Vehicle Operations                           | 93,384                     | 18,000                 | -                   |
| Contract Services                            | 6,373,057                  | 420,300                | 1,051,000           |
| Internal Services                            | 2,583,564                  | 2,405,100              | 2,129,600           |
| Capital Outlay                               | 81,000                     | 26,900                 | 43,200              |
| Debt Service - Principal                     | -                          | -                      | -                   |
| Debt Service - Interest and fees             | -                          | -                      | -                   |
| <b>Total Expenditures</b>                    | <b>33,029,534</b>          | <b>12,384,600</b>      | <b>9,404,900</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(4,648,952)</b>         | <b>(3,406,500)</b>     | <b>(3,698,100)</b>  |
| <b>Other Financing Sources (Uses):</b>       |                            |                        |                     |
| Transfers in from General Fund               | 4,133,446                  | 3,406,500              | 3,448,100           |
| Transfers in from Other Funds                | 933,381                    | -                      | -                   |
| Transfers out                                | (933,381)                  | -                      | -                   |
| <b>Total Other Financing Sources (Uses):</b> | <b>4,133,446</b>           | <b>3,406,500</b>       | <b>3,448,100</b>    |
| Net Increase (Decrease) in Fund Balance      | (515,506)                  | -                      | (250,000)           |
| Fund Balance, Beginning of Year              | 835,057                    | (170,857)              | 1,720,468           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 319,551</b>          | <b>\$ (170,857)</b>    | <b>\$ 1,470,468</b> |

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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, 2023**

|  | MSUE<br>Grants   | Prosecuting<br>Attorney Grants | Veterans<br>Grants  | Sheriff<br>Grants   |
|--|------------------|--------------------------------|---------------------|---------------------|
| <b>Revenues:</b>                             |                  |                                |                     |                     |
| Property Taxes                               | \$ -             | \$ -                           | \$ -                | \$ -                |
| Licenses & Permits                           | -                | -                              | -                   | -                   |
| Intergovernmental                            | -                | 2,591,500                      | 473,492             | 1,610,300           |
| Charges for Services                         | -                | -                              | 5,146               | 533,000             |
| Fines & Forfeitures                          | -                | -                              | -                   | 7,500               |
| Reimbursements                               | -                | -                              | -                   | -                   |
| Other Revenue                                | -                | -                              | -                   | -                   |
| <b>Total Revenues</b>                        | <b>-</b>         | <b>2,591,500</b>               | <b>478,638</b>      | <b>2,150,800</b>    |
| <b>Expenditures:</b>                         |                  |                                |                     |                     |
| Personnel                                    | -                | 2,796,900                      | 36,783              | 1,048,200           |
| Supplies & Services                          | 5,400            | 138,300                        | 441,555             | 1,254,100           |
| Room & Board                                 | -                | -                              | -                   | -                   |
| Conferences & Training                       | -                | 15,400                         | -                   | 25,000              |
| Utilities                                    | -                | -                              | -                   | -                   |
| Repairs & Maintenance                        | -                | 700                            | -                   | 3,200               |
| Vehicle Operations                           | -                | -                              | -                   | 118,000             |
| Contract Services                            | 20,000           | 135,800                        | 300                 | -                   |
| Internal Services                            | 6,100            | 470,400                        | -                   | 149,500             |
| Capital Outlay                               | -                | -                              | -                   | 15,000              |
| Debt Service - Principal                     | -                | -                              | -                   | -                   |
| Debt Service - Interest and fees             | -                | -                              | -                   | -                   |
| <b>Total Expenditures</b>                    | <b>31,500</b>    | <b>3,557,500</b>               | <b>478,638</b>      | <b>2,613,000</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(31,500)</b>  | <b>(966,000)</b>               | <b>-</b>            | <b>(462,200)</b>    |
| <b>Other Financing Sources (Uses):</b>       |                  |                                |                     |                     |
| Transfers in from General Fund               | -                | 966,000                        | -                   | 437,200             |
| Transfers in from Other Funds                | -                | -                              | -                   | -                   |
| Transfers out                                | -                | -                              | -                   | -                   |
| <b>Total Other Financing Sources (Uses):</b> | <b>-</b>         | <b>966,000</b>                 | <b>-</b>            | <b>437,200</b>      |
| Net Increase (Decrease) in Fund Balance      | (31,500)         | -                              | -                   | (25,000)            |
| Fund Balance, Beginning of Year              | 120,523          | (357,106)                      | (217,536)           | (379,679)           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 89,023</b> | <b>\$ (357,106)</b>            | <b>\$ (217,536)</b> | <b>\$ (404,679)</b> |

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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, 2023**

|  | Substance            |                    | September Year End   |                      |
|--|----------------------|--------------------|----------------------|----------------------|
|  | Abuse                | MIDC               | Sub-total            | Total                |
| <b>Revenues:</b>                             |                      |                    |                      |                      |
| Property Taxes                               | \$ -                 | \$ -               | \$ -                 | \$ 2,071,200         |
| Licenses & Permits                           | -                    | -                  | -                    | 400,000              |
| Intergovernmental                            | 7,006,941            | 5,260,600          | 59,335,291           | 72,550,991           |
| Charges for Services                         | 15,929,866           | -                  | 25,918,770           | 69,485,270           |
| Fines & Forfeitures                          | -                    | -                  | 7,500                | 202,500              |
| Reimbursements                               | -                    | 1,100,000          | 1,100,000            | 1,907,600            |
| Other Revenue                                | -                    | -                  | 137,766              | 284,466              |
| <b>Total Revenues</b>                        | <b>22,936,807</b>    | <b>6,360,600</b>   | <b>86,499,327</b>    | <b>146,902,027</b>   |
| <b>Expenditures:</b>                         |                      |                    |                      |                      |
| Personnel                                    | 1,313,204            | 3,767,300          | 48,450,494           | 86,262,294           |
| Supplies & Services                          | 406,715              | 4,651,600          | 17,653,847           | 36,300,847           |
| Room & Board                                 | -                    | -                  | 4,385,000            | 4,385,000            |
| Conferences & Training                       | 38,325               | 225,000            | 512,270              | 851,570              |
| Utilities                                    | 2,494                | -                  | 321,774              | 949,674              |
| Repairs & Maintenance                        | 1,123                | -                  | 373,743              | 971,743              |
| Vehicle Operations                           | -                    | -                  | 233,884              | 285,584              |
| Contract Services                            | 24,201,427           | -                  | 33,912,584           | 37,649,484           |
| Internal Services                            | 96,247               | 51,700             | 10,495,011           | 11,239,711           |
| Capital Outlay                               | 1,118                | 22,500             | 189,718              | 975,218              |
| Debt Service - Principal                     | -                    | -                  | -                    | 2,870,000            |
| Debt Service - Interest and fees             | -                    | -                  | -                    | 866,100              |
| <b>Total Expenditures</b>                    | <b>26,060,653</b>    | <b>8,718,100</b>   | <b>116,528,325</b>   | <b>183,607,225</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(3,123,846)</b>   | <b>(2,357,500)</b> | <b>(30,028,998)</b>  | <b>(36,705,198)</b>  |
| <b>Other Financing Sources (Uses):</b>       |                      |                    |                      |                      |
| Transfers in from General Fund               | 3,123,846            | 2,357,500          | 29,206,992           | 35,440,392           |
| Transfers in from Other Funds                | -                    | -                  | 933,381              | 933,381              |
| Transfers out                                | -                    | -                  | (933,381)            | (1,032,081)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>3,123,846</b>     | <b>2,357,500</b>   | <b>29,206,992</b>    | <b>35,341,692</b>    |
| Net Increase (Decrease) in Fund Balance      | -                    | -                  | (822,006)            | (1,363,506)          |
| Fund Balance, Beginning of Year              | 13,007,116           | -                  | 14,073,986           | 29,984,835           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 13,007,116</b> | <b>\$ -</b>        | <b>\$ 13,251,980</b> | <b>\$ 28,621,329</b> |

**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, 2024**

|  | Major Funds          |                         |                                  |                      | Total                 |
|--|----------------------|-------------------------|----------------------------------|----------------------|-----------------------|
|  | General              | Roads                   | Community                        | Nonmajor             |                       |
|  | Fund                 | Special Revenue<br>Fund | Mental Health<br>Enterprise Fund | Funds                |                       |
| <b>Revenues:</b>                             |                      |                         |                                  |                      |                       |
| Property Taxes                               | \$ 150,114,200       | \$ -                    | \$ -                             | \$ 2,091,900         | \$ 152,206,100        |
| Licenses & Permits                           | 1,466,200            | 867,200                 | -                                | 400,000              | 2,733,400             |
| Intergovernmental                            | 39,007,300           | 195,055,740             | 14,394,875                       | 72,634,241           | 321,092,156           |
| Charges for Services                         | 34,462,500           | 2,117,500               | 225,721,754                      | 70,939,338           | 333,241,092           |
| Investment Income                            | 800,000              | 500,000                 | 510,050                          | -                    | 1,810,050             |
| Fines & Forfeitures                          | 504,500              | -                       | -                                | 202,500              | 707,000               |
| Reimbursements                               | 7,739,100            | -                       | -                                | 1,917,100            | 9,656,200             |
| Indirect Cost Allocation                     | 51,354,900           | -                       | -                                | -                    | 51,354,900            |
| Other Revenue                                | 78,600               | 272,500                 | -                                | 287,111              | 638,211               |
| <b>Total Revenues</b>                        | <b>285,527,300</b>   | <b>198,812,940</b>      | <b>240,626,679</b>               | <b>148,472,190</b>   | <b>873,439,109</b>    |
| <b>Expenditures By Category:</b>             |                      |                         |                                  |                      |                       |
| Personnel                                    | 154,534,400          | 40,326,337              | 32,001,708                       | 87,697,539           | 314,559,984           |
| Supplies & Services                          | 15,608,100           | 2,491,923               | 13,506,381                       | 35,979,237           | 67,585,641            |
| Room & Board                                 | -                    | -                       | -                                | 4,385,000            | 4,385,000             |
| Conferences & Training                       | 549,700              | 195,894                 | 59,386                           | 852,754              | 1,657,734             |
| Utilities                                    | 3,343,100            | 692,260                 | 361,219                          | 954,799              | 5,351,378             |
| Repairs & Maintenance                        | 12,170,400           | 1,134,900               | 77,674                           | 960,805              | 14,343,779            |
| Road Construction & Maintenance              | -                    | 141,652,248             | -                                | -                    | 141,652,248           |
| Vehicle Operations                           | 981,900              | 2,458,950               | 2,069                            | 284,208              | 3,727,127             |
| Contract Services                            | 9,820,500            | 19,262,974              | 195,796,552                      | 37,989,855           | 262,869,881           |
| Internal Services                            | 40,204,800           | -                       | 2,174,364                        | 11,284,351           | 53,663,515            |
| Capital Outlay                               | 13,355,100           | 3,300,000               | 399,326                          | 969,828              | 18,024,254            |
| Debt Service - Principal                     | -                    | -                       | -                                | 2,990,000            | 2,990,000             |
| Debt Service - Interest and fees             | -                    | -                       | -                                | 748,900              | 748,900               |
| <b>Total Expenditures</b>                    | <b>250,568,000</b>   | <b>211,515,486</b>      | <b>244,378,679</b>               | <b>185,097,276</b>   | <b>891,559,441</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>34,959,300</b>    | <b>(12,702,546)</b>     | <b>(3,752,000)</b>               | <b>(36,625,086)</b>  | <b>(18,120,332)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                      |                         |                                  |                      |                       |
| Transfers in - General Fund                  | -                    | -                       | 3,752,000                        | 35,959,010           | 39,711,010            |
| Transfers in - Other Funds                   | 8,000,000            | -                       | -                                | 933,381              | 8,933,381             |
| Transfers out                                | (39,660,300)         | -                       | -                                | (1,034,681)          | (40,694,981)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>(31,660,300)</b>  | <b>-</b>                | <b>3,752,000</b>                 | <b>35,857,710</b>    | <b>7,949,410</b>      |
| Net Increase (Decrease) in Fund Balance      | 3,299,000            | (12,702,546)            | -                                | (767,376)            | (10,170,922)          |
| Fund Balance, Beginning of Year              | 79,073,366           | 45,664,465              | 22,844,302                       | 28,621,329           | 176,203,462           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 82,372,366</b> | <b>\$ 32,961,919</b>    | <b>\$ 22,844,302</b>             | <b>\$ 27,853,953</b> | <b>\$ 166,032,540</b> |

**MACOMB COUNTY, MICHIGAN**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**Individual Nonmajor Funds By Category**  
**Fiscal Year Ending December 31, 2024**

|  | Community<br>Corrections | Planning<br>Grants | Macomb Community<br>Action |
|--|--------------------------|--------------------|----------------------------|
| <b>Revenues:</b>                             |                          |                    |                            |
| Property Taxes                               | \$ -                     | \$ -               | \$ -                       |
| Licenses & Permits                           | -                        | -                  | -                          |
| Intergovernmental                            | -                        | -                  | 12,452,700                 |
| Charges for Services                         | 18,000                   | -                  | 75,000                     |
| Fines & Forfeitures                          | -                        | -                  | -                          |
| Reimbursements                               | -                        | 1,500              | 492,000                    |
| Other Revenue                                | -                        | 101,500            | 16,500                     |
| <b>Total Revenues</b>                        | <u>18,000</u>            | <u>103,000</u>     | <u>13,036,200</u>          |
| <b>Expenditures:</b>                         |                          |                    |                            |
| Personnel                                    | 242,600                  | -                  | 1,493,000                  |
| Supplies & Services                          | -                        | 111,500            | 11,491,500                 |
| Room & Board                                 | -                        | -                  | -                          |
| Conferences & Training                       | -                        | 5,000              | 65,000                     |
| Utilities                                    | -                        | -                  | -                          |
| Repairs & Maintenance                        | -                        | -                  | 2,000                      |
| Vehicle Operations                           | -                        | -                  | 5,000                      |
| Contract Services                            | 3,000                    | 60,500             | 10,000                     |
| Internal Services                            | 2,100                    | -                  | 15,200                     |
| Capital Outlay                               | -                        | -                  | -                          |
| Debt Service - Principal                     | -                        | -                  | -                          |
| Debt Service - Interest and fees             | -                        | -                  | -                          |
| <b>Total Expenditures</b>                    | <u>247,700</u>           | <u>177,000</u>     | <u>13,081,700</u>          |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(229,700)</u>         | <u>(74,000)</u>    | <u>(45,500)</u>            |
| <b>Other Financing Sources (Uses):</b>       |                          |                    |                            |
| Transfers in from General Fund               | 229,700                  | -                  | -                          |
| Transfers in from Other Funds                | -                        | -                  | -                          |
| Transfers out                                | -                        | -                  | -                          |
| <b>Total Other Financing Sources (Uses):</b> | <u>229,700</u>           | <u>-</u>           | <u>-</u>                   |
| Net Increase (Decrease) in Fund Balance      | -                        | (74,000)           | (45,500)                   |
| Fund Balance, Beginning of Year              | <u>4,316</u>             | <u>1,010,964</u>   | <u>8,340,751</u>           |
| <b>Fund Balance, End of Year</b>             | <u>\$ 4,316</u>          | <u>\$ 936,964</u>  | <u>\$ 8,295,251</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, 2024**

|  | Debt<br>Service Fund | Emergency<br>Management<br>Grants | Freedom Hill<br>Park |
|--|----------------------|-----------------------------------|----------------------|
| <b>Revenues:</b>                             |                      |                                   |                      |
| Property Taxes                               | \$ -                 | \$ -                              | \$ -                 |
| Licenses & Permits                           | -                    | -                                 | -                    |
| Intergovernmental                            | -                    | -                                 | -                    |
| Charges for Services                         | -                    | -                                 | 240,000              |
| Fines & Forfeitures                          | -                    | -                                 | -                    |
| Reimbursements                               | -                    | -                                 | -                    |
| Other Revenue                                | -                    | -                                 | -                    |
| <b>Total Revenues</b>                        | <u>-</u>             | <u>-</u>                          | <u>240,000</u>       |
| <b>Expenditures:</b>                         |                      |                                   |                      |
| Personnel                                    | -                    | -                                 | 84,200               |
| Supplies & Services                          | -                    | -                                 | 221,500              |
| Room & Board                                 | -                    | -                                 | -                    |
| Conferences & Training                       | -                    | -                                 | -                    |
| Utilities                                    | -                    | -                                 | 112,000              |
| Repairs & Maintenance                        | -                    | -                                 | 38,000               |
| Vehicle Operations                           | -                    | -                                 | 10,500               |
| Contract Services                            | -                    | -                                 | 1,000                |
| Internal Services                            | -                    | -                                 | 17,500               |
| Capital Outlay                               | -                    | -                                 | 20,000               |
| Debt Service - Principal                     | 2,990,000            | -                                 | -                    |
| Debt Service - Interest and fees             | 748,900              | -                                 | -                    |
| <b>Total Expenditures</b>                    | <u>3,738,900</u>     | <u>-</u>                          | <u>504,700</u>       |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(3,738,900)</u>   | <u>-</u>                          | <u>(264,700)</u>     |
| <b>Other Financing Sources (Uses):</b>       |                      |                                   |                      |
| Transfers in from General Fund               | 3,738,900            | -                                 | 86,000               |
| Transfers in from Other Funds                | -                    | -                                 | -                    |
| Transfers out                                | -                    | -                                 | -                    |
| <b>Total Other Financing Sources (Uses):</b> | <u>3,738,900</u>     | <u>-</u>                          | <u>86,000</u>        |
| Net Increase (Decrease) in Fund Balance      | -                    | -                                 | (178,700)            |
| Fund Balance, Beginning of Year              | <u>82,547</u>        | <u>(1,575,566)</u>                | <u>1,180,753</u>     |
| <b>Fund Balance, End of Year</b>             | <u>\$ 82,547</u>     | <u>\$ (1,575,566)</u>             | <u>\$ 1,002,053</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, 2024**

|  | Health<br>Grants    | Prosecuting<br>Attorney<br>Forfeitures | Martha T Berry<br>Medical Care<br>Facility |
|--|---------------------|--|--|
| <b>Revenues:</b>                             |                     |  |  |
| Property Taxes                               | \$ -                | \$ -                                   | \$ -                                       |
| Licenses & Permits                           | -                   | -                                      | -  |
| Intergovernmental                            | -                   | -                                      | -  |
| Charges for Services                         | -                   | -                                      | 32,912,300                                 |
| Fines & Forfeitures                          | -                   | -                                      | -  |
| Reimbursements                               | -                   | -                                      | 323,600                                    |
| Other Revenue                                | -                   | -                                      | 29,500                                     |
| <b>Total Revenues</b>                        | <b>-</b>            | <b>-</b>                               | <b>33,265,400</b>                          |
| <b>Expenditures:</b>                         |                     |  |  |
| Personnel                                    | -                   | -                                      | 21,567,500                                 |
| Supplies & Services                          | 17,600              | -                                      | 6,472,100                                  |
| Room & Board                                 | -                   | -                                      | -  |
| Conferences & Training                       | -                   | -                                      | 94,500                                     |
| Utilities                                    | -                   | -                                      | 521,000                                    |
| Repairs & Maintenance                        | -                   | -                                      | 334,600                                    |
| Vehicle Operations                           | -                   | -                                      | 3,800                                      |
| Contract Services                            | -                   | -                                      | 2,658,800                                  |
| Internal Services                            | -                   | -                                      | -  |
| Capital Outlay                               | 20,000              | -                                      | 600,000                                    |
| Debt Service - Principal                     | -                   | -                                      | -  |
| Debt Service - Interest and fees             | -                   | -                                      | -  |
| <b>Total Expenditures</b>                    | <b>37,600</b>       | <b>-</b>                               | <b>32,252,300</b>                          |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(37,600)</b>     | <b>-</b>                               | <b>1,013,100</b>                           |
| <b>Other Financing Sources (Uses):</b>       |                     |  |  |
| Transfers in from General Fund               | -                   | -                                      | -  |
| Transfers in from Other Funds                | -                   | -                                      | -  |
| Transfers out                                | -                   | -                                      | -  |
| <b>Total Other Financing Sources (Uses):</b> | <b>-</b>            | <b>-</b>                               | <b>-</b>                                   |
| Net Increase (Decrease) in Fund Balance      | (37,600)            | -                                      | 1,013,100                                  |
| Fund Balance, Beginning of Year              | 1,421,211           | 601                                    | 200,101                                    |
| <b>Fund Balance, End of Year</b>             | <b>\$ 1,383,611</b> | <b>\$ 601</b>                          | <b>\$ 1,213,201</b>                        |

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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, 2024**

|  | Michigan<br>Works! | MSUE<br>Grants   | Prosecuting<br>Attorney<br>Federal Forfeitures |
|--|--------------------|------------------|--|
| <b>Revenues:</b>                             |                    |                  |  |
| Property Taxes                               | \$ -               | \$ -             | \$ -   |
| Licenses & Permits                           | -                  | -                | -  |
| Intergovernmental                            | -                  | -                | -  |
| Charges for Services                         | 5,162,900          | -                | -  |
| Fines & Forfeitures                          | -                  | -                | -  |
| Reimbursements                               | -                  | -                | -  |
| Other Revenue                                | -                  | -                | -  |
| <b>Total Revenues</b>                        | <u>5,162,900</u>   | <u>-</u>         | <u>-</u>                                       |
| <b>Expenditures:</b>                         |                    |                  |  |
| Personnel                                    | 4,933,300          | -                | -  |
| Supplies & Services                          | 64,100             | -                | -  |
| Room & Board                                 | -                  | -                | -  |
| Conferences & Training                       | 13,800             | -                | -  |
| Utilities                                    | -                  | -                | -  |
| Repairs & Maintenance                        | -                  | -                | -  |
| Vehicle Operations                           | -                  | -                | -  |
| Contract Services                            | -                  | -                | -  |
| Internal Services                            | 149,700            | -                | -  |
| Capital Outlay                               | 2,000              | -                | -  |
| Debt Service - Principal                     | -                  | -                | -  |
| Debt Service - Interest and fees             | -                  | -                | -  |
| <b>Total Expenditures</b>                    | <u>5,162,900</u>   | <u>-</u>         | <u>-</u>                                       |
| <b>Revenues Over (Under) Expenditures</b>    | <u>-</u>           | <u>-</u>         | <u>-</u>                                       |
| <b>Other Financing Sources (Uses):</b>       |                    |                  |  |
| Transfers in from General Fund               | -                  | -                | -  |
| Transfers in from Other Funds                | -                  | -                | -  |
| Transfers out                                | -                  | -                | -  |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>           | <u>-</u>         | <u>-</u>                                       |
| Net Increase (Decrease) in Fund Balance      | -                  | -                | -  |
| Fund Balance, Beginning of Year              | <u>16,311</u>      | <u>67,310</u>    | <u>90</u>                                      |
| <b>Fund Balance, End of Year</b>             | <u>\$ 16,311</u>   | <u>\$ 67,310</u> | <u>\$ 90</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, 2024**

|  | Register of Deeds<br>Remonumentation | Register of Deeds<br>Technology Fund | Sheriff<br>Grants |
|--|--------------------------------------|--------------------------------------|-------------------|
| <b>Revenues:</b>                             |                                      |                                      |                   |
| Property Taxes                               | \$ -                                 | \$ -                                 | \$ -              |
| Licenses & Permits                           | -                                    | -                                    | -                 |
| Intergovernmental                            | 233,100                              | -                                    | 40,000            |
| Charges for Services                         | -                                    | 915,000                              | 50,000            |
| Fines & Forfeitures                          | -                                    | -                                    | 195,000           |
| Reimbursements                               | -                                    | -                                    | -                 |
| Other Revenue                                | -                                    | -                                    | -                 |
| <b>Total Revenues</b>                        | <u>233,100</u>                       | <u>915,000</u>                       | <u>285,000</u>    |
| <b>Expenditures:</b>                         |                                      |                                      |                   |
| Personnel                                    | -                                    | 306,700                              | -                 |
| Supplies & Services                          | 5,100                                | 29,000                               | 84,500            |
| Room & Board                                 | -                                    | -                                    | -                 |
| Conferences & Training                       | -                                    | 10,000                               | 84,500            |
| Utilities                                    | -                                    | -                                    | -                 |
| Repairs & Maintenance                        | -                                    | 3,000                                | 21,500            |
| Vehicle Operations                           | -                                    | -                                    | 32,500            |
| Contract Services                            | 227,100                              | 700,000                              | 2,500             |
| Internal Services                            | 900                                  | 33,200                               | 12,000            |
| Capital Outlay                               | -                                    | 30,000                               | 47,500            |
| Debt Service - Principal                     | -                                    | -                                    | -                 |
| Debt Service - Interest and fees             | -                                    | -                                    | -                 |
| <b>Total Expenditures</b>                    | <u>233,100</u>                       | <u>1,111,900</u>                     | <u>285,000</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>-</u>                             | <u>(196,900)</u>                     | <u>-</u>          |
| <b>Other Financing Sources (Uses):</b>       |                                      |                                      |                   |
| Transfers in from General Fund               | -                                    | -                                    | -                 |
| Transfers in from Other Funds                | -                                    | -                                    | -                 |
| Transfers out                                | -                                    | -                                    | -                 |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>                             | <u>-</u>                             | <u>-</u>          |
| Net Increase (Decrease) in Fund Balance      | -                                    | (196,900)                            | -                 |
| Fund Balance, Beginning of Year              | <u>(129,812)</u>                     | <u>1,541,134</u>                     | <u>27,153</u>     |
| <b>Fund Balance, End of Year</b>             | <u>\$ (129,812)</u>                  | <u>\$ 1,344,234</u>                  | <u>\$ 27,153</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, 2024**

|  | Sheriff<br>E911 Dispatch | Concealed Pistol<br>Licenses | Veterans'<br>Affairs | December Year End<br>Sub-total |
|--|--------------------------|------------------------------|----------------------|--------------------------------|
| <b>Revenues:</b>                             |                          |                              |                      |                                |
| Property Taxes                               | \$ -                     | \$ -                         | \$ 2,091,900         | \$ 2,091,900                   |
| Licenses & Permits                           | -                        | 400,000                      | -                    | 400,000                        |
| Intergovernmental                            | 650,000                  | -                            | 77,000               | 13,452,800                     |
| Charges for Services                         | 5,408,000                | -                            | -                    | 44,781,200                     |
| Fines & Forfeitures                          | -                        | -                            | -                    | 195,000                        |
| Reimbursements                               | -                        | -                            | -                    | 817,100                        |
| Other Revenue                                | -                        | -                            | -                    | 147,500                        |
| <b>Total Revenues</b>                        | <u>6,058,000</u>         | <u>400,000</u>               | <u>2,168,900</u>     | <u>61,885,500</u>              |
| <b>Expenditures:</b>                         |                          |                              |                      |                                |
| Personnel                                    | 8,135,800                | 335,700                      | 1,327,400            | 38,426,200                     |
| Supplies & Services                          | -                        | 60,400                       | 354,400              | 18,911,700                     |
| Room & Board                                 | -                        | -                            | -                    | -                              |
| Conferences & Training                       | 15,000                   | 5,000                        | 47,000               | 339,800                        |
| Utilities                                    | -                        | -                            | -                    | 633,000                        |
| Repairs & Maintenance                        | 195,700                  | -                            | 12,000               | 606,800                        |
| Vehicle Operations                           | -                        | -                            | -                    | 51,800                         |
| Contract Services                            | -                        | 25,000                       | 70,000               | 3,757,900                      |
| Internal Services                            | 156,200                  | 31,200                       | 333,100              | 751,100                        |
| Capital Outlay                               | 25,000                   | 25,000                       | 16,000               | 785,500                        |
| Debt Service - Principal                     | -                        | -                            | -                    | 2,990,000                      |
| Debt Service - Interest and fees             | -                        | -                            | -                    | 748,900                        |
| <b>Total Expenditures</b>                    | <u>8,527,700</u>         | <u>482,300</u>               | <u>2,159,900</u>     | <u>68,002,700</u>              |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(2,469,700)</u>       | <u>(82,300)</u>              | <u>9,000</u>         | <u>(6,117,200)</u>             |
| <b>Other Financing Sources (Uses):</b>       |                          |                              |                      |                                |
| Transfers in from General Fund               | 2,216,800                | -                            | -                    | 6,271,400                      |
| Transfers in from Other Funds                | -                        | -                            | -                    | -                              |
| Transfers out                                | (101,300)                | -                            | -                    | (101,300)                      |
| <b>Total Other Financing Sources (Uses):</b> | <u>2,115,500</u>         | <u>-</u>                     | <u>-</u>             | <u>6,170,100</u>               |
| Net Increase (Decrease) in Fund Balance      | (354,200)                | (82,300)                     | 9,000                | 52,900                         |
| Fund Balance, Beginning of Year              | (643,700)                | 1,603,851                    | 2,221,334            | 15,369,349                     |
| <b>Fund Balance, End of Year</b>             | <u>\$ (997,900)</u>      | <u>\$ 1,521,551</u>          | <u>\$ 2,230,334</u>  | <u>\$ 15,422,249</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, 2024**

|  | Circuit Court<br>Programs | Child<br>Care       | Community<br>Corrections |
|--|---------------------------|---------------------|--------------------------|
| <b>Revenues:</b>                             |                           |                     |                          |
| Property Taxes                               | \$ -                      | \$ -                | \$ -                     |
| Licenses & Permits                           | -                         | -                   | -                        |
| Intergovernmental                            | 465,600                   | 6,539,100           | 1,601,200                |
| Charges for Services                         | 5,000                     | 451,000             | -                        |
| Fines & Forfeitures                          | -                         | -                   | -                        |
| Reimbursements                               | -                         | -                   | -                        |
| Other Revenue                                | -                         | -                   | -                        |
| <b>Total Revenues</b>                        | <u>470,600</u>            | <u>6,990,100</u>    | <u>1,601,200</u>         |
| <b>Expenditures:</b>                         |                           |                     |                          |
| Personnel                                    | -                         | 8,763,800           | 1,201,300                |
| Supplies & Services                          | 228,600                   | 955,300             | 96,500                   |
| Room & Board                                 | -                         | 4,385,000           | -                        |
| Conferences & Training                       | 900                       | 33,500              | 3,000                    |
| Utilities                                    | -                         | 269,000             | -                        |
| Repairs & Maintenance                        | -                         | 220,000             | 2,500                    |
| Vehicle Operations                           | -                         | 4,500               | -                        |
| Contract Services                            | 340,100                   | 738,000             | 628,300                  |
| Internal Services                            | 9,100                     | 2,552,200           | 66,400                   |
| Capital Outlay                               | -                         | -                   | -                        |
| Debt Service - Principal                     | -                         | -                   | -                        |
| Debt Service - Interest and fees             | -                         | -                   | -                        |
| <b>Total Expenditures</b>                    | <u>578,700</u>            | <u>17,921,300</u>   | <u>1,998,000</u>         |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(108,100)</u>          | <u>(10,931,200)</u> | <u>(396,800)</u>         |
| <b>Other Financing Sources (Uses):</b>       |                           |                     |                          |
| Transfers in from General Fund               | 108,100                   | 10,931,200          | 396,800                  |
| Transfers in from Other Funds                | -                         | -                   | -                        |
| Transfers out                                | -                         | -                   | -                        |
| <b>Total Other Financing Sources (Uses):</b> | <u>108,100</u>            | <u>10,931,200</u>   | <u>396,800</u>           |
| Net Increase (Decrease) in Fund Balance      | -                         | -                   | -                        |
| Fund Balance, Beginning of Year              | <u>88</u>                 | <u>(485,825)</u>    | <u>1,737</u>             |
| <b>Fund Balance, End of Year</b>             | <u>\$ 88</u>              | <u>\$ (485,825)</u> | <u>\$ 1,737</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, 2024**

|  | <u>Macomb Community</u> | <u>Friend of</u>    | <u>Health</u>       |
|--|-------------------------|---------------------|---------------------|
|  | <u>Action</u>           | <u>the Court</u>    | <u>Grants</u>       |
| <b>Revenues:</b>                             |                         |                     |                     |
| Property Taxes                               | \$ -                    | \$ -                | \$ -                |
| Licenses & Permits                           | -                       | -                   | -                   |
| Intergovernmental                            | 20,118,839              | 8,281,100           | 5,232,700           |
| Charges for Services                         | 7,822,427               | 782,000             | 470,400             |
| Fines & Forfeitures                          | -                       | -                   | -                   |
| Reimbursements                               | -                       | -                   | -                   |
| Other Revenue                                | 135,911                 | -                   | 3,700               |
| <b>Total Revenues</b>                        | <u>28,077,177</u>       | <u>9,063,100</u>    | <u>5,706,800</u>    |
| <b>Expenditures:</b>                         |                         |                     |                     |
| Personnel                                    | 14,919,616              | 9,437,800           | 5,793,100           |
| Supplies & Services                          | 8,430,100               | 144,400             | 488,900             |
| Room & Board                                 | -                       | -                   | -                   |
| Conferences & Training                       | 105,045                 | 15,000              | 51,100              |
| Utilities                                    | 50,280                  | -                   | -                   |
| Repairs & Maintenance                        | 36,670                  | 81,400              | 8,400               |
| Vehicle Operations                           | 91,908                  | 18,000              | -                   |
| Contract Services                            | 6,451,814               | 420,300             | 1,051,000           |
| Internal Services                            | 2,585,041               | 2,411,200           | 2,131,400           |
| Capital Outlay                               | 69,500                  | 26,500              | 43,200              |
| Debt Service - Principal                     | -                       | -                   | -                   |
| Debt Service - Interest and fees             | -                       | -                   | -                   |
| <b>Total Expenditures</b>                    | <u>32,739,974</u>       | <u>12,554,600</u>   | <u>9,567,100</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(4,662,797)</u>      | <u>(3,491,500)</u>  | <u>(3,860,300)</u>  |
| <b>Other Financing Sources (Uses):</b>       |                         |                     |                     |
| Transfers in from General Fund               | 4,149,021               | 3,491,500           | 3,610,300           |
| Transfers in from Other Funds                | 933,381                 | -                   | -                   |
| Transfers out                                | (933,381)               | -                   | -                   |
| <b>Total Other Financing Sources (Uses):</b> | <u>4,149,021</u>        | <u>3,491,500</u>    | <u>3,610,300</u>    |
| Net Increase (Decrease) in Fund Balance      | (513,776)               | -                   | (250,000)           |
| Fund Balance, Beginning of Year              | <u>319,551</u>          | <u>(170,857)</u>    | <u>1,470,468</u>    |
| <b>Fund Balance, End of Year</b>             | <u>\$ (194,225)</u>     | <u>\$ (170,857)</u> | <u>\$ 1,220,468</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, 2024**

|  | MSUE<br>Grants   | Prosecuting<br>Attorney Grants | Veterans<br>Grants  | Sheriff<br>Grants   |
|--|------------------|--------------------------------|---------------------|---------------------|
| <b>Revenues:</b>                             |                  |                                |                     |                     |
| Property Taxes                               | \$ -             | \$ -                           | \$ -                | \$ -                |
| Licenses & Permits                           | -                | -                              | -                   | -                   |
| Intergovernmental                            | -                | 2,642,900                      | 473,492             | 1,617,400           |
| Charges for Services                         | -                | -                              | 5,146               | 533,000             |
| Fines & Forfeitures                          | -                | -                              | -                   | 7,500               |
| Reimbursements                               | -                | -                              | -                   | -                   |
| Other Revenue                                | -                | -                              | -                   | -                   |
| <b>Total Revenues</b>                        | <u>-</u>         | <u>2,642,900</u>               | <u>478,638</u>      | <u>2,157,900</u>    |
| <b>Expenditures:</b>                         |                  |                                |                     |                     |
| Personnel                                    | -                | 2,858,400                      | 36,783              | 1,064,400           |
| Supplies & Services                          | 5,400            | 139,800                        | 441,555             | 1,259,400           |
| Room & Board                                 | -                | -                              | -                   | -                   |
| Conferences & Training                       | -                | 15,700                         | -                   | 20,000              |
| Utilities                                    | -                | -                              | -                   | -                   |
| Repairs & Maintenance                        | -                | 700                            | -                   | 3,200               |
| Vehicle Operations                           | -                | -                              | -                   | 118,000             |
| Contract Services                            | 20,000           | 138,700                        | 300                 | -                   |
| Internal Services                            | 6,100            | 471,600                        | -                   | 150,000             |
| Capital Outlay                               | -                | -                              | -                   | 15,000              |
| Debt Service - Principal                     | -                | -                              | -                   | -                   |
| Debt Service - Interest and fees             | -                | -                              | -                   | -                   |
| <b>Total Expenditures</b>                    | <u>31,500</u>    | <u>3,624,900</u>               | <u>478,638</u>      | <u>2,630,000</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(31,500)</u>  | <u>(982,000)</u>               | <u>-</u>            | <u>(472,100)</u>    |
| <b>Other Financing Sources (Uses):</b>       |                  |                                |                     |                     |
| Transfers in from General Fund               | -                | 982,000                        | -                   | 447,100             |
| Transfers in from Other Funds                | -                | -                              | -                   | -                   |
| Transfers out                                | -                | -                              | -                   | -                   |
| <b>Total Other Financing Sources (Uses):</b> | <u>-</u>         | <u>982,000</u>                 | <u>-</u>            | <u>447,100</u>      |
| Net Increase (Decrease) in Fund Balance      | (31,500)         | -                              | -                   | (25,000)            |
| Fund Balance, Beginning of Year              | <u>89,023</u>    | <u>(357,106)</u>               | <u>(217,536)</u>    | <u>(404,679)</u>    |
| <b>Fund Balance, End of Year</b>             | <u>\$ 57,523</u> | <u>\$ (357,106)</u>            | <u>\$ (217,536)</u> | <u>\$ (429,679)</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, 2024**

|  | Substance            |                    | September Year End   |                      |
|--|----------------------|--------------------|----------------------|----------------------|
|  | Abuse                | MIDC               | Sub-total            | Total                |
| <b>Revenues:</b>                             |                      |                    |                      |                      |
| Property Taxes                               | \$ -                 | \$ -               | \$ -                 | \$ 2,091,900         |
| Licenses & Permits                           | -                    | -                  | -                    | 400,000              |
| Intergovernmental                            | 7,077,010            | 5,132,100          | 59,181,441           | 72,634,241           |
| Charges for Services                         | 16,089,165           | -                  | 26,158,138           | 70,939,338           |
| Fines & Forfeitures                          | -                    | -                  | 7,500                | 202,500              |
| Reimbursements                               | -                    | 1,100,000          | 1,100,000            | 1,917,100            |
| Other Revenue                                | -                    | -                  | 139,611              | 287,111              |
| <b>Total Revenues</b>                        | <b>23,166,175</b>    | <b>6,232,100</b>   | <b>86,586,690</b>    | <b>148,472,190</b>   |
| <b>Expenditures:</b>                         |                      |                    |                      |                      |
| Personnel                                    | 1,326,340            | 3,869,800          | 49,271,339           | 87,697,539           |
| Supplies & Services                          | 410,782              | 4,466,800          | 17,067,537           | 35,979,237           |
| Room & Board                                 | -                    | -                  | 4,385,000            | 4,385,000            |
| Conferences & Training                       | 38,709               | 230,000            | 512,954              | 852,754              |
| Utilities                                    | 2,519                | -                  | 321,799              | 954,799              |
| Repairs & Maintenance                        | 1,135                | -                  | 354,005              | 960,805              |
| Vehicle Operations                           | -                    | -                  | 232,408              | 284,208              |
| Contract Services                            | 24,443,441           | -                  | 34,231,955           | 37,989,855           |
| Internal Services                            | 97,210               | 53,000             | 10,533,251           | 11,284,351           |
| Capital Outlay                               | 1,128                | 29,000             | 184,328              | 969,828              |
| Debt Service - Principal                     | -                    | -                  | -                    | 2,990,000            |
| Debt Service - Interest and fees             | -                    | -                  | -                    | 748,900              |
| <b>Total Expenditures</b>                    | <b>26,321,264</b>    | <b>8,648,600</b>   | <b>117,094,576</b>   | <b>185,097,276</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(3,155,089)</b>   | <b>(2,416,500)</b> | <b>(30,507,886)</b>  | <b>(36,625,086)</b>  |
| <b>Other Financing Sources (Uses):</b>       |                      |                    |                      |                      |
| Transfers in from General Fund               | 3,155,089            | 2,416,500          | 29,687,610           | 35,959,010           |
| Transfers in from Other Funds                | -                    | -                  | 933,381              | 933,381              |
| Transfers out                                | -                    | -                  | (933,381)            | (1,034,681)          |
| <b>Total Other Financing Sources (Uses):</b> | <b>3,155,089</b>     | <b>2,416,500</b>   | <b>29,687,610</b>    | <b>35,857,710</b>    |
| Net Increase (Decrease) in Fund Balance      | -                    | -                  | (820,276)            | (767,376)            |
| Fund Balance, Beginning of Year              | 13,007,116           | -                  | 13,251,980           | 28,621,329           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 13,007,116</b> | <b>\$ -</b>        | <b>\$ 12,431,704</b> | <b>\$ 27,853,953</b> |

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

| <b>DEPARTMENT</b>                            | <b>FUND</b>             |                      | <b>FUNCTION</b>      |                      |                      |                      |
|--|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| ALL DEPARTMENTS                              | GENERAL FUND            |                      | ALL FUNCTIONS        |                      |                      |                      |
|  | Year Ended December 31, |                      |                      |                      |                      |                      |
|  | Audited                 |                      | Budgeted             |                      |                      |                      |
|  | 2019<br>Actual          | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| <b>Revenues:</b>                             |                         |                      |                      |                      |                      |                      |
| Property Taxes                               | \$ 126,259,284          | \$ 130,170,497       | \$ 133,919,000       | \$ 141,552,700       | \$ 145,744,800       | \$ 150,114,200       |
| Licenses & Permits                           | 1,534,193               | 1,455,253            | 1,394,800            | 1,466,200            | 1,466,200            | 1,466,200            |
| Intergovernmental                            | 40,570,046              | 68,406,320           | 37,207,968           | 42,655,300           | 38,831,300           | 39,007,300           |
| Charges for Services                         | 40,019,911              | 37,739,118           | 37,360,100           | 34,057,000           | 34,039,000           | 34,462,500           |
| Investment Income                            | 1,752,607               | 739,954              | 727,500              | 800,000              | 800,000              | 800,000              |
| Fines & Forfeitures                          | 688,658                 | 433,941              | 590,000              | 504,500              | 504,500              | 504,500              |
| Reimbursements                               | 7,702,682               | 6,987,767            | 7,822,500            | 7,518,400            | 7,631,700            | 7,739,100            |
| Indirect Cost Allocation                     | 43,433,933              | 47,279,922           | 48,150,600           | 51,306,700           | 51,334,500           | 51,354,900           |
| Other Revenue                                | 878,924                 | 59,612               | 79,100               | 78,600               | 78,600               | 78,600               |
| <b>Total Revenues</b>                        | <b>262,840,238</b>      | <b>293,272,384</b>   | <b>267,251,568</b>   | <b>279,939,400</b>   | <b>280,430,600</b>   | <b>285,527,300</b>   |
| <b>Expenditures:</b>                         |                         |                      |                      |                      |                      |                      |
| Personnel                                    | 144,154,733             | 143,454,716          | 148,615,269          | 148,136,400          | 151,220,100          | 154,534,400          |
| Supplies & Services                          | 12,948,225              | 10,958,367           | 16,235,641           | 17,236,000           | 14,794,200           | 15,608,100           |
| Conferences & Training                       | 420,626                 | 233,924              | 492,900              | 547,300              | 548,500              | 549,700              |
| Utilities                                    | 3,140,392               | 2,999,516            | 3,533,400            | 3,363,100            | 3,343,100            | 3,343,100            |
| Repairs & Maintenance                        | 9,449,903               | 9,334,514            | 11,859,335           | 11,986,600           | 12,049,800           | 12,170,400           |
| Vehicle Operations                           | 930,071                 | 825,052              | 1,010,936            | 981,800              | 981,900              | 981,900              |
| Contract Services                            | 9,061,941               | 7,973,901            | 9,441,261            | 9,793,000            | 9,804,100            | 9,820,500            |
| Internal Services                            | 35,382,456              | 37,038,729           | 36,743,300           | 39,985,200           | 40,091,300           | 40,204,800           |
| Capital Outlay                               | 3,226,411               | 2,401,590            | 9,059,560            | 13,570,800           | 13,308,000           | 13,355,100           |
| <b>Total Expenditures</b>                    | <b>218,714,758</b>      | <b>215,220,309</b>   | <b>236,991,602</b>   | <b>245,600,200</b>   | <b>246,141,000</b>   | <b>250,568,000</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>44,125,480</b>       | <b>78,052,075</b>    | <b>30,259,966</b>    | <b>34,339,200</b>    | <b>34,289,600</b>    | <b>34,959,300</b>    |
| <b>Other Financing Sources (Uses):</b>       |                         |                      |                      |                      |                      |                      |
| Transfers in - Other Funds                   | 8,142,923               | 8,000,000            | 8,115,072            | 8,000,000            | 8,000,000            | 8,000,000            |
| Transfers out                                | (48,965,809)            | (75,120,716)         | (38,574,138)         | (38,637,300)         | (39,149,900)         | (39,660,300)         |
| <b>Total Other Financing Sources (Uses):</b> | <b>(40,822,886)</b>     | <b>(67,120,716)</b>  | <b>(30,459,066)</b>  | <b>(30,637,300)</b>  | <b>(31,149,900)</b>  | <b>(31,660,300)</b>  |
| Net Increase (Decrease) in Fund Balance      | 3,302,594               | 10,931,359           | (199,100)            | 3,701,900            | 3,139,700            | 3,299,000            |
| Fund Balance, Beginning of Year              | 58,196,913              | 61,499,507           | 72,430,866           | 72,231,766           | 75,933,666           | 79,073,366           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 61,499,507</b>    | <b>\$ 72,430,866</b> | <b>\$ 72,231,766</b> | <b>\$ 75,933,666</b> | <b>\$ 79,073,366</b> | <b>\$ 82,372,366</b> |

**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             |                      |                      |                      |
|  | 2019<br>Actual          | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| <b>Revenues:</b>                             |                         |                      |                      |                      |                      |                      |
| Property Taxes                               | \$ 126,259,284          | \$ 130,170,497       | \$ 133,919,000       | \$ 141,552,700       | \$ 145,744,800       | \$ 150,114,200       |
| Licenses & Permits                           | 1,534,193               | 1,455,253            | 1,394,800            | 1,466,200            | 1,466,200            | 1,466,200            |
| Intergovernmental                            | 40,570,046              | 68,406,320           | 37,207,968           | 42,655,300           | 38,831,300           | 39,007,300           |
| Charges for Services                         | 40,019,911              | 37,739,118           | 37,360,100           | 34,057,000           | 34,039,000           | 34,462,500           |
| Investment Income                            | 1,752,607               | 739,954              | 727,500              | 800,000              | 800,000              | 800,000              |
| Fines & Forfeitures                          | 688,658                 | 433,941              | 590,000              | 504,500              | 504,500              | 504,500              |
| Reimbursements                               | 7,702,682               | 6,987,767            | 7,822,500            | 7,518,400            | 7,631,700            | 7,739,100            |
| Indirect Cost Allocation                     | 43,433,933              | 47,279,922           | 48,150,600           | 51,306,700           | 51,334,500           | 51,354,900           |
| Other Revenue                                | 878,924                 | 59,612               | 79,100               | 78,600               | 78,600               | 78,600               |
| <b>Total Revenues</b>                        | <u>262,840,238</u>      | <u>293,272,384</u>   | <u>267,251,568</u>   | <u>279,939,400</u>   | <u>280,430,600</u>   | <u>285,527,300</u>   |
| <b>Expenditures:</b>                         |                         |                      |                      |                      |                      |                      |
| Legislative                                  | 2,072,306               | 1,929,535            | 2,149,651            | 2,245,200            | 2,279,900            | 2,304,100            |
| Judicial                                     | 40,499,293              | 40,363,763           | 42,840,737           | 45,753,300           | 46,436,300           | 47,141,400           |
| General Government                           | 55,494,548              | 55,497,373           | 60,313,212           | 63,970,500           | 62,441,100           | 64,243,000           |
| Public Safety                                | 86,967,169              | 88,149,679           | 90,306,204           | 86,017,100           | 86,932,600           | 88,113,000           |
| Public Works                                 | 7,481,516               | 7,640,515            | 8,101,023            | 8,211,000            | 8,385,300            | 8,577,000            |
| Health & Welfare                             | 22,973,515              | 19,237,854           | 24,221,215           | 25,832,300           | 26,357,800           | 26,834,400           |
| Capital Outlay                               | 3,226,411               | 2,401,590            | 9,059,560            | 13,570,800           | 13,308,000           | 13,355,100           |
| <b>Total Expenditures</b>                    | <u>218,714,758</u>      | <u>215,220,309</u>   | <u>236,991,602</u>   | <u>245,600,200</u>   | <u>246,141,000</u>   | <u>250,568,000</u>   |
| <b>Revenues Over (Under) Expenditures</b>    | <u>44,125,480</u>       | <u>78,052,075</u>    | <u>30,259,966</u>    | <u>34,339,200</u>    | <u>34,289,600</u>    | <u>34,959,300</u>    |
| <b>Other Financing Sources (Uses):</b>       |                         |                      |                      |                      |                      |                      |
| Transfers in - Other Funds                   | 8,142,923               | 8,000,000            | 8,115,072            | 8,000,000            | 8,000,000            | 8,000,000            |
| Transfers out                                | (48,965,809)            | (75,120,716)         | (38,574,138)         | (38,637,300)         | (39,149,900)         | (39,660,300)         |
| <b>Total Other Financing Sources (Uses):</b> | <u>(40,822,886)</u>     | <u>(67,120,716)</u>  | <u>(30,459,066)</u>  | <u>(30,637,300)</u>  | <u>(31,149,900)</u>  | <u>(31,660,300)</u>  |
| Net Increase (Decrease) in Fund Balance      | 3,302,594               | 10,931,359           | (199,100)            | 3,701,900            | 3,139,700            | 3,299,000            |
| Fund Balance, Beginning of Year              | 58,196,913              | 61,499,507           | 72,430,866           | 72,231,766           | 75,933,666           | 79,073,366           |
| <b>Fund Balance, End of Year</b>             | <u>\$ 61,499,507</u>    | <u>\$ 72,430,866</u> | <u>\$ 72,231,766</u> | <u>\$ 75,933,666</u> | <u>\$ 79,073,366</u> | <u>\$ 82,372,366</u> |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Revenues by Type and Department**

|                                 | Year Ended December 31, |                |                 |                 |                    |                    |
|---------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                 | Audited                 |                | Budgeted        |                 |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Property Taxes</b>           |                         |                |                 |                 |                    |                    |
| Non-Departmental                | \$ 126,259,284          | \$ 130,170,497 | \$ 133,919,000  | \$ 141,552,700  | \$ 145,744,800     | \$ 150,114,200     |
|                                 | \$ 126,259,284          | \$ 130,170,497 | \$ 133,919,000  | \$ 141,552,700  | \$ 145,744,800     | \$ 150,114,200     |
| <b>Licenses &amp; Permits</b>   |                         |                |                 |                 |                    |                    |
| Animal Shelter                  | 221,204                 | 239,106        | 250,000         | 250,000         | 250,000            | 250,000            |
| Clerk                           | 26,550                  | 20,505         | 26,000          | 21,500          | 21,500             | 21,500             |
| Family Counseling               | 70,130                  | 57,855         | 75,000          | 64,000          | 64,000             | 64,000             |
| Health Department               | 1,060,251               | 981,911        | 903,300         | 980,300         | 980,300            | 980,300            |
| Public Works                    | 80,024                  | 77,112         | 70,000          | 80,000          | 80,000             | 80,000             |
| Treasurer                       | 400                     | 300            | 500             | 400             | 400                | 400                |
| Non-Departmental                | 75,634                  | 78,464         | 70,000          | 70,000          | 70,000             | 70,000             |
|                                 | 1,534,193               | 1,455,253      | 1,394,800       | 1,466,200       | 1,466,200          | 1,466,200          |
| <b>Intergovernmental</b>        |                         |                |                 |                 |                    |                    |
| Circuit Court                   | 4,627,449               | 3,946,006      | 4,430,000       | 4,255,000       | 4,255,000          | 4,255,000          |
| District Court - Romeo          | 54,294                  | 53,716         | 53,200          | 53,200          | 53,200             | 53,200             |
| District Court - New Baltimore  | 61,356                  | 61,190         | 61,200          | 61,200          | 61,200             | 61,200             |
| Elections                       | 2,525                   | 2,735          | 3,000           | 100             | 100                | 100                |
| Emergency Management            | 51,837                  | 38,470         | 50,000          | 50,000          | 50,000             | 50,000             |
| Health Department               | 4,260,218               | 3,988,187      | 4,288,142       | 4,813,100       | 4,813,100          | 4,813,100          |
| Juvenile Court                  | 180,533                 | 45,133         | 180,000         | 180,000         | 180,000            | 180,000            |
| Probate Court - Wills & Estates | 318,902                 | 325,470        | 312,700         | 312,700         | 312,700            | 312,700            |
| Prosecuting Attorney            | -                       | -              | 97,726          | -               | -                  | -                  |
| Sheriff                         | 92,187                  | 32,531,122     | 150,000         | 150,000         | 150,000            | 150,000            |
| Non-Departmental                | 30,920,745              | 27,414,291     | 27,582,000      | 32,780,000      | 28,956,000         | 29,132,000         |
|                                 | 40,570,046              | 68,406,320     | 37,207,968      | 42,655,300      | 38,831,300         | 39,007,300         |

# MACOMB COUNTY, MICHIGAN

## General Fund Revenues by Type and Department

|                                 | Year Ended December 31, |                   |                   |                   |                    |                    |
|---------------------------------|-------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                                 | Audited                 |                   | Budgeted          |                   |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended   | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Charges for Services</b>     |                         |                   |                   |                   |                    |                    |
| Animal Shelter                  | 187,369                 | 111,388           | 121,000           | 128,000           | 128,000            | 128,000            |
| Circuit Court                   | 1,300,801               | 1,157,744         | 1,336,500         | 1,326,500         | 1,326,500          | 1,326,500          |
| Clerk                           | 662,447                 | 616,432           | 629,600           | 712,000           | 712,000            | 712,000            |
| District Court - Romeo          | 664,758                 | 389,082           | 667,500           | 485,000           | 485,000            | 485,000            |
| District Court - New Baltimore  | 513,763                 | 339,053           | 466,200           | 391,200           | 391,200            | 391,200            |
| Elections                       | 240                     | 315               | 200               | 15,200            | 12,200             | 304,700            |
| Equalization                    | 14,018                  | 28,000            | 7,000             | 7,000             | 7,000              | 7,000              |
| Emergency Management            | 266,193                 | 193,335           | 251,000           | 241,000           | 241,000            | 241,000            |
| Facilities & Operations         | 3,134,205               | 2,520,100         | 1,763,000         | 1,752,500         | 1,752,500          | 1,752,500          |
| Finance                         | 3,875                   | 3,455             | 1,000             | 4,000             | 4,000              | 4,000              |
| Health Department               | 2,135,131               | 1,513,726         | 2,029,500         | 2,082,500         | 2,082,500          | 2,082,500          |
| Human Resources                 | 1,177                   | 1,092             | 1,000             | 1,000             | 1,000              | 1,000              |
| Juvenile Court                  | 249,589                 | 245,232           | 283,300           | 117,400           | 117,400            | 117,400            |
| Probate Court - Wills & Estates | 355,771                 | 280,778           | 335,000           | 335,000           | 335,000            | 335,000            |
| Probation - Circuit Court       | 662                     | 140               | 1,000             | 1,000             | 1,000              | 1,000              |
| Prosecuting Attorney            | 1,503                   | 945               | -                 | -                 | -                  | -                  |
| Purchasing                      | 95,325                  | 63,526            | 95,000            | 60,000            | 60,000             | 60,000             |
| Public Works                    | 929,875                 | 874,462           | 729,500           | 947,600           | 947,600            | 947,600            |
| Register of Deeds               | 3,339,356               | 3,625,665         | 3,163,000         | 3,651,500         | 3,451,500          | 3,351,500          |
| Sheriff                         | 20,500,949              | 20,597,148        | 20,945,300        | 16,108,600        | 16,393,600         | 16,724,600         |
| Treasurer                       | 141,172                 | 132,071           | 140,000           | 140,000           | 140,000            | 140,000            |
| Non-Departmental                | 5,521,732               | 5,045,429         | 4,394,500         | 5,550,000         | 5,450,000          | 5,350,000          |
|                                 | <u>40,019,911</u>       | <u>37,739,118</u> | <u>37,360,100</u> | <u>34,057,000</u> | <u>34,039,000</u>  | <u>34,462,500</u>  |
| <b>Investment Income</b>        |                         |                   |                   |                   |                    |                    |
| District Court - Romeo          | 202                     | 71                | -                 | -                 | -                  | -                  |
| Sheriff                         | -                       | 300               | -                 | -                 | -                  | -                  |
| Non-Departmental                | 1,752,405               | 739,583           | 727,500           | 800,000           | 800,000            | 800,000            |
|                                 | <u>1,752,607</u>        | <u>739,954</u>    | <u>727,500</u>    | <u>800,000</u>    | <u>800,000</u>     | <u>800,000</u>     |

# MACOMB COUNTY, MICHIGAN

## General Fund Revenues by Type and Department

|                                 | Year Ended December 31, |                  |                  |                  |                    |                    |
|---------------------------------|-------------------------|------------------|------------------|------------------|--------------------|--------------------|
|                                 | Audited                 |                  | Budgeted         |                  |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual   | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Fines &amp; Forfeitures</b>  |                         |                  |                  |                  |                    |                    |
| Circuit Court                   | 53,968                  | 60,064           | 55,000           | 55,000           | 55,000             | 55,000             |
| District Court - Romeo          | 323,997                 | 208,273          | 322,000          | 272,000          | 272,000            | 272,000            |
| District Court - New Baltimore  | 178,782                 | 121,258          | 173,000          | 133,000          | 133,000            | 133,000            |
| Elections                       | 43,680                  | 30,295           | 25,000           | 30,000           | 30,000             | 30,000             |
| Ethics Board                    | 150                     | -                | -                | -                | -                  | -                  |
| Juvenile Court                  | 1,330                   | 310              | 1,500            | 1,000            | 1,000              | 1,000              |
| Law Library                     | 8,500                   | 8,500            | 8,500            | 8,500            | 8,500              | 8,500              |
| Sheriff                         | 3,589                   | 5,093            | 5,000            | 5,000            | 5,000              | 5,000              |
| Treasurer                       | 74,662                  | 148              | -                | -                | -                  | -                  |
|                                 | <u>688,658</u>          | <u>433,941</u>   | <u>590,000</u>   | <u>504,500</u>   | <u>504,500</u>     | <u>504,500</u>     |
| <b>Reimbursements</b>           |                         |                  |                  |                  |                    |                    |
| Animal Shelter                  | 200,920                 | 202,750          | 129,000          | 202,700          | 202,700            | 202,700            |
| Circuit Court                   | 40,906                  | 476              | -                | -                | -                  | -                  |
| Clerk                           | 125,808                 | 113,670          | 185,000          | 155,000          | 155,000            | 155,000            |
| District Court - Romeo          | 645                     | 2,070            | -                | -                | -                  | -                  |
| District Court - New Baltimore  | 1,071                   | 702              | 900              | 900              | 900                | 900                |
| Elections                       | 4,628                   | 271,805          | 1,000            | -                | -                  | -                  |
| Emergency Management            | 136,819                 | 86,270           | 97,000           | 78,200           | 78,800             | 79,400             |
| Facilities & Operations         | 1,287,747               | 1,027,374        | 1,401,800        | 1,376,600        | 1,376,600          | 1,376,600          |
| Finance                         | 15                      | 508              | -                | -                | -                  | -                  |
| Health Department               | 19,671                  | 15,003           | 15,200           | 15,200           | 15,200             | 15,200             |
| Human Resources                 | 285,460                 | 310,176          | 310,000          | 310,000          | 310,000            | 310,000            |
| Information Technology          | 625                     | -                | -                | -                | -                  | -                  |
| Juvenile Court                  | 482,945                 | 510,491          | 480,000          | 400,000          | 400,000            | 400,000            |
| Law Library                     | 640                     | -                | 800              | 500              | 500                | 500                |
| Planning & Economic Development | 48                      | -                | -                | 98,500           | 98,500             | 98,500             |
| Prosecuting Attorney            | 23,380                  | 26,462           | 23,000           | 22,000           | 22,000             | 22,000             |
| Purchasing                      | 5,943                   | 162,363          | -                | -                | -                  | -                  |
| Public Works                    | 2,574,463               | 2,756,066        | 3,130,600        | 3,102,600        | 3,215,300          | 3,322,100          |
| Sheriff                         | 2,510,931               | 1,501,581        | 2,048,200        | 1,756,200        | 1,756,200          | 1,756,200          |
| Treasurer                       | 17                      | -                | -                | -                | -                  | -                  |
|                                 | <u>7,702,682</u>        | <u>6,987,767</u> | <u>7,822,500</u> | <u>7,518,400</u> | <u>7,631,700</u>   | <u>7,739,100</u>   |

# MACOMB COUNTY, MICHIGAN

## General Fund Revenues by Type and Department

|                                 | Year Ended December 31, |                       |                       |                       |                       |                       |
|---------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                 | Audited                 |                       | Budgeted              |                       |                       |                       |
|                                 | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Indirect Cost Allocation</b> |                         |                       |                       |                       |                       |                       |
| Health Department               | 723,565                 | 878,572               | 964,100               | 969,800               | 969,800               | 969,800               |
| Information Technology          | 94,404                  | 144,200               | 90,000                | 100,000               | 100,000               | 100,000               |
| Non-Departmental                | 42,615,964              | 46,257,150            | 47,096,500            | 50,236,900            | 50,264,700            | 50,285,100            |
|                                 | <u>43,433,933</u>       | <u>47,279,922</u>     | <u>48,150,600</u>     | <u>51,306,700</u>     | <u>51,334,500</u>     | <u>51,354,900</u>     |
| <b>Other Revenue</b>            |                         |                       |                       |                       |                       |                       |
| Animal Shelter                  | 846                     | 6,432                 | -                     | -                     | -                     | -                     |
| Board of Commissioners          | 631                     | 500                   | 500                   | -                     | -                     | -                     |
| Circuit Court                   | 479                     | 120                   | -                     | -                     | -                     | -                     |
| Corporation Counsel             | 10,040                  | 1,447                 | 1,500                 | 1,500                 | 1,500                 | 1,500                 |
| District Court - Romeo          | 725                     | 857                   | -                     | -                     | -                     | -                     |
| Facilities & Operations         | 2,147                   | 569                   | -                     | -                     | -                     | -                     |
| Finance                         | 11,371                  | 2,215                 | -                     | -                     | -                     | -                     |
| Health Department               | 653                     | 40                    | 100                   | 100                   | 100                   | 100                   |
| Human Resources                 | 18                      | -                     | -                     | -                     | -                     | -                     |
| Juvenile Court                  | 3,750                   | -                     | -                     | -                     | -                     | -                     |
| Probation - Circuit Court       | 216                     | -                     | -                     | -                     | -                     | -                     |
| Prosecuting Attorney            | 15                      | 5,500                 | -                     | -                     | -                     | -                     |
| Purchasing                      | 2,228                   | 16,747                | 77,000                | 77,000                | 77,000                | 77,000                |
| Register of Deeds               | 1,949                   | 2,290                 | -                     | -                     | -                     | -                     |
| Sheriff                         | 9,902                   | 11,133                | -                     | -                     | -                     | -                     |
| Non-Departmental                | 833,954                 | 11,762                | -                     | -                     | -                     | -                     |
|                                 | <u>878,924</u>          | <u>59,612</u>         | <u>79,100</u>         | <u>78,600</u>         | <u>78,600</u>         | <u>78,600</u>         |
| Total Operating Revenues        | <u>262,840,238</u>      | <u>293,272,384</u>    | <u>267,251,568</u>    | <u>279,939,400</u>    | <u>280,430,600</u>    | <u>285,527,300</u>    |
| <b>Transfers In</b>             |                         |                       |                       |                       |                       |                       |
| Circuit Court                   | 99,472                  | -                     | -                     | -                     | -                     | -                     |
| Non-Departmental                | 8,043,451               | 8,000,000             | 8,115,072             | 8,000,000             | 8,000,000             | 8,000,000             |
|                                 | <u>8,142,923</u>        | <u>8,000,000</u>      | <u>8,115,072</u>      | <u>8,000,000</u>      | <u>8,000,000</u>      | <u>8,000,000</u>      |
|                                 | <u>\$ 270,983,161</u>   | <u>\$ 301,272,384</u> | <u>\$ 275,366,640</u> | <u>\$ 287,939,400</u> | <u>\$ 288,430,600</u> | <u>\$ 293,527,300</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Function and Department**

|                                 | Year Ended December 31, |                   |                   |                   |                    |                    |
|---------------------------------|-------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                                 | Audited                 |                   | Budgeted          |                   |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended   | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Legislative</b>              |                         |                   |                   |                   |                    |                    |
| Board of Commissioners          | \$ 2,072,306            | \$ 1,929,535      | \$ 2,149,651      | \$ 2,245,200      | \$ 2,279,900       | \$ 2,304,100       |
| <b>Judicial</b>                 |                         |                   |                   |                   |                    |                    |
| Circuit Court                   | 12,320,824              | 12,312,353        | 13,312,420        | 13,684,500        | 13,866,700         | 14,031,000         |
| District Court - Romeo          | 1,643,793               | 1,664,350         | 1,830,598         | 1,913,800         | 1,940,300          | 1,972,500          |
| District Court - New Baltimore  | 2,422,281               | 2,524,915         | 2,567,055         | 2,634,100         | 2,655,400          | 2,686,300          |
| District Court - 3rd Class      | 11,788                  | (155)             | 19,000            | 19,000            | 19,000             | 19,000             |
| Family Counseling               | 53,029                  | 54,909            | 83,500            | 88,700            | 90,100             | 91,500             |
| Jury Commission                 | 294,362                 | 299,201           | 342,700           | 381,000           | 381,000            | 381,000            |
| Juvenile Court                  | 7,041,379               | 6,944,177         | 7,237,200         | 7,474,200         | 7,607,600          | 7,729,300          |
| Law Library                     | 57,142                  | 35,946            | 36,400            | 39,200            | 39,200             | 39,200             |
| Probate Court - Wills & Estates | 4,093,283               | 3,956,097         | 4,169,278         | 4,602,600         | 4,666,200          | 4,743,600          |
| Probation - Circuit Court       | 545,975                 | 520,915           | 542,400           | 541,800           | 545,500            | 549,400            |
| Prosecuting Attorney            | 12,015,437              | 12,051,055        | 12,700,186        | 14,374,400        | 14,625,300         | 14,898,600         |
|                                 | <u>40,499,293</u>       | <u>40,363,763</u> | <u>42,840,737</u> | <u>45,753,300</u> | <u>46,436,300</u>  | <u>47,141,400</u>  |
| <b>General Government</b>       |                         |                   |                   |                   |                    |                    |
| Building Authority              | 210                     | 70                | 500               | 500               | 500                | 500                |
| Clerk                           | 5,579,412               | 5,666,703         | 6,148,149         | 6,954,800         | 7,107,800          | 7,260,100          |
| Corporation Counsel             | 1,268,722               | 1,273,459         | 1,336,127         | 1,381,600         | 1,404,900          | 1,428,700          |
| County Executive                | 1,801,820               | 1,750,860         | 2,048,206         | 2,080,500         | 2,105,600          | 2,131,500          |
| Equalization                    | 1,053,208               | 1,117,600         | 1,216,284         | 1,267,500         | 1,311,200          | 1,349,100          |
| Elections                       | 24,738                  | 1,033,597         | 635,614           | 893,800           | 411,300            | 1,200,600          |
| Ethics Board                    | 63                      | 469               | 4,700             | 4,700             | 4,700              | 4,700              |
| Facilities & Operations         | 18,171,722              | 16,818,302        | 19,403,410        | 19,734,700        | 19,743,300         | 19,867,300         |
| Finance                         | 2,658,536               | 2,694,171         | 2,756,917         | 2,970,900         | 3,009,200          | 3,079,000          |
| Human Resources                 | 2,783,451               | 2,891,298         | 3,070,126         | 3,539,800         | 3,618,300          | 3,699,400          |
| Information Technology          | 9,068,439               | 9,630,030         | 11,321,024        | 11,675,300        | 11,983,200         | 12,193,400         |
| MSU Extension                   | 1,251,988               | 1,232,177         | 1,255,292         | 1,334,000         | 1,357,900          | 1,382,300          |
| Planning & Economic Development | 3,836,202               | 3,573,605         | 4,154,082         | 4,534,700         | 4,623,100          | 4,718,200          |
| Purchasing                      | 1,980,243               | 1,899,784         | 2,063,597         | 2,121,400         | 2,146,800          | 2,174,600          |
| Register of Deeds               | 2,046,253               | 2,062,905         | 2,142,453         | 2,298,000         | 2,357,400          | 2,422,000          |
| Treasurer                       | 2,769,326               | 2,707,413         | 2,878,383         | 3,064,000         | 3,130,400          | 3,194,800          |
| Non Departmental Appropriations | 1,200,215               | 1,144,930         | (121,652)         | 114,300           | (1,874,500)        | (1,863,200)        |
|                                 | <u>55,494,548</u>       | <u>55,497,373</u> | <u>60,313,212</u> | <u>63,970,500</u> | <u>62,441,100</u>  | <u>64,243,000</u>  |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Function and Department**

|                                     | Year Ended December 31, |                       |                       |                       |                       |                       |
|-------------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                     | Audited                 |                       | Budgeted              |                       |                       |                       |
|                                     | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Public Safety</b>                |                         |                       |                       |                       |                       |                       |
| Civil Service Commission            | 41,148                  | 29,647                | 50,500                | 51,100                | 51,100                | 51,100                |
| Emergency Management                | 1,541,357               | 1,689,365             | 1,718,241             | 2,016,200             | 2,053,700             | 2,117,000             |
| Sheriff                             | 85,384,664              | 86,430,667            | 88,537,463            | 83,949,800            | 84,827,800            | 85,944,900            |
|                                     | <u>86,967,169</u>       | <u>88,149,679</u>     | <u>90,306,204</u>     | <u>86,017,100</u>     | <u>86,932,600</u>     | <u>88,113,000</u>     |
| <b>Public Works</b>                 |                         |                       |                       |                       |                       |                       |
| Public Works Commissioner           | 7,481,516               | 7,640,515             | 8,101,023             | 8,211,000             | 8,385,300             | 8,577,000             |
| <b>Health &amp; Welfare</b>         |                         |                       |                       |                       |                       |                       |
| Animal Shelter                      | 2,356,784               | 2,184,468             | 2,530,214             | 2,637,100             | 2,695,200             | 2,743,200             |
| Health and Community Services       | 371,502                 | 173,428               | 326,757               | 259,800               | 275,800               | 291,600               |
| Health Department                   | 20,187,274              | 16,825,477            | 21,307,744            | 22,875,900            | 23,327,300            | 23,740,100            |
| Department of Human Services        | 57,955                  | 54,481                | 56,500                | 59,500                | 59,500                | 59,500                |
|                                     | <u>22,973,515</u>       | <u>19,237,854</u>     | <u>24,221,215</u>     | <u>25,832,300</u>     | <u>26,357,800</u>     | <u>26,834,400</u>     |
| <b>Capital Outlay</b>               | <u>3,226,411</u>        | <u>2,401,590</u>      | <u>9,059,560</u>      | <u>13,570,800</u>     | <u>13,308,000</u>     | <u>13,355,100</u>     |
| <b>Total Operating Expenditures</b> | 218,714,758             | 215,220,309           | 236,991,602           | 245,600,200           | 246,141,000           | 250,568,000           |
| <b>Transfers Out</b>                | 48,965,809              | 75,120,716            | 38,574,138            | 38,637,300            | 39,149,900            | 39,660,300            |
| <b>Total Expenditures</b>           | <u>\$ 267,680,567</u>   | <u>\$ 290,341,025</u> | <u>\$ 275,565,740</u> | <u>\$ 284,237,500</u> | <u>\$ 285,290,900</u> | <u>\$ 290,228,300</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                 | Year Ended December 31, |                    |                    |                    |                    |                    |
|---------------------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                 | Audited                 |                    | Budgeted           |                    |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual     | 2021<br>Amended    | 2022<br>Adopted    | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Personnel</b>                |                         |                    |                    |                    |                    |                    |
| Animal Shelter                  | 1,446,810               | 1,339,468          | 1,644,614          | 1,729,400          | 1,786,900          | 1,834,400          |
| Board of Commissioners          | 1,393,535               | 1,393,274          | 1,452,651          | 1,487,800          | 1,521,400          | 1,544,600          |
| Circuit Court                   | 6,753,985               | 6,729,397          | 7,076,820          | 7,136,000          | 7,310,500          | 7,466,900          |
| Clerk                           | 4,482,031               | 4,425,519          | 4,892,849          | 5,416,000          | 5,564,300          | 5,711,700          |
| Corporation Counsel             | 1,059,457               | 1,065,801          | 1,123,027          | 1,137,500          | 1,160,100          | 1,183,200          |
| County Executive                | 1,280,985               | 1,268,151          | 1,473,506          | 1,467,500          | 1,491,700          | 1,516,600          |
| District Court - Romeo          | 1,069,013               | 1,077,244          | 1,204,898          | 1,235,400          | 1,260,400          | 1,291,000          |
| District Court - New Baltimore  | 1,250,542               | 1,266,506          | 1,318,955          | 1,332,600          | 1,353,200          | 1,382,500          |
| Equalization                    | 852,796                 | 886,821            | 974,284            | 1,014,500          | 1,057,400          | 1,094,500          |
| Elections                       | 1,320                   | 278,600            | 263,914            | 282,800            | 288,200            | 295,000            |
| Emergency Management            | 1,093,494               | 1,220,922          | 1,223,741          | 1,394,000          | 1,427,900          | 1,471,000          |
| Facilities & Operations         | 7,995,870               | 6,979,772          | 7,480,210          | 7,660,300          | 7,822,600          | 7,950,100          |
| Family Counseling               | 40,414                  | 40,723             | 66,400             | 67,700             | 69,000             | 70,400             |
| Finance                         | 2,174,460               | 2,200,841          | 2,238,447          | 2,431,200          | 2,468,000          | 2,536,000          |
| Health Department               | 12,556,168              | 10,841,413         | 13,473,902         | 14,989,400         | 15,424,800         | 15,822,500         |
| Health & Community Services     | 290,269                 | 51,853             | 255,557            | 193,300            | 208,100            | 223,700            |
| Human Resources                 | 2,158,653               | 2,272,202          | 2,404,526          | 2,679,000          | 2,755,500          | 2,834,500          |
| Information Technology          | 4,359,868               | 4,274,648          | 4,528,324          | 4,690,500          | 4,782,900          | 4,876,700          |
| Juvenile Court                  | 4,671,165               | 4,718,306          | 4,836,900          | 4,852,400          | 4,981,500          | 5,098,800          |
| MSU Extension                   | 378,903                 | 353,094            | 391,992            | 399,400            | 407,200            | 415,200            |
| Probate Court - Wills & Estates | 2,544,788               | 2,582,304          | 2,703,778          | 2,914,500          | 2,976,000          | 3,051,200          |
| Planning & Economic Development | 2,702,082               | 2,548,690          | 2,834,782          | 3,140,600          | 3,226,900          | 3,319,700          |
| Prosecuting Attorney            | 9,963,123               | 9,810,980          | 10,488,436         | 11,828,100         | 12,066,300         | 12,316,000         |
| Purchasing                      | 1,152,243               | 1,088,069          | 1,183,397          | 1,189,000          | 1,213,400          | 1,240,100          |
| Public Works                    | 6,148,918               | 6,246,979          | 6,752,823          | 6,786,800          | 6,956,500          | 7,143,100          |
| Register of Deeds               | 1,626,995               | 1,728,799          | 1,797,053          | 1,852,100          | 1,910,800          | 1,974,800          |
| Sheriff                         | 62,583,659              | 64,715,884         | 65,919,853         | 60,071,300         | 60,906,700         | 61,985,600         |
| Treasurer                       | 2,123,187               | 2,048,456          | 2,166,882          | 2,289,700          | 2,354,300          | 2,417,000          |
| Non-Departmental                | -                       | -                  | (3,557,252)        | (3,532,400)        | (3,532,400)        | (3,532,400)        |
|                                 | <u>144,154,733</u>      | <u>143,454,716</u> | <u>148,615,269</u> | <u>148,136,400</u> | <u>151,220,100</u> | <u>154,534,400</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                 | Year Ended December 31, |                |                 |                 |                    |                    |
|---------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                 | Audited                 |                | Budgeted        |                 |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Supplies and Services</b>    |                         |                |                 |                 |                    |                    |
| Animal Shelter                  | 163,110                 | 140,591        | 159,600         | 158,600         | 158,600            | 158,600            |
| Board of Commissioners          | 12,234                  | 19,044         | 33,000          | 36,400          | 36,400             | 36,400             |
| Building Authority              | 210                     | 70             | 500             | 500             | 500                | 500                |
| Circuit Court                   | 1,306,101               | 644,198        | 1,276,700       | 1,467,500       | 1,467,500          | 1,467,500          |
| Civil Service Commission        | 28,645                  | 18,059         | 33,500          | 33,500          | 33,500             | 33,500             |
| Clerk                           | 207,720                 | 256,683        | 249,500         | 313,500         | 313,500            | 313,500            |
| Corporation Counsel             | 26,380                  | 20,826         | 25,000          | 25,600          | 25,600             | 25,600             |
| County Executive                | 28,829                  | 20,965         | 39,500          | 40,000          | 40,000             | 40,000             |
| District Court - Romeo          | 58,975                  | 42,415         | 59,600          | 58,300          | 58,300             | 58,300             |
| District Court - New Baltimore  | 78,561                  | 66,267         | 73,900          | 79,800          | 79,800             | 79,800             |
| Department of Human Services    | 57,955                  | 54,481         | 56,500          | 59,500          | 59,500             | 59,500             |
| District Court - 3rd Class      | 11,788                  | (155)          | 19,000          | 19,000          | 19,000             | 19,000             |
| Equalization                    | 18,599                  | 11,442         | 18,800          | 19,200          | 19,200             | 19,200             |
| Elections                       | 16,155                  | 680,723        | 297,400         | 530,100         | 42,100             | 819,600            |
| Emergency Management            | 26,385                  | 19,535         | 20,050          | 17,500          | 17,500             | 17,500             |
| Ethics Board                    | 63                      | 469            | 1,800           | 1,800           | 1,800              | 1,800              |
| Facilities & Operations         | 302,094                 | 621,157        | 830,600         | 935,700         | 946,700            | 946,900            |
| Family Counseling               | -                       | -              | 500             | -               | -                  | -                  |
| Finance                         | 27,337                  | 23,609         | 36,870          | 31,100          | 31,100             | 31,100             |
| Health Department               | 3,588,292               | 1,934,291      | 3,635,900       | 3,635,300       | 3,635,300          | 3,635,300          |
| Health & Community Services     | 5,497                   | 70,716         | 12,000          | 8,800           | 8,800              | 8,800              |
| Human Resources                 | 28,846                  | 17,810         | 29,800          | 38,600          | 38,600             | 38,600             |
| Information Technology          | 19,330                  | 24,277         | 43,000          | 36,500          | 36,500             | 36,500             |
| Jury Commission                 | 37,138                  | 22,302         | 40,200          | 34,200          | 34,200             | 34,200             |
| Juvenile Court                  | 953,666                 | 820,780        | 991,400         | 984,800         | 984,800            | 984,800            |
| Law Library                     | 30,047                  | 8,641          | 9,000           | 9,000           | 9,000              | 9,000              |
| MSU Extension                   | 540,741                 | 554,058        | 545,700         | 557,900         | 572,100            | 586,500            |
| Probate Court - Wills & Estates | 462,449                 | 365,706        | 447,500         | 466,200         | 466,200            | 466,200            |
| Planning & Economic Development | 210,526                 | 168,877        | 252,700         | 252,700         | 252,700            | 252,700            |
| Probation - Circuit Court       | 37,833                  | 23,190         | 38,700          | 38,500          | 38,500             | 38,500             |
| Prosecuting Attorney            | 321,662                 | 250,537        | 273,685         | 447,700         | 457,500            | 468,000            |
| Purchasing                      | 62,062                  | 43,444         | 79,500          | 77,400          | 77,400             | 77,400             |
| Public Works                    | 34,020                  | 30,503         | 43,400          | 52,900          | 52,900             | 52,900             |
| Register of Deeds               | 74,824                  | 52,862         | 64,900          | 65,800          | 65,800             | 65,800             |
| Sheriff                         | 2,908,821               | 2,736,102      | 2,975,135       | 2,970,700       | 2,970,700          | 2,970,700          |
| Treasurer                       | 61,115                  | 48,962         | 85,201          | 84,700          | 84,700             | 84,700             |
| Non-Departmental                | 1,200,215               | 1,144,930      | 3,435,600       | 3,646,700       | 1,657,900          | 1,669,200          |
|                                 | 12,948,225              | 10,958,367     | 16,235,641      | 17,236,000      | 14,794,200         | 15,608,100         |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                   | Year Ended December 31, |                |                 |                 |                    |                    |
|-----------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                   | Audited                 |                | Budgeted        |                 |                    |                    |
|                                   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Conferences &amp; Training</b> |                         |                |                 |                 |                    |                    |
| Apportionment Commission          | 2,868                   | 9,629          | 7,500           | 7,500           | 7,500              | 7,500              |
| Board of Commissioners            | 19,230                  | 1,264          | 17,000          | 20,000          | 20,000             | 20,000             |
| Circuit Court                     | 33,528                  | 2,151          | 6,000           | 41,000          | 41,000             | 41,000             |
| Clerk                             | 1,939                   | 498            | 3,500           | 3,500           | 3,500              | 3,500              |
| County Executive                  | 10,095                  | 5,244          | 13,000          | 13,000          | 13,000             | 13,000             |
| District Court - Romeo            | 3,806                   | 99             | 1,700           | 4,000           | 4,000              | 4,000              |
| District Court - New Baltimore    | 549                     | -              | 100             | 1,500           | 1,500              | 1,500              |
| Equalization                      | 3,941                   | 4,363          | 7,500           | 7,500           | 7,500              | 7,500              |
| Emergency Management              | 2,851                   | 253            | 9,500           | 9,500           | 9,500              | 9,500              |
| Facilities & Operations           | -                       | -              | -               | 3,000           | 3,000              | 3,000              |
| Finance                           | 5,760                   | 1,001          | 7,500           | 10,000          | 10,000             | 10,000             |
| Health Department                 | 54,977                  | 3,215          | 49,400          | 50,200          | 50,200             | 50,200             |
| Health & Community Services       | 4,958                   | -              | 2,600           | 2,600           | 2,600              | 2,600              |
| Human Resources                   | 5,339                   | 16,923         | 18,000          | 21,500          | 21,500             | 21,500             |
| Information Technology            | 44,747                  | 37,418         | 45,000          | 45,000          | 45,000             | 45,000             |
| Juvenile Court                    | 11,534                  | 13,458         | 3,000           | 9,000           | 9,000              | 9,000              |
| MSU Extension                     | -                       | -              | 500             | 500             | 500                | 500                |
| Probate Court - Wills & Estates   | 2,903                   | -              | 2,000           | 2,000           | 2,000              | 2,000              |
| Planning & Economic Development   | 25,112                  | 9,473          | 25,000          | 25,000          | 25,000             | 25,000             |
| Prosecuting Attorney              | 2,000                   | 1,470          | 1,500           | 3,000           | 4,200              | 5,400              |
| Purchasing                        | 280                     | -              | 500             | 500             | 500                | 500                |
| Public Works                      | 9,048                   | 2,223          | 5,600           | 6,000           | 6,000              | 6,000              |
| Register of Deeds                 | 939                     | -              | -               | 5,000           | 5,000              | 5,000              |
| Sheriff                           | 168,757                 | 122,980        | 250,500         | 250,500         | 250,500            | 250,500            |
| Treasurer                         | 5,465                   | 2,262          | 16,000          | 6,000           | 6,000              | 6,000              |
|                                   | <u>420,626</u>          | <u>233,924</u> | <u>492,900</u>  | <u>547,300</u>  | <u>548,500</u>     | <u>549,700</u>     |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                  | Year Ended December 31, |                  |                   |                   |                    |                    |
|----------------------------------|-------------------------|------------------|-------------------|-------------------|--------------------|--------------------|
|                                  | Audited                 |                  | Budgeted          |                   |                    |                    |
|                                  | 2019<br>Actual          | 2020<br>Actual   | 2021<br>Amended   | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Utilities</b>                 |                         |                  |                   |                   |                    |                    |
| Facilities & Operations          | 3,140,392               | 2,999,516        | 3,533,400         | 3,363,100         | 3,343,100          | 3,343,100          |
|                                  | <u>3,140,392</u>        | <u>2,999,516</u> | <u>3,533,400</u>  | <u>3,363,100</u>  | <u>3,343,100</u>   | <u>3,343,100</u>   |
| <b>Repairs &amp; Maintenance</b> |                         |                  |                   |                   |                    |                    |
| Animal Shelter                   | 7,082                   | 9,116            | 5,500             | 5,500             | 5,500              | 5,500              |
| Board of Commissioners           | 4,837                   | 1,152            | 7,000             | 7,000             | 7,000              | 7,000              |
| Circuit Court                    | 3,670                   | 3,610            | 4,500             | 4,000             | 4,000              | 4,000              |
| Clerk                            | 8,468                   | 4,444            | 17,000            | 7,000             | 7,000              | 7,000              |
| Corporation Counsel              | 465                     | 302              | 1,000             | 500               | 500                | 500                |
| County Executive                 | 1,552                   | 487              | 2,000             | 2,000             | 2,000              | 2,000              |
| District Court - Romeo           | 1,934                   | 3,676            | 2,500             | 2,500             | 2,500              | 2,500              |
| District Court - New Baltimore   | 393                     | 431              | 600               | 700               | 700                | 700                |
| Equalization                     | 362                     | 217              | 500               | 500               | 500                | 500                |
| Elections                        | 139                     | 302              | 500               | 500               | 500                | 500                |
| Emergency Management             | 875                     | 2,851            | 6,500             | 6,600             | 7,100              | 24,100             |
| Facilities & Operations          | 4,945,985               | 4,113,303        | 5,587,500         | 5,614,800         | 5,464,800          | 5,455,100          |
| Finance                          | 3,292                   | 3,110            | 3,500             | 2,500             | 2,500              | 2,500              |
| Health Department                | 30,388                  | 31,499           | 26,770            | 25,500            | 25,500             | 25,500             |
| Human Resources                  | 1,310                   | 532              | 2,000             | 2,000             | 2,000              | 2,000              |
| Information Technology           | 3,738,382               | 4,445,821        | 5,458,700         | 5,555,000         | 5,767,500          | 5,880,600          |
| Jury Commission                  | 44,275                  | 43,475           | 45,700            | 45,500            | 45,500             | 45,500             |
| Juvenile Court                   | 3,565                   | 2,063            | 3,500             | 3,500             | 3,500              | 3,500              |
| MSU Extension                    | 69                      | -                | 1,000             | 500               | 500                | 500                |
| Probate Court - Wills & Estates  | 509                     | 181              | 2,500             | 2,500             | 2,500              | 2,500              |
| Planning & Economic Development  | 17,154                  | 1,671            | 33,000            | 21,000            | 21,000             | 21,000             |
| Probation - Circuit Court        | 8,365                   | 3,421            | 9,500             | 9,500             | 9,500              | 9,500              |
| Prosecuting Attorney             | 3,895                   | 1,959            | 6,765             | 6,900             | 7,100              | 7,300              |
| Purchasing                       | 56,190                  | 33,849           | 57,900            | 42,900            | 42,900             | 42,900             |
| Public Works                     | 116,146                 | 103,226          | 10,500            | 10,000            | 10,000             | 10,000             |
| Register of Deeds                | 155                     | 113              | -                 | -                 | -                  | -                  |
| Sheriff                          | 445,236                 | 522,046          | 558,400           | 603,200           | 603,200            | 603,200            |
| Treasurer                        | 5,210                   | 1,657            | 4,500             | 4,500             | 4,500              | 4,500              |
|                                  | <u>9,449,903</u>        | <u>9,334,514</u> | <u>11,859,335</u> | <u>11,986,600</u> | <u>12,049,800</u>  | <u>12,170,400</u>  |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                 | Year Ended December 31, |                  |                  |                  |                    |                    |
|---------------------------------|-------------------------|------------------|------------------|------------------|--------------------|--------------------|
|                                 | Audited                 |                  | Budgeted         |                  |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual   | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Vehicle Operations</b>       |                         |                  |                  |                  |                    |                    |
| Animal Shelter                  | 127,156                 | 128,828          | 127,700          | 110,000          | 110,000            | 110,000            |
| County Executive                | 6,709                   | 6,279            | 8,000            | 7,500            | 7,500              | 7,500              |
| Emergency Management            | 15,377                  | 8,558            | 13,000           | 13,500           | 13,500             | 13,500             |
| Facilities & Operations         | 99,919                  | 45,340           | 65,000           | 60,000           | 60,000             | 60,000             |
| Health Department               | 21,874                  | 27,024           | 38,236           | 35,800           | 35,800             | 35,800             |
| Information Technology          | 1,375                   | 37               | 1,500            | 1,500            | 1,500              | 1,500              |
| Planning & Economic Development | 5,711                   | 8,022            | 10,000           | 7,000            | 7,000              | 7,000              |
| Prosecuting Attorney            | 4,146                   | 1,313            | 3,000            | 3,000            | 3,100              | 3,100              |
| Purchasing                      | 10,765                  | 6,589            | 15,000           | 15,000           | 15,000             | 15,000             |
| Public Works                    | 15,777                  | 7,859            | 17,000           | 16,000           | 16,000             | 16,000             |
| Sheriff                         | 621,262                 | 585,203          | 712,500          | 712,500          | 712,500            | 712,500            |
|                                 | <u>930,071</u>          | <u>825,052</u>   | <u>1,010,936</u> | <u>981,800</u>   | <u>981,900</u>     | <u>981,900</u>     |
| <b>Contract Services</b>        |                         |                  |                  |                  |                    |                    |
| Animal Shelter                  | 128,498                 | 47,227           | 75,000           | 75,000           | 75,000             | 75,000             |
| Board of Commissioners          | 235,368                 | 67,166           | 192,000          | 197,400          | 197,400            | 197,400            |
| Circuit Court                   | 44,080                  | 38,982           | 52,500           | 52,500           | 52,500             | 52,500             |
| Civil Service Commission        | 10,810                  | 9,662            | 15,000           | 15,000           | 15,000             | 15,000             |
| Clerk                           | 3,235                   | 2,319            | 4,000            | 4,000            | 4,000              | 4,000              |
| County Executive                | 180,441                 | 148,600          | 212,500          | 212,500          | 212,500            | 212,500            |
| District Court - Romeo          | 134                     | 1,620            | 2,200            | 3,000            | 3,000              | 3,000              |
| District Court - New Baltimore  | 3,166                   | 2,097            | 3,000            | 3,000            | 3,000              | 3,000              |
| Elections                       | -                       | 25,365           | 25,000           | 26,500           | 26,500             | 31,500             |
| Emergency Management            | 9,500                   | 670              | 9,150            | 5,000            | 5,000              | 5,000              |
| Ethics Board                    | -                       | -                | 2,900            | 2,900            | 2,900              | 2,900              |
| Facilities & Operations         | 312,911                 | 324,737          | 279,000          | 297,500          | 297,500            | 297,500            |
| Family Counseling               | -                       | -                | 2,500            | 2,500            | 2,500              | 2,500              |
| Finance                         | 2,930                   | -                | 5,000            | 5,000            | 5,000              | 5,000              |
| Health Department               | 961,196                 | 910,643          | 1,159,136        | 1,238,200        | 1,249,300          | 1,260,700          |
| Health & Community Services     | 23,343                  | -                | 4,000            | 4,000            | 4,000              | 4,000              |
| Human Resources                 | 152,464                 | 103,785          | 135,000          | 250,000          | 250,000            | 250,000            |
| Information Technology          | 449,487                 | 416,655          | 815,000          | 855,000          | 855,000            | 855,000            |
| Jury Commission                 | 69,971                  | 51,684           | 75,000           | 75,000           | 75,000             | 75,000             |
| Juvenile Court                  | 20,531                  | 10,695           | 24,700           | 20,500           | 20,500             | 20,500             |
| MSU Extension                   | 18,962                  | 19,207           | 10,500           | 27,500           | 27,500             | 27,500             |
| Probate Court - Wills & Estates | 137,001                 | 95,468           | 101,500          | 122,000          | 122,000            | 122,000            |
| Planning & Economic Development | 283,261                 | 184,483          | 345,000          | 400,000          | 400,000            | 400,000            |
| Sheriff                         | 6,014,652               | 5,512,836        | 5,891,675        | 5,899,000        | 5,899,000          | 5,899,000          |
|                                 | <u>9,061,941</u>        | <u>7,973,901</u> | <u>9,441,261</u> | <u>9,793,000</u> | <u>9,804,100</u>   | <u>9,820,500</u>   |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                 | Year Ended December 31, |                   |                   |                   |                    |                    |
|---------------------------------|-------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                                 | Audited                 |                   | Budgeted          |                   |                    |                    |
|                                 | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended   | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Internal Services</b>        |                         |                   |                   |                   |                    |                    |
| Animal Shelter                  | 481,260                 | 509,609           | 510,300           | 551,100           | 551,700            | 552,200            |
| Board of Commissioners          | 407,102                 | 447,635           | 448,000           | 496,600           | 497,700            | 498,700            |
| Circuit Court                   | 4,179,460               | 4,894,015         | 4,895,900         | 4,983,500         | 4,991,200          | 4,999,100          |
| Civil Service Commission        | 1,693                   | 1,926             | 2,000             | 2,600             | 2,600              | 2,600              |
| Clerk                           | 876,019                 | 977,240           | 981,300           | 1,210,800         | 1,215,500          | 1,220,400          |
| Corporation Counsel             | 182,420                 | 186,530           | 187,100           | 218,000           | 218,700            | 219,400            |
| County Executive                | 293,209                 | 301,134           | 299,700           | 338,000           | 338,900            | 339,900            |
| District Court - Romeo          | 509,931                 | 539,296           | 559,700           | 610,600           | 612,100            | 613,700            |
| District Court - New Baltimore  | 1,089,070               | 1,189,614         | 1,170,500         | 1,216,500         | 1,217,200          | 1,218,800          |
| Equalization                    | 177,510                 | 214,757           | 215,200           | 225,800           | 226,600            | 227,400            |
| Elections                       | 7,124                   | 48,607            | 48,800            | 53,900            | 54,000             | 54,000             |
| Emergency Management            | 392,875                 | 436,576           | 436,300           | 570,100           | 573,200            | 576,400            |
| Facilities & Operations         | 1,374,551               | 1,734,477         | 1,627,700         | 1,800,300         | 1,805,600          | 1,811,600          |
| Family Counseling               | 12,615                  | 14,186            | 14,100            | 18,500            | 18,600             | 18,600             |
| Finance                         | 444,757                 | 465,610           | 465,600           | 491,100           | 492,600            | 494,400            |
| Health Department               | 2,974,379               | 3,077,392         | 2,924,400         | 2,901,500         | 2,906,400          | 2,910,100          |
| Health & Community Services     | 47,435                  | 50,859            | 52,600            | 51,100            | 52,300             | 52,500             |
| Human Resources                 | 436,839                 | 480,046           | 480,800           | 548,700           | 550,700            | 552,800            |
| Information Technology          | 455,250                 | 431,174           | 429,500           | 491,800           | 494,800            | 498,100            |
| Jury Commission                 | 142,978                 | 181,740           | 181,800           | 226,300           | 226,300            | 226,300            |
| Juvenile Court                  | 1,380,918               | 1,378,875         | 1,377,700         | 1,604,000         | 1,608,300          | 1,612,700          |
| Law Library                     | 27,095                  | 27,305            | 27,400            | 30,200            | 30,200             | 30,200             |
| MSU Extension                   | 313,313                 | 305,818           | 305,600           | 348,200           | 350,100            | 352,100            |
| Probate Court - Wills & Estates | 945,633                 | 912,438           | 912,000           | 1,095,400         | 1,097,500          | 1,099,700          |
| Planning & Economic Development | 592,356                 | 652,389           | 653,600           | 688,400           | 690,500            | 692,800            |
| Probation - Circuit Court       | 499,777                 | 494,304           | 494,200           | 493,800           | 497,500            | 501,400            |
| Prosecuting Attorney            | 1,720,611               | 1,984,796         | 1,926,800         | 2,085,700         | 2,087,100          | 2,098,800          |
| Purchasing                      | 698,703                 | 727,833           | 727,300           | 796,600           | 797,600            | 798,700            |
| Public Works                    | 1,157,607               | 1,249,725         | 1,271,700         | 1,339,300         | 1,343,900          | 1,349,000          |
| Register of Deeds               | 343,340                 | 281,131           | 280,500           | 375,100           | 375,800            | 376,400            |
| Sheriff                         | 12,642,277              | 12,235,616        | 12,229,400        | 13,442,600        | 13,485,200         | 13,523,400         |
| Treasurer                       | 574,349                 | 606,076           | 605,800           | 679,100           | 680,900            | 682,600            |
|                                 | <u>35,382,456</u>       | <u>37,038,729</u> | <u>36,743,300</u> | <u>39,985,200</u> | <u>40,091,300</u>  | <u>40,204,800</u>  |
| <b>Capital Outlay</b>           |                         |                   |                   |                   |                    |                    |
| Animal Shelter                  | 448                     | -                 | 20,000            | 20,000            | 20,000             | 20,000             |
| Circuit Court                   | 38,473                  | -                 | -                 | -                 | -                  | -                  |
| Clerk                           | 15,711                  | 3,766             | -                 | -                 | -                  | -                  |
| Corporation Counsel             | 709                     | -                 | -                 | -                 | -                  | -                  |
| Elections                       | 140,161                 | -                 | -                 | -                 | -                  | -                  |
| Emergency Management            | 2,496                   | -                 | -                 | -                 | -                  | -                  |
| Facilities & Operations         | 34,567                  | 5,428             | 39,700            | 34,900            | 34,900             | 34,900             |
| Finance                         | -                       | -                 | 30                | -                 | -                  | -                  |
| Health Department               | 90,507                  | 19,981            | 69,600            | 60,600            | 60,600             | 60,600             |
| Information Technology          | 1,153,636               | 909,257           | 898,500           | 898,500           | 725,500            | 772,600            |
| Jury Commission                 | -                       | 1,560             | -                 | -                 | -                  | -                  |
| MSU Extension                   | 926                     | -                 | -                 | -                 | -                  | -                  |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Expenditures by Category and Department**

|                                   | Year Ended December 31, |                       |                       |                       |                       |                       |
|-----------------------------------|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                   | Audited                 |                       | Budgeted              |                       |                       |                       |
|                                   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Capital Outlay (continued)</b> |                         |                       |                       |                       |                       |                       |
| Prosecuting Attorney              | -                       | -                     | 3,306                 | -                     | -                     | -                     |
| Planning & Economic Development   | 1,723                   | (50)                  | -                     | -                     | -                     | -                     |
| Purchasing                        | 708                     | -                     | -                     | -                     | -                     | -                     |
| Sheriff                           | 607,863                 | 592,993               | 161,720               | 221,800               | 132,000               | 132,000               |
| Treasurer                         | -                       | 9,818                 | -                     | -                     | -                     | -                     |
| Non-Departmental                  | 1,138,483               | 858,837               | 7,866,704             | 12,335,000            | 12,335,000            | 12,335,000            |
|                                   | <u>3,226,411</u>        | <u>2,401,590</u>      | <u>9,059,560</u>      | <u>13,570,800</u>     | <u>13,308,000</u>     | <u>13,355,100</u>     |
| <b>Transfers Out</b>              |                         |                       |                       |                       |                       |                       |
| Sheriff                           | 1,448                   | -                     | -                     | -                     | -                     | -                     |
| Non-Departmental                  | 48,964,361              | 75,120,716            | 38,574,138            | 38,637,300            | 39,149,900            | 39,660,300            |
|                                   | <u>48,965,809</u>       | <u>75,120,716</u>     | <u>38,574,138</u>     | <u>38,637,300</u>     | <u>39,149,900</u>     | <u>39,660,300</u>     |
|                                   | <u>\$ 267,680,567</u>   | <u>\$ 290,341,025</u> | <u>\$ 275,565,740</u> | <u>\$ 284,237,500</u> | <u>\$ 285,290,900</u> | <u>\$ 290,228,300</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                      |                      |                      |                      |                      |
|---|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Audited                 |                      | Budgeted             |                      |                      |                      |
|   | 2019<br>Actual          | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| <b>Revenues:</b>                          |                         |                      |                      |                      |                      |                      |
| Licenses & Permits                        | \$ 221,204              | \$ 239,106           | \$ 250,000           | \$ 250,000           | \$ 250,000           | \$ 250,000           |
| Charges for Services                      | 187,369                 | 111,388              | 121,000              | 128,000              | 128,000              | 128,000              |
| Reimbursements                            | 200,920                 | 202,750              | 129,000              | 202,700              | 202,700              | 202,700              |
| Other Revenue                             | 846                     | 6,432                | -                    | -                    | -                    | -                    |
| <b>Total Revenues</b>                     | <b>610,339</b>          | <b>559,676</b>       | <b>500,000</b>       | <b>580,700</b>       | <b>580,700</b>       | <b>580,700</b>       |
| <b>Expenditures:</b>                      |                         |                      |                      |                      |                      |                      |
| Personnel                                 | 1,446,810               | 1,339,468            | 1,644,614            | 1,729,400            | 1,786,900            | 1,834,400            |
| Supplies & Services                       | 163,110                 | 140,591              | 159,600              | 158,600              | 158,600              | 158,600              |
| Conferences & Training                    | 2,868                   | 9,629                | 7,500                | 7,500                | 7,500                | 7,500                |
| Repairs & Maintenance                     | 7,082                   | 9,116                | 5,500                | 5,500                | 5,500                | 5,500                |
| Vehicle Operations                        | 127,156                 | 128,828              | 127,700              | 110,000              | 110,000              | 110,000              |
| Contract Services                         | 128,498                 | 47,227               | 75,000               | 75,000               | 75,000               | 75,000               |
| Internal Services                         | 481,260                 | 509,609              | 510,300              | 551,100              | 551,700              | 552,200              |
| Capital Outlay                            | 448                     | -                    | 20,000               | 20,000               | 20,000               | 20,000               |
| <b>Total Expenditures</b>                 | <b>2,357,232</b>        | <b>2,184,468</b>     | <b>2,550,214</b>     | <b>2,657,100</b>     | <b>2,715,200</b>     | <b>2,763,200</b>     |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$(1,746,893)</b>    | <b>\$(1,624,792)</b> | <b>\$(2,050,214)</b> | <b>\$(2,076,400)</b> | <b>\$(2,134,500)</b> | <b>\$(2,182,500)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         | 1.0         |
| Professional Support        | 16.5        | 16.5        | 15.5        | 15.5        | 15.5        | 15.5        |
| Clerical Staff              | 4.0         | 4.0         | 3.5         | 4.5         | 4.5         | 4.5         |
| <b>Total Position Count</b> | <b>21.5</b> | <b>21.5</b> | <b>20.0</b> | <b>21.0</b> | <b>21.0</b> | <b>21.0</b> |

**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        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Other Revenue                             | \$ 631                  | \$ 500         | \$ 500          | \$ -            | \$ -               | \$ -               |
| <b>Total Revenues</b>                     | 631                     | 500            | 500             | -               | -                  | -                  |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 1,393,535               | 1,393,274      | 1,452,651       | 1,487,800       | 1,521,400          | 1,544,600          |
| Supplies & Services                       | 12,234                  | 19,044         | 33,000          | 36,400          | 36,400             | 36,400             |
| Conferences & Training                    | 19,230                  | 1,264          | 17,000          | 20,000          | 20,000             | 20,000             |
| Repairs & Maintenance                     | 4,837                   | 1,152          | 7,000           | 7,000           | 7,000              | 7,000              |
| Contract Services                         | 235,368                 | 67,166         | 192,000         | 197,400         | 197,400            | 197,400            |
| Internal Services                         | 407,102                 | 447,635        | 448,000         | 496,600         | 497,700            | 498,700            |
| <b>Total Expenditures</b>                 | 2,072,306               | 1,929,535      | 2,149,651       | 2,245,200       | 2,279,900          | 2,304,100          |
| <b>Revenues Over (Under) Expenditures</b> | \$ (2,071,675)          | \$ (1,929,035) | \$ (2,149,151)  | \$ (2,245,200)  | \$ (2,279,900)     | \$ (2,304,100)     |

**POSITION TYPE**

|                             |      |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|------|
| Managers & Supervisors      | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 | 15.0 |
| Professional Support        | 3.5  | 3.5  | 3.5  | 3.5  | 3.5  | 3.5  |
| Clerical Staff              | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  | 1.0  |
| <b>Total Position Count</b> | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 | 19.5 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>        | <b>FUND</b>        | <b>FUNCTION</b>    |
|--------------------------|--------------------|--------------------|
| 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        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | \$ 210                  | \$ 70          | \$ 500          | \$ 500          | \$ 500             | \$ 500             |
| <b>Total Expenditures</b>                 | 210                     | 70             | 500             | 500             | 500                | 500                |
| <b>Revenues Over (Under) Expenditures</b> | \$ (210)                | \$ (70)        | \$ (500)        | \$ (500)        | \$ (500)           | \$ (500)           |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|  | Year Ended December 31, |                       |                       |                       |                       |                       |
|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|  | Audited                 |                       | Budgeted              |                       |                       |                       |
|  | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                             |                         |                       |                       |                       |                       |                       |
| Intergovernmental                            | \$ 4,627,449            | \$ 3,946,006          | \$ 4,430,000          | \$ 4,255,000          | \$ 4,255,000          | \$ 4,255,000          |
| Charges for Services                         | 1,300,801               | 1,157,744             | 1,336,500             | 1,326,500             | 1,326,500             | 1,326,500             |
| Fines & Forfeitures                          | 53,968                  | 60,064                | 55,000                | 55,000                | 55,000                | 55,000                |
| Reimbursements                               | 40,906                  | 476                   | -                     | -                     | -                     | -                     |
| Other Revenue                                | 479                     | 120                   | -                     | -                     | -                     | -                     |
| <b>Total Revenues</b>                        | <b>6,023,603</b>        | <b>5,164,410</b>      | <b>5,821,500</b>      | <b>5,636,500</b>      | <b>5,636,500</b>      | <b>5,636,500</b>      |
| <b>Expenditures:</b>                         |                         |                       |                       |                       |                       |                       |
| Personnel                                    | 6,753,985               | 6,729,397             | 7,076,820             | 7,136,000             | 7,310,500             | 7,466,900             |
| Supplies & Services                          | 1,306,101               | 644,198               | 1,276,700             | 1,467,500             | 1,467,500             | 1,467,500             |
| Conferences & Training                       | 33,528                  | 2,151                 | 6,000                 | 41,000                | 41,000                | 41,000                |
| Repairs & Maintenance                        | 3,670                   | 3,610                 | 4,500                 | 4,000                 | 4,000                 | 4,000                 |
| Contract Services                            | 44,080                  | 38,982                | 52,500                | 52,500                | 52,500                | 52,500                |
| Internal Services                            | 4,179,460               | 4,894,015             | 4,895,900             | 4,983,500             | 4,991,200             | 4,999,100             |
| Capital Outlay                               | 38,473                  | -                     | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</b>                    | <b>12,359,297</b>       | <b>12,312,353</b>     | <b>13,312,420</b>     | <b>13,684,500</b>     | <b>13,866,700</b>     | <b>14,031,000</b>     |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(6,335,694)</b>      | <b>(7,147,943)</b>    | <b>(7,490,920)</b>    | <b>(8,048,000)</b>    | <b>(8,230,200)</b>    | <b>(8,394,500)</b>    |
| <b>Other Financing Sources (Uses):</b>       |                         |                       |                       |                       |                       |                       |
| Transfers in - Other Funds                   | 99,472                  | -                     | -                     | -                     | -                     | -                     |
| <b>Total Other Financing Sources (Uses):</b> | <b>99,472</b>           | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| <b>Revenues Over (Under) Expenditures</b>    | <b>\$ (6,236,222)</b>   | <b>\$ (7,147,943)</b> | <b>\$ (7,490,920)</b> | <b>\$ (8,048,000)</b> | <b>\$ (8,230,200)</b> | <b>\$ (8,394,500)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 24.0        | 24.0        | 25.0        | 25.0        | 25.0        | 25.0        |
| Professional Support        | 23.0        | 23.0        | 22.0        | 22.0        | 22.0        | 22.0        |
| Clerical Staff              | 28.5        | 28.5        | 26.5        | 26.5        | 26.5        | 26.5        |
| <b>Total Position Count</b> | <b>75.5</b> | <b>75.5</b> | <b>73.5</b> | <b>73.5</b> | <b>73.5</b> | <b>73.5</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | \$ 28,645               | \$ 18,059      | \$ 33,500       | \$ 33,500       | \$ 33,500          | \$ 33,500          |
| Contract Services                         | 10,810                  | 9,662          | 15,000          | 15,000          | 15,000             | 15,000             |
| Internal Services                         | 1,693                   | 1,926          | 2,000           | 2,600           | 2,600              | 2,600              |
| <b>Total Expenditures</b>                 | 41,148                  | 29,647         | 50,500          | 51,100          | 51,100             | 51,100             |
| <b>Revenues Over (Under) Expenditures</b> | \$ (41,148)             | \$ (29,647)    | \$ (50,500)     | \$ (51,100)     | \$ (51,100)        | \$ (51,100)        |

**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              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Licenses & Permits                        | \$ 26,550               | \$ 20,505             | \$ 26,000             | \$ 21,500             | \$ 21,500             | \$ 21,500             |
| Charges for Services                      | 662,447                 | 616,432               | 629,600               | 712,000               | 712,000               | 712,000               |
| Reimbursements                            | 125,808                 | 113,670               | 185,000               | 155,000               | 155,000               | 155,000               |
| <b>Total Revenues</b>                     | <b>814,805</b>          | <b>750,607</b>        | <b>840,600</b>        | <b>888,500</b>        | <b>888,500</b>        | <b>888,500</b>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 4,482,031               | 4,425,519             | 4,892,849             | 5,416,000             | 5,564,300             | 5,711,700             |
| Supplies & Services                       | 207,720                 | 256,683               | 249,500               | 313,500               | 313,500               | 313,500               |
| Conferences & Training                    | 1,939                   | 498                   | 3,500                 | 3,500                 | 3,500                 | 3,500                 |
| Repairs & Maintenance                     | 8,468                   | 4,444                 | 17,000                | 7,000                 | 7,000                 | 7,000                 |
| Contract Services                         | 3,235                   | 2,319                 | 4,000                 | 4,000                 | 4,000                 | 4,000                 |
| Internal Services                         | 876,019                 | 977,240               | 981,300               | 1,210,800             | 1,215,500             | 1,220,400             |
| Capital Outlay                            | 15,711                  | 3,766                 | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</b>                 | <b>5,595,123</b>        | <b>5,670,469</b>      | <b>6,148,149</b>      | <b>6,954,800</b>      | <b>7,107,800</b>      | <b>7,260,100</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (4,780,318)</b>   | <b>\$ (4,919,862)</b> | <b>\$ (5,307,549)</b> | <b>\$ (6,066,300)</b> | <b>\$ (6,219,300)</b> | <b>\$ (6,371,600)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 7.0         | 6.0         | 6.0         | 6.0         | 6.0         | 6.0         |
| Professional Support        | 28.0        | 24.0        | 24.0        | 24.0        | 24.0        | 24.0        |
| Clerical Staff              | 29.0        | 29.0        | 29.0        | 36.5        | 36.5        | 36.5        |
| <b>Total Position Count</b> | <b>64.0</b> | <b>59.0</b> | <b>59.0</b> | <b>66.5</b> | <b>66.5</b> | <b>66.5</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>         | <b>FUND</b>        | <b>FUNCTION</b>    |
|---------------------------|--------------------|--------------------|
| 210 - CORPORATION COUNSEL | 101 - GENERAL FUND | GENERAL GOVERNMENT |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Other Revenue                             | \$ 10,040               | \$ 1,447       | \$ 1,500        | \$ 1,500        | \$ 1,500           | \$ 1,500           |
| <b>Total Revenues</b>                     | 10,040                  | 1,447          | 1,500           | 1,500           | 1,500              | 1,500              |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 1,059,457               | 1,065,801      | 1,123,027       | 1,137,500       | 1,160,100          | 1,183,200          |
| Supplies & Services                       | 26,380                  | 20,826         | 25,000          | 25,600          | 25,600             | 25,600             |
| Repairs & Maintenance                     | 465                     | 302            | 1,000           | 500             | 500                | 500                |
| Internal Services                         | 182,420                 | 186,530        | 187,100         | 218,000         | 218,700            | 219,400            |
| Capital Outlay                            | 709                     | -              | -               | -               | -                  | -                  |
| <b>Total Expenditures</b>                 | 1,269,431               | 1,273,459      | 1,336,127       | 1,381,600       | 1,404,900          | 1,428,700          |
| <b>Revenues Over (Under) Expenditures</b> | \$ (1,259,391)          | \$ (1,272,012) | \$ (1,334,627)  | \$ (1,380,100)  | \$ (1,403,400)     | \$ (1,427,200)     |

**POSITION TYPE**

|                             |     |     |     |     |     |     |
|-----------------------------|-----|-----|-----|-----|-----|-----|
| Managers & Supervisors      | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Professional Support        | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Clerical Staff              | 2.5 | 2.5 | 2.0 | 2.0 | 2.0 | 2.0 |
| <b>Total Position Count</b> | 8.5 | 8.5 | 8.0 | 8.0 | 8.0 | 8.0 |

**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        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | \$ 1,280,985            | \$ 1,268,151   | \$ 1,473,506    | \$ 1,467,500    | \$ 1,491,700       | \$ 1,516,600       |
| Supplies & Services                       | 28,829                  | 20,965         | 39,500          | 40,000          | 40,000             | 40,000             |
| Conferences & Training                    | 10,095                  | 5,244          | 13,000          | 13,000          | 13,000             | 13,000             |
| Repairs & Maintenance                     | 1,552                   | 487            | 2,000           | 2,000           | 2,000              | 2,000              |
| Vehicle Operations                        | 6,709                   | 6,279          | 8,000           | 7,500           | 7,500              | 7,500              |
| Contract Services                         | 180,441                 | 148,600        | 212,500         | 212,500         | 212,500            | 212,500            |
| Internal Services                         | 293,209                 | 301,134        | 299,700         | 338,000         | 338,900            | 339,900            |
| <b>Total Expenditures</b>                 | 1,801,820               | 1,750,860      | 2,048,206       | 2,080,500       | 2,105,600          | 2,131,500          |
| <b>Revenues Over (Under) Expenditures</b> | \$ (1,801,820)          | \$ (1,750,860) | \$ (2,048,206)  | \$ (2,080,500)  | \$ (2,105,600)     | \$ (2,131,500)     |

**POSITION TYPE**

|                             |      |      |     |     |     |     |
|-----------------------------|------|------|-----|-----|-----|-----|
| Managers & Supervisors      | 6.0  | 6.0  | 6.0 | 6.0 | 6.0 | 6.0 |
| Professional Support        | 1.5  | 1.5  | 1.5 | 1.5 | 1.5 | 1.5 |
| Clerical Staff              | 3.0  | 3.0  | 2.0 | 2.0 | 2.0 | 2.0 |
| <b>Total Position Count</b> | 10.5 | 10.5 | 9.5 | 9.5 | 9.5 | 9.5 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                       |                       |                       |                       |                       |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Audited                 |                       | Budgeted              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Intergovernmental                         | \$ 61,356               | \$ 61,190             | \$ 61,200             | \$ 61,200             | \$ 61,200             | \$ 61,200             |
| Charges for Services                      | 513,763                 | 339,053               | 466,200               | 391,200               | 391,200               | 391,200               |
| Fines & Forfeitures                       | 178,782                 | 121,258               | 173,000               | 133,000               | 133,000               | 133,000               |
| Reimbursements                            | 1,071                   | 702                   | 900                   | 900                   | 900                   | 900                   |
| <b>Total Revenues</b>                     | <b>754,972</b>          | <b>522,203</b>        | <b>701,300</b>        | <b>586,300</b>        | <b>586,300</b>        | <b>586,300</b>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 1,250,542               | 1,266,506             | 1,318,955             | 1,332,600             | 1,353,200             | 1,382,500             |
| Supplies & Services                       | 78,561                  | 66,267                | 73,900                | 79,800                | 79,800                | 79,800                |
| Conferences & Training                    | 549                     | -                     | 100                   | 1,500                 | 1,500                 | 1,500                 |
| Repairs & Maintenance                     | 393                     | 431                   | 600                   | 700                   | 700                   | 700                   |
| Contract Services                         | 3,166                   | 2,097                 | 3,000                 | 3,000                 | 3,000                 | 3,000                 |
| Internal Services                         | 1,089,070               | 1,189,614             | 1,170,500             | 1,216,500             | 1,217,200             | 1,218,800             |
| <b>Total Expenditures</b>                 | <b>2,422,281</b>        | <b>2,524,915</b>      | <b>2,567,055</b>      | <b>2,634,100</b>      | <b>2,655,400</b>      | <b>2,686,300</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (1,667,309)</b>   | <b>\$ (2,002,712)</b> | <b>\$ (1,865,755)</b> | <b>\$ (2,047,800)</b> | <b>\$ (2,069,100)</b> | <b>\$ (2,100,000)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         | 2.0         |
| Professional Support        | 3.6         | 3.6         | 3.6         | 3.7         | 3.7         | 3.7         |
| Clerical Staff              | 11.0        | 11.0        | 11.0        | 11.0        | 11.0        | 11.0        |
| <b>Total Position Count</b> | <b>16.6</b> | <b>16.6</b> | <b>16.6</b> | <b>16.7</b> | <b>16.7</b> | <b>16.7</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                      |                     |                       |                       |                       |
|---|-------------------------|----------------------|---------------------|-----------------------|-----------------------|-----------------------|
|   | Audited                 |                      | Budgeted            |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual       | 2021<br>Amended     | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                      |                     |                       |                       |                       |
| Intergovernmental                         | \$ 54,294               | \$ 53,716            | \$ 53,200           | \$ 53,200             | \$ 53,200             | \$ 53,200             |
| Charges for Services                      | 664,758                 | 389,082              | 667,500             | 485,000               | 485,000               | 485,000               |
| Investment Income                         | 202                     | 71                   | -                   | -                     | -                     | -                     |
| Fines & Forfeitures                       | 323,997                 | 208,273              | 322,000             | 272,000               | 272,000               | 272,000               |
| Reimbursements                            | 645                     | 2,070                | -                   | -                     | -                     | -                     |
| Other Revenue                             | 725                     | 857                  | -                   | -                     | -                     | -                     |
| <b>Total Revenues</b>                     | <b>1,044,621</b>        | <b>654,069</b>       | <b>1,042,700</b>    | <b>810,200</b>        | <b>810,200</b>        | <b>810,200</b>        |
| <b>Expenditures:</b>                      |                         |                      |                     |                       |                       |                       |
| Personnel                                 | 1,069,013               | 1,077,244            | 1,204,898           | 1,235,400             | 1,260,400             | 1,291,000             |
| Supplies & Services                       | 58,975                  | 42,415               | 59,600              | 58,300                | 58,300                | 58,300                |
| Conferences & Training                    | 3,806                   | 99                   | 1,700               | 4,000                 | 4,000                 | 4,000                 |
| Repairs & Maintenance                     | 1,934                   | 3,676                | 2,500               | 2,500                 | 2,500                 | 2,500                 |
| Contract Services                         | 134                     | 1,620                | 2,200               | 3,000                 | 3,000                 | 3,000                 |
| Internal Services                         | 509,931                 | 539,296              | 559,700             | 610,600               | 612,100               | 613,700               |
| <b>Total Expenditures</b>                 | <b>1,643,793</b>        | <b>1,664,350</b>     | <b>1,830,598</b>    | <b>1,913,800</b>      | <b>1,940,300</b>      | <b>1,972,500</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (599,172)</b>     | <b>\$(1,010,281)</b> | <b>\$ (787,898)</b> | <b>\$ (1,103,600)</b> | <b>\$ (1,130,100)</b> | <b>\$ (1,162,300)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 3.0         | 3.0         | 3.0         | 3.0         | 3.0         | 3.0         |
| Professional Support        | 3.6         | 3.6         | 3.6         | 3.6         | 3.6         | 3.6         |
| Clerical Staff              | 8.0         | 8.0         | 8.0         | 8.0         | 8.0         | 8.0         |
| <b>Total Position Count</b> | <b>14.6</b> | <b>14.6</b> | <b>14.6</b> | <b>14.6</b> | <b>14.6</b> | <b>14.6</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | \$ 57,955               | \$ 54,481      | \$ 56,500       | \$ 59,500       | \$ 59,500          | \$ 59,500          |
| <b>Total Expenditures</b>                 | 57,955                  | 54,481         | 56,500          | 59,500          | 59,500             | 59,500             |
| <b>Revenues Over (Under) Expenditures</b> | \$ (57,955)             | \$ (54,481)    | \$ (56,500)     | \$ (59,500)     | \$ (59,500)        | \$ (59,500)        |
| <b>EXPENDITURES BY SERVICE</b>            |                         |                |                 |                 |                    |                    |
| Administration                            | \$ 9,455                | \$ 8,194       | \$ 11,000       | \$ 11,000       | \$ 11,000          | \$ 11,000          |
| County Emergency                          | 48,500                  | 46,287         | 45,500          | 48,500          | 48,500             | 48,500             |
| <b>Total</b>                              | \$ 57,955               | \$ 54,481      | \$ 56,500       | \$ 59,500       | \$ 59,500          | \$ 59,500          |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>                   | <b>FUND</b>        | <b>FUNCTION</b> |
|-------------------------------------|--------------------|-----------------|
| 137 - DISTRICT COURT - WITNESS FEES | 101 - GENERAL FUND | JUDICIAL        |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | \$ 11,788               | \$ (155)       | \$ 19,000       | \$ 19,000       | \$ 19,000          | \$ 19,000          |
| <b>Total Expenditures</b>                 | 11,788                  | (155)          | 19,000          | 19,000          | 19,000             | 19,000             |
| <b>Revenues Over (Under) Expenditures</b> | \$ (11,788)             | \$ 155         | \$ (19,000)     | \$ (19,000)     | \$ (19,000)        | \$ (19,000)        |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Intergovernmental                         | \$ 2,525                | \$ 2,735       | \$ 3,000        | \$ 100          | \$ 100             | \$ 100             |
| Charges for Services                      | 240                     | 315            | 200             | 15,200          | 12,200             | 304,700            |
| Fines & Forfeitures                       | 43,680                  | 30,295         | 25,000          | 30,000          | 30,000             | 30,000             |
| Reimbursements                            | 4,628                   | 271,805        | 1,000           | -               | -                  | -                  |
| <b>Total Revenues</b>                     | 51,073                  | 305,150        | 29,200          | 45,300          | 42,300             | 334,800            |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 1,320                   | 278,600        | 263,914         | 282,800         | 288,200            | 295,000            |
| Supplies & Services                       | 16,155                  | 680,723        | 297,400         | 530,100         | 42,100             | 819,600            |
| Repairs & Maintenance                     | 139                     | 302            | 500             | 500             | 500                | 500                |
| Contract Services                         | -                       | 25,365         | 25,000          | 26,500          | 26,500             | 31,500             |
| Internal Services                         | 7,124                   | 48,607         | 48,800          | 53,900          | 54,000             | 54,000             |
| Capital Outlay                            | 140,161                 | -              | -               | -               | -                  | -                  |
| <b>Total Expenditures</b>                 | 164,899                 | 1,033,597      | 635,614         | 893,800         | 411,300            | 1,200,600          |
| <b>Revenues Over (Under) Expenditures</b> | \$ (113,826)            | \$ (728,447)   | \$ (606,414)    | \$ (848,500)    | \$ (369,000)       | \$ (865,800)       |

**POSITION TYPE**

|                             |   |     |     |     |     |     |
|-----------------------------|---|-----|-----|-----|-----|-----|
| Managers & Supervisors      | - | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Professional Support        | - | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| <b>Total Position Count</b> | - | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                            |                    |                 |
|----------------------------|--------------------|-----------------|
| <b>DEPARTMENT</b>          | <b>FUND</b>        | <b>FUNCTION</b> |
| 380 - EMERGENCY MANAGEMENT | 101 - GENERAL FUND | PUBLIC SAFETY   |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                       |                       |                       |                       |                       |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Audited                 |                       | Budgeted              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Intergovernmental                         | \$ 51,837               | \$ 38,470             | \$ 50,000             | \$ 50,000             | \$ 50,000             | \$ 50,000             |
| Charges for Services                      | 266,193                 | 193,335               | 251,000               | 241,000               | 241,000               | 241,000               |
| Reimbursements                            | 136,819                 | 86,270                | 97,000                | 78,200                | 78,800                | 79,400                |
| <b>Total Revenues</b>                     | <b>454,849</b>          | <b>318,075</b>        | <b>398,000</b>        | <b>369,200</b>        | <b>369,800</b>        | <b>370,400</b>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 1,093,494               | 1,220,922             | 1,223,741             | 1,394,000             | 1,427,900             | 1,471,000             |
| Supplies & Services                       | 26,385                  | 19,535                | 20,050                | 17,500                | 17,500                | 17,500                |
| Conferences & Training                    | 2,851                   | 253                   | 9,500                 | 9,500                 | 9,500                 | 9,500                 |
| Repairs & Maintenance                     | 875                     | 2,851                 | 6,500                 | 6,600                 | 7,100                 | 24,100                |
| Vehicle Operations                        | 15,377                  | 8,558                 | 13,000                | 13,500                | 13,500                | 13,500                |
| Contract Services                         | 9,500                   | 670                   | 9,150                 | 5,000                 | 5,000                 | 5,000                 |
| Internal Services                         | 392,875                 | 436,576               | 436,300               | 570,100               | 573,200               | 576,400               |
| Capital Outlay                            | 2,496                   | -                     | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</b>                 | <b>1,543,853</b>        | <b>1,689,365</b>      | <b>1,718,241</b>      | <b>2,016,200</b>      | <b>2,053,700</b>      | <b>2,117,000</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$(1,089,004)</b>    | <b>\$ (1,371,290)</b> | <b>\$ (1,320,241)</b> | <b>\$ (1,647,000)</b> | <b>\$ (1,683,900)</b> | <b>\$ (1,746,600)</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

| POSITION TYPE                  | Year Ended December 31, |                |                 |                 |                    |                    |
|--------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                | Audited                 |                | Budgeted        |                 |                    |                    |
|                                | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Emergency Management:</b>   |                         |                |                 |                 |                    |                    |
| Managers & Supervisors         | 2.0                     | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
| Professional Support           | 1.0                     | 2.0            | 2.0             | 3.0             | 3.0                | 3.0                |
| Clerical Staff                 | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
|                                | 4.0                     | 5.0            | 5.0             | 6.0             | 6.0                | 6.0                |
| <b>Technical Services:</b>     |                         |                |                 |                 |                    |                    |
| Managers & Supervisors         | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support           | 6.0                     | 6.0            | 5.0             | 6.0             | 6.0                | 6.0                |
| Clerical Staff                 | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
|                                | 8.0                     | 8.0            | 7.0             | 8.0             | 8.0                | 8.0                |
| <b>Total Position Count</b>    | 12.0                    | 13.0           | 12.0            | 14.0            | 14.0               | 14.0               |
| <b>EXPENDITURES BY SERVICE</b> |                         |                |                 |                 |                    |                    |
| Emergency Management           | \$ 770,770              | \$ 807,712     | \$ 756,292      | \$ 976,000      | \$ 995,900         | \$ 1,039,200       |
| Technical Services             | 773,083                 | 881,653        | 961,949         | 1,040,200       | 1,057,800          | 1,077,800          |
|                                | \$ 1,543,853            | \$ 1,689,365   | \$ 1,718,241    | \$ 2,016,200    | \$ 2,053,700       | \$ 2,117,000       |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>  | <b>FUND</b>        | <b>FUNCTION</b>    |
|--------------------|--------------------|--------------------|
| 225 - EQUALIZATION | 101 - GENERAL FUND | GENERAL GOVERNMENT |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Charges for Services                      | \$ 14,018               | \$ 28,000      | \$ 7,000        | \$ 7,000        | \$ 7,000           | \$ 7,000           |
| <b>Total Revenues</b>                     | 14,018                  | 28,000         | 7,000           | 7,000           | 7,000              | 7,000              |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 852,796                 | 886,821        | 974,284         | 1,014,500       | 1,057,400          | 1,094,500          |
| Supplies & Services                       | 18,599                  | 11,442         | 18,800          | 19,200          | 19,200             | 19,200             |
| Conferences & Training                    | 3,941                   | 4,363          | 7,500           | 7,500           | 7,500              | 7,500              |
| Repairs & Maintenance                     | 362                     | 217            | 500             | 500             | 500                | 500                |
| Internal Services                         | 177,510                 | 214,757        | 215,200         | 225,800         | 226,600            | 227,400            |
| <b>Total Expenditures</b>                 | 1,053,208               | 1,117,600      | 1,216,284       | 1,267,500       | 1,311,200          | 1,349,100          |
| <b>Revenues Over (Under) Expenditures</b> | \$(1,039,190)           | \$(1,089,600)  | \$ (1,209,284)  | \$ (1,260,500)  | \$ (1,304,200)     | \$ (1,342,100)     |

**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  |
| <b>Total Position Count</b> | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Fines & Forfeitures                       | \$ 150                  | \$ -           | \$ -            | \$ -            | \$ -               | \$ -               |
| <b>Total Revenues</b>                     | 150                     | -              | -               | -               | -                  | -                  |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | 63                      | 469            | 1,800           | 1,800           | 1,800              | 1,800              |
| Contract Services                         | -                       | -              | 2,900           | 2,900           | 2,900              | 2,900              |
| <b>Total Expenditures</b>                 | 63                      | 469            | 4,700           | 4,700           | 4,700              | 4,700              |
| <b>Revenues Over (Under) Expenditures</b> | \$ 87                   | \$ (469)       | \$ (4,700)      | \$ (4,700)      | \$ (4,700)         | \$ (4,700)         |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                               |                    |                    |
|-------------------------------|--------------------|--------------------|
| <b>DEPARTMENT</b>             | <b>FUND</b>        | <b>FUNCTION</b>    |
| 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        |                 |                    |                    |
|   | 2019                    | Actual          | 2020 | Actual          | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                 |      |                 |                 |                 |                    |                    |
| Charges for Services                      | \$                      | 3,134,205       | \$   | 2,520,100       | \$              | 1,763,000       | \$                 | 1,752,500          |
| Reimbursements                            |                         | 1,287,747       |      | 1,027,374       |                 | 1,401,800       |                    | 1,376,600          |
| Other Revenue                             |                         | 2,147           |      | 569             |                 | -               |                    | -                  |
| <b>Total Revenues</b>                     |                         | 4,424,099       |      | 3,548,043       |                 | 3,164,800       |                    | 3,129,100          |
| <b>Expenditures:</b>                      |                         |                 |      |                 |                 |                 |                    |                    |
| Personnel                                 |                         | 7,995,870       |      | 6,979,772       |                 | 7,480,210       |                    | 7,660,300          |
| Supplies & Services                       |                         | 302,094         |      | 621,157         |                 | 830,600         |                    | 935,700            |
| Conferences & Training                    |                         | -               |      | -               |                 | -               |                    | 3,000              |
| Utilities                                 |                         | 3,140,392       |      | 2,999,516       |                 | 3,533,400       |                    | 3,363,100          |
| Repairs & Maintenance                     |                         | 4,945,985       |      | 4,113,303       |                 | 5,587,500       |                    | 5,614,800          |
| Vehicle Operations                        |                         | 99,919          |      | 45,340          |                 | 65,000          |                    | 60,000             |
| Contract Services                         |                         | 312,911         |      | 324,737         |                 | 279,000         |                    | 297,500            |
| Internal Services                         |                         | 1,374,551       |      | 1,734,477       |                 | 1,627,700       |                    | 1,800,300          |
| Capital Outlay                            |                         | 34,567          |      | 5,428           |                 | 39,700          |                    | 34,900             |
| <b>Total Expenditures</b>                 |                         | 18,206,289      |      | 16,823,730      |                 | 19,443,110      |                    | 19,769,600         |
| <b>Revenues Over (Under) Expenditures</b> |                         | \$ (13,782,190) |      | \$ (13,275,687) |                 | \$ (16,278,310) |                    | \$ (16,640,500)    |
|   |                         | \$ (16,649,100) |      | \$ (16,773,100) |                 | \$ (16,649,100) |                    | \$ (16,773,100)    |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

To effeciently 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        |                 |                    |                    |
|                                     | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Facilities &amp; Operations:</b> |                         |                |                 |                 |                    |                    |
| Managers & Supervisors              | 12.0                    | 12.0           | 12.0            | 12.0            | 12.0               | 12.0               |
| Professional Support                | 71.0                    | 71.0           | 64.0            | 64.0            | 64.0               | 64.0               |
| Clerical Staff                      | 3.0                     | 3.0            | 3.0             | 3.0             | 3.0                | 3.0                |
|                                     | 86.0                    | 86.0           | 79.0            | 79.0            | 79.0               | 79.0               |
| <b>Security:</b>                    |                         |                |                 |                 |                    |                    |
| 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               |
| <b>Total Position Count</b>         | 96.0                    | 96.0           | 89.0            | 89.0            | 89.0               | 89.0               |
| <b>EXPENDITURES BY SERVICE</b>      |                         |                |                 |                 |                    |                    |
| Facilities & Operations             | \$ 16,133,425           | \$ 14,321,953  | \$ 16,082,783   | \$ 16,272,000   | \$ 16,412,000      | \$ 16,522,100      |
| Facilities On-going Capital Needs   | 1,461,924               | 1,889,165      | 2,740,100       | 2,840,100       | 2,690,100          | 2,690,100          |
| Security                            | 610,940                 | 612,612        | 620,227         | 657,500         | 676,100            | 690,000            |
|                                     | \$ 18,206,289           | \$ 16,823,730  | \$ 19,443,110   | \$ 19,769,600   | \$ 19,778,200      | \$ 19,902,200      |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                         |                    |                 |
|-------------------------|--------------------|-----------------|
| <b>DEPARTMENT</b>       | <b>FUND</b>        | <b>FUNCTION</b> |
| 133 - FAMILY COUNSELING | 101 - GENERAL FUND | JUDICIAL        |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Licenses & Permits                        | \$ 70,130               | \$ 57,855      | \$ 75,000       | \$ 64,000       | \$ 64,000          | \$ 64,000          |
| <b>Total Revenues</b>                     | 70,130                  | 57,855         | 75,000          | 64,000          | 64,000             | 64,000             |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 40,414                  | 40,723         | 66,400          | 67,700          | 69,000             | 70,400             |
| Supplies & Services                       | -                       | -              | 500             | -               | -                  | -                  |
| Contract Services                         | -                       | -              | 2,500           | 2,500           | 2,500              | 2,500              |
| Internal Services                         | 12,615                  | 14,186         | 14,100          | 18,500          | 18,600             | 18,600             |
| <b>Total Expenditures</b>                 | 53,029                  | 54,909         | 83,500          | 88,700          | 90,100             | 91,500             |
| <b>Revenues Over (Under) Expenditures</b> | \$ 17,101               | \$ 2,946       | \$ (8,500)      | \$ (24,700)     | \$ (26,100)        | \$ (27,500)        |

**POSITION TYPE**

|                             |     |     |     |     |     |     |
|-----------------------------|-----|-----|-----|-----|-----|-----|
| Professional Support        | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 |
| <b>Total Position Count</b> | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 | 0.8 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                       |                       |                       |                       |                       |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Audited                 |                       | Budgeted              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Charges for Services                      | \$ 3,875                | \$ 3,455              | \$ 1,000              | \$ 4,000              | \$ 4,000              | \$ 4,000              |
| Reimbursements                            | 15                      | 508                   | -                     | -                     | -                     | -                     |
| Other Revenue                             | 11,371                  | 2,215                 | -                     | -                     | -                     | -                     |
| <b>Total Revenues</b>                     | <b>15,261</b>           | <b>6,178</b>          | <b>1,000</b>          | <b>4,000</b>          | <b>4,000</b>          | <b>4,000</b>          |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 2,174,460               | 2,200,841             | 2,238,447             | 2,431,200             | 2,468,000             | 2,536,000             |
| Supplies & Services                       | 27,337                  | 23,609                | 36,870                | 31,100                | 31,100                | 31,100                |
| Conferences & Training                    | 5,760                   | 1,001                 | 7,500                 | 10,000                | 10,000                | 10,000                |
| Repairs & Maintenance                     | 3,292                   | 3,110                 | 3,500                 | 2,500                 | 2,500                 | 2,500                 |
| Contract Services                         | 2,930                   | -                     | 5,000                 | 5,000                 | 5,000                 | 5,000                 |
| Internal Services                         | 444,757                 | 465,610               | 465,600               | 491,100               | 492,600               | 494,400               |
| Capital Outlay                            | -                       | -                     | 30                    | -                     | -                     | -                     |
| <b>Total Expenditures</b>                 | <b>2,658,536</b>        | <b>2,694,171</b>      | <b>2,756,947</b>      | <b>2,970,900</b>      | <b>3,009,200</b>      | <b>3,079,000</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (2,643,275)</b>   | <b>\$ (2,687,993)</b> | <b>\$ (2,755,947)</b> | <b>\$ (2,966,900)</b> | <b>\$ (3,005,200)</b> | <b>\$ (3,075,000)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 4.0         | 4.0         | 4.0         | 4.0         | 4.0         | 4.0         |
| Professional Support        | 13.0        | 13.0        | 12.5        | 14.0        | 14.0        | 14.0        |
| Clerical Staff              | 5.0         | 5.0         | 5.0         | 5.0         | 5.0         | 5.0         |
| <b>Total Position Count</b> | <b>22.0</b> | <b>22.0</b> | <b>21.5</b> | <b>23.0</b> | <b>23.0</b> | <b>23.0</b> |

**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               |                        |                        |                        |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended        | 2022<br>Adopted        | 2023<br>Forecasted     | 2024<br>Forecasted     |
| <b>Revenues:</b>                          |                         |                       |                        |                        |                        |                        |
| Licenses & Permits                        | \$ 1,060,251            | \$ 981,911            | \$ 903,300             | \$ 980,300             | \$ 980,300             | \$ 980,300             |
| Intergovernmental                         | 4,260,218               | 3,988,187             | 4,288,142              | 4,813,100              | 4,813,100              | 4,813,100              |
| Charges for Services                      | 2,135,131               | 1,513,726             | 2,029,500              | 2,082,500              | 2,082,500              | 2,082,500              |
| Reimbursements                            | 19,671                  | 15,003                | 15,200                 | 15,200                 | 15,200                 | 15,200                 |
| Indirect Cost Allocation                  | 723,565                 | 878,572               | 964,100                | 969,800                | 969,800                | 969,800                |
| Other Revenue                             | 653                     | 40                    | 100                    | 100                    | 100                    | 100                    |
| <b>Total Revenues</b>                     | <b>8,199,489</b>        | <b>7,377,439</b>      | <b>8,200,342</b>       | <b>8,861,000</b>       | <b>8,861,000</b>       | <b>8,861,000</b>       |
| <b>Expenditures:</b>                      |                         |                       |                        |                        |                        |                        |
| Personnel                                 | 12,556,168              | 10,841,413            | 13,473,902             | 14,989,400             | 15,424,800             | 15,822,500             |
| Supplies & Services                       | 3,588,292               | 1,934,291             | 3,635,900              | 3,635,300              | 3,635,300              | 3,635,300              |
| Conferences & Training                    | 54,977                  | 3,215                 | 49,400                 | 50,200                 | 50,200                 | 50,200                 |
| Repairs & Maintenance                     | 30,388                  | 31,499                | 26,770                 | 25,500                 | 25,500                 | 25,500                 |
| Vehicle Operations                        | 21,874                  | 27,024                | 38,236                 | 35,800                 | 35,800                 | 35,800                 |
| Contract Services                         | 961,196                 | 910,643               | 1,159,136              | 1,238,200              | 1,249,300              | 1,260,700              |
| Internal Services                         | 2,974,379               | 3,077,392             | 2,924,400              | 2,901,500              | 2,906,400              | 2,910,100              |
| Capital Outlay                            | 90,507                  | 19,981                | 69,600                 | 60,600                 | 60,600                 | 60,600                 |
| <b>Total Expenditures</b>                 | <b>20,277,781</b>       | <b>16,845,458</b>     | <b>21,377,344</b>      | <b>22,936,500</b>      | <b>23,387,900</b>      | <b>23,800,700</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (12,078,292)</b>  | <b>\$ (9,468,019)</b> | <b>\$ (13,177,002)</b> | <b>\$ (14,075,500)</b> | <b>\$ (14,526,900)</b> | <b>\$ (14,939,700)</b> |

**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.

| <b>POSITION TYPE</b>                   | Year Ended December 31, |                |                 |                 |                    |                    |
|--|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|  | Audited                 |                | Budgeted        |                 |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Administration:</b>                 |                         |                |                 |                 |                    |                    |
| Managers & Supervisors                 | 8.0                     | 8.0            | 8.0             | 8.0             | 8.0                | 8.0                |
| Professional Support                   | 5.0                     | 8.0            | 8.0             | 6.0             | 6.0                | 6.0                |
| Clerical Staff                         | 5.0                     | 5.0            | 4.0             | 4.0             | 4.0                | 4.0                |
|  | 18.0                    | 21.0           | 20.0            | 18.0            | 18.0               | 18.0               |
| <b>Environmental Health:</b>           |                         |                |                 |                 |                    |                    |
| Managers & Supervisors                 | 4.0                     | 4.0            | 4.0             | -               | -                  | -                  |
| Professional Support                   | 30.0                    | 30.0           | 30.0            | 34.0            | 34.0               | 34.0               |
| Clerical Staff                         | 6.0                     | 7.0            | 7.0             | 7.0             | 7.0                | 7.0                |
|  | 40.0                    | 41.0           | 41.0            | 41.0            | 41.0               | 41.0               |
| <b>Clinical Health Services:</b>       |                         |                |                 |                 |                    |                    |
| Professional Support                   | 12.0                    | 15.0           | 15.0            | 17.0            | 17.0               | 17.0               |
| Clerical Staff                         | 10.0                    | 15.0           | 15.0            | 17.0            | 17.0               | 17.0               |
|  | 22.0                    | 30.0           | 30.0            | 34.0            | 34.0               | 34.0               |
| <b>Maternal/Child Health Services:</b> |                         |                |                 |                 |                    |                    |
| Managers & Supervisors                 | 0.5                     | 0.5            | 0.5             | 0.5             | 0.5                | 0.5                |
| Professional Support                   | 10.0                    | 9.0            | 9.0             | 11.0            | 11.0               | 11.0               |
| Clerical Staff                         | 8.5                     | 4.5            | 4.5             | 4.5             | 4.5                | 4.5                |
|  | 19.0                    | 14.0           | 14.0            | 16.0            | 16.0               | 16.0               |
| <b>Vision &amp; Hearing:</b>           |                         |                |                 |                 |                    |                    |
| Managers & Supervisors                 | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support                   | 9.0                     | 9.0            | 8.5             | 9.0             | 9.0                | 9.0                |
| Clerical Staff                         | 2.0                     | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
|  | 12.0                    | 12.0           | 11.5            | 12.0            | 12.0               | 12.0               |
| <b>Healthy Communities:</b>            |                         |                |                 |                 |                    |                    |
| 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                         | 2.0                     | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
|  | 12.0                    | 12.0           | 12.0            | 12.0            | 12.0               | 12.0               |
| <b>Medical Examiner:</b>               |                         |                |                 |                 |                    |                    |
| Professional Support                   | 11.5                    | 11.5           | 11.5            | 12.0            | 12.0               | 12.0               |
| Clerical Staff                         | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
|  | 12.5                    | 12.5           | 12.5            | 13.0            | 13.0               | 13.0               |

**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             |                      |                      |                      |
|                                | 2019<br>Actual          | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| Communicable Disease:          |                         |                      |                      |                      |                      |                      |
| Managers & Supervisors         | 1.0                     | 1.0                  | 1.0                  | -                    | -                    | -                    |
| Professional Support           | 13.0                    | 13.0                 | 14.0                 | 16.0                 | 16.0                 | 16.0                 |
| Clerical Staff                 | 2.0                     | 2.0                  | 2.0                  | 2.0                  | 2.0                  | 2.0                  |
|                                | 16.0                    | 16.0                 | 17.0                 | 18.0                 | 18.0                 | 18.0                 |
| Senior Services:               |                         |                      |                      |                      |                      |                      |
| Professional Support           | 4.0                     | -                    | -                    | -                    | -                    | -                    |
| Clerical Staff                 | 1.0                     | -                    | -                    | -                    | -                    | -                    |
|                                | 5.0                     | -                    | -                    | -                    | -                    | -                    |
| Nurse Family Partnership:      |                         |                      |                      |                      |                      |                      |
| Managers & Supervisors         | 0.5                     | -                    | -                    | -                    | -                    | -                    |
| Professional Support           | 3.0                     | -                    | -                    | -                    | -                    | -                    |
| Clerical Staff                 | 0.5                     | -                    | -                    | -                    | -                    | -                    |
|                                | 4.0                     | -                    | -                    | -                    | -                    | -                    |
| <b>Total Position Count</b>    | <b>160.5</b>            | <b>158.5</b>         | <b>158.0</b>         | <b>164.0</b>         | <b>164.0</b>         | <b>164.0</b>         |
| <b>EXPENDITURES BY SERVICE</b> |                         |                      |                      |                      |                      |                      |
| Administration                 | \$ 2,566,889            | \$ 2,708,981         | \$ 2,928,690         | \$ 3,018,800         | \$ 3,072,400         | \$ 3,117,600         |
| Environmental Health           | 4,633,407               | 4,404,653            | 4,922,632            | 4,984,600            | 5,080,400            | 5,170,900            |
| Clinical Health Services       | 4,506,207               | 3,096,998            | 5,646,803            | 5,963,500            | 6,064,700            | 6,153,800            |
| Maternal/Child Health Services | 2,100,846               | 1,448,084            | 1,783,459            | 2,057,100            | 2,097,200            | 2,131,200            |
| Vision & Hearing               | 812,608                 | 648,680              | 831,335              | 863,700              | 876,800              | 890,100              |
| Healthy Communities            | 1,005,678               | 969,853              | 1,313,202            | 1,390,000            | 1,417,700            | 1,457,100            |
| Nurse Family Partnership       | 441,130                 | -                    | -                    | -                    | -                    | -                    |
| Medical Examiner               | 2,071,297               | 2,167,342            | 2,322,826            | 2,402,900            | 2,451,600            | 2,503,800            |
| Communicable Disease           | 1,763,554               | 1,400,867            | 1,628,397            | 2,255,900            | 2,327,100            | 2,376,200            |
| Senior Services                | 376,165                 | -                    | -                    | -                    | -                    | -                    |
| <b>Total</b>                   | <b>\$ 20,277,781</b>    | <b>\$ 16,845,458</b> | <b>\$ 21,377,344</b> | <b>\$ 22,936,500</b> | <b>\$ 23,387,900</b> | <b>\$ 23,800,700</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>                   | <b>FUND</b>        | <b>FUNCTION</b>  |
|-------------------------------------|--------------------|------------------|
| 60102 - HEALTH & COMMUNITY SERVICES | 101 - GENERAL FUND | HEALTH & WELFARE |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                     |                     |                     |                     |                     |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited                 |                     | Budgeted            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Personnel                                 | \$ 290,269              | \$ 51,853           | \$ 255,557          | \$ 193,300          | \$ 208,100          | \$ 223,700          |
| Supplies & Services                       | 5,497                   | 70,716              | 12,000              | 8,800               | 8,800               | 8,800               |
| Conferences & Training                    | 4,958                   | -                   | 2,600               | 2,600               | 2,600               | 2,600               |
| Contract Services                         | 23,343                  | -                   | 4,000               | 4,000               | 4,000               | 4,000               |
| Internal Services                         | 47,435                  | 50,859              | 52,600              | 51,100              | 52,300              | 52,500              |
| <b>Total Expenditures</b>                 | <b>371,502</b>          | <b>173,428</b>      | <b>326,757</b>      | <b>259,800</b>      | <b>275,800</b>      | <b>291,600</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (371,502)</b>     | <b>\$ (173,428)</b> | <b>\$ (326,757)</b> | <b>\$ (259,800)</b> | <b>\$ (275,800)</b> | <b>\$ (291,600)</b> |

**POSITION TYPE**

|                             |            |            |            |            |            |            |
|-----------------------------|------------|------------|------------|------------|------------|------------|
| Managers & Supervisors      | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        | 1.0        |
| Professional Support        | 1.0        | 1.0        | -          | -          | -          | -          |
| Clerical Staff              | -          | -          | 1.0        | -          | -          | -          |
| <b>Total Position Count</b> | <b>2.0</b> | <b>2.0</b> | <b>2.0</b> | <b>1.0</b> | <b>1.0</b> | <b>1.0</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|   |                    |                    |
|---|--------------------|--------------------|
| <b>DEPARTMENT</b>                       | <b>FUND</b>        | <b>FUNCTION</b>    |
| 226 - HUMAN RESOURCES & LABOR RELATIONS | 101 - GENERAL FUND | GENERAL GOVERNMENT |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                       |                       |                       |                       |                       |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Audited                 |                       | Budgeted              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Charges for Services                      | \$ 1,177                | \$ 1,092              | \$ 1,000              | \$ 1,000              | \$ 1,000              | \$ 1,000              |
| Reimbursements                            | 285,460                 | 310,176               | 310,000               | 310,000               | 310,000               | 310,000               |
| Other Revenue                             | 18                      | -                     | -                     | -                     | -                     | -                     |
| <b>Total Revenues</b>                     | <b>286,655</b>          | <b>311,268</b>        | <b>311,000</b>        | <b>311,000</b>        | <b>311,000</b>        | <b>311,000</b>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 2,158,653               | 2,272,202             | 2,404,526             | 2,679,000             | 2,755,500             | 2,834,500             |
| Supplies & Services                       | 28,846                  | 17,810                | 29,800                | 38,600                | 38,600                | 38,600                |
| Conferences & Training                    | 5,339                   | 16,923                | 18,000                | 21,500                | 21,500                | 21,500                |
| Repairs & Maintenance                     | 1,310                   | 532                   | 2,000                 | 2,000                 | 2,000                 | 2,000                 |
| Contract Services                         | 152,464                 | 103,785               | 135,000               | 250,000               | 250,000               | 250,000               |
| Internal Services                         | 436,839                 | 480,046               | 480,800               | 548,700               | 550,700               | 552,800               |
| <b>Total Expenditures</b>                 | <b>2,783,451</b>        | <b>2,891,298</b>      | <b>3,070,126</b>      | <b>3,539,800</b>      | <b>3,618,300</b>      | <b>3,699,400</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (2,496,796)</b>   | <b>\$ (2,580,030)</b> | <b>\$ (2,759,126)</b> | <b>\$ (3,228,800)</b> | <b>\$ (3,307,300)</b> | <b>\$ (3,388,400)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 6.0         | 6.0         | 6.0         | 6.0         | 6.0         | 6.0         |
| Professional Support        | 15.5        | 15.5        | 15.5        | 17.0        | 17.0        | 17.0        |
| Clerical Staff              | 3.0         | 3.0         | 2.0         | 3.0         | 3.0         | 3.0         |
| <b>Total Position Count</b> | <b>24.5</b> | <b>24.5</b> | <b>23.5</b> | <b>26.0</b> | <b>26.0</b> | <b>26.0</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                 |      |                 |                 |                 |                    |                    |
|---|-------------------------|-----------------|------|-----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                 |      |                 | Budgeted        |                 |                    |                    |
|   | 2019                    | Actual          | 2020 | Actual          | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                 |      |                 |                 |                 |                    |                    |
| Reimbursements                            | \$                      | 625             | \$   | -               | \$              | -               | \$                 | -                  |
| Indirect Cost Allocation                  |                         | 94,404          |      | 144,200         | 90,000          | 100,000         | 100,000            | 100,000            |
| <b>Total Revenues</b>                     |                         | 95,029          |      | 144,200         | 90,000          | 100,000         | 100,000            | 100,000            |
| <b>Expenditures:</b>                      |                         |                 |      |                 |                 |                 |                    |                    |
| Personnel                                 |                         | 4,359,868       |      | 4,274,648       | 4,528,324       | 4,690,500       | 4,782,900          | 4,876,700          |
| Supplies & Services                       |                         | 19,330          |      | 24,277          | 43,000          | 36,500          | 36,500             | 36,500             |
| Conferences & Training                    |                         | 44,747          |      | 37,418          | 45,000          | 45,000          | 45,000             | 45,000             |
| Repairs & Maintenance                     |                         | 3,738,382       |      | 4,445,821       | 5,458,700       | 5,555,000       | 5,767,500          | 5,880,600          |
| Vehicle Operations                        |                         | 1,375           |      | 37              | 1,500           | 1,500           | 1,500              | 1,500              |
| Contract Services                         |                         | 449,487         |      | 416,655         | 815,000         | 855,000         | 855,000            | 855,000            |
| Internal Services                         |                         | 455,250         |      | 431,174         | 429,500         | 491,800         | 494,800            | 498,100            |
| Capital Outlay                            |                         | 1,153,636       |      | 909,257         | 898,500         | 898,500         | 725,500            | 772,600            |
| <b>Total Expenditures</b>                 |                         | 10,222,075      |      | 10,539,287      | 12,219,524      | 12,573,800      | 12,708,700         | 12,966,000         |
| <b>Revenues Over (Under) Expenditures</b> |                         | \$ (10,127,046) |      | \$ (10,395,087) | \$ (12,129,524) | \$ (12,473,800) | \$ (12,608,700)    | \$ (12,866,000)    |

**POSITION TYPE**

|                             |      |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|------|
| Managers & Supervisors      | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 | 10.0 |
| Professional Support        | 28.0 | 28.0 | 25.0 | 26.0 | 26.0 | 26.0 |
| Clerical Staff              | 2.0  | 2.0  | 1.5  | 1.5  | 1.5  | 1.5  |
| <b>Total Position Count</b> | 40.0 | 40.0 | 36.5 | 37.5 | 37.5 | 37.5 |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                     |                     |                     |                     |                     |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited                 |                     | Budgeted            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Supplies & Services                       | \$ 37,138               | \$ 22,302           | \$ 40,200           | \$ 34,200           | \$ 34,200           | \$ 34,200           |
| Repairs & Maintenance                     | 44,275                  | 43,475              | 45,700              | 45,500              | 45,500              | 45,500              |
| Contract Services                         | 69,971                  | 51,684              | 75,000              | 75,000              | 75,000              | 75,000              |
| Internal Services                         | 142,978                 | 181,740             | 181,800             | 226,300             | 226,300             | 226,300             |
| Capital Outlay                            | -                       | 1,560               | -                   | -                   | -                   | -                   |
| <b>Total Expenditures</b>                 | <u>294,362</u>          | <u>300,761</u>      | <u>342,700</u>      | <u>381,000</u>      | <u>381,000</u>      | <u>381,000</u>      |
| <b>Revenues Over (Under) Expenditures</b> | <u>\$ (294,362)</u>     | <u>\$ (300,761)</u> | <u>\$ (342,700)</u> | <u>\$ (381,000)</u> | <u>\$ (381,000)</u> | <u>\$ (381,000)</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                       |                       |                       |                       |                       |
|---|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|   | Audited                 |                       | Budgeted              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Intergovernmental                         | \$ 180,533              | \$ 45,133             | \$ 180,000            | \$ 180,000            | \$ 180,000            | \$ 180,000            |
| Charges for Services                      | 249,589                 | 245,232               | 283,300               | 117,400               | 117,400               | 117,400               |
| Fines & Forfeitures                       | 1,330                   | 310                   | 1,500                 | 1,000                 | 1,000                 | 1,000                 |
| Reimbursements                            | 482,945                 | 510,491               | 480,000               | 400,000               | 400,000               | 400,000               |
| Other Revenue                             | 3,750                   | -                     | -                     | -                     | -                     | -                     |
| <b>Total Revenues</b>                     | <u>918,147</u>          | <u>801,166</u>        | <u>944,800</u>        | <u>698,400</u>        | <u>698,400</u>        | <u>698,400</u>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 4,671,165               | 4,718,306             | 4,836,900             | 4,852,400             | 4,981,500             | 5,098,800             |
| Supplies & Services                       | 953,666                 | 820,780               | 991,400               | 984,800               | 984,800               | 984,800               |
| Conferences & Training                    | 11,534                  | 13,458                | 3,000                 | 9,000                 | 9,000                 | 9,000                 |
| Repairs & Maintenance                     | 3,565                   | 2,063                 | 3,500                 | 3,500                 | 3,500                 | 3,500                 |
| Contract Services                         | 20,531                  | 10,695                | 24,700                | 20,500                | 20,500                | 20,500                |
| Internal Services                         | 1,380,918               | 1,378,875             | 1,377,700             | 1,604,000             | 1,608,300             | 1,612,700             |
| <b>Total Expenditures</b>                 | <u>7,041,379</u>        | <u>6,944,177</u>      | <u>7,237,200</u>      | <u>7,474,200</u>      | <u>7,607,600</u>      | <u>7,729,300</u>      |
| <b>Revenues Over (Under) Expenditures</b> | <u>\$ (6,123,232)</u>   | <u>\$ (6,143,011)</u> | <u>\$ (6,292,400)</u> | <u>\$ (6,775,800)</u> | <u>\$ (6,909,200)</u> | <u>\$ (7,030,900)</u> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         |
| Professional Support        | 28.0        | 29.0        | 26.0        | 26.0        | 26.0        | 26.0        |
| Clerical Staff              | 20.0        | 19.0        | 18.0        | 18.0        | 18.0        | 18.0        |
| <b>Total Position Count</b> | <u>55.0</u> | <u>55.0</u> | <u>51.0</u> | <u>51.0</u> | <u>51.0</u> | <u>51.0</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                   |                    |                 |
|-------------------|--------------------|-----------------|
| <b>DEPARTMENT</b> | <b>FUND</b>        | <b>FUNCTION</b> |
| 143 - LAW LIBRARY | 101 - GENERAL FUND | JUDICIAL        |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Fines & Forfeitures                       | \$ 8,500                | \$ 8,500       | \$ 8,500        | \$ 8,500        | \$ 8,500           | \$ 8,500           |
| Reimbursements                            | 640                     | -              | 800             | 500             | 500                | 500                |
| <b>Total Revenues</b>                     | 9,140                   | 8,500          | 9,300           | 9,000           | 9,000              | 9,000              |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | 30,047                  | 8,641          | 9,000           | 9,000           | 9,000              | 9,000              |
| Internal Services                         | 27,095                  | 27,305         | 27,400          | 30,200          | 30,200             | 30,200             |
| <b>Total Expenditures</b>                 | 57,142                  | 35,946         | 36,400          | 39,200          | 39,200             | 39,200             |
| <b>Revenues Over (Under) Expenditures</b> | \$ (48,002)             | \$ (27,446)    | \$ (27,100)     | \$ (30,200)     | \$ (30,200)        | \$ (30,200)        |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31,     |                             |                             |                             |                             |                             |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|   | Audited                     |                             | Budgeted                    |                             |                             |                             |
|   | 2019<br>Actual              | 2020<br>Actual              | 2021<br>Amended             | 2022<br>Adopted             | 2023<br>Forecasted          | 2024<br>Forecasted          |
| <b>Expenditures:</b>                      |                             |                             |                             |                             |                             |                             |
| Personnel                                 | 378,903                     | 353,094                     | 391,992                     | 399,400                     | 407,200                     | 415,200                     |
| Supplies & Services                       | 540,741                     | 554,058                     | 545,700                     | 557,900                     | 572,100                     | 586,500                     |
| Conferences & Training                    | -                           | -                           | 500                         | 500                         | 500                         | 500                         |
| Repairs & Maintenance                     | 69                          | -                           | 1,000                       | 500                         | 500                         | 500                         |
| Contract Services                         | 18,962                      | 19,207                      | 10,500                      | 27,500                      | 27,500                      | 27,500                      |
| Internal Services                         | 313,313                     | 305,818                     | 305,600                     | 348,200                     | 350,100                     | 352,100                     |
| Capital Outlay                            | 926                         | -                           | -                           | -                           | -                           | -                           |
| <b>Total Expenditures</b>                 | <u>1,252,914</u>            | <u>1,232,177</u>            | <u>1,255,292</u>            | <u>1,334,000</u>            | <u>1,357,900</u>            | <u>1,382,300</u>            |
| <b>Revenues Over (Under) Expenditures</b> | <u><u>\$(1,252,914)</u></u> | <u><u>\$(1,232,177)</u></u> | <u><u>\$(1,255,292)</u></u> | <u><u>\$(1,334,000)</u></u> | <u><u>\$(1,357,900)</u></u> | <u><u>\$(1,382,300)</u></u> |

**POSITION TYPE**

|                             |                   |                   |                   |                   |                   |                   |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Professional Support        | 1.0               | 1.0               | 1.0               | 1.0               | 1.0               | 1.0               |
| Clerical Staff              | 4.5               | 4.5               | 4.0               | 4.0               | 4.0               | 4.0               |
|                             | <u>5.5</u>        | <u>5.5</u>        | <u>5.0</u>        | <u>5.0</u>        | <u>5.0</u>        | <u>5.0</u>        |
| <b>Total Position Count</b> | <u><u>5.5</u></u> | <u><u>5.5</u></u> | <u><u>5.0</u></u> | <u><u>5.0</u></u> | <u><u>5.0</u></u> | <u><u>5.0</u></u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Intergovernmental                         | \$ 318,902              | \$ 325,470     | \$ 312,700      | \$ 312,700      | \$ 312,700         | \$ 312,700         |
| Charges for Services                      | 355,771                 | 280,778        | 335,000         | 335,000         | 335,000            | 335,000            |
| <b>Total Revenues</b>                     | 674,673                 | 606,248        | 647,700         | 647,700         | 647,700            | 647,700            |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 2,544,788               | 2,582,304      | 2,703,778       | 2,914,500       | 2,976,000          | 3,051,200          |
| Supplies & Services                       | 462,449                 | 365,706        | 447,500         | 466,200         | 466,200            | 466,200            |
| Conferences & Training                    | 2,903                   | -              | 2,000           | 2,000           | 2,000              | 2,000              |
| Repairs & Maintenance                     | 509                     | 181            | 2,500           | 2,500           | 2,500              | 2,500              |
| Contract Services                         | 137,001                 | 95,468         | 101,500         | 122,000         | 122,000            | 122,000            |
| Internal Services                         | 945,633                 | 912,438        | 912,000         | 1,095,400       | 1,097,500          | 1,099,700          |
| <b>Total Expenditures</b>                 | 4,093,283               | 3,956,097      | 4,169,278       | 4,602,600       | 4,666,200          | 4,743,600          |
| <b>Revenues Over (Under) Expenditures</b> | \$ (3,418,610)          | \$ (3,349,849) | \$ (3,521,578)  | \$ (3,954,900)  | \$ (4,018,500)     | \$ (4,095,900)     |

**POSITION TYPE**

|                             |      |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|------|
| Managers & Supervisors      | 6.0  | 6.0  | 6.0  | 6.0  | 6.0  | 6.0  |
| Professional Support        | 18.0 | 18.0 | 16.5 | 19.5 | 19.5 | 19.5 |
| Clerical Staff              | 5.5  | 5.5  | 5.0  | 5.0  | 5.0  | 5.0  |
| <b>Total Position Count</b> | 29.5 | 29.5 | 27.5 | 30.5 | 30.5 | 30.5 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Reimbursements                            | \$ 48                   | \$ -           | \$ -            | \$ 98,500       | \$ 98,500          | \$ 98,500          |
| <b>Total Revenues</b>                     | 48                      | -              | -               | 98,500          | 98,500             | 98,500             |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 2,702,082               | 2,548,690      | 2,834,782       | 3,140,600       | 3,226,900          | 3,319,700          |
| Supplies & Services                       | 210,526                 | 168,877        | 252,700         | 252,700         | 252,700            | 252,700            |
| Conferences & Training                    | 25,112                  | 9,473          | 25,000          | 25,000          | 25,000             | 25,000             |
| Repairs & Maintenance                     | 17,154                  | 1,671          | 33,000          | 21,000          | 21,000             | 21,000             |
| Vehicle Operations                        | 5,711                   | 8,022          | 10,000          | 7,000           | 7,000              | 7,000              |
| Contract Services                         | 283,261                 | 184,483        | 345,000         | 400,000         | 400,000            | 400,000            |
| Internal Services                         | 592,356                 | 652,389        | 653,600         | 688,400         | 690,500            | 692,800            |
| Capital Outlay                            | 1,723                   | (50)           | -               | -               | -                  | -                  |
| <b>Total Expenditures</b>                 | 3,837,925               | 3,573,555      | 4,154,082       | 4,534,700       | 4,623,100          | 4,718,200          |
| <b>Revenues Over (Under) Expenditures</b> | \$ (3,837,877)          | \$ (3,573,555) | \$ (4,154,082)  | \$ (4,436,200)  | \$ (4,524,600)     | \$ (4,619,700)     |

**POSITION TYPE**

|                             |      |      |      |      |      |      |
|-----------------------------|------|------|------|------|------|------|
| Managers & Supervisors      | 6.0  | 6.0  | 6.0  | 6.0  | 6.0  | 6.0  |
| Professional Support        | 17.0 | 17.0 | 17.0 | 18.0 | 18.0 | 18.0 |
| Clerical Staff              | 4.5  | 4.5  | 4.5  | 4.5  | 4.5  | 4.5  |
| <b>Total Position Count</b> | 27.5 | 27.5 | 27.5 | 28.5 | 28.5 | 28.5 |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>               | <b>FUND</b>        | <b>FUNCTION</b> |
|---------------------------------|--------------------|-----------------|
| 152 - PROBATION - CIRCUIT COURT | 101 - GENERAL FUND | JUDICIAL        |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                |                 |                 |                    |                    |
|---|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|   | Audited                 |                | Budgeted        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Charges for Services                      | \$ 662                  | \$ 140         | \$ 1,000        | \$ 1,000        | \$ 1,000           | \$ 1,000           |
| Other Revenue                             | 216                     | -              | -               | -               | -                  | -                  |
| <b>Total Revenues</b>                     | 878                     | 140            | 1,000           | 1,000           | 1,000              | 1,000              |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | 37,833                  | 23,190         | 38,700          | 38,500          | 38,500             | 38,500             |
| Repairs & Maintenance                     | 8,365                   | 3,421          | 9,500           | 9,500           | 9,500              | 9,500              |
| Internal Services                         | 499,777                 | 494,304        | 494,200         | 493,800         | 497,500            | 501,400            |
| <b>Total Expenditures</b>                 | 545,975                 | 520,915        | 542,400         | 541,800         | 545,500            | 549,400            |
| <b>Revenues Over (Under) Expenditures</b> | \$ (545,097)            | \$ (520,775)   | \$ (541,400)    | \$ (540,800)    | \$ (544,500)       | \$ (548,400)       |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                            |                    |                 |
|----------------------------|--------------------|-----------------|
| <b>DEPARTMENT</b>          | <b>FUND</b>        | <b>FUNCTION</b> |
| 229 - PROSECUTING ATTORNEY | 101 - GENERAL FUND | JUDICIAL        |

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                     |           |                     |                     |                     |                     |                     |
|---|-------------------------|---------------------|-----------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited                 |                     |           |                     | Budgeted            |                     |                     |                     |
|   | 2019                    | Actual              | 2020      | Actual              | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |           |                     |                     |                     |                     |                     |
| Intergovernmental                         | \$                      | -                   | \$        | -                   | \$ 97,726           | \$ -                | \$ -                | \$ -                |
| Charges for Services                      |                         | 1,503               |           | 945                 | -                   | -                   | -                   | -                   |
| Reimbursements                            |                         | 23,380              |           | 26,462              | 23,000              | 22,000              | 22,000              | 22,000              |
| Other Revenue                             |                         | 15                  |           | 5,500               | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                     |                         | <b>24,898</b>       |           | <b>32,907</b>       | <b>120,726</b>      | <b>22,000</b>       | <b>22,000</b>       | <b>22,000</b>       |
| <b>Expenditures:</b>                      |                         |                     |           |                     |                     |                     |                     |                     |
| Personnel                                 |                         | 9,963,123           |           | 9,810,980           | 10,488,436          | 11,828,100          | 12,066,300          | 12,316,000          |
| Supplies & Services                       |                         | 321,662             |           | 250,537             | 273,685             | 447,700             | 457,500             | 468,000             |
| Conferences & Training                    |                         | 2,000               |           | 1,470               | 1,500               | 3,000               | 4,200               | 5,400               |
| Repairs & Maintenance                     |                         | 3,895               |           | 1,959               | 6,765               | 6,900               | 7,100               | 7,300               |
| Vehicle Operations                        |                         | 4,146               |           | 1,313               | 3,000               | 3,000               | 3,100               | 3,100               |
| Internal Services                         |                         | 1,720,611           |           | 1,984,796           | 1,926,800           | 2,085,700           | 2,087,100           | 2,098,800           |
| Capital Outlay                            |                         | -                   |           | -                   | 3,306               | -                   | -                   | -                   |
| <b>Total Expenditures</b>                 |                         | <b>12,015,437</b>   |           | <b>12,051,055</b>   | <b>12,703,492</b>   | <b>14,374,400</b>   | <b>14,625,300</b>   | <b>14,898,600</b>   |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$</b>               | <b>(11,990,539)</b> | <b>\$</b> | <b>(12,018,148)</b> | <b>(12,582,766)</b> | <b>(14,352,400)</b> | <b>(14,603,300)</b> | <b>(14,876,600)</b> |



**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

| POSITION TYPE                              | Year Ended December 31, |                |                 |                 |                    |                    |
|--|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Administration:</b>                     |                         |                |                 |                 |                    |                    |
| Managers & Supervisors                     | 6.0                     | 6.0            | 6.0             | 6.0             | 6.0                | 6.0                |
| Professional Support                       | 59.0                    | 56.5           | 53.0            | 63.5            | 63.5               | 63.5               |
| Clerical Staff                             | 22.5                    | 24.0           | 24.0            | 24.0            | 24.0               | 24.0               |
|  | 87.5                    | 86.5           | 83.0            | 93.5            | 93.5               | 93.5               |
| <b>DHS - Juvenile Abuse &amp; Neglect:</b> |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Water Quality Unit:</b>                 |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Total Position Count</b>                | 90.5                    | 89.5           | 86.0            | 96.5            | 96.5               | 96.5               |
| <b>EXPENDITURES BY SERVICE</b>             |                         |                |                 |                 |                    |                    |
| Administration                             | \$ 11,677,164           | \$ 11,746,162  | \$ 12,394,236   | \$ 14,063,600   | \$ 14,308,700      | \$ 14,576,100      |
| DHS - Juvenile Abuse & Neglect             | 169,808                 | 154,933        | 157,378         | 158,000         | 161,000            | 164,100            |
| Water Quality Unit                         | 168,465                 | 149,960        | 151,878         | 152,800         | 155,600            | 158,400            |
| <b>Total</b>                               | \$ 12,015,437           | \$ 12,051,055  | \$ 12,703,492   | \$ 14,374,400   | \$ 14,625,300      | \$ 14,898,600      |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b> | <b>FUND</b>        | <b>FUNCTION</b>    |
|-------------------|--------------------|--------------------|
| 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              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Charges for Services                      | \$ 95,325               | \$ 63,526             | \$ 95,000             | \$ 60,000             | \$ 60,000             | \$ 60,000             |
| Reimbursements                            | 5,943                   | 162,363               | -                     | -                     | -                     | -                     |
| Other Revenue                             | 2,228                   | 16,747                | 77,000                | 77,000                | 77,000                | 77,000                |
| <b>Total Revenues</b>                     | <b>103,496</b>          | <b>242,636</b>        | <b>172,000</b>        | <b>137,000</b>        | <b>137,000</b>        | <b>137,000</b>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 1,152,243               | 1,088,069             | 1,183,397             | 1,189,000             | 1,213,400             | 1,240,100             |
| Supplies & Services                       | 62,062                  | 43,444                | 79,500                | 77,400                | 77,400                | 77,400                |
| Conferences & Training                    | 280                     | -                     | 500                   | 500                   | 500                   | 500                   |
| Repairs & Maintenance                     | 56,190                  | 33,849                | 57,900                | 42,900                | 42,900                | 42,900                |
| Vehicle Operations                        | 10,765                  | 6,589                 | 15,000                | 15,000                | 15,000                | 15,000                |
| Internal Services                         | 698,703                 | 727,833               | 727,300               | 796,600               | 797,600               | 798,700               |
| Capital Outlay                            | 708                     | -                     | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</b>                 | <b>1,980,951</b>        | <b>1,899,784</b>      | <b>2,063,597</b>      | <b>2,121,400</b>      | <b>2,146,800</b>      | <b>2,174,600</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (1,877,455)</b>   | <b>\$ (1,657,148)</b> | <b>\$ (1,891,597)</b> | <b>\$ (1,984,400)</b> | <b>\$ (2,009,800)</b> | <b>\$ (2,037,600)</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b> | <b>FUND</b>        | <b>FUNCTION</b>    |
|-------------------|--------------------|--------------------|
| 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.

| <b>POSITION TYPE</b>           | Year Ended December 31, |                |                 |                 |                    |                    |
|--------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                | Audited                 |                | Budgeted        |                 |                    |                    |
|                                | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Administration:</b>         |                         |                |                 |                 |                    |                    |
| 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                 | 1.5                     | 1.5            | 1.5             | 1.5             | 1.5                | 1.5                |
|                                | 5.5                     | 5.5            | 5.5             | 5.5             | 5.5                | 5.5                |
| <b>Print Shop:</b>             |                         |                |                 |                 |                    |                    |
| Clerical Staff                 | 2.0                     | 2.0            | 1.0             | 1.0             | 1.0                | 1.0                |
|                                | 2.0                     | 2.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| <b>Micro-film:</b>             |                         |                |                 |                 |                    |                    |
| Managers & Supervisors         | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Clerical Staff                 | 2.0                     | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
|                                | 3.0                     | 3.0            | 3.0             | 3.0             | 3.0                | 3.0                |
| <b>Mail Services:</b>          |                         |                |                 |                 |                    |                    |
| Clerical Staff                 | 4.0                     | 4.0            | 3.0             | 3.0             | 3.0                | 3.0                |
|                                | 4.0                     | 4.0            | 3.0             | 3.0             | 3.0                | 3.0                |
| <b>Central Stores:</b>         |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Total Position Count</b>    | 16.5                    | 16.5           | 14.5            | 14.5            | 14.5               | 14.5               |
| <b>EXPENDITURES BY SERVICE</b> |                         |                |                 |                 |                    |                    |
| Administration                 | \$ 1,100,139            | \$ 1,188,424   | \$ 1,223,192    | \$ 1,280,500    | \$ 1,290,600       | \$ 1,302,200       |
| Print Shop                     | 255,743                 | 167,094        | 198,478         | 194,400         | 197,500            | 200,700            |
| Records Maintenance            | 219,974                 | 226,638        | 237,635         | 244,400         | 249,200            | 254,200            |
| Mail Services                  | 240,681                 | 152,246        | 210,835         | 207,500         | 213,800            | 219,500            |
| Central Stores                 | 164,414                 | 165,382        | 193,457         | 194,600         | 195,700            | 198,000            |
| <b>Total</b>                   | \$ 1,980,951            | \$ 1,899,784   | \$ 2,063,597    | \$ 2,121,400    | \$ 2,146,800       | \$ 2,174,600       |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>  | <b>FUND</b>        | <b>FUNCTION</b> |
|--------------------|--------------------|-----------------|
| 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              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Licenses & Permits                        | \$ 80,024               | \$ 77,112             | \$ 70,000             | \$ 80,000             | \$ 80,000             | \$ 80,000             |
| Charges for Services                      | 929,875                 | 874,462               | 729,500               | 947,600               | 947,600               | 947,600               |
| Reimbursements                            | 2,574,463               | 2,756,066             | 3,130,600             | 3,102,600             | 3,215,300             | 3,322,100             |
| <b>Total Revenues</b>                     | <b>3,584,362</b>        | <b>3,707,640</b>      | <b>3,930,100</b>      | <b>4,130,200</b>      | <b>4,242,900</b>      | <b>4,349,700</b>      |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 6,148,918               | 6,246,979             | 6,752,823             | 6,786,800             | 6,956,500             | 7,143,100             |
| Supplies & Services                       | 34,020                  | 30,503                | 43,400                | 52,900                | 52,900                | 52,900                |
| Conferences & Training                    | 9,048                   | 2,223                 | 5,600                 | 6,000                 | 6,000                 | 6,000                 |
| Repairs & Maintenance                     | 116,146                 | 103,226               | 10,500                | 10,000                | 10,000                | 10,000                |
| Vehicle Operations                        | 15,777                  | 7,859                 | 17,000                | 16,000                | 16,000                | 16,000                |
| Internal Services                         | 1,157,607               | 1,249,725             | 1,271,700             | 1,339,300             | 1,343,900             | 1,349,000             |
| <b>Total Expenditures</b>                 | <b>7,481,516</b>        | <b>7,640,515</b>      | <b>8,101,023</b>      | <b>8,211,000</b>      | <b>8,385,300</b>      | <b>8,577,000</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (3,897,154)</b>   | <b>\$ (3,932,875)</b> | <b>\$ (4,170,923)</b> | <b>\$ (4,080,800)</b> | <b>\$ (4,142,400)</b> | <b>\$ (4,227,300)</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

| POSITION TYPE                        | Year Ended December 31, |                |                 |                 |                    |                    |
|--------------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                      | Audited                 |                | Budgeted        |                 |                    |                    |
|                                      | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Administration:</b>               |                         |                |                 |                 |                    |                    |
| Managers & Supervisors               | 5.0                     | 5.0            | 4.4             | 4.4             | 4.4                | 4.4                |
| Professional Support                 | 28.5                    | 27.5           | 27.6            | 28.1            | 28.1               | 28.1               |
| Clerical Staff                       | 6.0                     | 7.0            | 5.2             | 5.2             | 5.2                | 5.2                |
|                                      | 39.5                    | 39.5           | 37.2            | 37.7            | 37.7               | 37.7               |
| <b>Pump Station:</b>                 |                         |                |                 |                 |                    |                    |
| Managers & Supervisors               | 2.35                    | 2.35           | 2.28            | 2.28            | 2.28               | 2.26               |
| Professional Support                 | 7.5                     | 7.5            | 7.57            | 8.07            | 8.07               | 8.07               |
|                                      | 9.85                    | 9.85           | 9.85            | 10.35           | 10.35              | 10.33              |
| <b>Wastewater Services Division:</b> |                         |                |                 |                 |                    |                    |
| Managers & Supervisors               | 6.65                    | 6.65           | 6.32            | 6.32            | 6.32               | 6.32               |
| Professional Support                 | 8.5                     | 9.5            | 9.8             | 10.83           | 10.83              | 10.83              |
|                                      | 15.15                   | 16.15          | 16.15           | 17.15           | 17.15              | 17.15              |
| <b>Total Position Count</b>          | 64.5                    | 65.5           | 63.2            | 65.2            | 65.2               | 65.2               |
| <b>EXPENDITURES BY SERVICE</b>       |                         |                |                 |                 |                    |                    |
| Administration                       | \$ 4,716,113            | \$ 4,712,231   | \$ 5,010,660    | \$ 5,112,400    | \$ 5,204,300       | \$ 5,289,200       |
| Pump Station                         | 1,100,492               | 1,149,928      | 1,191,198       | 1,154,700       | 1,186,700          | 1,228,700          |
| Wastewater Services Division         | 1,664,911               | 1,778,356      | 1,899,165       | 1,943,900       | 1,994,300          | 2,059,100          |
| <b>Total</b>                         | \$ 7,481,516            | \$ 7,640,515   | \$ 8,101,023    | \$ 8,211,000    | \$ 8,385,300       | \$ 8,577,000       |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

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

**MISSION STATEMENT:**

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

|   | Year Ended December 31, |                     |                     |                     |                     |                    |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|
|   | Audited                 |                     | Budgeted            |                     |                     |                    |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                    |
| Charges for Services                      | \$ 3,339,356            | \$ 3,625,665        | \$ 3,163,000        | \$ 3,651,500        | \$ 3,451,500        | \$ 3,351,500       |
| Other Revenue                             | 1,949                   | 2,290               | -                   | -                   | -                   | -                  |
| <b>Total Revenues</b>                     | <b>3,341,305</b>        | <b>3,627,955</b>    | <b>3,163,000</b>    | <b>3,651,500</b>    | <b>3,451,500</b>    | <b>3,351,500</b>   |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                    |
| Personnel                                 | 1,626,995               | 1,728,799           | 1,797,053           | 1,852,100           | 1,910,800           | 1,974,800          |
| Supplies & Services                       | 74,824                  | 52,862              | 64,900              | 65,800              | 65,800              | 65,800             |
| Conferences & Training                    | 939                     | -                   | -                   | 5,000               | 5,000               | 5,000              |
| Repairs & Maintenance                     | 155                     | 113                 | -                   | -                   | -                   | -                  |
| Internal Services                         | 343,340                 | 281,131             | 280,500             | 375,100             | 375,800             | 376,400            |
| <b>Total Expenditures</b>                 | <b>2,046,253</b>        | <b>2,062,905</b>    | <b>2,142,453</b>    | <b>2,298,000</b>    | <b>2,357,400</b>    | <b>2,422,000</b>   |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ 1,295,052</b>     | <b>\$ 1,565,050</b> | <b>\$ 1,020,547</b> | <b>\$ 1,353,500</b> | <b>\$ 1,094,100</b> | <b>\$ 929,500</b>  |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 3.0         | 3.0         | 4.0         | 4.0         | 4.0         | 4.0         |
| Clerical Staff              | 22.0        | 22.0        | 19.0        | 19.0        | 19.0        | 19.0        |
| <b>Total Position Count</b> | <b>25.0</b> | <b>25.0</b> | <b>23.0</b> | <b>23.0</b> | <b>23.0</b> | <b>23.0</b> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                   |                    |                 |
|-------------------|--------------------|-----------------|
| <b>DEPARTMENT</b> | <b>FUND</b>        | <b>FUNCTION</b> |
| 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               |                        |                        |                        |
|  | 2019<br>Actual          | 2020<br>Actual         | 2021<br>Amended        | 2022<br>Adopted        | 2023<br>Forecasted     | 2024<br>Forecasted     |
| <b>Revenues:</b>                             |                         |                        |                        |                        |                        |                        |
| Intergovernmental                            | \$ 92,187               | \$ 32,531,122          | \$ 150,000             | \$ 150,000             | \$ 150,000             | \$ 150,000             |
| Charges for Services                         | 20,500,949              | 20,597,148             | 20,945,300             | 16,108,600             | 16,393,600             | 16,724,600             |
| Investment Income                            | -                       | 300                    | -                      | -                      | -                      | -                      |
| Fines & Forfeitures                          | 3,589                   | 5,093                  | 5,000                  | 5,000                  | 5,000                  | 5,000                  |
| Reimbursements                               | 2,510,931               | 1,501,581              | 2,048,200              | 1,756,200              | 1,756,200              | 1,756,200              |
| Other Revenue                                | 9,902                   | 11,133                 | -                      | -                      | -                      | -                      |
| <b>Total Revenues</b>                        | <b>23,117,558</b>       | <b>54,646,377</b>      | <b>23,148,500</b>      | <b>18,019,800</b>      | <b>18,304,800</b>      | <b>18,635,800</b>      |
| <b>Expenditures:</b>                         |                         |                        |                        |                        |                        |                        |
| Personnel                                    | 62,583,659              | 64,715,884             | 65,919,853             | 60,071,300             | 60,906,700             | 61,985,600             |
| Supplies & Services                          | 2,908,821               | 2,736,102              | 2,975,135              | 2,970,700              | 2,970,700              | 2,970,700              |
| Conferences & Training                       | 168,757                 | 122,980                | 250,500                | 250,500                | 250,500                | 250,500                |
| Repairs & Maintenance                        | 445,236                 | 522,046                | 558,400                | 603,200                | 603,200                | 603,200                |
| Vehicle Operations                           | 621,262                 | 585,203                | 712,500                | 712,500                | 712,500                | 712,500                |
| Contract Services                            | 6,014,652               | 5,512,836              | 5,891,675              | 5,899,000              | 5,899,000              | 5,899,000              |
| Internal Services                            | 12,642,277              | 12,235,616             | 12,229,400             | 13,442,600             | 13,485,200             | 13,523,400             |
| Capital Outlay                               | 607,863                 | 592,993                | 161,720                | 221,800                | 132,000                | 132,000                |
| <b>Total Expenditures</b>                    | <b>85,992,527</b>       | <b>87,023,660</b>      | <b>88,699,183</b>      | <b>84,171,600</b>      | <b>84,959,800</b>      | <b>86,076,900</b>      |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(62,874,969)</b>     | <b>(32,377,283)</b>    | <b>(65,550,683)</b>    | <b>(66,151,800)</b>    | <b>(66,655,000)</b>    | <b>(67,441,100)</b>    |
| <b>Other Financing Sources (Uses):</b>       |                         |                        |                        |                        |                        |                        |
| Transfers out                                | (1,448)                 | -                      | -                      | -                      | -                      | -                      |
| <b>Total Other Financing Sources (Uses):</b> | <b>(1,448)</b>          | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>               | <b>-</b>               |
| <b>Revenues Over (Under) Expenditures</b>    | <b>\$ (62,876,417)</b>  | <b>\$ (32,377,283)</b> | <b>\$ (65,550,683)</b> | <b>\$ (66,151,800)</b> | <b>\$ (66,655,000)</b> | <b>\$ (67,441,100)</b> |

**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        |                 |                    |                    |
|                                      | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Administration:</b>               |                         |                |                 |                 |                    |                    |
| Managers & Supervisors               | 4.0                     | 4.0            | 4.0             | 4.0             | 4.0                | 4.0                |
| Professional Support                 | 2.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Clerical Staff                       | 12.0                    | 13.0           | 13.0            | 13.0            | 13.0               | 13.0               |
|                                      | 18.0                    | 18.0           | 18.0            | 18.0            | 18.0               | 18.0               |
| <b>Marine Division:</b>              |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Jail:</b>                         |                         |                |                 |                 |                    |                    |
| Managers & Supervisors               | 2.0                     | 2.0            | 2.0             | 1.0             | 1.0                | 1.0                |
| Professional Support                 | 216.5                   | 216.5          | 204.5           | 211.5           | 211.5              | 211.5              |
| Clerical Staff                       | 18.0                    | 18.0           | 17.0            | 17.0            | 17.0               | 17.0               |
|                                      | 236.5                   | 236.5          | 223.5           | 229.5           | 229.5              | 229.5              |
| <b>Romeo Liason</b>                  |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Probate Court Security:</b>       |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Roving Security:</b>              |                         |                |                 |                 |                    |                    |
| Professional Support                 | 6.0                     | 6.0            | 6.0             | 6.0             | 6.0                | 6.0                |
|                                      | 6.0                     | 6.0            | 6.0             | 6.0             | 6.0                | 6.0                |
| <b>42nd District Court Security:</b> |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Court Room Security:</b>          |                         |                |                 |                 |                    |                    |
| 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               |
| <b>PA/FOC Enforcement:</b>           |                         |                |                 |                 |                    |                    |
| Professional Support                 | 6.0                     | 6.0            | 6.0             | 3.0             | 3.0                | 3.0                |
|                                      | 6.0                     | 6.0            | 6.0             | 3.0             | 3.0                | 3.0                |
| <b>Dakota Liaison:</b>               |                         |                |                 |                 |                    |                    |
| 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        |                 |                    |                    |
|                             | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Road Patrol:</b>         |                         |                |                 |                 |                    |                    |
| Managers & Supervisors      | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support        | 96.5                    | 96.5           | 90.5            | 63.0            | 63.0               | 63.0               |
|                             | 97.5                    | 97.5           | 91.5            | 64.0            | 64.0               | 64.0               |
| <b>Township Patrols:</b>    |                         |                |                 |                 |                    |                    |
| Professional Support        | 129.0                   | 129.0          | 129.0           | 89.0            | 89.0               | 89.0               |
|                             | 129.0                   | 129.0          | 129.0           | 89.0            | 89.0               | 89.0               |
| <b>Surveillance Team:</b>   |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Detective Bureau:</b>    |                         |                |                 |                 |                    |                    |
| Managers & Supervisors      | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support        | 20.0                    | 20.0           | 20.0            | 20.0            | 20.0               | 20.0               |
| Clerical Staff              | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
|                             | 22.0                    | 22.0           | 22.0            | 22.0            | 22.0               | 22.0               |
| <b>K-9 Unit:</b>            |                         |                |                 |                 |                    |                    |
| 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                |
| <b>Internet Crimes:</b>     |                         |                |                 |                 |                    |                    |
| Professional Support        | 3.0                     | 3.0            | 3.0             | 3.0             | 3.0                | 3.0                |
|                             | 3.0                     | 3.0            | 3.0             | 3.0             | 3.0                | 3.0                |
| <b>Total Position Count</b> | 551.0                   | 551.0          | 532.0           | 467.5           | 467.5              | 467.5              |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

|                   |                    |                 |
|-------------------|--------------------|-----------------|
| <b>DEPARTMENT</b> | <b>FUND</b>        | <b>FUNCTION</b> |
| 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."

| <b>EXPENDITURES BY SERVICE</b> | Year Ended December 31, |                      |                      |                      |                      |                      |
|--------------------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                | Audited                 |                      | Budgeted             |                      |                      |                      |
|                                | 2019<br>Actual          | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| Operations                     | \$ 13,179,415           | \$ 4,063,329         | \$ 3,382,800         | \$ 3,629,800         | \$ 3,644,500         | \$ 3,660,000         |
| Court Building Safety          | 1,017,587               | 889,121              | 1,103,576            | 1,107,600            | 1,112,800            | 1,118,000            |
| Administration                 | 1,583,091               | 3,969,516            | 3,956,712            | 4,530,900            | 4,564,700            | 4,605,700            |
| Marine Division                | 743,042                 | 821,054              | 680,014              | 702,300              | 710,000              | 720,700              |
| Jail                           | 35,151,058              | 41,364,910           | 43,031,182           | 44,373,900           | 44,694,800           | 45,214,500           |
| Romeo Liaison                  | 95,478                  | 102,103              | 106,678              | 113,300              | 115,100              | 117,500              |
| Probate Court Security         | 126,240                 | 127,526              | 133,678              | 135,800              | 137,700              | 140,000              |
| Roving Security                | 741,491                 | 805,788              | 832,671              | 855,200              | 867,600              | 882,600              |
| 42nd Court Security            | 124,863                 | 127,458              | 130,678              | 133,800              | 135,600              | 138,000              |
| Court Room Security            | 1,845,682               | 1,784,491            | 1,837,477            | 1,901,900            | 1,930,100            | 1,964,800            |
| FOC Enforcement                | 672,068                 | 689,514              | 694,571              | 406,300              | 412,700              | 419,500              |
| Dakota Liaison                 | 223,718                 | 227,844              | 228,657              | 237,200              | 241,700              | 246,300              |
| Road Patrol                    | 11,064,448              | 11,141,764           | 11,859,539           | 9,121,000            | 9,251,900            | 9,412,000            |
| Lenox Township Patrol          | 570,297                 | 583,857              | 584,414              | 593,700              | 598,800              | 608,100              |
| Harrison Township Patrol       | 1,715,412               | 1,848,731            | 1,887,077            | 1,887,600            | 1,915,700            | 1,948,900            |
| Washington Township Patrol     | 1,806,502               | 1,959,073            | 2,003,977            | 1,952,600            | 1,978,900            | 2,013,000            |
| Macomb Township Patrol         | 4,136,137               | 4,630,972            | 4,564,399            | 4,249,400            | 4,309,700            | 4,385,300            |
| Surveillance Team              | 952,218                 | 1,052,938            | 941,849              | 961,500              | 976,600              | 993,200              |
| Detective Bureau               | 2,811,401               | 2,917,308            | 3,059,926            | 3,140,000            | 3,181,300            | 3,235,600            |
| K-9 Unit                       | 270,544                 | 276,149              | 309,457              | 314,300              | 318,100              | 322,700              |
| Internet Crime Unit            | 365,485                 | 390,482              | 394,335              | 391,600              | 398,300              | 405,300              |
| Mt. Clemens Dispatch           | 423,399                 | 459,961              | 445,114              | 24,200               | -                    | -                    |
| Mt. Clemens Patrol             | 2,225,590               | 2,319,469            | 2,215,933            | 2,278,400            | 2,316,400            | 2,358,000            |
| Contract Patrol Supervisors    | 537,661                 | 574,789              | 579,514              | 600,000              | 610,400              | 621,600              |
| Village of New Haven Patrol    | 542,616                 | 542,621              | 513,714              | 529,300              | 536,400              | 545,600              |
| Clinton Township Dispatch      | 1,438,906               | 1,524,058            | 1,403,920            | -                    | -                    | -                    |
| Sterling Heights Dispatch      | 1,629,626               | 1,828,834            | 1,817,321            | -                    | -                    | -                    |
| <b>Total</b>                   | <b>\$ 85,993,975</b>    | <b>\$ 87,023,660</b> | <b>\$ 88,699,183</b> | <b>\$ 84,171,600</b> | <b>\$ 84,959,800</b> | <b>\$ 86,076,900</b> |

**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              |                       |                       |                       |
|   | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                          |                         |                       |                       |                       |                       |                       |
| Licenses & Permits                        | \$ 400                  | \$ 300                | \$ 500                | \$ 400                | \$ 400                | \$ 400                |
| Charges for Services                      | 141,172                 | 132,071               | 140,000               | 140,000               | 140,000               | 140,000               |
| Fines & Forfeitures                       | 74,662                  | 148                   | -                     | -                     | -                     | -                     |
| Reimbursements                            | 17                      | -                     | -                     | -                     | -                     | -                     |
| <b>Total Revenues</b>                     | <b>216,251</b>          | <b>132,519</b>        | <b>140,500</b>        | <b>140,400</b>        | <b>140,400</b>        | <b>140,400</b>        |
| <b>Expenditures:</b>                      |                         |                       |                       |                       |                       |                       |
| Personnel                                 | 2,123,187               | 2,048,456             | 2,166,882             | 2,289,700             | 2,354,300             | 2,417,000             |
| Supplies & Services                       | 61,115                  | 48,962                | 85,201                | 84,700                | 84,700                | 84,700                |
| Conferences & Training                    | 5,465                   | 2,262                 | 16,000                | 6,000                 | 6,000                 | 6,000                 |
| Repairs & Maintenance                     | 5,210                   | 1,657                 | 4,500                 | 4,500                 | 4,500                 | 4,500                 |
| Internal Services                         | 574,349                 | 606,076               | 605,800               | 679,100               | 680,900               | 682,600               |
| Capital Outlay                            | -                       | 9,818                 | -                     | -                     | -                     | -                     |
| <b>Total Expenditures</b>                 | <b>2,769,326</b>        | <b>2,717,231</b>      | <b>2,878,383</b>      | <b>3,064,000</b>      | <b>3,130,400</b>      | <b>3,194,800</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>\$ (2,553,075)</b>   | <b>\$ (2,584,712)</b> | <b>\$ (2,737,883)</b> | <b>\$ (2,923,600)</b> | <b>\$ (2,990,000)</b> | <b>\$ (3,054,400)</b> |

**POSITION TYPE**

|                             |             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Managers & Supervisors      | 4.0         | 4.0         | 4.0         | 4.0         | 4.0         | 4.0         |
| Professional Support        | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         | 7.0         |
| Clerical Staff              | 17.0        | 17.0        | 15.0        | 15.0        | 15.0        | 15.0        |
| <b>Total Position Count</b> | <b>28.0</b> | <b>28.0</b> | <b>26.0</b> | <b>26.0</b> | <b>26.0</b> | <b>26.0</b> |

**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,  |    |                       |    |                       |                    |                       |    |                       |                    |                       |    |                       |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4" style="border-bottom: 1px solid black;">Audited</th> <th colspan="8" style="border-bottom: 1px solid black;">Budgeted</th> </tr> <tr> <th colspan="2" style="border-bottom: 1px solid black;">2019</th> <th colspan="2" style="border-bottom: 1px solid black;">Actual</th> <th colspan="2" style="border-bottom: 1px solid black;">2020</th> <th colspan="2" style="border-bottom: 1px solid black;">Actual</th> <th colspan="2" style="border-bottom: 1px solid black;">2021</th> <th colspan="2" style="border-bottom: 1px solid black;">2022</th> <th colspan="2" style="border-bottom: 1px solid black;">2023</th> <th colspan="2" style="border-bottom: 1px solid black;">2024</th> </tr> <tr> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2" style="text-align: center;">Amended</th> <th colspan="2" style="text-align: center;">Adopted</th> <th colspan="2" style="text-align: center;">Forecasted</th> <th colspan="2" style="text-align: center;">Forecasted</th> </tr> </table> |    |                       |    |                       |                    |                       |    |                       |                    |                       |    | Audited               |  |              |  | Budgeted |  |  |  |  |  |  |  | 2019 |  | Actual |  | 2020 |  | Actual |  | 2021 |  | 2022 |  | 2023 |  | 2024 |  |  |  |  |  |  |  |  |  | Amended |  | Adopted |  | Forecasted |  | Forecasted |  |
| Audited  |    |                       |    | Budgeted              |                    |                       |    |                       |                    |                       |    |                       |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| 2019   |    | Actual                |    | 2020                  |                    | Actual                |    | 2021                  |                    | 2022                  |    | 2023                  |  | 2024         |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
|  |    |                       |    |                       |                    |                       |    | Amended               |                    | Adopted               |    | Forecasted            |  | Forecasted   |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Revenues:</b>   |    |                       |    |                       |                    |                       |    |                       |                    |                       |    |                       |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Property Taxes   | \$ | 126,259,284           | \$ | 130,170,497           | \$                 | 133,919,000           | \$ | 141,552,700           | \$                 | 145,744,800           | \$ | 150,114,200           |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Licenses & Permits   |    | 75,634                |    | 78,464                |                    | 70,000                |    | 70,000                |                    | 70,000                |    | 70,000                |  | 70,000       |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Intergovernmental  |    | 30,920,745            |    | 27,414,291            |                    | 27,582,000            |    | 32,780,000            |                    | 28,956,000            |    | 29,132,000            |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Charges for Services   |    | 5,521,732             |    | 5,045,429             |                    | 4,394,500             |    | 5,550,000             |                    | 5,450,000             |    | 5,350,000             |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Investment Income  |    | 1,752,405             |    | 739,583               |                    | 727,500               |    | 800,000               |                    | 800,000               |    | 800,000               |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Indirect Cost Allocation   |    | 42,615,964            |    | 46,257,150            |                    | 47,096,500            |    | 50,236,900            |                    | 50,264,700            |    | 50,285,100            |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Other Revenue  |    | 833,954               |    | 11,762                |                    | -                     |    | -                     |                    | -                     |    | -                     |  | -            |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Total Revenues</b>  |    | <u>207,979,718</u>    |    | <u>209,717,176</u>    |                    | <u>213,789,500</u>    |    | <u>230,989,600</u>    |                    | <u>231,285,500</u>    |    | <u>235,751,300</u>    |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Expenditures:</b>   |    |                       |    |                       |                    |                       |    |                       |                    |                       |    |                       |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Personnel **   |    | -                     |    | -                     |                    | (3,557,252)           |    | (3,532,400)           |                    | (3,532,400)           |    | (3,532,400)           |  | (3,532,400)  |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Supplies & Services  |    | 1,200,215             |    | 1,144,930             |                    | 3,435,600             |    | 3,646,700             |                    | 1,657,900             |    | 1,669,200             |  | 1,669,200    |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Capital Outlay   |    | 1,138,483             |    | 858,837               |                    | 7,866,704             |    | 12,335,000            |                    | 12,335,000            |    | 12,335,000            |  | 12,335,000   |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Total Expenditures</b>  |    | <u>2,338,698</u>      |    | <u>2,003,767</u>      |                    | <u>7,745,052</u>      |    | <u>12,449,300</u>     |                    | <u>10,460,500</u>     |    | <u>10,471,800</u>     |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Revenues Over (Under) Expenditures</b>  |    | <u>205,641,020</u>    |    | <u>207,713,409</u>    |                    | <u>206,044,448</u>    |    | <u>218,540,300</u>    |                    | <u>220,825,000</u>    |    | <u>225,279,500</u>    |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Other Financing Sources (Uses):</b>   |    |                       |    |                       |                    |                       |    |                       |                    |                       |    |                       |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Transfers in - Other Funds (see page C-63)   |    | 8,043,451             |    | 8,000,000             |                    | 8,115,072             |    | 8,000,000             |                    | 8,000,000             |    | 8,000,000             |  | 8,000,000    |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| Transfers out (see page C-63)  |    | (48,964,361)          |    | (75,120,716)          |                    | (38,574,138)          |    | (38,637,300)          |                    | (39,149,900)          |    | (39,660,300)          |  | (39,660,300) |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Total Other Financing Sources (Uses):</b>   |    | <u>(40,920,910)</u>   |    | <u>(67,120,716)</u>   |                    | <u>(30,459,066)</u>   |    | <u>(30,637,300)</u>   |                    | <u>(31,149,900)</u>   |    | <u>(31,660,300)</u>   |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |
| <b>Revenues Over (Under) Expenditures</b>  |    | <u>\$ 164,720,110</u> |    | <u>\$ 140,592,693</u> |                    | <u>\$ 175,585,382</u> |    | <u>\$ 187,903,000</u> |                    | <u>\$ 189,675,100</u> |    | <u>\$ 193,619,200</u> |  |              |  |          |  |  |  |  |  |  |  |      |  |        |  |      |  |        |  |      |  |      |  |      |  |      |  |  |  |  |  |  |  |  |  |         |  |         |  |            |  |            |  |

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

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <b>DEPARTMENT</b>                           |      |                        |      |                        | <b>FUND</b>        |                        |                    |                        | <b>FUNCTION</b>    |                        |    |                        |
|---|------|------------------------|------|------------------------|--------------------|------------------------|--------------------|------------------------|--------------------|------------------------|----|------------------------|
| 930 - OPERATING TRANSFERS                   |      |                        |      |                        | 101 - GENERAL FUND |                        |                    |                        | GENERAL GOVERNMENT |                        |    |                        |
| Year Ended December 31,                     |      |                        |      |                        |                    |                        |                    |                        |                    |                        |    |                        |
| Audited                                     |      |                        |      |                        |                    |                        |                    |                        |                    |                        |    |                        |
| Budgeted                                    |      |                        |      |                        |                    |                        |                    |                        |                    |                        |    |                        |
|   | 2019 | Actual                 | 2020 | Actual                 | 2021<br>Amended    | 2022<br>Adopted        | 2023<br>Forecasted | 2024<br>Forecasted     |                    |                        |    |                        |
| <b>Operating Transfers In:</b>              |      |                        |      |                        |                    |                        |                    |                        |                    |                        |    |                        |
| Delinquent Real Property Tax Revolving Fund | \$   | 8,000,000              | \$   | 8,000,000              | \$                 | 8,000,000              | \$                 | 8,000,000              | \$                 | 8,000,000              | \$ | 8,000,000              |
| Other Funds                                 |      | 43,451                 |      | -                      |                    | 115,072                |                    | -                      |                    | -                      |    | -                      |
| <b>Total Revenues</b>                       |      | <u>8,043,451</u>       |      | <u>8,000,000</u>       |                    | <u>8,115,072</u>       |                    | <u>8,000,000</u>       |                    | <u>8,000,000</u>       |    | <u>8,000,000</u>       |
| <b>Operating Transfers Out:</b>             |      |                        |      |                        |                    |                        |                    |                        |                    |                        |    |                        |
| Circuit Court Grants                        |      | 79,856                 |      | 77,151                 |                    | 108,100                |                    | 108,100                |                    | 108,100                |    | 108,100                |
| Capital Improvement Fund                    |      | 9,627,804              |      | 25,122,197             |                    | 2,017,038              |                    | -                      |                    | -                      |    | -                      |
| Child Care Fund                             |      | 10,972,142             |      | 9,303,209              |                    | 11,213,300             |                    | 10,714,800             |                    | 10,767,600             |    | 10,871,400             |
| Community Corrections                       |      | 412,662                |      | 406,426                |                    | 467,800                |                    | 601,500                |                    | 614,400                |    | 626,500                |
| Community Mental Health                     |      | 3,853,481              |      | 3,752,000              |                    | 3,699,500              |                    | 3,752,000              |                    | 3,752,000              |    | 3,752,000              |
| Community Action                            |      | 4,084,549              |      | 3,754,729              |                    | 4,231,500              |                    | 4,117,800              |                    | 4,133,400              |    | 4,149,000              |
| Debt Service Fund                           |      | 9,109,418              |      | 22,900,811             |                    | 3,738,600              |                    | 3,734,500              |                    | 3,735,600              |    | 3,738,400              |
| E911 Dispatch Fund                          |      | -                      |      | -                      |                    | -                      |                    | 2,163,900              |                    | 2,194,200              |    | 2,216,800              |
| Emergency Mgmt Grants                       |      | 52,810                 |      | -                      |                    | -                      |                    | -                      |                    | -                      |    | -                      |
| Friend of the Court                         |      | 2,827,334              |      | 2,595,946              |                    | 3,364,700              |                    | 3,285,200              |                    | 3,460,400              |    | 3,568,400              |
| Health Grant Fund                           |      | 1,694,636              |      | 1,888,455              |                    | 3,095,600              |                    | 3,304,500              |                    | 3,448,100              |    | 3,610,300              |
| MIDC Fund                                   |      | 1,934,747              |      | 970,415                |                    | 2,239,900              |                    | 2,300,000              |                    | 2,357,500              |    | 2,416,500              |
| Park Fund                                   |      | 82,786                 |      | 120,638                |                    | 86,000                 |                    | 86,000                 |                    | 86,000                 |    | 86,000                 |
| Prosecuting Attorney Grants                 |      | 665,119                |      | 687,106                |                    | 728,800                |                    | 948,600                |                    | 964,500                |    | 978,900                |
| Sheriff Grants                              |      | 308,734                |      | 383,500                |                    | 417,100                |                    | 427,500                |                    | 435,200                |    | 445,100                |
| Substance Abuse - Liquor Tax                |      | 3,124,269              |      | 3,122,573              |                    | 3,024,000              |                    | 2,950,700              |                    | 2,950,700              |    | 2,950,700              |
| Substance Abuse - Operations                |      | 134,014                |      | 35,560                 |                    | 142,200                |                    | 142,200                |                    | 142,200                |    | 142,200                |
| <b>Total Expenditures</b>                   |      | <u>48,964,361</u>      |      | <u>75,120,716</u>      |                    | <u>38,574,138</u>      |                    | <u>38,637,300</u>      |                    | <u>39,149,900</u>      |    | <u>39,660,300</u>      |
| <b>Revenues Over (Under) Expenditures</b>   |      | <u>\$ (40,920,910)</u> |      | <u>\$ (67,120,716)</u> |                    | <u>\$ (30,459,066)</u> |                    | <u>\$ (30,637,300)</u> |                    | <u>\$ (31,149,900)</u> |    | <u>\$ (31,660,300)</u> |

**MACOMB COUNTY, MICHIGAN**  
**General Fund Detail by Category**

| <u>DEPARTMENT</u>                                     |                     |                     | <u>FUND</u>         |                     |                     | <u>FUNCTION</u>     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 931 - APPROPRIATIONS                                  |                     |                     | 101 - GENERAL FUND  |                     |                     | GENERAL GOVERNMENT  |
| Year Ended December 31,                               |                     |                     |                     |                     |                     |                     |
|   |                     |                     | <u>Audited</u>      | <u>Budgeted</u>     |                     |                     |
|   | 2019<br>Actual      | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Appropriations - Outside Agencies/Associations</b> |                     |                     |                     |                     |                     |                     |
| 8 Mile Boulevard Association                          | \$ 4,500            | \$ -                | \$ 5,000            | \$ 5,000            | \$ 5,000            | \$ 5,000            |
| Area Agency on Aging                                  | 58,850              | 58,850              | 60,000              | 60,000              | 60,000              | 60,000              |
| Area Wide Quality Control                             | 9,150               | 22,021              | 20,000              | 20,000              | 20,000              | 20,000              |
| Automation Alley                                      | 17,456              | 17,500              | 20,000              | 20,000              | 20,000              | 20,000              |
| CARE House  | 25,000              | 25,000              | 25,000              | 25,000              | 25,000              | 25,000              |
| Clinton River Watershed Council                       | 7,500               | 7,500               | 7,500               | 7,500               | 7,500               | 7,500               |
| Detroit Regional Chamber                              | 81,000              | -                   | 45,900              | 46,800              | 47,700              | 48,600              |
| Detroit Regional Partnership                          | -                   | 115,000             | 71,400              | 72,800              | 74,300              | 75,800              |
| Library for the Blind                                 | 87,675              | 119,271             | 124,000             | 127,800             | 131,600             | 135,500             |
| Michigan Association of Counties                      | 40,715              | 40,715              | 40,800              | 40,800              | 40,800              | 40,800              |
| National Association of Counties                      | 16,820              | 16,820              | 17,000              | 17,000              | 17,000              | 17,000              |
| OneMacomb   | 19,312              | -                   | 30,000              | 30,000              | 30,000              | 30,000              |
| Police Training Center                                | 13,900              | 13,560              | 25,000              | 25,000              | 25,000              | 25,000              |
| St. Clair/Sanilac Conservation District               | 10,000              | 10,000              | 25,000              | 25,000              | 25,000              | 25,000              |
| SEMCOG  | 219,371             | 231,933             | 225,000             | 225,000             | 225,000             | 225,000             |
| Stream Gauge  | 102,605             | 62,763              | 86,000              | 86,000              | 86,000              | 86,000              |
| Turning Point - SANE                                  | 30,000              | 30,000              | 30,000              | 30,000              | 30,000              | 30,000              |
|   | <u>743,854</u>      | <u>770,933</u>      | <u>857,600</u>      | <u>863,700</u>      | <u>869,900</u>      | <u>876,200</u>      |
| <b>Appropriations - Other</b>                         |                     |                     |                     |                     |                     |                     |
| Annual Audit  | 148,600             | 132,169             | 155,000             | 160,000             | 165,000             | 170,000             |
| County at Large Drains                                | 112,410             | 99,532              | 75,000              | 200,000             | 200,000             | 200,000             |
| COVID Contingency                                     | -                   | -                   | 2,000,000           | 2,000,000           | -                   | -                   |
| Bank Fee Expense                                      | -                   | -                   | 90,000              | 90,000              | 90,000              | 90,000              |
| Chapaton Maintenance                                  | -                   | -                   | 90,000              | 90,000              | 90,000              | 90,000              |
| Professional Development Initiative                   | 132,102             | 120,538             | 150,000             | 225,000             | 225,000             | 225,000             |
| Short Term Tax Bond                                   | 1,680               | 5,008               | -                   | -                   | -                   | -                   |
| Indirect Cost Plan                                    | 16,750              | 16,750              | 18,000              | 18,000              | 18,000              | 18,000              |
| County Bicentennial                                   | 44,819              | -                   | -                   | -                   | -                   | -                   |
|   | <u>456,361</u>      | <u>373,997</u>      | <u>2,578,000</u>    | <u>2,783,000</u>    | <u>788,000</u>      | <u>793,000</u>      |
| <b>Total Expenditures</b>                             | <u>\$ 1,200,215</u> | <u>\$ 1,144,930</u> | <u>\$ 3,435,600</u> | <u>\$ 3,646,700</u> | <u>\$ 1,657,900</u> | <u>\$ 1,669,200</u> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                  | FUND                               | FUNCTION      |
|-----------------------------|------------------------------------|---------------|
| 306 - COMMUNITY CORRECTIONS | 337 - 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         |                  |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual   | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                         |                  |                  |                  |                    |                    |
| Intergovernmental                            | \$ 12,651               | \$ 11,920        | \$ -             | \$ -             | \$ -               | \$ -               |
| Charges for Services                         | 7,142                   | 8,779            | 18,000           | 18,000           | 18,000             | 18,000             |
| <b>Total Revenues</b>                        | <b>19,793</b>           | <b>20,699</b>    | <b>18,000</b>    | <b>18,000</b>    | <b>18,000</b>      | <b>18,000</b>      |
| <b>Expenditures:</b>                         |                         |                  |                  |                  |                    |                    |
| Personnel                                    | 159,897                 | 173,762          | 211,200          | 217,800          | 230,600            | 242,600            |
| Contract Services                            | 15,268                  | 17,713           | 3,000            | 3,000            | 3,000              | 3,000              |
| Internal Services                            | 1,590                   | 6,800            | 1,900            | 1,900            | 2,000              | 2,100              |
| <b>Total Expenditures</b>                    | <b>176,755</b>          | <b>198,275</b>   | <b>216,100</b>   | <b>222,700</b>   | <b>235,600</b>     | <b>247,700</b>     |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(156,962)</b>        | <b>(177,576)</b> | <b>(198,100)</b> | <b>(204,700)</b> | <b>(217,600)</b>   | <b>(229,700)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                         |                  |                  |                  |                    |                    |
| Transfers in - General Fund                  | 156,879                 | 177,576          | 198,100          | 204,700          | 217,600            | 229,700            |
| <b>Total Other Financing Sources (Uses):</b> | <b>156,879</b>          | <b>177,576</b>   | <b>198,100</b>   | <b>204,700</b>   | <b>217,600</b>     | <b>229,700</b>     |
| Net Increase (Decrease) in Fund Balance      | (83)                    | -                | -                | -                | -                  | -                  |
| Fund Balance, Beginning of Year              | 4,399                   | 4,316            | 4,316            | 4,316            | 4,316              | 4,316              |
| <b>Fund Balance, End of Year</b>             | <b>\$ 4,316</b>         | <b>\$ 4,316</b>  | <b>\$ 4,316</b>  | <b>\$ 4,316</b>  | <b>\$ 4,316</b>    | <b>\$ 4,316</b>    |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                  | FUND                               | FUNCTION      |
|-----------------------------|------------------------------------|---------------|
| 306 - COMMUNITY CORRECTIONS | 337 - 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.

| POSITION TYPE                  | Year Ended December 31, |                   |                   |                   |                    |                    |
|--------------------------------|-------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                                | Audited                 |                   | Budgeted          |                   |                    |                    |
|                                | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended   | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| Professional Support           | 2.5                     | 2.5               | 2.4               | 2.4               | 2.4                | 2.4                |
| <b>Total Position Count</b>    | <b>2.5</b>              | <b>2.5</b>        | <b>2.4</b>        | <b>2.4</b>        | <b>2.4</b>         | <b>2.4</b>         |
| <b>EXPENDITURES BY SERVICE</b> |                         |                   |                   |                   |                    |                    |
| MARCH Program                  | \$ 83                   | \$ -              | \$ -              | \$ -              | \$ -               | \$ -               |
| Tether Program                 | 156,879                 | 177,576           | 198,100           | 204,700           | 217,600            | 229,700            |
| OUIL Assessments               | 7,142                   | 8,779             | 18,000            | 18,000            | 18,000             | 18,000             |
| JAG OJP 16-19                  | 12,651                  | -                 | -                 | -                 | -                  | -                  |
| JAG OJP 17-20                  | -                       | 11,920            | -                 | -                 | -                  | -                  |
| <b>Total</b>                   | <b>\$ 176,755</b>       | <b>\$ 198,275</b> | <b>\$ 216,100</b> | <b>\$ 222,700</b> | <b>\$ 235,600</b>  | <b>\$ 247,700</b>  |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                    | FUND                     | FUNCTION         |
|-------------------------------|--------------------------|------------------|
| 891 - MACOMB COMMUNITY ACTION | 344 - COMMUNITY SERVICES | HEALTH & WELFARE |

**MISSION STATEMENT:**

Provide persistent action to reduce poverty and promote independence.

|   | Year Ended December 31, |                     |                     |                     |                     |                     |
|---|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited                 |                     | Budgeted            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                     |
| Intergovernmental                         | \$ 3,008,090            | \$ 2,844,529        | \$ 12,870,701       | \$ 11,980,000       | \$ 12,216,400       | \$ 12,452,700       |
| Charges for Services                      | 223,760                 | 424,129             | 550,208             | 75,000              | 75,000              | 75,000              |
| Reimbursements                            | 33,072                  | (9,398)             | 221,439             | 492,000             | 492,000             | 492,000             |
| Other Revenue                             | 29,730                  | 4,537               | 10,000              | 16,500              | 16,500              | 16,500              |
| <b>Total Revenues</b>                     | <b>3,294,652</b>        | <b>3,263,797</b>    | <b>13,652,348</b>   | <b>12,563,500</b>   | <b>12,799,900</b>   | <b>13,036,200</b>   |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Personnel                                 | 566,797                 | 556,755             | 1,525,429           | 1,435,500           | 1,464,300           | 1,493,000           |
| Supplies & Services                       | 2,091,169               | 2,256,259           | 12,315,077          | 11,076,500          | 11,284,000          | 11,491,500          |
| Conferences & Training                    | 5,252                   | 640                 | 27,500              | 65,000              | 65,000              | 65,000              |
| Repairs & Maintenance                     | 1,847                   | -                   | 1,694               | 2,000               | 2,000               | 2,000               |
| Vehicle Operations                        | 2,160                   | 939                 | 3,500               | 5,000               | 5,000               | 5,000               |
| Contract Services                         | 36,640                  | 9,584               | 5,000               | 10,000              | 10,000              | 10,000              |
| Internal Services                         | 18,836                  | 10,447              | 11,195              | 15,000              | 15,100              | 15,200              |
| Capital Outlay                            | 10,262                  | 30,821              | 10,398              | -                   | -                   | -                   |
| <b>Total Expenditures</b>                 | <b>2,732,963</b>        | <b>2,865,445</b>    | <b>13,899,793</b>   | <b>12,609,000</b>   | <b>12,845,400</b>   | <b>13,081,700</b>   |
| <b>Revenues Over (Under) Expenditures</b> | <b>561,689</b>          | <b>398,352</b>      | <b>(247,445)</b>    | <b>(45,500)</b>     | <b>(45,500)</b>     | <b>(45,500)</b>     |
| Net Increase (Decrease) in Fund Balance   | 561,689                 | 398,352             | (247,445)           | (45,500)            | (45,500)            | (45,500)            |
| Fund Balance, Beginning of Year           | 7,719,155               | 8,280,844           | 8,679,196           | 8,431,751           | 8,386,251           | 8,340,751           |
| <b>Fund Balance, End of Year</b>          | <b>\$ 8,280,844</b>     | <b>\$ 8,679,196</b> | <b>\$ 8,431,751</b> | <b>\$ 8,386,251</b> | <b>\$ 8,340,751</b> | <b>\$ 8,295,251</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                    | FUND                     | FUNCTION         |
|-------------------------------|--------------------------|------------------|
| 891 - MACOMB COMMUNITY ACTION | 344 - COMMUNITY SERVICES | HEALTH & WELFARE |

**MISSION STATEMENT:**

Provide persistent action to reduce poverty and promote independence.

| POSITION TYPE                                    | Year Ended December 31, |                |                 |                 |                    |                    |
|--|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|  | Audited                 |                | Budgeted        |                 |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Community Development:<br>Managers & Supervisors | 1.0                     | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support                             | 4.0                     | 5.0            | 5.0             | 5.0             | 5.0                | 5.0                |
|  | 5.0                     | 6.0            | 6.0             | 6.0             | 6.0                | 6.0                |
| <b>Total Position Count</b>                      | 5.0                     | 6.0            | 6.0             | 6.0             | 6.0                | 6.0                |
| <b>EXPENDITURES BY SERVICE</b>                   |                         |                |                 |                 |                    |                    |
| Access Centers                                   | \$ 24,385               | \$ 36,079      | \$ 44,000       | \$ 42,000       | \$ 42,000          | \$ 42,000          |
| Census Outreach                                  | 2,812                   | 117,689        | -               | -               | -                  | -                  |
| Community Development                            | 2,691,678               | 2,637,437      | 13,397,527      | 12,397,000      | 12,633,400         | 12,869,700         |
| Home Loan Rehab A/R                              | (162,174)               | -              | -               | -               | -                  | -                  |
| EFSP CARES                                       | -                       | -              | 139,777         | -               | -                  | -                  |
| FEMA-Emergency Food & Shelter                    | 72,203                  | -              | 155,686         | 150,000         | 150,000            | 150,000            |
| FEMA Additional                                  | 92,059                  | 74,240         | 142,803         | -               | -                  | -                  |
| IDA  | 12,000                  | -              | 20,000          | 20,000          | 20,000             | 20,000             |
| <b>Total</b>                                     | \$ 2,732,963            | \$ 2,865,445   | \$ 13,899,793   | \$ 12,609,000   | \$ 12,845,400      | \$ 13,081,700      |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>       | <b>FUND</b>              | <b>FUNCTION</b>  |
|-------------------------|--------------------------|------------------|
| 601 - HEALTH DEPARTMENT | 220 - 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            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                     |
| Intergovernmental                         | \$ 578,021              | \$ 552,584          | \$ 17,962           | \$ 39,000           | \$ -                | \$ -                |
| Charges for Services                      | 11,067                  | 25,002              | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                     | <b>589,088</b>          | <b>577,586</b>      | <b>17,962</b>       | <b>39,000</b>       | <b>-</b>            | <b>-</b>            |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Personnel                                 | 2,940                   | -                   | 2,500               | -                   | -                   | -                   |
| Supplies & Services                       | 25,518                  | 36,026              | 35,362              | 61,600              | 17,600              | 17,600              |
| Conferences & Training                    | 1,929                   | -                   | 3,400               | 3,000               | -                   | -                   |
| Contract Services                         | 10,913                  | 21,954              | -                   | -                   | -                   | -                   |
| Internal Services                         | 548                     | -                   | 900                 | -                   | -                   | -                   |
| Capital Outlay                            | 2,784                   | -                   | 20,748              | 22,000              | 20,000              | 20,000              |
| <b>Total Expenditures</b>                 | <b>44,632</b>           | <b>57,980</b>       | <b>62,910</b>       | <b>86,600</b>       | <b>37,600</b>       | <b>37,600</b>       |
| <b>Revenues Over (Under) Expenditures</b> | <b>544,456</b>          | <b>519,606</b>      | <b>(44,948)</b>     | <b>(47,600)</b>     | <b>(37,600)</b>     | <b>(37,600)</b>     |
| Net Increase (Decrease) in Fund Balance   | 544,456                 | 519,606             | (44,948)            | (47,600)            | (37,600)            | (37,600)            |
| Fund Balance, Beginning of Year           | 487,297                 | 1,031,753           | 1,551,359           | 1,506,411           | 1,458,811           | 1,421,211           |
| <b>Fund Balance, End of Year</b>          | <b>\$ 1,031,753</b>     | <b>\$ 1,551,359</b> | <b>\$ 1,506,411</b> | <b>\$ 1,458,811</b> | <b>\$ 1,421,211</b> | <b>\$ 1,383,611</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>       | <b>FUND</b>              | <b>FUNCTION</b>  |
|-------------------------|--------------------------|------------------|
| 601 - HEALTH DEPARTMENT | 220 - 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         |                  |                    |                    |
|                                  | 2019<br>Actual          | 2020<br>Actual   | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>EXPENDITURES BY SERVICE</b>   |                         |                  |                  |                  |                    |                    |
| Breast/Cervical Cancer Screening | \$ 3,219                | \$ 1,676         | \$ 37,600        | \$ 37,600        | \$ 37,600          | \$ 37,600          |
| Oral Health Coalition            | 634                     | -                | -                | -                | -                  | -                  |
| NAACHO Challenge Award           | 3,521                   | -                | 7,348            | 10,000           | -                  | -                  |
| Healthy Kitchen Cook             | 2,599                   | -                | -                | -                | -                  | -                  |
| Inland Beach Monitoring          | 14,866                  | 6,400            | 7,962            | 7,000            | -                  | -                  |
| qPCR Sampling                    | 8,825                   | 24,904           | 10,000           | 32,000           | -                  | -                  |
| Pet Smart Charities              | 10,914                  | -                | -                | -                | -                  | -                  |
| COVID-CFSEMI                     | -                       | 25,000           | -                | -                | -                  | -                  |
| Animal Control - Act 287         | 54                      | -                | -                | -                | -                  | -                  |
| <b>Total</b>                     | <b>\$ 44,632</b>        | <b>\$ 57,980</b> | <b>\$ 62,910</b> | <b>\$ 86,600</b> | <b>\$ 37,600</b>   | <b>\$ 37,600</b>   |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                 | FUND                                  | FUNCTION      |
|----------------------------|---------------------------------------|---------------|
| 380 - EMERGENCY MANAGEMENT | 350 - 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              |                       |                       |                       |
|  | 2019<br>Actual          | 2020<br>Actual        | 2021<br>Amended       | 2022<br>Adopted       | 2023<br>Forecasted    | 2024<br>Forecasted    |
| <b>Revenues:</b>                             |                         |                       |                       |                       |                       |                       |
| Intergovernmental                            | \$ 3,292,142            | \$ 3,072,110          | \$ 8,046,200          | \$ 2,837,500          | \$ -                  | \$ -                  |
| Charges for Services                         | 30,389                  | -                     | -                     | -                     | -                     | -                     |
| Reimbursements                               | -                       | 13,203                | -                     | -                     | -                     | -                     |
| <b>Total Revenues</b>                        | <b>3,322,531</b>        | <b>3,085,313</b>      | <b>8,046,200</b>      | <b>2,837,500</b>      | <b>-</b>              | <b>-</b>              |
| <b>Expenditures:</b>                         |                         |                       |                       |                       |                       |                       |
| Personnel                                    | 381,680                 | 407,411               | 457,900               | 100,000               | -                     | -                     |
| Supplies & Services                          | 2,667,985               | 2,941,076             | 6,716,100             | 2,581,000             | -                     | -                     |
| Conferences & Training                       | 45,709                  | (3,714)               | 19,300                | -                     | -                     | -                     |
| Repairs & Maintenance                        | 2,483                   | 749                   | 3,000                 | 500                   | -                     | -                     |
| Vehicle Operations                           | 11,861                  | -                     | 3,000                 | -                     | -                     | -                     |
| Contract Services                            | 269,809                 | 171,544               | 473,200               | 105,000               | -                     | -                     |
| Internal Services                            | 4,545                   | 5,872                 | 4,500                 | 1,000                 | -                     | -                     |
| Capital Outlay                               | 225,369                 | 239,076               | 369,200               | 50,000                | -                     | -                     |
| <b>Total Expenditures</b>                    | <b>3,609,441</b>        | <b>3,762,014</b>      | <b>8,046,200</b>      | <b>2,837,500</b>      | <b>-</b>              | <b>-</b>              |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(286,910)</b>        | <b>(676,701)</b>      | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| <b>Other Financing Sources (Uses):</b>       |                         |                       |                       |                       |                       |                       |
| Transfers in - General Fund                  | 52,810                  | -                     | -                     | -                     | -                     | -                     |
| <b>Total Other Financing Sources (Uses):</b> | <b>52,810</b>           | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| Net Increase (Decrease) in Fund Balance      | (234,100)               | (676,701)             | -                     | -                     | -                     | -                     |
| Fund Balance, Beginning of Year              | (664,765)               | (898,865)             | (1,575,566)           | (1,575,566)           | (1,575,566)           | (1,575,566)           |
| <b>Fund Balance, End of Year</b>             | <b>\$ (898,865)</b>     | <b>\$ (1,575,566)</b> | <b>\$ (1,575,566)</b> | <b>\$ (1,575,566)</b> | <b>\$ (1,575,566)</b> | <b>\$ (1,575,566)</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>          | <b>FUND</b>                           | <b>FUNCTION</b> |
|----------------------------|---------------------------------------|-----------------|
| 380 - EMERGENCY MANAGEMENT | 350 - 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.

| <b>POSITION TYPE</b>  | Year Ended December 31, |                |                 |                 |                    |                    |
|-----------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                       | Audited                 |                | Budgeted        |                 |                    |                    |
|                       | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Emergency Management: |                         |                |                 |                 |                    |                    |
| Professional Support  | 10.0                    | 11.0           | 12.0            | 12.0            | 12.0               | 12.0               |
|                       | 10.0                    | 11.0           | 12.0            | 12.0            | 12.0               | 12.0               |

**EXPENDITURES BY SERVICE**

|  |                     |                     |                     |                     |             |             |
|--|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| Haz. Mat. / TRT Fees                   | \$ 12,485           | \$ -                | \$ -                | \$ -                | \$ -        | \$ -        |
| 2018 Cops School Violence Prev         | 90,765              | 92,978              | 242,200             | -                   | -           | -           |
| Fiduciary - St Homeland Security 16/19 | 42,455              | -                   | -                   | -                   | -           | -           |
| Fiduciary - St Homeland Security 17/20 | 122,084             | 106,845             | 100,300             | -                   | -           | -           |
| Fiduciary - St Homeland Security 18/21 | 7,224               | 229,248             | 298,400             | -                   | -           | -           |
| Fiduciary - St Homeland Security 19/22 | -                   | 1,041               | 295,200             | 155,000             | -           | -           |
| Fiduciary - UASI 15/18                 | 636                 | -                   | -                   | -                   | -           | -           |
| Fiduciary - UASI 16/19                 | 540,508             | 69                  | -                   | -                   | -           | -           |
| Fiduciary - UASI 17/20                 | 2,285,720           | 788,818             | 554,900             | -                   | -           | -           |
| Fiduciary - UASI 18/21                 | 418,408             | 2,309,182           | 2,569,900           | -                   | -           | -           |
| Fiduciary - UASI 19/22                 | -                   | 149,391             | 3,912,700           | 2,682,500           | -           | -           |
| 2016 Operation Stone Garden            | 26,808              | -                   | -                   | -                   | -           | -           |
| 2017 Operation Stone Garden            | 45,584              | 9,859               | -                   | -                   | -           | -           |
| 2018 Operation Stone Garden            | 16,764              | 74,583              | 72,600              | -                   | -           | -           |
| <b>Total</b>                           | <b>\$ 3,609,441</b> | <b>\$ 3,762,014</b> | <b>\$ 8,046,200</b> | <b>\$ 2,837,500</b> | <b>\$ -</b> | <b>\$ -</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

|                      |                                     |                  |
|----------------------|-------------------------------------|------------------|
| <b>DEPARTMENT</b>    | <b>FUND</b>                         | <b>FUNCTION</b>  |
| 886 - MICHIGAN WORKS | 298/299 - 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        |                 |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                         |                |                 |                 |                    |                    |
| Charges for Services                         | \$ 4,100,033            | \$ 4,339,394   | \$ 4,657,500    | \$ 4,885,400    | \$ 5,020,700       | \$ 5,162,900       |
| <b>Total Revenues</b>                        | 4,100,033               | 4,339,394      | 4,657,500       | 4,885,400       | 5,020,700          | 5,162,900          |
| <b>Expenditures:</b>                         |                         |                |                 |                 |                    |                    |
| Personnel                                    | 3,821,534               | 4,029,895      | 4,414,100       | 4,660,500       | 4,794,400          | 4,933,300          |
| Supplies & Services                          | 31,617                  | 31,927         | 98,100          | 64,100          | 62,100             | 64,100             |
| Conferences & Training                       | 9,209                   | 9,322          | 16,800          | 11,800          | 13,800             | 13,800             |
| Contract Services                            | -                       | 913            | -               | -               | -                  | -                  |
| Internal Services                            | 197,678                 | 175,320        | 149,500         | 147,000         | 148,400            | 149,700            |
| Capital Outlay                               | 395                     | 300            | 77,881          | 2,000           | 2,000              | 2,000              |
| <b>Total Expenditures</b>                    | 4,060,433               | 4,247,677      | 4,756,381       | 4,885,400       | 5,020,700          | 5,162,900          |
| <b>Revenues Over (Under) Expenditures</b>    | 39,600                  | 91,717         | (98,881)        | -               | -                  | -                  |
| <b>Other Financing Sources (Uses):</b>       |                         |                |                 |                 |                    |                    |
| Transfers in - Other Funds                   | 91                      | 23,475         | -               | -               | -                  | -                  |
| Transfers out                                | (39,691)                | -              | -               | -               | -                  | -                  |
| <b>Total Other Financing Sources (Uses):</b> | (39,600)                | 23,475         | -               | -               | -                  | -                  |
| Net Increase (Decrease) in Fund Balance      | -                       | 115,192        | (98,881)        | -               | -                  | -                  |
| Fund Balance, Beginning of Year              | -                       | -              | 115,192         | 16,311          | 16,311             | 16,311             |
| <b>Fund Balance, End of Year</b>             | \$ -                    | \$ 115,192     | \$ 16,311       | \$ 16,311       | \$ 16,311          | \$ 16,311          |
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>POSITION TYPE</b>                         |                         |                |                 |                 |                    |                    |
| Managers & Supervisors                       | 3.0                     | 4.0            | 4.0             | 5.0             | 5.0                | 5.0                |
| Professional Support                         | 42.0                    | 42.0           | 42.0            | 43.0            | 43.0               | 43.0               |
| <b>Total Position Count</b>                  | 45.0                    | 46.0           | 46.0            | 48.0            | 48.0               | 48.0               |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT          | FUND              | FUNCTION         |
|---------------------|-------------------|------------------|
| 731 - MSU EXTENSION | 308 - 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        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Reimbursements                            | \$ 902                  | \$ 24          | \$ 3,000        | \$ 2,000        | \$ -               | \$ -               |
| <b>Total Revenues</b>                     | 902                     | 24             | 3,000           | 2,000           | -                  | -                  |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Supplies & Services                       | 3,434                   | 2,459          | 11,100          | 10,700          | 3,200              | -                  |
| Conferences & Training                    | -                       | -              | 500             | 700             | 400                | -                  |
| Repairs & Maintenance                     | 515                     | 327            | 2,100           | 1,100           | -                  | -                  |
| Contract Services                         | 1,446                   | 832            | 20,000          | 18,400          | 5,300              | -                  |
| <b>Total Expenditures</b>                 | 5,395                   | 3,618          | 33,700          | 30,900          | 8,900              | -                  |
| <b>Revenues Over (Under) Expenditures</b> | (4,493)                 | (3,594)        | (30,700)        | (28,900)        | (8,900)            | -                  |
| Net Increase (Decrease) in Fund Balance   | (4,493)                 | (3,594)        | (30,700)        | (28,900)        | (8,900)            | -                  |
| Fund Balance, Beginning of Year           | 143,897                 | 139,404        | 135,810         | 105,110         | 76,210             | 67,310             |
| <b>Fund Balance, End of Year</b>          | \$ 139,404              | \$ 135,810     | \$ 105,110      | \$ 76,210       | \$ 67,310          | \$ 67,310          |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>   | <b>FUND</b>       | <b>FUNCTION</b>  |
|---------------------|-------------------|------------------|
| 731 - MSU EXTENSION | 308 - 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.

| <b>POSITION TYPE</b>        | Year Ended December 31, |                |                 |                 |                    |                    |
|-----------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                             | Audited                 |                | Budgeted        |                 |                    |                    |
|                             | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Administration:             |                         |                |                 |                 |                    |                    |
| Clerical Staff              | 0.95                    | -              | -               | -               | -                  | -                  |
|                             | 0.95                    | -              | -               | -               | -                  | -                  |
| <b>Total Position Count</b> | 0.95                    | -              | -               | -               | -                  | -                  |

**EXPENDITURES BY SERVICE**

|                             |          |          |           |           |          |      |
|-----------------------------|----------|----------|-----------|-----------|----------|------|
| Environmental Education     | \$ 645   | \$ 631   | \$ 4,700  | \$ 3,400  | \$ -     | \$ - |
| General Extension Education | 2,876    | 2,422    | 19,700    | 18,100    | 2,100    | -    |
| General Housing             | 926      | 524      | 2,300     | 2,400     | -        | -    |
| General Youth Development   | 948      | 41       | 7,000     | 7,000     | 6,800    | -    |
| <b>Total</b>                | \$ 5,395 | \$ 3,618 | \$ 33,700 | \$ 30,900 | \$ 8,900 | \$ - |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT     | FUND                                  | FUNCTION           |
|----------------|---------------------------------------|--------------------|
| 801 - PLANNING | 361 - PLANNING GRANTS (FORMERLY CDBG) | 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            |                     |                     |                    |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                    |
| Intergovernmental                         | \$ 332,542              | \$ 1,219,712        | \$ 1,151,526        | \$ -                | \$ -                | \$ -               |
| Charges for Services                      | 30,000                  | 30,000              | -                   | -                   | -                   | -                  |
| Investment Income                         | 6,563                   | 5,795               | -                   | -                   | -                   | -                  |
| Reimbursements                            | 2,104                   | 521                 | 1,500               | 1,500               | 1,500               | 1,500              |
| Other Revenue                             | 332,554                 | 712,528             | 306,500             | 101,500             | 101,500             | 101,500            |
| <b>Total Revenues</b>                     | <u>703,763</u>          | <u>1,968,556</u>    | <u>1,459,526</u>    | <u>103,000</u>      | <u>103,000</u>      | <u>103,000</u>     |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                    |
| Supplies & Services                       | 350,739                 | 1,215,525           | 205,846             | 111,500             | 111,500             | 111,500            |
| Conferences & Training                    | 4,550                   | -                   | 5,000               | 5,000               | 5,000               | 5,000              |
| Contract Services                         | 231,712                 | 207,715             | 1,340,342           | 60,500              | 60,500              | 60,500             |
| Internal Services                         | -                       | 6,413               | -                   | -                   | -                   | -                  |
| <b>Total Expenditures</b>                 | <u>587,001</u>          | <u>1,429,653</u>    | <u>1,551,188</u>    | <u>177,000</u>      | <u>177,000</u>      | <u>177,000</u>     |
| <b>Revenues Over (Under) Expenditures</b> | <u>116,762</u>          | <u>538,903</u>      | <u>(91,662)</u>     | <u>(74,000)</u>     | <u>(74,000)</u>     | <u>(74,000)</u>    |
| Net Increase (Decrease) in Fund Balance   | 116,762                 | 538,903             | (91,662)            | (74,000)            | (74,000)            | (74,000)           |
| Fund Balance, Beginning of Year           | 594,961                 | 711,723             | 1,250,626           | 1,158,964           | 1,084,964           | 1,010,964          |
| <b>Fund Balance, End of Year</b>          | <u>\$ 711,723</u>       | <u>\$ 1,250,626</u> | <u>\$ 1,158,964</u> | <u>\$ 1,084,964</u> | <u>\$ 1,010,964</u> | <u>\$ 936,964</u>  |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT     | FUND                                  | FUNCTION           |
|----------------|---------------------------------------|--------------------|
| 801 - PLANNING | 361 - PLANNING GRANTS (FORMERLY CDBG) | 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            |                   |                    |                    |
|                                       | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>EXPENDITURES BY SERVICE</b>        |                         |                     |                     |                   |                    |                    |
| Aerial Photos                         | \$ -                    | \$ -                | \$ 6,500            | \$ 6,500          | \$ 6,500           | \$ 6,500           |
| Economic Development-Special Projects | 4,550                   | 17,413              | 50,000              | 50,000            | 50,000             | 50,000             |
| MSF Small Business Relief             | -                       | 900,000             | -                   | -                 | -                  | -                  |
| Community Development Activities      | 32,313                  | 1,077               | 20,000              | 20,000            | 20,000             | 20,000             |
| Manufacturing Day                     | 36,026                  | 173                 | 31,500              | 31,500            | 31,500             | 31,500             |
| Sprint & Splash                       | 21,584                  | 2,311               | -                   | -                 | -                  | -                  |
| EPA Assess Brownfield                 | -                       | -                   | 300,000             | -                 | -                  | -                  |
| Brownfield Revolving Loan             | -                       | 4,654               | 240,930             | -                 | -                  | -                  |
| Brownfield Redevelopment Authority    | 192,395                 | 216,872             | 50,000              | 50,000            | 50,000             | 50,000             |
| CDC Grant                             | 5,759                   | 1,445               | 19,000              | 19,000            | 19,000             | 19,000             |
| Defense Grant #2                      | 74,898                  | -                   | 17,662              | -                 | -                  | -                  |
| Defense Grant #3-RB & IC              | 105,605                 | -                   | -                   | -                 | -                  | -                  |
| DoD OEA Selfridge Study               | 29                      | 166,144             | 100,055             | -                 | -                  | -                  |
| MEDC Defense #4                       | 10,750                  | 18,006              | 130,244             | -                 | -                  | -                  |
| DoD OEA Military Install              | -                       | -                   | 259,500             | -                 | -                  | -                  |
| Green Macomb UFPE                     | 93,918                  | 75,810              | 25,797              | -                 | -                  | -                  |
| SEMCOG N Branch Greenway              | 9,174                   | 25,748              | -                   | -                 | -                  | -                  |
| Fish & Wildlife Grant                 | -                       | -                   | 300,000             | -                 | -                  | -                  |
| <b>Total</b>                          | <b>\$ 587,001</b>       | <b>\$ 1,429,653</b> | <b>\$ 1,551,188</b> | <b>\$ 177,000</b> | <b>\$ 177,000</b>  | <b>\$ 177,000</b>  |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>          | <b>FUND</b>                                    | <b>FUNCTION</b> |
|----------------------------|--|-----------------|
| 229 - PROSECUTING ATTORNEY | 280 - 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        |                 |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                         |                |                 |                 |                    |                    |
| Investment Income                            | \$ 1,122                | \$ 244         | \$ -            | \$ -            | \$ -               | \$ -               |
| <b>Total Revenues</b>                        | 1,122                   | 244            | -               | -               | -                  | -                  |
| <b>Expenditures:</b>                         |                         |                |                 |                 |                    |                    |
| Capital Outlay                               | 14,990                  | -              | 23,000          | 5,600           | -                  | -                  |
| <b>Total Expenditures</b>                    | 14,990                  | -              | 23,000          | 5,600           | -                  | -                  |
| <b>Revenues Over (Under) Expenditures</b>    | (13,868)                | 244            | (23,000)        | (5,600)         | -                  | -                  |
| <b>Other Financing Sources (Uses):</b>       |                         |                |                 |                 |                    |                    |
| Transfers out                                | -                       | (14,500)       | -               | -               | -                  | -                  |
| <b>Total Other Financing Sources (Uses):</b> | -                       | (14,500)       | -               | -               | -                  | -                  |
| Net Increase (Decrease) in Fund Balance      | (13,868)                | (14,256)       | (23,000)        | (5,600)         | -                  | -                  |
| Fund Balance, Beginning of Year              | 56,814                  | 42,946         | 28,690          | 5,690           | 90                 | 90                 |
| <b>Fund Balance, End of Year</b>             | \$ 42,946               | \$ 28,690      | \$ 5,690        | \$ 90           | \$ 90              | \$ 90              |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                 | FUND                                   | FUNCTION |
|----------------------------|--|----------|
| 229 - PROSECUTING ATTORNEY | 281 - 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         |                  |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                         |                   |                  |                  |                    |                    |
| Investment Income                            | \$ 5,027                | \$ 1,691          | \$ -             | \$ -             | \$ -               | \$ -               |
| Fines & Forfeitures                          | 205,862                 | 58,511            | -                | -                | -                  | -                  |
| Reimbursements                               | 843                     | -                 | -                | -                | -                  | -                  |
| <b>Total Revenues</b>                        | <b>211,732</b>          | <b>60,202</b>     | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>           |
| <b>Expenditures:</b>                         |                         |                   |                  |                  |                    |                    |
| Supplies & Services                          | 127,890                 | 55,304            | 64,200           | 45,000           | -                  | -                  |
| Conferences & Training                       | 34,857                  | 3,453             | 15,000           | 46,500           | -                  | -                  |
| Contract Services                            | 250                     | -                 | -                | -                | -                  | -                  |
| Capital Outlay                               | 7,742                   | -                 | 2,600            | -                | -                  | -                  |
| <b>Total Expenditures</b>                    | <b>170,739</b>          | <b>58,757</b>     | <b>81,800</b>    | <b>91,500</b>    | <b>-</b>           | <b>-</b>           |
| <b>Revenues Over (Under) Expenditures</b>    | <b>40,993</b>           | <b>1,445</b>      | <b>(81,800)</b>  | <b>(91,500)</b>  | <b>-</b>           | <b>-</b>           |
| <b>Other Financing Sources (Uses):</b>       |                         |                   |                  |                  |                    |                    |
| Transfers out                                | -                       | (43,620)          | -                | -                | -                  | -                  |
| <b>Total Other Financing Sources (Uses):</b> | <b>-</b>                | <b>(43,620)</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>           | <b>-</b>           |
| Net Increase (Decrease) in Fund Balance      | 40,993                  | (42,175)          | (81,800)         | (91,500)         | -                  | -                  |
| Fund Balance, Beginning of Year              | 175,083                 | 216,076           | 173,901          | 92,101           | 601                | 601                |
| <b>Fund Balance, End of Year</b>             | <b>\$ 216,076</b>       | <b>\$ 173,901</b> | <b>\$ 92,101</b> | <b>\$ 601</b>    | <b>\$ 601</b>      | <b>\$ 601</b>      |
|  | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>EXPENDITURES BY SERVICE</b>               |                         |                   |                  |                  |                    |                    |
| Local Drug Forfeiture                        | \$ 8,612                | \$ 43,620         | \$ 57,500        | \$ 88,500        | \$ -               | \$ -               |
| Vehicle Forfeiture                           | 162,127                 | 58,757            | 24,300           | 3,000            | -                  | -                  |
| <b>Total</b>                                 | <b>\$ 170,739</b>       | <b>\$ 102,377</b> | <b>\$ 81,800</b> | <b>\$ 91,500</b> | <b>\$ -</b>        | <b>\$ -</b>        |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>       | <b>FUND</b>           | <b>FUNCTION</b>    |
|-------------------------|-----------------------|--------------------|
| 236 - REGISTER OF DEEDS | 272 - 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            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                     |
| Intergovernmental                         | \$ 98,825               | \$ 241,463          | \$ 216,745          | \$ 233,100          | \$ 233,100          | \$ 233,100          |
| <b>Total Revenues</b>                     | <u>98,825</u>           | <u>241,463</u>      | <u>216,745</u>      | <u>233,100</u>      | <u>233,100</u>      | <u>233,100</u>      |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Supplies & Services                       | 3,922                   | 3,791               | 2,129               | 5,100               | 5,100               | 5,100               |
| Contract Services                         | 243,140                 | 218,865             | 213,752             | 227,100             | 227,100             | 227,100             |
| Internal Services                         | -                       | 382                 | 864                 | 900                 | 900                 | 900                 |
| <b>Total Expenditures</b>                 | <u>247,062</u>          | <u>223,038</u>      | <u>216,745</u>      | <u>233,100</u>      | <u>233,100</u>      | <u>233,100</u>      |
| <b>Revenues Over (Under) Expenditures</b> | <u>(148,237)</u>        | <u>18,425</u>       | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| Net Increase (Decrease) in Fund Balance   | (148,237)               | 18,425              | -                   | -                   | -                   | -                   |
| Fund Balance, Beginning of Year           | <u>-</u>                | <u>(148,237)</u>    | <u>(129,812)</u>    | <u>(129,812)</u>    | <u>(129,812)</u>    | <u>(129,812)</u>    |
| <b>Fund Balance, End of Year</b>          | <u>\$ (148,237)</u>     | <u>\$ (129,812)</u> | <u>\$ (129,812)</u> | <u>\$ (129,812)</u> | <u>\$ (129,812)</u> | <u>\$ (129,812)</u> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

|                         |                       |                    |
|-------------------------|-----------------------|--------------------|
| <b>DEPARTMENT</b>       | <b>FUND</b>           | <b>FUNCTION</b>    |
| 236 - REGISTER OF DEEDS | 270 - 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            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                     |
| Charges for Services                      | \$ 1,076,971            | \$ 1,160,872        | \$ 995,000          | \$ 915,000          | \$ 915,000          | \$ 915,000          |
| Investment Income                         | 23,812                  | 8,794               | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                     | <b>1,100,783</b>        | <b>1,169,666</b>    | <b>995,000</b>      | <b>915,000</b>      | <b>915,000</b>      | <b>915,000</b>      |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Personnel                                 | -                       | 978                 | 225,800             | 285,500             | 286,400             | 306,700             |
| Supplies & Services                       | 10,381                  | 6,187               | 24,200              | 29,000              | 29,000              | 29,000              |
| Conferences & Training                    | -                       | 877                 | 5,000               | 10,000              | 10,000              | 10,000              |
| Repairs & Maintenance                     | 866                     | 1,050               | 3,500               | 3,000               | 3,000               | 3,000               |
| Contract Services                         | 719,309                 | 774,742             | 495,000             | 700,000             | 700,000             | 700,000             |
| Internal Services                         | 1,045                   | 18,492              | 20,300              | 32,700              | 32,900              | 33,200              |
| Capital Outlay                            | -                       | 21,061              | 30,000              | 40,000              | 30,000              | 30,000              |
| <b>Total Expenditures</b>                 | <b>731,601</b>          | <b>823,387</b>      | <b>803,800</b>      | <b>1,100,200</b>    | <b>1,091,300</b>    | <b>1,111,900</b>    |
| <b>Revenues Over (Under) Expenditures</b> | <b>369,182</b>          | <b>346,279</b>      | <b>191,200</b>      | <b>(185,200)</b>    | <b>(176,300)</b>    | <b>(196,900)</b>    |
| Net Increase (Decrease) in Fund Balance   | 369,182                 | 346,279             | 191,200             | (185,200)           | (176,300)           | (196,900)           |
| Fund Balance, Beginning of Year           | 995,973                 | 1,365,155           | 1,711,434           | 1,902,634           | 1,717,434           | 1,541,134           |
| <b>Fund Balance, End of Year</b>          | <b>\$ 1,365,155</b>     | <b>\$ 1,711,434</b> | <b>\$ 1,902,634</b> | <b>\$ 1,717,434</b> | <b>\$ 1,541,134</b> | <b>\$ 1,344,234</b> |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>POSITION TYPE</b>                      |                         |                     |                     |                     |                     |                     |
| Clerical Staff                            | -                       | 3.0                 | 3.0                 | 4.0                 | 4.0                 | 4.0                 |
| <b>Total Position Count</b>               | <b>-</b>                | <b>3.0</b>          | <b>3.0</b>          | <b>4.0</b>          | <b>4.0</b>          | <b>4.0</b>          |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT  | FUND                           | FUNCTION           |
|-------------|--------------------------------|--------------------|
| 215 - CLERK | 273 - CONCEALED PISTOL LICENSE | 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        |                 |                    |                    |
|   | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                          |                         |                |                 |                 |                    |                    |
| Licenses & Permits                        | \$ 422,888              | \$ 694,986     | \$ 350,000      | \$ 400,000      | \$ 400,000         | \$ 400,000         |
| <b>Total Revenues</b>                     | 422,888                 | 694,986        | 350,000         | 400,000         | 400,000            | 400,000            |
| <b>Expenditures:</b>                      |                         |                |                 |                 |                    |                    |
| Personnel                                 | 99,445                  | 121,970        | 237,000         | 304,600         | 318,900            | 335,700            |
| Supplies & Services                       | 14,302                  | 55,780         | 80,400          | 60,400          | 60,400             | 60,400             |
| Conferences & Training                    | -                       | -              | 5,000           | 5,000           | 5,000              | 5,000              |
| Contract Services                         | -                       | -              | 22,800          | 25,000          | 25,000             | 25,000             |
| Internal Services                         | 2,102                   | 24,157         | 25,200          | 30,900          | 31,000             | 31,200             |
| Capital Outlay                            | -                       | 2,387          | 25,000          | 25,000          | 25,000             | 25,000             |
| <b>Total Expenditures</b>                 | 115,849                 | 204,294        | 395,400         | 450,900         | 465,300            | 482,300            |
| <b>Revenues Over (Under) Expenditures</b> | 307,039                 | 490,692        | (45,400)        | (50,900)        | (65,300)           | (82,300)           |
| Net Increase (Decrease) in Fund Balance   | 307,039                 | 490,692        | (45,400)        | (50,900)        | (65,300)           | (82,300)           |
| Fund Balance, Beginning of Year           | 967,720                 | 1,274,759      | 1,765,451       | 1,720,051       | 1,669,151          | 1,603,851          |
| <b>Fund Balance, End of Year</b>          | \$ 1,274,759            | \$ 1,765,451   | \$ 1,720,051    | \$ 1,669,151    | \$ 1,603,851       | \$ 1,521,551       |
|   | 2019                    | 2020           | 2021            | 2022            | 2023               | 2024               |
| <b>POSITION TYPE</b>                      | Actual                  | Actual         | Amended         | Adopted         | Forecasted         | Forecasted         |
| Clerical Staff                            | 2.0                     | 2.0            | 4.0             | 5.0             | 5.0                | 5.0                |
| <b>Total Position Count</b>               | 2.0                     | 2.0            | 4.0             | 5.0             | 5.0                | 5.0                |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                 | FUNCTION      |
|---------------|----------------------|---------------|
| 305 - SHERIFF | 229 - 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           |                  |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended    | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                         |                     |                    |                  |                    |                    |
| Intergovernmental                            | \$ 80,146               | \$ 49,550           | \$ 67,082          | \$ 40,000        | \$ 40,000          | \$ 40,000          |
| Charges for Services                         | 78,247                  | 37,706              | 50,000             | 50,000           | 50,000             | 50,000             |
| Fines & Forfeitures                          | 445,650                 | 414,142             | 195,000            | 195,000          | 195,000            | 195,000            |
| Other Revenue                                | 5,840                   | 9,869               | -                  | -                | -                  | -                  |
| <b>Total Revenues</b>                        | <b>609,883</b>          | <b>511,267</b>      | <b>312,082</b>     | <b>285,000</b>   | <b>285,000</b>     | <b>285,000</b>     |
| <b>Expenditures:</b>                         |                         |                     |                    |                  |                    |                    |
| Supplies & Services                          | 84,058                  | 100,158             | 782,944            | 84,500           | 84,500             | 84,500             |
| Conferences & Training                       | 118,403                 | 90,530              | 351,114            | 84,500           | 84,500             | 84,500             |
| Repairs & Maintenance                        | 38,676                  | 14,317              | 151,817            | 21,500           | 21,500             | 21,500             |
| Vehicle Operations                           | 32,822                  | 21,280              | 126,500            | 32,500           | 32,500             | 32,500             |
| Contract Services                            | 59,735                  | 3,986               | 2,500              | 2,500            | 2,500              | 2,500              |
| Internal Services                            | 9,944                   | 7,920               | 12,000             | 12,000           | 12,000             | 12,000             |
| Capital Outlay                               | 231,668                 | 73,717              | 608,915            | 47,500           | 47,500             | 47,500             |
| <b>Total Expenditures</b>                    | <b>575,306</b>          | <b>311,908</b>      | <b>2,035,790</b>   | <b>285,000</b>   | <b>285,000</b>     | <b>285,000</b>     |
| <b>Revenues Over (Under) Expenditures</b>    | <b>34,577</b>           | <b>199,359</b>      | <b>(1,723,708)</b> | <b>-</b>         | <b>-</b>           | <b>-</b>           |
| <b>Other Financing Sources (Uses):</b>       |                         |                     |                    |                  |                    |                    |
| Transfers in - Other Funds                   | 849                     | -                   | -                  | -                | -                  | -                  |
| Transfers out                                | (123)                   | -                   | -                  | -                | -                  | -                  |
| <b>Total Other Financing Sources (Uses):</b> | <b>726</b>              | <b>-</b>            | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>           |
| Net Increase (Decrease) in Fund Balance      | 35,303                  | 199,359             | (1,723,708)        | -                | -                  | -                  |
| Fund Balance, Beginning of Year              | 1,516,199               | 1,551,502           | 1,750,861          | 27,153           | 27,153             | 27,153             |
| <b>Fund Balance, End of Year</b>             | <b>\$ 1,551,502</b>     | <b>\$ 1,750,861</b> | <b>\$ 27,153</b>   | <b>\$ 27,153</b> | <b>\$ 27,153</b>   | <b>\$ 27,153</b>   |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                 | FUNCTION      |
|---------------|----------------------|---------------|
| 305 - SHERIFF | 229 - 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            |                   |                    |                    |
|                                | 2019<br>Actual          | 2020<br>Actual    | 2021<br>Amended     | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>EXPENDITURES BY SERVICE</b> |                         |                   |                     |                   |                    |                    |
| Correction Officer Training    | \$ 133,893              | \$ 57,714         | \$ 244,975          | \$ 50,000         | \$ 50,000          | \$ 50,000          |
| DOJ Covid                      | -                       | 60,253            | -                   | -                 | -                  | -                  |
| Jail Ministry                  | -                       | 2,320             | 10,389              | -                 | -                  | -                  |
| SET-Federal                    | 87,736                  | 32,561            | 641,094             | 50,000            | 50,000             | 50,000             |
| SET-State                      | 243,740                 | 96,142            | 910,962             | 115,000           | 115,000            | 115,000            |
| SET-Treasury                   | -                       | -                 | 28,458              | -                 | -                  | -                  |
| M.A.C.E. Donations             | 26,766                  | 3,863             | 21,427              | 15,000            | 15,000             | 15,000             |
| Act 302 Police Training        | 44,458                  | 41,575            | 121,587             | 40,000            | 40,000             | 40,000             |
| New World                      | 122                     | -                 | -                   | -                 | -                  | -                  |
| FANTOM                         | -                       | 3,970             | -                   | -                 | -                  | -                  |
| OWI Forfeiture                 | 20,802                  | 13,510            | 29,816              | 15,000            | 15,000             | 15,000             |
| JAG 17-20                      | 1,920.00                | -                 | -                   | -                 | -                  | -                  |
| JAG 18-21                      | -                       | -                 | 12,697              | -                 | -                  | -                  |
| JAG 19-22                      | -                       | -                 | 14,385              | -                 | -                  | -                  |
| Training to Locals             | 5,992                   | -                 | -                   | -                 | -                  | -                  |
| <b>Total</b>                   | <b>\$ 565,429</b>       | <b>\$ 311,908</b> | <b>\$ 2,035,790</b> | <b>\$ 285,000</b> | <b>\$ 285,000</b>  | <b>\$ 285,000</b>  |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                        | FUNCTION      |
|---------------|-----------------------------|---------------|
| 305 - SHERIFF | 409 - E911 SHERIFF DISPATCH | 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        |                 |                    |                    |
|  | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                         |                |                 |                 |                    |                    |
| Intergovernmental                            | \$ 660,426              | \$ 654,802     | \$ -            | \$ 650,000      | \$ 650,000         | \$ 650,000         |
| Charges for Services                         | -                       | -              | -               | 5,196,400       | 5,294,100          | 5,408,000          |
| <b>Total Revenues</b>                        | 660,426                 | 654,802        | -               | 5,846,400       | 5,944,100          | 6,058,000          |
| <b>Expenditures:</b>                         |                         |                |                 |                 |                    |                    |
| Personnel                                    | -                       | -              | -               | 7,850,800       | 7,988,900          | 8,135,800          |
| Supplies & Services                          | 3,123                   | 28,441         | 965,055         | -               | -                  | -                  |
| Conferences & Training                       | 7,614                   | 14,637         | 390,000         | 15,000          | 15,000             | 15,000             |
| Repairs & Maintenance                        | 185,755                 | 124,430        | 625,000         | 185,000         | 190,200            | 195,700            |
| Vehicle Operations                           | 337                     | 122            | 300,000         | -               | -                  | -                  |
| Internal Services                            | -                       | -              | -               | 150,100         | 153,100            | 156,200            |
| Capital Outlay                               | 19,129                  | 56,969         | 625,000         | 25,000          | 25,000             | 25,000             |
| <b>Total Expenditures</b>                    | 215,958                 | 224,599        | 2,905,055       | 8,225,900       | 8,372,200          | 8,527,700          |
| <b>Revenues Over (Under) Expenditures</b>    | 444,468                 | 430,203        | (2,905,055)     | (2,379,500)     | (2,428,100)        | (2,469,700)        |
| <b>Other Financing Sources (Uses):</b>       |                         |                |                 |                 |                    |                    |
| Transfers in - General Fund                  | -                       | -              | -               | 2,163,900       | 2,194,200          | 2,216,800          |
| Transfers out                                | (181,452)               | -              | -               | (95,500)        | (98,700)           | (101,300)          |
| <b>Total Other Financing Sources (Uses):</b> | (181,452)               | -              | -               | 2,068,400       | 2,095,500          | 2,115,500          |
| Net Increase (Decrease) in Fund Balance      | 263,016                 | 430,203        | (2,905,055)     | (311,100)       | (332,600)          | (354,200)          |
| Fund Balance, Beginning of Year              | 2,211,836               | 2,474,852      | 2,905,055       | -               | (311,100)          | (643,700)          |
| <b>Fund Balance, End of Year</b>             | \$ 2,474,852            | \$ 2,905,055   | \$ -            | \$ (311,100)    | \$ (643,700)       | \$ (997,900)       |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b> | <b>FUND</b>                 | <b>FUNCTION</b> |
|-------------------|-----------------------------|-----------------|
| 305 - SHERIFF     | 409 - E911 SHERIFF DISPATCH | 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.

| <b>POSITION TYPE</b>           | Year Ended December 31, |                |                 |                 |                    |                    |
|--------------------------------|-------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                | Audited                 |                | Budgeted        |                 |                    |                    |
|                                | 2019<br>Actual          | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Managers & Supervisors         | -                       | -              | -               | 2.0             | 2.0                | 2.0                |
| Professional Support           | -                       | -              | -               | 67.5            | 67.5               | 67.5               |
| <b>Total Position Count</b>    | -                       | -              | -               | 69.5            | 69.5               | 69.5               |
| <b>EXPENDITURES BY SERVICE</b> |                         |                |                 |                 |                    |                    |
| E-911 Operations               | \$ 397,410              | \$ 224,599     | \$ 2,905,056    | \$ -            | \$ -               | \$ -               |
| Road Patrol                    | -                       | -              | -               | 3,904,600       | 3,979,800          | 4,053,700          |
| Harrison Twp Dispatch          | -                       | -              | -               | 89,200          | 91,100             | 93,100             |
| Washington Twp Dispatch        | -                       | -              | -               | 89,200          | 91,100             | 93,100             |
| Macomb Twp Dispatch            | -                       | -              | -               | 484,000         | 493,900            | 504,100            |
| Mt Clemens Dispatch            | -                       | -              | -               | 434,600         | 442,200            | 450,200            |
| Clinton Twp Dispatch           | -                       | -              | -               | 1,449,200       | 1,475,500          | 1,504,200          |
| Sterling Heights Dispatch      | -                       | -              | -               | 1,870,600       | 1,897,300          | 1,930,600          |
| <b>Total</b>                   | \$ 397,410              | \$ 226,151     | \$ 2,905,056    | \$ 8,321,400    | \$ 8,470,900       | \$ 8,629,000       |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT              | FUND                   | FUNCTION      |
|-------------------------|------------------------|---------------|
| 681 - VETERANS SERVICES | 295 - 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            |                     |                     |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                     |                     |
| Property Taxes                            | \$ 1,842,229            | \$ 1,920,436        | \$ 1,997,300        | \$ 2,050,700        | \$ 2,071,200        | \$ 2,091,900        |
| Intergovernmental                         | 180,098                 | 102,494             | 32,300              | 75,500              | 76,200              | 77,000              |
| Charges for Services                      | -                       | 2,650               | -                   | -                   | -                   | -                   |
| Reimbursements                            | 48                      | 29,389              | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                     | <b>2,022,375</b>        | <b>2,054,969</b>    | <b>2,029,600</b>    | <b>2,126,200</b>    | <b>2,147,400</b>    | <b>2,168,900</b>    |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                     |                     |
| Personnel                                 | 984,651                 | 1,104,333           | 1,283,900           | 1,245,500           | 1,290,900           | 1,327,400           |
| Supplies & Services                       | 247,458                 | 157,122             | 275,200             | 354,400             | 354,400             | 354,400             |
| Conferences & Training                    | 22,211                  | 7,864               | 26,000              | 47,000              | 47,000              | 47,000              |
| Repairs & Maintenance                     | 960                     | 977                 | 12,000              | 12,000              | 12,000              | 12,000              |
| Contract Services                         | 26,308                  | 18,407              | 31,100              | 70,000              | 70,000              | 70,000              |
| Internal Services                         | 228,104                 | 239,051             | 240,500             | 330,600             | 331,900             | 333,100             |
| Capital Outlay                            | 22,938                  | 5,644               | 16,000              | 66,000              | 16,000              | 16,000              |
| <b>Total Expenditures</b>                 | <b>1,532,630</b>        | <b>1,533,398</b>    | <b>1,884,700</b>    | <b>2,125,500</b>    | <b>2,122,200</b>    | <b>2,159,900</b>    |
| <b>Revenues Over (Under) Expenditures</b> | <b>489,745</b>          | <b>521,571</b>      | <b>144,900</b>      | <b>700</b>          | <b>25,200</b>       | <b>9,000</b>        |
| Net Increase (Decrease) in Fund Balance   | 489,745                 | 521,571             | 144,900             | 700                 | 25,200              | 9,000               |
| Fund Balance, Beginning of Year           | 1,039,218               | 1,528,963           | 2,050,534           | 2,195,434           | 2,196,134           | 2,221,334           |
| <b>Fund Balance, End of Year</b>          | <b>\$ 1,528,963</b>     | <b>\$ 2,050,534</b> | <b>\$ 2,195,434</b> | <b>\$ 2,196,134</b> | <b>\$ 2,221,334</b> | <b>\$ 2,230,334</b> |
| <b>POSITION TYPE</b>                      | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| Managers & Supervisors                    | 1.0                     | 1.0                 | 1.0                 | 1.0                 | 1.0                 | 1.0                 |
| Professional Support                      | 8.0                     | 10.0                | 10.0                | 10.0                | 10.0                | 10.0                |
| Clerical Staff                            | 4.0                     | 4.5                 | 3.5                 | 3.5                 | 3.5                 | 3.5                 |
| <b>Total Position Count</b>               | <b>13.0</b>             | <b>15.5</b>         | <b>14.5</b>         | <b>14.5</b>         | <b>14.5</b>         | <b>14.5</b>         |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                   | FUNCTION |
|---------------|------------------------|----------|
| CIRCUIT COURT | 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 September 30, |                 |                  |                  |                    |                    |
|--|--------------------------|-----------------|------------------|------------------|--------------------|--------------------|
|  | Audited                  |                 | Budgeted         |                  |                    |                    |
|  | 2019<br>Actual           | 2020<br>Actual  | 2021<br>Amended  | 2022<br>Adopted  | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                          |                 |                  |                  |                    |                    |
| Intergovernmental                            | \$ 298,962               | \$ 331,778      | \$ 465,600       | \$ 465,600       | \$ 465,600         | \$ 465,600         |
| Charges for Services                         | 7,677                    | 6,416           | 5,000            | 5,000            | 5,000              | 5,000              |
| <b>Total Revenues</b>                        | <b>306,639</b>           | <b>338,194</b>  | <b>470,600</b>   | <b>470,600</b>   | <b>470,600</b>     | <b>470,600</b>     |
| <b>Expenditures:</b>                         |                          |                 |                  |                  |                    |                    |
| Personnel                                    | -                        | 1,351           | -                | -                | -                  | -                  |
| Supplies & Services                          | 19,746                   | 96,062          | 228,563          | 228,600          | 228,600            | 228,600            |
| Conferences & Training                       | 3,660                    | 320             | 915              | 900              | 900                | 900                |
| Contract Services                            | 355,811                  | 311,709         | 340,122          | 340,100          | 340,100            | 340,100            |
| Internal Services                            | -                        | 6,778           | 9,100            | 9,100            | 9,100              | 9,100              |
| <b>Total Expenditures</b>                    | <b>379,217</b>           | <b>416,220</b>  | <b>578,700</b>   | <b>578,700</b>   | <b>578,700</b>     | <b>578,700</b>     |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(72,578)</b>          | <b>(78,026)</b> | <b>(108,100)</b> | <b>(108,100)</b> | <b>(108,100)</b>   | <b>(108,100)</b>   |
| <b>Other Financing Sources (Uses):</b>       |                          |                 |                  |                  |                    |                    |
| Transfers in - General Fund                  | 77,507                   | 77,226          | 108,100          | 108,100          | 108,100            | 108,100            |
| <b>Total Other Financing Sources (Uses):</b> | <b>77,507</b>            | <b>77,226</b>   | <b>108,100</b>   | <b>108,100</b>   | <b>108,100</b>     | <b>108,100</b>     |
| Net Increase (Decrease) in Fund Balance      | 4,929                    | (800)           | -                | -                | -                  | -                  |
| Fund Balance, Beginning of Year              | (4,041)                  | 888             | 88               | 88               | 88                 | 88                 |
| <b>Fund Balance, End of Year</b>             | <b>\$ 888</b>            | <b>\$ 88</b>    | <b>\$ 88</b>     | <b>\$ 88</b>     | <b>\$ 88</b>       | <b>\$ 88</b>       |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                   | FUNCTION |
|---------------|------------------------|----------|
| CIRCUIT COURT | 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 September 30, |                |                 |                 |                    |                    |
|--------------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                | Audited                  |                | Budgeted        |                 |                    |                    |
|                                | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>EXPENDITURES BY SERVICE</b> |                          |                |                 |                 |                    |                    |
| Adult Drug Court               | \$ 175,183               | \$ 176,536     | \$ 191,100      | \$ 191,100      | \$ 191,100         | \$ 191,100         |
| Mental Health Court            | 40,600                   | 38,306         | 46,200          | 46,200          | 46,200             | 46,200             |
| Veterans Treatment Court       | 39,478                   | 43,582         | 44,000          | 44,000          | 44,000             | 44,000             |
| CC-Swift & Sure Sanctions      | 54,656                   | 31,197         | 45,000          | 45,000          | 45,000             | 45,000             |
| DWI Sobriety Ct Planning       | -                        | -              | 12,000          | 12,000          | 12,000             | 12,000             |
| JUV-CPLR Grant                 | -                        | 80,712         | 199,100         | 199,100         | 199,100            | 199,100            |
| DCP Federal                    | 12,300                   | -              | -               | -               | -                  | -                  |
| DCP State                      | 57,000                   | 45,887         | 41,300          | 41,300          | 41,300             | 41,300             |
| <b>Total</b>                   | <b>379,217</b>           | <b>416,220</b> | <b>578,700</b>  | <b>578,700</b>  | <b>578,700</b>     | <b>578,700</b>     |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT       | FUND       | FUNCTION         |
|------------------|------------|------------------|
| JUVENILE JUSTICE | 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 September 30, |                     |                     |                     |                     |                     |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited                  |                     | Budgeted            |                     |                     |                     |
|  | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                             |                          |                     |                     |                     |                     |                     |
| Intergovernmental                            | \$ 8,438,030             | \$ 5,957,191        | \$ 6,388,000        | \$ 6,664,100        | \$ 6,419,100        | \$ 6,539,100        |
| Charges for Services                         | 575,972                  | 573,234             | 481,000             | 451,000             | 451,000             | 451,000             |
| Reimbursements                               | 449,484                  | 548,820             | 385,000             | -                   | -                   | -                   |
| Other Revenue                                | 428                      | 68                  | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                        | <b>9,463,914</b>         | <b>7,079,313</b>    | <b>7,254,000</b>    | <b>7,115,100</b>    | <b>6,870,100</b>    | <b>6,990,100</b>    |
| <b>Expenditures:</b>                         |                          |                     |                     |                     |                     |                     |
| Personnel                                    | 8,499,564                | 7,993,254           | 8,787,000           | 8,343,500           | 8,566,900           | 8,763,800           |
| Supplies & Services                          | 1,139,548                | 768,893             | 1,001,785           | 974,000             | 955,300             | 955,300             |
| Room & Board                                 | 6,361,458                | 4,105,044           | 4,955,000           | 4,457,000           | 4,385,000           | 4,385,000           |
| Conferences & Training                       | 15,929                   | 1,357               | 39,563              | 35,700              | 33,500              | 33,500              |
| Utilities                                    | 247,099                  | 231,744             | 269,000             | 269,000             | 269,000             | 269,000             |
| Repairs & Maintenance                        | 249,237                  | 172,813             | 222,000             | 220,000             | 220,000             | 220,000             |
| Vehicle Operations                           | 1,842                    | 2,348               | 4,500               | 4,500               | 4,500               | 4,500               |
| Contract Services                            | 521,328                  | 640,393             | 735,500             | 828,000             | 738,000             | 738,000             |
| Internal Services                            | 2,894,560                | 2,478,476           | 2,467,700           | 2,698,200           | 2,527,400           | 2,552,200           |
| Capital Outlay                               | 1,519                    | 94                  | -                   | -                   | -                   | -                   |
| <b>Total Expenditures</b>                    | <b>19,932,084</b>        | <b>16,394,416</b>   | <b>18,482,048</b>   | <b>17,829,900</b>   | <b>17,699,600</b>   | <b>17,921,300</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(10,468,170)</b>      | <b>(9,315,103)</b>  | <b>(11,228,048)</b> | <b>(10,714,800)</b> | <b>(10,829,500)</b> | <b>(10,931,200)</b> |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                     |                     |                     |                     |
| Transfers in - General Fund                  | 10,625,056               | 9,436,359           | 11,213,300          | 10,714,800          | 10,829,500          | 10,931,200          |
| <b>Total Other Financing Sources (Uses):</b> | <b>10,625,056</b>        | <b>9,436,359</b>    | <b>11,213,300</b>   | <b>10,714,800</b>   | <b>10,829,500</b>   | <b>10,931,200</b>   |
| Net Increase (Decrease) in Fund Balance      | 156,886                  | 121,256             | (14,748)            | -                   | -                   | -                   |
| Fund Balance, Beginning of Year              | (749,219)                | (592,333)           | (471,077)           | (485,825)           | (485,825)           | (485,825)           |
| <b>Fund Balance, End of Year</b>             | <b>\$ (592,333)</b>      | <b>\$ (471,077)</b> | <b>\$ (485,825)</b> | <b>\$ (485,825)</b> | <b>\$ (485,825)</b> | <b>\$ (485,825)</b> |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT       | FUND       | FUNCTION         |
|------------------|------------|------------------|
| JUVENILE JUSTICE | 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 September 30, |                      |                      |                      |                      |                      |
|-------------------------------------|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                     | Audited                  |                      | Budgeted             |                      |                      |                      |
|                                     | 2019<br>Actual           | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| Juvenile Justice Center:            |                          |                      |                      |                      |                      |                      |
| Managers & Supervisors              | 14.0                     | 14.0                 | 10.0                 | 10.0                 | 10.0                 | 10.0                 |
| Professional Support                | 84.0                     | 83.0                 | 53.0                 | 52.0                 | 52.0                 | 52.0                 |
| Clerical Staff                      | 2.0                      | 2.0                  | 2.0                  | 2.0                  | 2.0                  | 2.0                  |
|                                     | <u>100.0</u>             | <u>99.0</u>          | <u>65.0</u>          | <u>64.0</u>          | <u>64.0</u>          | <u>64.0</u>          |
| Juvenile Programs:                  |                          |                      |                      |                      |                      |                      |
| Managers & Supervisors              | 2.0                      | 2.0                  | 2.0                  | 2.0                  | 2.0                  | 2.0                  |
| Professional Support                | 21.0                     | 21.0                 | 21.0                 | 21.0                 | 21.0                 | 21.0                 |
|                                     | <u>23.0</u>              | <u>23.0</u>          | <u>23.0</u>          | <u>23.0</u>          | <u>23.0</u>          | <u>23.0</u>          |
| <b>Total Position Count</b>         | <u>123.0</u>             | <u>122.0</u>         | <u>88.0</u>          | <u>87.0</u>          | <u>87.0</u>          | <u>87.0</u>          |
| <b>EXPENDITURES BY SERVICE</b>      |                          |                      |                      |                      |                      |                      |
| Juvenile Justice Center:            |                          |                      |                      |                      |                      |                      |
| Justice Center Operations           | \$ 8,035,125             | \$ 7,435,771         | \$ 8,180,000         | \$ 7,832,000         | \$ 7,992,700         | \$ 8,146,600         |
| Building Operations                 | 533,883                  | 472,879              | 548,900              | 547,100              | 551,600              | 556,300              |
| Juvenile Court Activity Fund        | 2,996                    | -                    | 5,838                | -                    | -                    | -                    |
| Resident Activity Fund              | 780                      | 143                  | 8,910                | -                    | -                    | -                    |
| sub-total                           | <u>8,572,784</u>         | <u>7,908,793</u>     | <u>8,743,648</u>     | <u>8,379,100</u>     | <u>8,544,300</u>     | <u>8,702,900</u>     |
| Juvenile Court Programs:            |                          |                      |                      |                      |                      |                      |
| Intensive Sub Abuse Treatment       | 252,319                  | 257,730              | 289,800              | 323,300              | 304,400              | 309,600              |
| Mental Health Drug Court/SED Waiver | 24,780                   | 3,432                | 3,700                | -                    | -                    | -                    |
| Tether Program                      | 51,892                   | 37,429               | 66,000               | 59,000               | 55,000               | 55,000               |
| Detention Diversion                 | 1,262,466                | 1,242,622            | 1,330,700            | 1,437,600            | 1,312,800            | 1,336,300            |
| Intensive Probation                 | 620,542                  | 724,062              | 815,000              | 874,300              | 814,100              | 836,300              |
| Sexually Reactive Youth Treatment   | 341,116                  | 353,199              | 385,100              | 437,400              | 419,700              | 429,900              |
| sub-total                           | <u>2,553,115</u>         | <u>2,618,474</u>     | <u>2,890,300</u>     | <u>3,131,600</u>     | <u>2,906,000</u>     | <u>2,967,100</u>     |
| Juvenile Court Placements:          |                          |                      |                      |                      |                      |                      |
| State Institutions                  | 2,234,065                | 1,946,748            | 2,000,000            | 2,000,000            | 2,000,000            | 2,000,000            |
| Private Institutions                | 824,908                  | 682,867              | 880,000              | 732,000              | 660,000              | 660,000              |
| sub-total                           | <u>3,058,973</u>         | <u>2,629,615</u>     | <u>2,880,000</u>     | <u>2,732,000</u>     | <u>2,660,000</u>     | <u>2,660,000</u>     |
| DHS Placements:                     |                          |                      |                      |                      |                      |                      |
| Private Institutions                | 4,068,768                | 1,691,341            | 2,375,000            | 2,000,000            | 2,000,000            | 2,000,000            |
| Nonreportable Costs                 | <u>1,678,444</u>         | <u>1,546,193</u>     | <u>1,593,100</u>     | <u>1,587,200</u>     | <u>1,589,300</u>     | <u>1,591,300</u>     |
| <b>Total</b>                        | <u>\$ 19,932,084</u>     | <u>\$ 16,394,416</u> | <u>\$ 18,482,048</u> | <u>\$ 17,829,900</u> | <u>\$ 17,699,600</u> | <u>\$ 17,921,300</u> |

Macomb County, Michigan  
Special Revenue Fund Detail by Category

| DEPARTMENT            | FUND                         | FUNCTION      |
|-----------------------|------------------------------|---------------|
| COMMUNITY CORRECTIONS | 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 September 30, |                |                 |                 |                    |                    |
|--|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|  | Audited                  |                | Budgeted        |                 |                    |                    |
|  | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                          |                |                 |                 |                    |                    |
| Intergovernmental                            | \$ 1,377,346             | \$ 1,209,352   | \$ 1,520,000    | \$ 1,533,800    | \$ 1,574,800       | \$ 1,601,200       |
| <b>Total Revenues</b>                        | 1,377,346                | 1,209,352      | 1,520,000       | 1,533,800       | 1,574,800          | 1,601,200          |
| <b>Expenditures:</b>                         |                          |                |                 |                 |                    |                    |
| Personnel                                    | 874,366                  | 870,625        | 997,500         | 1,125,800       | 1,170,700          | 1,201,300          |
| Supplies & Services                          | 113,880                  | 64,728         | 113,000         | 96,500          | 96,500             | 96,500             |
| Conferences & Training                       | 4,975                    | 435            | 2,000           | 3,000           | 3,000              | 3,000              |
| Repairs & Maintenance                        | 1,508                    | 1,230          | 2,000           | 2,500           | 2,500              | 2,500              |
| Contract Services                            | 618,768                  | 492,619        | 657,400         | 636,500         | 632,600            | 628,300            |
| Internal Services                            | 17,527                   | 28,291         | 17,800          | 66,300          | 66,300             | 66,400             |
| Capital Outlay                               | 1,696                    | 324            | -               | -               | -                  | -                  |
| <b>Total Expenditures</b>                    | 1,632,720                | 1,458,252      | 1,789,700       | 1,930,600       | 1,971,600          | 1,998,000          |
| <b>Revenues Over (Under) Expenditures</b>    | (255,374)                | (248,900)      | (269,700)       | (396,800)       | (396,800)          | (396,800)          |
| <b>Other Financing Sources (Uses):</b>       |                          |                |                 |                 |                    |                    |
| Transfers in - General Fund                  | 255,374                  | 248,900        | 269,700         | 396,800         | 396,800            | 396,800            |
| <b>Total Other Financing Sources (Uses):</b> | 255,374                  | 248,900        | 269,700         | 396,800         | 396,800            | 396,800            |
| Net Increase (Decrease) in Fund Balance      | -                        | -              | -               | -               | -                  | -                  |
| Fund Balance, Beginning of Year              | 1,737                    | 1,737          | 1,737           | 1,737           | 1,737              | 1,737              |
| <b>Fund Balance, End of Year</b>             | \$ 1,737                 | \$ 1,737       | \$ 1,737        | \$ 1,737        | \$ 1,737           | \$ 1,737           |

**Macomb County, Michigan  
Special Revenue Fund Detail by Category**

| DEPARTMENT            | FUND                         | FUNCTION      |
|-----------------------|------------------------------|---------------|
| COMMUNITY CORRECTIONS | 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.

| POSITION TYPE                   | Year ended September 30, |                |                 |                 |                    |                    |
|---------------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                 | Audited                  |                | Budgeted        |                 |                    |                    |
|                                 | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Community Corrections:          |                          |                |                 |                 |                    |                    |
| Managers & Supervisors          | 1.0                      | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
| Professional Support            | 8.0                      | 7.0            | 6.6             | 7.6             | 7.6                | 7.6                |
| Clerical Staff                  | 1.0                      | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
|                                 | 10.0                     | 11.0           | 10.6            | 11.6            | 11.6               | 11.6               |
| <br>Felony Urinalysis Program:  |                          |                |                 |                 |                    |                    |
| Professional Support            | 1.0                      | 1.0            | -               | -               | -                  | -                  |
|                                 | 1.0                      | 1.0            | -               | -               | -                  | -                  |
| <br><b>Total Position Count</b> | 11.0                     | 12.0           | 10.6            | 11.6            | 11.6               | 11.6               |

**EXPENDITURES BY SERVICE**

|                           |              |              |              |              |              |              |
|---------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Community Corrections     | \$ 1,377,346 | \$ 1,209,352 | \$ 1,520,000 | \$ 1,587,900 | \$ 1,628,900 | \$ 1,655,300 |
| Substance Abuse Treatment | 184,889      | 135,261      | 109,700      | 182,700      | 182,700      | 182,700      |
| Felony Urinalysis Program | 70,485       | 113,639      | 160,000      | 160,000      | 160,000      | 160,000      |
| <br><b>Total</b>          | \$ 1,632,720 | \$ 1,458,252 | \$ 1,789,700 | \$ 1,930,600 | \$ 1,971,600 | \$ 1,998,000 |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT              | FUND               | FUNCTION         |
|-------------------------|--------------------|------------------|
| MACOMB COMMUNITY ACTION | COMMUNITY SERVICES | HEALTH & WELFARE |

**MISSION STATEMENT:**

Persistent action to diminish poverty and promote independence.

|  | Year ended September 30, |                     |                     |                    |                    |                     |
|--|--------------------------|---------------------|---------------------|--------------------|--------------------|---------------------|
|  | Audited                  |                     | Budgeted            |                    |                    |                     |
|  | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted    | 2023<br>Forecasted | 2024<br>Forecasted  |
| <b>Revenues:</b>                             |                          |                     |                     |                    |                    |                     |
| Intergovernmental                            | \$ 17,622,968            | \$ 17,913,300       | \$ 62,641,555       | \$ 58,419,747      | \$ 20,504,158      | \$ 20,118,839       |
| Charges for Services                         | 8,352,431                | 7,780,586           | 10,047,845          | 6,669,709          | 7,742,358          | 7,822,427           |
| Reimbursements                               | 56,742                   | 95,409              | 320,500             | -                  | -                  | -                   |
| Other Revenue                                | 122,857                  | 229,162             | -                   | 132,222            | 134,066            | 135,911             |
| <b>Total Revenues</b>                        | <b>26,154,998</b>        | <b>26,018,457</b>   | <b>73,009,900</b>   | <b>65,221,678</b>  | <b>28,380,582</b>  | <b>28,077,177</b>   |
| <b>Expenditures:</b>                         |                          |                     |                     |                    |                    |                     |
| Personnel                                    | 11,397,231               | 12,106,745          | 16,403,597          | 15,510,712         | 14,844,307         | 14,919,616          |
| Supplies & Services                          | 8,893,630                | 8,354,266           | 38,879,677          | 42,531,974         | 8,842,477          | 8,430,100           |
| Conferences & Training                       | 109,565                  | 70,136              | 212,259             | 105,045            | 105,045            | 105,045             |
| Utilities                                    | 45,632                   | 29,926              | 47,985              | 50,280             | 50,280             | 50,280              |
| Repairs & Maintenance                        | 55,765                   | 38,588              | 121,824             | 63,920             | 56,420             | 36,670              |
| Vehicle Operations                           | 152,431                  | 119,120             | 149,496             | 93,660             | 93,384             | 91,908              |
| Contract Services                            | 6,496,729                | 5,723,139           | 18,294,223          | 8,791,738          | 6,373,057          | 6,451,814           |
| Internal Services                            | 2,272,500                | 2,241,608           | 2,401,471           | 2,599,497          | 2,583,564          | 2,585,041           |
| Capital Outlay                               | 510,766                  | 733,388             | 1,001,808           | 123,000            | 81,000             | 69,500              |
| <b>Total Expenditures</b>                    | <b>29,934,249</b>        | <b>29,416,916</b>   | <b>77,512,340</b>   | <b>69,869,826</b>  | <b>33,029,534</b>  | <b>32,739,974</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(3,779,251)</b>       | <b>(3,398,459)</b>  | <b>(4,502,440)</b>  | <b>(4,648,148)</b> | <b>(4,648,952)</b> | <b>(4,662,797)</b>  |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                     |                    |                    |                     |
| Transfers in - General Fund                  | 4,051,143                | 3,710,404           | 4,231,500           | 4,117,768          | 4,133,446          | 4,149,021           |
| Transfers in - Other Funds                   | 908,959                  | 633,732             | 726,938             | 933,378            | 933,381            | 933,381             |
| Transfers out                                | (908,959)                | (633,732)           | (731,846)           | (933,378)          | (933,381)          | (933,381)           |
| <b>Total Other Financing Sources (Uses):</b> | <b>4,051,143</b>         | <b>3,710,404</b>    | <b>4,226,592</b>    | <b>4,117,768</b>   | <b>4,133,446</b>   | <b>4,149,021</b>    |
| Net Increase (Decrease) in Fund Balance      | 271,892                  | 311,945             | (275,848)           | (530,380)          | (515,506)          | (513,776)           |
| Fund Balance, Beginning of Year              | 1,057,448                | 1,329,340           | 1,641,285           | 1,365,437          | 835,057            | 319,551             |
| <b>Fund Balance, End of Year</b>             | <b>\$ 1,329,340</b>      | <b>\$ 1,641,285</b> | <b>\$ 1,365,437</b> | <b>\$ 835,057</b>  | <b>\$ 319,551</b>  | <b>\$ (194,225)</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b>       | <b>FUND</b>        | <b>FUNCTION</b>  |
|-------------------------|--------------------|------------------|
| MACOMB COMMUNITY ACTION | COMMUNITY SERVICES | HEALTH & WELFARE |

**MISSION STATEMENT:**

Persistent action to diminish poverty and promote independence.

| <b>POSITION TYPE</b>                  | Year ended September 30, |                |                 |                 |                    |                    |
|---------------------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                       | Audited                  |                | Budgeted        |                 |                    |                    |
|                                       | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Office of Senior Services:</b>     |                          |                |                 |                 |                    |                    |
| Managers & Supervisors                | -                        | -              | 1.00            | 1.00            | 1.00               | 1.00               |
| Professional Support                  | 3.60                     | 3.60           | 5.25            | 6.25            | 6.25               | 6.25               |
|                                       | 3.60                     | 3.60           | 6.25            | 7.25            | 7.25               | 7.25               |
| <b>Administration:</b>                |                          |                |                 |                 |                    |                    |
| Managers & Supervisors                | 5.00                     | 5.00           | 3.00            | 3.00            | 3.00               | 3.00               |
| Professional Support                  | 5.67                     | 5.67           | 6.00            | 6.00            | 6.00               | 6.00               |
| Clerical Staff                        | 2.00                     | 2.00           | 2.00            | 2.00            | 2.00               | 2.00               |
|                                       | 12.67                    | 12.67          | 11.00           | 11.00           | 11.00              | 11.00              |
| <b>General Community Programming:</b> |                          |                |                 |                 |                    |                    |
| Managers & Supervisors                | 4.00                     | 4.00           | 8.00            | 6.00            | 6.00               | 6.00               |
| Professional Support                  | 11.00                    | 8.00           | 19.50           | 19.50           | 19.50              | 19.50              |
| Clerical Staff                        | -                        | 3.00           | 7.00            | 8.00            | 8.00               | 8.00               |
|                                       | 15.00                    | 15.00          | 34.50           | 33.50           | 33.50              | 33.50              |
| <b>Transportation:</b>                |                          |                |                 |                 |                    |                    |
| Professional Support                  | 19.05                    | 19.05          | 14.45           | 14.20           | 14.20              | 14.20              |
| Clerical Staff                        | 1.00                     | 1.00           | 1.00            | 1.00            | 1.00               | 1.00               |
|                                       | 20.05                    | 20.05          | 15.45           | 15.20           | 15.20              | 15.20              |
| <b>Macomb Food Program:</b>           |                          |                |                 |                 |                    |                    |
| Managers & Supervisors                | -                        | -              | -               | 1.00            | 1.00               | 1.00               |
| Professional Support                  | 1.00                     | 1.00           | 1.00            | 1.00            | 1.00               | 1.00               |
| Clerical Staff                        | 1.00                     | 1.00           | 1.00            | 1.00            | 1.00               | 1.00               |
|                                       | 2.00                     | 2.00           | 2.00            | 3.00            | 3.00               | 3.00               |
| <b>Head Start:</b>                    |                          |                |                 |                 |                    |                    |
| Managers & Supervisors                | 2.00                     | 4.00           | 5.00            | 5.00            | 5.00               | 5.00               |
| Professional Support                  | 118.46                   | 117.50         | 120.00          | 120.50          | 120.50             | 120.50             |
| Clerical Staff                        | 4.00                     | 4.00           | 4.00            | 4.00            | 4.00               | 4.00               |
|                                       | 124.46                   | 125.50         | 129.00          | 129.50          | 129.50             | 129.50             |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT              | FUND               | FUNCTION         |
|-------------------------|--------------------|------------------|
| MACOMB COMMUNITY ACTION | COMMUNITY SERVICES | HEALTH & WELFARE |

**MISSION STATEMENT:**

Persistent action to diminish poverty and promote independence.

| POSITION TYPE (cont.)       | Year ended September 30, |                |                 |                 |                    |                    |
|-----------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                             | Audited                  |                | Budgeted        |                 |                    |                    |
|                             | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Home Delivered Meals:       |                          |                |                 |                 |                    |                    |
| Managers & Supervisors      | 1.00                     | 1.00           | 1.00            | 1.00            | 1.00               | 1.00               |
| Professional Support        | 21.00                    | 20.00          | 16.90           | 19.25           | 19.25              | 19.25              |
| Clerical Staff              | 6.00                     | 6.00           | 7.00            | 6.75            | 6.75               | 6.75               |
|                             | 28.00                    | 27.00          | 24.90           | 27.00           | 27.00              | 27.00              |
| Home Preservation/Energy:   |                          |                |                 |                 |                    |                    |
| Managers & Supervisors      | 2.00                     | 2.00           | 2.00            | 2.00            | 2.00               | 2.00               |
| Professional Support        | 4.00                     | 5.00           | 8.00            | 9.00            | 9.00               | 9.00               |
| Clerical Staff              | 2.00                     | 1.00           | 1.00            | 2.00            | 2.00               | 2.00               |
|                             | 8.00                     | 8.00           | 11.00           | 13.00           | 13.00              | 13.00              |
| Chore:                      |                          |                |                 |                 |                    |                    |
| Professional Support        | 1.00                     | 1.00           | 2.00            | 2.69            | 2.69               | 2.69               |
|                             | 1.00                     | 1.00           | 2.00            | 2.69            | 2.69               | 2.69               |
| Commodities Program:        |                          |                |                 |                 |                    |                    |
| Professional Support        | 3.30                     | 3.30           | 3.00            | 3.75            | 3.75               | 3.75               |
|                             | 3.30                     | 3.30           | 3.00            | 3.75            | 3.75               | 3.75               |
| <b>Total Position Count</b> | <b>218.08</b>            | <b>218.12</b>  | <b>239.10</b>   | <b>245.89</b>   | <b>245.89</b>      | <b>245.89</b>      |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT              | FUND               | FUNCTION         |
|-------------------------|--------------------|------------------|
| MACOMB COMMUNITY ACTION | COMMUNITY SERVICES | HEALTH & WELFARE |

**MISSION STATEMENT:**

Persistent action to diminish poverty and promote independence.

| EXPENDITURES BY SERVICE                 | Year ended September 30, |                      |                      |                      |                      |                      |
|---|--------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Audited                  |                      | Budgeted             |                      |                      |                      |
|   | 2019<br>Actual           | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| Administration                          | \$ 3,010,448             | \$ 2,722,465         | \$ 2,798,483         | \$ 2,618,036         | \$ 2,618,578         | \$ 2,632,157         |
| CSBG Discretionary EITC                 | 2,257                    | 18,000               | 18,000               | 18,000               | -                    | -                    |
| CSBG CARES (COVID)                      | -                        | -                    | 1,627,552            | 220,840              | -                    | -                    |
| CERA Programs                           | -                        | -                    | 35,712,694           | 36,995,351           | -                    | -                    |
| COVID-19 Grants                         | -                        | 370,233              | 2,529,742            | -                    | -                    | -                    |
| Digital Divide                          | -                        | -                    | 298,108              | -                    | -                    | -                    |
| Discretionary (non CSBG)                | -                        | -                    | 20,000               | 20,000               | 20,000               | 20,000               |
| Energy Optimization                     | 152,366                  | 146,046              | 400,000              | 400,000              | 400,000              | 400,000              |
| Evidence Based Disease Prevention       | 4,002                    | -                    | -                    | -                    | -                    | -                    |
| Family Resource Center                  | 210,235                  | 154,667              | 153,843              | 169,191              | 171,156              | 173,120              |
| Federal Commodity Distribution          | 1,408,563                | 1,068,132            | 1,856,036            | 464,000              | 473,280              | 482,560              |
| Feeding America                         | 1,543                    | 1,473                | 30,000               | 60,000               | 60,000               | 60,000               |
| GCP Action Center                       | 15,715                   | -                    | 25,000               | 25,000               | 25,000               | 25,000               |
| Community Prog/Emergency Food           | 1,227,274                | 1,068,565            | 1,239,056            | 1,061,317            | 1,081,543            | 1,101,770            |
| Head Start                              | 13,321,503               | 13,689,342           | 13,874,226           | 12,779,940           | 14,005,121           | 14,276,852           |
| HS AM Rescue Plan                       | -                        | -                    | 1,222,823            | 1,222,823            | 611,412              | -                    |
| HS COVID-19                             | -                        | -                    | 1,128,396            | 557,590              | 153,795              | -                    |
| HS-Great Start                          | 426,300                  | 596,820              | 596,820              | 716,184              | 716,184              | 744,831              |
| Home Delivered Meals                    | 3,348,389                | 3,525,518            | 4,055,099            | 3,470,557            | 3,511,305            | 3,550,614            |
| Home Injury Control/Chore AAA           | 313,715                  | 260,948              | 296,026              | 273,314              | 277,553              | 280,652              |
| LIHEAP                                  | 513,185                  | 333,898              | 333,898              | 333,898              | 340,575              | 347,255              |
| Macomb Food Program                     | 2,301,098                | 1,234,652            | 3,299,683            | 3,270,444            | 3,272,288            | 3,274,133            |
| MEAP LIEF                               | 291,857                  | 109,362              | 145,000              | 145,000              | 147,900              | 149,900              |
| MITIGATION - TEFAP                      | 493,428                  | 1,171,344            | 166,735              | -                    | -                    | -                    |
| Office of Senior Services               | 703,516                  | 675,666              | 744,815              | 1,279,082            | 1,287,774            | 1,296,274            |
| Senior Citizens Chore-Cities            | 186,373                  | 152,422              | 529,406              | 390,950              | 396,569              | 396,569              |
| Senior Citizens Nutrition               | 786,672                  | 754,296              | 814,179              | 828,496              | 832,875              | 846,014              |
| Sterling Heights Repair                 | 26,326                   | 18,282               | 60,000               | 61,450               | 61,450               | 61,450               |
| Special Projects-Home Preservation      | 19,324                   | 17,517               | 185,000              | 164,022              | 164,022              | 164,022              |
| SSVF Veterans                           | -                        | 333,404              | 675,403              | 261,910              | 267,149              | 272,387              |
| Transportation                          | 801,150                  | 747,698              | 959,050              | 657,777              | 686,193              | 696,607              |
| UWSEM sys int / DTE LSP                 | 100,000                  | 100,000              | 100,000              | 100,000              | 100,000              | 100,000              |
| Vic Wertz Warehouse                     | 53,744                   | 50,080               | 56,500               | 65,000               | 65,000               | 65,000               |
| Water Residential Assistance Prog       | 159,028                  | 149,130              | 688,004              | 667,116              | 680,458              | 693,801              |
| WRAP Conservation                       | -                        | -                    | 150,021              | 158,279              | 161,445              | 161,445              |
| Weatherization-Home Preservation/Energy | 960,644                  | 575,418              | 1,339,588            | 1,332,637            | 1,359,290            | 1,385,942            |
| Winter Crisis                           | -                        | -                    | 100,000              | -                    | -                    | -                    |
| WFW-Weatherization                      | 4,553                    | 5,270                | 15,000               | 15,000               | 15,000               | 15,000               |
| <b>Total</b>                            | <b>\$ 30,843,208</b>     | <b>\$ 30,050,648</b> | <b>\$ 78,244,186</b> | <b>\$ 70,803,204</b> | <b>\$ 33,962,915</b> | <b>\$ 33,673,355</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                | FUNCTION |
|---------------|---------------------|----------|
| CIRCUIT COURT | 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 September 30, |                |                 |                 |                    |                    |
|--|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|  | Audited                  |                | Budgeted        |                 |                    |                    |
|  | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                          |                |                 |                 |                    |                    |
| Intergovernmental                            | \$ 8,360,170             | \$ 7,541,016   | \$ 8,104,500    | \$ 8,121,300    | \$ 8,196,100       | \$ 8,281,100       |
| Charges for Services                         | 780,265                  | 878,993        | 765,000         | 782,000         | 782,000            | 782,000            |
| Reimbursements                               | 66                       | -              | -               | -               | -                  | -                  |
| <b>Total Revenues</b>                        | 9,140,501                | 8,420,009      | 8,869,500       | 8,903,300       | 8,978,100          | 9,063,100          |
| <b>Expenditures:</b>                         |                          |                |                 |                 |                    |                    |
| Personnel                                    | 8,080,329                | 8,215,196      | 8,876,400       | 9,083,200       | 9,273,500          | 9,437,800          |
| Supplies & Services                          | 100,565                  | 109,108        | 151,200         | 144,400         | 144,400            | 144,400            |
| Conferences & Training                       | 42,404                   | 14,472         | -               | 15,000          | 15,000             | 15,000             |
| Repairs & Maintenance                        | 58,531                   | 69,553         | 72,400          | 81,400          | 81,400             | 81,400             |
| Vehicle Operations                           | 14,827                   | 7,730          | 18,000          | 18,000          | 18,000             | 18,000             |
| Contract Services                            | 628,588                  | 607,959        | 690,000         | 420,300         | 420,300            | 420,300            |
| Internal Services                            | 2,296,809                | 2,434,284      | 2,393,800       | 2,398,900       | 2,405,100          | 2,411,200          |
| Capital Outlay                               | 3,233                    | 22,359         | 32,400          | 27,300          | 26,900             | 26,500             |
| <b>Total Expenditures</b>                    | 11,225,286               | 11,480,661     | 12,234,200      | 12,188,500      | 12,384,600         | 12,554,600         |
| <b>Revenues Over (Under) Expenditures</b>    | (2,084,785)              | (3,060,652)    | (3,364,700)     | (3,285,200)     | (3,406,500)        | (3,491,500)        |
| <b>Other Financing Sources (Uses):</b>       |                          |                |                 |                 |                    |                    |
| Transfers in - General Fund                  | 2,671,652                | 2,670,371      | 3,364,700       | 3,285,200       | 3,406,500          | 3,491,500          |
| <b>Total Other Financing Sources (Uses):</b> | 2,671,652                | 2,670,371      | 3,364,700       | 3,285,200       | 3,406,500          | 3,491,500          |
| Net Increase (Decrease) in Fund Balance      | 586,867                  | (390,281)      | -               | -               | -                  | -                  |
| Fund Balance, Beginning of Year              | (367,443)                | 219,424        | (170,857)       | (170,857)       | (170,857)          | (170,857)          |
| <b>Fund Balance, End of Year</b>             | \$ 219,424               | \$ (170,857)   | \$ (170,857)    | \$ (170,857)    | \$ (170,857)       | \$ (170,857)       |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                | FUNCTION |
|---------------|---------------------|----------|
| CIRCUIT COURT | 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.

| <b>POSITION TYPE</b>              | Year ended September 30, |                |                 |                 |                    |                    |
|-----------------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                                   | Audited                  |                | Budgeted        |                 |                    |                    |
|                                   | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Administration:</b>            |                          |                |                 |                 |                    |                    |
| Managers & Supervisors            | 8.5                      | 8.5            | 8.0             | 8.0             | 8.0                | 8.0                |
| Professional Support              | 20.0                     | 20.0           | 20.0            | 22.0            | 22.0               | 22.0               |
| Clerical Staff                    | 33.5                     | 33.5           | 31.0            | 32.0            | 32.0               | 32.0               |
|                                   | 62.0                     | 62.0           | 59.0            | 62.0            | 62.0               | 62.0               |
| <b>Act 215 Fund:</b>              |                          |                |                 |                 |                    |                    |
| Professional Support              | 7.0                      | 7.0            | 7.0             | 7.0             | 7.0                | 7.0                |
| Clerical Staff                    | 8.0                      | 8.0            | 6.0             | 6.0             | 6.0                | 6.0                |
|                                   | 15.0                     | 15.0           | 13.0            | 13.0            | 13.0               | 13.0               |
| <b>Coop Reimbursement:</b>        |                          |                |                 |                 |                    |                    |
| 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                    | 18.0                     | 18.0           | 17.0            | 18.0            | 18.0               | 18.0               |
|                                   | 29.0                     | 29.0           | 28.0            | 29.0            | 29.0               | 29.0               |
| <b>Medical Incentive Program:</b> |                          |                |                 |                 |                    |                    |
| Managers & Supervisors            | -                        | -              | 0.5             | 0.5             | 0.5                | 0.5                |
| Clerical Staff                    | -                        | -              | 0.5             | 0.5             | 0.5                | 0.5                |
|                                   | -                        | -              | 1.0             | 1.0             | 1.0                | 1.0                |
| <b>Total Position Count</b>       | 106.0                    | 106.0          | 101.0           | 105.0           | 105.0              | 105.0              |

**EXPENDITURES BY SERVICE**

|                           |               |               |               |               |               |               |
|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Administration            | \$ 7,780,524  | \$ 7,998,329  | \$ 8,417,000  | \$ 8,376,100  | \$ 8,489,300  | \$ 8,592,200  |
| COVID-19                  | -             | 19,708        | -             | -             | -             | -             |
| Act 215 Fund              | 1,082,110     | 1,123,486     | 1,163,800     | 1,141,500     | 1,170,800     | 1,200,200     |
| Coop Reimbursement        | 2,301,305     | 2,321,758     | 2,508,400     | 2,513,400     | 2,567,000     | 2,604,700     |
| Medical Support Incentive | 61,347        | 17,380        | 130,000       | 150,000       | 150,000       | 150,000       |
| Non-reimbursable costs    | -             | -             | 15,000        | 7,500         | 7,500         | 7,500         |
| <b>Total</b>              | \$ 11,225,286 | \$ 11,480,661 | \$ 12,234,200 | \$ 12,188,500 | \$ 12,384,600 | \$ 12,554,600 |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT        | FUND          | FUNCTION         |
|-------------------|---------------|------------------|
| HEALTH DEPARTMENT | HEALTH GRANTS | 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 September 30, |                     |                     |                     |                     |                     |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited                  |                     | Budgeted            |                     |                     |                     |
|  | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                             |                          |                     |                     |                     |                     |                     |
| Intergovernmental                            | \$ 4,873,709             | \$ 5,292,554        | \$ 13,072,311       | \$ 12,672,900       | \$ 5,232,700        | \$ 5,232,700        |
| Charges for Services                         | 776,093                  | 233,772             | 617,000             | 470,400             | 470,400             | 470,400             |
| Reimbursements                               | 113                      | -                   | -                   | -                   | -                   | -                   |
| Other Revenue                                | 3,658                    | 2,698               | 3,700               | 3,700               | 3,700               | 3,700               |
| <b>Total Revenues</b>                        | <b>5,653,573</b>         | <b>5,529,024</b>    | <b>13,693,011</b>   | <b>13,147,000</b>   | <b>5,706,800</b>    | <b>5,706,800</b>    |
| <b>Expenditures:</b>                         |                          |                     |                     |                     |                     |                     |
| Personnel                                    | 3,897,245                | 4,246,763           | 8,328,215           | 9,697,600           | 5,632,700           | 5,793,100           |
| Supplies & Services                          | 675,115                  | 533,250             | 1,651,627           | 621,900             | 488,900             | 488,900             |
| Conferences & Training                       | 8,630                    | 21,174              | 73,500              | 51,100              | 51,100              | 51,100              |
| Repairs & Maintenance                        | 8,512                    | 5,471               | 12,419              | 13,400              | 8,400               | 8,400               |
| Vehicle Operations                           | -                        | 688                 | 2,600               | -                   | -                   | -                   |
| Contract Services                            | 895,977                  | 1,002,151           | 4,191,812           | 4,016,000           | 1,051,000           | 1,051,000           |
| Internal Services                            | 1,711,490                | 1,855,659           | 2,260,510           | 2,128,300           | 2,129,600           | 2,131,400           |
| Capital Outlay                               | 80,375                   | 40,801              | 467,428             | 173,200             | 43,200              | 43,200              |
| <b>Total Expenditures</b>                    | <b>7,277,344</b>         | <b>7,705,957</b>    | <b>16,988,111</b>   | <b>16,701,500</b>   | <b>9,404,900</b>    | <b>9,567,100</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(1,623,771)</b>       | <b>(2,176,933)</b>  | <b>(3,295,100)</b>  | <b>(3,554,500)</b>  | <b>(3,698,100)</b>  | <b>(3,860,300)</b>  |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                     |                     |                     |                     |
| Transfers in - General Fund                  | 1,679,703                | 1,699,355           | 3,095,600           | 3,304,500           | 3,448,100           | 3,610,300           |
| <b>Total Other Financing Sources (Uses):</b> | <b>1,679,703</b>         | <b>1,699,355</b>    | <b>3,095,600</b>    | <b>3,304,500</b>    | <b>3,448,100</b>    | <b>3,610,300</b>    |
| Net Increase (Decrease) in Fund Balance      | 55,932                   | (477,578)           | (199,500)           | (250,000)           | (250,000)           | (250,000)           |
| Fund Balance, Beginning of Year              | 2,591,614                | 2,647,546           | 2,169,968           | 1,970,468           | 1,720,468           | 1,470,468           |
| <b>Fund Balance, End of Year</b>             | <b>\$ 2,647,546</b>      | <b>\$ 2,169,968</b> | <b>\$ 1,970,468</b> | <b>\$ 1,720,468</b> | <b>\$ 1,470,468</b> | <b>\$ 1,220,468</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b> | <b>FUND</b>   | <b>FUNCTION</b>  |
|-------------------|---------------|------------------|
| HEALTH DEPARTMENT | HEALTH GRANTS | 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.

| <b>POSITION TYPE</b>    | Year ended September 30, |                |                 |                 |                    |                    |
|-------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                         | Audited                  |                | Budgeted        |                 |                    |                    |
|                         | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>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                |
|                         | 3.0                      | 3.0            | 3.0             | 3.0             | 3.0                | 3.0                |
| Women/Infants/Children: |                          |                |                 |                 |                    |                    |
| Professional Support    | 19.0                     | 21.0           | 21.0            | 20.75           | 20.75              | 20.75              |
| Clerical Staff          | 4.0                      | 4.0            | 4.0             | 4.0             | 4.0                | 4.0                |
|                         | 23.0                     | 25.0           | 25.0            | 24.75           | 24.75              | 24.75              |
| Aids Testing:           |                          |                |                 |                 |                    |                    |
| Managers & Supervisors  | -                        | -              | -               | 1.0             | 1.0                | 1.0                |
| Professional Support    | 6.5                      | 6.5            | 7.5             | 6.5             | 6.5                | 6.5                |
|                         | 6.5                      | 6.5            | 7.5             | 7.5             | 7.5                | 7.5                |
| CSCHS/Outreach:         |                          |                |                 |                 |                    |                    |
| Managers & Supervisors  | 1.0                      | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support    | 4.5                      | 5.0            | 5.0             | 5.0             | 5.0                | 5.0                |
| Clerical Staff          | 3.0                      | 2.0            | 2.0             | 2.0             | 2.0                | 2.0                |
|                         | 8.5                      | 8.0            | 8.0             | 8.0             | 8.0                | 8.0                |
| MCH Block Grants        |                          |                |                 |                 |                    |                    |
| Managers & Supervisors  | 1.0                      | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
| Professional Support    | 1.0                      | 1.0            | 1.0             | 1.0             | 1.0                | 1.0                |
|                         | 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**

| <b>DEPARTMENT</b> | <b>FUND</b>   | <b>FUNCTION</b>  |
|-------------------|---------------|------------------|
| HEALTH DEPARTMENT | HEALTH GRANTS | 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.

| <b>POSITION TYPE (cont.)</b> | Year ended September 30, |                |                 |                 |                    |                    |
|------------------------------|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|                              | Audited                  |                | Budgeted        |                 |                    |                    |
|                              | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Nurse Family Partnership:    |                          |                |                 |                 |                    |                    |
| Managers & Supervisors       | -                        | 0.5            | 0.5             | 0.5             | 0.5                | 0.5                |
| Professional Support         | -                        | 5.0            | 5.0             | 5.0             | 5.0                | 5.0                |
| Clerical Staff               | -                        | 0.5            | 0.5             | 0.5             | 0.5                | 0.5                |
|                              | -                        | 6.0            | 6.0             | 6.0             | 6.0                | 6.0                |
| <b>Total Position Count</b>  | <b>63.0</b>              | <b>70.5</b>    | <b>71.5</b>     | <b>71.25</b>    | <b>71.25</b>       | <b>71.25</b>       |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT        | FUND          | FUNCTION         |
|-------------------|---------------|------------------|
| HEALTH DEPARTMENT | HEALTH GRANTS | 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             | Year ended September 30, |                     |                      |                      |                     |                     |
|-------------------------------------|--------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|
|                                     | Audited                  |                     | Budgeted             |                      |                     |                     |
|                                     | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted  | 2024<br>Forecasted  |
| West Nile Virus Survey              | \$ 11,995                | \$ 3,266            | \$ 10,000            | \$ 10,000            | \$ 10,000           | \$ 10,000           |
| Medical Marijuana                   | 161,029                  | 209,625             | 266,000              | -                    | -                   | -                   |
| Emerging Threats-Hepatitis C        | 28,587                   | 73,505              | 72,000               | 99,400               | 99,400              | 99,400              |
| Non Community Water Supply          | 22,076                   | 33,146              | 51,500               | 50,800               | 50,800              | 50,800              |
| STD Program                         | 390,433                  | 397,365             | 449,300              | 447,600              | 456,200             | 470,100             |
| Women/Infants/Children (WIC)        | 2,360,975                | 2,406,804           | 2,849,900            | 2,834,200            | 2,886,900           | 2,939,600           |
| Cleansweep Program                  | 33,000                   | 8,344               | 33,000               | 33,000               | 33,000              | 33,000              |
| HIV Testing                         | 336,875                  | 316,950             | 470,100              | 632,700              | 643,100             | 652,200             |
| CSCHS/Outreach                      | 862,112                  | 883,558             | 1,048,800            | 1,045,400            | 1,065,300           | 1,090,900           |
| MCH Block Grant (enabling children) | 113,037                  | 72,549              | 130,900              | 131,900              | 134,100             | 136,400             |
| Infant Safe Sleep                   | 22,500                   | 22,500              | -                    | -                    | -                   | -                   |
| Opioid Response                     | 58,806                   | 38,145              | -                    | -                    | -                   | -                   |
| Harm Reduction                      | 39,964                   | -                   | -                    | -                    | -                   | -                   |
| Immunization                        | 449,852                  | 416,685             | 494,100              | 506,000              | 521,900             | 541,200             |
| MCH Block Grant (enabling women)    | 150,000                  | 112,380             | 165,400              | 162,700              | 164,800             | 167,000             |
| Family Planning                     | 1,211,719                | 986,445             | 1,504,900            | 1,439,600            | 1,457,300           | 1,478,600           |
| Nurse Family Partnership            | -                        | 499,157             | 898,800              | 922,700              | 936,800             | 952,600             |
| WIC Breastfeeding                   | 185,621                  | 157,981             | 184,009              | 223,000              | 223,000             | 223,000             |
| Vector Borne Surv                   | 8,125                    | 353                 | 9,000                | 9,000                | 9,000               | 9,000               |
| Emergency Preparedness              | 285,299                  | 295,053             | 309,240              | 301,900              | 301,900             | 301,900             |
| CRI                                 | 208,852                  | 188,781             | 204,917              | 184,700              | 184,700             | 184,700             |
| Hepatitis A Response                | 95,174                   | 8,576               | -                    | -                    | -                   | -                   |
| HIV Data to Care                    | 59,357                   | 62,265              | 68,800               | 90,500               | 90,500              | 90,500              |
| Medicaid Outreach                   | 67,684                   | 16,375              | 77,600               | 66,200               | 66,200              | 66,200              |
| Opioid Emer Response                | 12,030                   | -                   | -                    | -                    | -                   | -                   |
| LHD WIC Share                       | 67,201                   | 65,863              | 70,000               | 70,000               | 70,000              | 70,000              |
| Safer Opioid Data Collection        | 30,291                   | -                   | -                    | -                    | -                   | -                   |
| Child Lead Exposure                 | 4,750                    | 37,739              | -                    | -                    | -                   | -                   |
| Health CAER                         | -                        | 9,586               | -                    | -                    | -                   | -                   |
| CRF Contact Tracing                 | -                        | -                   | 758,215              | -                    | -                   | -                   |
| CRF LHD Testing                     | -                        | -                   | 150,007              | -                    | -                   | -                   |
| COVID MI Imms Suppl                 | -                        | -                   | 2,810,650            | -                    | -                   | -                   |
| CRF Imms COVID Response             | -                        | -                   | 277,244              | -                    | -                   | -                   |
| COVID Infection Prevention          | -                        | 19,286              | 337,500              | 337,500              | -                   | -                   |
| COVID Immunizations                 | -                        | -                   | 551,511              | 3,613,800            | -                   | -                   |
| COVID Contact Tracing               | -                        | 318,452             | -                    | -                    | -                   | -                   |
| COVID 19 Response                   | -                        | -                   | 150,000              | -                    | -                   | -                   |
| COVID 19 Influe Vac Spt             | -                        | -                   | 263,004              | -                    | -                   | -                   |
| ELC Contact Trace/Test              | -                        | 45,223              | 1,939,300            | -                    | -                   | -                   |
| ELC Contact Trace/Wrap              | -                        | -                   | -                    | 3,488,900            | -                   | -                   |
| PHEP COVID Response                 | -                        | -                   | 382,414              | -                    | -                   | -                   |
| <b>Total</b>                        | <b>\$ 7,277,344</b>      | <b>\$ 7,705,957</b> | <b>\$ 16,988,111</b> | <b>\$ 16,701,500</b> | <b>\$ 9,404,900</b> | <b>\$ 9,567,100</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT    | FUND                                 | FUNCTION |
|---------------|--------------------------------------|----------|
| CIRCUIT COURT | MICHIGAN INDIGENT DEFENSE COMMISSION | 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 September 30, |                    |                    |                    |                    |                    |
|--|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | Audited                  |                    | Budgeted           |                    |                    |                    |
|  | 2019<br>Actual           | 2020<br>Actual     | 2021<br>Amended    | 2022<br>Adopted    | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Revenues:</b>                             |                          |                    |                    |                    |                    |                    |
| Intergovernmental                            | \$ 2,568,527             | \$ 1,171,799       | \$ 4,106,000       | \$ 6,336,300       | \$ 5,260,600       | \$ 5,132,100       |
| Reimbursements                               | 1,148,797                | 1,260,801          | 1,211,000          | 1,100,000          | 1,100,000          | 1,100,000          |
| <b>Total Revenues</b>                        | <b>3,717,324</b>         | <b>2,432,600</b>   | <b>5,317,000</b>   | <b>7,436,300</b>   | <b>6,360,600</b>   | <b>6,232,100</b>   |
| <b>Expenditures:</b>                         |                          |                    |                    |                    |                    |                    |
| Personnel                                    | 64,467                   | 409,074            | 1,679,900          | 2,874,000          | 3,767,300          | 3,869,800          |
| Supplies & Services                          | 4,020,345                | 3,353,349          | 5,624,000          | 5,136,200          | 4,651,600          | 4,466,800          |
| Conferences & Training                       | 47,925                   | 54,750             | 196,900            | 221,500            | 225,000            | 230,000            |
| Internal Services                            | 11,461                   | 16,600             | 23,000             | 42,000             | 51,700             | 53,000             |
| Capital Outlay                               | 440,871                  | 76,269             | 33,100             | 1,462,600          | 22,500             | 29,000             |
| <b>Total Expenditures</b>                    | <b>4,585,069</b>         | <b>3,910,042</b>   | <b>7,556,900</b>   | <b>9,736,300</b>   | <b>8,718,100</b>   | <b>8,648,600</b>   |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(867,745)</b>         | <b>(1,477,442)</b> | <b>(2,239,900)</b> | <b>(2,300,000)</b> | <b>(2,357,500)</b> | <b>(2,416,500)</b> |
| <b>Other Financing Sources (Uses):</b>       |                          |                    |                    |                    |                    |                    |
| Transfers in - General Fund                  | 1,289,022                | 1,056,165          | 2,239,900          | 2,300,000          | 2,357,500          | 2,416,500          |
| <b>Total Other Financing Sources (Uses):</b> | <b>1,289,022</b>         | <b>1,056,165</b>   | <b>2,239,900</b>   | <b>2,300,000</b>   | <b>2,357,500</b>   | <b>2,416,500</b>   |
| Net Increase (Decrease) in Fund Balance      | 421,277                  | (421,277)          | -                  | -                  | -                  | -                  |
| Fund Balance, Beginning of Year              | -                        | 421,277            | -                  | -                  | -                  | -                  |
| <b>Fund Balance, End of Year</b>             | <b>\$ 421,277</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>        |
| <b>POSITION TYPE</b>                         |                          |                    |                    |                    |                    |                    |
| Managers & Supervisors                       | -                        | 1.0                | 2.0                | 3.0                | 3.0                | 3.0                |
| Professional Support                         | 4.5                      | 6.5                | 11.0               | 24.0               | 24.0               | 24.0               |
| Clerical Staff                               | -                        | 2.0                | 4.5                | 11.5               | 11.5               | 11.5               |
| <b>Total Position Count</b>                  | <b>4.5</b>               | <b>9.5</b>         | <b>17.5</b>        | <b>38.5</b>        | <b>38.5</b>        | <b>38.5</b>        |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT            | FUND                | FUNCTION         |
|-----------------------|---------------------|------------------|
| COOPERATIVE EXTENSION | MSUE GRANT PROGRAMS | 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 September 30, |                   |                   |                   |                    |                    |
|---|--------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|   | Audited                  |                   | Budgeted          |                   |                    |                    |
|   | 2019<br>Actual           | 2020<br>Actual    | 2021<br>Amended   | 2022<br>Adopted   | 2023<br>Forecasted | 2024<br>Forecasted |
| <b>Expenditures:</b>                      |                          |                   |                   |                   |                    |                    |
| Supplies & Services                       | \$ 1,073                 | \$ 1,954          | \$ 4,500          | \$ 5,400          | \$ 5,400           | \$ 5,400           |
| Contract Services                         | 27,490                   | 10,401            | 20,600            | 20,000            | 20,000             | 20,000             |
| Internal Services                         | -                        | 4,500             | 6,000             | 6,100             | 6,100              | 6,100              |
| <b>Total Expenditures</b>                 | <b>28,563</b>            | <b>16,855</b>     | <b>31,100</b>     | <b>31,500</b>     | <b>31,500</b>      | <b>31,500</b>      |
| <b>Revenues Over (Under) Expenditures</b> | <b>(28,563)</b>          | <b>(16,855)</b>   | <b>(31,100)</b>   | <b>(31,500)</b>   | <b>(31,500)</b>    | <b>(31,500)</b>    |
| Net Increase (Decrease) in Fund Balance   | (28,563)                 | (16,855)          | (31,100)          | (31,500)          | (31,500)           | (31,500)           |
| Fund Balance, Beginning of Year           | 228,541                  | 199,978           | 183,123           | 152,023           | 120,523            | 89,023             |
| <b>Fund Balance, End of Year</b>          | <b>\$ 199,978</b>        | <b>\$ 183,123</b> | <b>\$ 152,023</b> | <b>\$ 120,523</b> | <b>\$ 89,023</b>   | <b>\$ 57,523</b>   |
| <b>EXPENDITURES BY SERVICE</b>            |                          |                   |                   |                   |                    |                    |
| Gypsy Moth Suppression                    | \$ 12,431                | \$ 12,131         | \$ 30,200         | \$ 31,500         | \$ 31,500          | \$ 31,500          |
| MSHDA Foreclosure                         | 16,132                   | 4,724             | 900               | -                 | -                  | -                  |
| <b>Total</b>                              | <b>\$ 28,563</b>         | <b>\$ 16,855</b>  | <b>\$ 31,100</b>  | <b>\$ 31,500</b>  | <b>\$ 31,500</b>   | <b>\$ 31,500</b>   |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT           | FUND                        | FUNCTION |
|----------------------|-----------------------------|----------|
| PROSECUTING ATTORNEY | PROSECUTING ATTORNEY GRANTS | JUDICIAL |

**MISSION STATEMENT:**

The Prosecutors federal division (CRP) is to establish paternity and obtain child support court orders or enforce child support orders for all actions over which it has jurisdiction. The focus of the Victim Witness program is to implement the requirements of the William Regenmorter Crime Victims Rights Act, P.A. 87 of 1985.

|  | Year ended September 30, |                     |                     |                     |                     |                     |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited                  |                     | Budgeted            |                     |                     |                     |
|  | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                             |                          |                     |                     |                     |                     |                     |
| Intergovernmental                            | \$ 1,918,919             | \$ 1,713,871        | \$ 2,205,300        | \$ 2,536,500        | \$ 2,591,500        | \$ 2,642,900        |
| Charges for Services                         | 42,092                   | 34,724              | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                        | <b>1,961,011</b>         | <b>1,748,595</b>    | <b>2,205,300</b>    | <b>2,536,500</b>    | <b>2,591,500</b>    | <b>2,642,900</b>    |
| <b>Expenditures:</b>                         |                          |                     |                     |                     |                     |                     |
| Personnel                                    | 2,009,706                | 2,167,438           | 2,368,759           | 2,731,100           | 2,796,900           | 2,858,400           |
| Supplies & Services                          | 110,307                  | 94,819              | 116,320             | 136,600             | 138,300             | 139,800             |
| Conferences & Training                       | 14,868                   | 435                 | 7,680               | 15,000              | 15,400              | 15,700              |
| Repairs & Maintenance                        | 320                      | 275                 | 1,700               | 700                 | 700                 | 700                 |
| Contract Services                            | 61,597                   | 64,785              | 74,000              | 132,700             | 135,800             | 138,700             |
| Internal Services                            | 250,664                  | 345,743             | 362,141             | 469,000             | 470,400             | 471,600             |
| Capital Outlay                               | 10,907                   | 57,931              | 3,500               | -                   | -                   | -                   |
| <b>Total Expenditures</b>                    | <b>2,458,369</b>         | <b>2,731,426</b>    | <b>2,934,100</b>    | <b>3,485,100</b>    | <b>3,557,500</b>    | <b>3,624,900</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(497,358)</b>         | <b>(982,831)</b>    | <b>(728,800)</b>    | <b>(948,600)</b>    | <b>(966,000)</b>    | <b>(982,000)</b>    |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                     |                     |                     |                     |
| Transfers in - General Fund                  | 661,614                  | 712,331             | 728,800             | 948,600             | 966,000             | 982,000             |
| <b>Total Other Financing Sources (Uses):</b> | <b>661,614</b>           | <b>712,331</b>      | <b>728,800</b>      | <b>948,600</b>      | <b>966,000</b>      | <b>982,000</b>      |
| Net Increase (Decrease) in Fund Balance      | 164,256                  | (270,500)           | -                   | -                   | -                   | -                   |
| Fund Balance, Beginning of Year              | (250,862)                | (86,606)            | (357,106)           | (357,106)           | (357,106)           | (357,106)           |
| <b>Fund Balance, End of Year</b>             | <b>\$ (86,606)</b>       | <b>\$ (357,106)</b> | <b>\$ (357,106)</b> | <b>\$ (357,106)</b> | <b>\$ (357,106)</b> | <b>\$ (357,106)</b> |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT           | FUND                        | FUNCTION |
|----------------------|-----------------------------|----------|
| PROSECUTING ATTORNEY | PROSECUTING ATTORNEY GRANTS | JUDICIAL |

**MISSION STATEMENT:**

The Prosecutors federal division (CRP) is to establish paternity and obtain child support court orders or enforce child support orders for all actions over which it has jurisdiction. The focus of the Victim Witness program is to implement the requirements of the William Regenmorter Crime Victims Rights Act, P.A. 87 of 1985.

| <b>POSITION TYPE</b>           | Year ended September 30, |                     |                     |                     |                     |                     |
|--------------------------------|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                | Audited                  |                     | Budgeted            |                     |                     |                     |
|                                | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| PA Coop Reimbursement:         |                          |                     |                     |                     |                     |                     |
| Professional Support           | 7.0                      | 7.0                 | 7.0                 | 9.0                 | 9.0                 | 9.0                 |
| Clerical Staff                 | 8.5                      | 8.5                 | 8.0                 | 8.5                 | 8.5                 | 8.5                 |
|                                | 15.5                     | 15.5                | 15.0                | 17.5                | 17.5                | 17.5                |
| Victim Witness Rights:         |                          |                     |                     |                     |                     |                     |
| Managers & Supervisors         | 1.0                      | 1.0                 | 1.0                 | 1.0                 | 1.0                 | 1.0                 |
| Professional Support           | 2.5                      | 7.0                 | 7.5                 | 7.5                 | 7.5                 | 7.5                 |
| Clerical Staff                 | 1.5                      | 2.5                 | 2.5                 | 2.5                 | 2.5                 | 2.5                 |
|                                | 5.0                      | 10.5                | 11.0                | 11.0                | 11.0                | 11.0                |
| Domestic Violence (VOCA):      |                          |                     |                     |                     |                     |                     |
| Professional Support           | 2.5                      | 2.5                 | -                   | -                   | -                   | -                   |
|                                | 2.5                      | 2.5                 | -                   | -                   | -                   | -                   |
| Auto Theft Prosecution:        |                          |                     |                     |                     |                     |                     |
| 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                 |
| <b>Total Position Count</b>    | <b>24.0</b>              | <b>29.5</b>         | <b>27.0</b>         | <b>29.5</b>         | <b>29.5</b>         | <b>29.5</b>         |
| <b>EXPENDITURES BY SERVICE</b> |                          |                     |                     |                     |                     |                     |
| PA Coop Reimbursement          | \$ 1,695,539             | \$ 1,672,849        | \$ 1,796,200        | \$ 2,323,100        | \$ 2,369,700        | \$ 2,412,100        |
| Victim Witness                 | 383,679                  | 727,661             | 976,900             | 1,000,500           | 1,023,300           | 1,045,200           |
| Domestic Violence (VOCA)       | 210,459                  | 173,618             | -                   | -                   | -                   | -                   |
| Auto Theft Prosecution         | 168,692                  | 157,298             | 161,000             | 161,500             | 164,500             | 167,600             |
| <b>Total</b>                   | <b>\$ 2,458,369</b>      | <b>\$ 2,731,426</b> | <b>\$ 2,934,100</b> | <b>\$ 3,485,100</b> | <b>\$ 3,557,500</b> | <b>\$ 3,624,900</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT          | FUND  | FUNCTION     |
|---------------------|-------|--------------|
| DEPARTMENT OF ROADS | ROADS | PUBLIC WORKS |

**MISSION STATEMENT:**

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

|   | Year ended September 30, |                      |                       |                      |                      |                      |
|---|--------------------------|----------------------|-----------------------|----------------------|----------------------|----------------------|
|   | Audited                  |                      | Budgeted              |                      |                      |                      |
|   | 2019<br>Actual           | 2020<br>Actual       | 2021<br>Amended       | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| <b>Revenues:</b>                          |                          |                      |                       |                      |                      |                      |
| Licenses & Permits                        | \$ 1,099,485             | \$ 869,570           | \$ 867,200            | \$ 867,200           | \$ 867,200           | \$ 867,200           |
| Intergovernmental                         | 113,854,709              | 106,800,899          | 156,364,422           | 236,032,577          | 192,684,840          | 195,055,740          |
| Charges for Services                      | 1,858,849                | 1,833,178            | 2,117,500             | 2,117,500            | 2,117,500            | 2,117,500            |
| Investment Income                         | 2,311,362                | 1,675,989            | 1,115,017             | 515,338              | 513,371              | 500,000              |
| Other Revenue                             | 321,380                  | 694,196              | 272,200               | 272,500              | 272,500              | 272,500              |
| <b>Total Revenues</b>                     | <b>119,445,785</b>       | <b>111,873,832</b>   | <b>160,736,339</b>    | <b>239,805,115</b>   | <b>196,455,411</b>   | <b>198,812,940</b>   |
| <b>Expenditures:</b>                      |                          |                      |                       |                      |                      |                      |
| Personnel                                 | 31,353,169               | 32,051,308           | 37,212,051            | 39,079,739           | 39,716,863           | 40,326,337           |
| Supplies & Services                       | 1,587,042                | 1,474,413            | 2,491,923             | 2,563,209            | 2,599,457            | 2,491,923            |
| Conferences & Training                    | 75,455                   | 73,330               | 195,894               | 205,469              | 206,279              | 195,894              |
| Utilities                                 | 549,499                  | 524,143              | 721,200               | 692,260              | 692,260              | 692,260              |
| Repairs & Maintenance                     | 320,628                  | 571,451              | 759,400               | 1,134,900            | 1,134,900            | 1,134,900            |
| Road Construction & Maintenance           | 56,744,791               | 47,773,211           | 93,358,267            | 208,678,700          | 151,524,980          | 141,652,248          |
| Vehicle Operations                        | 1,545,565                | 1,097,306            | 2,458,950             | 2,458,950            | 2,458,950            | 2,458,950            |
| Contract Services                         | 3,888,890                | 12,001,777           | 10,449,033            | 20,818,533           | 19,262,974           | 19,262,974           |
| Capital Outlay                            | 7,959,642                | 9,944,928            | 5,710,630             | 5,383,920            | 3,266,500            | 3,300,000            |
| <b>Total Expenditures</b>                 | <b>104,024,681</b>       | <b>105,511,867</b>   | <b>153,357,348</b>    | <b>281,015,680</b>   | <b>220,863,163</b>   | <b>211,515,486</b>   |
| <b>Revenues Over (Under) Expenditures</b> | <b>15,421,104</b>        | <b>6,361,965</b>     | <b>7,378,991</b>      | <b>(41,210,565)</b>  | <b>(24,407,752)</b>  | <b>(12,702,546)</b>  |
| Net Increase (Decrease) in Fund Balance   | 15,421,104               | 6,361,965            | 7,378,991             | (41,210,565)         | (24,407,752)         | (12,702,546)         |
| Fund Balance, Beginning of Year           | 82,120,722               | 97,541,826           | 103,903,791           | 111,282,782          | 70,072,217           | 45,664,465           |
| <b>Fund Balance, End of Year</b>          | <b>\$ 97,541,826</b>     | <b>\$103,903,791</b> | <b>\$ 111,282,782</b> | <b>\$ 70,072,217</b> | <b>\$ 45,664,465</b> | <b>\$ 32,961,919</b> |
| <b>POSITION TYPE</b>                      |                          |                      |                       |                      |                      |                      |
| Managers & Supervisors                    | 35.0                     | 35.0                 | 35.0                  | 35.0                 | 35.0                 | 35.0                 |
| Professional Support                      | 217.0                    | 219.0                | 218.0                 | 221.0                | 221.0                | 221.0                |
| Clerical Staff                            | 16.0                     | 18.0                 | 19.0                  | 19.0                 | 19.0                 | 19.0                 |
| <b>Total Position Count</b>               | <b>268.0</b>             | <b>272.0</b>         | <b>272.0</b>          | <b>275.0</b>         | <b>275.0</b>         | <b>275.0</b>         |

**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                               | 2022 Road Construction |
|---------------------------------------|-------------------------------|------------------------------------|------------------------|
| <b>LOCAL:</b>                         |                               |                                    |                        |
| 2021 Pavement Preservation            | Countywide                    | Resurfacing                        | \$ 750,000             |
| 2021 Subdivision Reconstruction       | Countywide                    | Reconst subdivision streets        | 824,000                |
| 2022 Local Bridge Inspection          | Countywide                    | Biennial Inspection                | 75,000                 |
| 2022 Limestone Program (Gravel Roads) | Countywide                    | Limestone Resurfacing              | 2,200,000              |
| 2022 Pavement Preservation            | Countywide                    | Resurfacing                        | 3,000,000              |
| 2022 Subdivision Reconstruction       | Countywide                    | Reconst subdivision streets        | 3,296,000              |
| 2022 Large Culvert                    | Countywide                    | Large culvert replacement          | 600,000                |
| Garfield Road                         | 22 Mile Rd to 23 Mile Rd      | New construction-New location      | 3,900,000              |
| 22 Mile Road                          | @ Salt Slang Gloede Drain     | Bridge replacement                 | 510,349                |
| Powell Road                           | 32 Mile Rd to 33 Mile Rd      | Rehabilitation                     | 1,501,929              |
| 30 Mile Road                          | Mound Rd to Bur Oak Dr        | Reconstruct                        | 1,263,148              |
| 30 Mile Road                          | Bur Oak Dr to Kildare Dr      | Reconstruct                        | 2,251,294              |
| West Road                             | Van Dyke to Mound             | Resurfacing                        | 962,229                |
| Card Road                             | @ M-59                        | Dual right turn lanes              | 150,000                |
| 29 Mile Road                          | @ Salt River                  | Bridge CPM                         | 153,000                |
| Heydenreich                           | @ Middle Branch Clinton River | Bridge CPM                         | 106,000                |
| North River Road                      | @ Catfish Channel             | Bridge replacement-Design & ROW    | 120,000                |
| Coon Creek Road                       | @ Coon Creek                  | Bridge replacement                 | 1,018,000              |
| Non-Motorized Hike/Bike - various     | Countywide                    | Non-motorized trails               | 2,400,000              |
|                                       | Sub-total                     |                                    | 25,080,949             |
| <b>PRIMARY:</b>                       |                               |                                    |                        |
| Metro Parkway                         | Andrew Dr to Dodge Park Rd    | Rehabilitation                     | 3,217,746              |
| 23 Mile Road                          | Card Road to Heydenreich      | Reconstruct and widen              | 8,750,000              |
| 23 Mile Road                          | Heydenreich to Romeo Plank    | Reconstruct and widen              | 7,500,000              |
| Garfield Road                         | 17 Mile to Canal              | Rehabilitation                     | 3,900,000              |
| Wolcott Road                          | @ Tupper Brook Drain          | Culvert Replacement                | 450,000                |
| New Haven Road                        | @ East Branch Coon Creek      | Bridge Replacement                 | 1,698,000              |
| Harper Ave                            | @ Clinton River Spillway      | Bridge Rehabilitation              | 1,350,000              |
| Hayes Road                            | 18 Mile to M-59               | Rehabilitation                     | 4,173,303              |
| Capac (Rural)                         | Between Irwin and Gould       | Resurfacing                        | 307,127                |
| Mound Road                            | M-59 to 15 1/2 Mile           | Reconstruct                        | 85,580,000             |
| Kelly Road                            | 14 Mile to 15 Mile            | Reconstruction                     | 4,335,000              |
| 14 Mile Road                          | Kelly Road to city limits     | Rehabilitation                     | 5,355,000              |
| 14 Mile Road                          | Hayes to Hoover               | Rehabilitation                     | 6,200,000              |
| Metro Parkway                         | Ryan to Dequindre             | Rehabilitation                     | 4,000,000              |
| Quinn Road                            | M-3 to Harper Ave             | Rehabilitation                     | 1,402,047              |
| South River Road                      | @ Canal                       | Bridge Replacement-Design & ROW    | 60,000                 |
| Callens Road                          | @ Salt River                  | Bridge CPM                         | 108,000                |
| 21 Mile Road                          | @ Middle Branch Clinton River | Bridge CPM                         | 36,000                 |
| Hayes Road                            | 10 Mile to 11 Mile            | Rehabilitation                     | 2,400,000              |
| 23 Mile Road                          | North Ave to Card Rd          | Reconstruct and widen              | 3,468,100              |
| Romeo Plank                           | N of 21 Mile to 23 Mile       | Reconstruct and widen-Design & ROW | 3,700,000              |
| 2021 Primary PPP                      | Countywide                    | Capital Preventative Maintenance   | 750,000                |
| 2022 Bridge Maintenance               | Countywide                    | Capital Preventative Maintenance   | 750,000                |
| 2022 Bridge Inspection                | Countywide                    | Inspections                        | 75,000                 |
| 2022 ACT 51 Road                      | Countywide                    | Capital Preventative Maintenance   | 3,000,000              |
| 2022 MDOT Final                       | Countywide                    |                                    | 100,000                |
| 2022 Primary PPP                      | Countywide                    | Capital Preventative Maintenance   | 3,000,000              |
|                                       | Sub-total                     |                                    | 155,665,323            |

**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 | 2022 Road Construction |
|--|---|------|------------------------|
| <b>TRAFFIC:</b>                                |   |      |                        |
| 2023 CMAQ                                      | Fiber Optic Cable, Phase 5                        |      | 100,000                |
| 2022 Safety Project                            | Design, locations TBD                             |      | 20,000                 |
| 2022 Signal Modernizations                     | Countywide  |      | 1,000,000              |
| 2022 New Signals                               | Countywide  |      | 500,000                |
| 2022 LED Retrofit                              | Countywide  |      | 350,000                |
| 2022 Traffic Operations Center                 | TOC - Operations, Maintenance & Equipment         |      | 3,470,000              |
| 2022 CMAQ                                      | Fiber Optic Cable, Phase 4                        |      | 100,000                |
| 2021 CMAQ                                      | Fiber Optic Cable, Phase 3                        |      | 2,670,000              |
| 2021 Safety Project                            | Signal Upgrades, 8 southern locations             |      | 662,000                |
| 2021 Safety Project                            | Signal Upgrades, 6 northern locations             |      | 603,000                |
| 2021 Safety Project                            | Signal Upgrades, 10 Mile, Eastpointe Project      |      | 965,000                |
| 2020 CMAQ                                      | Connected Vehicle RSU's and Travel Time Analytics |      | 2,360,000              |
| 2020 Safety Project                            | Box Spans with Backplates in Sterling Hts         |      | 739,000                |
| 2020 Safety Project                            | Backplates in Sterling Hts                        |      | 78,000                 |
| 2020 Safety Project                            | Box Spans with Backplates in Warren               |      | 163,000                |
| 2020 Safety Project                            | Backplates in Warren                              |      | 151,000                |
| 2020 Safety Project                            | Sign upgrades North Ave.                          |      | 20,000                 |
| 2019 Safety Project                            | Backplates at 84 Locations                        |      | 60,000                 |
| 2019 Safety Project                            | Box Spans with Backplates at 8 Locations          |      | 60,000                 |
| 2019 CMAQ                                      | Connected Vehicle RSU's and Travel Time Analytics |      | 1,300,000              |
| 2017 CMAQ                                      | Communication Load Distribution                   |      | 500,000                |
| 2016 CMAQ                                      | Communication Load Distribution                   |      | 360,000                |
|  | Sub-total   |      | 16,231,000             |
| <b>MAINTENANCE SUB-TOTAL</b>                   |   |      | 11,701,428             |
| <b>TOTAL ROAD CONSTRUCTION AND MAINTENANCE</b> |   |      | <b>\$ 208,678,700</b>  |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

|                   |                |                 |
|-------------------|----------------|-----------------|
| <b>DEPARTMENT</b> | <b>FUND</b>    | <b>FUNCTION</b> |
| SHERIFF           | SHERIFF GRANTS | PUBLIC SAFETY   |

**MISSION STATEMENT:**

The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County. "Determined to keep your trust. Working to keep you safe."

|  | Year ended September 30, |                     |                     |                     |                     |                     |
|--|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited                  |                     | Budgeted            |                     |                     |                     |
|  | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                             |                          |                     |                     |                     |                     |                     |
| Intergovernmental                            | \$ 1,663,952             | \$ 1,315,128        | \$ 1,695,500        | \$ 1,603,200        | \$ 1,610,300        | \$ 1,617,400        |
| Charges for Services                         | 357,642                  | 419,577             | 533,000             | 533,000             | 533,000             | 533,000             |
| Fines & Forfeitures                          | 3,132                    | 455                 | 7,500               | 7,500               | 7,500               | 7,500               |
| Other Revenue                                | -                        | 3,335               | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                        | <b>2,024,726</b>         | <b>1,738,495</b>    | <b>2,236,000</b>    | <b>2,143,700</b>    | <b>2,150,800</b>    | <b>2,157,900</b>    |
| <b>Expenditures:</b>                         |                          |                     |                     |                     |                     |                     |
| Personnel                                    | 922,029                  | 980,783             | 1,115,700           | 1,032,300           | 1,048,200           | 1,064,400           |
| Supplies & Services                          | 1,062,384                | 1,181,480           | 1,231,329           | 1,252,250           | 1,254,100           | 1,259,400           |
| Conferences & Training                       | 19,540                   | -                   | 12,000              | 27,500              | 25,000              | 20,000              |
| Repairs & Maintenance                        | 1,769                    | 3,402               | 5,600               | 3,200               | 3,200               | 3,200               |
| Vehicle Operations                           | 113,810                  | 133,601             | 155,526             | 118,000             | 118,000             | 118,000             |
| Internal Services                            | 34,528                   | 112,899             | 142,945             | 147,950             | 149,500             | 150,000             |
| Capital Outlay                               | 74,544                   | 8,764               | 15,000              | 15,000              | 15,000              | 15,000              |
| <b>Total Expenditures</b>                    | <b>2,228,604</b>         | <b>2,420,929</b>    | <b>2,678,100</b>    | <b>2,596,200</b>    | <b>2,613,000</b>    | <b>2,630,000</b>    |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(203,878)</b>         | <b>(682,434)</b>    | <b>(442,100)</b>    | <b>(452,500)</b>    | <b>(462,200)</b>    | <b>(472,100)</b>    |
| <b>Other Financing Sources (Uses):</b>       |                          |                     |                     |                     |                     |                     |
| Transfers in - General Fund                  | 311,321                  | 381,900             | 417,100             | 427,500             | 437,200             | 447,100             |
| <b>Total Other Financing Sources (Uses):</b> | <b>311,321</b>           | <b>381,900</b>      | <b>417,100</b>      | <b>427,500</b>      | <b>437,200</b>      | <b>447,100</b>      |
| Net Increase (Decrease) in Fund Balance      | 107,443                  | (300,534)           | (25,000)            | (25,000)            | (25,000)            | (25,000)            |
| Fund Balance, Beginning of Year              | (136,588)                | (29,145)            | (329,679)           | (354,679)           | (379,679)           | (404,679)           |
| <b>Fund Balance, End of Year</b>             | <b>\$ (29,145)</b>       | <b>\$ (329,679)</b> | <b>\$ (354,679)</b> | <b>\$ (379,679)</b> | <b>\$ (404,679)</b> | <b>\$ (429,679)</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

|                              |                               |                                  |
|------------------------------|-------------------------------|----------------------------------|
| <b>DEPARTMENT</b><br>SHERIFF | <b>FUND</b><br>SHERIFF GRANTS | <b>FUNCTION</b><br>PUBLIC SAFETY |
|------------------------------|-------------------------------|----------------------------------|

**MISSION STATEMENT:**

The Sheriff Department administers programs for drug-related offenses, auto theft apprehension and secondary road patrol in an effort to enforce the law and preserve the peace in Macomb County. "Determined to keep your trust. Working to keep you safe."

| <b>POSITION TYPE</b>                   | Year ended September 30, |                |                 |                 |                    |                    |
|--|--------------------------|----------------|-----------------|-----------------|--------------------|--------------------|
|  | Audited                  |                | Budgeted        |                 |                    |                    |
|  | 2019<br>Actual           | 2020<br>Actual | 2021<br>Amended | 2022<br>Adopted | 2023<br>Forecasted | 2024<br>Forecasted |
| Macomb Auto Theft Squad:               |                          |                |                 |                 |                    |                    |
| 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            | 1.0             | 1.0             | 1.0                | 1.0                |
|  | 4.0                      | 4.0            | 4.0             | 4.0             | 4.0                | 4.0                |
| Secondary Road Patrol:                 |                          |                |                 |                 |                    |                    |
| Professional Support                   | 4.0                      | 4.0            | 3.0             | 3.0             | 3.0                | 3.0                |
|  | 4.0                      | 4.0            | 3.0             | 3.0             | 3.0                | 3.0                |
| <b>Total Position Count</b>            | 8.0                      | 8.0            | 7.0             | 7.0             | 7.0                | 7.0                |
| <br><b>EXPENDITURES BY SERVICE</b>     |                          |                |                 |                 |                    |                    |
| Bike & Pedestrian - Macomb             | \$ 3,609                 | \$ -           | \$ -            | \$ 10,000       | \$ 10,000          | \$ 10,000          |
| OHSP Youth Alcohol Enforcement         | -                        | -              | 21,000          | 21,000          | 21,000             | 21,000             |
| Macomb Auto Theft Squad                | 1,576,829                | 1,762,937      | 1,840,400       | 1,848,800       | 1,858,500          | 1,868,400          |
| Secondary Road Patrol                  | 491,435                  | 547,291        | 623,900         | 522,700         | 529,800            | 536,900            |
| Strategic Traffic Enforce-OHSP Alcohol | 156,731                  | 110,701        | 192,800         | 193,700         | 193,700            | 193,700            |
| <b>Total</b>                           | \$ 2,228,604             | \$ 2,420,929   | \$ 2,678,100    | \$ 2,596,200    | \$ 2,613,000       | \$ 2,630,000       |

**MACOMB COUNTY, MICHIGAN**  
Special Revenue Fund Detail by Category

| DEPARTMENT | FUND           | FUNCTION      |
|------------|----------------|---------------|
| VETERANS   | VETERANS GRANT | PUBLIC SAFETY |

**MISSION STATEMENT:**

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

|   | Year ended September 30, |                     |                     |                     |                     |                     |
|---|--------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Audited                  |                     | Budgeted            |                     |                     |                     |
|   | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                          |                     |                     |                     |                     |                     |
| Intergovernmental                         | \$ 50,000                | \$ 183,507          | \$ 163,395          | \$ 473,492          | \$ 473,492          | \$ 473,492          |
| Charges for Services                      | -                        | -                   | 2,000               | 5,146               | 5,146               | 5,146               |
| <b>Total Revenues</b>                     | <u>50,000</u>            | <u>183,507</u>      | <u>165,395</u>      | <u>478,638</u>      | <u>478,638</u>      | <u>478,638</u>      |
| <b>Expenditures:</b>                      |                          |                     |                     |                     |                     |                     |
| Personnel                                 | 47,239                   | 39,447              | 26,518              | 36,783              | 36,783              | 36,783              |
| Supplies & Services                       | 82,599                   | 230,992             | 118,942             | 441,555             | 441,555             | 441,555             |
| Conferences & Training                    | 577                      | 350                 | -                   | -                   | -                   | -                   |
| Contract Services                         | 20,911                   | 9,833               | 8,220               | 300                 | 300                 | 300                 |
| Internal Services                         | 749                      | 400                 | 2,725               | -                   | -                   | -                   |
| Capital Outlay                            | 17,946                   | -                   | 8,990               | -                   | -                   | -                   |
| <b>Total Expenditures</b>                 | <u>170,021</u>           | <u>281,022</u>      | <u>165,395</u>      | <u>478,638</u>      | <u>478,638</u>      | <u>478,638</u>      |
| <b>Revenues Over (Under) Expenditures</b> | <u>(120,021)</u>         | <u>(97,515)</u>     | <u>-</u>            | <u>-</u>            | <u>-</u>            | <u>-</u>            |
| Net Increase (Decrease) in Fund Balance   | (120,021)                | (97,515)            | -                   | -                   | -                   | -                   |
| Fund Balance, Beginning of Year           | -                        | (120,021)           | (217,536)           | (217,536)           | (217,536)           | (217,536)           |
| <b>Fund Balance, End of Year</b>          | <u>\$ (120,021)</u>      | <u>\$ (217,536)</u> | <u>\$ (217,536)</u> | <u>\$ (217,536)</u> | <u>\$ (217,536)</u> | <u>\$ (217,536)</u> |
| <b>POSITION TYPE</b>                      | 2019<br>Actual           | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| Professional Support                      | 1.5                      | 0.5                 | 0.5                 | 0.5                 | 0.5                 | 0.5                 |
| Clerical Staff                            | 0.5                      | 0.5                 | 0.5                 | 0.5                 | 0.5                 | 0.5                 |
| <b>Total Position Count</b>               | <u>2.0</u>               | <u>1.0</u>          | <u>1.0</u>          | <u>1.0</u>          | <u>1.0</u>          | <u>1.0</u>          |
| <b>EXPENDITURES BY SERVICE</b>            |                          |                     |                     |                     |                     |                     |
| Veterans Service Grant                    | 170,021                  | 281,022             | 113,182             | 421,146             | 421,146             | 421,146             |
| IRS/United Way                            | -                        | -                   | 52,213              | 57,492              | 57,492              | 57,492              |
| <b>Total</b>                              | <u>\$ 170,021</u>        | <u>\$ 281,022</u>   | <u>\$ 165,395</u>   | <u>\$ 478,638</u>   | <u>\$ 478,638</u>   | <u>\$ 478,638</u>   |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT                | FUND                           | FUNCTION         |
|---------------------------|--------------------------------|------------------|
| 671 - MARTHA T. BERRY MCF | 291 - 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            |                     |                    |                     |
|   | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted | 2024<br>Forecasted  |
| <b>Revenues:</b>                          |                         |                     |                     |                     |                    |                     |
| Property Taxes                            | \$ -                    | \$ 2,922,746        | \$ -                | \$ -                | \$ -               | \$ -                |
| Charges for Services                      | 29,576,738              | 27,090,887          | 28,180,500          | 30,145,000          | 31,953,700         | 32,912,300          |
| Reimbursements                            | 360,000                 | 3,583,302           | 305,000             | 305,000             | 314,100            | 323,600             |
| Other Revenue                             | 62,436                  | 55,171              | 27,800              | 27,800              | 28,700             | 29,500              |
| <b>Total Revenues</b>                     | <u>29,999,174</u>       | <u>33,652,106</u>   | <u>28,513,300</u>   | <u>30,477,800</u>   | <u>32,296,500</u>  | <u>33,265,400</u>   |
| <b>Expenditures:</b>                      |                         |                     |                     |                     |                    |                     |
| Personnel                                 | 12,552,451              | 21,065,611          | 19,904,100          | 21,034,200          | 21,354,000         | 21,567,500          |
| Supplies & Services                       | 6,245,993               | 9,365,156           | 6,925,900           | 7,070,700           | 6,398,500          | 6,472,100           |
| Conferences & Training                    | 43,261                  | 140,310             | 90,000              | 90,000              | 93,600             | 94,500              |
| Utilities                                 | 465,815                 | 423,548             | 496,000             | 496,000             | 515,900            | 521,000             |
| Repairs & Maintenance                     | 225,934                 | 497,656             | 317,600             | 318,600             | 331,300            | 334,600             |
| Vehicle Operations                        | 2,640                   | -                   | 3,600               | 3,600               | 3,700              | 3,800               |
| Contract Services                         | 3,074,621               | 850,544             | 2,531,000           | 2,531,300           | 2,632,500          | 2,658,800           |
| Capital Outlay                            | 879,999                 | -                   | -                   | 600,000             | 600,000            | 600,000             |
| <b>Total Expenditures</b>                 | <u>23,490,714</u>       | <u>32,342,825</u>   | <u>30,268,200</u>   | <u>32,144,400</u>   | <u>31,929,500</u>  | <u>32,252,300</u>   |
| <b>Revenues Over (Under) Expenditures</b> | <u>6,508,460</u>        | <u>1,309,281</u>    | <u>(1,754,900)</u>  | <u>(1,666,600)</u>  | <u>367,000</u>     | <u>1,013,100</u>    |
| Net Increase (Decrease) in Fund Balance   | 6,508,460               | 1,309,281           | (1,754,900)         | (1,666,600)         | 367,000            | 1,013,100           |
| Fund Balance, Beginning of Year           | (4,563,140)             | 1,945,320           | 3,254,601           | 1,499,701           | (166,899)          | 200,101             |
| <b>Fund Balance, End of Year</b>          | <u>\$ 1,945,320</u>     | <u>\$ 3,254,601</u> | <u>\$ 1,499,701</u> | <u>\$ (166,899)</u> | <u>\$ 200,101</u>  | <u>\$ 1,213,201</u> |
| <b>Fund Balance Components</b>            |                         |                     |                     |                     |                    |                     |
| Net investment in capital assets          | \$ 641,406              | \$ 641,406          | \$ 641,406          | \$ 641,406          | \$ 641,406         | \$ 641,406          |
| Unrestricted                              | 1,303,914               | 2,613,195           | 858,295             | (808,305)           | (441,305)          | 571,795             |
|   | <u>\$ 1,945,320</u>     | <u>\$ 3,254,601</u> | <u>\$ 1,499,701</u> | <u>\$ (166,899)</u> | <u>\$ 200,101</u>  | <u>\$ 1,213,201</u> |
| <b>POSITION TYPE</b>                      | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted | 2024<br>Forecasted  |
| Managers & Supervisors                    | 20.2                    | 18.0                | 16.0                | 16.0                | 16.0               | 16.0                |
| Professional Support                      | 254.4                   | 267.8               | 288.1               | 292.0               | 292.0              | 292.0               |
| Clerical Staff                            | 11.6                    | 7.0                 | 13.7                | 14.0                | 12.0               | 12.0                |
| <b>Total Position Count</b>               | <u>286.2</u>            | <u>292.8</u>        | <u>317.8</u>        | <u>322.0</u>        | <u>320.0</u>       | <u>320.0</u>        |



**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| DEPARTMENT        | FUND             | FUNCTION           |
|-------------------|------------------|--------------------|
| 692 - PARKS & REC | 208 - PARKS FUND | GENERAL GOVERNMENT |

**MISSION STATEMENT:**

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

|  | Year Ended December 31, |                     |                     |                     |                     |                     |
|--|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|  | Audited                 |                     | Budgeted            |                     |                     |                     |
|  | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Revenues:</b>                             |                         |                     |                     |                     |                     |                     |
| Charges for Services                         | \$ 224,106              | \$ 208,951          | \$ 185,000          | \$ 240,000          | \$ 240,000          | \$ 240,000          |
| Reimbursements                               | 3,773                   | -                   | 3,000               | -                   | -                   | -                   |
| <b>Total Revenues</b>                        | <b>227,879</b>          | <b>208,951</b>      | <b>188,000</b>      | <b>240,000</b>      | <b>240,000</b>      | <b>240,000</b>      |
| <b>Expenditures:</b>                         |                         |                     |                     |                     |                     |                     |
| Personnel                                    | 84,481                  | 84,260              | 82,900              | 82,600              | 83,400              | 84,200              |
| Supplies & Services                          | 221,892                 | 163,255             | 219,000             | 221,500             | 221,500             | 221,500             |
| Utilities                                    | 93,684                  | 59,590              | 112,000             | 112,000             | 112,000             | 112,000             |
| Repairs & Maintenance                        | 38,193                  | 37,724              | 38,000              | 38,000              | 38,000              | 38,000              |
| Vehicle Operations                           | 9,961                   | 15,523              | 8,500               | 10,500              | 10,500              | 10,500              |
| Contract Services                            | (14,972)                | 64,350              | 1,000               | 1,000               | 1,000               | 1,000               |
| Internal Services                            | 2,956                   | 41,268              | 41,200              | 17,300              | 17,400              | 17,500              |
| Capital Outlay                               | 11,803                  | -                   | 30,000              | 20,000              | 20,000              | 20,000              |
| <b>Total Expenditures</b>                    | <b>447,998</b>          | <b>465,970</b>      | <b>532,600</b>      | <b>502,900</b>      | <b>503,800</b>      | <b>504,700</b>      |
| <b>Revenues Over (Under) Expenditures</b>    | <b>(220,119)</b>        | <b>(257,019)</b>    | <b>(344,600)</b>    | <b>(262,900)</b>    | <b>(263,800)</b>    | <b>(264,700)</b>    |
| <b>Other Financing Sources (Uses):</b>       |                         |                     |                     |                     |                     |                     |
| Transfers in - General Fund                  | 82,786                  | 120,638             | 86,000              | 86,000              | 86,000              | 86,000              |
| <b>Total Other Financing Sources (Uses):</b> | <b>82,786</b>           | <b>120,638</b>      | <b>86,000</b>       | <b>86,000</b>       | <b>86,000</b>       | <b>86,000</b>       |
| Net Increase (Decrease) in Fund Balance      | (137,333)               | (136,381)           | (258,600)           | (176,900)           | (177,800)           | (178,700)           |
| Fund Balance, Beginning of Year              | 2,067,767               | 1,930,434           | 1,794,053           | 1,535,453           | 1,358,553           | 1,180,753           |
| Prior Period Adjustment                      |                         |                     |                     |                     |                     | -                   |
| <b>Fund Balance, End of Year</b>             | <b>\$ 1,930,434</b>     | <b>\$ 1,794,053</b> | <b>\$ 1,535,453</b> | <b>\$ 1,358,553</b> | <b>\$ 1,180,753</b> | <b>\$ 1,002,053</b> |

**MACOMB COUNTY, MICHIGAN**  
**Special Revenue Fund Detail by Category**

| <b>DEPARTMENT</b> | <b>FUND</b>      | <b>FUNCTION</b>    |
|-------------------|------------------|--------------------|
| 692 - PARKS & REC | 208 - PARKS FUND | GENERAL GOVERNMENT |

**MISSION STATEMENT:**

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

|                                  | Year Ended December 31, |                     |                     |                     |                     |                     |
|----------------------------------|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  | Audited                 |                     | Budgeted            |                     |                     |                     |
|                                  | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| <b>Fund Balance Components</b>   |                         |                     |                     |                     |                     |                     |
| Net investment in capital assets | \$ 1,539,984            | \$ 1,402,655        | \$ 1,282,655        | \$ 1,145,155        | \$ 1,025,155        | \$ 905,155          |
| Unrestricted                     | 390,450                 | 391,398             | 252,798             | 213,398             | 155,598             | 96,898              |
|                                  | <b>\$ 1,930,434</b>     | <b>\$ 1,794,053</b> | <b>\$ 1,535,453</b> | <b>\$ 1,358,553</b> | <b>\$ 1,180,753</b> | <b>\$ 1,002,053</b> |
| <b>POSITION TYPE</b>             | 2019<br>Actual          | 2020<br>Actual      | 2021<br>Amended     | 2022<br>Adopted     | 2023<br>Forecasted  | 2024<br>Forecasted  |
| Managers & Supervisors           | 1.0                     | 1.0                 | 1.0                 | 1.0                 | 1.0                 | 1.0                 |
| <b>Total Position Count</b>      | <b>1.0</b>              | <b>1.0</b>          | <b>1.0</b>          | <b>1.0</b>          | <b>1.0</b>          | <b>1.0</b>          |

**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             |                      |                      |                      |
|  | 2019<br>Actual           | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| <b>Revenues:</b>                             |                          |                      |                      |                      |                      |                      |
| Intergovernmental                            | \$ 12,822,570            | \$ 9,910,477         | \$ 13,260,599        | \$ 17,422,479        | \$ 14,317,412        | \$ 14,394,875        |
| Charges for Services                         | 198,249,381              | 196,941,056          | 216,538,431          | 235,064,690          | 223,486,885          | 225,721,754          |
| Investment Income                            | 469,071                  | 405,544              | 500,000              | 500,000              | 505,000              | 510,050              |
| Reimbursements                               | 145,576                  | 135,238              | 171,043              | -                    | -                    | -                    |
| Indirect Cost Allocation                     | 60,345                   | -                    | 66,200               | -                    | -                    | -                    |
| Other Revenue                                | 362,082                  | 82,010               | 41,067               | -                    | -                    | -                    |
| <b>Total Revenues</b>                        | <u>212,109,025</u>       | <u>207,474,325</u>   | <u>230,577,340</u>   | <u>252,987,169</u>   | <u>238,309,297</u>   | <u>240,626,679</u>   |
| <b>Expenditures:</b>                         |                          |                      |                      |                      |                      |                      |
| Personnel                                    | 23,501,892               | 23,713,610           | 31,543,922           | 34,393,070           | 31,794,548           | 32,001,708           |
| Supplies & Services                          | 13,406,982               | 11,540,732           | 12,595,622           | 14,239,007           | 13,371,961           | 13,506,381           |
| Conferences & Training                       | 143,927                  | 4,648                | 59,743               | 127,230              | 58,324               | 59,386               |
| Utilities                                    | 378,520                  | 373,604              | 335,786              | 638,744              | 357,580              | 361,219              |
| Repairs & Maintenance                        | 47,537                   | 17,871               | 72,303               | 75,768               | 76,905               | 77,674               |
| Vehicle Operations                           | 2,239                    | 893                  | 1,922                | 2,018                | 2,048                | 2,069                |
| Contract Services                            | 164,193,372              | 161,684,681          | 177,789,089          | 204,555,339          | 193,851,723          | 195,796,552          |
| Internal Services                            | 2,039,752                | 1,641,675            | 2,053,274            | 2,318,463            | 2,152,835            | 2,174,364            |
| Capital Outlay                               | 60,961                   | 211,184              | 296,445              | 389,530              | 395,373              | 399,326              |
| <b>Total Expenditures</b>                    | <u>203,775,182</u>       | <u>199,188,898</u>   | <u>224,748,106</u>   | <u>256,739,169</u>   | <u>242,061,297</u>   | <u>244,378,679</u>   |
| <b>Revenues Over (Under) Expenditures</b>    | <u>8,333,843</u>         | <u>8,285,427</u>     | <u>5,829,234</u>     | <u>(3,752,000)</u>   | <u>(3,752,000)</u>   | <u>(3,752,000)</u>   |
| <b>Other Financing Sources (Uses):</b>       |                          |                      |                      |                      |                      |                      |
| Transfers in - General Fund                  | 3,879,699                | 3,784,301            | 3,699,490            | 3,752,000            | 3,752,000            | 3,752,000            |
| Transfers in - Other Funds                   | -                        | (7)                  | -                    | -                    | -                    | -                    |
| Transfers out                                | (10,605,791)             | (6,321,331)          | -                    | -                    | -                    | -                    |
| <b>Total Other Financing Sources (Uses):</b> | <u>(6,726,092)</u>       | <u>(2,537,037)</u>   | <u>3,699,490</u>     | <u>3,752,000</u>     | <u>3,752,000</u>     | <u>3,752,000</u>     |
| Net Increase (Decrease) in Fund Balance      | 1,607,751                | 5,748,390            | 9,528,724            | -                    | -                    | -                    |
| Fund Balance, Beginning of Year              | 5,959,437                | 7,567,188            | 13,315,578           | 22,844,302           | 22,844,302           | 22,844,302           |
| <b>Fund Balance, End of Year</b>             | <u>\$ 7,567,188</u>      | <u>\$ 13,315,578</u> | <u>\$ 22,844,302</u> | <u>\$ 22,844,302</u> | <u>\$ 22,844,302</u> | <u>\$ 22,844,302</u> |
| <b>POSITION TYPE</b>                         |                          |                      |                      |                      |                      |                      |
| Managers & Supervisors                       | 21.0                     | 34.0                 | 34.0                 | 34.0                 | 34.0                 | 34.0                 |
| Professional Support                         | 261.27                   | 248.27               | 248.27               | 248.27               | 248.27               | 248.27               |
| Clerical Staff                               | 63.34                    | 63.34                | 63.34                | 63.34                | 63.34                | 63.34                |
|  | <u>345.61</u>            | <u>345.61</u>        | <u>345.61</u>        | <u>345.61</u>        | <u>345.61</u>        | <u>345.61</u>        |
| <b>Total Position Count</b>                  | <u>345.61</u>            | <u>345.61</u>        | <u>345.61</u>        | <u>345.61</u>        | <u>345.61</u>        | <u>345.61</u>        |

**MACOMB COUNTY, MICHIGAN**  
Enterprise Fund Detail by Category

|  |                                |                                     |
|--|--------------------------------|-------------------------------------|
| <b>DEPARTMENT</b><br>COMMUNITY MENTAL HEALTH | <b>FUND</b><br>SUBSTANCE ABUSE | <b>FUNCTION</b><br>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             |                      |                      |                      |
|  | 2019<br>Actual           | 2020<br>Actual       | 2021<br>Amended      | 2022<br>Adopted      | 2023<br>Forecasted   | 2024<br>Forecasted   |
| <b>Revenues:</b>                             |                          |                      |                      |                      |                      |                      |
| Intergovernmental                            | \$ 6,004,555             | \$ 6,443,597         | \$ 7,376,154         | \$ 6,937,565         | \$ 7,006,941         | \$ 7,077,010         |
| Charges for Services                         | 9,860,371                | 9,454,426            | 11,620,073           | 16,749,575           | 15,929,866           | 16,089,165           |
| Other Revenue                                | -                        | 75                   | -                    | -                    | -                    | -                    |
| <b>Total Revenues</b>                        | <u>15,864,926</u>        | <u>15,898,098</u>    | <u>18,996,227</u>    | <u>23,687,140</u>    | <u>22,936,807</u>    | <u>23,166,175</u>    |
| <b>Expenditures:</b>                         |                          |                      |                      |                      |                      |                      |
| Personnel                                    | 1,220,719                | 1,141,667            | 1,268,437            | 1,293,797            | 1,313,204            | 1,326,340            |
| Supplies & Services                          | 1,010,574                | 244,583              | 393,965              | 400,704              | 406,715              | 410,782              |
| Conferences & Training                       | 1,020                    | 300                  | 23,619               | 37,759               | 38,325               | 38,709               |
| Utilities                                    | 1,970                    | 2,684                | 2,340                | 2,457                | 2,494                | 2,519                |
| Repairs & Maintenance                        | 498                      | 163                  | 1,054                | 1,107                | 1,123                | 1,135                |
| Contract Services                            | 17,151,474               | 16,211,291           | 21,513,495           | 24,948,307           | 24,201,427           | 24,443,441           |
| Internal Services                            | 72,402                   | 53,548               | 92,665               | 94,825               | 96,247               | 97,210               |
| Capital Outlay                               | (9,325)                  | 230                  | 1,049                | 1,101                | 1,118                | 1,128                |
| <b>Total Expenditures</b>                    | <u>19,449,332</u>        | <u>17,654,466</u>    | <u>23,296,624</u>    | <u>26,780,057</u>    | <u>26,060,653</u>    | <u>26,321,264</u>    |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(3,584,406)</u>       | <u>(1,756,368)</u>   | <u>(4,300,397)</u>   | <u>(3,092,917)</u>   | <u>(3,123,846)</u>   | <u>(3,155,089)</u>   |
| <b>Other Financing Sources (Uses):</b>       |                          |                      |                      |                      |                      |                      |
| Transfers in - General Fund                  | 3,258,207                | 3,122,574            | 3,166,200            | 3,092,917            | 3,123,846            | 3,155,089            |
| <b>Total Other Financing Sources (Uses):</b> | <u>3,258,207</u>         | <u>3,122,574</u>     | <u>3,166,200</u>     | <u>3,092,917</u>     | <u>3,123,846</u>     | <u>3,155,089</u>     |
| Net Increase (Decrease) in Fund Balance      | (326,199)                | 1,366,206            | (1,134,197)          | -                    | -                    | -                    |
| Fund Balance, Beginning of Year              | 13,101,306               | 12,775,107           | 14,141,313           | 13,007,116           | 13,007,116           | 13,007,116           |
| <b>Fund Balance, End of Year</b>             | <u>\$ 12,775,107</u>     | <u>\$ 14,141,313</u> | <u>\$ 13,007,116</u> | <u>\$ 13,007,116</u> | <u>\$ 13,007,116</u> | <u>\$ 13,007,116</u> |
| <b>Fund Balance Components</b>               |                          |                      |                      |                      |                      |                      |
| Net investment in capital assets             | \$ 3,842                 | \$ 3,842             | \$ 3,842             | \$ 3,842             | \$ 3,842             | \$ 3,842             |
| Restricted                                   | 12,771,265               | 14,137,471           | 13,003,274           | 13,003,274           | 13,003,274           | 13,003,274           |
|  | <u>\$ 12,775,107</u>     | <u>\$ 14,141,313</u> | <u>\$ 13,007,116</u> | <u>\$ 13,007,116</u> | <u>\$ 13,007,116</u> | <u>\$ 13,007,116</u> |
| <b>POSITION TYPE</b>                         |                          |                      |                      |                      |                      |                      |
| Managers & Supervisors                       | 1.0                      | 2.0                  | 2.0                  | 2.0                  | 2.0                  | 2.0                  |
| Professional Support                         | 9.0                      | 8.0                  | 8.0                  | 8.0                  | 8.0                  | 8.0                  |
| Clerical Staff                               | 3.2                      | 3.2                  | 3.2                  | 3.2                  | 3.2                  | 3.2                  |
| <b>Total Position Count</b>                  | <u>13.2</u>              | <u>13.2</u>          | <u>13.2</u>          | <u>13.2</u>          | <u>13.2</u>          | <u>13.2</u>          |

**MACOMB COUNTY, MICHIGAN**  
**Debt Service Fund Detail by Category**

| <u>DEPARTMENT</u>                            | <u>FUND</u>                  |                              | <u>FUNCTION</u>               |                               |                                  |                                  |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|----------------------------------|----------------------------------|
| FINANCE                                      | DEBT SERVICE                 |                              | GENERAL GOVERNMENT            |                               |                                  |                                  |
|  | Year Ended December 31,      |                              |                               |                               |                                  |                                  |
|  | <u>Audited</u>               |                              | <u>Budgeted</u>               |                               |                                  |                                  |
|  | <u>2019</u><br><u>Actual</u> | <u>2020</u><br><u>Actual</u> | <u>2021</u><br><u>Amended</u> | <u>2022</u><br><u>Adopted</u> | <u>2023</u><br><u>Forecasted</u> | <u>2024</u><br><u>Forecasted</u> |
| <b>Revenues:</b>                             |                              |                              |                               |                               |                                  |                                  |
| Property Taxes                               | \$ 133,531                   | \$ (3,893)                   | \$ -                          | \$ -                          | \$ -                             | \$ -                             |
| Intergovernmental                            | 11,234                       | 7,004                        | -                             | -                             | -                                | -                                |
| <b>Total Revenues</b>                        | <u>144,765</u>               | <u>3,111</u>                 | <u>-</u>                      | <u>-</u>                      | <u>-</u>                         | <u>-</u>                         |
| <b>Expenditures:</b>                         |                              |                              |                               |                               |                                  |                                  |
| Supplies & Services                          | 2,083,005                    | 82,129                       | 28,700                        | 28,700                        | 15,200                           | -                                |
| Debt Service - Principal                     | 7,265,000                    | 6,810,000                    | 14,690,000                    | 4,875,000                     | 2,870,000                        | 2,990,000                        |
| Debt Service - Interest and Fees             | 1,789,311                    | 1,578,074                    | 1,359,600                     | 1,008,100                     | 866,100                          | 748,900                          |
| <b>Total Expenditures</b>                    | <u>11,137,316</u>            | <u>8,470,203</u>             | <u>16,078,300</u>             | <u>5,911,800</u>              | <u>3,751,300</u>                 | <u>3,738,900</u>                 |
| <b>Revenues Over (Under) Expenditures</b>    | <u>(10,992,551)</u>          | <u>(8,467,092)</u>           | <u>(16,078,300)</u>           | <u>(5,911,800)</u>            | <u>(3,751,300)</u>               | <u>(3,738,900)</u>               |
| <b>Other Financing Sources (Uses):</b>       |                              |                              |                               |                               |                                  |                                  |
| Transfers in - General Fund                  | 9,109,418                    | 22,901,561                   | 3,738,600                     | 3,735,000                     | 3,735,600                        | 3,738,900                        |
| <b>Total Other Financing Sources (Uses):</b> | <u>9,109,418</u>             | <u>22,901,561</u>            | <u>3,738,600</u>              | <u>3,735,000</u>              | <u>3,735,600</u>                 | <u>3,738,900</u>                 |
| <b>Increase (Decrease) in Fund Balance</b>   | (1,883,133)                  | 14,434,469                   | (12,339,700)                  | (2,176,800)                   | (15,700)                         | -                                |
| <b>Fund Balance, Beginning of Year</b>       | <u>2,063,411</u>             | <u>180,278</u>               | <u>14,614,747</u>             | <u>2,275,047</u>              | <u>98,247</u>                    | <u>82,547</u>                    |
| <b>Fund Balance, End of Year</b>             | <u>\$ 180,278</u>            | <u>\$ 14,614,747</u>         | <u>\$ 2,275,047</u>           | <u>\$ 98,247</u>              | <u>\$ 82,547</u>                 | <u>\$ 82,547</u>                 |

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

| DEPARTMENT   | FUND                 |               |                        |                        | FUNCTION            |                     |                      |                     |                     |                     |
|--|----------------------|---------------|------------------------|------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| FINANCE  | DEBT SERVICE FUND    |               |                        |                        | GENERAL GOVERNMENT  |                     |                      |                     |                     |                     |
|  | Original Issue       | Year of Issue | Year of Final Maturity | Outstanding 12/31/2020 | Audited             |                     | Budgeted             |                     |                     |                     |
|  |                      |               |                        |                        | 2019 Actual         | 2020 Actual         | 2021 Amended         | 2022 Adopted        | 2023 Forecasted     | 2024 Forecasted     |
| <b>Macomb County Building Authority</b>              |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| <i>Series 2005 Clemens Refunding</i>                 |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| Principal  | \$ 2,875,000         | 2005          | 2020                   | \$ -                   | \$ 300,000          | \$ 210,000          | \$ -                 | \$ -                | \$ -                | \$ -                |
| Interest & Fees                                      |                      |               |                        |                        | 17,550              | 6,000               | -                    | -                   | -                   | -                   |
| <i>Series 2012 Public Works/Warehouse Refunding</i>  |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| Principal  | 6,550,000            | 2012          | 2021                   | 2,300,000              | 560,000             | 535,000             | 2,300,000            | -                   | -                   | -                   |
| Interest & Fees                                      |                      |               |                        |                        | 74,000              | 63,050              | 28,800               | -                   | -                   | -                   |
| <i>Series 2012 800 MhZ Radio /NB Court Refunding</i> |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| Principal  | 14,285,000           | 2012          | 2021                   | 7,565,000              | 1,395,000           | 1,410,000           | 7,565,000            | -                   | -                   | -                   |
| Interest & Fees                                      |                      |               |                        |                        | 226,825             | 198,725             | 170,600              | -                   | -                   | -                   |
| <i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>  |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| Principal  | 15,155,000           | 2014          | 2021                   | 4,225,000              | 1,910,000           | 2,020,000           | 2,120,000            | 2,105,000           | -                   | -                   |
| Interest & Fees                                      |                      |               |                        |                        | 288,500             | 209,900             | 126,600              | 42,600              | -                   | -                   |
| <b>Macomb County General Obligation Bonds</b>        |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| <i>Series 2015 Central Campus Renovations</i>        |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| Principal  | 44,210,000           | 2015          | 2030                   | 31,630,000             | 2,565,000           | 2,635,000           | 2,705,000            | 2,770,000           | 2,870,000           | 2,990,000           |
| Interest & Fees                                      |                      |               |                        |                        | 1,171,736           | 1,100,149           | 1,033,600            | 965,500             | 866,100             | 748,900             |
| <b>Michigan Transportation Bonds</b>                 |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| <i>Series 2012 Refunding Bonds</i>                   |                      |               |                        |                        |                     |                     |                      |                     |                     |                     |
| Principal  | 2,385,000            | 2012          | 2019                   | -                      | 535,000             | -                   | -                    | -                   | -                   | -                   |
| Interest & Fees                                      |                      |               |                        |                        | 10,700              | 250                 | -                    | -                   | -                   | -                   |
|  | <u>\$ 96,950,000</u> |               |                        | <u>\$ 45,720,000</u>   | <u>\$ 9,054,311</u> | <u>\$ 8,388,074</u> | <u>\$ 16,049,600</u> | <u>\$ 5,883,100</u> | <u>\$ 3,736,100</u> | <u>\$ 3,738,900</u> |
|  |                      |               |                        | Principal              | \$ 7,265,000        | \$ 6,810,000        | \$ 14,690,000        | \$ 4,875,000        | \$ 2,870,000        | \$ 2,990,000        |
|  |                      |               |                        | Interest & Fees        | 1,789,311           | 1,578,074           | 1,359,600            | 1,008,100           | 866,100             | 748,900             |
|  |                      |               |                        |                        | <u>\$ 9,054,311</u> | <u>\$ 8,388,074</u> | <u>\$ 16,049,600</u> | <u>\$ 5,883,100</u> | <u>\$ 3,736,100</u> | <u>\$ 3,738,900</u> |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                                     | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>GENERAL FUND</b>  |                          |                |                               |                               |                               |
| <b>Animal Shelter:</b>                                       |                          |                |                               |                               |                               |
| Managers & Supervisors:                                      |                          |                |                               |                               |                               |
| Director, Animal Control                                     | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:  |                          |                |                               |                               |                               |
| Animal Control Operations Manager                            | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Animal Control Operations Manager - continue unfund for 2022 |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Administrative Coordinator                                   | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Animal Control Deputy  | 37,625                   | 47,718         | 7.0                           | 7.0                           | 7.0                           |
| Kennel Attendant   | 32,943                   | 41,780         | 7.0                           | 7.0                           | 7.0                           |
| Veterinarian (2 PT)  |                          | 73.84 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Clerical Staff:  |                          |                |                               |                               |                               |
| Office Assistant Senior                                      | 32,943                   | 41,780         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant   | 31,469                   | 39,910         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant   |                          |                | (1.0)                         | (1.0)                         | -                             |
| Office Assistant PT  | 16.13                    | 20.46 /hr      | 0.5                           | 0.5                           | 0.5                           |
|  |                          |                | <u>20.0</u>                   | <u>20.0</u>                   | <u>21.0</u>                   |
| <b>Board of Commissioners:</b>                               |                          |                |                               |                               |                               |
| Managers & Supervisors:                                      |                          |                |                               |                               |                               |
| Chairperson of the Board                                     |                          | 91,809         | 1.0                           | 1.0                           | 1.0                           |
| Chief of Staff   | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Director of Legislative Affairs                              | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| County Commissioner  |                          | 35,704         | 12.0                          | 12.0                          | 12.0                          |
| Professional Support:  |                          |                |                               |                               |                               |
| Public Relations Manager                                     | 62,465                   | 79,220         | 1.0                           | -                             | -                             |
| Technology Liaison   | 57,918                   | 73,454         | -                             | 1.0                           | 1.0                           |
| Legislative Analyst  | 53,402                   | 67,726         | -                             | 1.0                           | 1.0                           |
| Legislative Assistant  | 46,081                   | 58,442         | 1.0                           | -                             | -                             |
| Communications Coordinator                                   | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Communications Coordinator                                   |                          |                | (0.5)                         | -                             | -                             |
| Special Projects Assistant (1 PT)                            |                          | 22.07 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Clerical Staff:  |                          |                |                               |                               |                               |
| Administrative Assistant                                     | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
|  |                          |                | <u>19.0</u>                   | <u>19.5</u>                   | <u>19.5</u>                   |
| <b>Circuit Court:</b>  |                          |                |                               |                               |                               |
| Managers & Supervisors:                                      |                          |                |                               |                               |                               |
| Circuit Court Administrator                                  | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Court Administrator                                   | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Court Services Director                                      | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Circuit Court Legal Services Director                        | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Court Information Systems Director                           | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Court Finance Director                                       | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Case Management Division Manager                             | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Court Finance Manager  | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Assistant Court Case Manager                                 | 46,081                   | 58,442         | 1.0                           | 2.0                           | 2.0                           |
| Circuit Court Judge  |                          | 45,724         | 15.0                          | 15.0                          | 15.0                          |
| Professional Support:  |                          |                |                               |                               |                               |
| Research Attorney  | 57,918                   | 73,454         | 9.0                           | 9.0                           | 9.0                           |
| Technology Liaison   | 57,918                   | 73,454         | 4.0                           | 4.0                           | 4.0                           |
| Specialty Court Coordinator                                  | 57,918                   | 73,454         | 4.0                           | 4.0                           | 4.0                           |
| Court Reporter   | 49,742                   | 63,084         | 2.0                           | 2.0                           | 2.0                           |
| Collection Specialist  | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Court Coordinator  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                                      | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Circuit Court (cont.):</b>                                 |                          |                |                               |                               |                               |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Assistant                                      | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Judicial Secretary  | 46,081                   | 58,442         | 15.0                          | 15.0                          | 15.0                          |
| Administrative Coordinator                                    | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                                       | 32,943                   | 41,780         | 11.0                          | 9.0                           | 9.0                           |
| Office Assistant Senior (PT)                                  | 16.89                    | 21.42 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Office Assistant Senior (PT)                                  |                          |                | (0.5)                         | -                             | -                             |
|   |                          |                | <u>74.0</u>                   | <u>73.5</u>                   | <u>73.5</u>                   |
| <b>County Clerk:</b>  |                          |                |                               |                               |                               |
| Managers & Supervisors:                                       |                          |                |                               |                               |                               |
| County Clerk/Register of Deeds                                |                          | 117,866        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director   | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Chief Court Clerk   | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Services Supervisor                                  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Supervisor of Records   | 40,156                   | 50,928         | 2.0                           | 2.0                           | 2.0                           |
| Professional Support:   |                          |                |                               |                               |                               |
| Chief Operations Clerk  | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Judicial Court Clerk  | 40,156                   | 50,928         | 23.0                          | 23.0                          | 23.0                          |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Assistant                                      | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Administrative Coordinator                                    | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Cashier II  | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                                       | 32,943                   | 41,780         | 16.0                          | 16.0                          | 16.0                          |
| Cashier   | 32,943                   | 41,780         | 5.0                           | 5.0                           | 5.0                           |
| Office Assistant  | 31,469                   | 39,910         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant Senior (16 PT)                               | 16.89                    | 21.42 /hr      | 0.5                           | 0.5                           | 8.0                           |
| Office Assistant PT   | 16.13                    | 20.46 /hr      | 0.5                           | 0.5                           | 0.5                           |
|   |                          |                | <u>59.0</u>                   | <u>59.0</u>                   | <u>66.5</u>                   |
| <b>Corporation Counsel:</b>                                   |                          |                |                               |                               |                               |
| Managers & Supervisors:                                       |                          |                |                               |                               |                               |
| Director, Corporation Counsel                                 | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:   |                          |                |                               |                               |                               |
| Assistant Corporation Counsel                                 | 99,496                   | 126,185        | 4.0                           | 4.0                           | 4.0                           |
| Paralegal   | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Legal Assistant   | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Litigation Support Specialist                                 | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Litigation Support Specialist (PT)                            | 20.51                    | 26.01 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Litigation Support Specialist (PT) - continue unfund for 2022 |                          |                | (0.5)                         | (0.5)                         | (0.5)                         |
|   |                          |                | <u>8.0</u>                    | <u>8.0</u>                    | <u>8.0</u>                    |



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                           | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>County Executive:</b>                           |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| County Executive                                   |                          | 175,061        | 1.0                           | 1.0                           | 1.0                           |
| Chief Deputy County Executive                      | 111,488                  | 158,682        | 1.0                           | 1.0                           | 1.0                           |
| Deputy County Executive                            | 111,488                  | 158,682        | 3.0                           | 3.0                           | 3.0                           |
| Deputy County Executive - continue unfund for 2022 |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Confidential Secretary/Chief of Staff              | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Exec Office Mgr/Confidential Sec to Chief Deputy   | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Public Information Officer                         | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Chief Policy Advisor (PT)                          | 57.17                    | 81.37 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Assistant                           | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
|  |                          |                | <u>9.5</u>                    | <u>9.5</u>                    | <u>9.5</u>                    |
| <b>District Court Romeo:</b>                       |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| District Court Director                            | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Probation Officer/Supervisor                       | 49,742                   | 63,084         | 1.0                           | 1.0                           | 1.0                           |
| District Court Judge                               |                          | 45,724         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Probation Officer                                  | 49,742                   | 63,084         | 2.0                           | 2.0                           | 2.0                           |
| Court Officer                                      | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Magistrate (PT-1,170 hrs)                          |                          | 54.67 /hr      | 0.6                           | 0.6                           | 0.6                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Assistant                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Senior Court Clerk                                 | 34,514                   | 40,604         | 3.0                           | 2.0                           | 2.0                           |
| Deputy Court Clerk                                 | 32,943                   | 41,780         | 4.0                           | 5.0                           | 5.0                           |
|  |                          |                | <u>14.6</u>                   | <u>14.6</u>                   | <u>14.6</u>                   |
| <b>District Court New Baltimore:</b>               |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| District Court Director                            | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| District Court Judge                               |                          | 45,724         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Probation Officer                                  | 49,742                   | 63,084         | 1.0                           | 1.0                           | 1.0                           |
| Court Recorder                                     | 32,943                   | 41,780         | 1.0                           | 1.0                           | 1.0                           |
| Court Officer                                      | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Magistrate (PT-1,170 hrs)                          |                          | 54.67 /hr      | 0.6                           | 0.6                           | 0.7                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Assistant                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                            | 32,943                   | 41,780         | 1.0                           | 1.0                           | 1.0                           |
| Deputy Court Clerk                                 | 32,943                   | 41,780         | 9.0                           | 9.0                           | 9.0                           |
|  |                          |                | <u>16.6</u>                   | <u>16.6</u>                   | <u>16.7</u>                   |
| <b>Elections:</b>                                  |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| Chief Election Clerk                               | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Elections Specialist                               | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Elections Specialist                               | 35,773                   | 43,361         | 2.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                            | 32,943                   | 41,780         | -                             | 1.0                           | 1.0                           |
|  |                          |                | <u>4.0</u>                    | <u>4.0</u>                    | <u>4.0</u>                    |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                           | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Equalization:</b>                               |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| Director, Equalization                             | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Equalization Manager                               | 62,465                   | 79,220         | 2.0                           | 2.0                           | 2.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Comm/Indstrl Appraiser                             | 57,918                   | 73,454         | 4.0                           | 4.0                           | 4.0                           |
| Appraiser Technician                               | 37,625                   | 47,718         | 3.0                           | 3.0                           | 3.0                           |
|  |                          |                | 10.0                          | 10.0                          | 10.0                          |
| <b>Emergency Management/Technical Services:</b>    |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| Director, Emer Mgmt & Communications               | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Emergency Program Manager                          | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Technical Services Manager                         | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Communications Systems Tech                        | 53,402                   | 67,726         | 5.0                           | 5.0                           | 5.0                           |
| Communications Systems Tech - unfund 2021 only     |                          |                | (1.0)                         | (1.0)                         | -                             |
| Emergency Management Specialist                    | 46,081                   | 58,442         | -                             | 1.0                           | 2.0                           |
| Emergency Services Aide                            | 32,943                   | 41,780         | 2.0                           | 1.0                           | 1.0                           |
| Installer  | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Coordinator                         | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                            | 32,943                   | 41,780         | 1.0                           | 1.0                           | 1.0                           |
|  |                          |                | 12.0                          | 12.0                          | 14.0                          |
| <b>Facilities &amp; Operations/Security:</b>       |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| Director, Facilities & Operations                  | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director                                    | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| General Foreman                                    | 69,025                   | 75,950         | 1.0                           | 1.0                           | 1.0                           |
| Carpenter Foreman                                  | 66,529                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Electrician Foreman                                | 66,529                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Plumber Foreman                                    | 66,529                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Mechanical Systems Supervisor                      | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Painter Foreman                                    | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Risk Mgmt & Safety Coordinator                     | 53,402                   | 67,726         | -                             | 1.0                           | 1.0                           |
| Maintenance Supervisor                             | 49,742                   | 63,084         | 1.0                           | 1.0                           | 1.0                           |
| Custodian Foreman                                  | 37,625                   | 47,718         | 3.0                           | 3.0                           | 3.0                           |
| Security Guard Coordinator                         | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Security Guard Lead                                | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                              |                          |                |                               |                               |                               |
| Boiler Operator                                    | 61,342                   | 67,726         | 8.0                           | 8.0                           | 8.0                           |
| Boiler Operator - continue unfund for 2022         |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Carpenter  | 61,342                   | 67,726         | 7.0                           | 7.0                           | 7.0                           |
| Carpenter - continue unfund for 2022               |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Electrician  | 61,342                   | 67,726         | 6.0                           | 6.0                           | 6.0                           |
| Electrician - continue unfund for 2022             |                          |                | (2.0)                         | (2.0)                         | (2.0)                         |
| Plumber  | 61,342                   | 67,726         | 3.0                           | 3.0                           | 3.0                           |
| Painter  | 52,933                   | 58,442         | 4.0                           | 4.0                           | 4.0                           |
| Painter - continue unfund for 2022                 |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Security Guard - Armed                             | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Custodian/Groundskeeper                            | 28,086                   | 35,620         | 2.0                           | 2.0                           | 2.0                           |
| Custodian/Groundskeeper - continue unfund for 2022 |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Custodian  | 28,086                   | 35,620         | 37.0                          | 37.0                          | 37.0                          |
| Custodian - continue unfund for 2022               |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Security Guard                                     | 28,086                   | 35,620         | 6.0                           | 6.0                           | 6.0                           |
| Housekeeper  | 28,086                   | 35,620         | 3.0                           | 3.0                           | 3.0                           |
| Housekeeper - continue unfund for 2022             |                          |                | (2.0)                         | (2.0)                         | (2.0)                         |
| Custodian I/II (4 PT)                              | 14.40                    | 18.26 /hr      | 1.0                           | 2.0                           | 2.0                           |
| Security Guard (2 PT)                              | 13.50                    | 17.12 /hr      | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Assistant                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                            | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
|  |                          |                | 87.0                          | 89.0                          | 89.0                          |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                       | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Family Counseling:</b>                      |                          |                |                               |                               |                               |
| Professional Support:                          |                          |                |                               |                               |                               |
| Psychologist (PT)                              | 32.03                    | 40.62 /hr      | 0.9                           | 0.9                           | 0.9                           |
| Psychologist (PT) - continue unfund for 2022   |                          |                | (0.1)                         | (0.1)                         | (0.1)                         |
|  |                          |                | <u>0.8</u>                    | <u>0.8</u>                    | <u>0.8</u>                    |
| <b>Finance:</b>                                |                          |                |                               |                               |                               |
| Managers & Supervisors:                        |                          |                |                               |                               |                               |
| Director, Finance                              | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director                                | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Risk & Insurance Manager                       | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Fiscal Services Manager                        | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                          |                          |                |                               |                               |                               |
| Fiscal Info Systems Manager                    | 62,465                   | 79,220         | 3.0                           | 3.0                           | 3.0                           |
| Fiscal Info Systems Manager - unfund 2021 only |                          |                | (1.0)                         | (1.0)                         | -                             |
| Program Manager                                | 57,918                   | 73,454         | -                             | -                             | 1.0                           |
| Fiscal Analyst II                              | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Budget Analyst                                 | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Fiscal Analyst                                 | 53,402                   | 67,726         | 4.0                           | 4.0                           | 5.0                           |
| Payroll Specialist Senior                      | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Assistant                       | 46,081                   | 58,442         | 2.0                           | 2.0                           | 1.0                           |
| Payroll Specialist                             | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Fiscal Info Systems Manager PT                 | 31.92                    | 40.47 /hr      | 0.5                           | 0.5                           | -                             |
| Clerical Staff:                                |                          |                |                               |                               |                               |
| Office Assistant Senior                        | 32,943                   | 41,780         | 5.0                           | 5.0                           | 5.0                           |
|  |                          |                | <u>21.5</u>                   | <u>21.5</u>                   | <u>23.0</u>                   |
| <b>Health Department:</b>                      |                          |                |                               |                               |                               |
| Managers & Supervisors:                        |                          |                |                               |                               |                               |
| Medical Director                               | 128,975                  | 161,219        | 1.0                           | 1.0                           | 1.0                           |
| Health Officer                                 | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director                                | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Division Director                              | 77,475                   | 98,257         | 3.0                           | 3.0                           | 3.0                           |
| Financial Services Manager                     | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Health Planning Manager                        | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Environmental Health Supervisor                | 57,918                   | 73,454         | 4.0                           | 4.0                           | -                             |
| Health Program Supervisor                      | 57,918                   | 73,454         | 3.5                           | 3.5                           | 2.5                           |
| Health Program Supervisor                      |                          |                | (0.5)                         | -                             | -                             |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                           | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Health Department (cont.):</b>                  |                          |                |                               |                               |                               |
| Professional Support:                              |                          |                |                               |                               |                               |
| PHS Manager  | 62,465                   | 79,220         | 6.0                           | 6.0                           | 11.0                          |
| Epidemiologist                                     | 62,465                   | 79,220         | 2.0                           | 2.0                           | 2.0                           |
| Public Health Nurse Senior                         | 57,918                   | 73,454         | 7.0                           | 7.0                           | 8.0                           |
| Public Health Informatics Specialist               | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Nutrition Program Supervisor                       | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Toxicologist                                       | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Community Health Planner                           | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Fiscal Analyst                                     | 53,402                   | 67,726         | 2.0                           | 2.0                           | 2.0                           |
| Public Health Nurse                                | 53,402                   | 67,726         | 20.0                          | 20.0                          | 22.0                          |
| Forensic Investigations Specialist                 | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Environmentalist IV                                | 53,402                   | 67,726         | 7.0                           | 7.0                           | 7.0                           |
| Environmentalist II/III                            | 49,742                   | 63,084         | 21.0                          | 21.0                          | 21.0                          |
| Public Health Educator                             | 46,081                   | 58,442         | 4.0                           | 4.0                           | 4.0                           |
| Health Communications Specialist                   | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Medical Examiner Investigator                      | 46,081                   | 58,442         | 6.0                           | 6.0                           | 6.0                           |
| Morgue Specialist                                  | 40,156                   | 50,928         | 3.0                           | 3.0                           | 3.0                           |
| Medical Billing Specialist                         | 37,625                   | 47,718         | 2.0                           | 2.0                           | 2.0                           |
| Public Health Investigator                         | 37,625                   | 47,718         | -                             | 1.0                           | 1.0                           |
| Community Health Technician                        | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| School Immun Program Assessor                      | 32,943                   | 41,780         | 3.0                           | 3.0                           | 1.0                           |
| Public Health Nurse (13 PT)                        | 29.70                    | 37.66 /hr      | 3.0                           | 3.0                           | 5.0                           |
| Medical Examiner Investigator (2 PT)               | 23.63                    | 29.97 /hr      | 0.5                           | 0.5                           | 1.0                           |
| Hearing & Vision Technician (18 PT)                | 16.13                    | 20.46 /hr      | 9.0                           | 9.0                           | 9.0                           |
| Hearing & Vision Technician PT - unfund 2021 only  |                          |                | (0.5)                         | (0.5)                         | -                             |
| Intern (3 PT)                                      |                          | 14.76 /hr      | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Assistant                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Coordinator                         | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                            | 32,943                   | 41,780         | 21.5                          | 21.5                          | 22.5                          |
| Office Assistant Senior - continue unfund for 2022 |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Office Assistant                                   | 31,469                   | 39,910         | 10.0                          | 10.0                          | 9.0                           |
| Community Health Worker                            | 28,086                   | 35,620         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant (14 PT)                           | 16.13                    | 20.46 /hr      | 3.0                           | 3.0                           | 5.0                           |
|  |                          |                | <u>156.5</u>                  | <u>158.0</u>                  | <u>164.0</u>                  |
| <b>Health &amp; Community Services:</b>            |                          |                |                               |                               |                               |
| Managers & Supervisors:                            |                          |                |                               |                               |                               |
| Director, Health & Community Services              | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:                                    |                          |                |                               |                               |                               |
| Administrative Assistant                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | -                             |
|  |                          |                | <u>2.0</u>                    | <u>2.0</u>                    | <u>1.0</u>                    |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                       | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Human Resources &amp; Labor Relations:</b>  |                          |                |                               |                               |                               |
| Managers & Supervisors:                        |                          |                |                               |                               |                               |
| Director, HR & Labor Relations                 | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director                                | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Service Director                               | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Retirement Administrator                       | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Benefits Administrator                         | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Operations Administrator                       | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                          |                          |                |                               |                               |                               |
| Community Engagement Specialist                | 69,962                   | 88,729         | -                             | -                             | 1.0                           |
| HRLR Consultant                                | 57,918                   | 73,454         | 6.0                           | 6.0                           | 6.0                           |
| Team Coordinator                               | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Position Control Assistant                     | 37,625                   | 47,718         | 2.0                           | 2.0                           | 2.0                           |
| Training Assistant                             | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Human Resources Assistant                      | 37,625                   | 47,718         | 2.0                           | 2.0                           | 3.0                           |
| Retirement Assistant                           | 37,625                   | 47,718         | 2.0                           | 2.0                           | 2.0                           |
| Human Resources Assistant (PT)                 | 19.21                    | 24.36 /hr      | 0.5                           | 0.5                           | -                             |
| Clerical Staff:                                |                          |                |                               |                               |                               |
| Office Assistant Senior                        | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior - unfund 2021 only     |                          |                | (1.0)                         | (1.0)                         | -                             |
| Receptionist (2 PT)                            | 16.13                    | 20.46 /hr      | 1.0                           | -                             | -                             |
| Office Assistant (2 PT)                        | 16.13                    | 20.46 /hr      | -                             | 1.0                           | 1.0                           |
|  |                          |                | <u>23.5</u>                   | <u>23.5</u>                   | <u>26.0</u>                   |
| <b>Information Technology:</b>                 |                          |                |                               |                               |                               |
| Managers & Supervisors:                        |                          |                |                               |                               |                               |
| Chief Information Officer                      | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director                                | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| IT Program Manager                             | 87,639                   | 111,148        | 1.0                           | 1.0                           | 1.0                           |
| IT Infrastructure Manager                      | 87,639                   | 111,148        | 1.0                           | 1.0                           | 1.0                           |
| Application Manager                            | 87,639                   | 111,148        | 1.0                           | 1.0                           | 1.0                           |
| IT Service Delivery Supervisor                 | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| IT Project Manager                             | 69,962                   | 88,729         | 4.0                           | 4.0                           | 4.0                           |
| Professional Support:                          |                          |                |                               |                               |                               |
| Enterprise Solutions Architect                 | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Database Administrator                         | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Security Administrator                         | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Infrastructure Solutions Specialist            | 69,962                   | 88,729         | 4.0                           | 4.0                           | 4.0                           |
| Business Systems Analyst                       | 62,465                   | 79,220         | 8.0                           | 8.0                           | 7.0                           |
| Business Systems Analyst - unfund 2021 only    |                          |                | (1.0)                         | (1.0)                         | -                             |
| Programmer Analyst                             | 57,918                   | 73,454         | 5.0                           | 5.0                           | 5.0                           |
| Programmer Analyst - continue unfund for 2022  |                          |                | (2.0)                         | (2.0)                         | (2.0)                         |
| Web Developer                                  | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Infrastructure Technician                      | 53,402                   | 67,726         | 2.0                           | 2.0                           | 2.0                           |
| Jr Business Systems Analyst                    | 53,402                   | 67,726         | -                             | -                             | 1.0                           |
| Systems Technician                             | 46,081                   | 58,442         | 4.0                           | 4.0                           | 4.0                           |
| Client Support Technician                      | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:                                |                          |                |                               |                               |                               |
| Administrative Assistant                       | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Network Co-op Clerk (2 PT)                     |                          | 9.87 /hr       | 1.0                           | 1.0                           | 1.0                           |
| Network Co-op Clerk - continue unfund for 2022 |                          |                | (0.5)                         | (0.5)                         | (0.5)                         |
|  |                          |                | <u>36.5</u>                   | <u>36.5</u>                   | <u>37.5</u>                   |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                                  | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Juvenile Court:</b>                                    |                          |                |                               |                               |                               |
| Managers & Supervisors:                                   |                          |                |                               |                               |                               |
| Juvenile Division Administrator                           | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Program Director, Juv Div                                 | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Chief Referee, Juvenile Div                               | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Court Finance Manager                                     | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Caseworker Manager  | 57,918                   | 73,454         | 2.0                           | 2.0                           | 2.0                           |
| Juvenile Supervisor                                       | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                                     |                          |                |                               |                               |                               |
| Referee   | 69,962                   | 88,729         | 4.0                           | 4.0                           | 4.0                           |
| Adoption Attorney   | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Probation Officer   | 49,742                   | 63,084         | 19.0                          | 19.0                          | 19.0                          |
| Probation Officer - continue unfund for 2022              |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Adoption Officer  | 49,742                   | 63,084         | 1.0                           | 1.0                           | 1.0                           |
| Collections Specialist                                    | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Reimbursement Assistant                                   | 35,291                   | 41,519         | 1.0                           | -                             | -                             |
| Surveillance Officer (2 PT)                               |                          | 18.01 /hr      | 1.0                           | 1.0                           | 1.0                           |
| Surveillance Officer (2 PT) - continue unfund for 2022    |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Assistant                                  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Coordinator                                | 40,156                   | 50,928         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior                                   | 32,943                   | 41,780         | 16.0                          | 17.0                          | 17.0                          |
| Office Assistant Senior - continue unfund for 2022        |                          |                | (2.0)                         | (2.0)                         | (2.0)                         |
|   |                          |                | <u>51.0</u>                   | <u>51.0</u>                   | <u>51.0</u>                   |
| <b>MSU Extension:</b>                                     |                          |                |                               |                               |                               |
| Professional Support:                                     |                          |                |                               |                               |                               |
| Office Manager  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Office Assistant Senior                                   | 32,943                   | 41,780         | 4.0                           | 4.0                           | 4.0                           |
| Office Assistant (PT)                                     | 16.13                    | 20.46 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Office Assistant (PT) - continue unfund for 2022          |                          |                | (0.5)                         | (0.5)                         | (0.5)                         |
|   |                          |                | <u>5.0</u>                    | <u>5.0</u>                    | <u>5.0</u>                    |
| <b>Probate Court:</b>                                     |                          |                |                               |                               |                               |
| Managers & Supervisors:                                   |                          |                |                               |                               |                               |
| Probate Court Judge                                       |                          | 159,132        | 2.0                           | 2.0                           | 2.0                           |
| Deputy Court Administrator/Probate Register               | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Probate Court Legal Services Director                     | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Guardianship Supervisor                                   | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Services Supervisor                              | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                                     |                          |                |                               |                               |                               |
| Court Attorney  | 62,465                   | 79,220         | 3.0                           | 3.0                           | 3.0                           |
| Court Analyst   | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Deputy Register Lead                                      | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Probate Court Clerk                                       | 40,156                   | 50,928         | 2.0                           | 2.0                           | 2.0                           |
| Assistant Chief Deputy Register                           | 34,884                   | 43,605         | 1.0                           | 1.0                           | 1.0                           |
| Deputy Register   | 32,943                   | 41,780         | 8.0                           | 8.0                           | 10.0                          |
| Deputy Register - unfund 2021 only                        |                          |                | (1.0)                         | (1.0)                         | -                             |
| Custody Counselor/Analyst (PT)                            | 23.53                    | 29.86 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Custody Counselor/Analyst (PT) - continue unfund for 2022 |                          |                | (0.5)                         | (0.5)                         | (0.5)                         |
| Deputy Register (PT)                                      | 16.89                    | 21.42 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Assistant                                  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Judicial Secretary  | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior                                   | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
|   |                          |                | <u>27.5</u>                   | <u>27.5</u>                   | <u>30.5</u>                   |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                    | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Planning &amp; Economic Development:</b> |                          |                |                               |                               |                               |
| Managers & Supervisors:                     |                          |                |                               |                               |                               |
| Director of Planning & Econ Develop         | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director of Planning                 | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Program Director                            | 77,475                   | 98,257         | 4.0                           | 4.0                           | 4.0                           |
| Professional Support:                       |                          |                |                               |                               |                               |
| Project Manager                             | 69,962                   | 88,729         | 3.0                           | 3.0                           | 3.0                           |
| Communication Specialist Sr                 | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Communication Specialist Sr                 |                          |                | (0.5)                         | -                             | -                             |
| Economic Development Senior                 | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Planner Senior                              | 57,918                   | 73,454         | 3.0                           | 3.0                           | 3.0                           |
| Planner Senior                              |                          |                | (0.5)                         | -                             | -                             |
| GIS Specialist Senior                       | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Senior Outreach Specialist                  | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Graphic Designer Senior                     | 57,918                   | 73,454         | -                             | -                             | 1.0                           |
| Communications Specialist II                | 53,402                   | 67,726         | 2.0                           | 2.0                           | 2.0                           |
| Economic Developer II                       | 53,402                   | 67,726         | -                             | 1.0                           | 1.0                           |
| Economic Developer                          | 46,081                   | 58,442         | 1.0                           | -                             | -                             |
| Graphic Designer                            | 46,081                   | 58,442         | 2.0                           | 2.0                           | 1.0                           |
| GIS Specialist                              | 46,081                   | 58,442         | 2.0                           | 2.0                           | 3.0                           |
| GIS Specialist                              |                          |                | (0.25)                        | -                             | -                             |
| Clerical Staff:                             |                          |                |                               |                               |                               |
| Administrative Assistant                    | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Coordinator                  | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                     | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior                     |                          |                | (0.5)                         | -                             | -                             |
| Co-op Clerk (PT)                            |                          | 9.87 /hr       | 0.5                           | 0.5                           | 0.5                           |
|   |                          |                | 25.75                         | 27.5                          | 28.5                          |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                                  | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Prosecuting Attorney:</b>                              |                          |                |                               |                               |                               |
| Managers & Supervisors:                                   |                          |                |                               |                               |                               |
| Prosecutor  |                          | 160,886        | 1.0                           | 1.0                           | 1.0                           |
| Chief Assistant   | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Chief of Operations                                       | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Chief Trial Lawyer  | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Chief Appellate Lawyer                                    | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Chief Assistant                                    | 99,496                   | 126,185        | -                             | 1.0                           | 1.0                           |
| Deputy Chief Assistant - currently unfunded               | 99,496                   | 126,185        | -                             | (1.0)                         | (1.0)                         |
| Deputy Chief Asst to the Prosecutor                       | 99,496                   | 126,185        | -                             | 1.0                           | 1.0                           |
| Chief of Homicide   | 99,496                   | 126,185        | 1.0                           | -                             | -                             |
| Professional Support:                                     |                          |                |                               |                               |                               |
| Principal Trial Lawyer                                    | 87,639                   | 111,148        | 16.0                          | 16.0                          | 16.0                          |
| Conviction Integrity Lawyer                               | 87,639                   | 111,148        | -                             | -                             | 1.0                           |
| Asst Prosecuting Attorney II                              | 77,475                   | 98,257         | 15.0                          | 15.0                          | 18.0                          |
| Asst Prosecuting Attorney I                               | 62,465                   | 79,220         | 18.0                          | 18.0                          | 19.0                          |
| Asst Prosecuting Attorney I - unfund 2021 only            |                          |                | (1.0)                         | (1.0)                         | -                             |
| Public Information Officer                                | 62,465                   | 79,220         | -                             | -                             | 1.0                           |
| Executive Assistant                                       | 62,465                   | 79,220         | -                             | -                             | 1.0                           |
| Chief Investigator  | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Prosecutor Investigator                                   | 49,742                   | 63,084         | 3.0                           | 3.0                           | 3.0                           |
| Office Manager  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Paralegal   | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Special Prosecutor (5 PT)                                 | 44.94                    | 57.00 /hr      | 1.5                           | 1.5                           | 2.5                           |
| Special Prosecutor PT - unfund 2021 only                  |                          |                | (0.5)                         | (0.5)                         | -                             |
| Intern Coordinator PT                                     | 16.89                    | 21.42 /hr      | -                             | -                             | 0.5                           |
| File Clerk PT   | 16.13                    | 20.46 /hr      | -                             | -                             | 0.5                           |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Assistant                                  | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Administrative Coordinator                                | 40,156                   | 50,928         | 11.0                          | 11.0                          | 11.0                          |
| Office Assistant Senior                                   | 32,943                   | 41,780         | 6.0                           | 6.0                           | 6.0                           |
| Office Assistant  | 31,469                   | 39,910         | 6.0                           | 6.0                           | 6.0                           |
|   |                          |                | 86.0                          | 86.0                          | 96.5                          |
| <b>Purchasing:</b>  |                          |                |                               |                               |                               |
| Managers & Supervisors:                                   |                          |                |                               |                               |                               |
| Purchasing Manager  | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Assistant Purchasing Manager                              | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Warehouse Services Manager                                | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                                     |                          |                |                               |                               |                               |
| Buyer Senior  | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Buyer   | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Warehouse Services Assistant                              | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Coordinator                                | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Printing & Graphics Specialist                            | 31,469                   | 39,910         | 2.0                           | 2.0                           | 2.0                           |
| Printing & Graphics Specialist - continue unfund for 2022 |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Inventory & Delivery Clerk                                | 31,469                   | 39,910         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant  | 31,469                   | 39,910         | 2.0                           | 2.0                           | 2.0                           |
| Mail Services Clerk                                       | 28,086                   | 35,620         | 4.0                           | 4.0                           | 4.0                           |
| Mail Services Clerk - continue unfund for 2022            |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Office Assistant (PT)                                     | 16.13                    | 20.46 /hr      | 0.5                           | 0.5                           | 0.5                           |
|   |                          |                | 14.5                          | 14.5                          | 14.5                          |



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                              | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Public Works:</b>                                  |                          |                |                               |                               |                               |
| <b>Managers &amp; Supervisors:</b>                    |                          |                |                               |                               |                               |
| Public Works Commissioner                             |                          | 140,767        | 1.0                           | 1.0                           | 1.0                           |
| Chief Deputy/Admin Director                           | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Government Relations                           | 87,639                   | 111,148        | 1.0                           | 1.0                           | 1.0                           |
| Plan Review Manager                                   | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Operations & Flow Manager                             | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Construction & Maintenance Manager                    | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Environmental Resources Manager                       | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Operations Manager, Pump Station                      | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| SCADA Systems Specialist                              | 62,465                   | 79,220         | -                             | 1.0                           | 1.0                           |
| Financial Manager                                     | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Operations Manager - Drain                            | 62,465                   | 79,220         | 1.0                           | -                             | -                             |
| Pub Wks Communications Manager                        | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Wastewater Field Supervisor                           | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| SCADA System Manager                                  | 53,402                   | 67,726         | 1.0                           | -                             | -                             |
| Assistant Operations Manager, Pump Station            | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| <b>Professional Support:</b>                          |                          |                |                               |                               |                               |
| Engineer II   | 69,962                   | 88,729         | 4.0                           | 4.0                           | 4.0                           |
| Sediment Control & Soil Erosion (SCSE) Manager        | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Construction Supervisor                               | 62,465                   | 79,220         | 2.0                           | 2.0                           | 2.0                           |
| Construction Specialist (Engineer)                    | 62,465                   | 79,220         | -                             | -                             | 1.0                           |
| Property Specialist                                   | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Engineer I  | 57,918                   | 73,454         | 2.0                           | 1.0                           | 1.0                           |
| Sr Asset Management Technician                        | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| GIS Technician Senior                                 | 57,918                   | 73,454         | -                             | 1.0                           | 1.0                           |
| Community Services Manager                            | 57,918                   | 73,454         | 2.0                           | 1.0                           | 1.0                           |
| Community Services Coordinator                        | 53,402                   | 67,726         | -                             | 2.0                           | 2.0                           |
| Fiscal Analyst  | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| SCADA Systems Operator                                | 53,402                   | 67,726         | -                             | -                             | 1.0                           |
| Construction Specialist                               | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Public Works Coordinator                              | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Assistant                              | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| GIS Technician  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Inspector Senior                                      | 46,081                   | 58,442         | 3.0                           | 3.0                           | 3.0                           |
| Environmental Specialist                              | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Inspector   | 40,156                   | 50,928         | 7.0                           | 7.0                           | 7.0                           |
| Wastewater Field Operator                             | 40,156                   | 50,928         | 3.0                           | 3.0                           | 3.0                           |
| Equipment Operator                                    | 40,156                   | 50,928         | 3.0                           | 3.0                           | 4.0                           |
| Station Operator                                      | 40,156                   | 50,928         | 6.0                           | 6.0                           | 6.0                           |
| Environmental Educator                                | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| SCADA Systems Operator (PT)                           | 26.48                    | 33.59 /hr      | 0.5                           | 0.5                           | -                             |
| Wastewater Operator (2 PT)                            | 19.30                    | 24.48 /hr      | 1.0                           | 1.0                           | 1.0                           |
| Drain Co-op Laborer (2 PT)                            |                          | 15.68 /hr      | 1.0                           | 1.0                           | 0.5                           |
| Drain Co-op Laborer (1 PT) - continue unfund for 2022 |                          |                | (0.5)                         | (0.5)                         | (0.5)                         |
| <b>Clerical Staff:</b>                                |                          |                |                               |                               |                               |
| Administrative Coordinator                            | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Drain Account Specialist                              | 37,625                   | 47,718         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant Senior                               | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior - continue unfund for 2022    |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Office Assistant (2 PT)                               | 16.13                    | 20.46 /hr      | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant (PT) - continue unfund for 2022      |                          |                | (0.8)                         | (0.8)                         | (0.8)                         |
|   |                          |                | 63.2                          | 63.2                          | 65.2                          |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                      | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Register of Deeds:</b>                     |                          |                |                               |                               |                               |
| Managers & Supervisors:                       |                          |                |                               |                               |                               |
| Deputy Director                               | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Operations Chief                              | 53,402                   | 67,726         | -                             | 1.0                           | 1.0                           |
| Supervisor of Records                         | 40,156                   | 50,928         | 2.0                           | 2.0                           | 2.0                           |
| Clerical Staff:                               |                          |                |                               |                               |                               |
| Administrative Coordinator                    | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                       | 32,943                   | 41,780         | 14.0                          | 13.0                          | 13.0                          |
| Cashier                                       | 32,943                   | 41,780         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant                              | 31,469                   | 39,910         | 2.0                           | 2.0                           | 2.0                           |
|   |                          |                | 23.0                          | 23.0                          | 23.0                          |
| <b>Sheriff:</b>                               |                          |                |                               |                               |                               |
| Managers & Supervisors:                       |                          |                |                               |                               |                               |
| Sheriff                                       |                          | 131,495        | 1.0                           | 1.0                           | 1.0                           |
| Undersheriff                                  |                          | 149,861        | 1.0                           | 1.0                           | 1.0                           |
| Commander                                     | 124,651                  | 136,237        | 1.0                           | 1.0                           | 1.0                           |
| Captain                                       | 113,319                  | 123,852        | 3.0                           | 3.0                           | 3.0                           |
| Communications Administrator                  | 89,875                   | 97,284         | 1.0                           | 1.0                           | -                             |
| Clerical Services Supervisor                  | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                         |                          |                |                               |                               |                               |
| Lieutenant                                    | 97,219                   | 106,256        | 11.0                          | 11.0                          | 11.0                          |
| Sergeant                                      | 87,792                   | 96,596         | 22.0                          | 22.0                          | 22.0                          |
| Corrections Sergeant                          | 87,792                   | 96,596         | 4.0                           | 4.0                           | 4.0                           |
| Sergeant-1                                    | 75,340                   | 87,815         | 11.0                          | 11.0                          | 11.0                          |
| Corrections Sergeant-1                        | 75,340                   | 87,815         | 2.0                           | 2.0                           | 2.0                           |
| Dispatch Supervisor                           | 75,340                   | 87,815         | 4.0                           | 4.0                           | -                             |
| Criminal Justice Technology Specialist        | 57,918                   | 73,454         | 2.0                           | 2.0                           | 2.0                           |
| Deputy  | 56,221                   | 71,751         | 227.0                         | 227.0                         | 224.0                         |
| Deputy - unfund for 2021                      |                          |                | (6.0)                         | (6.0)                         | (10.0)                        |
| Fiscal Analyst                                | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Prisoner Reimbursement Coordinator            | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Vehicle Maintenance Supervisor                | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Auto Mechanic                                 | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Corrections Deputy                            | 55,009                   | 61,949         | 164.0                         | 164.0                         | 164.0                         |
| Corrections Deputy - continue unfund for 2022 |                          |                | (12.0)                        | (12.0)                        | (5.0)                         |
| Dispatcher                                    | 53,626                   | 57,974         | 59.0                          | 59.0                          | -                             |
| Fire & EMS Liaison (PT)                       |                          | 43.10 /hr      | 0.5                           | 0.5                           | -                             |
| Jail Reimbursement Analyst (PT)               |                          | 27.09 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Clerical Staff:                               |                          |                |                               |                               |                               |
| Administrative Assistant                      | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Administrative Coordinator                    | 40,156                   | 50,928         | 1.0                           | 2.0                           | 2.0                           |
| Cashier II                                    | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                       | 32,943                   | 41,780         | 7.0                           | 6.0                           | 6.0                           |
| Records Clerk                                 | 32,943                   | 41,780         | 18.0                          | 18.0                          | 18.0                          |
| Records Clerk - continue unfund for 2022      |                          |                | (1.0)                         | (1.0)                         | (1.0)                         |
| Telephone Operator                            | 28,086                   | 35,620         | 3.0                           | 3.0                           | 3.0                           |
|   |                          |                | 532.0                         | 532.0                         | 467.5                         |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                   | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Treasurer's Office:</b>                 |                          |                |                               |                               |                               |
| Managers & Supervisors:                    |                          |                |                               |                               |                               |
| Treasurer                                  |                          | 121,614        | 1.0                           | 1.0                           | 1.0                           |
| Chief Deputy Treasurer                     | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Treasurer of Collections            | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Deputy Treasurer of Investments            | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                      |                          |                |                               |                               |                               |
| Tax Service Supervisor                     | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Tax Settlement Officer                     | 49,742                   | 63,084         | -                             | 1.0                           | 1.0                           |
| Administrative Assistant                   | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Draftsperson Technical Writer              | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Investment Assistant                       | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Tax Settlement Assistant                   | 37,625                   | 47,718         | 1.0                           | -                             | -                             |
| Tax Collection Assistant                   | 37,625                   | 47,718         | 2.0                           | 2.0                           | 2.0                           |
| Clerical Staff:                            |                          |                |                               |                               |                               |
| Administrative Coordinator                 | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Technical Writer Assistant                 | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Cashier                                    | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior                    | 32,943                   | 41,780         | 11.0                          | 11.0                          | 11.0                          |
| Office Assistant Senior - unfund 2021 only |                          |                | (2.0)                         | (2.0)                         | -                             |
| Co-op Clerk (4 PT)                         |                          | 9.65 /hr       | 2.0                           | 2.0                           | -                             |
|  |                          |                | <u>26.0</u>                   | <u>26.0</u>                   | <u>26.0</u>                   |
| <b>Total General Fund Position Count</b>   |                          |                | <u>1,428.5</u>                | <u>1,433.7</u>                | <u>1,406.3</u>                |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                  | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>SPECIAL REVENUE FUNDS</b>              |                          |                |                               |                               |                               |
| <b>Clerk - CPL:</b>                       |                          |                |                               |                               |                               |
| Clerical Staff:                           |                          |                |                               |                               |                               |
| Office Assistant Senior                   | 32,943                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| Office Assistant                          | 31,469                   | 39,910         | 2.0                           | 2.0                           | 3.0                           |
|   |                          |                | 4.0                           | 4.0                           | 5.0                           |
| <b>Community Corrections:</b>             |                          |                |                               |                               |                               |
| Tether Program:                           |                          |                |                               |                               |                               |
| Professional Support:                     |                          |                |                               |                               |                               |
| Pretrial Specialist                       | 46,081                   | 58,442         | 2.0                           | 2.4                           | 2.4                           |
| Pretrial Specialist (PT)                  | 23.54                    | 29.86 /hr      | 0.5                           | -                             | -                             |
|   |                          |                | 2.5                           | 2.4                           | 2.4                           |
| <b>Macomb Community Action:</b>           |                          |                |                               |                               |                               |
| Block Grant:                              |                          |                |                               |                               |                               |
| Managers & Supervisors:                   |                          |                |                               |                               |                               |
| Program Manager                           | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                     |                          |                |                               |                               |                               |
| Grant Management Specialist II            | 53,402                   | 67,726         | -                             | 1.0                           | 1.0                           |
| Grant Management Specialist I             | 46,081                   | 58,442         | -                             | 3.0                           | 3.0                           |
| Associate Planner                         | 46,081                   | 58,442         | 4.0                           | -                             | -                             |
| Program Coord-Housing Services            | 46,081                   | 58,442         | 1.0                           | -                             | -                             |
| Administrative Coordinator                | 40,156                   | 50,925         | 1.0                           | 1.0                           | 1.0                           |
|   |                          |                | 7.0                           | 6.0                           | 6.0                           |
| <b>E911 Dispatch Services:</b>            |                          |                |                               |                               |                               |
| Managers & Supervisors:                   |                          |                |                               |                               |                               |
| Dispatch Administrator                    | 102,705                  | 112,251        | -                             | -                             | 1.0                           |
| Dispatch Operations Manager               | 97,219                   | 106,256        | -                             | -                             | 1.0                           |
| Professional Support:                     |                          |                |                               |                               |                               |
| Dispatch Supervisor                       | 87,792                   | 96,596         | -                             | -                             | 8.0                           |
| Dispatcher                                | 53,626                   | 57,974         | -                             | -                             | 59.0                          |
| Fire & EMS Liaison (PT)                   |                          | 43.10 /hr      | -                             | -                             | 0.5                           |
|   |                          |                | -                             | -                             | 69.5                          |
| <b>Emergency Management Grants:</b>       |                          |                |                               |                               |                               |
| Professional Support:                     |                          |                |                               |                               |                               |
| Emer Mgt Coord-School Safety              | 57,918                   | 73,454         | 1.0                           | 2.0                           | 2.0                           |
| Intelligence Analyst                      | 57,918                   | 73,454         | 2.0                           | 2.0                           | 2.0                           |
| Homeland Security Grant Manager           | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Homeland Security Planner                 | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Emer Mgt Coord-School Safety (2 PT)       | 29.70                    | 37.66 /hr      | 2.0                           | 2.0                           | 2.0                           |
| Homeland Security Planner (3 PT)          |                          | 26.67 /hr      | 3.0                           | 3.0                           | 3.0                           |
| Administrative Aide (PT)                  | 16.89                    | 21.11 /hr      | 1.0                           | 1.0                           | 1.0                           |
|   |                          |                | 11.0                          | 12.0                          | 12.0                          |
| <b>Michigan Works:</b>                    |                          |                |                               |                               |                               |
| Managers & Supervisors:                   |                          |                |                               |                               |                               |
| Director, M/SCETA                         | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Career Center Supervisor                  | 57,918                   | 73,454         | 3.0                           | 3.0                           | 4.0                           |
| Professional Support:                     |                          |                |                               |                               |                               |
| Career Planner                            | 46,081                   | 58,442         | 42.0                          | 42.0                          | 43.0                          |
|   |                          |                | 46.0                          | 46.0                          | 48.0                          |
| <b>Register of Deeds Technology Fund:</b> |                          |                |                               |                               |                               |
| Clerical Staff:                           |                          |                |                               |                               |                               |
| Office Assistant Senior                   | 32,943                   | 41,780         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant Senior (2 PT)            | 16.89                    | 21.42 /hr      | -                             | -                             | 1.0                           |
|   |                          |                | 3.0                           | 3.0                           | 4.0                           |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                             | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Veteran's Affairs:</b>                            |                          |                |                               |                               |                               |
| Managers & Supervisors:                              |                          |                |                               |                               |                               |
| Chief Veteran Service Officer                        | 67,866                   | 96,594         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                                |                          |                |                               |                               |                               |
| Financial Coach                                      | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Veteran Service Officer II                           | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Veteran Service Officer I                            | 40,156                   | 50,928         | 7.0                           | 7.0                           | 7.0                           |
| Clerical Staff:                                      |                          |                |                               |                               |                               |
| Administrative Coordinator                           | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                              | 32,943                   | 41,780         | 3.0                           | 2.0                           | 2.0                           |
| Office Assistant Senior (PT)                         | 16.89                    | 21.42 /hr      | 0.5                           | 0.5                           | 0.5                           |
|  |                          |                | 15.5                          | 14.5                          | 14.5                          |
| <b>ENTERPRISE FUNDS</b>                              |                          |                |                               |                               |                               |
| <b>Martha T. Berry Medical Care Facility:</b>        |                          |                |                               |                               |                               |
| Managers & Supervisors:                              |                          |                |                               |                               |                               |
| Executive Director                                   | 150,292                  | 198,460        | 1.0                           | 1.0                           | 1.0                           |
| Director of Nursing                                  | 106,938                  | 127,307        | 1.0                           | 1.0                           | 1.0                           |
| Assistant Director of Nursing                        | 86,451                   | 111,790        | 1.0                           | 1.0                           | 1.0                           |
| Human Resources Director                             | 86,451                   | 111,790        | 1.0                           | 1.0                           | 1.0                           |
| Director of Quality                                  | 89,946                   | 106,899        | 1.0                           | 1.0                           | 1.0                           |
| Risk Investigations Manager                          | 85,662                   | 106,899        | 1.0                           | 1.0                           | 1.0                           |
| Staff Education Manager RN                           | 89,946                   | 106,899        | 1.0                           | 1.0                           | 1.0                           |
| Unit Manager, Nurses                                 | 81,117                   | 101,397        | 4.0                           | 4.0                           | 4.0                           |
| Admissions Experience Manager                        | 81,583                   | 101,809        | 1.0                           | 1.0                           | 1.0                           |
| Maintenance & Safety Manager                         | 65,395                   | 81,744         | 1.0                           | 1.0                           | 1.0                           |
| Environmental & Laundry Services Manager             | 58,555                   | 78,474         | 1.0                           | 1.0                           | 1.0                           |
| Res Activities & Rec Manager                         | 58,555                   | 78,474         | 2.0                           | 2.0                           | 2.0                           |
| Hospitality Manager                                  | 52,238                   | 65,297         | 1.0                           | 1.0                           | 1.0                           |
| Supervisor of Resident/Client Services ADC           | 45,147                   | 55,875         | 1.0                           | 1.0                           | 1.0                           |
| Nutrition Services Supervisor                        | 38,533                   | 50,574         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                                |                          |                |                               |                               |                               |
| Lead MDS Nurse                                       | 77,255                   | 96,568         | 4.0                           | 4.0                           | 4.0                           |
| Human Resource Generalist                            | 62,040                   | 81,744         | 1.0                           | 1.0                           | 1.0                           |
| Assistant to the Director Nursing Executive Director | 62,040                   | 81,744         | 2.0                           | 2.0                           | 2.0                           |
| Education & Compliance Coordinator                   | 62,281                   | 77,851         | 1.0                           | 1.0                           | 1.0                           |
| Community Liaison                                    | 58,316                   | 72,890         | 1.0                           | 1.0                           | 1.0                           |
| Social Worker  | 58,316                   | 72,890         | 4.0                           | 4.0                           | 4.0                           |
| IT Support Specialist                                | 55,863                   | 69,830         | 1.0                           | 1.0                           | 1.0                           |
| Admissions Coordinator                               | 46,950                   | 58,120         | 1.0                           | 1.0                           | 1.0                           |
| Environmental & Safety Services Coordinator          | 40,459                   | 50,574         | 1.0                           | 1.0                           | 1.0                           |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending December 31, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>               | <b>2022 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|--|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|  | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Martha T. Berry (cont.):</b>        |                          |                |                               |                               |                               |
| Team Leader/RN                         | 36.36                    | 39.39 /hr      | 20.0                          | 20.0                          | 20.0                          |
| Licensed Practical Nurse               | 27.53                    | 30.08 /hr      | 27.0                          | 27.0                          | 27.0                          |
| Maintenance Technician                 | 17.12                    | 21.39 /hr      | 5.0                           | 5.0                           | 5.0                           |
| Hospitality Specialist                 | 18.14                    | 19.89 /hr      | 5.0                           | 5.0                           | 5.0                           |
| Therapeutic Recreational Activity Aide | 16.40                    | 18.45 /hr      | 3.5                           | 3.5                           | 3.5                           |
| Unit Clerk                             | 16.40                    | 18.45 /hr      | 4.0                           | 4.0                           | 4.0                           |
| Nurse Aide (29 PT)                     | 16.40                    | 18.45 /hr      | 7.4                           | 7.4                           | 7.4                           |
| Nurse Aide (3 PT) ADC                  | 16.40                    | 18.45 /hr      | 0.7                           | 0.7                           | 0.7                           |
| Cook (Food Production Worker II)       | 16.40                    | 18.45 /hr      | 6.0                           | 6.0                           | 6.0                           |
| Environmental Services Worker III      | 14.71                    | 18.45 /hr      | 3.0                           | 3.0                           | 3.0                           |
| Environmental Services Worker II       | 16.40                    | 18.45 /hr      | 2.0                           | 2.0                           | 2.0                           |
| Nurse Aide                             | 16.40                    | 18.45 /hr      | 110.0                         | 110.0                         | 110.0                         |
| Nurse Aide ADC                         | 16.40                    | 18.45 /hr      | 4.0                           | 4.0                           | 4.0                           |
| Café Attendant                         |                          | 16.33 /hr      | 8.5                           | 8.5                           | 8.5                           |
| Kitchen Staff                          | 14.71                    | 16.33 /hr      | 24.0                          | 24.0                          | 24.0                          |
| Laundry Worker                         | 14.35                    | 15.94 /hr      | 7.0                           | 7.0                           | 7.0                           |
| Environmental Services Worker I        | 14.00                    | 15.55 /hr      | 25.0                          | 25.0                          | 25.0                          |
| <b>Clerical Staff:</b>                 |                          |                |                               |                               |                               |
| Human Resources Assistant              | 46,950                   | 58,120         | 2.0                           | 2.0                           | 2.0                           |
| Staffing Specialist                    | 42,482                   | 53,103         | 2.0                           | 2.0                           | 2.0                           |
| Business Office Assistant IV           | 17.34                    | 20.40 /hr      | 3.0                           | 3.0                           | 3.0                           |
| Receptionist                           | 16.94                    | 19.77 /hr      | 4.65                          | 4.65                          | 4.65                          |
| Central Supply Clerk                   | 16.40                    | 18.45 /hr      | 1.0                           | 1.0                           | 1.0                           |
|  |                          |                | 309.75                        | 309.75                        | 309.75                        |
| <b>Parks Fund:</b>                     |                          |                |                               |                               |                               |
| <b>Managers &amp; Supervisors:</b>     |                          |                |                               |                               |                               |
| Parks Maintenance Supervisor           | 46,081                   | 58,442         | 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 Ending September 30, 2022**  
**Supplemental Information Only**

| <u>Fund and Position</u>                      | <u>2021 Salary Range</u> |                | <u>2021 Full Time</u> | <u>2021 Full Time</u> | <u>2022 Full Time</u> |
|---|--------------------------|----------------|-----------------------|-----------------------|-----------------------|
|   | <u>Minimum</u>           | <u>Maximum</u> | <u>Equivalent</u>     | <u>Equivalent</u>     | <u>Equivalent</u>     |
|   |                          |                | <u>Adopted</u>        | <u>Amended</u>        | <u>Adopted</u>        |
| <b><u>SPECIAL REVENUE FUNDS</u></b>           |                          |                |                       |                       |                       |
| <b>Child Care Fund:</b>                       |                          |                |                       |                       |                       |
| Managers & Supervisors:                       |                          |                |                       |                       |                       |
| Director, Juvenile Justice Center             | 77,592                   | 110,438        | 1.0                   | 1.0                   | 1.0                   |
| Deputy Director                               | 67,866                   | 96,594         | 1.0                   | 1.0                   | 1.0                   |
| Treatment Manager                             | 57,918                   | 73,454         | 1.0                   | 1.0                   | 1.0                   |
| Caseworker Manager                            | 57,918                   | 73,454         | 2.0                   | 2.0                   | 2.0                   |
| Shift Supervisor                              | 46,081                   | 58,442         | 8.0                   | 8.0                   | 8.0                   |
| Shift Supervisor - continue unfund for 2022   |                          |                | (1.0)                 | (1.0)                 | (1.0)                 |
| Case Manager                                  | 40,637                   | 50,796         | 2.0                   | -                     | -                     |
| Case Manager - unfund 2021 only               |                          |                | (1.0)                 | -                     | -                     |
| Professional Support:                         |                          |                |                       |                       |                       |
| Psychologist                                  | 62,465                   | 79,220         | 2.0                   | 2.0                   | 2.0                   |
| Juvenile Division Counselor                   | 57,918                   | 73,454         | 4.0                   | 4.0                   | 4.0                   |
| Therapist                                     | 53,402                   | 67,726         | 2.0                   | 2.0                   | 2.0                   |
| Probation Officer                             | 49,742                   | 63,084         | 7.0                   | 7.0                   | 7.0                   |
| Detention Diversion Worker                    | 46,081                   | 58,442         | 9.0                   | 9.0                   | 9.0                   |
| Training & Safety Coordinator                 | 46,081                   | 58,442         | 1.0                   | 1.0                   | -                     |
| Vocational Counselor                          | 40,932                   | 57,568         | 1.0                   | -                     | -                     |
| Vocational Counselor                          |                          |                | (1.0)                 | -                     | -                     |
| Youth Specialist                              | 37,625                   | 47,718         | 71.0                  | 71.0                  | 71.0                  |
| Youth Specialist - continue unfund for 2022   |                          |                | (28.0)                | (28.0)                | (28.0)                |
| Transporter                                   | 37,625                   | 47,718         | 2.0                   | 2.0                   | 2.0                   |
| Food Services Manager                         | 32,943                   | 41,780         | 1.0                   | 1.0                   | 1.0                   |
| Cook  | 31,469                   | 39,910         | 1.0                   | 1.0                   | 1.0                   |
| Cook - continue unfund for 2022               |                          |                | (1.0)                 | (1.0)                 | (1.0)                 |
| Custodian                                     | 28,086                   | 35,620         | 2.0                   | 2.0                   | 2.0                   |
| Cook (2 PT)                                   | 15.06                    | 19.11 /hr      | 1.0                   | 1.0                   | 1.0                   |
| Clerical Staff:                               |                          |                |                       |                       |                       |
| Administrative Coordinator                    | 40,156                   | 50,928         | 1.0                   | 1.0                   | 1.0                   |
| Office Assistant Senior                       | 32,943                   | 41,780         | 1.0                   | 1.0                   | 1.0                   |
|   |                          |                | 89.0                  | 88.0                  | 87.0                  |
| <b>Community Corrections Fiscal Programs:</b> |                          |                |                       |                       |                       |
| Managers & Supervisors:                       |                          |                |                       |                       |                       |
| Dir, Community Corrections                    | 77,592                   | 110,438        | 1.0                   | 1.0                   | 1.0                   |
| Deputy Director                               | 67,866                   | 96,594         | 1.0                   | 1.0                   | 1.0                   |
| Professional Support:                         |                          |                |                       |                       |                       |
| Clinical Manager                              | 62,465                   | 79,220         | 1.0                   | 1.0                   | -                     |
| Clinical Manager - unfund 2021 only           |                          |                | (1.0)                 | (1.0)                 | -                     |
| Pretrial Specialist                           | 46,081                   | 58,442         | 3.0                   | 3.6                   | 4.6                   |
| Assessor/Therapy Coordinator                  | 46,081                   | 58,442         | 3.0                   | 3.0                   | 3.0                   |
| Clerical Staff:                               |                          |                |                       |                       |                       |
| Administrative Coordinator                    | 40,156                   | 50,928         | 1.0                   | 1.0                   | 1.0                   |
| Office Assistant Senior                       | 32,943                   | 41,780         | 1.0                   | 1.0                   | 1.0                   |
|   |                          |                | 10.0                  | 10.6                  | 11.6                  |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                        | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>     | <b>2021 Full Time</b>     | <b>2022 Full Time</b>     |
|---|--------------------------|----------------|---------------------------|---------------------------|---------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent Adopted</b> | <b>Equivalent Amended</b> | <b>Equivalent Adopted</b> |
| <b>Macomb Community Action Fiscal Programs:</b> |                          |                |                           |                           |                           |
| Managers & Supervisors:                         |                          |                |                           |                           |                           |
| Director, Macomb Community Action               | 89,542                   | 127,447        | 1.0                       | 1.0                       | 1.0                       |
| Division Director                               | 77,475                   | 98,257         | 3.0                       | 3.0                       | 3.0                       |
| Program Manager HS                              | 57,918                   | 73,454         | 2.0                       | 2.0                       | 2.0                       |
| Program Manager                                 | 57,918                   | 73,454         | 4.0                       | 5.0                       | 5.0                       |
| Public Information Manager                      | 57,918                   | 73,454         | 1.0                       | -                         | -                         |
| Program Supervisor HS                           | 53,407                   | 67,733         | -                         | 3.0                       | 3.0                       |
| Program Supervisor                              | 53,402                   | 67,726         | 6.0                       | 6.0                       | 5.0                       |
| Professional Support:                           |                          |                |                           |                           |                           |
| Fiscal Services Manager                         | 69,962                   | 88,729         | 1.0                       | 1.0                       | 1.0                       |
| Child & Family Therapist-HS                     | 52,943                   | 67,733         | 1.0                       | 1.0                       | 1.0                       |
| Fiscal Analyst                                  | 53,402                   | 67,726         | 2.0                       | 2.0                       | 2.0                       |
| Program Coord-Transportation                    | 46,081                   | 58,442         | 1.0                       | 1.0                       | 1.0                       |
| Clerical Services Supervisor-HS                 | 46,086                   | 58,448         | 1.0                       | 1.0                       | 1.0                       |
| Program Coordinator                             | 46,086                   | 58,448         | 19.0                      | 19.0                      | 19.0                      |
| Operations Coordinator                          | 46,081                   | 58,442         | 1.0                       | 1.0                       | 1.0                       |
| Housing Specialist                              | 46,081                   | 58,442         | 2.0                       | 2.0                       | 2.0                       |
| Case Manager Lead                               | 46,081                   | 58,442         | 1.0                       | -                         | 1.0                       |
| Program Coord-Senior Services                   | 46,081                   | 58,442         | 2.0                       | 3.0                       | 3.0                       |
| Program Coord-Housing Services                  | 46,081                   | 58,442         | -                         | 1.0                       | 1.0                       |
| Volunteer Coordinator                           | 46,081                   | 58,442         | 1.0                       | 1.0                       | 1.0                       |
| Grant Management Specialist I                   | 46,081                   | 58,442         | -                         | 1.0                       | 1.0                       |
| MCA Communications Specialist                   | 46,081                   | 58,442         | -                         | 1.0                       | 1.0                       |
| Teacher III - Full Day (8)                      | 45,343                   | 56,679         | 6.92                      | 6.92                      | 6.92                      |
| Teacher II - Full Day (15)                      | 43,759                   | 54,699         | 12.98                     | 12.98                     | 12.98                     |
| Teacher III-Stacked (4)                         | 43,668                   | 54,585         | 2.60                      | 3.46                      | 3.46                      |
| Teacher I - Full Day (1)                        | 42,175                   | 52,718         | 0.87                      | 0.87                      | 0.87                      |
| Teacher II-Stacked (8)                          | 42,081                   | 52,601         | 7.61                      | 6.75                      | 6.75                      |
| Site Supervisor                                 | 40,156                   | 50,928         | 1.0                       | 1.0                       | 1.0                       |
| Energy Auditor                                  | 40,156                   | 50,928         | 1.0                       | 2.0                       | 3.0                       |
| Teacher I-Stacked (2)                           | 40,493                   | 50,617         | 1.69                      | 1.69                      | 1.69                      |
| Quality Assurance Technician                    | 37,625                   | 47,718         | 1.0                       | 2.0                       | 2.0                       |
| Case Manager                                    | 37,625                   | 47,718         | 1.0                       | 2.0                       | 2.0                       |
| Case Specialist                                 | 32,943                   | 41,780         | 7.0                       | 16.0                      | 16.0                      |
| Inventory & Delivery Clerk                      | 31,469                   | 39,910         | 1.0                       | 2.0                       | 4.0                       |
| Teacher Aide                                    | 28,089                   | 35,624         | -                         | 24.0                      | 24.0                      |
| Special Projects Coordinator                    | 28,086                   | 35,620         | -                         | 1.0                       | 1.0                       |
| Program Coordinator (PT)                        | 22.84                    | 28.98 /hr      | 0.7                       | -                         | -                         |
| Quality Assurance Technician (3 PT)             | 19.29                    | 24.47 /hr      | 1.0                       | 1.0                       | 1.69                      |
| Advocate (31 PT)                                | 16.82                    | 21.34 /hr      | 19.84                     | 19.84                     | 19.84                     |
| Advocate-Senior Services (6 PT)                 | 16.89                    | 21.42 /hr      | 4.5                       | 4.5                       | 4.5                       |
| Case Specialist (3 PT)                          | 16.89                    | 21.42 /hr      | -                         | 2.25                      | 2.25                      |
| Inventory & Delivery Clerk HS (PT)              | 15.79                    | 20.62 /hr      | 0.8                       | -                         | -                         |
| Bus Driver (10 PT)                              | 15.60                    | 20.38 /hr      | 4.6                       | -                         | -                         |
| Inventory & Delivery Clerk (2 PT)               | 16.13                    | 20.46 /hr      | 1.5                       | 1.5                       | 0.75                      |
| Quality Program Clerk (3 PT)                    | 14.40                    | 18.26 /hr      | -                         | 1.4                       | 2.25                      |
| Special Projects Coordinator (1 PT)             | 13.93                    | 18.19 /hr      | 0.67                      | -                         | -                         |
| Vehicle Maintenance Operator (1 PT)             | 13.93                    | 18.19 /hr      | 0.75                      | 0.75                      | -                         |
| Teacher Aide (30 PT)                            | 12.87                    | 16.32 /hr      | 46.0                      | 22.0                      | 22.0                      |
| Lead Food Service Aide (2 PT)                   | 10.57                    | 13.82 /hr      | 1.4                       | -                         | -                         |
| Van Driver (23 PT)                              | 12.91                    | 16.38 /hr      | 12.7                      | 12.7                      | 13.2                      |
| Food Service Aide (26 PT)                       | 12.91                    | 16.38 /hr      | 12.5                      | 12.5                      | 13.0                      |



**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                                | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Macomb Community Action Fiscal Programs (cont.):</b> |                          |                |                               |                               |                               |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Assistant                                | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Coordinator-HS                           | 40,160                   | 50,933         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Coordinator                              | 40,156                   | 50,928         | 2.0                           | 2.0                           | 3.0                           |
| Office Assistant Senior-HS                              | 34,593                   | 43,241         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant Senior                                 | 32,943                   | 41,780         | 4.0                           | 4.0                           | 4.0                           |
| Office Assistant  | 31,469                   | 39,910         | 7.0                           | 11.0                          | 13.0                          |
| Office Assistant Senior (1 PT)                          | 16.33                    | 20.71 /hr      | -                             | 0.5                           | 0.75                          |
| Office Assistant (1 PT)                                 | 15.60                    | 20.38 /hr      | -                             | 0.5                           | -                             |
|   |                          |                | 218.62                        | 239.10                        | 245.89                        |
| <b>Friend of the Court:</b>                             |                          |                |                               |                               |                               |
| Managers & Supervisors:                                 |                          |                |                               |                               |                               |
| Friend of the Court                                     | 99,496                   | 126,185        | 1.0                           | 1.0                           | 1.0                           |
| Enforcement Division Director                           | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Services Director                              | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Services Supervisor                            | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Dictation Clerk Supervisor                              | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Recorder Secretary Supervisor                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Financial Services Supervisor                           | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Court Services Supervisor                               | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Family Court Counsel/Referee                            | 39.58                    | 50.19 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Professional Support:                                   |                          |                |                               |                               |                               |
| Chief Referee, FOC Division                             | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Referee   | 69,962                   | 88,729         | 6.0                           | 6.0                           | 7.0                           |
| Interstate Program Coordinator                          | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Judicial Service Officer                                | 57,918                   | 73,454         | 11.0                          | 11.0                          | 11.0                          |
| Field Investigator Lead                                 | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Programmer Analyst                                      | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Field Investigator I/II                                 | 46,081                   | 58,442         | 5.0                           | 4.0                           | 4.0                           |
| Custody Counselor/Analyst                               | 46,081                   | 58,442         | -                             | 1.0                           | 2.0                           |
| Support Investigator                                    | 46,081                   | 58,442         | 4.0                           | 4.0                           | 4.0                           |
| Interstate Investigator                                 | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Medical Program Specialist                              | 46,081                   | 58,442         | 2.0                           | 2.0                           | 2.0                           |
| Cashier Supervisor                                      | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Assistant                                | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Enforcement Assistant                                   | 32,934                   | 41,780         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:   |                          |                |                               |                               |                               |
| Administrative Coordinator                              | 40,156                   | 50,928         | 2.0                           | 2.0                           | 2.0                           |
| Recorder Secretary                                      | 37,625                   | 47,718         | 8.0                           | 8.0                           | 8.0                           |
| Office Assistant Senior                                 | 32,934                   | 41,780         | 29.0                          | 29.0                          | 29.0                          |
| Office Assistant Senior - continue unfund for 2022      |                          |                | (2.0)                         | (2.0)                         | (1.0)                         |
| Office Assistant  | 31,469                   | 39,910         | 15.0                          | 15.0                          | 15.0                          |
| Office Clerk  | 28,086                   | 35,620         | 5.0                           | 5.0                           | 5.0                           |
| Office Clerk - continue unfund for 2022                 |                          |                | (3.0)                         | (3.0)                         | (2.0)                         |
| Office Clerk (PT)                                       | 14.35                    | 18.20 /hr      | 0.5                           | 0.5                           | 0.5                           |
|   |                          |                | 101.0                         | 101.0                         | 105.0                         |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                    | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Health Grant Fiscal Programs:</b>        |                          |                |                               |                               |                               |
| Managers & Supervisors:                     |                          |                |                               |                               |                               |
| Health Program Supervisor                   | 57,918                   | 73,454         | 3.5                           | 3.5                           | 4.5                           |
| Professional Support:                       |                          |                |                               |                               |                               |
| PHS Manager                                 | 62,465                   | 79,220         | 1.0                           | 1.0                           | 1.0                           |
| Health Practitioner                         | 62,465                   | 79,220         | 2.0                           | 3.0                           | 3.0                           |
| Nutrition Program Supervisor                | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Public Health Nurse Senior                  | 57,918                   | 73,454         | 2.0                           | 2.0                           | 1.0                           |
| Public Health Social Worker                 | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Public Health Nutritionist Senior           | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Public Health Nurse                         | 53,402                   | 67,726         | 13.0                          | 13.0                          | 13.0                          |
| Public Health Nutritionist                  | 46,081                   | 58,442         | 4.0                           | 4.0                           | 4.0                           |
| Public Health Investigator                  | 37,625                   | 47,718         | 2.0                           | 2.0                           | 2.0                           |
| Lactation Specialist                        | 32,934                   | 41,780         | 2.0                           | 2.0                           | 2.0                           |
| Community Health Technician                 | 32,934                   | 41,780         | 11.0                          | 11.0                          | 11.0                          |
| Public Health Nurse (10 PT)                 | 29.70                    | 37.66 /hr      | 6.5                           | 6.5                           | 6.5                           |
| Environmentalist (PT)                       | 23.21                    | 30.97 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Counselor (6 PT)                            |                          | 29.86 /hr      | 3.5                           | 3.5                           | 3.5                           |
| Public Health Nutritionist (6 PT)           | 23.63                    | 29.97 /hr      | 3.5                           | 3.5                           | 3.5                           |
| Community Health Technician (4 PT)          | 16.89                    | 21.42 /hr      | 1.5                           | 1.5                           | 1.25                          |
| Clerical Staff:                             |                          |                |                               |                               |                               |
| Office Assistant Senior                     | 32,934                   | 41,780         | 3.5                           | 3.5                           | 4.5                           |
| Office Assistant                            | 31,469                   | 39,910         | 8.0                           | 8.0                           | 7.0                           |
|   |                          |                | 70.5                          | 71.5                          | 71.25                         |
| <b>MIDC Fund (Public Defenders Office):</b> |                          |                |                               |                               |                               |
| Managers & Supervisors:                     |                          |                |                               |                               |                               |
| Public Defender                             | 89,542                   | 127,447 *      | 1.0                           | 1.0                           | 1.0                           |
| Principal Trial Lawyer                      | 87,639                   | 111,148 *      | -                             | 1.0                           | 2.0                           |
| Public Defender's Office Administrator      | 87,639                   | 111,148 *      | 1.0                           | -                             | -                             |
| Professional Support:                       |                          |                |                               |                               |                               |
| Staff Attorney II                           | 77,475                   | 98,257 *       | 4.0                           | 4.0                           | 5.0                           |
| Staff Attorney                              | 57,918                   | 73,454 *       | 2.0                           | 2.0                           | 12.0                          |
| Deputy                                      | 54,573                   | 69,648         | 2.0                           | 2.0                           | 2.0                           |
| Investigator                                | 53,402                   | 67,726         | -                             | -                             | 1.0                           |
| Social Worker                               | 53,402                   | 67,726         | -                             | -                             | 1.0                           |
| Corrections Deputy                          | 55,009                   | 61,949         | 2.0                           | 2.0                           | 2.0                           |
| Pretrial Specialist                         | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| MIDC Compliance Liaison (PT)                | 21.10                    | 26.36 /hr      | 0.5                           | -                             | -                             |
| Clerical Staff:                             |                          |                |                               |                               |                               |
| Administrative Coordinator                  | 40,156                   | 50,928         | 1.0                           | 1.0                           | 2.0                           |
| Office Assistant Senior                     | 32,943                   | 41,780         | 3.0                           | 3.0                           | 9.0                           |
| Administrative Coordinator (PT)             | 20.59                    | 26.11 /hr      | -                             | 0.5                           | 0.5                           |
|   |                          |                | 17.5                          | 17.5                          | 38.5                          |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                  | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Prosecuting Attorney Grants:</b>       |                          |                |                               |                               |                               |
| Managers & Supervisors:                   |                          |                |                               |                               |                               |
| Victim Witness Coordinator                | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                     |                          |                |                               |                               |                               |
| Principal Trial Lawyer                    | 87,639                   | 111,148        | 2.0                           | 2.0                           | 2.0                           |
| Asst Prosecuting Attorney II              | 77,475                   | 98,257         | 2.0                           | 2.0                           | 4.0                           |
| Chief Prosecutor Investigator             | 53,402                   | 67,726         | -                             | 1.0                           | 1.0                           |
| Chief Deputy Investigator                 | 39,816                   | 57,587         | 1.0                           | -                             | -                             |
| Prosecutor Investigator                   | 49,742                   | 63,084         | -                             | 3.0                           | 3.0                           |
| Investigator II                           | 39,154                   | 56,386         | 1.0                           | -                             | -                             |
| Investigator                              | 38,060                   | 55,612         | 2.0                           | -                             | -                             |
| Victim Witness Advocate                   | 40,156                   | 50,928         | 7.0                           | 7.0                           | 7.0                           |
| Victim Advocate (PT)                      | 20.59                    | 26.11 /hr      | 0.5                           | 0.5                           | 0.5                           |
| Clerical Staff:                           |                          |                |                               |                               |                               |
| Administrative Coordinator                | 40,156                   | 50,928         | 4.0                           | 4.0                           | 4.0                           |
| Office Assistant Senior                   | 32,943                   | 41,780         | 6.0                           | 6.0                           | 6.0                           |
| Office Assistant (2 PT)                   | 16.13                    | 20.46 /hr      | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant (PT)                     |                          |                | (0.5)                         | (0.5)                         | -                             |
|   |                          |                | 27.0                          | 27.0                          | 29.5                          |
| <b>Department of Roads:</b>               |                          |                |                               |                               |                               |
| Managers & Supervisors:                   |                          |                |                               |                               |                               |
| Director of Roads                         | 100,515                  | 143,064        | 1.0                           | 1.0                           | 1.0                           |
| Assistant Finance Director-Fiscal         | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Traffic Operations Director               | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| County Highway Engineer                   | 87,639                   | 111,149        | 1.0                           | 1.0                           | 1.0                           |
| Chief of Staff                            | 77,592                   | 110,438        | 1.0                           | 1.0                           | 1.0                           |
| Planning Director                         | 77,476                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Maintenance Supervisor                    | 77,476                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Fiscal Services Manager                   | 77,476                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Permits/Local Roads Department Manager    | 69,965                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Assistant Purchasing Manager              | 69,965                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Traffic Supervisor                        | 62,467                   | 79,223         | 1.0                           | 1.0                           | 1.0                           |
| Electrical Supervisor                     | 62,467                   | 79,223         | 1.0                           | 1.0                           | 1.0                           |
| Right of Way Agent                        | 62,467                   | 79,223         | 1.0                           | 1.0                           | 1.0                           |
| Mechanic Foreman                          | 62,467                   | 79,223         | 1.0                           | 1.0                           | 1.0                           |
| Electrical Assistant Foreman              | 57,918                   | 73,453         | 2.0                           | 2.0                           | 2.0                           |
| Service Center Foreman                    | 57,918                   | 73,453         | 4.0                           | 4.0                           | 4.0                           |
| Sign Shop Supervisor                      | 57,918                   | 73,453         | 1.0                           | 1.0                           | 1.0                           |
| Stock and Inventory Foreman               | 57,918                   | 73,453         | 1.0                           | 1.0                           | 1.0                           |
| Mechanic Assistant Foreman                | 53,402                   | 67,727         | -                             | 1.0                           | 1.0                           |
| Assistant Foreman                         | 53,402                   | 67,727         | 13.0                          | 12.0                          | 12.0                          |
| Professional Support:                     |                          |                |                               |                               |                               |
| Traffic Engineer                          | 69,965                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Civil Engineer 3                          | 69,965                   | 88,729         | 11.0                          | 11.0                          | 12.0                          |
| Coord of Communication & Public Relations | 62,467                   | 79,223         | 1.0                           | 1.0                           | 1.0                           |
| Fleet Manager                             | 62,467                   | 79,223         | 1.0                           | 1.0                           | 1.0                           |
| Civil Engineer 2                          | 57,918                   | 73,453         | 1.0                           | 1.0                           | 1.0                           |
| HRLR Consultant                           | 57,918                   | 73,453         | 2.0                           | 2.0                           | 2.0                           |
| Information Systems Coordinator           | 57,918                   | 73,453         | 1.0                           | 1.0                           | 1.0                           |
| Design Technician                         | 57,918                   | 73,453         | 3.0                           | 3.0                           | 3.0                           |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Department of Roads (cont.):</b>     |                          |                |                               |                               |                               |
| Electrician A                           | 53,402                   | 67,727         | 9.0                           | 9.0                           | 9.0                           |
| Electrical Technician                   | 53,402                   | 67,727         | 2.0                           | 2.0                           | 3.0                           |
| Mechanic Leader                         | 53,402                   | 67,727         | 1.0                           | 1.0                           | 1.0                           |
| Master Welder                           | 53,402                   | 67,727         | 2.0                           | 2.0                           | 2.0                           |
| Master Mechanic                         | 53,402                   | 67,727         | 12.0                          | 12.0                          | 12.0                          |
| Engineering Aide III                    | 53,402                   | 67,727         | 8.0                           | 8.0                           | 8.0                           |
| Traffic Technician, Senior              | 53,402                   | 67,727         | 2.0                           | 2.0                           | 2.0                           |
| Systems Technician                      | 53,402                   | 67,727         | 1.0                           | 1.0                           | 1.0                           |
| Account Specialist III                  | 53,402                   | 67,727         | 2.0                           | 2.0                           | 2.0                           |
| Records Technician                      | 53,402                   | 67,727         | 1.0                           | 1.0                           | 1.0                           |
| Right-of-way Technician                 | 53,402                   | 67,727         | 1.0                           | 1.0                           | 1.0                           |
| Project Leader                          | 49,741                   | 63,084         | 8.0                           | 8.0                           | 8.0                           |
| Buyer                                   | 46,080                   | 58,444         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Assistant                | 46,080                   | 58,444         | 1.0                           | 1.0                           | 1.0                           |
| Service Center Administrative Assistant | 46,080                   | 58,444         | 1.0                           | -                             | -                             |
| Account Specialist II                   | 46,080                   | 58,444         | 1.0                           | 1.0                           | 2.0                           |
| Engineering Aide II                     | 46,080                   | 58,444         | 13.0                          | 13.0                          | 13.0                          |
| Traffic Technician                      | 46,080                   | 58,444         | 2.0                           | 2.0                           | 2.0                           |
| Equipment Operator A                    | 46,080                   | 58,444         | 27.0                          | 27.0                          | 27.0                          |
| Master Sign Artisan                     | 46,080                   | 58,444         | 1.0                           | 1.0                           | 1.0                           |
| Electrician B                           | 46,080                   | 58,444         | 5.0                           | 5.0                           | 5.0                           |
| Semi Truck Driver                       | 46,080                   | 58,444         | 4.0                           | 4.0                           | 4.0                           |
| Facilities & Maint Coordinator          | 46,080                   | 58,444         | 1.0                           | 1.0                           | 1.0                           |
| Heavy Truck Driver                      | 46,080                   | 58,444         | 45.0                          | 45.0                          | 45.0                          |
| Account Specialist I                    | 40,154                   | 50,929         | 2.0                           | 2.0                           | 2.0                           |
| Engineering Aide I                      | 40,154                   | 50,929         | 7.0                           | 7.0                           | 7.0                           |
| Mechanic Helper                         | 40,154                   | 50,929         | 1.0                           | 1.0                           | 1.0                           |
| Traffic Sign Artisan                    | 40,154                   | 50,929         | 1.0                           | 1.0                           | 1.0                           |
| Equipment Operator B                    | 40,154                   | 50,929         | 4.0                           | 4.0                           | 4.0                           |
| Highway Maintenance Person              | 37,627                   | 47,719         | 30.0                          | 30.0                          | 30.0                          |
| Stock Clerk                             | 32,945                   | 41,779         | 1.0                           | 1.0                           | 1.0                           |
| Custodian                               | 28,086                   | 35,622         | 1.0                           | 1.0                           | 1.0                           |
| <b>Clerical Staff:</b>                  |                          |                |                               |                               |                               |
| Department Secretary                    | 40,154                   | 50,929         | 5.0                           | 5.0                           | 5.0                           |
| Department Clerk                        | 32,945                   | 41,779         | 11.0                          | 12.0                          | 12.0                          |
| Inventory Delivery Clerk                | 32,945                   | 41,779         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant                        | 31,470                   | 39,909         | 1.0                           | 1.0                           | 1.0                           |
|   |                          |                | 272.0                         | 272.0                         | 275.0                         |
| <b>Sheriff Grants:</b>                  |                          |                |                               |                               |                               |
| <b>Managers &amp; Supervisors:</b>      |                          |                |                               |                               |                               |
| Lieutenant                              | 97,219                   | 106,256        | 1.0                           | 1.0                           | 1.0                           |
| <b>Professional Support:</b>            |                          |                |                               |                               |                               |
| Sergeant                                | 87,792                   | 96,596         | 2.0                           | 2.0                           | 2.0                           |
| Deputy                                  | 56,221                   | 71,751         | 4.0                           | 3.0                           | 3.0                           |
| <b>Clerical Staff:</b>                  |                          |                |                               |                               |                               |
| Office Assistant Senior                 | 32,943                   | 41,780         | 1.0                           | 1.0                           | 1.0                           |
|   |                          |                | 8.0                           | 7.0                           | 7.0                           |
| <b>Veterans Grants:</b>                 |                          |                |                               |                               |                               |
| <b>Professional Support:</b>            |                          |                |                               |                               |                               |
| VITA Tax Program Coord (PT)             |                          | 23.69 /hr      | 0.5                           | 0.5                           | 0.5                           |
| <b>Clerical Staff:</b>                  |                          |                |                               |                               |                               |
| Clerk (PT)                              |                          | 13.78 /hr      | 0.5                           | 0.5                           | 0.5                           |
|   |                          |                | 1.0                           | 1.0                           | 1.0                           |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>            | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|-------------------------------------|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|                                     | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>ENTERPRISE FUNDS</b>             |                          |                |                               |                               |                               |
| <b>Community Mental Health:</b>     |                          |                |                               |                               |                               |
| Managers & Supervisors:             |                          |                |                               |                               |                               |
| Chief Medical Officer               | 128,975                  | 161,219        | 1.0                           | 1.0                           | 1.0                           |
| Chief Executive Officer             | 111,091                  | 138,864        | 1.0                           | 1.0                           | 1.0                           |
| Deputy Director                     | 89,542                   | 127,447        | 1.0                           | 1.0                           | 1.0                           |
| Chief Financial Officer             | 87,639                   | 111,148        | 1.0                           | 1.0                           | 1.0                           |
| Chief Clinical Officer              | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Chief Priv & Comp Officer           | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Dir. Comm Behavioral Prog           | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Chief of Staff                      | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Chief Quality Officer               | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Recipient Rights Director           | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Chief Information Officer           | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Chief Network Officer               | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Dir of Managed Care Operations      | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| Customer Service Administrator      | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Facilities Administrator            | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Network Operation Administrator     | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Clinical Administrator              | 69,962                   | 88,729         | 3.0                           | 3.0                           | 3.0                           |
| Nursing Administrator               | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Quality Administrator               | 69,962                   | 88,729         | 2.0                           | 2.0                           | 2.0                           |
| Finance Administrator               | 69,962                   | 88,729         | 2.0                           | 2.0                           | 2.0                           |
| Information Systems Administrator   | 69,962                   | 88,729         | 2.0                           | 2.0                           | 2.0                           |
| Program Supervisor                  | 62,465                   | 79,220         | 8.0                           | 8.0                           | 8.0                           |
| Professional Support:               |                          |                |                               |                               |                               |
| Community Behav Hth Pgm Coordinator | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Community Resource Coordinator      | 57,918                   | 73,454         | 1.0                           | -                             | -                             |
| Compliance Coordinator              | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Local Hearing Coordinator           | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Quality Coordinator                 | 57,918                   | 73,454         | 3.0                           | 3.0                           | 3.0                           |
| Finance Coordinator                 | 57,918                   | 73,454         | 2.0                           | 2.0                           | 2.0                           |
| Clinical Coordinator                | 57,918                   | 73,454         | 2.0                           | 1.0                           | 1.0                           |
| Medical Records Coordinator         | 57,918                   | 73,454         | -                             | 1.0                           | 1.0                           |
| EMR Coordinator                     | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Information Systems Coordinator     | 57,918                   | 73,454         | 3.0                           | 3.0                           | 3.0                           |
| Network Operations Coordinator      | 57,918                   | 73,454         | 2.0                           | 2.0                           | 2.0                           |
| Training Coordinator                | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Clinical Supervisor                 | 57,918                   | 73,454         | 20.0                          | 20.0                          | 20.0                          |
| Psychologist                        | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| Talent Engagement Coordinator       | 57,918                   | 73,454         | -                             | 1.0                           | 1.0                           |
| Fiscal Analyst                      | 57,918                   | 73,454         | 1.0                           | -                             | -                             |
| Facilities Specialist               | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Ombudsperson                        | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Medical Billing Specialist          | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Recipient Rights Specialist         | 53,402                   | 67,726         | 4.0                           | 4.0                           | 4.0                           |
| Training Specialist                 | 53,402                   | 67,726         | 2.0                           | 2.0                           | 2.0                           |
| Fiscal Analyst                      | 53,402                   | 67,726         | 4.0                           | 6.0                           | 6.0                           |
| Registered Nurse                    | 53,402                   | 67,726         | 27.0                          | 27.0                          | 27.0                          |
| Therapist                           | 53,402                   | 67,726         | 65.0                          | 65.0                          | 65.0                          |
| Senior Accountant                   | 50,458                   | 63,072         | 1.0                           | -                             | -                             |
| Compliance Assistant                | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Quality Assistant                   | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Medical Records Assistant           | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Case Manager                        | 40,156                   | 50,928         | 79.0                          | 79.0                          | 79.0                          |
| Specialist II                       | 37,625                   | 47,718         | 1.0                           | 1.0                           | 1.0                           |
| Specialist I                        | 32,943                   | 41,780         | 4.0                           | 4.0                           | 4.0                           |
| Mental Health Worker                | 31,469                   | 39,910         | 11.0                          | 11.0                          | 11.0                          |

**MACOMB COUNTY, MICHIGAN**  
**Position Schedule by Department by Type**  
**For Funds with Fiscal Year Ending September 30, 2022**  
**Supplemental Information Only**

| <b>Fund and Position</b>                          | <b>2021 Salary Range</b> |                | <b>2021 Full Time</b>         | <b>2021 Full Time</b>         | <b>2022 Full Time</b>         |
|---|--------------------------|----------------|-------------------------------|-------------------------------|-------------------------------|
|   | <b>Minimum</b>           | <b>Maximum</b> | <b>Equivalent<br/>Adopted</b> | <b>Equivalent<br/>Amended</b> | <b>Equivalent<br/>Adopted</b> |
| <b>Community Mental Health (cont.):</b>           |                          |                |                               |                               |                               |
| Crisis Center Worker Senior (3 PT)                | 16.13                    | 20.46 /hr      | 0.59                          | 0.59                          | 0.59                          |
| Crisis Center Worker (7 PT)                       | 14.35                    | 18.19 /hr      | 3.68                          | 3.68                          | 3.68                          |
| Clerical Staff:                                   |                          |                |                               |                               |                               |
| Administrative Assistant                          | 46,081                   | 58,442         | 1.0                           | 1.0                           | 1.0                           |
| Administrative Coordinator                        | 40,156                   | 50,928         | 1.0                           | 1.0                           | 1.0                           |
| Office Assistant Senior                           | 32,943                   | 41,780         | 41.0                          | 40.0                          | 40.0                          |
| Office Assistant                                  | 30,547                   | 38,740         | 16.0                          | 17.0                          | 17.0                          |
| Office Assistant (10 PT)                          | 16.13                    | 20.46 /hr      | 4.34                          | 4.34                          | 4.34                          |
|   |                          |                | 345.61                        | 345.61                        | 345.61                        |
| <b>Substance Abuse:</b>                           |                          |                |                               |                               |                               |
| Managers & Supervisors:                           |                          |                |                               |                               |                               |
| Director of Substance Abuse                       | 77,475                   | 98,257         | 1.0                           | 1.0                           | 1.0                           |
| SUD Administrator                                 | 69,962                   | 88,729         | 1.0                           | 1.0                           | 1.0                           |
| Professional Support:                             |                          |                |                               |                               |                               |
| SUD Coordinator                                   | 57,918                   | 73,454         | 2.0                           | 2.0                           | 2.0                           |
| Finance Coordinator                               | 57,918                   | 73,454         | 1.0                           | 1.0                           | 1.0                           |
| SUD Specialist                                    | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Therapist   | 53,402                   | 67,726         | 3.0                           | 3.0                           | 3.0                           |
| Fiscal Analyst                                    | 53,402                   | 67,726         | 1.0                           | 1.0                           | 1.0                           |
| Clerical Staff:                                   |                          |                |                               |                               |                               |
| Office Assistant Senior                           | 32,943                   | 41,780         | 3.0                           | 3.0                           | 3.0                           |
| Office Assistant (PT)                             | 16.13                    | 20.46 /hr      | 0.2                           | 0.2                           | 0.2                           |
|   |                          |                | 13.2                          | 13.2                          | 13.2                          |
| <b>Total Special Revenue Funds Position Count</b> |                          |                | 1,573.18                      | 1,592.16                      | 1,702.70                      |
| <b>GRAND TOTAL COUNTY WIDE POSITION COUNT</b>     |                          |                | <b>3,001.63</b>               | <b>3,025.86</b>               | <b>3,109.00</b>               |