



RECOMMENDED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2023 AND SEPTEMBER 30, 2023**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2024 and 2025 AND SEPTEMBER 30, 2024 and 2025**

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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Chief Deputy County Executive

September 30, 2022

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

Re: Macomb County Budget for Fiscal Years Ended September 30 and December 31, 2023

As the County Executive, the Charter requires me to prepare and administer a comprehensive balanced budget in a manner which assures coordination among agencies. Section 8.6.1 of the Charter requires that the budget be transmitted at least 90 days before the next fiscal year begins and specifies the minimum content for the budget document. Since the fiscal year of the County begins on January 1, the budget is being transmitted in accordance with the deadlines set by the Charter.

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

I am very proud of the fact that, despite unprecedented operational challenges, we have stabilized the County's fiscal condition. Sound financial practices, a recovering economy and enhanced State funding enabled my administration to build in 54.4 additional net full time equivalent positions into the recommended 2023 budget, across virtually every department.. Of that total, 27.4 are supported by the General Fund, 20 are funded through a reduction in overtime at the County jail and the remaining 7 (10 new and 3 eliminations due to reduced grant funding) are funded through grants and other sources. The cost of all new positions is approximately \$5.4 million, of which \$2.8 million is funded by the General Fund. The General Fund budget totals \$304.8 million, with 100% of departmental operating expenses being covered by forecasted revenues.

During 2020 and 2021, the County pursued every available dollar of federal and state COVID-related resources which helped us shore up our emergency response operations, provide assistance to local businesses, protect jobs, and make our schools safer. Certain COVID related expenses continued during 2022 and anticipating that similar expenses may continue into next year without state or federal support, the 2023 budget contains an \$850,000 allocation for such costs.

The County's aging infrastructure also needs to be addressed and, thus, this budget includes a General Fund appropriation of \$9.1 million to fund the County's five year capital plan in 2023 and forecasted appropriations of \$8.8 million in 2024 and 2025 as well.

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

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

Sincerely,

Mark A. Hackel
Macomb County Executive

**Macomb County, Michigan
Final Budget Timeline
December and September Year End Funds
Fiscal Year Ending 2023**

07/13/2022 to 08/05/2022	Department budget preparation time frame
08/06/2022 to 09/30/2022	Finance Department to compile and discuss budgets with Department Leaders; Finance Department to prepare Executive Recommend Budget
09/30/2022	Budget submission to Board of Commissioners
10/03/2022	Budget Discussion – Finance/Audit/Budget (FY 2023 Budget Presentation)
10/04/2022	Budget Discussion – Internal Services (Facilities & Operations; Information Technology; Capital Improvement Plan)
10/05/2022	Budget Discussion – Health & Human Services (Community Mental Health; Martha T. Berry)
10/11/2022	Budget Discussion – Finance/Audit/Budget (Corporation Counsel; Ethics Board; County Executive; Human Resources & Labor Relations; Treasurer)
10/17/2022	Budget Discussion – Finance/Audit/Budget (Animal Control; Health & Community Services (including: Health Department, Macomb Community Action, MSU Extension, And Medical Examiner))
10/18/2022	Budget Discussion – Finance/Audit/Budget (Finance Department; Equalization; Purchasing)
10/20/2022	Budget Discussion – Finance/Audit/Budget (Clerk/Register of Deeds; Courts; Public Defenders Office; Friend of the Court; Juvenile Justice Center; Juvenile Court; District Courts; DHS; Probation; Prosecutor)
10/24/2022	Budget Discussion – Finance/Audit/Budget (Community Corrections; Emergency Management; Sheriff; E911 Sheriff Dispatch)
10/25/2022	Budget Discussion – Finance/Audit/Budget (Planning & Economic Development; Public Works)

- 11/14/2022 Budget Discussion – Finance/Audit/Budget (Martha T. Berry; Veteran Services; Michigan Works; Parks & Recreation; Roads)
- 11/15/2022 Budget Discussion – Government Oversight (Board of Commissioners)
- 11/16/2022 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 11/21/2022 Finance/Audit/Budget – Public Hearing on Proposed Budget (including proposed budget amendments)
- 11/23/2022 Full Board – Final 2023 Budget Adoption

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2022-__**

FY 2023 COMPREHENSIVE GENERAL APPROPRIATIONS ORDINANCE

INTRODUCED BY COMMISSIONER _____, SUPPORTED BY COMMISSIONER _____:

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

WHEREAS, pursuant to section 8.6 of the Charter, the Executive, by a letter dated September 30, 2022, submitted a recommended comprehensive balanced budget (the “Recommended Budget”) to the Board of Commissioners (the “Commission”); and

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

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

WHEREAS, the Executive and Commission agree that the FY 2023 appropriations ordinance should include the funds with September 30 and December 31, 2023, 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 Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 149,533,500	\$ 2,071,200	\$ 151,604,700
Licenses & Permits	1,562,700	1,297,200	2,859,900
Intergovernmental	44,592,100	399,335,113	443,927,213
Charges for Services	35,774,800	299,181,513	334,956,313
Investment Income	6,500,000	2,322,371	8,822,371
Fines & Forfeitures	493,500	202,500	696,000
Reimbursements	7,451,200	1,467,800	8,919,000
Indirect Cost Allocation	51,114,700	-	51,114,700
Other Revenue	79,000	2,825,717	2,904,717
Transfers In	8,000,000	46,737,699	54,737,699
Fund Balance Utilization	(326,900)	62,439,898	62,112,998
Total Revenues	\$ 304,774,600	\$ 817,881,011	\$ 1,122,655,611

WHEREAS, the estimated expenditures by fund are as follows (the "FY 2023 Budgeted Expenditures by Fund"):

<u>Expenditures</u>	<u>Total</u>
General Fund	\$ 304,774,600
Circuit Court Programs	831,500
Child Care Fund	18,400,800
Community Corrections-Dec Year End	247,800
Community Corrections-Sep Year End	2,142,500
Community Action-Dec Year End	22,384,700
Community Action-Sep Year End	38,007,721
Friend of the Court	13,464,200
Health Grants-Dec Year End	73,800
Health Grants-Sep Year End	16,167,600
Homeland Security Grants	7,310,900
Michigan Works!	4,894,900
MIDC Fund-Sep Year End	10,491,600
MSUE Grants-Dec Year End	24,400
MSUE Grants-Sep Year End	42,500
Planning Grant Fund	177,000
Office of Senior Services	7,811,095
Prosecuting Attorney Grants-Sep Year End	3,774,000
Prosecuting Attorney Forfeitures	50,000
Register of Deeds Remonumentation Fund	233,100
Register of Deeds Technology Fund	1,139,200
Concealed Pistol License Fund	510,500
Roads	351,359,787
Sheriff E911 Dispatch Fund	9,377,200
Sheriff Grants-Dec Year End	285,000
Sheriff Grants-Sep Year End	2,632,400
Veterans' Affairs	2,311,600
Veterans' Grants	278,785
Community Mental Health	244,722,650
Martha T. Berry Medical Care Facility	31,329,713
Freedom Hill Park	505,600
Substance Abuse	23,132,360
Debt Service Fund	3,766,100
	<u>\$ 1,122,655,611</u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2023 Budgeted Expenditures by General Fund Budget Center"):

Legislative	
Board of Commissioners	\$ 2,332,700
Judicial	
Circuit Court	13,747,700
District Court - Romeo	1,997,900
District Court - New Baltimore	2,848,300
District Court - 3rd Class	19,000
Family Counseling	106,900
Jury Commission	372,900
Juvenile Court	8,235,100
Law Library	41,000
Probate Court	5,215,000
Probation - Circuit Court	542,400
Prosecuting Attorney	15,579,700
	<u>48,705,900</u>
General Government	
Building Authority	500
Clerk	7,639,900
Corporation Counsel	1,610,000
County Executive	2,596,800
Equalization	1,414,200
Elections	454,800
Ethics Board	3,800
Facilities & Operations	21,594,400
Finance	3,687,800
Human Resources	3,940,500
Information Technology	13,638,800
MSU Extension	1,344,300
Planning & Economic Development	4,903,800
Purchasing	2,238,300
Register of Deeds	2,466,700
Treasurer	3,375,100
Non Departmental Appropriations	(1,205,700)
	<u>69,704,000</u>
Public Safety	
Civil Service Commission	47,200
Emergency Management	2,414,400
Sheriff	89,379,900
	<u>91,841,500</u>
Public Works	
Public Works Commissioner	9,124,300
Health & Welfare	
Animal Shelter	2,743,100
Health and Community Services	895,500
Health Department	24,213,400
Resident County Hospitalization	59,500
	<u>27,911,500</u>
Capital Outlay	11,999,500
Transfers Out	<u>43,155,200</u>
Total Expenditures	<u><u>\$ 304,774,600</u></u>

WHEREAS, funds for personnel in the General Fund for the Office of the Prosecuting Attorney are appropriated for FY 2023 as follows in accordance with MCL49.31 and MCL 49.34:

<u>Classification/Title</u>	<u>FTE</u>	<u>Salary & Wages</u>	<u>Benefits</u>	<u>Total</u>
Prosecutor	1.0	\$ 162,500	\$ 26,600	\$ 189,100
<u>Assistant Prosecuting Attorneys</u>				
Chief Assistant	1.0	134,300	40,800	175,100
Chief of Operations	1.0	134,300	40,800	175,100
Chief Trial Lawyer	1.0	135,100	30,200	165,300
Chief Appellate Lawyer	1.0	135,300	30,200	165,500
Chief of Special Prosecutions	1.0	134,900	30,200	165,100
Principal Trial Lawyer	17.0	2,083,200	510,100	2,593,300
Asst Prosecuting Attorney II	18.0	1,960,100	573,100	2,533,200
Asst Prosecuting Attorney I	19.0	1,718,600	637,400	2,356,000
Special Prosecutor (6 PT)	3.0	374,300	29,400	403,700
	62.0	6,810,100	1,922,200	8,732,300
<u>Investigating Officers</u>				
Chief Prosecutor Investigator	1.0	75,800	23,800	99,600
Prosecutor Investigator	3.0	197,600	82,300	279,900
	4.0	273,400	106,100	379,500
<u>Clerks, Stenographers and Other Clerical</u>				
Administrative Assistant	2.0	121,800	44,200	166,000
Administrative Coordinator	11.0	623,100	251,800	874,900
Office Manager	1.0	62,700	22,300	85,000
Office Assistant Senior	6.0	283,500	141,700	425,200
Office Assistant	5.0	204,700	124,700	329,400
Office Assistant (3 PT)	1.5	60,000	4,700	64,700
File Clerk (1 PT)	0.5	21,900	1,700	23,600
	27.0	1,377,700	591,100	1,968,800
<u>Non Statutory Positions</u>				
Executive Assistant	1.0	100,900	35,200	136,100
Communications Director	1.0	100,900	35,200	136,100
Paralegal	1.0	57,800	21,700	79,500
Intern Coordinator (1 PT)	0.5	24,000	1,900	25,900
	3.5	283,600	94,000	377,600
<u>Costs Not Apportioned to Specific Positions</u>				
Overtime/Transcripts	-	64,400	5,200	69,600
Defined Benefit Pension /Retiree Health C.	-	-	1,134,100	1,134,100
	-	64,400	1,139,300	1,203,700
Totals	97.5	\$ 8,971,700	\$ 3,879,300	\$12,851,000

WHEREAS, funds for personnel in the Prosecutinmg Attorney September Year End Grant Fund are appropriated for FY 2023 as follows in accordance wih MCL49.31 and MCL 49.34:

Classification/Title	FTE	Salary & Wages	Benefits	Total
<u>Assistant Prosecuting Attorneys</u>				
Principal Trial Lawyer	2.0	\$ 245,800	\$ 57,700	\$ 303,500
Asst Prosecuting Attorney II	4.0	444,800	133,400	578,200
	6.0	690,600	191,100	881,700
<u>Investigating Officers</u>				
Chief Prosecutor Investigator	1.0	75,800	23,800	99,600
Prosecutor Investigator	3.0	207,400	85,200	292,600
	4.0	283,200	109,000	392,200
<u>Clerks, Stenographers and Other Clerical</u>				
Administrative Coordinator	4.0	230,300	86,900	317,200
Office Assistant Senior	6.0	274,900	145,600	420,500
Office Assistant (2 PT)	1.0	43,700	3,500	47,200
	11.0	548,900	236,000	784,900
<u>Non Statutory Positions</u>				
Victim Witness Coordinator	1.0	64,500	22,400	86,900
Victim Witness Advocate	7.0	400,700	181,900	582,600
Victim Advocate (1 PT)	0.5	29,100	2,300	31,400
	8.5	494,300	206,600	700,900
<u>Costs Not Apportioned to Specific Positions</u>				
Defined Benefit Pension /Retiree Health Care	-	-	201,600	201,600
Totals	29.5	\$ 2,017,000	\$ 944,300	\$ 2,961,300

THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the "FY 2023 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 2023 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, 2023, and December 31, 2023, 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, 2023, and December 31, 2023, that includes (i) the FY 2022 Budgeted Revenues, (ii) the FY 2023 Budgeted Expenditures by Fund, (iii) the FY 2023 Budgeted Expenditures by General Fund Budget Center, and (iv) the Recommended Budget with the following changes and others provided in this ordinance.

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

Section 6. Tax Levy. The General Operating Millage Rate to be levied by the County on July 1, 2023, to support the FY 2023 budget shall not be greater than 4.3200 mills, the voted Veterans Millage to be levied by the County on December 1, 2022, to support the FY 2023 budget shall be 0.0652 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, 2022 due to the availability of restricted funds in the debt service fund.

Section 7. Cigarette and Liquor Taxes.

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

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

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

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

expenditures shall be aggregated and subject to the limitation of \$35,000 or 5.0%, whichever is less for the budget year.

Section 10. Additional Authorization May Be Required.

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

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

Section 11. Interpretation and Severability.

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

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

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

DON BROWN
Chair, Macomb County Commission

ANTHONY G. FORLINI
Macomb County Clerk/Register of Deeds

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2023

About This Document

The 2023 budget has been prepared with two goals in mind. One is to present to the public a document that outlines the services provided by the County, and the resources allocated to provide those services, in a transparent and easily understandable manner. The second is to present a financial plan that the departments and elected officials can use to meet their organizational goals and objectives. As such, the budget is meant to serve as a policy document, an operations guide, a financial plan and a communication device.

Profile of the County

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

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

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

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2023

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

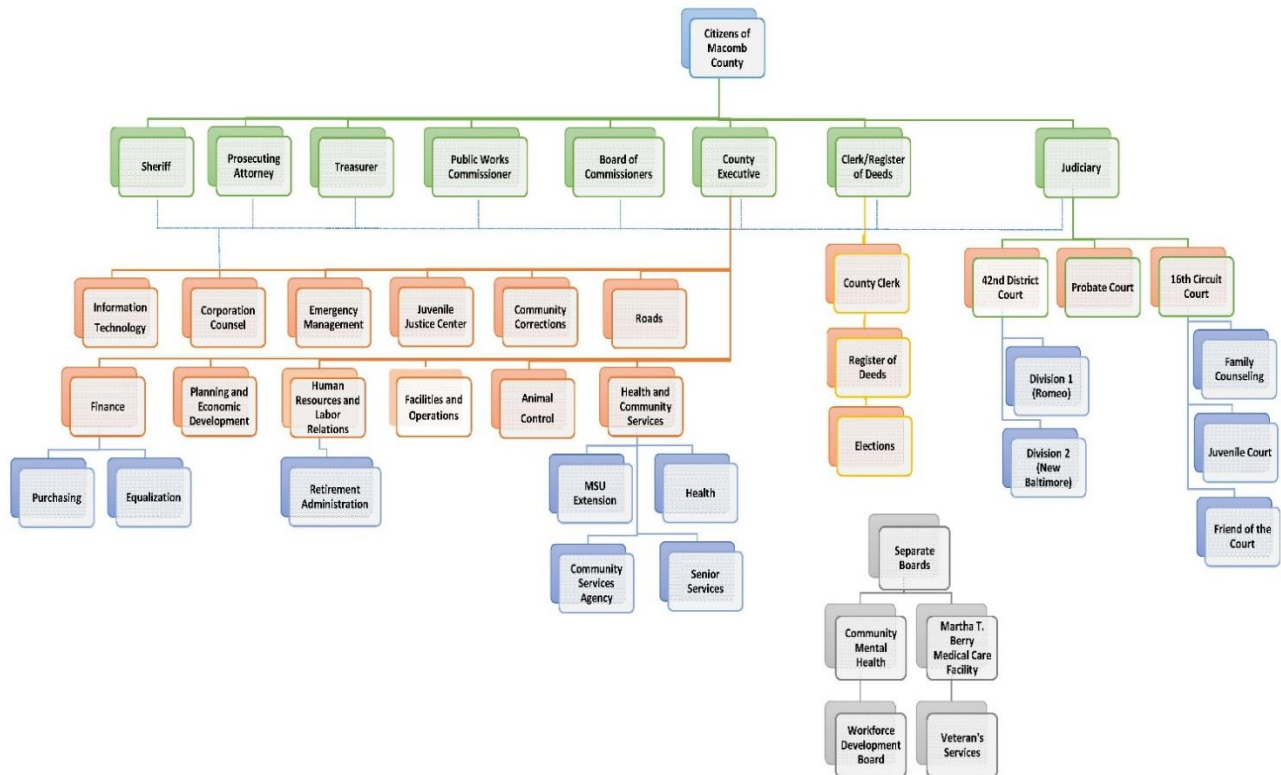
Budget Discussion and Analysis

Fiscal Year 2023

Organizational Structure of the County

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

MACOMB COUNTY, MICHIGAN Organizational Chart



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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.

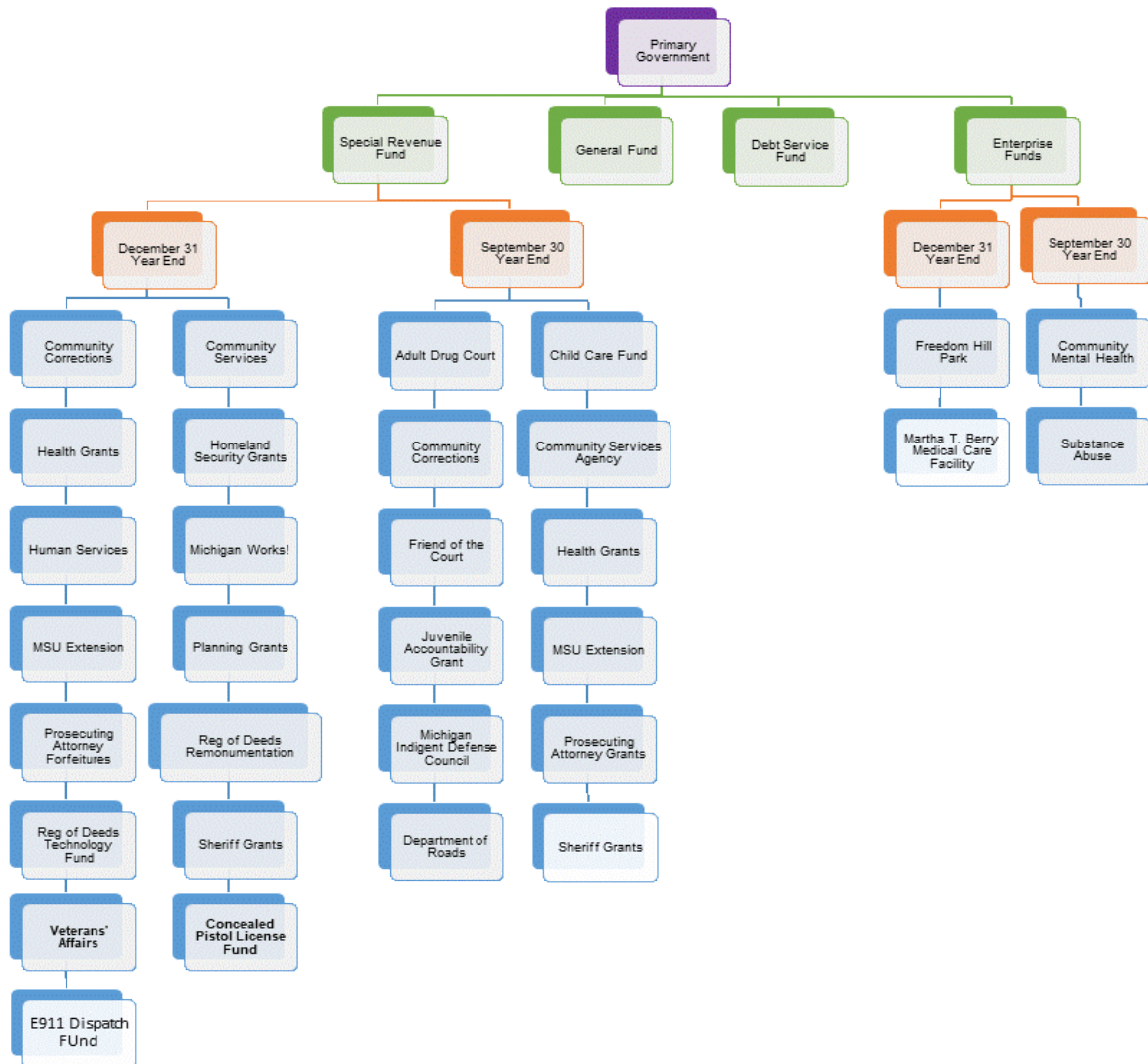
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2023

The Budget Process

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



MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2023

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 2023

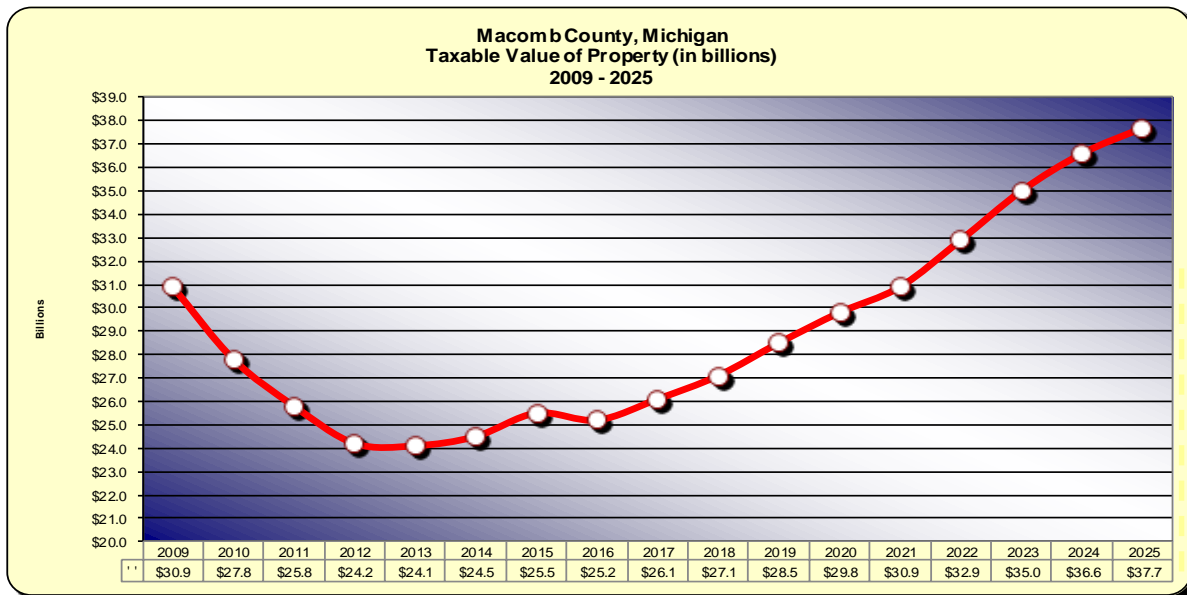
Financial Policies (concluded)

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 51.1% from 2013-2022. Taxable values are estimated to increase 6.5% in 2023, 5.0% in 2024 and 3.0% in 2025. Each 1% change in property values equates to approximately \$1.5 million in property tax revenue to the General Fund. Every governmental unit in the State is challenged by a State law known as Proposal A, which was enacted in 1994 and places limits on the annual increase in taxable value. Prior to Proposal A, property was taxed on its State Equalized Value (SEV), which represents approximately 50% of market value. Proposal A created a new value called Taxable Value, which was set at the same amount as SEV at its inception. Under Proposal A, SEV increases at market rates while the growth in taxable value is limited to 5% or the rate of inflation, whichever is less. As a result, property tax revenues recover very slowly after periods of rapid loss.



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 \$336.9 million in projects for the period 2023-2027, with \$55.5 million in projects scheduled for 2023. Approximately \$211.3 million of the projects are expected to be funded by Federal and State grant and donations.

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 expired on December 30, 2021. Anticipating that COVID related expenses may continue to be incurred in 2023, the 2023 recommended budget includes a \$0.8 million contingency for that purpose.

The County received approximately \$169.8 million in American Rescue Plan funding from the Federal government over the course of fiscal years 2021 and 2022. Approximately \$129.8 million of these funds will be spent on transformative projects to enhance service delivery in the areas of mental health, substance abuse and human services, while \$40,000,000 has been allocated toward water and sewer infrastructure projects.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

Personnel Changes

The favorable economy coming out of the COVID-19 pandemic has enabled the Administration to build in funding for a total of 54.4 net new full time equivalents into 2023 Executive recommended budget as indicated by department below. Twenty seven (27) of the net new positions are funded by grants or reduction in overtime.

	Recommended		Funding Source		
	FTE	Amount	General Fund	Overtime Reduction	Grants/Other
GENERAL FUND					
ANIMAL CONTROL:	1.0	\$ 84,200	\$ 84,200	\$ -	\$ -
CIRCUIT COURT:	1.5	134,380	134,380	-	-
CORPORATION COUNSEL:	1.0	150,200	150,200	-	-
COUNTY EXECUTIVE:	1.0	222,600	222,600	-	-
COUNTY CLERK:	2.0	171,000	171,000	-	-
DISTRICT COURT NEW BALTIMORE:	1.0	66,300	66,300	-	-
EMERGENCY MANAGEMENT:	1.0	116,800	116,800	-	-
FACILITIES & OPERATIONS:	1.0	98,100	98,100	-	-
FINANCE:	1.0	98,100	98,100	-	-
HEALTH & COMMUNITY SERVICES:	5.0	569,100	569,100	-	-
HEALTH DEPARTMENT:	1.0	142,300	142,300	-	-
HUMAN RESOURCES:	1.0	99,500	99,500	-	-
INFORMATION TECHNOLOGY:	3.0	342,500	342,500	-	-
JUVENILE DIVISION:	1.0	99,600	-	-	99,600
MSU EXTENSION:	1.0	65,500	65,500	-	-
PLANNING:	0.8	54,700	54,700	-	-
PROSECUTING ATTORNEY:	1.0	68,300	68,300	-	-
PUBLIC WORKS:	(0.4)	(50,300)	(50,300)	-	-
PURCHASING:	0.5	23,900	23,900	-	-
SHERIFF DEPARTMENT:	22.0	2,069,600	148,900	1,920,700	-
TREASURER:	1.0	72,700	72,700	-	-
TOTAL GENERAL FUND	47.4	4,699,080	2,678,780	1,920,700	99,600
OTHER FUNDS					
CHILD CARE FUND:	2.0	226,000	-	-	226,000
COMMUNITY ACTION:	1.0	77,000	77,000	-	-
COMMUNITY CORRECTIONS:	3.0	234,400	-	-	234,400
MS/CETA:	(3.0)	(251,900)	-	-	(251,900)
DEPARTMENT OF ROADS:	1.0	142,900	-	-	142,900
SHERIFF E911 DISPATCH:	3.0	289,570	-	-	289,570
TOTAL OTHER FUNDS	7.0	717,970	77,000	-	640,970
GRAND TOTAL	54.4	\$ 5,417,050	\$ 2,755,780	\$ 1,920,700	\$ 740,570

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

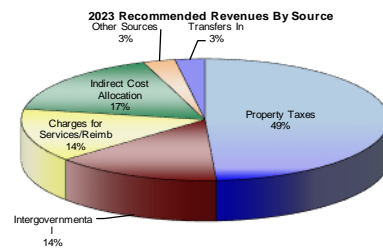
Fiscal Year 2023

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 2023 General Fund expenditure budget as recommended totals \$304.8 million, an increase of \$20.3 million or 7.1% from the 2022 adopted budget. The increase from 2022 to 2023 is primarily the result of new positions and funding for capital projects. Revenues of \$305.1 million represent a 5.9 % increase over fiscal 2022, driven primarily by increases in property values interest income and State shared revenues. A summary of revenues by source and expenditures by function and category for fiscal 2022, 2023, 2024 and 2025 is presented below:

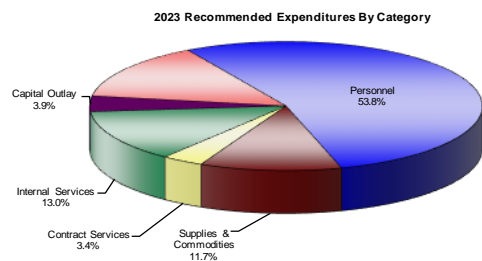
Macomb County, Michigan
General Fund Revenues By Source

	2022	2023	2024	2025
	Amended	Recommend	Forecast	Forecast
Property Taxes	\$ 141,552,700	\$ 149,533,500	\$ 156,617,600	\$ 161,310,100
Intergovernmental	42,723,082	44,592,100	45,531,200	46,288,000
Charges for Services/Reimb	41,525,400	43,226,000	43,907,200	44,565,700
Indirect Cost Allocation	51,306,700	51,114,700	52,614,700	54,159,800
Other Sources	2,849,300	8,635,200	4,365,200	3,595,200
Transfers In	8,000,000	8,000,000	8,000,000	8,000,000
Total	\$ 287,957,182	\$ 305,101,500	\$ 311,035,900	\$ 317,918,800



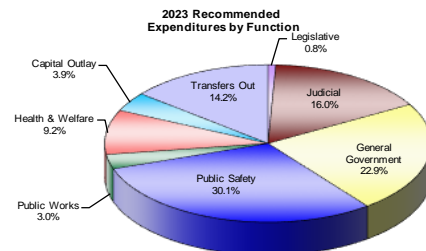
Macomb County, Michigan
General Fund Expenditures By Category

	2022	2023	2024	2025
	Amended	Recommend	Forecast	Forecast
Personnel	\$ 147,811,747	\$ 163,886,100	\$ 168,900,000	\$ 173,800,900
Supplies & Commodities	34,074,145	35,557,800	34,779,400	34,306,200
Contract Services	10,053,517	10,477,400	10,804,400	11,146,400
Internal Services	39,985,200	39,698,600	40,844,900	42,043,100
Capital Outlay	9,093,916	11,999,500	11,604,500	11,533,800
Transfers Out	43,473,799	43,155,200	43,898,400	44,978,300
Total	\$ 284,492,324	\$ 304,774,600	\$ 310,831,600	\$ 317,808,700



Macomb County, Michigan
General Fund Expenditures By Function

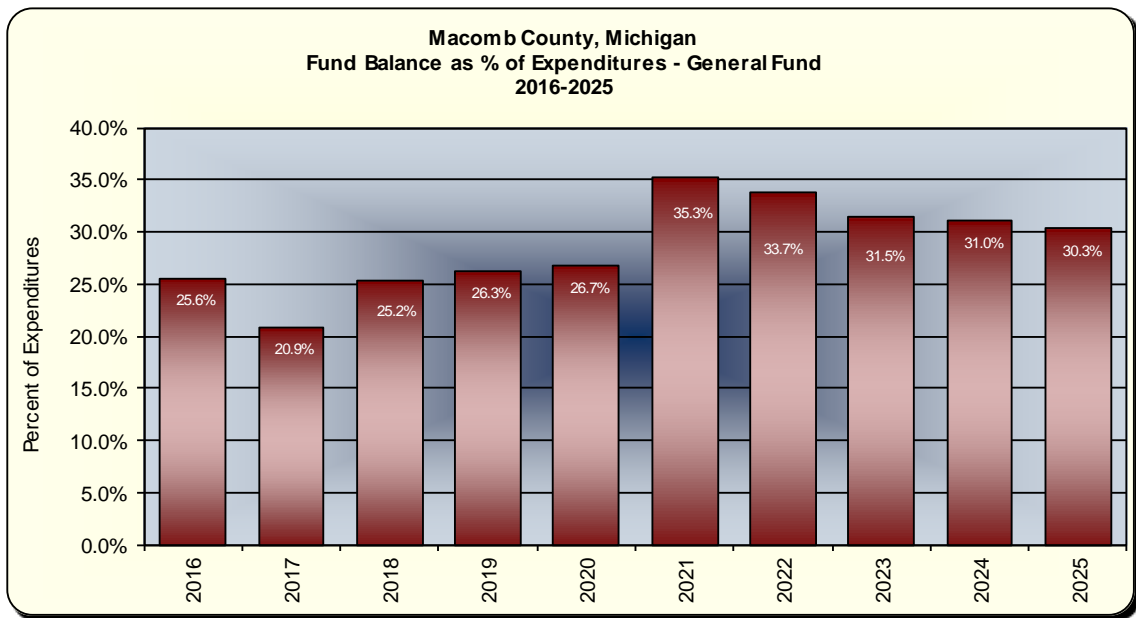
	2022	2023	2024	2025
	Amended	Adopted	Forecast	Forecast
Legislative	\$ 2,245,200	\$ 2,332,700	\$ 2,402,900	\$ 2,463,100
Judicial	45,439,968	48,705,900	50,213,800	51,689,000
General Government	64,002,918	69,704,000	70,354,400	71,295,100
Public Safety	85,966,022	91,841,500	94,286,500	96,766,700
Public Works	8,211,000	9,124,300	9,469,000	9,781,200
Health & Welfare	26,059,501	27,911,500	28,602,100	29,301,500
Capital Outlay	9,093,916	11,999,500	11,604,500	11,533,800
Transfers Out	43,473,799	43,155,200	43,898,400	44,978,300
Total	\$ 284,492,324	\$ 304,774,600	\$ 310,831,600	\$ 317,808,700



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 \$91.3 million as of December 31, 2021 and represented 35.3% of expenditures. The ratio is budgeted to decrease to approximately 33.7% by the end of fiscal 2022 and remain at approximately 31% in years 2023, 2024 and 2025. 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 the year ending December 31, 2023 is \$247,800. The General Fund contribution for 2023 is \$229,800, an increase of \$25,100 over amended 2022.

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, 2023 is \$22,384,700, an increase of \$2,754,571 over amended 2022.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 2023 is \$73,800, a decrease of \$23,200 under the amended 2022 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 2023 is \$7,310,900 a decrease of \$474,655 under the amended 2022 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 2023 is \$4,894,900, a decrease of \$3,081 under amended 2022.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2023 is \$24,400, a decrease of \$5,359 under amended 2022, 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 2023 is \$177,000, a decrease of \$1,438,779 under amended 2022 due in large part to short term Department of Defense grants in 2022, 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 2023 is \$50,000, a decrease of \$47,100 under amended 2022.

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 2023 is \$233,100, a decrease of \$8,601 under amended 2022.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 2023 is \$1,139,200, 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 2023 is \$510,500, a decrease of \$59,600 under amended 2022. 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 2023 is \$285,000, a decrease of \$1,658,946 under the amended 2022 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 2023 is \$9,281,700, of which \$2,450,900 is supported by the General Fund.

Veterans Services - The Department of Veterans’ Services is supported by a special property tax millage of .0652 mills. The budget for 2023 is \$2,311,600, an increase of \$136,100 over the amended 2022 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 2023 are \$831,500, an increase of \$126,296 over the amended fiscal 2022 budget. The General Fund appropriation to the Circuit Court Programs for 2023 is \$110,000, an increase of \$1,900 over the amended fiscal 2022 budget. 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 \$18,400,800 for 2023 represents a 3.1% increase over fiscal 2022. The General Fund appropriation to the Child Care Fund for 2023 is \$10,879,400, an increase of \$164,600 over amended 2022.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 2023 increased by \$126,900 over 2022. The General Fund appropriation requested for 2022 is \$523,700, an increase of \$126,900 over amended 2022.

Community Action – The Community Action Agency provides a wide array of services to residents of the County, including, but not limited to, income tax preparation for the elderly, transportation services, home injury control, household weatherization improvements 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 2023 is \$5,319,405, an increase of \$1,201,637 over amended 2022.

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 2023 is \$3,870,050, an increase of \$584,850 over amended 2022.

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 \$3,680,000 represents approximately 18.5% of the budget. The General Fund appropriation budgeted for 2023 is \$375,500 over the amended budget in 2022, 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 2023 is \$10,491,600, an increase of \$755,300 over 2022. The General Fund appropriation for 2023 is \$1,425,600, a decrease of \$874,400 under 2022.

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 2023 is \$42,500, an increase of \$10,000 over amended 2022.

Office of Senior Services – This fund is used to account for outreach and programming to the county's elderly population, which includes, but is not limited to, Meals on Wheels and Senior Citizen Nutrition. The budget for 2023 is \$6,291,973, and is supported by a General Fund appropriation of \$2,012,418.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

Special Revenue Funds (concluded)

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 2023 is \$1,097,700, an increase of \$149,100 over amended 2022.

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 2023 is \$351,359,787, an increase of \$70,344,107 over amended 2022. The Department of Roads anticipates spending \$474.2 million on road repair and maintenance over the next three years, with \$79.3 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 2023 budget provides for the continued funding of 7 positions. The General Fund appropriation to this fund is \$312,900 for 2023, a decrease of \$114,600 over amended 2022.

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 2023 budget for this fund is \$278,785, a decrease of \$351,598 over amended 2022.

Enterprise Funds

Community Mental Health – The Community Mental Health Department provides behavioral health support and services to eligible residents of the County who suffer from severe mental illness, developmental disabilities and substance abuse disorders. The activities are accounted for in two funds, the Mental Health Fund and the Substance Abuse Fund, which is presented later in this document. The Mental Health Fund represents approximately 91% of the total budget of the Mental Health Department. 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 \$3,699,504 in 2023. 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 \$505,600 has been established for 2023. 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 \$234,600 along with \$185,000 of revenues provided for in the lease will be used to fund the operations of Freedom Hill Park in 2023.

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 2023 is \$31,329,713, a decrease of 2.5% under 2022. The facility has not required a General Fund contribution since 2009.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

Enterprise Funds (concluded)

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 84% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 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 2023 is \$3,721,733, an increase of \$628,816 over amended 2022.

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 \$226.0 million as of December 31, 2022. Debt service requirements for the year ending December 31, 2023 are \$21.7 million, consisting of \$15.9 million in principal and \$5.8 million in interest. Debt service requirements and outstanding balances by year through final maturity in 2035 are presented in the following schedules.

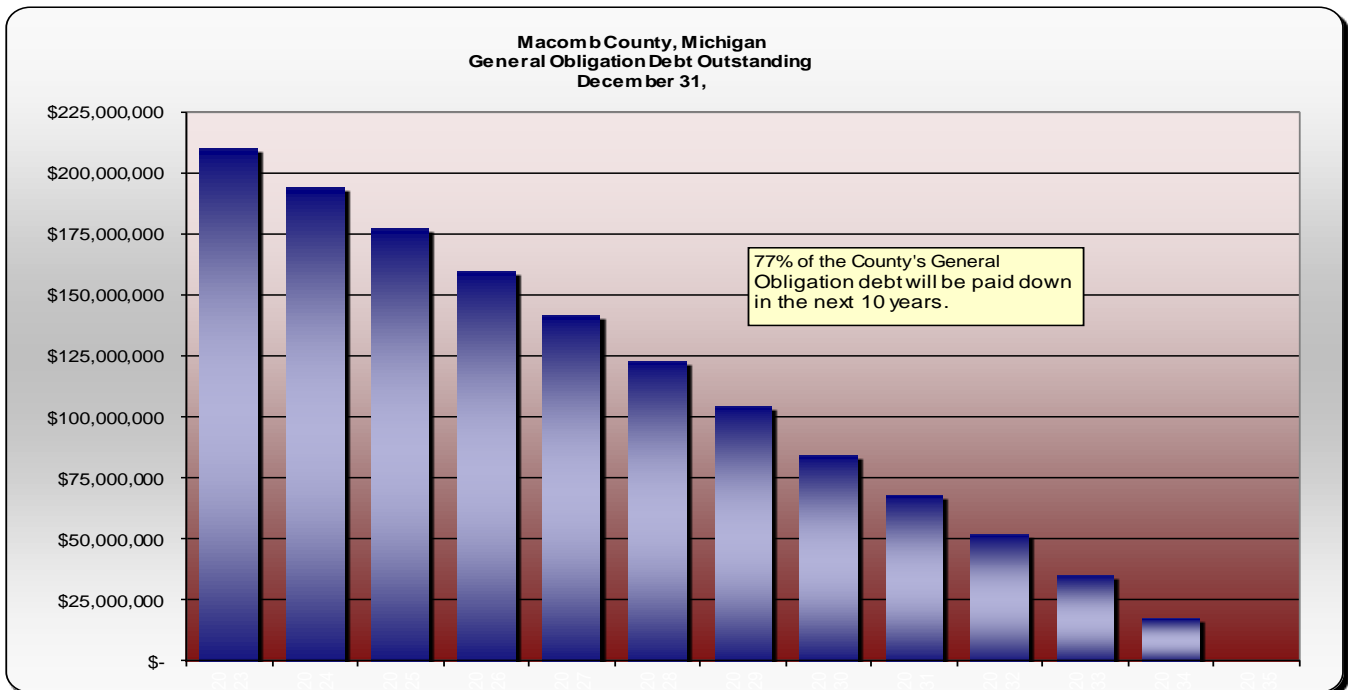
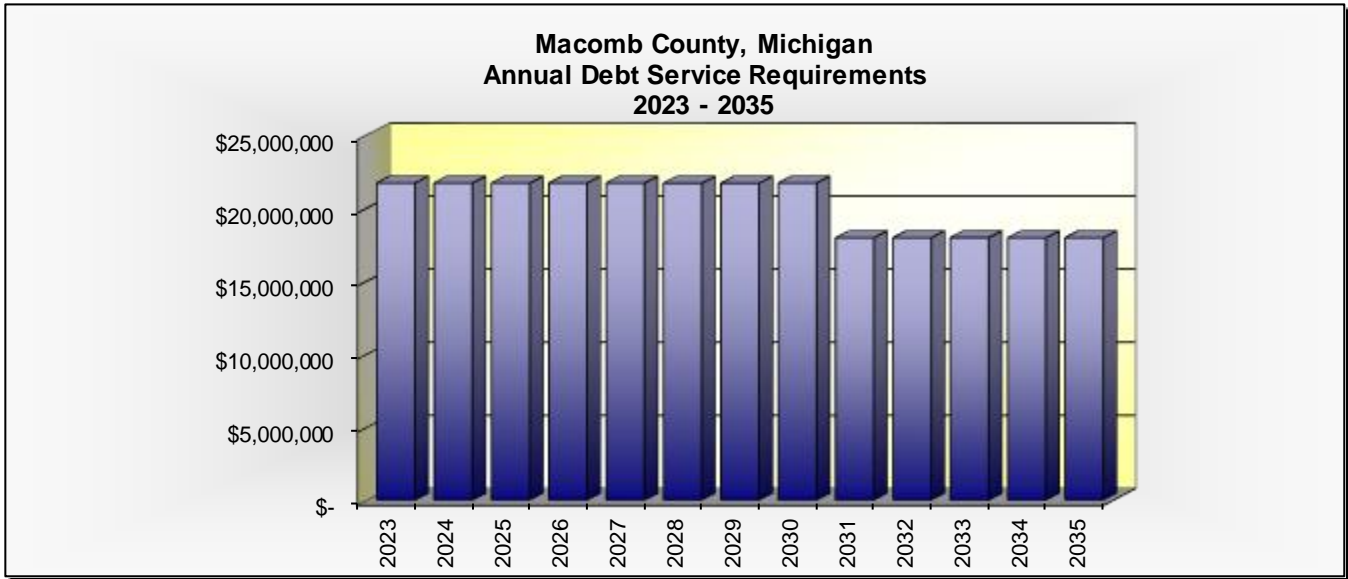
**Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2023-2035**

Year	Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care		Total
	Principal	Interest	Principal	Interest	
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>\$ 26,155,000</u>	<u>\$ 3,727,586</u>	<u>\$ 72,580,000</u>	<u>\$ 9,456,965</u>	

Year	Series 2020 Retiree Health Care Refunding		Totals		Total
	Principal	Interest	Principal	Interest	
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>\$ 127,325,000</u>	<u>\$ 24,096,743</u>	<u>\$ 226,060,000</u>	<u>\$ 37,281,294</u>	<u>\$ 263,341,294</u>

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 \$32.9 billion. Therefore, the County's debt limitation was \$3.3 billion at year-end. The County's outstanding debt of \$226.0 million at December 31, 2022, supported by the General Fund, will be well below the limit based on either assessed or taxable value.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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 104.9% 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)
2021	1,142,153,181	1,089,306,972	(52,846,209)	104.9%	89,214,106	(59.24)

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2023

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, 2019, the date of the most recent actuarial valuation, the plan was 61.7% funded as indicated in the schedule presented below. The County issued bonds in the amount of \$263.5 million to fully fund the unfunded liability and also contributed an additional \$59.0 million to the retiree health care plan to fund future normal cost and actuarial losses should they occur. Those funds were placed in a separate trust fund.

SCHEDULE OF FUNDING PROGRESS - RETIREE HEALTH CARE TRUST PLAN						
Actuarial Valuation Date December 31	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
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%
2019	302,241,975	489,519,405	187,277,430	61.7%	88,390,068	211.9%

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, 2020, the date of the most recent actuarial valuation, the plan was 127.4% funded as indicated below.

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

MACOMB COUNTY, MICHIGAN

Glossary of Terms

Description of Funds

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

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

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

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

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (continued)

Special Revenue Funds (continued):

E911 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.

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

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

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 2023 - Recommend					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 305,101,500	\$ 304,774,600	\$ 326,900	\$ 99,749,857	\$ 100,076,757
Special Revenue Funds					
Community Corrections	247,800	247,800	-	(20,435)	(20,435)
Macomb Community Action	21,565,900	22,384,700	(818,800)	8,619,433	7,800,633
E911 Sheriff Dispatch Fund	10,253,200	9,377,200	876,000	2,753,835	3,629,835
Health Grants	26,500	73,800	(47,300)	2,071,069	2,023,769
Homeland Security Grants	7,310,900	7,310,900	-	(3,328,462)	(3,328,462)
Michigan Works!	4,894,900	4,894,900	-	17,417	17,417
MSUE Grants	2,000	24,400	(22,400)	91,483	69,083
Planning Grants	103,000	177,000	(74,000)	2,166,809	2,092,809
Prosecuting Attorney Federal Forfeitures	-	-	-	(113)	(113)
Prosecuting Attorney Forfeitures	-	50,000	(50,000)	103,797	53,797
Register of Deeds Remonumentation Fund	233,100	233,100	-	(129,918)	(129,918)
Register of Deeds Technology Fund	950,000	1,139,200	(189,200)	1,985,592	1,796,392
Concealed Pistol License	400,000	510,500	(110,500)	1,970,715	1,860,215
Sheriff Grants	285,000	285,000	-	(11,570)	(11,570)
Veterans' Affairs	2,171,200	2,311,600	(140,400)	2,384,288	2,243,888
Enterprise Funds					
Freedom Hill Park	326,000	505,600	(179,600)	1,479,820	1,300,220
Martha T. Berry Medical Care Facility	31,448,407	31,329,713	118,694	10,150,212	10,268,906
Debt Service Fund	3,736,100	3,766,100	(30,000)	98,247	68,247
	<u>389,055,507</u>	<u>389,396,113</u>	<u>(340,606)</u>	<u>130,152,076</u>	<u>129,811,470</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	831,500	831,500	-	10,743	10,743
Child Care	18,400,800	18,400,800	-	(442,242)	(442,242)
Community Corrections	2,142,500	2,142,500	-	1,737	1,737
Macomb Community Action	37,952,721	38,007,721	(55,000)	1,203,948	1,148,948
Friend of the Court	13,404,200	13,464,200	(60,000)	(29,321)	(89,321)
Health Grants	15,771,400	16,167,600	(396,200)	1,703,200	1,307,000
MIDC	10,491,600	10,491,600	-	-	-
MSUE Grants	-	42,500	(42,500)	128,868	86,368
Office of Senior Services	7,798,553	7,811,095	(12,542)	-	(12,542)
Prosecuting Attorney Grants	3,774,000	3,774,000	-	(323,971)	(323,971)
Roads	290,178,637	351,359,787	(61,181,150)	84,549,787	23,368,637
Sheriff Grants	2,607,400	2,632,400	(25,000)	108,416	83,416
Veterans Grants	278,785	278,785	-	(45,313)	(45,313)
Enterprise Funds					
Community Mental Health	244,722,650	244,722,650	-	16,319,704	16,319,704
Substance Abuse	23,132,360	23,132,360	-	16,218,732	16,218,732
	<u>671,487,106</u>	<u>733,259,498</u>	<u>(61,772,392)</u>	<u>119,404,288</u>	<u>57,631,896</u>
	<u>\$ 1,060,542,613</u>	<u>\$ 1,122,655,611</u>	<u>\$ (62,112,998)</u>	<u>\$ 249,556,364</u>	<u>\$ 187,443,366</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
December 31 Year End Funds					
General Fund	\$ 311,035,900	\$ 310,831,600	\$ 204,300	\$ 100,076,757	100,281,057
Special Revenue Funds					
Community Corrections	260,600	260,600	-	(20,435)	(20,435)
Macomb Community Action	21,681,400	22,500,200	(818,800)	7,800,633	6,981,833
E911 Sheriff Dispatch Fund	10,492,900	9,634,600	858,300	3,629,835	4,488,135
Health Grants	-	-	-	2,023,769	2,023,769
Homeland Security Grants	1,170,000	1,170,000	-	(3,328,462)	(3,328,462)
Michigan Works!	5,049,600	5,049,600	-	17,417	17,417
MSUE Grants	-	6,800	(6,800)	69,083	62,283
Planning Grants	103,000	177,000	(74,000)	2,092,809	2,018,809
Prosecuting Attorney Federal Forfeitures	-	-	-	(113)	(113)
Prosecuting Attorney Forfeitures	-	53,700	(53,700)	53,797	97
Register of Deeds Remonumentation Fund	233,100	233,100	-	(129,918)	(129,918)
Register of Deeds Technology Fund	950,000	1,150,800	(200,800)	1,796,392	1,595,592
Concealed Pistol License	400,000	531,000	(131,000)	1,860,215	1,729,215
Sheriff Grants	285,000	285,000	-	(11,570)	(11,570)
Veterans' Affairs	2,191,900	2,319,900	(128,000)	2,243,888	2,115,888
Enterprise Funds					
Freedom Hill Park	326,000	509,000	(183,000)	1,300,220	1,117,220
Martha T. Berry Medical Care Facility	33,322,338	32,042,556	1,279,782	10,268,906	11,548,688
Debt Service Fund	3,738,900	3,768,900	(30,000)	68,247	38,247
	<u>391,240,638</u>	<u>390,524,356</u>	<u>716,282</u>	<u>129,811,470</u>	<u>130,527,752</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	831,500	831,500	-	10,743	10,743
Child Care	18,798,600	18,798,600	-	(442,242)	(442,242)
Community Corrections	2,324,900	2,324,900	-	1,737	1,737
Macomb Community Action	36,580,711	36,715,811	(135,100)	1,148,948	1,013,848
Friend of the Court	13,861,400	13,981,400	(120,000)	(89,321)	(209,321)
Health Grants	10,029,800	10,456,900	(427,100)	1,307,000	879,900
MIDC	10,212,700	10,212,700	-	-	-
MSUE Grants	-	42,500	(42,500)	86,368	43,868
Office of Senior Services	7,950,263	7,962,805	(12,542)	(12,542)	(25,084)
Prosecuting Attorney Grants	3,895,600	3,895,600	-	(323,971)	(323,971)
Roads	158,811,269	168,254,233	(9,442,964)	23,368,637	13,925,673
Sheriff Grants	2,643,600	2,668,600	(25,000)	83,416	58,416
Veterans Grants	278,785	278,785	-	(45,313)	(45,313)
Enterprise Funds					
Community Mental Health	247,185,889	247,185,889	-	16,319,704	16,319,704
Substance Abuse	23,371,428	23,371,428	-	16,218,732	16,218,732
	<u>536,776,445</u>	<u>546,981,651</u>	<u>(10,205,206)</u>	<u>57,631,896</u>	<u>47,426,690</u>
	<u>\$ 928,017,083</u>	<u>\$ 937,506,007</u>	<u>\$ (9,488,924)</u>	<u>\$ 187,443,366</u>	<u>\$ 177,954,442</u>

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

Fiscal Year 2025 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 317,918,800	\$ 317,808,700	\$ 110,100	\$ 100,281,057	100,391,157
Special Revenue Funds					
Community Corrections	270,200	270,200	-	(20,435)	(20,435)
Macomb Community Action	22,065,000	22,883,800	(818,800)	6,981,833	6,163,033
E911 Sheriff Dispatch Fund	10,740,200	9,900,100	840,100	4,488,135	5,328,235
Health Grants	-	-	-	2,023,769	2,023,769
Homeland Security Grants	-	-	-	(3,328,462)	(3,328,462)
Michigan Works!	5,203,800	5,203,800	-	17,417	17,417
MSUE Grants	-	-	-	62,283	62,283
Planning Grants	103,000	177,000	(74,000)	2,018,809	1,944,809
Prosecuting Attorney Federal Forfeitures	-	-	-	(113)	(113)
Prosecuting Attorney Forfeitures	-	-	-	97	97
Register of Deeds Remonumentation Fund	233,100	233,100	-	(129,918)	(129,918)
Register of Deeds Technology Fund	950,000	1,160,900	(210,900)	1,595,592	1,384,692
Concealed Pistol License	400,000	546,700	(146,700)	1,729,215	1,582,515
Sheriff Grants	285,000	285,000	-	(11,570)	(11,570)
Veterans' Affairs	2,212,800	2,372,000	(159,200)	2,115,888	1,956,688
Enterprise Funds					
Freedom Hill Park	326,000	512,400	(186,400)	1,117,220	930,820
Martha T. Berry Medical Care Facility	34,322,008	32,362,984	1,959,024	11,548,688	13,507,712
Debt Service Fund	3,736,800	3,766,800	(30,000)	38,247	8,247
	<u>398,766,708</u>	<u>397,483,484</u>	<u>1,283,224</u>	<u>130,527,752</u>	<u>131,810,976</u>
September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	831,500	831,500	-	10,743	10,743
Child Care	19,216,300	19,216,300	-	(442,242)	(442,242)
Community Corrections	2,387,900	2,387,900	-	1,737	1,737
Macomb Community Action	37,224,849	37,364,180	(139,331)	1,013,848	874,517
Friend of the Court	14,313,500	14,433,500	(120,000)	(209,321)	(329,321)
Health Grants	10,252,700	10,711,500	(458,800)	879,900	421,100
MIDC	10,351,500	10,351,500	-	-	-
MSUE Grants	-	42,500	(42,500)	43,868	1,368
Office of Senior Services	8,126,106	8,138,600	(12,494)	(25,084)	(37,578)
Prosecuting Attorney Grants	4,000,200	4,000,200	-	(323,971)	(323,971)
Roads	151,026,893	159,712,541	(8,685,648)	13,925,673	5,240,025
Sheriff Grants	2,674,900	2,699,900	(25,000)	58,416	33,416
Veterans Grants	278,785	278,785	-	(45,313)	(45,313)
Enterprise Funds					
Community Mental Health	249,668,831	249,668,831	-	16,319,704	16,319,704
Substance Abuse	23,605,161	23,605,161	-	16,218,732	16,218,732
	<u>533,959,125</u>	<u>543,442,898</u>	<u>(9,483,773)</u>	<u>47,426,690</u>	<u>37,942,917</u>
	<u>\$ 932,725,833</u>	<u>\$ 940,926,382</u>	<u>\$ (8,200,549)</u>	<u>\$ 177,954,442</u>	<u>\$ 169,753,893</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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 135,009,786	\$ 136,174,707	\$ 143,603,400	\$ 151,604,700	\$ 158,709,500	\$ 163,422,900
Licenses & Permits	3,019,809	3,163,429	2,784,300	2,859,900	2,889,900	2,919,900
Intergovernmental	242,946,957	264,017,341	447,763,295	443,927,213	301,395,485	295,445,033
Charges for Services	289,223,450	295,239,563	339,076,957	334,956,313	340,169,514	344,317,248
Investment Income	2,838,011	818,814	1,815,338	8,822,371	3,999,876	2,961,055
Fines & Forfeitures	907,049	809,554	707,000	696,000	696,000	696,000
Reimbursements	12,645,076	8,567,266	9,434,820	8,919,000	9,085,050	9,213,775
Indirect Cost Allocation	47,279,922	49,471,925	51,306,700	51,114,700	52,614,700	54,159,800
Other Revenue	1,853,261	14,656,693	1,020,453	2,904,717	2,946,486	2,984,900
Total Revenues	<u>735,723,321</u>	<u>772,919,292</u>	<u>997,512,263</u>	<u>1,005,804,914</u>	<u>872,506,511</u>	<u>876,120,611</u>
Expenditures By Category:						
Personnel	264,936,952	271,312,729	314,090,337	335,240,850	340,251,297	348,692,973
Supplies & Services	55,507,591	72,354,505	132,039,926	84,569,331	78,330,000	78,117,768
Room & Board	4,105,044	2,609,285	4,457,000	2,890,000	2,890,000	2,890,000
Conferences & Training	739,550	893,117	2,143,880	1,788,441	1,799,360	1,795,052
Utilities	4,644,755	4,849,582	5,625,561	5,520,438	5,532,418	5,556,766
Repairs & Maintenance	10,892,561	10,383,327	14,279,304	15,909,870	15,999,291	16,033,879
Road Construction & Maintenance	47,773,212	52,418,039	208,678,700	271,905,423	106,132,652	96,132,652
Vehicle Operations	2,224,602	2,481,531	3,896,629	4,066,033	4,050,342	4,055,679
Contract Services	209,095,788	227,257,211	282,506,201	274,688,760	261,155,534	263,411,185
Internal Services	48,795,312	50,812,631	54,811,358	51,995,703	53,297,504	54,685,652
Capital Outlay	13,927,837	8,461,044	18,546,733	23,511,473	16,671,896	17,063,918
Debt Service - Principal	6,810,000	14,690,000	4,875,000	2,870,000	2,990,000	3,110,000
Debt Service - Interest and fees	1,578,074	1,358,949	1,008,100	866,100	748,900	626,800
Total Expenditures	<u>671,031,278</u>	<u>719,881,950</u>	<u>1,046,958,729</u>	<u>1,075,822,422</u>	<u>889,849,194</u>	<u>892,172,324</u>
Revenues Over (Under) Expenditures	<u>64,692,043</u>	<u>53,037,342</u>	<u>(49,446,466)</u>	<u>(70,017,508)</u>	<u>(17,342,683)</u>	<u>(16,051,713)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	50,099,661	29,041,920	38,924,788	43,155,210	43,898,359	44,978,264
Transfers in - Other Funds	8,657,200	9,302,008	9,574,864	11,582,489	11,612,213	11,626,958
Transfers out	(82,133,899)	(42,051,816)	(45,147,057)	(46,833,189)	(47,656,813)	(48,754,058)
Total Other Financing Sources (Uses):	<u>(23,377,038)</u>	<u>(3,707,888)</u>	<u>3,352,595</u>	<u>7,904,510</u>	<u>7,853,759</u>	<u>7,851,164</u>
Net Increase (Decrease) in Fund Balance	41,315,005	49,329,454	(46,093,871)	(62,112,998)	(9,488,924)	(8,200,549)
Fund Balance, Beginning of Year	205,006,936	246,321,941	295,650,235	249,556,364	187,443,366	177,954,442
Fund Balance, End of Year	<u>\$ 246,321,941</u>	<u>\$ 295,651,395</u>	<u>\$ 249,556,364</u>	<u>\$ 187,443,366</u>	<u>\$ 177,954,442</u>	<u>\$ 169,753,893</u>

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

	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 135,009,786	\$ 136,174,707	\$ 143,603,400	\$ 151,604,700	\$ 158,709,500	\$ 163,422,900
Licenses & Permits	3,019,809	3,163,429	2,784,300	2,859,900	2,889,900	2,919,900
Intergovernmental	242,946,957	264,017,341	447,763,295	443,927,213	301,395,485	295,445,033
Charges for Services	289,223,450	295,239,563	339,076,957	334,956,313	340,169,514	344,317,248
Investment Income	2,838,011	818,814	1,815,338	8,822,371	3,999,876	2,961,055
Fines & Forfeitures	907,049	809,554	707,000	696,000	696,000	696,000
Reimbursements	12,645,076	8,567,266	9,434,820	8,919,000	9,085,050	9,213,775
Indirect Cost Allocation	47,279,922	49,471,925	51,306,700	51,114,700	52,614,700	54,159,800
Other Revenue	1,853,261	14,656,693	1,020,453	2,904,717	2,946,486	2,984,900
Total Revenues	735,723,321	772,919,292	997,512,263	1,005,804,914	872,506,511	876,120,611
Expenditures:						
Legislative	1,929,535	1,939,743	2,245,200	2,332,700	2,402,900	2,463,100
Judicial	58,804,310	60,590,986	70,155,672	75,740,000	78,992,100	81,111,400
General Government	58,154,297	58,475,885	67,346,498	71,698,800	72,381,300	73,347,800
Public Safety	96,146,806	97,896,732	108,455,622	113,201,000	110,367,000	112,096,000
Public Works	103,207,455	106,770,451	283,842,760	352,085,587	173,932,233	165,193,741
Health & Welfare	329,924,865	369,201,846	489,971,544	432,996,162	430,838,865	436,632,165
Recreation & Culture	465,970	468,184	482,900	490,600	494,000	497,400
Capital Outlay	13,927,837	8,461,044	18,546,733	23,511,473	16,671,896	17,063,918
Debt Service - Principal	6,810,000	14,690,000	4,875,000	2,870,000	2,990,000	3,110,000
Debt Service - Interest & Fees	1,660,203	1,387,079	1,036,800	896,100	778,900	656,800
Total Expenditures	671,031,278	719,881,950	1,046,958,729	1,075,822,422	889,849,194	892,172,324
Revenues Over (Under) Expenditures	64,692,043	53,037,342	(49,446,466)	(70,017,508)	(17,342,683)	(16,051,713)
Other Financing Sources (Uses):						
Transfers in - General Fund	50,099,661	29,041,920	38,924,788	43,155,210	43,898,359	44,978,264
Transfers in - Other Funds	8,657,200	9,302,008	9,574,864	11,582,489	11,612,213	11,626,958
Transfers out	(82,133,899)	(42,051,816)	(45,147,057)	(46,833,189)	(47,656,813)	(48,754,058)
Total Other Financing Sources (Uses):	(23,377,038)	(3,707,888)	3,352,595	7,904,510	7,853,759	7,851,164
Net Increase (Decrease) in Fund Balance	41,315,005	49,329,454	(46,093,871)	(62,112,998)	(9,488,924)	(8,200,549)
Fund Balance, Beginning of Year	205,006,936	246,321,941	295,650,235	249,556,364	187,443,366	177,954,442
Fund Balance, End of Year	\$ 246,321,941	\$ 295,651,395	\$ 249,556,364	\$ 187,443,366	\$ 177,954,442	\$ 169,753,893

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

	Audited		Budgeted				
	2020 Actual	2021 Actual	2022	Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Legislative							
General Fund	\$ 1,929,535	\$ 1,939,743	\$ 2,245,200		\$ 2,332,700	\$ 2,402,900	\$ 2,463,100
Judicial							
General Fund	40,363,763	41,608,515	45,439,968		48,705,900	50,213,800	51,689,000
Circuit Court Programs	416,220	435,490	705,204		831,500	831,500	831,500
Friend of the Court	11,458,302	11,441,493	12,161,200		13,441,300	13,960,800	14,415,300
MIDC	3,833,773	4,253,761	8,273,700		8,941,300	10,040,800	10,179,600
Prosecuting Attorney Forfeiture	58,757	11,184	91,500		50,000	53,700	-
Prosecuting Attorney Grants	2,673,495	2,840,543	3,484,100		3,770,000	3,891,500	3,996,000
General government							
General Fund	55,497,373	56,440,732	64,002,918		69,704,000	70,354,400	71,295,100
Community Development Block Grant	1,429,653	836,911	1,615,779		177,000	177,000	177,000
Register of Deeds Remonumentation Fund	223,038	216,616	241,701		233,100	233,100	233,100
Register of Deeds Technology Fund	802,326	705,997	1,060,200		1,099,200	1,110,800	1,120,900
Clerk CPL	201,907	275,629	425,900		485,500	506,000	521,700
Public Safety							
General Fund	88,149,679	89,466,992	85,966,022		91,841,500	94,286,500	96,766,700
Community Corrections - Dec 31 Year End	198,275	219,055	240,741		247,800	260,600	270,200
Community Corrections - Sep 30 Year End	1,457,928	1,618,374	1,965,600		2,142,500	2,324,900	2,387,900
E911 Dispatch Fund	167,630	179,714	8,753,917		9,226,700	9,480,900	9,743,800
Homeland Security Grants	3,522,938	3,761,569	7,393,140		6,882,600	1,118,000	-
Sheriff Grants - Dec 31 Year End	238,191	332,528	1,559,002		237,500	237,500	237,500
Sheriff Grants - Sep 30 Year End	2,412,165	2,318,500	2,577,200		2,622,400	2,658,600	2,689,900
Public Works							
General Fund	7,640,515	8,095,193	8,211,000		9,124,300	9,469,000	9,781,200
Roads	95,566,940	98,675,258	275,631,760		342,961,287	164,463,233	155,412,541
Health & Welfare							
General Fund	19,237,854	19,322,013	26,059,501		27,911,500	28,602,100	29,301,500
Child Care Fund	16,394,322	13,196,201	17,847,140		18,400,800	18,798,600	19,216,300
Community Mental Health	198,977,714	209,725,930	256,349,639		244,605,437	247,066,917	249,548,077
Macomb Community Action - Dec 31 Year End	2,834,624	4,574,206	19,630,129		22,374,700	22,489,900	22,873,500
Macomb Community Action - Sep 30 Year End	28,683,528	53,206,621	87,224,226		35,918,894	34,565,725	35,214,094
Health Grants - Dec 31 Year End	57,980	85,309	76,252		51,800	-	-
Health Grants - Sep 30 Year End	7,665,156	14,544,021	16,777,526		16,094,800	10,424,100	10,678,700
Martha T Berry Medical Care Facility	32,342,825	30,816,296	31,544,400		30,729,713	31,418,556	31,732,744
Michigan Works!	4,247,377	4,208,198	4,895,981		4,892,900	5,047,600	5,201,800
MSUE Grants - Dec 31 Year End	3,618	16,568	29,759		24,400	6,800	-
MSUE Grants - Sep 30 Year End	16,855	21,755	32,500		42,500	42,500	42,500
Office of Senior Services	-	-	-		6,291,973	6,426,954	6,588,004
Substance Abuse	17,654,236	17,594,333	26,778,956		23,132,360	23,371,428	23,605,161
Veterans' Affairs	1,527,754	1,751,948	2,109,500		2,245,600	2,298,900	2,351,000
Veterans Grants	281,022	138,447	616,035		278,785	278,785	278,785
Recreation & Culture							
Freedom Hill Park	465,970	468,184	482,900		490,600	494,000	497,400
Debt Service							
Principal	6,810,000	14,690,000	4,875,000		2,870,000	2,990,000	3,110,000
Interest & Fees	1,660,203	1,387,079	1,036,800		896,100	778,900	656,800
Capital Outlay	13,927,837	8,461,044	18,546,733		23,511,473	16,671,896	17,063,918
Total Operating Expenditures	671,031,278	719,881,950	1,046,958,729		1,075,822,422	889,849,194	892,172,324

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022</u>	<u>Amended</u>	<u>2023 Recommend</u>	<u>2024 Forecasted</u>	<u>2025 Forecasted</u>
Transfers Out							
General Fund	75,120,716	40,049,295	43,473,799		43,155,200	43,898,400	44,978,300
Community Mental Health	6,321,331	1,419,446	-		-	-	-
Macomb Community Action - Sep 30 Year End	633,732	583,075	1,359,098		2,063,367	2,123,862	2,123,862
PA Forfeitures	43,620	-	-		-	-	-
PA Fed Forfeitures	14,500	-	-		-	-	-
E911 Dispatch Fund	-	-	95,500		95,500	98,700	101,300
Sheriff Grants - Dec 31 Year End	-	-	4,215		-	-	-
Total Transfers	<u>82,133,899</u>	<u>42,051,816</u>	<u>45,147,057</u>		<u>45,314,067</u>	<u>46,120,962</u>	<u>47,203,462</u>
Total Expenditures	<u>\$ 753,165,177</u>	<u>\$ 761,933,766</u>	<u>\$ 1,092,105,786</u>		<u>\$ 1,121,136,489</u>	<u>\$ 935,970,156</u>	<u>\$ 939,375,786</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, 2023

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue	Mental Health		
	Fund	Enterprise Fund	Funds		
Revenues:					
Property Taxes	\$ 149,533,500	\$ -	\$ -	\$ 2,071,200	\$ 151,604,700
Licenses & Permits	1,562,700	897,200	-	400,000	2,859,900
Intergovernmental	44,592,100	285,119,066	9,185,830	105,030,217	443,927,213
Charges for Services	35,774,800	2,117,500	229,194,159	67,869,854	334,956,313
Investment Income	6,500,000	1,772,371	450,000	100,000	8,822,371
Fines & Forfeitures	493,500	-	-	202,500	696,000
Reimbursements	7,451,200	-	-	1,467,800	8,919,000
Indirect Cost Allocation	51,114,700	-	-	-	51,114,700
Other Revenue	79,000	272,500	2,193,157	360,060	2,904,717
Total Revenues	297,101,500	290,178,637	241,023,146	177,501,631	1,005,804,914
Expenditures By Category:					
Personnel	163,886,100	41,355,460	33,441,408	96,557,882	335,240,850
Supplies & Services	16,564,600	2,887,767	7,435,643	57,681,321	84,569,331
Room & Board	-	-	-	2,890,000	2,890,000
Conferences & Training	616,200	220,939	80,730	870,572	1,788,441
Utilities	3,667,700	774,560	136,318	941,860	5,520,438
Repairs & Maintenance	13,650,400	1,146,500	151,555	961,415	15,909,870
Road Construction & Maintenance	-	271,905,423	-	-	271,905,423
Vehicle Operations	1,058,900	2,613,950	24,184	368,999	4,066,033
Contract Services	10,477,400	22,056,688	202,896,542	39,258,130	274,688,760
Internal Services	39,698,600	-	439,057	11,858,046	51,995,703
Capital Outlay	11,999,500	8,398,500	117,213	2,996,260	23,511,473
Debt Service - Principal	-	-	-	2,870,000	2,870,000
Debt Service - Interest and fees	-	-	-	866,100	866,100
Total Expenditures	261,619,400	351,359,787	244,722,650	218,120,585	1,075,822,422
Revenues Over (Under) Expenditures	35,482,100	(61,181,150)	(3,699,504)	(40,618,954)	(70,017,508)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,699,504	39,455,706	43,155,210
Transfers in - Other Funds	8,000,000	-	-	3,582,489	11,582,489
Transfers out	(43,155,200)	-	-	(3,677,989)	(46,833,189)
Total Other Financing Sources (Uses):	(35,155,200)	-	3,699,504	39,360,206	7,904,510
Net Increase (Decrease) in Fund Balance	326,900	(61,181,150)	-	(1,258,748)	(62,112,998)
Fund Balance, Beginning of Year	99,749,857	84,549,787	16,319,704	48,937,016	249,556,364
Fund Balance, End of Year	\$ 100,076,757	\$ 23,368,637	\$ 16,319,704	\$ 47,678,268	\$ 187,443,366

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 Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	21,002,600
Charges for Services	18,000	-	563,300
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	-
Total Revenues	<u>18,000</u>	<u>103,000</u>	<u>21,565,900</u>
Expenditures:			
Personnel	242,600	-	1,598,100
Supplies & Services	-	111,500	20,085,300
Room & Board	-	-	-
Conferences & Training	-	5,000	52,000
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	7,000
Contract Services	3,000	60,500	616,400
Internal Services	2,200	-	15,900
Capital Outlay	-	-	10,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>247,800</u>	<u>177,000</u>	<u>22,384,700</u>
Revenues Over (Under) Expenditures	<u>(229,800)</u>	<u>(74,000)</u>	<u>(818,800)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	229,800	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>229,800</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(74,000)	(818,800)
Fund Balance, Beginning of Year	<u>(20,435)</u>	<u>2,166,809</u>	<u>8,619,433</u>
Fund Balance, End of Year	<u>\$ (20,435)</u>	<u>\$ 2,092,809</u>	<u>\$ 7,800,633</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 Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	7,310,900	-
Charges for Services	-	-	240,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	-	7,310,900	240,000
Expenditures:			
Personnel	-	663,000	85,800
Supplies & Services	30,000	5,985,600	221,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	-	37,000
Vehicle Operations	-	-	15,000
Contract Services	-	230,000	1,000
Internal Services	-	4,000	18,800
Capital Outlay	-	428,300	15,000
Debt Service - Principal	2,870,000	-	-
Debt Service - Interest and fees	866,100	-	-
Total Expenditures	3,766,100	7,310,900	505,600
Revenues Over (Under) Expenditures	(3,766,100)	-	(265,600)
Other Financing Sources (Uses):			
Transfers in from General Fund	3,736,100	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	3,736,100	-	86,000
Net Increase (Decrease) in Fund Balance	(30,000)	-	(179,600)
Fund Balance, Beginning of Year	98,247	(3,328,462)	1,479,820
Fund Balance, End of Year	\$ 68,247	\$ (3,328,462)	\$ 1,300,220

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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 Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	26,500	-	-
Charges for Services	-	-	31,015,947
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	305,000
Other Revenue	-	-	127,460
Total Revenues	<u>26,500</u>	<u>-</u>	<u>31,448,407</u>
Expenditures:			
Personnel	1,000	-	21,627,014
Supplies & Services	47,700	50,000	5,972,909
Room & Board	-	-	-
Conferences & Training	3,000	-	93,600
Utilities	-	-	515,860
Repairs & Maintenance	-	-	359,556
Vehicle Operations	-	-	3,744
Contract Services	-	-	2,157,030
Internal Services	100	-	-
Capital Outlay	22,000	-	600,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>73,800</u>	<u>50,000</u>	<u>31,329,713</u>
Revenues Over (Under) Expenditures	<u>(47,300)</u>	<u>(50,000)</u>	<u>118,694</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(47,300)	(50,000)	118,694
Fund Balance, Beginning of Year	<u>2,071,069</u>	<u>103,797</u>	<u>10,150,212</u>
Fund Balance, End of Year	<u>\$ 2,023,769</u>	<u>\$ 53,797</u>	<u>\$ 10,268,906</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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Federal Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	4,894,900	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	2,000	-
Other Revenue	-	-	-
Total Revenues	<u>4,894,900</u>	<u>2,000</u>	<u>-</u>
Expenditures:			
Personnel	4,648,300	-	-
Supplies & Services	58,800	8,500	-
Room & Board	-	-	-
Conferences & Training	10,800	700	-
Utilities	-	-	-
Repairs & Maintenance	-	800	-
Vehicle Operations	-	-	-
Contract Services	-	14,400	-
Internal Services	175,000	-	-
Capital Outlay	2,000	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>4,894,900</u>	<u>24,400</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(22,400)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(22,400)	-
Fund Balance, Beginning of Year	17,417	91,483	(113)
Fund Balance, End of Year	<u>\$ 17,417</u>	<u>\$ 69,083</u>	<u>\$ (113)</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 Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	233,100	-	40,000
Charges for Services	-	950,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	195,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>233,100</u>	<u>950,000</u>	<u>285,000</u>
Expenditures:			
Personnel	-	318,700	-
Supplies & Services	4,700	29,500	84,500
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,000	21,500
Vehicle Operations	-	-	32,500
Contract Services	227,600	700,000	2,500
Internal Services	800	38,000	12,000
Capital Outlay	-	40,000	47,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>233,100</u>	<u>1,139,200</u>	<u>285,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(189,200)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(189,200)	-
Fund Balance, Beginning of Year	<u>(129,918)</u>	<u>1,985,592</u>	<u>(11,570)</u>
Fund Balance, End of Year	<u>\$ (129,918)</u>	<u>\$ 1,796,392</u>	<u>\$ (11,570)</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 E911 Dispatch	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,071,200	\$ 2,071,200
Licenses & Permits	-	400,000	-	400,000
Intergovernmental	2,250,000	-	100,000	30,963,100
Charges for Services	5,552,300	-	-	43,284,447
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	195,000
Reimbursements	-	-	-	308,500
Other Revenue	-	-	-	228,960
Total Revenues	7,802,300	400,000	2,171,200	77,451,207
Expenditures:				
Personnel	8,896,000	356,100	1,371,600	39,808,214
Supplies & Services	25,000	60,400	391,500	33,166,909
Room & Board	-	-	-	-
Conferences & Training	20,000	5,000	47,000	331,600
Utilities	-	-	-	627,860
Repairs & Maintenance	110,000	-	9,900	541,756
Vehicle Operations	3,500	-	8,000	69,744
Contract Services	-	25,000	85,000	4,122,430
Internal Services	172,200	39,000	332,600	810,600
Capital Outlay	55,000	25,000	66,000	1,310,800
Debt Service - Principal	-	-	-	2,870,000
Debt Service - Interest and fees	-	-	-	866,100
Total Expenditures	9,281,700	510,500	2,311,600	84,526,013
Revenues Over (Under) Expenditures	(1,479,400)	(110,500)	(140,400)	(7,074,806)
Other Financing Sources (Uses):				
Transfers in from General Fund	2,450,900	-	-	6,502,800
Transfers in from Other Funds	-	-	-	-
Transfers out	(95,500)	-	-	(95,500)
Total Other Financing Sources (Uses):	2,355,400	-	-	6,407,300
Net Increase (Decrease) in Fund Balance	876,000	(110,500)	(140,400)	(667,506)
Fund Balance, Beginning of Year	2,753,835	1,970,715	2,384,288	30,402,219
Fund Balance, End of Year	\$ 3,629,835	\$ 1,860,215	\$ 2,243,888	\$ 29,734,713

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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

	<u>Circuit Court</u>	<u>Child</u>	<u>Community</u>
	<u>Programs</u>	<u>Care</u>	<u>Corrections</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	716,500	7,111,100	1,618,800
Charges for Services	5,000	351,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	59,300	-
Other Revenue	-	-	-
Total Revenues	<u>721,500</u>	<u>7,521,400</u>	<u>1,618,800</u>
Expenditures:			
Personnel	10,908	9,040,100	1,673,200
Supplies & Services	318,292	2,548,500	96,500
Room & Board	-	2,890,000	-
Conferences & Training	5,300	55,700	3,000
Utilities	-	269,000	-
Repairs & Maintenance	-	215,000	2,500
Vehicle Operations	-	4,500	-
Contract Services	485,400	794,000	300,400
Internal Services	11,600	2,584,000	66,900
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>831,500</u>	<u>18,400,800</u>	<u>2,142,500</u>
Revenues Over (Under) Expenditures	<u>(110,000)</u>	<u>(10,879,400)</u>	<u>(523,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	10,879,400	523,700
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>110,000</u>	<u>10,879,400</u>	<u>523,700</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>10,743</u>	<u>(442,242)</u>	<u>1,737</u>
Fund Balance, End of Year	<u>\$ 10,743</u>	<u>\$ (442,242)</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, 2023

	Macomb Community	Office of Senior	Friend of	Health
	Action	Services	the Court	Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	24,043,481	3,195,556	8,752,150	11,507,300
Charges for Services	6,396,468	1,071,457	782,000	583,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	130,000	-	-	1,100
Total Revenues	30,569,949	4,267,013	9,534,150	12,091,400
Expenditures:				
Personnel	15,194,964	2,583,125	10,072,100	10,230,800
Supplies & Services	12,023,066	822,910	207,000	767,900
Room & Board	-	-	-	-
Conferences & Training	137,835	1,500	20,000	80,900
Utilities	42,000	3,000	-	-
Repairs & Maintenance	95,859	6,300	81,400	11,400
Vehicle Operations	93,655	69,500	18,000	-
Contract Services	5,966,371	2,501,432	445,300	2,783,700
Internal Services	2,365,144	304,206	2,597,500	2,220,100
Capital Outlay	25,460	-	22,900	72,800
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	35,944,354	6,291,973	13,464,200	16,167,600
Revenues Over (Under) Expenditures	(5,374,405)	(2,024,960)	(3,930,050)	(4,076,200)
Other Financing Sources (Uses):				
Transfers in from General Fund	5,319,405	2,012,418	3,870,050	3,680,000
Transfers in from Other Funds	2,063,367	1,519,122	-	-
Transfers out	(2,063,367)	(1,519,122)	-	-
Total Other Financing Sources (Uses):	5,319,405	2,012,418	3,870,050	3,680,000
Net Increase (Decrease) in Fund Balance	(55,000)	(12,542)	(60,000)	(396,200)
Fund Balance, Beginning of Year	1,203,948	-	(29,321)	1,703,200
Fund Balance, End of Year	\$ 1,148,948	\$ (12,542)	\$ (89,321)	\$ 1,307,000

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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 Grants	Prosecuting Attorney Grants	Veterans Grants	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,676,300	278,785	1,754,000
Charges for Services	-	-	-	533,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	2,676,300	278,785	2,294,500
Expenditures:				
Personnel	-	2,961,300	42,064	1,070,100
Supplies & Services	7,100	154,800	226,230	1,269,300
Room & Board	-	-	-	-
Conferences & Training	-	22,000	4,974	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	700	-	3,500
Vehicle Operations	-	-	-	113,600
Contract Services	30,000	135,200	5,517	-
Internal Services	5,400	496,000	-	153,900
Capital Outlay	-	4,000	-	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	42,500	3,774,000	278,785	2,632,400
Revenues Over (Under) Expenditures	(42,500)	(1,097,700)	-	(337,900)
Other Financing Sources (Uses):				
Transfers in from General Fund	-	1,097,700	-	312,900
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	1,097,700	-	312,900
Net Increase (Decrease) in Fund Balance	(42,500)	-	-	(25,000)
Fund Balance, Beginning of Year	128,868	(323,971)	(45,313)	108,416
Fund Balance, End of Year	\$ 86,368	\$ (323,971)	\$ (45,313)	\$ 83,416

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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
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,071,200
Licenses & Permits	-	-	-	400,000
Intergovernmental	4,447,145	7,966,000	74,067,117	105,030,217
Charges for Services	14,863,482	-	24,585,407	67,869,854
Investment Income	100,000	-	100,000	100,000
Fines & Forfeitures	-	-	7,500	202,500
Reimbursements	-	1,100,000	1,159,300	1,467,800
Other Revenue	-	-	131,100	360,060
Total Revenues	19,410,627	9,066,000	100,050,424	177,501,631
Expenditures:				
Personnel	1,413,007	2,458,000	56,749,668	96,557,882
Supplies & Services	4,914	6,067,900	24,514,412	57,681,321
Room & Board	-	-	2,890,000	2,890,000
Conferences & Training	2,163	193,600	538,972	870,572
Utilities	-	-	314,000	941,860
Repairs & Maintenance	-	3,000	419,659	961,415
Vehicle Operations	-	-	299,255	368,999
Contract Services	21,688,380	-	35,135,700	39,258,130
Internal Services	23,896	218,800	11,047,446	11,858,046
Capital Outlay	-	1,550,300	1,685,460	2,996,260
Debt Service - Principal	-	-	-	2,870,000
Debt Service - Interest and fees	-	-	-	866,100
Total Expenditures	23,132,360	10,491,600	133,594,572	218,120,585
Revenues Over (Under) Expenditures	(3,721,733)	(1,425,600)	(33,544,148)	(40,618,954)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,721,733	1,425,600	32,952,906	39,455,706
Transfers in from Other Funds	-	-	3,582,489	3,582,489
Transfers out	-	-	(3,582,489)	(3,677,989)
Total Other Financing Sources (Uses):	3,721,733	1,425,600	32,952,906	39,360,206
Net Increase (Decrease) in Fund Balance	-	-	(591,242)	(1,258,748)
Fund Balance, Beginning of Year	16,218,732	-	18,534,797	48,937,016
Fund Balance, End of Year	\$ 16,218,732	\$ -	\$ 17,943,555	\$ 47,678,268

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	Mental Health		
	Fund	Enterprise Fund	Funds		
Revenues:					
Property Taxes	\$ 156,617,600	\$ -	\$ -	\$ 2,091,900	\$ 158,709,500
Licenses & Permits	1,592,700	897,200	-	400,000	2,889,900
Intergovernmental	45,531,200	154,279,693	9,277,688	92,306,904	301,395,485
Charges for Services	36,299,000	2,117,500	231,486,100	70,266,914	340,169,514
Investment Income	2,200,000	1,244,376	454,500	101,000	3,999,876
Fines & Forfeitures	493,500	-	-	202,500	696,000
Reimbursements	7,608,200	-	-	1,476,850	9,085,050
Indirect Cost Allocation	52,614,700	-	-	-	52,614,700
Other Revenue	79,000	272,500	2,231,102	363,884	2,946,486
Total Revenues	303,035,900	158,811,269	243,449,390	167,209,952	872,506,511
Expenditures By Category:					
Personnel	168,900,000	42,310,381	33,943,029	95,097,887	340,251,297
Supplies & Services	15,646,100	2,877,602	7,547,178	52,259,120	78,330,000
Room & Board	-	-	-	2,890,000	2,890,000
Conferences & Training	626,200	223,689	81,941	867,530	1,799,360
Utilities	3,691,700	774,560	138,363	927,795	5,532,418
Repairs & Maintenance	13,767,500	1,123,500	153,828	954,463	15,999,291
Road Construction & Maintenance	-	106,132,652	-	-	106,132,652
Vehicle Operations	1,047,900	2,613,950	24,547	363,945	4,050,342
Contract Services	10,804,400	8,406,899	204,732,389	37,211,846	261,155,534
Internal Services	40,844,900	-	445,642	12,006,962	53,297,504
Capital Outlay	11,604,500	3,791,000	118,972	1,157,424	16,671,896
Debt Service - Principal	-	-	-	2,990,000	2,990,000
Debt Service - Interest and fees	-	-	-	748,900	748,900
Total Expenditures	266,933,200	168,254,233	247,185,889	207,475,872	889,849,194
Revenues Over (Under) Expenditures	36,102,700	(9,442,964)	(3,736,499)	(40,265,920)	(17,342,683)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,736,499	40,161,860	43,898,359
Transfers in - Other Funds	8,000,000	-	-	3,612,213	11,612,213
Transfers out	(43,898,400)	-	-	(3,758,413)	(47,656,813)
Total Other Financing Sources (Uses):	(35,898,400)	-	3,736,499	40,015,660	7,853,759
Net Increase (Decrease) in Fund Balance	204,300	(9,442,964)	-	(250,260)	(9,488,924)
Fund Balance, Beginning of Year	100,076,757	23,368,637	16,319,704	47,678,268	187,443,366
Fund Balance, End of Year	\$ 100,281,057	\$ 13,925,673	\$ 16,319,704	\$ 47,428,008	\$ 177,954,442

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 Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	21,118,100
Charges for Services	18,000	-	563,300
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	-
Total Revenues	<u>18,000</u>	<u>103,000</u>	<u>21,681,400</u>
Expenditures:			
Personnel	255,300	-	1,377,200
Supplies & Services	-	111,500	20,412,600
Room & Board	-	-	-
Conferences & Training	-	5,000	53,600
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	7,200
Contract Services	3,000	60,500	622,900
Internal Services	2,300	-	16,400
Capital Outlay	-	-	10,300
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>260,600</u>	<u>177,000</u>	<u>22,500,200</u>
Revenues Over (Under) Expenditures	<u>(242,600)</u>	<u>(74,000)</u>	<u>(818,800)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	242,600	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>242,600</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(74,000)	(818,800)
Fund Balance, Beginning of Year	<u>(20,435)</u>	<u>2,092,809</u>	<u>7,800,633</u>
Fund Balance, End of Year	<u>\$ (20,435)</u>	<u>\$ 2,018,809</u>	<u>\$ 6,981,833</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 Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	1,170,000	-
Charges for Services	-	-	240,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>1,170,000</u>	<u>240,000</u>
Expenditures:			
Personnel	-	425,000	88,600
Supplies & Services	30,000	633,500	221,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	-	37,000
Vehicle Operations	-	-	15,000
Contract Services	-	55,000	1,000
Internal Services	-	4,500	19,400
Capital Outlay	-	52,000	15,000
Debt Service - Principal	2,990,000	-	-
Debt Service - Interest and fees	748,900	-	-
Total Expenditures	<u>3,768,900</u>	<u>1,170,000</u>	<u>509,000</u>
Revenues Over (Under) Expenditures	<u>(3,768,900)</u>	<u>-</u>	<u>(269,000)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,738,900	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,738,900</u>	<u>-</u>	<u>86,000</u>
Net Increase (Decrease) in Fund Balance	(30,000)	-	(183,000)
Fund Balance, Beginning of Year	68,247	(3,328,462)	1,300,220
Fund Balance, End of Year	<u>\$ 38,247</u>	<u>\$ (3,328,462)</u>	<u>\$ 1,117,220</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 Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	32,876,904
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	314,150
Other Revenue	-	-	131,284
Total Revenues	<u>-</u>	<u>-</u>	<u>33,322,338</u>
Expenditures:			
Personnel	-	-	21,951,749
Supplies & Services	-	53,700	6,211,825
Room & Board	-	-	-
Conferences & Training	-	-	97,344
Utilities	-	-	536,495
Repairs & Maintenance	-	-	373,938
Vehicle Operations	-	-	3,894
Contract Services	-	-	2,243,311
Internal Services	-	-	-
Capital Outlay	-	-	624,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>-</u>	<u>53,700</u>	<u>32,042,556</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(53,700)</u>	<u>1,279,782</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(53,700)	1,279,782
Fund Balance, Beginning of Year	2,023,769	53,797	10,268,906
Fund Balance, End of Year	<u>\$ 2,023,769</u>	<u>\$ 97</u>	<u>\$ 11,548,688</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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Federal Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	5,049,600	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>5,049,600</u>	<u>-</u>	<u>-</u>
Expenditures:			
Personnel	4,797,600	-	-
Supplies & Services	58,800	3,400	-
Room & Board	-	-	-
Conferences & Training	10,800	400	-
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	-	3,000	-
Internal Services	180,400	-	-
Capital Outlay	2,000	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>5,049,600</u>	<u>6,800</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(6,800)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(6,800)	-
Fund Balance, Beginning of Year	17,417	69,083	(113)
Fund Balance, End of Year	<u>\$ 17,417</u>	<u>\$ 62,283</u>	<u>\$ (113)</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 Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	233,100	-	40,000
Charges for Services	-	950,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	195,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>233,100</u>	<u>950,000</u>	<u>285,000</u>
Expenditures:			
Personnel	-	329,200	-
Supplies & Services	4,700	29,500	84,500
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,000	21,500
Vehicle Operations	-	-	32,500
Contract Services	227,600	700,000	2,500
Internal Services	800	39,100	12,000
Capital Outlay	-	40,000	47,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>233,100</u>	<u>1,150,800</u>	<u>285,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(200,800)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(200,800)	-
Fund Balance, Beginning of Year	<u>(129,918)</u>	<u>1,796,392</u>	<u>(11,570)</u>
Fund Balance, End of Year	<u>\$ (129,918)</u>	<u>\$ 1,595,592</u>	<u>\$ (11,570)</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 E911 Dispatch	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,091,900	\$ 2,091,900
Licenses & Permits	-	400,000	-	400,000
Intergovernmental	2,250,000	-	100,000	24,911,200
Charges for Services	5,718,400	-	-	45,466,204
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	195,000
Reimbursements	-	-	-	315,650
Other Revenue	-	-	-	232,784
Total Revenues	7,968,400	400,000	2,191,900	73,612,738
Expenditures:				
Personnel	9,144,900	375,200	1,414,600	40,159,349
Supplies & Services	25,000	60,400	391,500	28,331,925
Room & Board	-	-	-	-
Conferences & Training	20,000	5,000	47,000	333,644
Utilities	-	-	-	648,495
Repairs & Maintenance	110,000	-	9,900	555,338
Vehicle Operations	3,500	-	8,000	70,094
Contract Services	-	25,000	85,000	4,028,811
Internal Services	177,500	40,400	342,900	835,700
Capital Outlay	55,000	25,000	21,000	891,800
Debt Service - Principal	-	-	-	2,990,000
Debt Service - Interest and fees	-	-	-	748,900
Total Expenditures	9,535,900	531,000	2,319,900	79,594,056
Revenues Over (Under) Expenditures	(1,567,500)	(131,000)	(128,000)	(5,981,318)
Other Financing Sources (Uses):				
Transfers in from General Fund	2,524,500	-	-	6,592,000
Transfers in from Other Funds	-	-	-	-
Transfers out	(98,700)	-	-	(98,700)
Total Other Financing Sources (Uses):	2,425,800	-	-	6,493,300
Net Increase (Decrease) in Fund Balance	858,300	(131,000)	(128,000)	511,982
Fund Balance, Beginning of Year	3,629,835	1,860,215	2,243,888	29,734,713
Fund Balance, End of Year	\$ 4,488,135	\$ 1,729,215	\$ 2,115,888	\$ 30,246,695

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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 Programs	Child Care	Community Corrections
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	716,500	7,299,000	1,788,400
Charges for Services	5,000	351,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	61,200	-
Other Revenue	-	-	-
Total Revenues	<u>721,500</u>	<u>7,711,200</u>	<u>1,788,400</u>
Expenditures:			
Personnel	10,908	9,351,200	1,800,000
Supplies & Services	318,292	2,598,500	96,500
Room & Board	-	2,890,000	-
Conferences & Training	5,300	55,700	3,000
Utilities	-	269,000	-
Repairs & Maintenance	-	215,000	2,500
Vehicle Operations	-	4,500	-
Contract Services	485,400	794,000	356,500
Internal Services	11,600	2,620,700	66,400
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>831,500</u>	<u>18,798,600</u>	<u>2,324,900</u>
Revenues Over (Under) Expenditures	<u>(110,000)</u>	<u>(11,087,400)</u>	<u>(536,500)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	11,087,400	536,500
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>110,000</u>	<u>11,087,400</u>	<u>536,500</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>10,743</u>	<u>(442,242)</u>	<u>1,737</u>
Fund Balance, End of Year	<u>\$ 10,743</u>	<u>\$ (442,242)</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

	Macomb Community Action	Office of Senior Services	Friend of the Court	Health Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	22,532,085	3,291,422	8,980,750	5,535,700
Charges for Services	6,444,232	1,090,362	782,000	583,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	130,000	-	-	1,100
Total Revenues	<u>29,106,317</u>	<u>4,381,784</u>	<u>9,762,750</u>	<u>6,119,800</u>
Expenditures:				
Personnel	14,797,415	2,638,549	10,426,900	6,738,600
Supplies & Services	11,620,501	833,985	267,000	457,500
Room & Board	-	-	-	-
Conferences & Training	141,972	1,545	20,000	70,900
Utilities	7,210	3,090	-	-
Repairs & Maintenance	78,136	6,489	81,400	8,400
Vehicle Operations	86,166	71,585	18,000	-
Contract Services	5,401,949	2,558,379	470,300	1,035,900
Internal Services	2,432,376	313,332	2,677,200	2,112,800
Capital Outlay	26,224	-	20,600	32,800
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>34,591,949</u>	<u>6,426,954</u>	<u>13,981,400</u>	<u>10,456,900</u>
Revenues Over (Under) Expenditures	<u>(5,485,632)</u>	<u>(2,045,170)</u>	<u>(4,218,650)</u>	<u>(4,337,100)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	5,398,032	2,032,628	4,098,650	3,910,000
Transfers in from Other Funds	2,076,362	1,535,851	-	-
Transfers out	<u>(2,123,862)</u>	<u>(1,535,851)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses):	<u>5,350,532</u>	<u>2,032,628</u>	<u>4,098,650</u>	<u>3,910,000</u>
Net Increase (Decrease) in Fund Balance	(135,100)	(12,542)	(120,000)	(427,100)
Fund Balance, Beginning of Year	<u>1,148,948</u>	<u>(12,542)</u>	<u>(89,321)</u>	<u>1,307,000</u>
Fund Balance, End of Year	<u>\$ 1,013,848</u>	<u>\$ (25,084)</u>	<u>\$ (209,321)</u>	<u>\$ 879,900</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 Grants	Prosecuting Attorney Grants	Veterans Grants	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,730,700	278,785	1,777,000
Charges for Services	-	-	-	533,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	<u>-</u>	<u>2,730,700</u>	<u>278,785</u>	<u>2,317,500</u>
Expenditures:				
Personnel	-	3,059,000	42,064	1,101,600
Supplies & Services	6,900	159,600	226,230	1,269,300
Room & Board	-	-	-	-
Conferences & Training	-	22,700	4,974	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	700	-	3,500
Vehicle Operations	-	-	-	113,600
Contract Services	30,000	139,300	5,517	-
Internal Services	5,600	510,200	-	158,600
Capital Outlay	-	4,100	-	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>42,500</u>	<u>3,895,600</u>	<u>278,785</u>	<u>2,668,600</u>
Revenues Over (Under) Expenditures	<u>(42,500)</u>	<u>(1,164,900)</u>	<u>-</u>	<u>(351,100)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	1,164,900	-	326,100
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>1,164,900</u>	<u>-</u>	<u>326,100</u>
Net Increase (Decrease) in Fund Balance	(42,500)	-	-	(25,000)
Fund Balance, Beginning of Year	86,368	(323,971)	(45,313)	83,416
Fund Balance, End of Year	<u>\$ 43,868</u>	<u>\$ (323,971)</u>	<u>\$ (45,313)</u>	<u>\$ 58,416</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
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,091,900
Licenses & Permits	-	-	-	400,000
Intergovernmental	4,499,362	7,966,000	67,395,704	92,306,904
Charges for Services	15,012,116	-	24,800,710	70,266,914
Investment Income	101,000	-	101,000	101,000
Fines & Forfeitures	-	-	7,500	202,500
Reimbursements	-	1,100,000	1,161,200	1,476,850
Other Revenue	-	-	131,100	363,884
Total Revenues	<u>19,612,478</u>	<u>9,066,000</u>	<u>93,597,214</u>	<u>167,209,952</u>
Expenditures:				
Personnel	1,434,202	3,538,100	54,938,538	95,097,887
Supplies & Services	4,987	6,067,900	23,927,195	52,259,120
Room & Board	-	-	2,890,000	2,890,000
Conferences & Training	2,195	193,600	533,886	867,530
Utilities	-	-	279,300	927,795
Repairs & Maintenance	-	3,000	399,125	954,463
Vehicle Operations	-	-	293,851	363,945
Contract Services	21,905,790	-	33,183,035	37,211,846
Internal Services	24,254	238,200	11,171,262	12,006,962
Capital Outlay	-	171,900	265,624	1,157,424
Debt Service - Principal	-	-	-	2,990,000
Debt Service - Interest and fees	-	-	-	748,900
Total Expenditures	<u>23,371,428</u>	<u>10,212,700</u>	<u>127,881,816</u>	<u>207,475,872</u>
Revenues Over (Under) Expenditures	<u>(3,758,950)</u>	<u>(1,146,700)</u>	<u>(34,284,602)</u>	<u>(40,265,920)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,758,950	1,146,700	33,569,860	40,161,860
Transfers in from Other Funds	-	-	3,612,213	3,612,213
Transfers out	-	-	(3,659,713)	(3,758,413)
Total Other Financing Sources (Uses):	<u>3,758,950</u>	<u>1,146,700</u>	<u>33,522,360</u>	<u>40,015,660</u>
Net Increase (Decrease) in Fund Balance	-	-	(762,242)	(250,260)
Fund Balance, Beginning of Year	<u>16,218,732</u>	<u>-</u>	<u>17,943,555</u>	<u>47,678,268</u>
Fund Balance, End of Year	<u>\$ 16,218,732</u>	<u>\$ -</u>	<u>\$ 17,181,313</u>	<u>\$ 47,428,008</u>

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

	Major Funds				Total
	General	Roads	Community	Nonmajor	
	Fund	Special Revenue	Mental Health		
		Fund	Enterprise Fund	Funds	
Revenues:					
Property Taxes	\$ 161,310,100	\$ -	\$ -	\$ 2,112,800	\$ 163,422,900
Licenses & Permits	1,622,700	897,200	-	400,000	2,919,900
Intergovernmental	46,288,000	146,739,693	9,370,465	93,046,875	295,445,033
Charges for Services	36,840,100	2,117,500	233,800,961	71,558,687	344,317,248
Investment Income	1,400,000	1,000,000	459,045	102,010	2,961,055
Fines & Forfeitures	493,500	-	-	202,500	696,000
Reimbursements	7,725,600	-	-	1,488,175	9,213,775
Indirect Cost Allocation	54,159,800	-	-	-	54,159,800
Other Revenue	79,000	272,500	2,264,496	368,904	2,984,900
Total Revenues	309,918,800	151,026,893	245,894,967	169,279,951	876,120,611
Expenditures By Category:					
Personnel	173,800,900	43,262,439	34,452,175	97,177,459	348,692,973
Supplies & Services	15,140,300	2,877,602	7,660,386	52,439,480	78,117,768
Room & Board	-	-	-	2,890,000	2,890,000
Conferences & Training	616,200	220,939	83,171	874,742	1,795,052
Utilities	3,708,300	774,560	140,439	933,467	5,556,766
Repairs & Maintenance	13,793,500	1,123,500	156,136	960,743	16,033,879
Road Construction & Maintenance	-	96,132,652	-	-	96,132,652
Vehicle Operations	1,047,900	2,613,950	24,915	368,914	4,055,679
Contract Services	11,146,400	8,406,899	206,578,528	37,279,358	263,411,185
Internal Services	42,043,100	-	452,327	12,190,225	54,685,652
Capital Outlay	11,533,800	4,300,000	120,754	1,109,364	17,063,918
Debt Service - Principal	-	-	-	3,110,000	3,110,000
Debt Service - Interest and fees	-	-	-	626,800	626,800
Total Expenditures	272,830,400	159,712,541	249,668,831	209,960,552	892,172,324
Revenues Over (Under) Expenditures	37,088,400	(8,685,648)	(3,773,864)	(40,680,601)	(16,051,713)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,773,864	41,204,400	44,978,264
Transfers in - Other Funds	8,000,000	-	-	3,626,958	11,626,958
Transfers out	(44,978,300)	-	-	(3,775,758)	(48,754,058)
Total Other Financing Sources (Uses):	(36,978,300)	-	3,773,864	41,055,600	7,851,164
Net Increase (Decrease) in Fund Balance	110,100	(8,685,648)	-	374,999	(8,200,549)
Fund Balance, Beginning of Year	100,281,057	13,925,673	16,319,704	47,428,008	177,954,442
Fund Balance, End of Year	\$ 100,391,157	\$ 5,240,025	\$ 16,319,704	\$ 47,803,007	\$ 169,753,893

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

	Community Corrections	Planning Grants	Macomb Community Action
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	21,751,700
Charges for Services	18,000	-	313,300
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	-
Total Revenues	<u>18,000</u>	<u>103,000</u>	<u>22,065,000</u>
Expenditures:			
Personnel	264,800	-	1,429,100
Supplies & Services	-	111,500	20,992,500
Room & Board	-	-	-
Conferences & Training	-	5,000	55,200
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	7,400
Contract Services	3,000	60,500	372,900
Internal Services	2,400	-	16,400
Capital Outlay	-	-	10,300
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>270,200</u>	<u>177,000</u>	<u>22,883,800</u>
Revenues Over (Under) Expenditures	<u>(252,200)</u>	<u>(74,000)</u>	<u>(818,800)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	252,200	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>252,200</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(74,000)	(818,800)
Fund Balance, Beginning of Year	(20,435)	2,018,809	6,981,833
Fund Balance, End of Year	<u>\$ (20,435)</u>	<u>\$ 1,944,809</u>	<u>\$ 6,163,033</u>

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

	Debt Service Fund	Emergency Management Grants	Freedom Hill Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	240,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>240,000</u>
Expenditures:			
Personnel	-	-	91,500
Supplies & Services	30,000	-	221,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	-	37,000
Vehicle Operations	-	-	15,000
Contract Services	-	-	1,000
Internal Services	-	-	19,900
Capital Outlay	-	-	15,000
Debt Service - Principal	3,110,000	-	-
Debt Service - Interest and fees	626,800	-	-
Total Expenditures	<u>3,766,800</u>	<u>-</u>	<u>512,400</u>
Revenues Over (Under) Expenditures	<u>(3,766,800)</u>	<u>-</u>	<u>(272,400)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,736,800	-	86,000
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,736,800</u>	<u>-</u>	<u>86,000</u>
Net Increase (Decrease) in Fund Balance	(30,000)	-	(186,400)
Fund Balance, Beginning of Year	38,247	(3,328,462)	1,117,220
Fund Balance, End of Year	<u>\$ 8,247</u>	<u>\$ (3,328,462)</u>	<u>\$ 930,820</u>

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

	Health Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	33,863,211
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	323,575
Other Revenue	-	-	135,222
Total Revenues	-	-	34,322,008
Expenditures:			
Personnel	-	-	22,171,267
Supplies & Services	-	-	6,273,944
Room & Board	-	-	-
Conferences & Training	-	-	98,317
Utilities	-	-	541,860
Repairs & Maintenance	-	-	377,678
Vehicle Operations	-	-	3,933
Contract Services	-	-	2,265,745
Internal Services	-	-	-
Capital Outlay	-	-	630,240
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	-	32,362,984
Revenues Over (Under) Expenditures	-	-	1,959,024
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	1,959,024
Fund Balance, Beginning of Year	2,023,769	97	11,548,688
Fund Balance, End of Year	\$ 2,023,769	\$ 97	\$ 13,507,712

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

	Michigan Works!	MSUE Grants	Prosecuting Attorney Federal Forfeitures
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	5,203,800	-	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>5,203,800</u>	<u>-</u>	<u>-</u>
Expenditures:			
Personnel	4,946,400	-	-
Supplies & Services	58,800	-	-
Room & Board	-	-	-
Conferences & Training	10,800	-	-
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	-
Contract Services	-	-	-
Internal Services	185,800	-	-
Capital Outlay	2,000	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>5,203,800</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	17,417	62,283	(113)
Fund Balance, End of Year	<u>\$ 17,417</u>	<u>\$ 62,283</u>	<u>\$ (113)</u>

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	233,100	-	40,000
Charges for Services	-	950,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	195,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>233,100</u>	<u>950,000</u>	<u>285,000</u>
Expenditures:			
Personnel	-	338,100	-
Supplies & Services	4,700	29,500	84,500
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,000	21,500
Vehicle Operations	-	-	32,500
Contract Services	227,600	700,000	2,500
Internal Services	800	40,300	12,000
Capital Outlay	-	40,000	47,500
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>233,100</u>	<u>1,160,900</u>	<u>285,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(210,900)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(210,900)	-
Fund Balance, Beginning of Year	<u>(129,918)</u>	<u>1,595,592</u>	<u>(11,570)</u>
Fund Balance, End of Year	<u>\$ (129,918)</u>	<u>\$ 1,384,692</u>	<u>\$ (11,570)</u>

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

	Sheriff E911 Dispatch	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,112,800	\$ 2,112,800
Licenses & Permits	-	400,000	-	400,000
Intergovernmental	2,250,000	-	100,000	24,374,800
Charges for Services	5,890,100	-	-	46,528,411
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	195,000
Reimbursements	-	-	-	325,075
Other Revenue	-	-	-	236,722
Total Revenues	8,140,100	400,000	2,212,800	74,172,808
Expenditures:				
Personnel	9,402,100	389,700	1,456,100	40,489,067
Supplies & Services	25,000	60,400	391,500	28,283,344
Room & Board	-	-	-	-
Conferences & Training	20,000	5,000	47,000	335,817
Utilities	-	-	-	653,860
Repairs & Maintenance	110,000	-	9,900	559,078
Vehicle Operations	3,500	-	8,000	70,333
Contract Services	-	25,000	85,000	3,743,245
Internal Services	183,200	41,600	353,500	855,900
Capital Outlay	55,000	25,000	21,000	846,040
Debt Service - Principal	-	-	-	3,110,000
Debt Service - Interest and fees	-	-	-	626,800
Total Expenditures	9,798,800	546,700	2,372,000	79,573,484
Revenues Over (Under) Expenditures	(1,658,700)	(146,700)	(159,200)	(5,400,676)
Other Financing Sources (Uses):				
Transfers in from General Fund	2,600,100	-	-	6,675,100
Transfers in from Other Funds	-	-	-	-
Transfers out	(101,300)	-	-	(101,300)
Total Other Financing Sources (Uses):	2,498,800	-	-	6,573,800
Net Increase (Decrease) in Fund Balance	840,100	(146,700)	(159,200)	1,173,124
Fund Balance, Beginning of Year	4,488,135	1,729,215	2,115,888	30,246,695
Fund Balance, End of Year	\$ 5,328,235	\$ 1,582,515	\$ 1,956,688	\$ 31,419,819

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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, 2025

	<u>Circuit Court</u>	<u>Child</u>	<u>Community</u>
	<u>Programs</u>	<u>Care</u>	<u>Corrections</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	716,500	7,497,600	1,840,100
Charges for Services	5,000	351,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	63,100	-
Other Revenue	-	-	-
Total Revenues	<u>721,500</u>	<u>7,911,700</u>	<u>1,840,100</u>
Expenditures:			
Personnel	10,908	9,680,500	1,860,800
Supplies & Services	318,292	2,648,500	96,500
Room & Board	-	2,890,000	-
Conferences & Training	5,300	55,700	3,000
Utilities	-	269,000	-
Repairs & Maintenance	-	215,000	2,500
Vehicle Operations	-	4,500	-
Contract Services	485,400	794,000	356,500
Internal Services	11,600	2,659,100	68,600
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>831,500</u>	<u>19,216,300</u>	<u>2,387,900</u>
Revenues Over (Under) Expenditures	<u>(110,000)</u>	<u>(11,304,600)</u>	<u>(547,800)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	11,304,600	547,800
Transfers in from Other Funds	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>110,000</u>	<u>11,304,600</u>	<u>547,800</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>10,743</u>	<u>(442,242)</u>	<u>1,737</u>
Fund Balance, End of Year	<u>\$ 10,743</u>	<u>\$ (442,242)</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, 2025

	Macomb Community	Office of Senior	Friend of	Health
	Action	Services	the Court	Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	23,128,407	3,390,163	9,206,750	5,535,700
Charges for Services	6,490,966	1,123,073	782,000	583,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	131,082	-	-	1,100
Total Revenues	29,750,455	4,513,236	9,988,750	6,119,800
Expenditures:				
Personnel	15,225,793	2,717,707	10,774,000	6,985,000
Supplies & Services	11,783,012	845,340	267,000	457,700
Room & Board	-	-	-	-
Conferences & Training	146,232	1,591	20,000	70,900
Utilities	7,425	3,182	-	-
Repairs & Maintenance	80,481	6,684	81,400	8,400
Vehicle Operations	88,748	73,733	18,000	-
Contract Services	5,450,027	2,617,036	495,300	1,041,300
Internal Services	2,432,376	322,731	2,759,600	2,115,400
Capital Outlay	26,224	-	18,200	32,800
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	35,240,318	6,588,004	14,433,500	10,711,500
Revenues Over (Under) Expenditures	(5,489,863)	(2,074,768)	(4,444,750)	(4,591,700)
Other Financing Sources (Uses):				
Transfers in from General Fund	5,398,032	2,062,274	4,324,750	4,132,900
Transfers in from Other Funds	2,076,362	1,550,596	-	-
Transfers out	(2,123,862)	(1,550,596)	-	-
Total Other Financing Sources (Uses):	5,350,532	2,062,274	4,324,750	4,132,900
Net Increase (Decrease) in Fund Balance	(139,331)	(12,494)	(120,000)	(458,800)
Fund Balance, Beginning of Year	1,013,848	(25,084)	(209,321)	879,900
Fund Balance, End of Year	\$ 874,517	\$ (37,578)	\$ (329,321)	\$ 421,100

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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, 2025

	MSUE Grants	Prosecuting Attorney Grants	Veterans Grants	Sheriff Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	2,773,900	278,785	1,793,800
Charges for Services	-	-	-	533,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	-	-
Total Revenues	-	2,773,900	278,785	2,334,300
Expenditures:				
Personnel	-	3,138,300	42,064	1,128,200
Supplies & Services	6,700	164,600	226,230	1,269,300
Room & Board	-	-	-	-
Conferences & Training	-	23,400	4,974	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	700	-	3,500
Vehicle Operations	-	-	-	113,600
Contract Services	30,000	143,500	5,517	-
Internal Services	5,800	525,500	-	163,300
Capital Outlay	-	4,200	-	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	42,500	4,000,200	278,785	2,699,900
Revenues Over (Under) Expenditures	(42,500)	(1,226,300)	-	(365,600)
Other Financing Sources (Uses):				
Transfers in from General Fund	-	1,226,300	-	340,600
Transfers in from Other Funds	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	-	1,226,300	-	340,600
Net Increase (Decrease) in Fund Balance	(42,500)	-	-	(25,000)
Fund Balance, Beginning of Year	43,868	(323,971)	(45,313)	58,416
Fund Balance, End of Year	\$ 1,368	\$ (323,971)	\$ (45,313)	\$ 33,416

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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, 2025

	Substance		September Year End	
	Abuse	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,112,800
Licenses & Permits	-	-	-	400,000
Intergovernmental	4,544,370	7,966,000	68,672,075	93,046,875
Charges for Services	15,162,237	-	25,030,276	71,558,687
Investment Income	102,010	-	102,010	102,010
Fines & Forfeitures	-	-	7,500	202,500
Reimbursements	-	1,100,000	1,163,100	1,488,175
Other Revenue	-	-	132,182	368,904
Total Revenues	19,808,617	9,066,000	95,107,143	169,279,951
Expenditures:				
Personnel	1,455,720	3,669,400	56,688,392	97,177,459
Supplies & Services	5,062	6,067,900	24,156,136	52,439,480
Room & Board	-	-	2,890,000	2,890,000
Conferences & Training	2,228	193,600	538,925	874,742
Utilities	-	-	279,607	933,467
Repairs & Maintenance	-	3,000	401,665	960,743
Vehicle Operations	-	-	298,581	368,914
Contract Services	22,117,533	-	33,536,113	37,279,358
Internal Services	24,618	245,700	11,334,325	12,190,225
Capital Outlay	-	171,900	263,324	1,109,364
Debt Service - Principal	-	-	-	3,110,000
Debt Service - Interest and fees	-	-	-	626,800
Total Expenditures	23,605,161	10,351,500	130,387,068	209,960,552
Revenues Over (Under) Expenditures	(3,796,544)	(1,285,500)	(35,279,925)	(40,680,601)
Other Financing Sources (Uses):				
Transfers in from General Fund	3,796,544	1,285,500	34,529,300	41,204,400
Transfers in from Other Funds	-	-	3,626,958	3,626,958
Transfers out	-	-	(3,674,458)	(3,775,758)
Total Other Financing Sources (Uses):	3,796,544	1,285,500	34,481,800	41,055,600
Net Increase (Decrease) in Fund Balance	-	-	(798,125)	374,999
Fund Balance, Beginning of Year	16,218,732	-	17,181,313	47,428,008
Fund Balance, End of Year	\$ 16,218,732	\$ -	\$ 16,383,188	\$ 47,803,007

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

DEPARTMENT	FUND		FUNCTION			
ALL DEPARTMENTS	GENERAL FUND		ALL FUNCTIONS			
	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 130,170,497	\$ 134,142,878	\$ 141,552,700	\$ 149,533,500	\$ 156,617,600	\$ 161,310,100
Licenses & Permits	1,455,253	1,643,799	1,466,200	1,562,700	1,592,700	1,622,700
Intergovernmental	68,406,320	41,325,216	42,723,082	44,592,100	45,531,200	46,288,000
Charges for Services	37,739,118	40,258,879	33,992,600	35,774,800	36,299,000	36,840,100
Investment Income	739,954	293,488	800,000	6,500,000	2,200,000	1,400,000
Fines & Forfeitures	433,941	496,814	504,500	493,500	493,500	493,500
Reimbursements	6,987,767	6,781,917	7,532,800	7,451,200	7,608,200	7,725,600
Indirect Cost Allocation	47,279,922	49,471,925	51,306,700	51,114,700	52,614,700	54,159,800
Other Revenue	59,612	111,938	78,600	79,000	79,000	79,000
Total Revenues	293,272,384	274,526,854	279,957,182	297,101,500	303,035,900	309,918,800
Expenditures:						
Personnel	143,454,716	144,101,659	147,811,747	163,886,100	168,900,000	173,800,900
Supplies & Services	10,958,367	11,887,915	17,221,345	16,564,600	15,646,100	15,140,300
Conferences & Training	233,924	225,165	506,000	616,200	626,200	616,200
Utilities	2,999,516	3,030,344	3,363,100	3,667,700	3,691,700	3,708,300
Repairs & Maintenance	9,334,514	8,843,463	12,008,900	13,650,400	13,767,500	13,793,500
Vehicle Operations	825,052	967,612	974,800	1,058,900	1,047,900	1,047,900
Contract Services	7,973,901	8,541,927	10,053,517	10,477,400	10,804,400	11,146,400
Internal Services	37,038,729	39,275,103	39,985,200	39,698,600	40,844,900	42,043,100
Capital Outlay	2,401,590	1,901,479	9,093,916	11,999,500	11,604,500	11,533,800
Total Expenditures	215,220,309	218,774,667	241,018,525	261,619,400	266,933,200	272,830,400
Revenues Over (Under) Expenditures	78,052,075	55,752,187	38,938,657	35,482,100	36,102,700	37,088,400
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,000,000	8,151,241	8,000,000	8,000,000	8,000,000	8,000,000
Transfers out	(75,120,716)	(40,049,295)	(43,473,799)	(43,155,200)	(43,898,400)	(44,978,300)
Total Other Financing Sources (Uses):	(67,120,716)	(31,898,054)	(35,473,799)	(35,155,200)	(35,898,400)	(36,978,300)
Net Increase (Decrease) in Fund Balance	10,931,359	23,854,133	3,464,858	326,900	204,300	110,100
Fund Balance, Beginning of Year	61,499,507	72,430,866	96,284,999	99,749,857	100,076,757	100,281,057
Fund Balance, End of Year	\$ 72,430,866	\$ 96,284,999	\$ 99,749,857	\$ 100,076,757	\$ 100,281,057	\$ 100,391,157

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		
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 130,170,497	\$ 134,142,878	\$ 141,552,700	\$ 149,533,500	\$ 156,617,600	\$ 161,310,100
Licenses & Permits	1,455,253	1,643,799	1,466,200	1,562,700	1,592,700	1,622,700
Intergovernmental	68,406,320	41,325,216	42,723,082	44,592,100	45,531,200	46,288,000
Charges for Services	37,739,118	40,258,879	33,992,600	35,774,800	36,299,000	36,840,100
Investment Income	739,954	293,488	800,000	6,500,000	2,200,000	1,400,000
Fines & Forfeitures	433,941	496,814	504,500	493,500	493,500	493,500
Reimbursements	6,987,767	6,781,917	7,532,800	7,451,200	7,608,200	7,725,600
Indirect Cost Allocation	47,279,922	49,471,925	51,306,700	51,114,700	52,614,700	54,159,800
Other Revenue	59,612	111,938	78,600	79,000	79,000	79,000
Total Revenues	293,272,384	274,526,854	279,957,182	297,101,500	303,035,900	309,918,800
Expenditures:						
Legislative	1,929,535	1,939,743	2,245,200	2,332,700	2,402,900	2,463,100
Judicial	40,363,763	41,608,515	45,439,968	48,705,900	50,213,800	51,689,000
General Government	55,497,373	56,440,732	64,002,918	69,704,000	70,354,400	71,295,100
Public Safety	88,149,679	89,466,992	85,966,022	91,841,500	94,286,500	96,766,700
Public Works	7,640,515	8,095,193	8,211,000	9,124,300	9,469,000	9,781,200
Health & Welfare	19,237,854	19,322,013	26,059,501	27,911,500	28,602,100	29,301,500
Capital Outlay	2,401,590	1,901,479	9,093,916	11,999,500	11,604,500	11,533,800
Total Expenditures	215,220,309	218,774,667	241,018,525	261,619,400	266,933,200	272,830,400
Revenues Over (Under) Expenditures	78,052,075	55,752,187	38,938,657	35,482,100	36,102,700	37,088,400
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,000,000	8,151,241	8,000,000	8,000,000	8,000,000	8,000,000
Transfers out	(75,120,716)	(40,049,295)	(43,473,799)	(43,155,200)	(43,898,400)	(44,978,300)
Total Other Financing Sources (Uses):	(67,120,716)	(31,898,054)	(35,473,799)	(35,155,200)	(35,898,400)	(36,978,300)
Net Increase (Decrease) in Fund Balance	10,931,359	23,854,133	3,464,858	326,900	204,300	110,100
Fund Balance, Beginning of Year	61,499,507	72,430,866	96,284,999	99,749,857	100,076,757	100,281,057
Fund Balance, End of Year	\$ 72,430,866	\$ 96,284,999	\$ 99,749,857	\$ 100,076,757	\$ 100,281,057	\$ 100,391,157

MACOMB COUNTY, MICHIGAN General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Property Taxes						
Non-Departmental	\$ 130,170,497	\$ 134,142,878	\$ 141,552,700	\$ 149,533,500	\$ 156,617,600	\$ 161,310,100
	\$ 130,170,497	\$ 134,142,878	\$ 141,552,700	\$ 149,533,500	\$ 156,617,600	\$ 161,310,100
Licenses & Permits						
Animal Shelter	239,106	288,460	250,000	250,000	250,000	250,000
Clerk	20,505	29,335	21,500	23,000	23,000	23,000
Family Counseling	57,855	74,605	64,000	64,000	64,000	64,000
Health Department	981,911	1,084,810	980,300	1,060,300	1,090,300	1,120,300
Public Works	77,112	88,426	80,000	90,000	90,000	90,000
Treasurer	300	325	400	400	400	400
Non-Departmental	78,464	77,838	70,000	75,000	75,000	75,000
	1,455,253	1,643,799	1,466,200	1,562,700	1,592,700	1,622,700
Intergovernmental						
Circuit Court	3,946,006	3,956,840	4,255,000	4,265,000	4,265,000	4,265,000
District Court - Romeo	53,716	51,573	53,200	53,200	53,200	53,200
District Court - New Baltimore	61,190	56,915	61,200	61,200	61,200	61,200
Elections	2,735	1,209	100	100	100	100
Emergency Management	38,470	8,217	51,782	50,000	50,000	50,000
Health Department	3,988,187	3,877,226	4,879,100	4,934,100	4,934,100	4,934,100
Juvenile Court	45,133	315,933	180,000	279,600	282,900	286,100
Probate Court - Wills & Estates	325,470	334,855	312,700	321,500	321,500	321,500
Sheriff	32,531,122	204,143	150,000	150,000	150,000	150,000
Non-Departmental	27,414,291	32,518,305	32,780,000	34,477,400	35,413,200	36,166,800
	68,406,320	41,325,216	42,723,082	44,592,100	45,531,200	46,288,000

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Charges for Services						
Animal Shelter	111,388	233,786	128,000	126,500	126,500	126,500
Circuit Court	1,157,744	1,210,897	1,326,500	1,331,500	1,331,500	1,331,500
Clerk	616,432	775,482	712,000	722,000	722,000	722,000
District Court - Romeo	389,082	332,484	485,000	453,500	453,500	453,500
District Court - New Baltimore	339,053	370,732	391,200	361,200	361,200	361,200
Elections	315	260	200	200	200	200
Equalization	28,000	14,000	7,000	7,000	7,000	7,000
Emergency Management	193,335	220,135	241,000	241,000	241,000	241,000
Facilities & Operations	2,520,100	1,977,823	1,752,500	1,722,400	1,722,400	1,722,400
Finance	3,455	3,875	4,000	516,800	539,500	563,900
Health Department	1,513,726	1,507,978	2,082,500	1,775,100	1,777,600	1,780,100
Human Resources	1,092	(14,637)	1,000	1,000	1,000	1,000
Juvenile Court	245,232	143,581	117,400	115,400	115,400	115,400
Probate Court - Wills & Estates	280,778	378,213	335,000	360,000	360,000	360,000
Probation - Circuit Court	140	-	1,000	500	500	500
Prosecuting Attorney	945	-	-	-	-	-
Purchasing	63,526	29,377	60,000	50,000	50,000	50,000
Public Works	874,462	949,879	948,200	1,050,200	1,050,200	1,050,200
Register of Deeds	3,625,665	4,363,408	3,651,500	3,651,500	3,651,500	3,651,500
Sheriff	20,597,148	20,460,201	16,108,600	18,349,000	18,848,000	19,362,200
Treasurer	132,071	154,616	140,000	140,000	140,000	140,000
Non-Departmental	5,045,429	7,146,789	5,500,000	4,800,000	4,800,000	4,800,000
	<u>37,739,118</u>	<u>40,258,879</u>	<u>33,992,600</u>	<u>35,774,800</u>	<u>36,299,000</u>	<u>36,840,100</u>
Investment Income						
District Court - Romeo	71	21	-	-	-	-
Sheriff	300	6	-	-	-	-
Non-Departmental	739,583	293,461	800,000	6,500,000	2,200,000	1,400,000
	<u>739,954</u>	<u>293,488</u>	<u>800,000</u>	<u>6,500,000</u>	<u>2,200,000</u>	<u>1,400,000</u>

MACOMB COUNTY, MICHIGAN General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Fines & Forfeitures						
Circuit Court	60,064	63,284	55,000	55,000	55,000	55,000
District Court - Romeo	208,273	228,277	272,000	251,000	251,000	251,000
District Court - New Baltimore	121,258	156,948	133,000	138,000	138,000	138,000
Elections	30,295	32,935	30,000	35,000	35,000	35,000
Juvenile Court	310	150	1,000	1,000	1,000	1,000
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	5,093	6,720	5,000	5,000	5,000	5,000
Treasurer	148	-	-	-	-	-
	<u>433,941</u>	<u>496,814</u>	<u>504,500</u>	<u>493,500</u>	<u>493,500</u>	<u>493,500</u>
Reimbursements						
Animal Shelter	202,750	188,045	202,700	206,900	206,900	206,900
Circuit Court	476	89	-	-	-	-
Clerk	113,670	134,015	155,000	150,000	150,000	150,000
District Court - Romeo	2,070	330	-	-	-	-
District Court - New Baltimore	702	454	900	700	700	700
Elections	271,805	1,500	15,000	100	15,000	100
Emergency Management	86,270	66,275	78,200	81,600	81,600	81,600
Facilities & Operations	1,027,374	752,236	1,376,600	1,164,200	1,165,500	1,166,700
Finance	508	16	-	-	-	-
Health Department	15,003	17,117	15,200	15,000	15,000	15,000
Human Resources	310,176	322,431	310,000	310,000	310,000	310,000
Juvenile Court	510,491	418,888	400,000	400,000	400,000	400,000
Law Library	-	-	500	500	500	500
Planning & Economic Development	-	1,321	98,500	100,000	103,000	106,100
Prosecuting Attorney	26,462	32,361	22,000	22,000	22,000	22,000
Purchasing	162,363	88,545	-	-	-	-
Public Works	2,756,066	3,028,746	3,102,000	3,429,900	3,567,700	3,695,700
Sheriff	1,501,581	1,729,548	1,756,200	1,570,300	1,570,300	1,570,300
	<u>6,987,767</u>	<u>6,781,917</u>	<u>7,532,800</u>	<u>7,451,200</u>	<u>7,608,200</u>	<u>7,725,600</u>

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Indirect Cost Allocation						
Health Department	878,572	614,437	969,800	1,010,700	1,010,700	1,010,700
Information Technology	144,200	144,200	100,000	100,000	100,000	100,000
Non-Departmental	46,257,150	48,713,288	50,236,900	50,004,000	51,504,000	53,049,100
	<u>47,279,922</u>	<u>49,471,925</u>	<u>51,306,700</u>	<u>51,114,700</u>	<u>52,614,700</u>	<u>54,159,800</u>
Other Revenue						
Animal Shelter	6,432	6,202	-	-	-	-
Board of Commissioners	500	53,275	-	500	500	500
Circuit Court	120	1,410	-	-	-	-
Corporation Counsel	1,447	-	1,500	1,500	1,500	1,500
District Court - Romeo	857	2,564	-	-	-	-
Facilities & Operations	569	-	-	-	-	-
Finance	2,215	(111)	-	-	-	-
Health Department	40	709	100	-	-	-
Prosecuting Attorney	5,500	-	-	-	-	-
Purchasing	16,747	18,083	77,000	77,000	77,000	77,000
Register of Deeds	2,290	2,818	-	-	-	-
Sheriff	11,133	16,488	-	-	-	-
Non-Departmental	11,762	-	-	-	-	-
	<u>59,612</u>	<u>111,938</u>	<u>78,600</u>	<u>79,000</u>	<u>79,000</u>	<u>79,000</u>
Total Operating Revenues	<u>293,272,384</u>	<u>274,526,854</u>	<u>279,957,182</u>	<u>297,101,500</u>	<u>303,035,900</u>	<u>309,918,800</u>
Transfers In						
Non-Departmental	8,000,000	8,151,241	8,000,000	8,000,000	8,000,000	8,000,000
	<u>8,000,000</u>	<u>8,151,241</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>
	<u>\$ 301,272,384</u>	<u>\$ 282,678,095</u>	<u>\$ 287,957,182</u>	<u>\$ 305,101,500</u>	<u>\$ 311,035,900</u>	<u>\$ 317,918,800</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Legislative						
Board of Commissioners	\$ 1,929,535	\$ 1,939,743	\$ 2,245,200	\$ 2,332,700	\$ 2,402,900	\$ 2,463,100
Judicial						
Circuit Court	12,312,353	12,417,175	13,683,620	13,747,700	14,158,900	14,565,900
District Court - Romeo	1,664,350	1,745,587	1,913,800	1,997,900	2,061,600	2,125,600
District Court - New Baltimore	2,524,915	2,536,650	2,634,100	2,848,300	2,945,300	3,044,000
District Court - 3rd Class	(155)	2,185	19,000	19,000	19,000	19,000
Family Counseling	54,909	62,492	88,700	106,900	109,900	113,200
Jury Commission	299,201	384,439	381,000	372,900	379,400	386,100
Juvenile Court	6,944,177	7,318,562	7,474,200	8,235,100	8,473,400	8,703,000
Law Library	35,946	38,322	39,200	41,000	42,000	43,000
Probate Court - Wills & Estates	3,956,097	4,266,460	4,602,600	5,215,000	5,372,200	5,520,000
Probation - Circuit Court	520,915	508,359	541,800	542,400	558,800	575,900
Prosecuting Attorney	12,051,055	12,328,284	14,061,948	15,579,700	16,093,300	16,593,300
	<u>40,363,763</u>	<u>41,608,515</u>	<u>45,439,968</u>	<u>48,705,900</u>	<u>50,213,800</u>	<u>51,689,000</u>
General Government						
Building Authority	70	210	500	500	500	500
Clerk	5,666,703	5,967,218	6,904,800	7,639,900	7,868,100	8,102,600
Corporation Counsel	1,273,459	1,361,501	1,381,600	1,610,000	1,651,600	1,693,700
County Executive	1,750,860	1,899,977	2,080,500	2,596,800	2,649,700	2,704,100
Equalization	1,117,600	1,180,317	1,267,500	1,414,200	1,474,600	1,518,100
Elections	1,033,597	435,326	1,009,640	454,800	977,800	480,200
Ethics Board	469	470	4,700	3,800	3,800	3,800
Facilities & Operations	16,818,302	16,502,435	19,735,433	21,594,400	21,424,400	21,773,400
Finance	2,694,171	2,685,565	2,970,900	3,687,800	3,819,300	3,933,400
Human Resources	2,891,298	2,991,707	3,539,800	3,940,500	4,066,200	4,185,100
Information Technology	9,630,030	9,657,269	11,675,300	13,638,800	13,922,800	14,096,200
MSU Extension	1,232,177	1,232,370	1,334,000	1,344,300	1,371,200	1,395,900
Planning & Economic Development	3,573,605	3,753,481	4,534,700	4,903,800	5,068,900	5,227,800
Purchasing	1,899,784	1,936,903	2,121,400	2,238,300	2,303,100	2,369,200
Register of Deeds	2,062,905	2,085,413	2,298,000	2,466,700	2,549,600	2,627,900
Treasurer	2,707,413	2,848,249	3,064,000	3,375,100	3,472,600	3,570,300
Non Departmental Appropriations	1,144,930	1,902,321	80,145	(1,205,700)	(2,269,800)	(2,387,100)
	<u>55,497,373</u>	<u>56,440,732</u>	<u>64,002,918</u>	<u>69,704,000</u>	<u>70,354,400</u>	<u>71,295,100</u>
Public Safety						
Civil Service Commission	29,647	25,073	51,100	47,200	47,400	47,600
Emergency Management	1,689,365	1,754,284	2,019,068	2,414,400	2,476,500	2,567,400
Sheriff	86,430,667	87,687,635	83,895,854	89,379,900	91,762,600	94,151,700
	<u>88,149,679</u>	<u>89,466,992</u>	<u>85,966,022</u>	<u>91,841,500</u>	<u>94,286,500</u>	<u>96,766,700</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Public Works						
Public Works Commissioner	7,640,515	8,095,193	8,211,000	9,124,300	9,469,000	9,781,200
Health & Welfare						
Animal Shelter	2,184,468	2,352,563	2,637,100	2,743,100	2,833,800	2,929,600
Health and Community Services	173,428	158,341	259,800	895,500	883,700	890,100
Health Department	16,825,477	16,761,901	23,103,101	24,213,400	24,825,100	25,422,300
Department of Human Services	54,481	49,208	59,500	59,500	59,500	59,500
	<u>19,237,854</u>	<u>19,322,013</u>	<u>26,059,501</u>	<u>27,911,500</u>	<u>28,602,100</u>	<u>29,301,500</u>
Capital Outlay	<u>2,401,590</u>	<u>1,901,479</u>	<u>9,093,916</u>	<u>11,999,500</u>	<u>11,604,500</u>	<u>11,533,800</u>
Total Operating Expenditures	215,220,309	218,774,667	241,018,525	261,619,400	266,933,200	272,830,400
Transfers Out	<u>75,120,716</u>	<u>40,049,295</u>	<u>43,473,799</u>	<u>43,155,200</u>	<u>43,898,400</u>	<u>44,978,300</u>
Total Expenditures	<u><u>\$ 290,341,025</u></u>	<u><u>\$ 258,823,962</u></u>	<u><u>\$ 284,492,324</u></u>	<u><u>\$ 304,774,600</u></u>	<u><u>\$ 310,831,600</u></u>	<u><u>\$ 317,808,700</u></u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Personnel						
Animal Shelter	1,339,468	1,388,068	1,729,400	1,932,700	2,009,900	2,092,000
Board of Commissioners	1,393,274	1,337,156	1,487,800	1,566,200	1,621,000	1,665,400
Circuit Court	6,729,397	6,616,696	7,139,620	7,690,600	7,947,400	8,211,300
Clerk	4,425,519	4,479,232	5,416,000	5,992,700	6,180,600	6,373,200
Corporation Counsel	1,065,801	1,120,855	1,137,500	1,364,000	1,398,300	1,433,500
County Executive	1,268,151	1,375,847	1,467,500	1,806,300	1,848,300	1,891,600
District Court - Romeo	1,077,244	1,092,330	1,235,400	1,344,300	1,390,000	1,435,300
District Court - New Baltimore	1,266,506	1,252,473	1,332,600	1,504,800	1,562,600	1,621,800
Equalization	886,821	931,639	1,014,500	1,152,500	1,205,500	1,241,600
Elections	278,600	255,271	282,800	312,900	323,300	334,000
Emergency Management	1,220,922	1,160,953	1,395,086	1,665,300	1,726,100	1,786,000
Facilities & Operations	6,979,772	6,811,274	7,661,033	8,318,500	8,548,500	8,781,300
Family Counseling	40,723	43,994	67,700	79,200	81,500	84,000
Finance	2,200,841	2,160,722	2,419,800	3,144,800	3,251,600	3,360,500
Health Department	10,841,413	11,114,221	14,998,061	16,509,800	17,091,700	17,659,000
Health & Community Services	51,853	108,753	193,300	785,400	773,100	778,900
Human Resources	2,272,202	2,328,626	2,679,000	3,054,200	3,162,900	3,264,400
Information Technology	4,274,648	4,367,224	4,690,500	5,475,700	5,632,000	5,790,400
Juvenile Court	4,718,306	4,694,986	4,852,400	5,395,600	5,578,100	5,750,500
MSU Extension	353,094	335,246	399,400	488,500	507,200	523,500
Probate Court - Wills & Estates	2,582,304	2,575,025	2,914,500	3,131,200	3,252,300	3,362,900
Planning & Economic Development	2,548,690	2,597,976	3,140,600	3,484,200	3,628,000	3,765,200
Prosecuting Attorney	9,810,980	9,986,617	11,515,648	12,851,000	13,294,900	13,723,400
Purchasing	1,088,069	1,079,563	1,188,200	1,309,800	1,351,000	1,392,500
Public Works	6,246,979	6,427,428	6,786,800	7,742,700	8,049,900	8,323,500
Register of Deeds	1,728,799	1,683,113	1,852,100	2,031,500	2,101,800	2,167,100
Sheriff	64,715,884	64,697,386	60,071,354	64,989,700	66,663,300	68,315,600
Treasurer	2,048,456	2,078,985	2,289,700	2,552,000	2,627,400	2,702,500
Non-Departmental	-	-	(3,546,555)	(3,790,000)	(3,908,200)	(4,030,000)
	<u>143,454,716</u>	<u>144,101,659</u>	<u>147,811,747</u>	<u>163,886,100</u>	<u>168,900,000</u>	<u>173,800,900</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Supplies and Services						
Animal Shelter	140,591	183,172	159,100	173,100	173,100	173,100
Board of Commissioners	19,044	14,565	36,400	37,400	37,400	37,400
Building Authority	70	210	500	500	500	500
Circuit Court	644,198	738,830	1,451,000	1,418,800	1,434,500	1,434,500
Civil Service Commission	18,059	18,709	33,500	29,000	29,000	29,000
Clerk	256,683	275,849	263,500	331,500	331,500	331,500
Corporation Counsel	20,826	23,145	25,600	27,100	27,100	27,100
County Executive	20,965	29,499	40,000	74,800	74,800	74,800
District Court - Romeo	42,415	36,318	58,300	60,800	60,800	60,800
District Court - New Baltimore	66,267	61,343	79,800	82,000	83,000	83,000
Department of Human Services	54,481	49,208	59,500	59,500	59,500	59,500
District Court - 3rd Class	(155)	2,185	19,000	19,000	19,000	19,000
Equalization	11,442	14,945	19,200	19,300	19,300	19,300
Elections	680,723	98,321	605,940	50,400	560,900	50,400
Emergency Management	19,535	8,787	18,282	17,500	17,500	17,500
Ethics Board	469	470	1,800	1,800	1,800	1,800
Facilities & Operations	621,157	722,520	940,200	1,390,200	890,400	890,600
Finance	23,609	26,837	42,500	41,500	41,500	41,500
Health Department	1,934,291	2,522,924	3,634,923	3,612,000	3,612,000	3,612,000
Health & Community Services	70,716	457	8,800	51,200	51,200	51,200
Human Resources	17,810	18,181	38,600	57,000	57,000	57,000
Information Technology	24,277	21,852	36,500	25,500	25,500	25,500
Jury Commission	22,302	25,149	34,200	34,200	34,200	34,200
Juvenile Court	820,780	985,917	978,800	993,200	993,200	993,200
Law Library	8,641	8,131	9,000	9,000	9,000	9,000
MSU Extension	554,058	540,873	557,900	577,000	577,000	577,000
Probate Court - Wills & Estates	365,706	438,215	466,200	670,800	670,800	670,800
Planning & Economic Development	168,877	193,529	252,700	289,200	289,200	289,200
Probation - Circuit Court	23,190	15,584	38,500	35,500	35,500	35,500
Prosecuting Attorney	250,537	266,632	447,700	473,900	473,900	473,900
Purchasing	43,444	32,586	78,200	72,800	72,800	72,800
Public Works	30,503	45,278	53,900	52,600	52,600	52,600
Register of Deeds	52,862	27,701	65,800	25,800	25,800	25,800
Sheriff	2,736,102	2,455,601	2,954,100	3,074,800	3,074,800	3,074,800
Treasurer	48,962	82,071	84,700	91,600	91,600	91,600
Non-Departmental	1,144,930	1,902,321	3,626,700	2,584,300	1,638,400	1,642,900
	<u>10,958,367</u>	<u>11,887,915</u>	<u>17,221,345</u>	<u>16,564,600</u>	<u>15,646,100</u>	<u>15,140,300</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Conferences & Training						
Apportionment Commission	9,629	3,455	7,500	7,500	7,500	7,500
Board of Commissioners	1,264	9,392	20,000	20,000	20,000	20,000
Circuit Court	2,151	11,944	41,000	41,000	41,000	41,000
Clerk	498	3,408	3,500	3,500	3,500	3,500
County Executive	5,244	(4,615)	13,000	18,000	18,000	18,000
District Court - Romeo	99	1,960	4,000	4,000	4,000	4,000
District Court - New Baltimore	-	163	1,500	2,500	2,500	2,500
Equalization	4,363	8,880	7,500	7,500	7,500	7,500
Emergency Management	253	401	9,500	9,500	9,500	9,500
Facilities & Operations	-	-	3,000	3,500	3,500	3,500
Finance	1,001	825	10,000	12,500	22,500	12,500
Health Department	3,215	3,453	48,900	47,700	47,700	47,700
Health & Community Services	-	-	2,600	13,500	13,500	13,500
Human Resources	16,923	5,101	21,500	31,500	31,500	31,500
Information Technology	37,418	21,224	45,000	47,500	47,500	47,500
Juvenile Court	13,458	800	9,000	9,000	9,000	9,000
MSU Extension	-	-	500	500	500	500
Probate Court - Wills & Estates	-	228	2,000	2,000	2,000	2,000
Planning & Economic Development	9,473	11,891	25,000	25,000	25,000	25,000
Prosecuting Attorney	1,470	865	3,000	6,500	6,500	6,500
Purchasing	-	-	500	500	500	500
Public Works	2,223	5,387	6,000	6,000	6,000	6,000
Register of Deeds	-	1,254	5,000	5,000	5,000	5,000
Sheriff	122,980	135,057	210,500	286,000	286,000	286,000
Treasurer	2,262	4,092	6,000	6,000	6,000	6,000
	<u>233,924</u>	<u>225,165</u>	<u>506,000</u>	<u>616,200</u>	<u>626,200</u>	<u>616,200</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Utilities						
Facilities & Operations	2,999,516	3,030,344	3,363,100	3,667,700	3,691,700	3,708,300
	<u>2,999,516</u>	<u>3,030,344</u>	<u>3,363,100</u>	<u>3,667,700</u>	<u>3,691,700</u>	<u>3,708,300</u>
Repairs & Maintenance						
Animal Shelter	9,116	7,981	5,000	5,500	5,500	5,500
Board of Commissioners	1,152	613	7,000	7,000	7,000	7,000
Circuit Court	3,610	6,462	4,000	4,000	4,000	4,000
Clerk	4,444	4,137	7,000	7,000	7,000	7,000
Corporation Counsel	302	338	500	500	500	500
County Executive	487	3,454	2,000	2,000	2,000	2,000
District Court - Romeo	3,676	2,153	2,500	2,000	2,000	2,000
District Court - New Baltimore	431	361	700	700	700	700
Equalization	217	126	500	500	500	500
Elections	302	180	500	500	500	500
Emergency Management	2,851	6,003	6,600	6,600	6,600	6,600
Facilities & Operations	4,113,303	3,776,059	5,610,300	5,890,400	5,894,400	5,920,400
Finance	3,110	562	2,500	2,500	2,500	2,500
Health Department	31,499	16,718	41,200	24,500	24,500	24,500
Human Resources	532	489	2,000	1,500	1,500	1,500
Information Technology	4,445,821	4,129,094	5,555,000	6,776,200	6,889,300	6,889,300
Jury Commission	43,475	43,475	45,500	45,500	45,500	45,500
Juvenile Court	2,063	3,184	3,500	3,500	3,500	3,500
MSU Extension	-	-	500	500	500	500
Probate Court - Wills & Estates	181	45	2,500	1,500	1,500	1,500
Planning & Economic Development	1,671	18,860	21,000	21,000	21,000	21,000
Probation - Circuit Court	3,421	2,595	9,500	4,500	4,500	4,500
Prosecuting Attorney	1,959	6,240	6,900	7,000	7,000	7,000
Purchasing	33,849	34,997	42,900	42,900	42,900	42,900
Public Works	103,226	288,331	9,000	9,000	9,000	9,000
Register of Deeds	113	-	-	-	-	-
Sheriff	522,046	483,100	615,800	776,600	776,600	776,600
Treasurer	1,657	7,806	4,500	5,000	5,000	5,000
	<u>9,334,514</u>	<u>8,843,463</u>	<u>12,008,900</u>	<u>13,650,400</u>	<u>13,767,500</u>	<u>13,793,500</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Vehicle Operations						
Animal Shelter	128,828	119,768	110,000	116,000	116,000	116,000
County Executive	6,279	6,732	7,500	13,500	13,500	13,500
Emergency Management	8,558	13,790	14,500	25,200	14,200	14,200
Facilities & Operations	45,340	57,463	60,000	62,500	62,500	62,500
Health Department	27,024	29,581	37,800	32,400	32,400	32,400
Information Technology	37	272	1,500	1,500	1,500	1,500
Planning & Economic Development	8,022	5,176	7,000	8,000	8,000	8,000
Prosecuting Attorney	1,313	789	3,000	3,000	3,000	3,000
Purchasing	6,589	9,410	15,000	15,000	15,000	15,000
Public Works	7,859	15,002	16,000	18,000	18,000	18,000
Sheriff	585,203	709,629	702,500	763,800	763,800	763,800
	<u>825,052</u>	<u>967,612</u>	<u>974,800</u>	<u>1,058,900</u>	<u>1,047,900</u>	<u>1,047,900</u>
Contract Services						
Animal Shelter	47,227	101,756	75,000	75,000	75,000	75,000
Board of Commissioners	67,166	82,621	197,400	197,400	197,400	197,400
Circuit Court	38,982	67,213	64,500	52,500	52,500	52,500
Civil Service Commission	9,662	3,762	15,000	15,000	15,000	15,000
Clerk	2,319	2,500	4,000	4,000	4,000	4,000
County Executive	148,600	152,290	212,500	324,100	324,100	324,100
District Court - Romeo	1,620	4,334	3,000	3,000	3,000	3,000
District Court - New Baltimore	2,097	7,395	3,000	4,000	4,000	4,000
Elections	25,365	27,599	66,500	20,000	20,000	20,000
Emergency Management	670	-	5,000	5,000	5,000	5,000
Ethics Board	-	-	2,900	2,000	2,000	2,000
Facilities & Operations	324,737	216,758	297,500	287,500	290,500	293,500
Family Counseling	-	-	2,500	2,500	2,500	2,500
Finance	-	9,895	5,000	10,000	10,000	10,000
Health Department	910,643	917,313	1,440,717	1,318,700	1,333,700	1,348,700
Health & Community Services	-	-	4,000	15,000	15,000	15,000
Human Resources	103,785	95,130	250,000	250,000	250,000	250,000
Information Technology	416,655	630,610	855,000	855,000	855,000	855,000
Jury Commission	51,684	89,534	75,000	75,000	75,000	75,000
Juvenile Court	10,695	33,497	26,500	32,500	32,500	32,500
MSU Extension	19,207	10,101	27,500	27,500	27,500	27,500
Probate Court - Wills & Estates	95,468	161,593	122,000	235,000	235,000	235,000
Planning & Economic Development	184,483	241,119	400,000	400,000	400,000	400,000
Sheriff	5,512,836	5,686,907	5,899,000	6,191,000	6,500,000	6,824,000
	<u>7,973,901</u>	<u>8,541,927</u>	<u>10,053,517</u>	<u>10,477,400</u>	<u>10,804,400</u>	<u>11,146,400</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Internal Services						
Animal Shelter	509,609	548,363	551,100	433,300	446,800	460,500
Board of Commissioners	447,635	495,396	496,600	504,700	520,100	535,900
Circuit Court	4,894,015	4,976,030	4,983,500	4,540,800	4,679,500	4,822,600
Civil Service Commission	1,926	2,502	2,600	3,200	3,400	3,600
Clerk	977,240	1,202,092	1,210,800	1,301,200	1,341,500	1,383,400
Corporation Counsel	186,530	217,163	218,000	218,400	225,700	232,600
County Executive	301,134	336,770	338,000	358,100	369,000	380,100
District Court - Romeo	539,296	608,492	610,600	583,800	601,800	620,500
District Court - New Baltimore	1,189,614	1,214,915	1,216,500	1,254,300	1,292,500	1,332,000
Equalization	214,757	224,727	225,800	234,400	241,800	249,200
Elections	48,607	53,955	53,900	71,000	73,100	75,300
Emergency Management	436,576	564,350	570,100	685,300	697,600	728,600
Facilities & Operations	1,734,477	1,888,017	1,800,300	1,974,100	2,042,900	2,113,300
Family Counseling	14,186	18,498	18,500	25,200	25,900	26,700
Finance	465,610	486,724	491,100	476,500	491,200	506,400
Health Department	3,077,392	2,157,691	2,901,500	2,668,300	2,683,100	2,698,000
Health & Community Services	50,859	49,131	51,100	28,400	28,900	29,500
Human Resources	480,046	544,180	548,700	546,300	563,300	580,700
Information Technology	431,174	486,993	491,800	457,400	472,000	487,000
Jury Commission	181,740	226,281	226,300	218,200	224,700	231,400
Juvenile Court	1,378,875	1,600,178	1,604,000	1,801,300	1,857,100	1,914,300
Law Library	27,305	30,191	30,200	32,000	33,000	34,000
MSU Extension	305,818	346,150	348,200	250,300	258,500	266,900
Probate Court - Wills & Estates	912,438	1,091,354	1,095,400	1,174,500	1,210,600	1,247,800
Planning & Economic Development	652,389	684,930	688,400	676,400	697,700	719,400
Probation - Circuit Court	494,304	490,180	493,800	502,400	518,800	535,900
Prosecuting Attorney	1,984,796	2,067,141	2,085,700	2,238,300	2,308,000	2,379,500
Purchasing	727,833	780,347	796,600	797,300	820,900	845,500
Public Works	1,249,725	1,313,767	1,339,300	1,220,300	1,257,800	1,296,400
Register of Deeds	281,131	373,345	375,100	404,400	417,000	430,000
Sheriff	12,235,616	13,519,955	13,442,600	13,298,000	13,698,100	14,110,900
Treasurer	606,076	675,295	679,100	720,500	742,600	765,200
	37,038,729	39,275,103	39,985,200	39,698,600	40,844,900	42,043,100
Capital Outlay						
Animal Shelter	-	61	20,000	20,000	20,000	20,000
Circuit Court	-	25,288	4,500	-	-	-
Clerk	3,766	-	-	-	-	-
Emergency Management	-	306	-	-	-	-
Facilities & Operations	5,428	15,428	34,900	15,000	15,000	15,000
Finance	-	30	-	-	-	-
Health Department	19,981	13,021	61,560	36,500	36,500	36,500
Information Technology	909,257	763,444	898,500	918,500	918,500	918,500
Jury Commission	1,560	-	-	-	-	-

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Capital Outlay (continued)						
Prosecuting Attorney	-	5,242	-	-	-	-
Planning & Economic Development	(50)	-	-	-	-	-
Purchasing	-	-	-	71,500	-	-
Sheriff	592,993	226,076	275,800	219,500	219,500	219,500
Treasurer	9,818	-	-	-	-	-
Non-Departmental	858,837	852,583	7,798,656	10,706,500	10,385,000	10,314,300
	<u>2,401,590</u>	<u>1,901,479</u>	<u>9,093,916</u>	<u>11,999,500</u>	<u>11,604,500</u>	<u>11,533,800</u>
Transfers Out						
Sheriff	-	330	-	-	-	-
Non-Departmental	75,120,716	40,048,965	43,473,799	43,155,200	43,898,400	44,978,300
	<u>75,120,716</u>	<u>40,049,295</u>	<u>43,473,799</u>	<u>43,155,200</u>	<u>43,898,400</u>	<u>44,978,300</u>
	<u>\$ 290,341,025</u>	<u>\$ 258,823,962</u>	<u>\$ 284,492,324</u>	<u>\$ 304,774,600</u>	<u>\$ 310,831,600</u>	<u>\$ 317,808,700</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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 239,106	\$ 288,460	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Charges for Services	111,388	233,786	128,000	126,500	126,500	126,500
Reimbursements	202,750	188,045	202,700	206,900	206,900	206,900
Other Revenue	6,432	6,202	-	-	-	-
Total Revenues	559,676	716,493	580,700	583,400	583,400	583,400
Expenditures:						
Personnel	1,339,468	1,388,068	1,729,400	1,932,700	2,009,900	2,092,000
Supplies & Services	140,591	183,172	159,100	173,100	173,100	173,100
Conferences & Training	9,629	3,455	7,500	7,500	7,500	7,500
Repairs & Maintenance	9,116	7,981	5,000	5,500	5,500	5,500
Vehicle Operations	128,828	119,768	110,000	116,000	116,000	116,000
Contract Services	47,227	101,756	75,000	75,000	75,000	75,000
Internal Services	509,609	548,363	551,100	433,300	446,800	460,500
Capital Outlay	-	61	20,000	20,000	20,000	20,000
Total Expenditures	2,184,468	2,352,624	2,657,100	2,763,100	2,853,800	2,949,600
Revenues Over (Under) Expenditures	\$(1,624,792)	\$(1,636,131)	\$(2,076,400)	\$(2,179,700)	\$(2,270,400)	\$(2,366,200)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	16.5	15.5	15.5	16.5	16.5	16.5
Clerical Staff	4.0	3.5	4.5	4.5	4.5	4.5
Total Position Count	21.5	20.0	21.0	22.0	22.0	22.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Other Revenue	\$ 500	\$ 53,275	\$ -	\$ 500	\$ 500	\$ 500
Total Revenues	500	53,275	-	500	500	500
Expenditures:						
Personnel	1,393,274	1,337,156	1,487,800	1,566,200	1,621,000	1,665,400
Supplies & Services	19,044	14,565	36,400	37,400	37,400	37,400
Conferences & Training	1,264	9,392	20,000	20,000	20,000	20,000
Repairs & Maintenance	1,152	613	7,000	7,000	7,000	7,000
Contract Services	67,166	82,621	197,400	197,400	197,400	197,400
Internal Services	447,635	495,396	496,600	504,700	520,100	535,900
Total Expenditures	1,929,535	1,939,743	2,245,200	2,332,700	2,402,900	2,463,100
Revenues Over (Under) Expenditures	\$ (1,929,035)	\$ (1,886,468)	\$ (2,245,200)	\$ (2,332,200)	\$ (2,402,400)	\$ (2,462,600)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ 70	\$ 210	\$ 500	\$ 500	\$ 500	\$ 500
Total Expenditures	70	210	500	500	500	500
Revenues Over (Under) Expenditures	\$ (70)	\$ (210)	\$ (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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 3,946,006	\$ 3,956,840	\$ 4,255,000	\$ 4,265,000	\$ 4,265,000	\$ 4,265,000
Charges for Services	1,157,744	1,210,897	1,326,500	1,331,500	1,331,500	1,331,500
Fines & Forfeitures	60,064	63,284	55,000	55,000	55,000	55,000
Reimbursements	476	89	-	-	-	-
Other Revenue	120	1,410	-	-	-	-
Total Revenues	<u>5,164,410</u>	<u>5,232,520</u>	<u>5,636,500</u>	<u>5,651,500</u>	<u>5,651,500</u>	<u>5,651,500</u>
Expenditures:						
Personnel	6,729,397	6,616,696	7,139,620	7,690,600	7,947,400	8,211,300
Supplies & Services	644,198	738,830	1,451,000	1,418,800	1,434,500	1,434,500
Conferences & Training	2,151	11,944	41,000	41,000	41,000	41,000
Repairs & Maintenance	3,610	6,462	4,000	4,000	4,000	4,000
Contract Services	38,982	67,213	64,500	52,500	52,500	52,500
Internal Services	4,894,015	4,976,030	4,983,500	4,540,800	4,679,500	4,822,600
Capital Outlay	-	25,288	4,500	-	-	-
Total Expenditures	<u>12,312,353</u>	<u>12,442,463</u>	<u>13,688,120</u>	<u>13,747,700</u>	<u>14,158,900</u>	<u>14,565,900</u>
Revenues Over (Under) Expenditures	<u>\$ (7,147,943)</u>	<u>\$ (7,209,943)</u>	<u>\$ (8,051,620)</u>	<u>\$ (8,096,200)</u>	<u>\$ (8,507,400)</u>	<u>\$ (8,914,400)</u>

POSITION TYPE

Managers & Supervisors	24.0	25.0	25.0	25.0	25.0	25.0
Professional Support	23.0	22.0	22.0	21.0	21.0	21.0
Clerical Staff	28.5	26.5	26.5	29.0	29.0	29.0
Total Position Count	<u>75.5</u>	<u>73.5</u>	<u>73.5</u>	<u>75.0</u>	<u>75.0</u>	<u>75.0</u>

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ 18,059	\$ 18,709	\$ 33,500	\$ 29,000	\$ 29,000	\$ 29,000
Repairs & Maintenance	-	100	-			
Contract Services	9,662	3,762	15,000	15,000	15,000	15,000
Internal Services	1,926	2,502	2,600	3,200	3,400	3,600
Total Expenditures	<u>29,647</u>	<u>25,073</u>	<u>51,100</u>	<u>47,200</u>	<u>47,400</u>	<u>47,600</u>
Revenues Over (Under) Expenditures	<u>\$ (29,647)</u>	<u>\$ (25,073)</u>	<u>\$ (51,100)</u>	<u>\$ (47,200)</u>	<u>\$ (47,400)</u>	<u>\$ (47,600)</u>

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 20,505	\$ 29,335	\$ 21,500	\$ 23,000	\$ 23,000	\$ 23,000
Charges for Services	616,432	775,482	712,000	722,000	722,000	722,000
Reimbursements	113,670	134,015	155,000	150,000	150,000	150,000
Total Revenues	750,607	938,832	888,500	895,000	895,000	895,000
Expenditures:						
Personnel	4,425,519	4,479,232	5,416,000	5,992,700	6,180,600	6,373,200
Supplies & Services	256,683	275,849	263,500	331,500	331,500	331,500
Conferences & Training	498	3,408	3,500	3,500	3,500	3,500
Repairs & Maintenance	4,444	4,137	7,000	7,000	7,000	7,000
Contract Services	2,319	2,500	4,000	4,000	4,000	4,000
Internal Services	977,240	1,202,092	1,210,800	1,301,200	1,341,500	1,383,400
Capital Outlay	3,766	-	-	-	-	-
Total Expenditures	5,670,469	5,967,218	6,904,800	7,639,900	7,868,100	8,102,600
Revenues Over (Under) Expenditures	\$ (4,919,862)	\$ (5,028,386)	\$ (6,016,300)	\$ (6,744,900)	\$ (6,973,100)	\$ (7,207,600)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	24.0	24.0	25.0	27.0	27.0	27.0
Clerical Staff	29.0	29.0	34.5	34.5	34.5	34.5
Total Position Count	59.0	59.0	65.5	67.5	67.5	67.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Other Revenue	\$ 1,447	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Total Revenues	1,447	-	1,500	1,500	1,500	1,500
Expenditures:						
Personnel	1,065,801	1,120,855	1,137,500	1,364,000	1,398,300	1,433,500
Supplies & Services	20,826	23,145	25,600	27,100	27,100	27,100
Repairs & Maintenance	302	338	500	500	500	500
Internal Services	186,530	217,163	218,000	218,400	225,700	232,600
Capital Outlay	-	-	-	-	-	-
Total Expenditures	1,273,459	1,361,501	1,381,600	1,610,000	1,651,600	1,693,700
Revenues Over (Under) Expenditures	\$ (1,272,012)	\$ (1,361,501)	\$ (1,380,100)	\$ (1,608,500)	\$ (1,650,100)	\$ (1,692,200)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	5.0	6.0	6.0	6.0
Clerical Staff	2.5	2.0	2.0	2.0	2.0	2.0
Total Position Count	8.5	8.0	8.0	9.0	9.0	9.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Other Revenue	\$ -	\$ 10,500	\$ -	\$ -	\$ -	\$ -
Total Revenues	-	10,500	-	-	-	-
Expenditures:						
Personnel	\$ 1,268,151	\$ 1,375,847	\$ 1,467,500	\$ 1,806,300	\$ 1,848,300	\$ 1,891,600
Supplies & Services	20,965	29,499	40,000	74,800	74,800	74,800
Conferences & Training	5,244	(4,615)	13,000	18,000	18,000	18,000
Repairs & Maintenance	487	3,454	2,000	2,000	2,000	2,000
Vehicle Operations	6,279	6,732	7,500	13,500	13,500	13,500
Contract Services	148,600	152,290	212,500	324,100	324,100	324,100
Internal Services	301,134	336,770	338,000	358,100	369,000	380,100
Total Expenditures	1,750,860	1,899,977	2,080,500	2,596,800	2,649,700	2,704,100
Revenues Over (Under) Expenditures	\$ (1,750,860)	\$ (1,889,477)	\$ (2,080,500)	\$ (2,596,800)	\$ (2,649,700)	\$ (2,704,100)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	7.0	7.0	7.0
Professional Support	1.5	1.5	1.5	1.5	1.5	1.5
Clerical Staff	3.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	10.5	9.5	9.5	10.5	10.5	10.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 61,190	\$ 56,915	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200
Charges for Services	339,053	370,732	391,200	361,200	361,200	361,200
Fines & Forfeitures	121,258	156,948	133,000	138,000	138,000	138,000
Reimbursements	702	454	900	700	700	700
Total Revenues	522,203	585,049	586,300	561,100	561,100	561,100
Expenditures:						
Personnel	1,266,506	1,252,473	1,332,600	1,504,800	1,562,600	1,621,800
Supplies & Services	66,267	61,343	79,800	82,000	83,000	83,000
Conferences & Training	-	163	1,500	2,500	2,500	2,500
Repairs & Maintenance	431	361	700	700	700	700
Contract Services	2,097	7,395	3,000	4,000	4,000	4,000
Internal Services	1,189,614	1,214,915	1,216,500	1,254,300	1,292,500	1,332,000
Total Expenditures	2,524,915	2,536,650	2,634,100	2,848,300	2,945,300	3,044,000
Revenues Over (Under) Expenditures	\$(2,002,712)	\$(1,951,601)	\$(2,047,800)	\$(2,287,200)	\$(2,384,200)	\$(2,482,900)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.6	3.6	3.7	3.7	3.7	3.7
Clerical Staff	11.0	11.0	11.0	12.0	12.0	12.0
Total Position Count	16.6	16.6	16.7	17.7	17.7	17.7

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 53,716	\$ 51,573	\$ 53,200	\$ 53,200	\$ 53,200	\$ 53,200
Charges for Services	389,082	332,484	485,000	453,500	453,500	453,500
Investment Income	71	21	-	-	-	-
Fines & Forfeitures	208,273	228,277	272,000	251,000	251,000	251,000
Reimbursements	2,070	330	-	-	-	-
Other Revenue	857	2,564	-	-	-	-
Total Revenues	654,069	615,249	810,200	757,700	757,700	757,700
Expenditures:						
Personnel	1,077,244	1,092,330	1,235,400	1,344,300	1,390,000	1,435,300
Supplies & Services	42,415	36,318	58,300	60,800	60,800	60,800
Conferences & Training	99	1,960	4,000	4,000	4,000	4,000
Repairs & Maintenance	3,676	2,153	2,500	2,000	2,000	2,000
Contract Services	1,620	4,334	3,000	3,000	3,000	3,000
Internal Services	539,296	608,492	610,600	583,800	601,800	620,500
Total Expenditures	1,664,350	1,745,587	1,913,800	1,997,900	2,061,600	2,125,600
Revenues Over (Under) Expenditures	\$(1,010,281)	\$(1,130,338)	\$(1,103,600)	\$(1,240,200)	\$(1,303,900)	\$(1,367,900)

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
Total Position Count	14.6	14.6	14.6	14.6	14.6	14.6

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ 54,481	\$ 49,208	\$ 59,500	\$ 59,500	\$ 59,500	\$ 59,500
Total Expenditures	54,481	49,208	59,500	59,500	59,500	59,500
Revenues Over (Under) Expenditures	\$ (54,481)	\$ (49,208)	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (59,500)
EXPENDITURES BY SERVICE						
Administration	\$ 8,194	\$ 8,925	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
County Emergency	46,287	40,283	48,500	48,500	48,500	48,500
Total	\$ 54,481	\$ 49,208	\$ 59,500	\$ 59,500	\$ 59,500	\$ 59,500

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ (155)	\$ 2,185	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Total Expenditures	(155)	2,185	19,000	19,000	19,000	19,000
Revenues Over (Under) Expenditures	\$ 155	\$ (2,185)	\$ (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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 2,735	\$ 1,209	\$ 100	\$ 100	\$ 100	\$ 100
Charges for Services	315	260	200	200	200	200
Fines & Forfeitures	30,295	32,935	30,000	35,000	35,000	35,000
Reimbursements	271,805	1,500	15,000	100	15,000	100
Total Revenues	305,150	35,904	45,300	35,400	50,300	35,400
Expenditures:						
Personnel	278,600	255,271	282,800	312,900	323,300	334,000
Supplies & Services	680,723	98,321	605,940	50,400	560,900	50,400
Repairs & Maintenance	302	180	500	500	500	500
Contract Services	25,365	27,599	66,500	20,000	20,000	20,000
Internal Services	48,607	53,955	53,900	71,000	73,100	75,300
Total Expenditures	1,033,597	435,326	1,009,640	454,800	977,800	480,200
Revenues Over (Under) Expenditures	\$ (728,447)	\$ (399,422)	\$ (964,340)	\$ (419,400)	\$ (927,500)	\$ (444,800)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	4.0	4.0	4.0	4.0	4.0	4.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 38,470	\$ 8,217	\$ 51,782	\$ 50,000	\$ 50,000	\$ 50,000
Charges for Services	193,335	220,135	241,000	241,000	241,000	241,000
Reimbursements	86,270	66,275	78,200	81,600	81,600	81,600
Total Revenues	318,075	294,627	370,982	372,600	372,600	372,600
Expenditures:						
Personnel	1,220,922	1,160,953	1,395,086	1,665,300	1,726,100	1,786,000
Supplies & Services	19,535	8,787	18,282	17,500	17,500	17,500
Conferences & Training	253	401	9,500	9,500	9,500	9,500
Repairs & Maintenance	2,851	6,003	6,600	6,600	6,600	6,600
Vehicle Operations	8,558	13,790	14,500	25,200	14,200	14,200
Contract Services	670	-	5,000	5,000	5,000	5,000
Internal Services	436,576	564,350	570,100	685,300	697,600	728,600
Capital Outlay	-	306	-	-	-	-
Total Expenditures	1,689,365	1,754,590	2,019,068	2,414,400	2,476,500	2,567,400
Revenues Over (Under) Expenditures	\$(1,371,290)	\$ (1,459,963)	\$ (1,648,086)	\$ (2,041,800)	\$ (2,103,900)	\$ (2,194,800)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Emergency Management:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	3.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.0	5.0	6.0	7.0	7.0	7.0
Technical Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	5.0	6.0	6.0	6.0	6.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	8.0	7.0	8.0	8.0	8.0	8.0
Total Position Count	13.0	12.0	14.0	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Emergency Management	\$ 807,712	\$ 835,960	\$ 978,868	\$ 1,219,200	\$ 1,255,700	\$ 1,302,600
Technical Services	881,653	918,630	1,040,200	1,195,200	1,220,800	1,264,800
	\$ 1,689,365	\$ 1,754,590	\$ 2,019,068	\$ 2,414,400	\$ 2,476,500	\$ 2,567,400

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 28,000	\$ 14,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Total Revenues	<u>28,000</u>	<u>14,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Expenditures:						
Personnel	886,821	931,639	1,014,500	1,152,500	1,205,500	1,241,600
Supplies & Services	11,442	14,945	19,200	19,300	19,300	19,300
Conferences & Training	4,363	8,880	7,500	7,500	7,500	7,500
Repairs & Maintenance	217	126	500	500	500	500
Internal Services	214,757	224,727	225,800	234,400	241,800	249,200
Total Expenditures	<u>1,117,600</u>	<u>1,180,317</u>	<u>1,267,500</u>	<u>1,414,200</u>	<u>1,474,600</u>	<u>1,518,100</u>
Revenues Over (Under) Expenditures	<u><u>\$(1,089,600)</u></u>	<u><u>\$(1,166,317)</u></u>	<u><u>\$ (1,260,500)</u></u>	<u><u>\$ (1,407,200)</u></u>	<u><u>\$ (1,467,600)</u></u>	<u><u>\$ (1,511,100)</u></u>

POSITION TYPE

Managers & Supervisors	3.0	3.0	3.0	3.0	3.0	3.0
Professional Support	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>
Total Position Count	<u><u>10.0</u></u>	<u><u>10.0</u></u>	<u><u>10.0</u></u>	<u><u>10.0</u></u>	<u><u>10.0</u></u>	<u><u>10.0</u></u>

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ 469	\$ 470	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Contract Services	-	-	2,900	2,000	2,000	2,000
Total Expenditures	469	470	4,700	3,800	3,800	3,800
Revenues Over (Under) Expenditures	\$ (469)	\$ (470)	\$ (4,700)	\$ (3,800)	\$ (3,800)	\$ (3,800)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,						
	Audited		Budgeted				
	2020	Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:							
Charges for Services	\$ 2,520,100		\$ 1,977,823	\$ 1,752,500	\$ 1,722,400	\$ 1,722,400	\$ 1,722,400
Reimbursements		1,027,374	752,236	1,376,600	1,164,200	1,165,500	1,166,700
Other Revenue		569	-	-	-	-	-
Total Revenues	3,548,043	2,730,059	3,129,100	2,886,600	2,887,900	2,889,100	
Expenditures:							
Personnel	6,979,772		6,811,274	7,661,033	8,318,500	8,548,500	8,781,300
Supplies & Services	621,157		722,520	940,200	1,390,200	890,400	890,600
Conferences & Training	-		-	3,000	3,500	3,500	3,500
Utilities	2,999,516		3,030,344	3,363,100	3,667,700	3,691,700	3,708,300
Repairs & Maintenance	4,113,303		3,776,059	5,610,300	5,890,400	5,894,400	5,920,400
Vehicle Operations	45,340		57,463	60,000	62,500	62,500	62,500
Contract Services	324,737		216,758	297,500	287,500	290,500	293,500
Internal Services	1,734,477		1,888,017	1,800,300	1,974,100	2,042,900	2,113,300
Capital Outlay	5,428		15,428	34,900	15,000	15,000	15,000
Total Expenditures	16,823,730	16,517,863	19,770,333	21,609,400	21,439,400	21,788,400	
Revenues Over (Under) Expenditures	\$ (13,275,687)	\$ (13,787,804)	\$ (16,641,233)	\$ (18,722,800)	\$ (18,551,500)	\$ (18,899,300)	

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Facilities & Operations:						
Managers & Supervisors	12.0	12.0	12.0	12.0	12.0	12.0
Professional Support	71.0	64.0	64.0	65.0	65.0	65.0
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	86.0	79.0	79.0	80.0	80.0	80.0
Security:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
	10.0	10.0	10.0	10.0	10.0	10.0
Total Position Count	96.0	89.0	89.0	90.0	90.0	90.0
EXPENDITURES BY SERVICE						
Facilities & Operations	\$ 14,321,953	\$ 14,579,654	\$ 16,285,633	\$ 18,094,200	\$ 17,909,100	\$ 18,238,600
Facilities On-going Capital Needs	1,889,165	1,314,927	2,835,600	2,840,100	2,840,100	2,840,100
Security	612,612	623,282	649,100	675,100	690,200	709,700
	\$ 16,823,730	\$ 16,517,863	\$ 19,770,333	\$ 21,609,400	\$ 21,439,400	\$ 21,788,400

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 57,855	\$ 74,605	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Total Revenues	57,855	74,605	64,000	64,000	64,000	64,000
Expenditures:						
Personnel	40,723	43,994	67,700	79,200	81,500	84,000
Supplies & Services	-	-	-	-	-	-
Contract Services	-	-	2,500	2,500	2,500	2,500
Internal Services	14,186	18,498	18,500	25,200	25,900	26,700
Total Expenditures	54,909	62,492	88,700	106,900	109,900	113,200
Revenues Over (Under) Expenditures	\$ 2,946	\$ 12,113	\$ (24,700)	\$ (42,900)	\$ (45,900)	\$ (49,200)

POSITION TYPE

Professional Support	0.9	0.8	0.8	0.8	0.8	0.8
Total Position Count	0.9	0.8	0.8	0.8	0.8	0.8

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 3,455	\$ 3,875	\$ 4,000	\$ 516,800	\$ 539,500	\$ 563,900
Reimbursements	508	16	-	-	-	-
Other Revenue	2,215	(111)	-	-	-	-
Total Revenues	6,178	3,780	4,000	516,800	539,500	563,900
Expenditures:						
Personnel	2,200,841	2,160,722	2,419,800	3,144,800	3,251,600	3,360,500
Supplies & Services	23,609	26,837	42,500	41,500	41,500	41,500
Conferences & Training	1,001	825	10,000	12,500	22,500	12,500
Repairs & Maintenance	3,110	562	2,500	2,500	2,500	2,500
Contract Services	-	9,895	5,000	10,000	10,000	10,000
Internal Services	465,610	486,724	491,100	476,500	491,200	506,400
Capital Outlay	-	30	-	-	-	-
Total Expenditures	2,694,171	2,685,595	2,970,900	3,687,800	3,819,300	3,933,400
Revenues Over (Under) Expenditures	\$ (2,687,993)	\$ (2,681,815)	\$ (2,966,900)	\$ (3,171,000)	\$ (3,279,800)	\$ (3,369,500)

POSITION TYPE

Finance Dept:

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	13.0	12.5	14.0	14.0	14.0	14.0
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
	22.0	21.5	23.0	23.0	23.0	23.0

MCA Reimbursable:

Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	-	-	2.0	3.0	3.0	3.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
	-	-	4.0	5.0	5.0	5.0
Total Position Count	22.0	21.5	27.0	28.0	28.0	28.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 981,911	\$ 1,084,810	\$ 980,300	\$ 1,060,300	\$ 1,090,300	\$ 1,120,300
Intergovernmental	3,988,187	3,877,226	4,879,100	4,934,100	4,934,100	4,934,100
Charges for Services	1,513,726	1,507,978	2,082,500	1,775,100	1,777,600	1,780,100
Reimbursements	15,003	17,117	15,200	15,000	15,000	15,000
Indirect Cost Allocation	878,572	614,437	969,800	1,010,700	1,010,700	1,010,700
Other Revenue	40	709	100	-	-	-
Total Revenues	7,377,439	7,102,277	8,927,000	8,795,200	8,827,700	8,860,200
Expenditures:						
Personnel	10,841,413	11,114,221	14,998,061	16,509,800	17,091,700	17,659,000
Supplies & Services	1,934,291	2,522,924	3,634,923	3,612,000	3,612,000	3,612,000
Conferences & Training	3,215	3,453	48,900	47,700	47,700	47,700
Repairs & Maintenance	31,499	16,718	41,200	24,500	24,500	24,500
Vehicle Operations	27,024	29,581	37,800	32,400	32,400	32,400
Contract Services	910,643	917,313	1,440,717	1,318,700	1,333,700	1,348,700
Internal Services	3,077,392	2,157,691	2,901,500	2,668,300	2,683,100	2,698,000
Capital Outlay	19,981	13,021	61,560	36,500	36,500	36,500
Total Expenditures	16,845,458	16,774,922	23,164,661	24,249,900	24,861,600	25,458,800
Revenues Over (Under) Expenditures	\$ (9,468,019)	\$ (9,672,645)	\$ (14,237,661)	\$ (15,454,700)	\$ (16,033,900)	\$ (16,598,600)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

<u>POSITION TYPE</u>	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Administration:						
Managers & Supervisors	8.0	8.0	9.0	9.0	9.0	9.0
Professional Support	8.0	8.0	6.0	6.0	6.0	6.0
Clerical Staff	5.0	4.0	4.0	4.0	4.0	4.0
	21.0	20.0	19.0	19.0	19.0	19.0
Environmental Health:						
Managers & Supervisors	4.0	4.0	-	-	-	-
Professional Support	30.0	30.0	34.0	34.0	34.0	34.0
Clerical Staff	7.0	7.0	6.0	6.0	6.0	6.0
	41.0	41.0	40.0	40.0	40.0	40.0
Clinical Health Services:						
Professional Support	15.0	15.0	17.0	17.0	17.0	17.0
Clerical Staff	15.0	15.0	16.0	16.0	16.0	16.0
	30.0	30.0	33.0	33.0	33.0	33.0
Maternal/Child Health Services:						
Managers & Supervisors	0.5	0.5	0.5	0.5	0.5	0.5
Professional Support	9.0	9.0	11.0	11.0	11.0	11.0
Clerical Staff	4.5	4.5	5.5	5.5	5.5	5.5
	14.0	14.0	17.0	17.0	17.0	17.0
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	8.5	9.0	9.0	9.0	9.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	11.5	12.0	12.0	12.0	12.0
Healthy Communities:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	9.0	9.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	12.0	10.0	10.0	10.0	10.0
Medical Examiner:						
Professional Support	11.5	11.5	12.0	13.0	13.0	13.0
Clerical Staff	1.0	1.0	2.0	2.0	2.0	2.0
	12.5	12.5	14.0	15.0	15.0	15.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Communicable Disease: Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	13.0	14.0	16.0	16.0	16.0	16.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	16.0	17.0	18.0	18.0	18.0	18.0
Total Position Count	158.5	158.0	163.0	164.0	164.0	164.0
EXPENDITURES BY SERVICE						
Administration	\$ 2,708,981	\$ 2,603,238	\$ 3,008,800	\$ 2,979,000	\$ 3,049,300	\$ 3,121,000
Environmental Health	4,404,653	4,289,035	5,050,600	5,228,800	5,358,200	5,476,700
Clinical Health Services	3,096,998	3,302,227	5,964,896	6,134,500	6,238,700	6,345,500
Maternal/Child Health Services	1,448,084	1,360,917	2,057,100	2,265,000	2,334,400	2,406,800
Vision & Hearing	648,680	495,511	870,965	867,500	887,500	908,100
Healthy Communities	969,853	946,917	1,390,000	1,428,000	1,473,600	1,519,600
Medical Examiner	2,167,342	2,295,989	2,566,400	2,969,000	3,048,400	3,123,500
Communicable Disease	1,400,867	1,468,071	2,255,900	2,378,100	2,471,500	2,557,600
Covid 19 Activities	-	13,017	-	-	-	-
Total	\$ 16,845,458	\$ 16,774,922	\$ 23,164,661	\$ 24,249,900	\$ 24,861,600	\$ 25,458,800

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Personnel	\$ 51,853	\$ 108,753	\$ 193,300	\$ 785,400	\$ 773,100	\$ 778,900
Supplies & Services	70,716	457	8,800	51,200	51,200	51,200
Conferences & Training	-	-	2,600	13,500	13,500	13,500
Repairs & Maintenance	-	-	-	2,000	2,000	2,000
Contract Services	-	-	4,000	15,000	15,000	15,000
Internal Services	50,859	49,131	51,100	28,400	28,900	29,500
Capital Outlay	-	-	-	10,000	10,000	10,000
Total Expenditures	173,428	158,341	259,800	905,500	893,700	900,100
Revenues Over (Under) Expenditures	\$ (173,428)	\$ (158,341)	\$ (259,800)	\$ (905,500)	\$ (893,700)	\$ (900,100)

POSITION TYPE

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 1,092	\$ (14,637)	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	310,176	322,431	310,000	310,000	310,000	310,000
Total Revenues	311,268	307,794	311,000	311,000	311,000	311,000
Expenditures:						
Personnel	2,272,202	2,328,626	2,679,000	3,054,200	3,162,900	3,264,400
Supplies & Services	17,810	18,181	38,600	57,000	57,000	57,000
Conferences & Training	16,923	5,101	21,500	31,500	31,500	31,500
Repairs & Maintenance	532	489	2,000	1,500	1,500	1,500
Contract Services	103,785	95,130	250,000	250,000	250,000	250,000
Internal Services	480,046	544,180	548,700	546,300	563,300	580,700
Total Expenditures	2,891,298	2,991,707	3,539,800	3,940,500	4,066,200	4,185,100
Revenues Over (Under) Expenditures	\$ (2,580,030)	\$ (2,683,913)	\$ (3,228,800)	\$ (3,629,500)	\$ (3,755,200)	\$ (3,874,100)

POSITION TYPE

Managers & Supervisors	6.0	6.0	5.0	5.0	5.0	5.0
Professional Support	15.5	15.5	18.0	19.0	19.0	19.0
Clerical Staff	3.0	2.0	3.0	3.0	3.0	3.0
Total Position Count	24.5	23.5	26.0	27.0	27.0	27.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited			Budgeted		
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	144,200	144,200	100,000	100,000	100,000	100,000
Total Revenues	144,200	144,200	100,000	100,000	100,000	100,000
Expenditures:						
Personnel	4,274,648	4,367,224	4,690,500	5,475,700	5,632,000	5,790,400
Supplies & Services	24,277	21,852	36,500	25,500	25,500	25,500
Conferences & Training	37,418	21,224	45,000	47,500	47,500	47,500
Repairs & Maintenance	4,445,821	4,129,094	5,555,000	6,776,200	6,889,300	6,889,300
Vehicle Operations	37	272	1,500	1,500	1,500	1,500
Contract Services	416,655	630,610	855,000	855,000	855,000	855,000
Internal Services	431,174	486,993	491,800	457,400	472,000	487,000
Capital Outlay	909,257	763,444	898,500	918,500	918,500	918,500
Total Expenditures	10,539,287	10,420,713	12,573,800	14,557,300	14,841,300	15,014,700
Revenues Over (Under) Expenditures	<u>\$ (10,395,087)</u>	<u>\$ (10,276,513)</u>	<u>\$ (12,473,800)</u>	<u>\$ (14,457,300)</u>	<u>\$ (14,741,300)</u>	<u>\$ (14,914,700)</u>

POSITION TYPE

Managers & Supervisors	10.0	10.0	10.0	10.0	10.0	10.0
Professional Support	28.0	25.0	26.0	29.0	29.0	29.0
Clerical Staff	2.0	1.5	1.5	1.5	1.5	1.5
Total Position Count	40.0	36.5	37.5	40.5	40.5	40.5

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ 22,302	\$ 25,149	\$ 34,200	\$ 34,200	\$ 34,200	\$ 34,200
Repairs & Maintenance	43,475	43,475	45,500	45,500	45,500	45,500
Contract Services	51,684	89,534	75,000	75,000	75,000	75,000
Internal Services	181,740	226,281	226,300	218,200	224,700	231,400
Capital Outlay	1,560	-	-	-	-	-
Total Expenditures	300,761	384,439	381,000	372,900	379,400	386,100
Revenues Over (Under) Expenditures	\$ (300,761)	\$ (384,439)	\$ (381,000)	\$ (372,900)	\$ (379,400)	\$ (386,100)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 45,133	\$ 315,933	\$ 180,000	\$ 279,600	\$ 282,900	\$ 286,100
Charges for Services	245,232	143,581	117,400	115,400	115,400	115,400
Fines & Forfeitures	310	150	1,000	1,000	1,000	1,000
Reimbursements	510,491	418,888	400,000	400,000	400,000	400,000
Total Revenues	801,166	878,552	698,400	796,000	799,300	802,500
Expenditures:						
Personnel	4,718,306	4,694,986	4,852,400	5,395,600	5,578,100	5,750,500
Supplies & Services	820,780	985,917	978,800	993,200	993,200	993,200
Conferences & Training	13,458	800	9,000	9,000	9,000	9,000
Repairs & Maintenance	2,063	3,184	3,500	3,500	3,500	3,500
Contract Services	10,695	33,497	26,500	32,500	32,500	32,500
Internal Services	1,378,875	1,600,178	1,604,000	1,801,300	1,857,100	1,914,300
Total Expenditures	6,944,177	7,318,562	7,474,200	8,235,100	8,473,400	8,703,000
Revenues Over (Under) Expenditures	\$ (6,143,011)	\$ (6,440,010)	\$ (6,775,800)	\$ (7,439,100)	\$ (7,674,100)	\$ (7,900,500)

POSITION TYPE

Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	28.0	26.0	26.0	27.0	27.0	27.0
Clerical Staff	20.0	18.0	18.0	18.0	18.0	18.0
Total Position Count	55.0	51.0	51.0	52.0	52.0	52.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Fines & Forfeitures	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Reimbursements	-	-	500	500	500	500
Total Revenues	8,500	8,500	9,000	9,000	9,000	9,000
Expenditures:						
Supplies & Services	8,641	8,131	9,000	9,000	9,000	9,000
Internal Services	27,305	30,191	30,200	32,000	33,000	34,000
Total Expenditures	35,946	38,322	39,200	41,000	42,000	43,000
Revenues Over (Under) Expenditures	\$ (27,446)	\$ (29,822)	\$ (30,200)	\$ (32,000)	\$ (33,000)	\$ (34,000)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Personnel	353,094	335,246	399,400	488,500	507,200	523,500
Supplies & Services	554,058	540,873	557,900	577,000	577,000	577,000
Conferences & Training	-	-	500	500	500	500
Repairs & Maintenance	-	-	500	500	500	500
Contract Services	19,207	10,101	27,500	27,500	27,500	27,500
Internal Services	305,818	346,150	348,200	250,300	258,500	266,900
Total Expenditures	<u>1,232,177</u>	<u>1,232,370</u>	<u>1,334,000</u>	<u>1,344,300</u>	<u>1,371,200</u>	<u>1,395,900</u>
Revenues Over (Under) Expenditures	<u><u>\$(1,232,177)</u></u>	<u><u>\$(1,232,370)</u></u>	<u><u>\$(1,334,000)</u></u>	<u><u>\$(1,344,300)</u></u>	<u><u>\$(1,371,200)</u></u>	<u><u>\$(1,395,900)</u></u>

POSITION TYPE

Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	4.5	4.0	4.0	5.0	5.0	5.0
	<u>5.5</u>	<u>5.0</u>	<u>5.0</u>	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
Total Position Count	<u><u>5.5</u></u>	<u><u>5.0</u></u>	<u><u>5.0</u></u>	<u><u>6.0</u></u>	<u><u>6.0</u></u>	<u><u>6.0</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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 325,470	\$ 334,855	\$ 312,700	\$ 321,500	\$ 321,500	\$ 321,500
Charges for Services	280,778	378,213	335,000	360,000	360,000	360,000
Total Revenues	606,248	713,068	647,700	681,500	681,500	681,500
Expenditures:						
Personnel	2,582,304	2,575,025	2,914,500	3,131,200	3,252,300	3,362,900
Supplies & Services	365,706	438,215	466,200	670,800	670,800	670,800
Conferences & Training	-	228	2,000	2,000	2,000	2,000
Repairs & Maintenance	181	45	2,500	1,500	1,500	1,500
Contract Services	95,468	161,593	122,000	235,000	235,000	235,000
Internal Services	912,438	1,091,354	1,095,400	1,174,500	1,210,600	1,247,800
Total Expenditures	3,956,097	4,266,460	4,602,600	5,215,000	5,372,200	5,520,000
Revenues Over (Under) Expenditures	\$ (3,349,849)	\$ (3,553,392)	\$ (3,954,900)	\$ (4,533,500)	\$ (4,690,700)	\$ (4,838,500)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	18.0	16.5	19.5	19.5	19.5	19.5
Clerical Staff	5.5	5.0	5.0	5.0	5.0	5.0
Total Position Count	29.5	27.5	30.5	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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Reimbursements	\$ -	\$ 1,321	\$ 98,500	\$ 100,000	\$ 103,000	\$ 106,100
Total Revenues	-	1,321	98,500	100,000	103,000	106,100
Expenditures:						
Personnel	2,548,690	2,597,976	3,140,600	3,484,200	3,628,000	3,765,200
Supplies & Services	168,877	193,529	252,700	289,200	289,200	289,200
Conferences & Training	9,473	11,891	25,000	25,000	25,000	25,000
Repairs & Maintenance	1,671	18,860	21,000	21,000	21,000	21,000
Vehicle Operations	8,022	5,176	7,000	8,000	8,000	8,000
Contract Services	184,483	241,119	400,000	400,000	400,000	400,000
Internal Services	652,389	684,930	688,400	676,400	697,700	719,400
Capital Outlay	(50)	-	-	-	-	-
Total Expenditures	3,573,555	3,753,481	4,534,700	4,903,800	5,068,900	5,227,800
Revenues Over (Under) Expenditures	\$ (3,573,555)	\$ (3,752,160)	\$ (4,436,200)	\$ (4,803,800)	\$ (4,965,900)	\$ (5,121,700)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	17.0	17.0	18.0	18.8	18.8	18.8
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	27.5	27.5	28.5	29.3	29.3	29.3

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 140	\$ -	\$ 1,000	\$ 500	\$ 500	\$ 500
Total Revenues	140	-	1,000	500	500	500
Expenditures:						
Supplies & Services	23,190	15,584	38,500	35,500	35,500	35,500
Repairs & Maintenance	3,421	2,595	9,500	4,500	4,500	4,500
Internal Services	494,304	490,180	493,800	502,400	518,800	535,900
Total Expenditures	520,915	508,359	541,800	542,400	558,800	575,900
Revenues Over (Under) Expenditures	\$ (520,775)	\$ (508,359)	\$ (540,800)	\$ (541,900)	\$ (558,300)	\$ (575,400)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,							
	Audited				Budgeted			
	2020	Actual	2021	Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:								
Charges for Services	\$	945	\$	-	\$	-	\$	-
Reimbursements		26,462		32,361	22,000	22,000	22,000	22,000
Other Revenue		5,500		-	-	-	-	-
Total Revenues		32,907		32,361	22,000	22,000	22,000	22,000
Expenditures:								
Personnel		9,810,980		9,986,617	11,515,648	12,851,000	13,294,900	13,723,400
Supplies & Services		250,537		266,632	447,700	473,900	473,900	473,900
Conferences & Training		1,470		865	3,000	6,500	6,500	6,500
Repairs & Maintenance		1,959		6,240	6,900	7,000	7,000	7,000
Vehicle Operations		1,313		789	3,000	3,000	3,000	3,000
Internal Services		1,984,796		2,067,141	2,085,700	2,238,300	2,308,000	2,379,500
Capital Outlay		-		5,242	-	-	-	-
Total Expenditures		12,051,055		12,333,526	14,061,948	15,579,700	16,093,300	16,593,300
Revenues Over (Under) Expenditures	\$	(12,018,148)	\$	(12,301,165)	(14,039,948)	(15,557,700)	(16,071,300)	(16,571,300)

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,					
	2020 Actual	2021 Actual	2022 Amended	2022 Recommend	2023 Forecasted	2024 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	56.5	53.0	63.5	64.0	64.0	64.0
Clerical Staff	24.0	24.0	24.0	24.5	24.5	24.5
	86.5	83.0	93.5	94.5	94.5	94.5
DHS - Juvenile Abuse & Neglect:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Water Quality Unit:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	89.5	86.0	96.5	97.5	97.5	97.5
EXPENDITURES BY SERVICE						
Administration	\$ 11,746,162	\$ 12,025,063	\$ 13,751,148	\$ 15,241,600	\$ 15,745,900	\$ 16,236,300
DHS - Juvenile Abuse & Neglect	154,933	157,246	158,000	170,700	175,600	180,500
Water Quality Unit	149,960	151,217	152,800	167,400	171,800	176,500
Total	\$ 12,051,055	\$ 12,333,526	\$ 14,061,948	\$ 15,579,700	\$ 16,093,300	\$ 16,593,300

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 63,526	\$ 29,377	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000
Reimbursements	162,363	88,545	-	-	-	-
Other Revenue	16,747	18,083	77,000	77,000	77,000	77,000
Total Revenues	242,636	136,005	137,000	127,000	127,000	127,000
Expenditures:						
Personnel	1,088,069	1,079,563	1,188,200	1,309,800	1,351,000	1,392,500
Supplies & Services	43,444	32,586	78,200	72,800	72,800	72,800
Conferences & Training	-	-	500	500	500	500
Repairs & Maintenance	33,849	34,997	42,900	42,900	42,900	42,900
Vehicle Operations	6,589	9,410	15,000	15,000	15,000	15,000
Internal Services	727,833	780,347	796,600	797,300	820,900	845,500
Capital Outlay	-	-	-	71,500	-	-
Total Expenditures	1,899,784	1,936,903	2,121,400	2,309,800	2,303,100	2,369,200
Revenues Over (Under) Expenditures	\$ (1,657,148)	\$ (1,800,898)	\$ (1,984,400)	\$ (2,182,800)	\$ (2,176,100)	\$ (2,242,200)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Administration:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5
	5.5	5.5	5.5	5.5	5.5	5.5
Print Shop:						
Clerical Staff	2.0	1.0	1.0	1.5	1.5	1.5
	2.0	1.0	1.0	1.5	1.5	1.5
Micro-film:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	3.0	3.0	3.0	3.0	3.0	3.0
Mail Services:						
Clerical Staff	4.0	3.0	3.0	3.0	3.0	3.0
	4.0	3.0	3.0	3.0	3.0	3.0
Central Stores:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	16.5	14.5	14.5	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Administration	\$ 1,188,424	\$ 1,268,956	\$ 1,287,900	\$ 1,424,400	\$ 1,393,000	\$ 1,434,400
Print Shop	167,094	99,907	193,000	204,400	209,200	214,600
Records Maintenance	226,638	224,326	242,500	256,000	263,300	270,900
Mail Services	152,246	176,349	206,300	227,600	236,500	244,500
Central Stores	165,382	167,365	191,700	197,400	201,100	204,800
Total	\$ 1,899,784	\$ 1,936,903	\$ 2,121,400	\$ 2,309,800	\$ 2,303,100	\$ 2,369,200

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 77,112	\$ 88,426	\$ 80,000	\$ 90,000	\$ 90,000	\$ 90,000
Charges for Services	874,462	949,879	948,200	1,050,200	1,050,200	1,050,200
Reimbursements	2,756,066	3,028,746	3,102,000	3,429,900	3,567,700	3,695,700
Total Revenues	3,707,640	4,067,051	4,130,200	4,570,100	4,707,900	4,835,900
Expenditures:						
Personnel	6,246,979	6,427,428	6,786,800	7,742,700	8,049,900	8,323,500
Supplies & Services	30,503	45,278	53,900	52,600	52,600	52,600
Conferences & Training	2,223	5,387	6,000	6,000	6,000	6,000
Repairs & Maintenance	103,226	288,331	9,000	9,000	9,000	9,000
Vehicle Operations	7,859	15,002	16,000	18,000	18,000	18,000
Contract Services	-	-	-	75,700	75,700	75,700
Internal Services	1,249,725	1,313,767	1,339,300	1,220,300	1,257,800	1,296,400
Total Expenditures	7,640,515	8,095,193	8,211,000	9,124,300	9,469,000	9,781,200
Revenues Over (Under) Expenditures	\$ (3,932,875)	\$ (4,028,142)	\$ (4,080,800)	\$ (4,554,200)	\$ (4,761,100)	\$ (4,945,300)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Administration:						
Managers & Supervisors	5.0	4.4	4.4	4.4	4.4	4.4
Professional Support	28.5	26.6	29.1	28.1	28.1	28.1
Clerical Staff	6.0	6.2	6.2	6.8	6.8	6.8
	39.5	37.2	39.7	39.3	39.3	39.3
Pump Station:						
Managers & Supervisors	2.35	2.28	2.28	2.28	2.28	2.28
Professional Support	7.5	7.57	8.07	8.07	8.07	8.07
	9.85	9.85	10.35	10.35	10.35	10.35
Wastewater Services Division:						
Managers & Supervisors	6.65	6.32	6.32	6.32	6.32	6.32
Professional Support	9.5	9.83	10.83	10.83	10.83	10.83
	16.15	16.15	17.15	17.15	17.15	17.15
Total Position Count	65.5	63.2	67.2	66.8	66.8	66.8
EXPENDITURES BY SERVICE						
Administration	\$ 4,712,231	\$ 4,840,060	\$ 5,113,000	\$ 5,720,700	\$ 5,927,600	\$ 6,111,800
Pump Station	1,149,928	1,335,628	1,154,600	1,257,400	1,310,900	1,360,600
Wastewater Services Division	1,778,356	1,919,505	1,943,400	2,146,200	2,230,500	2,308,800
Total	\$ 7,640,515	\$ 8,095,193	\$ 8,211,000	\$ 9,124,300	\$ 9,469,000	\$ 9,781,200

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 3,625,665	\$ 4,363,408	\$ 3,651,500	\$ 3,651,500	\$ 3,651,500	\$ 3,651,500
Other Revenue	2,290	2,818	-	-	-	-
Total Revenues	3,627,955	4,366,226	3,651,500	3,651,500	3,651,500	3,651,500
Expenditures:						
Personnel	1,728,799	1,683,113	1,852,100	2,031,500	2,101,800	2,167,100
Supplies & Services	52,862	27,701	65,800	25,800	25,800	25,800
Conferences & Training	-	1,254	5,000	5,000	5,000	5,000
Repairs & Maintenance	113	-	-	-	-	-
Internal Services	281,131	373,345	375,100	404,400	417,000	430,000
Capital Outlay	-	-	-	2,000	-	-
Total Expenditures	2,062,905	2,085,413	2,298,000	2,468,700	2,549,600	2,627,900
Revenues Over (Under) Expenditures	\$ 1,565,050	\$ 2,280,813	\$ 1,353,500	\$ 1,182,800	\$ 1,101,900	\$ 1,023,600

POSITION TYPE

Managers & Supervisors	3.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	22.0	19.0	19.0	19.0	19.0	19.0
Total Position Count	25.0	23.0	23.0	23.0	23.0	23.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 32,531,122	\$ 204,143	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Charges for Services	20,597,148	20,460,201	16,108,600	18,349,000	18,848,000	19,362,200
Investment Income	300	6	-	-	-	-
Fines & Forfeitures	5,093	6,720	5,000	5,000	5,000	5,000
Reimbursements	1,501,581	1,729,548	1,756,200	1,570,300	1,570,300	1,570,300
Other Revenue	11,133	16,488	-	-	-	-
Total Revenues	54,646,377	22,417,106	18,019,800	20,074,300	20,573,300	21,087,500
Expenditures:						
Personnel	64,715,884	64,697,386	60,071,354	64,989,700	66,663,300	68,315,600
Supplies & Services	2,736,102	2,455,601	2,954,100	3,074,800	3,074,800	3,074,800
Conferences & Training	122,980	135,057	210,500	286,000	286,000	286,000
Repairs & Maintenance	522,046	483,100	615,800	776,600	776,600	776,600
Vehicle Operations	585,203	709,629	702,500	763,800	763,800	763,800
Contract Services	5,512,836	5,686,907	5,899,000	6,191,000	6,500,000	6,824,000
Internal Services	12,235,616	13,519,955	13,442,600	13,298,000	13,698,100	14,110,900
Capital Outlay	592,993	226,076	275,800	219,500	219,500	219,500
Total Expenditures	87,023,660	87,913,711	84,171,654	89,599,400	91,982,100	94,371,200
Revenues Over (Under) Expenditures	(32,377,283)	(65,496,605)	(66,151,854)	(69,525,100)	(71,408,800)	(73,283,700)
Other Financing Sources (Uses):						
Transfers out	-	(330)	-	-	-	-
Total Other Financing Sources (Uses):	-	(330)	-	-	-	-
Revenues Over (Under) Expenditures	\$(32,377,283)	\$(65,496,935)	\$(66,151,854)	\$(69,525,100)	\$(71,408,800)	\$(73,283,700)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

<u>POSITION TYPE</u>	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Administration:						
Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	1.0	1.0	1.0	2.0	2.0	2.0
Clerical Staff	13.0	13.0	13.0	13.0	13.0	13.0
	18.0	18.0	18.0	19.0	19.0	19.0
Marine Division:						
Professional Support	4.0	4.0	4.0	4.0	4.0	4.0
	4.0	4.0	4.0	4.0	4.0	4.0
Jail:						
Managers & Supervisors	2.0	2.0	1.0	1.0	1.0	1.0
Professional Support	216.5	204.5	211.5	231.5	231.5	231.5
Clerical Staff	18.0	17.0	17.0	18.0	18.0	18.0
	236.5	223.5	229.5	250.5	250.5	250.5
Romeo Liason						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Probate Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Roving Security:						
Professional Support	6.0	6.0	6.0	6.0	6.0	6.0
	6.0	6.0	6.0	6.0	6.0	6.0
42nd District Court Security:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Court Room Security:						
Professional Support	15.0	15.0	15.0	15.0	15.0	15.0
	15.0	15.0	15.0	15.0	15.0	15.0
PA/FOC Enforcement:						
Professional Support	6.0	6.0	3.0	3.0	3.0	3.0
	6.0	6.0	3.0	3.0	3.0	3.0
Dakota Liaison:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
L'anse Creuse Liason						
Professional Support	-	-	2.0	2.0	2.0	2.0
	-	-	2.0	2.0	2.0	2.0
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	96.5	90.5	63.0	63.0	63.0	63.0
	97.5	91.5	64.0	64.0	64.0	64.0
Township Patrols:						
Professional Support	129.0	129.0	94.0	94.0	94.0	94.0
	129.0	129.0	94.0	94.0	94.0	94.0
Surveillance Team:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
	7.0	7.0	7.0	7.0	7.0	7.0
Detective Bureau:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	20.0	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
K-9 Unit:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Internet Crimes:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	551.0	532.0	474.5	496.5	496.5	496.5

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Operations	\$ 4,063,329	\$ 3,354,269	\$ 3,646,800	\$ 4,021,600	\$ 4,073,000	\$ 4,126,500
Court Building Safety	889,121	877,258	1,107,600	1,107,600	1,112,800	1,118,000
Administration	3,969,516	4,460,081	4,530,900	4,520,300	4,651,900	4,787,000
Marine Division	821,054	822,581	702,300	747,100	763,700	780,900
Jail	41,364,910	42,757,660	44,356,954	46,293,900	47,621,500	48,956,400
Romeo Liaison	102,103	103,298	113,300	120,900	124,500	128,300
Probate Court Security	127,526	120,255	135,800	143,500	147,100	150,900
Roving Security	805,788	796,915	855,200	906,100	930,000	954,600
42nd Court Security	127,458	126,831	133,800	136,000	139,500	143,200
Court Room Security	1,784,491	1,776,428	1,901,900	2,023,400	2,078,100	2,134,700
FOC Enforcement	689,514	685,251	406,300	421,800	432,800	444,000
Dakota Liaison	227,844	229,972	237,200	252,000	259,300	266,800
Road Patrol	11,141,764	10,937,628	9,121,000	10,352,100	10,600,400	10,831,500
Lenox Township Patrol	583,857	531,990	593,700	746,000	764,400	783,500
Harrison Township Patrol	1,848,731	1,880,449	1,887,600	2,117,800	2,175,500	2,235,000
Washington Township Patrol	1,959,073	1,960,505	1,952,600	2,338,900	2,403,400	2,465,200
Macomb Township Patrol	4,630,972	4,580,296	4,249,400	4,639,800	4,764,400	4,891,600
Surveillance Team	1,052,938	1,046,489	961,500	1,026,000	1,052,400	1,079,800
Detective Bureau	2,917,308	2,889,047	3,140,000	3,184,600	3,265,800	3,349,800
K-9 Unit	276,149	283,891	314,300	328,800	336,100	343,600
Internet Crime Unit	390,482	386,886	391,600	299,900	307,300	314,800
Mt. Clemens Dispatch	459,961	458,181	24,200	-	-	-
Mt. Clemens Patrol	2,319,469	2,331,548	2,278,400	2,425,600	2,492,300	2,557,900
Contract Patrol Supervisors	574,789	583,354	600,000	639,500	657,400	675,800
Village of New Haven Patrol	542,621	512,058	529,300	806,200	828,500	851,400
Clinton Township Dispatch	1,524,058	1,538,469	-	-	-	-
Sterling Heights Dispatch	1,828,834	1,882,451	-	-	-	-
Total	\$ 87,023,660	\$ 87,914,041	\$ 84,171,654	\$ 89,599,400	\$ 91,982,100	\$ 94,371,200

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 300	\$ 325	\$ 400	\$ 400	\$ 400	\$ 400
Charges for Services	132,071	154,616	140,000	140,000	140,000	140,000
Fines & Forfeitures	148	-	-	-	-	-
Total Revenues	132,519	154,941	140,400	140,400	140,400	140,400
Expenditures:						
Personnel	2,048,456	2,078,985	2,289,700	2,552,000	2,627,400	2,702,500
Supplies & Services	48,962	82,071	84,700	91,600	91,600	91,600
Conferences & Training	2,262	4,092	6,000	6,000	6,000	6,000
Repairs & Maintenance	1,657	7,806	4,500	5,000	5,000	5,000
Internal Services	606,076	675,295	679,100	720,500	742,600	765,200
Capital Outlay	9,818	-	-	-	-	-
Total Expenditures	2,717,231	2,848,249	3,064,000	3,375,100	3,472,600	3,570,300
Revenues Over (Under) Expenditures	\$ (2,584,712)	\$ (2,693,308)	\$ (2,923,600)	\$ (3,234,700)	\$ (3,332,200)	\$ (3,429,900)

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	7.0	7.0	7.0	8.0	8.0	8.0
Clerical Staff	17.0	15.0	15.0	15.0	15.0	15.0
Total Position Count	28.0	26.0	26.0	27.0	27.0	27.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND		FUNCTION			
932 - NON - DEPARTMENTAL	101 - GENERAL FUND		GENERAL GOVERNMENT			
	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 130,170,497	\$ 134,142,878	\$ 141,552,700	\$ 149,533,500	\$ 156,617,600	\$ 161,310,100
Licenses & Permits	78,464	77,838	70,000	75,000	75,000	75,000
Intergovernmental	27,414,291	32,518,305	32,780,000	34,477,400	35,413,200	36,166,800
Charges for Services	5,045,429	7,146,789	5,500,000	4,800,000	4,800,000	4,800,000
Investment Income	739,583	293,461	800,000	6,500,000	2,200,000	1,400,000
Indirect Cost Allocation	46,257,150	48,713,288	50,236,900	50,004,000	51,504,000	53,049,100
Other Revenue	11,762	-	-	-	-	-
Total Revenues	<u>209,717,176</u>	<u>222,892,559</u>	<u>230,939,600</u>	<u>245,389,900</u>	<u>250,609,800</u>	<u>256,801,000</u>
Expenditures:						
Personnel **	-	-	(3,546,555)	(3,790,000)	(3,908,200)	(4,030,000)
Supplies & Services	1,144,930	1,902,321	3,626,700	2,584,300	1,638,400	1,642,900
Capital Outlay	858,837	852,583	7,798,656	10,706,500	10,385,000	10,314,300
Total Expenditures	<u>2,003,767</u>	<u>2,754,904</u>	<u>7,878,801</u>	<u>9,500,800</u>	<u>8,115,200</u>	<u>7,927,200</u>
Revenues Over (Under) Expenditures	<u>207,713,409</u>	<u>220,137,655</u>	<u>223,060,799</u>	<u>235,889,100</u>	<u>242,494,600</u>	<u>248,873,800</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds (see page C-63)	8,000,000	8,151,241	8,000,000	8,000,000	8,000,000	8,000,000
Transfers out (see page C-63)	(75,120,716)	(40,048,965)	(43,473,799)	(43,155,200)	(43,898,400)	(44,978,300)
Total Other Financing Sources (Uses):	<u>(67,120,716)</u>	<u>(31,897,724)</u>	<u>(35,473,799)</u>	<u>(35,155,200)</u>	<u>(35,898,400)</u>	<u>(36,978,300)</u>
Revenues Over (Under) Expenditures	<u>\$ 140,592,693</u>	<u>\$ 188,239,931</u>	<u>\$ 187,587,000</u>	<u>\$ 200,733,900</u>	<u>\$ 206,596,200</u>	<u>\$ 211,895,500</u>

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

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT					FUND				FUNCTION			
930 - OPERATING TRANSFERS					101 - GENERAL FUND				GENERAL GOVERNMENT			
Year Ended December 31,												
Audited												
Budgeted												
	2020	Actual	2021	Actual	2022	2023	2024	2025				
					Amended	Recommend	Forecasted	Forecasted				
Operating Transfers In:												
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		-		151,241		-		-		-		-
Total Revenues		<u>8,000,000</u>		<u>8,151,241</u>		<u>8,000,000</u>		<u>8,000,000</u>		<u>8,000,000</u>		<u>8,000,000</u>
Operating Transfers Out:												
Circuit Court Grants		77,151		25,780		108,100		110,000		110,000		110,000
Capital Improvement Fund		25,122,197		3,396,042		4,536,344		-		-		-
Child Care Fund		9,303,209		7,235,281		10,714,800		10,879,400		11,087,400		11,304,600
Community Corrections		406,426		467,901		601,500		753,500		779,100		800,000
Community Mental Health		3,752,000		3,712,618		3,752,000		3,699,500		3,736,500		3,773,900
Community Action/OSS		3,754,729		3,855,022		4,117,800		7,331,800		7,430,700		7,460,300
Debt Service Fund		22,900,811		3,739,074		3,734,500		3,736,100		3,738,900		3,736,800
E911 Dispatch Fund		-		-		2,450,903		2,450,900		2,524,500		2,600,100
General Liability Insurance		-		7,039,679		-		-		-		-
Friend of the Court		2,595,946		2,784,116		3,285,200		3,870,100		4,098,700		4,324,800
Health Grant Fund		1,888,455		2,002,479		3,304,500		3,680,000		3,910,000		4,132,900
MIDC Fund		970,415		1,151,810		2,300,000		1,425,600		1,146,700		1,285,500
Park Fund		120,638		52,922		86,000		86,000		86,000		86,000
Prosecuting Attorney Grants		687,106		824,796		961,752		1,097,700		1,164,900		1,226,300
Sheriff Grants		383,500		386,666		427,500		312,900		326,100		340,600
Substance Abuse - Liquor Tax		3,122,573		3,232,550		2,950,700		3,579,500		3,616,700		3,654,300
Substance Abuse - Operations		35,560		142,229		142,200		142,200		142,200		142,200
Total Expenditures		<u>75,120,716</u>		<u>40,048,965</u>		<u>43,473,799</u>		<u>43,155,200</u>		<u>43,898,400</u>		<u>44,978,300</u>
Revenues Over (Under) Expenditures		<u>\$ (67,120,716)</u>		<u>\$ (31,897,724)</u>		<u>\$ (35,473,799)</u>		<u>\$ (35,155,200)</u>		<u>\$ (35,898,400)</u>		<u>\$ (36,978,300)</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND						FUNCTION
931 - APPROPRIATIONS	101 - GENERAL FUND						GENERAL GOVERNMENT
	Year Ended December 31,						
	Audited			Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted	
Appropriations - Outside Agencies/Associations							
8 Mile Boulevard Association	\$ -	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Area Agency on Aging	58,850	60,615	60,000	62,000	62,000	62,000	
Area Wide Quality Control	22,021	33,031	20,000	20,000	20,000	20,000	
Automation Alley	17,500	16,042	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	-	-	46,800	47,000	47,000	47,000	
Detroit Regional Partnership	115,000	83,500	72,800	70,000	70,000	70,000	
Library for the Blind	119,271	122,880	127,800	127,800	127,800	127,800	
Michigan Association of Counties	40,715	40,715	40,800	42,000	42,000	42,000	
National Association of Counties	16,820	16,820	17,000	17,000	17,000	17,000	
OneMacomb	-	7,000	30,000	-	-	-	
Police Training Center	13,560	6,435	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	231,933	244,695	225,000	256,000	256,000	256,000	
Stream Gauge	62,763	82,684	86,000	90,000	90,000	90,000	
Turning Point - SANE	30,000	30,000	30,000	30,000	30,000	30,000	
	<u>770,933</u>	<u>791,417</u>	<u>863,700</u>	<u>869,300</u>	<u>869,300</u>	<u>869,300</u>	
Appropriations - Other							
Annual Audit	132,169	141,365	240,000	132,000	136,100	140,600	
Advertising - More Than A Job	-	-	-	100,000	100,000	100,000	
County at Large Drains	99,532	75,000	100,000	100,000	100,000	100,000	
COVID Contingency	-	733,076	2,000,000	850,000	-	-	
Bank Fee Expense	-	-	90,000	90,000	90,000	90,000	
Chapaton Maintenance	-	-	90,000	100,000	100,000	100,000	
Professional Development Initiative	120,538	144,713	225,000	225,000	225,000	225,000	
Short Term Tax Bond	5,008	-	-	-	-	-	
Indirect Cost Plan	16,750	16,750	18,000	18,000	18,000	18,000	
Climnton River Cleanup	-	-	-	100,000	-	-	
	<u>373,997</u>	<u>1,110,904</u>	<u>2,763,000</u>	<u>1,715,000</u>	<u>769,100</u>	<u>773,600</u>	
Total Expenditures	<u>\$ 1,144,930</u>	<u>\$ 1,902,321</u>	<u>\$ 3,626,700</u>	<u>\$ 2,584,300</u>	<u>\$ 1,638,400</u>	<u>\$ 1,642,900</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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 11,920	\$ -	\$ 13,725	\$ -	\$ -	\$ -
Charges for Services	8,779	13,167	18,000	18,000	18,000	18,000
Total Revenues	20,699	13,167	31,725	18,000	18,000	18,000
Expenditures:						
Personnel	173,762	193,271	217,800	242,600	255,300	264,800
Contract Services	17,713	23,884	21,041	3,000	3,000	3,000
Internal Services	6,800	1,900	1,900	2,200	2,300	2,400
Total Expenditures	198,275	219,055	240,741	247,800	260,600	270,200
Revenues Over (Under) Expenditures	(177,576)	(205,888)	(209,016)	(229,800)	(242,600)	(252,200)
Other Financing Sources (Uses):						
Transfers in - General Fund	177,576	185,453	204,700	229,800	242,600	252,200
Total Other Financing Sources (Uses):	177,576	185,453	204,700	229,800	242,600	252,200
Net Increase (Decrease) in Fund Balance	-	(20,435)	(4,316)	-	-	-
Fund Balance, Beginning of Year	4,316	4,316	(16,119)	(20,435)	(20,435)	(20,435)
Fund Balance, End of Year	\$ 4,316	\$ (16,119)	\$ (20,435)	\$ (20,435)	\$ (20,435)	\$ (20,435)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Professional Support	2.5	2.4	2.4	2.4	2.4	2.4
Total Position Count	2.5	2.4	2.4	2.4	2.4	2.4

EXPENDITURES BY SERVICE

MARCH Program	\$ -	\$ -	\$ 4,316	\$ -	\$ -	\$ -
Tether Program	177,576	185,453	204,700	229,800	242,600	252,200
OUIL Assessments	8,779	13,167	18,000	18,000	18,000	18,000
JAG OJP 17-20	11,920	-	-	-	-	-
JAG OJP 18-21	-	12,697	-	-	-	-
JAG OJP 19-22	-	7,738	1,362	-	-	-
JAG OJP 21-24	-	-	12,363	-	-	-
Total	\$ 198,275	\$ 219,055	\$ 240,741	\$ 247,800	\$ 260,600	\$ 270,200

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 2,844,529	\$ 4,635,626	\$ 18,786,684	\$ 21,002,600	\$ 21,118,100	\$ 21,751,700
Charges for Services	424,129	143,953	86,500	563,300	563,300	313,300
Reimbursements	(9,398)	-	492,000	-	-	-
Other Revenue	4,537	4,266	5,000	-	-	-
Total Revenues	3,263,797	4,783,845	19,370,184	21,565,900	21,681,400	22,065,000
Expenditures:						
Personnel	556,755	644,660	1,747,929	1,598,100	1,377,200	1,429,100
Supplies & Services	2,256,259	3,913,754	17,258,105	20,085,300	20,412,600	20,992,500
Conferences & Training	640	1,184	57,000	52,000	53,600	55,200
Repairs & Maintenance	-	-	2,000	-	-	-
Vehicle Operations	939	1,875	8,300	7,000	7,200	7,400
Contract Services	9,584	2,400	541,795	616,400	622,900	372,900
Internal Services	10,447	10,333	15,000	15,900	16,400	16,400
Capital Outlay	30,821	9,457	-	10,000	10,300	10,300
Total Expenditures	2,865,445	4,583,663	19,630,129	22,384,700	22,500,200	22,883,800
Revenues Over (Under) Expenditures	398,352	200,182	(259,945)	(818,800)	(818,800)	(818,800)
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	-	214,445	-	-	-
Transfers out	-	-	(214,445)	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	398,352	200,182	(259,945)	(818,800)	(818,800)	(818,800)
Fund Balance, Beginning of Year	8,280,844	8,679,196	8,879,378	8,619,433	7,800,633	6,981,833
Fund Balance, End of Year	\$ 8,679,196	\$ 8,879,378	\$ 8,619,433	\$ 7,800,633	\$ 6,981,833	\$ 6,163,033

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.

<u>POSITION TYPE</u>	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Community Development: 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
	6.0	6.0	6.0	6.0	6.0	6.0
Total Position Count	6.0	6.0	6.0	6.0	6.0	6.0
<u>EXPENDITURES BY SERVICE</u>						
Access Centers	\$ 36,079	\$ 38,310	\$ 42,000	\$ 33,000	\$ 33,000	\$ 33,000
Balmer	-	-	-	250,000	250,000	-
Census Outreach	117,689	-	-	-	-	-
Community Development	2,637,437	4,107,087	19,426,898	21,931,700	22,047,200	22,676,300
EFSP ARPAP	-	139,777	205,676	-	-	-
FEMA-Emergency Food & Shelter	-	155,686	150,000	-	-	-
FEMA Additional	74,240	142,803	-	150,000	150,000	154,500
IDA	-	-	20,000	20,000	20,000	20,000
	-	-	20,000	20,000	20,000	20,000
Total	\$ 2,865,445	\$ 4,583,663	\$ 19,844,574	\$ 22,384,700	\$ 22,500,200	\$ 22,883,800

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 552,584	\$ 611,315	\$ 23,126	\$ 26,500	\$ -	\$ -
Charges for Services	25,002	54,018	13,560	-	-	-
Total Revenues	577,586	665,333	36,686	26,500	-	-
Expenditures:						
Personnel	-	2,916	2,701	1,000	-	-
Supplies & Services	36,026	51,871	46,968	47,700	-	-
Conferences & Training	-	-	3,400	3,000	-	-
Contract Services	21,954	30,246	23,183	-	-	-
Internal Services	-	276	-	100	-	-
Capital Outlay	-	-	20,748	22,000	-	-
Total Expenditures	57,980	85,309	97,000	73,800	-	-
Revenues Over (Under) Expenditures	519,606	580,024	(60,314)	(47,300)	-	-
Net Increase (Decrease) in Fund Balance	519,606	580,024	(60,314)	(47,300)	-	-
Fund Balance, Beginning of Year	1,031,753	1,551,359	2,131,383	2,071,069	2,023,769	2,023,769
Fund Balance, End of Year	\$ 1,551,359	\$ 2,131,383	\$ 2,071,069	\$ 2,023,769	\$ 2,023,769	\$ 2,023,769

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
EXPENDITURES BY SERVICE						
WIC Ahead	\$ -	\$ 21,339	\$ 13,560	\$ -	\$ -	\$ -
Breast/Cervical Cancer Screening	1,676	2,923	37,600	37,600	-	-
NAACHO Challenge Award	-	7,566	9,781	9,700	-	-
Inland Beach Monitoring	6,400	6,873	1,090	4,000	-	-
qPCR Sampling	24,904	36,862	22,036	22,500	-	-
COVID-CFSEMI	25,000	-	-	-	-	-
Animal Control - Act 287	-	9,746	12,933	-	-	-
Total	\$ 57,980	\$ 85,309	\$ 97,000	\$ 73,800	\$ -	\$ -

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 3,072,110	\$ 2,391,565	\$ 7,699,081	\$ 7,310,900	\$ 1,170,000	\$ -
Charges for Services	-	11,638	-	-	-	-
Reimbursements	13,203	-	-	-	-	-
Total Revenues	3,085,313	2,403,203	7,699,081	7,310,900	1,170,000	-
Expenditures:						
Personnel	407,411	523,622	728,912	663,000	425,000	-
Supplies & Services	2,941,076	3,015,746	6,186,087	5,985,600	633,500	-
Conferences & Training	(3,714)	8,450	20,000	-	-	-
Repairs & Maintenance	749	(7)	500	-	-	-
Vehicle Operations	-	7,191	17,290	-	-	-
Contract Services	171,544	200,738	439,351	230,000	55,000	-
Internal Services	5,872	5,829	1,000	4,000	4,500	-
Capital Outlay	239,076	308,056	392,415	428,300	52,000	-
Total Expenditures	3,762,014	4,069,625	7,785,555	7,310,900	1,170,000	-
Revenues Over (Under) Expenditures	(676,701)	(1,666,422)	(86,474)	-	-	-
Net Increase (Decrease) in Fund Balance	(676,701)	(1,666,422)	(86,474)	-	-	-
Fund Balance, Beginning of Year	(898,865)	(1,575,566)	(3,241,988)	(3,328,462)	(3,328,462)	(3,328,462)
Fund Balance, End of Year	\$ (1,575,566)	\$ (3,241,988)	\$ (3,328,462)	\$ (3,328,462)	\$ (3,328,462)	\$ (3,328,462)

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.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Emergency Management:						
Professional Support	11.0	12.0	12.0	12.0	12.0	12.0
	11.0	12.0	12.0	12.0	12.0	12.0

EXPENDITURES BY SERVICE

Haz. Mat. / TRT Fees	\$ -	\$ 1,511	\$ 86,474	\$ -	\$ -	\$ -
2018 Cops School Violence Prev	92,978	134,133	104,604	-	-	-
Fiduciary - St Homeland Security 17/20	106,845	15,056	-	-	-	-
Fiduciary - St Homeland Security 18/21	229,248	49,289	-	-	-	-
Fiduciary - St Homeland Security 19/22	1,041	608,703	155,000	144,200	-	-
Fiduciary - St Homeland Security 20/23	-	-	270,611	308,400	70,000	-
Fiduciary - UASI 16/19	69	(7)	-	-	-	-
Fiduciary - UASI 17/20	788,818	(340)	-	-	-	-
Fiduciary - UASI 18/21	2,309,182	1,396,181	-	-	-	-
Fiduciary - UASI 19/22	149,391	1,715,700	2,682,500	1,816,300	-	-
Fiduciary - UASI 20/23	-	-	3,685,941	4,415,000	1,000,000	-
Macomb Only - UASI 20/23	-	-	551,800	551,800	100,000	-
2017 Operation Stone Garden	9,859	-	-	-	-	-
2018 Operation Stone Garden	74,583	36,579	-	-	-	-
2019 Operation Stone Garden	-	112,820	-	75,200	-	-
2020 Operation Stone Garden	-	-	248,625	-	-	-
Total	\$ 3,762,014	\$ 4,069,625	\$ 7,785,555	\$ 7,310,900	\$ 1,170,000	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 4,339,394	\$ 4,184,304	\$ 4,885,400	\$ 4,894,900	\$ 5,049,600	\$ 5,203,800
Total Revenues	4,339,394	4,184,304	4,885,400	4,894,900	5,049,600	5,203,800
Expenditures:						
Personnel	4,029,895	3,997,851	4,660,500	4,648,300	4,797,600	4,946,400
Supplies & Services	31,927	53,711	76,681	58,800	58,800	58,800
Conferences & Training	9,322	9,905	11,800	10,800	10,800	10,800
Contract Services	913	-	-	-	-	-
Internal Services	175,320	146,731	147,000	175,000	180,400	185,800
Capital Outlay	300	61,300	2,000	2,000	2,000	2,000
Total Expenditures	4,247,677	4,269,498	4,897,981	4,894,900	5,049,600	5,203,800
Revenues Over (Under) Expenditures	91,717	(85,194)	(12,581)	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	23,475	-	-	-	-	-
Total Other Financing Sources (Uses):	23,475	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	115,192	(85,194)	(12,581)	-	-	-
Fund Balance, Beginning of Year	-	115,192	29,998	17,417	17,417	17,417
Fund Balance, End of Year	\$ 115,192	\$ 29,998	\$ 17,417	\$ 17,417	\$ 17,417	\$ 17,417
	2020	2021	2022	2023	2024	2025
POSITION TYPE	Actual	Actual	Amended	Recommend	Forecasted	Forecasted
Managers & Supervisors	4.0	4.0	6.0	5.0	5.0	5.0
Professional Support	42.0	42.0	42.0	40.0	40.0	40.0
Total Position Count	46.0	46.0	48.0	45.0	45.0	45.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Reimbursements	\$ 24	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ -
Total Revenues	24	-	2,000	2,000	-	-
Expenditures:						
Supplies & Services	2,459	1,621	10,000	8,500	3,400	-
Conferences & Training	-	-	700	700	400	-
Repairs & Maintenance	327	127	1,100	800	-	-
Contract Services	832	14,820	17,959	14,400	3,000	-
Total Expenditures	3,618	16,568	29,759	24,400	6,800	-
Revenues Over (Under) Expenditures	(3,594)	(16,568)	(27,759)	(22,400)	(6,800)	-
Net Increase (Decrease) in Fund Balance	(3,594)	(16,568)	(27,759)	(22,400)	(6,800)	-
Fund Balance, Beginning of Year	139,404	135,810	119,242	91,483	69,083	62,283
Fund Balance, End of Year	\$ 135,810	\$ 119,242	\$ 91,483	\$ 69,083	\$ 62,283	\$ 62,283
EXPENDITURES BY SERVICE						
Environmental Education	\$ 631	\$ 5,886	\$ 2,259	\$ -	\$ -	\$ -
General Extension Education	2,422	10,642	18,100	15,200	-	-
General Housing	524	40	2,400	2,200	-	-
General Youth Development	41	-	7,000	7,000	6,800	-
Total	\$ 3,618	\$ 16,568	\$ 29,759	\$ 24,400	\$ 6,800	\$ -

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 1,219,712	\$ 522,885	\$ 977,426	\$ -	\$ -	\$ -
Charges for Services	30,000	15,000	-	-	-	-
Investment Income	5,795	2,813	-	-	-	-
Reimbursements	521	382	1,500	1,500	1,500	1,500
Other Revenue	712,528	1,286,014	562,853	101,500	101,500	101,500
Total Revenues	1,968,556	1,827,094	1,541,779	103,000	103,000	103,000
Expenditures:						
Supplies & Services	1,215,525	326,853	661,405	111,500	111,500	111,500
Conferences & Training	-	-	5,000	5,000	5,000	5,000
Contract Services	207,715	500,932	949,374	60,500	60,500	60,500
Internal Services	6,413	9,126	-	-	-	-
Total Expenditures	1,429,653	836,911	1,615,779	177,000	177,000	177,000
Revenues Over (Under) Expenditures	538,903	990,183	(74,000)	(74,000)	(74,000)	(74,000)
Net Increase (Decrease) in Fund Balance	538,903	990,183	(74,000)	(74,000)	(74,000)	(74,000)
Fund Balance, Beginning of Year	711,723	1,250,626	2,240,809	2,166,809	2,092,809	2,018,809
Fund Balance, End of Year	\$ 1,250,626	\$ 2,240,809	\$ 2,166,809	\$ 2,092,809	\$ 2,018,809	\$ 1,944,809

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
EXPENDITURES BY SERVICE						
Aerial Photos	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Economic Development-Special Projects	17,413	9,126	50,000	50,000	50,000	50,000
MI Strategic Fund	-	48,302	67,198	-	-	-
MSF Small Business Relief	900,000	-	-	-	-	-
Community Development Activities	1,077	26,371	20,000	20,000	20,000	20,000
Manufacturing Day	173	5,705	31,500	31,500	31,500	31,500
Sprint & Splash	2,311	16,355	-	-	-	-
EPA Assess Brownfield	-	175,388	124,612	-	-	-
Brownfield Revolving Loan	4,654	7,815	233,115	-	-	-
Brownfield Redevelopment Authority	216,872	234,131	50,000	50,000	50,000	50,000
CDC Grant	1,445	4,301	19,000	19,000	19,000	19,000
Consumers Planet Award	-	-	250,000	-	-	-
MEDC Training grant	-	-	226,362	-	-	-
DoD OEA Selfridge Study	166,144	81,062	18,993	-	-	-
MEDC Defense #4	18,006	64,229	66,015	-	-	-
DoD OEA Military Install	-	76,848	182,652	-	-	-
Green Macomb UFPE	75,810	22,110	-	-	-	-
SEMCOG N Branch Greenway	25,748	-	-	-	-	-
Trans Equ & Sustain Infra	-	-	35,000	-	-	-
Fish & Wildlife Grant	-	65,168	234,832	-	-	-
Total	\$ 1,429,653	\$ 836,911	\$ 1,615,779	\$ 177,000	\$ 177,000	\$ 177,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Investment Income	\$ 244	\$ 22	\$ -	\$ -	\$ -	\$ -
Total Revenues	244	22	-	-	-	-
Expenditures:						
Capital Outlay	-	23,225	5,600	-	-	-
Total Expenditures	-	23,225	5,600	-	-	-
Revenues Over (Under) Expenditures	244	(23,203)	(5,600)	-	-	-
Other Financing Sources (Uses):						
Transfers out	(14,500)	-	-	-	-	-
Total Other Financing Sources (Uses):	(14,500)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(14,256)	(23,203)	(5,600)	-	-	-
Fund Balance, Beginning of Year	42,946	28,690	5,487	(113)	(113)	(113)
Fund Balance, End of Year	\$ 28,690	\$ 5,487	\$ (113)	\$ (113)	\$ (113)	\$ (113)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Investment Income	\$ 1,691	\$ 240	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	58,511	36,387	-	-	-	-
Total Revenues	60,202	36,627	-	-	-	-
Expenditures:						
Supplies & Services	55,304	10,661	46,000	50,000	53,700	-
Conferences & Training	3,453	523	45,500	-	-	-
Capital Outlay	-	4,047	-	-	-	-
Total Expenditures	58,757	15,231	91,500	50,000	53,700	-
Revenues Over (Under) Expenditures	1,445	21,396	(91,500)	(50,000)	(53,700)	-
Other Financing Sources (Uses):						
Transfers out	(43,620)	-	-	-	-	-
Total Other Financing Sources (Uses):	(43,620)	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(42,175)	21,396	(91,500)	(50,000)	(53,700)	-
Fund Balance, Beginning of Year	216,076	173,901	195,297	103,797	53,797	97
Fund Balance, End of Year	\$ 173,901	\$ 195,297	\$ 103,797	\$ 53,797	\$ 97	\$ 97
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
EXPENDITURES BY SERVICE						
Local Drug Forfeiture	\$ 43,620	\$ 4,047	\$ 88,500	\$ 36,100	\$ 53,700	\$ -
Vehicle Forfeiture	58,757	11,184	3,000	13,900	-	-
Total	\$ 102,377	\$ 15,231	\$ 91,500	\$ 50,000	\$ 53,700	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 241,463	\$ 216,510	\$ 241,701	\$ 233,100	\$ 233,100	\$ 233,100
Total Revenues	241,463	216,510	241,701	233,100	233,100	233,100
Expenditures:						
Supplies & Services	3,791	2,703	5,186	4,700	4,700	4,700
Contract Services	218,865	213,049	235,794	227,600	227,600	227,600
Internal Services	382	864	721	800	800	800
Total Expenditures	223,038	216,616	241,701	233,100	233,100	233,100
Revenues Over (Under) Expenditures	18,425	(106)	-	-	-	-
Net Increase (Decrease) in Fund Balance	18,425	(106)	-	-	-	-
Fund Balance, Beginning of Year	(148,237)	(129,812)	(129,918)	(129,918)	(129,918)	(129,918)
Fund Balance, End of Year	\$ (129,812)	\$ (129,918)	\$ (129,918)	\$ (129,918)	\$ (129,918)	\$ (129,918)

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 1,160,872	\$ 1,174,494	\$ 915,000	\$ 950,000	\$ 950,000	\$ 950,000
Investment Income	8,794	2,596	-	-	-	-
Total Revenues	1,169,666	1,177,090	915,000	950,000	950,000	950,000
Expenditures:						
Personnel	978	208,691	285,500	318,700	329,200	338,100
Supplies & Services	6,187	18,994	29,000	29,500	29,500	29,500
Conferences & Training	877	2,521	10,000	10,000	10,000	10,000
Repairs & Maintenance	1,050	1,050	3,000	3,000	3,000	3,000
Contract Services	774,742	442,803	700,000	700,000	700,000	700,000
Internal Services	18,492	31,938	32,700	38,000	39,100	40,300
Capital Outlay	21,061	11,735	40,000	40,000	40,000	40,000
Total Expenditures	823,387	717,732	1,100,200	1,139,200	1,150,800	1,160,900
Revenues Over (Under) Expenditures	346,279	459,358	(185,200)	(189,200)	(200,800)	(210,900)
Net Increase (Decrease) in Fund Balance	346,279	459,358	(185,200)	(189,200)	(200,800)	(210,900)
Fund Balance, Beginning of Year	1,365,155	1,711,434	2,170,792	1,985,592	1,796,392	1,595,592
Fund Balance, End of Year	\$ 1,711,434	\$ 2,170,792	\$ 1,985,592	\$ 1,796,392	\$ 1,595,592	\$ 1,384,692
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
POSITION TYPE						
Clerical Staff	3.0	3.0	4.0	4.0	4.0	4.0
Total Position Count	3.0	3.0	4.0	4.0	4.0	4.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 694,986	\$ 493,074	\$ 450,900	\$ 400,000	\$ 400,000	\$ 400,000
Total Revenues	694,986	493,074	450,900	400,000	400,000	400,000
Expenditures:						
Personnel	121,970	196,133	304,600	356,100	375,200	389,700
Supplies & Services	55,780	26,534	60,400	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	25,000
Internal Services	24,157	30,162	30,900	39,000	40,400	41,600
Capital Outlay	2,387	12,181	25,000	25,000	25,000	25,000
Total Expenditures	204,294	287,810	450,900	510,500	531,000	546,700
Revenues Over (Under) Expenditures	490,692	205,264	-	(110,500)	(131,000)	(146,700)
Net Increase (Decrease) in Fund Balance	490,692	205,264	-	(110,500)	(131,000)	(146,700)
Fund Balance, Beginning of Year	1,274,759	1,765,451	1,970,715	1,970,715	1,860,215	1,729,215
Fund Balance, End of Year	\$ 1,765,451	\$ 1,970,715	\$ 1,970,715	\$ 1,860,215	\$ 1,729,215	\$ 1,582,515

POSITION TYPE

Clerical Staff	2.0	4.0	5.0	5.0	5.0	5.0
Total Position Count	2.0	4.0	5.0	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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 49,550	\$ 119,203	\$ 53,743	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	37,706	67,306	50,000	50,000	50,000	50,000
Fines & Forfeitures	414,142	269,138	195,000	195,000	195,000	195,000
Other Revenue	9,869	-	-	-	-	-
Total Revenues	511,267	455,647	298,743	285,000	285,000	285,000
Expenditures:						
Supplies & Services	100,158	134,641	819,385	84,500	84,500	84,500
Conferences & Training	90,530	102,799	446,117	84,500	84,500	84,500
Repairs & Maintenance	14,317	5,155	118,500	21,500	21,500	21,500
Vehicle Operations	21,280	53,918	160,500	32,500	32,500	32,500
Contract Services	3,986	28,453	2,500	2,500	2,500	2,500
Internal Services	7,920	7,562	12,000	12,000	12,000	12,000
Capital Outlay	73,717	236,132	384,944	47,500	47,500	47,500
Total Expenditures	311,908	568,660	1,943,946	285,000	285,000	285,000
Revenues Over (Under) Expenditures	199,359	(113,013)	(1,645,203)	-	-	-
Other Financing Sources (Uses):						
Transfers out	-	-	(4,215)	-	-	-
Total Other Financing Sources (Uses):	-	-	(4,215)	-	-	-
Net Increase (Decrease) in Fund Balance	199,359	(113,013)	(1,649,418)	-	-	-
Fund Balance, Beginning of Year	1,551,502	1,750,861	1,637,848	(11,570)	(11,570)	(11,570)
Fund Balance, End of Year	\$ 1,750,861	\$ 1,637,848	\$ (11,570)	\$ (11,570)	\$ (11,570)	\$ (11,570)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
EXPENDITURES BY SERVICE						
Correction Officer Training	\$ 57,714	\$ 126,142	\$ 180,032	\$ 50,000	\$ 50,000	\$ 50,000
DOJ Covid	60,253	17,474	-	-	-	-
Jail Ministry	2,320	2,080	8,309	-	-	-
Salvage Vehicle Inspection	-	-	100	-	-	-
SET-Federal	32,561	129,406	587,834	50,000	50,000	50,000
SET-State	96,142	159,487	931,646	115,000	115,000	115,000
SET-Treasury	-	28,458	-	-	-	-
M.A.C.E. Donations	3,863	5,363	16,064	15,000	15,000	15,000
Target	-	-	15	-	-	-
Act 302 Police Training	41,575	47,189	74,399	40,000	40,000	40,000
MISC Donations	-	-	3,701	-	-	-
FANTOM	3,970	236	47,865	-	-	-
OWI Forfeiture	13,510	14,817	15,000	15,000	15,000	15,000
JAG 18-21	-	12,697	-	-	-	-
JAG 19-22	-	14,192	703	-	-	-
JAG 20-23	-	11,119	-	-	-	-
JAG 21-24	-	-	13,040	-	-	-
Training to Locals	-	-	65,239	-	-	-
Programs to close	-	-	4,214	-	-	-
Total	\$ 311,908	\$ 568,660	\$ 1,948,161	\$ 285,000	\$ 285,000	\$ 285,000

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 654,802	\$ 648,987	\$ 650,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Charges for Services	-	42,183	5,196,400	5,552,300	5,718,400	5,890,100
Total Revenues	654,802	691,170	5,846,400	7,802,300	7,968,400	8,140,100
Expenditures:						
Personnel	-	-	7,850,800	8,896,000	9,144,900	9,402,100
Supplies & Services	28,441	5,487	17,000	25,000	25,000	25,000
Conferences & Training	14,637	28,941	15,000	20,000	20,000	20,000
Repairs & Maintenance	124,430	144,439	159,000	110,000	110,000	110,000
Vehicle Operations	122	847	8,000	3,500	3,500	3,500
Contract Services	-	-	554,017	-	-	-
Internal Services	-	-	150,100	172,200	177,500	183,200
Capital Outlay	56,969	84,562	26,000	55,000	55,000	55,000
Total Expenditures	224,599	264,276	8,779,917	9,281,700	9,535,900	9,798,800
Revenues Over (Under) Expenditures	430,203	426,894	(2,933,517)	(1,479,400)	(1,567,500)	(1,658,700)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	2,450,903	2,450,900	2,524,500	2,600,100
Transfers out	-	-	(95,500)	(95,500)	(98,700)	(101,300)
Total Other Financing Sources (Uses):	-	-	2,355,403	2,355,400	2,425,800	2,498,800
Net Increase (Decrease) in Fund Balance	430,203	426,894	(578,114)	876,000	858,300	840,100
Fund Balance, Beginning of Year	2,474,852	2,905,055	3,331,949	2,753,835	3,629,835	4,488,135
Fund Balance, End of Year	\$ 2,905,055	\$ 3,331,949	\$ 2,753,835	\$ 3,629,835	\$ 4,488,135	\$ 5,328,235

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.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Managers & Supervisors	-	-	2.0	3.0	3.0	3.0
Professional Support	-	-	67.5	69.5	69.5	69.5
Total Position Count	-	-	69.5	72.5	72.5	72.5
EXPENDITURES BY SERVICE						
E-911 Operations	\$ 224,599	\$ 264,276	\$ -	\$ -	\$ -	\$ -
Road Patrol	-	-	4,458,617	4,652,100	4,784,200	4,921,200
Harrison Twp Dispatch	-	-	89,200	96,100	99,100	102,200
Washington Twp Dispatch	-	-	89,200	96,100	99,100	102,200
Macomb Twp Dispatch	-	-	484,000	520,200	535,400	554,000
Mt Clemens Dispatch	-	-	434,600	469,000	481,000	493,400
Clinton Twp Dispatch	-	-	1,449,200	1,551,900	1,594,200	1,635,300
Sterling Heights Dispatch	-	-	1,870,600	1,991,800	2,041,600	2,091,800
Total	\$ 224,599	\$ 264,276	\$ 8,875,417	\$ 9,377,200	\$ 9,634,600	\$ 9,900,100

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 1,920,436	\$ 1,985,282	\$ 2,050,700	\$ 2,071,200	\$ 2,091,900	\$ 2,112,800
Intergovernmental	102,494	171,412	75,500	100,000	100,000	100,000
Charges for Services	2,650	-	-	-	-	-
Reimbursements	29,389	-	-	-	-	-
Total Revenues	2,054,969	2,156,694	2,126,200	2,171,200	2,191,900	2,212,800
Expenditures:						
Personnel	1,104,333	1,144,658	1,245,500	1,371,600	1,414,600	1,456,100
Supplies & Services	157,122	206,507	404,400	391,500	391,500	391,500
Conferences & Training	7,864	9,172	47,000	47,000	47,000	47,000
Repairs & Maintenance	977	1,210	12,000	9,900	9,900	9,900
Vehicle Operations	-	-	-	8,000	8,000	8,000
Contract Services	18,407	60,669	70,000	85,000	85,000	85,000
Internal Services	239,051	329,732	330,600	332,600	342,900	353,500
Capital Outlay	5,644	21,692	66,000	66,000	21,000	21,000
Total Expenditures	1,533,398	1,773,640	2,175,500	2,311,600	2,319,900	2,372,000
Revenues Over (Under) Expenditures	521,571	383,054	(49,300)	(140,400)	(128,000)	(159,200)
Net Increase (Decrease) in Fund Balance	521,571	383,054	(49,300)	(140,400)	(128,000)	(159,200)
Fund Balance, Beginning of Year	1,528,963	2,050,534	2,433,588	2,384,288	2,243,888	2,115,888
Fund Balance, End of Year	\$ 2,050,534	\$ 2,433,588	\$ 2,384,288	\$ 2,243,888	\$ 2,115,888	\$ 1,956,688

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	4.5	3.5	3.5	3.5	3.5	3.5
Total Position Count	15.5	14.5	14.5	14.5	14.5	14.5

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 331,778	\$ 413,387	\$ 592,104	\$ 716,500	\$ 716,500	\$ 716,500
Charges for Services	6,416	6,978	5,000	5,000	5,000	5,000
Total Revenues	338,194	420,365	597,104	721,500	721,500	721,500
Expenditures:						
Personnel	1,351	-	10,908	10,908	10,908	10,908
Supplies & Services	96,062	170,933	289,716	318,292	318,292	318,292
Conferences & Training	320	915	8,306	5,300	5,300	5,300
Contract Services	311,709	254,610	387,174	485,400	485,400	485,400
Internal Services	6,778	9,032	9,100	11,600	11,600	11,600
Total Expenditures	416,220	435,490	705,204	831,500	831,500	831,500
Revenues Over (Under) Expenditures	(78,026)	(15,125)	(108,100)	(110,000)	(110,000)	(110,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	77,226	25,780	108,100	110,000	110,000	110,000
Total Other Financing Sources (Uses):	77,226	25,780	108,100	110,000	110,000	110,000
Net Increase (Decrease) in Fund Balance	(800)	10,655	-	-	-	-
Fund Balance, Beginning of Year	888	88	10,743	10,743	10,743	10,743
Fund Balance, End of Year	\$ 88	\$ 10,743	\$ 10,743	\$ 10,743	\$ 10,743	\$ 10,743

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
EXPENDITURES BY SERVICE						
Adult Drug Court	\$ 176,536	\$ 118,819	\$ 191,100	\$ 192,400	\$ 192,400	\$ 192,400
Mental Health Court	38,306	46,191	45,709	46,000	46,000	46,000
Veterans Treatment Court	43,582	39,921	53,500	53,800	53,800	53,800
CC-Swift & Sure Sanctions	31,197	27,980	45,000	45,000	45,000	45,000
DWI Sobriety Ct Planning	-	3,144	76,495	76,500	76,500	76,500
JUV-CPLR Grant	80,712	158,213	199,100	199,100	199,100	199,100
JUV-FAM Depend DC	-	-	8,000	132,400	132,400	132,400
JUV-RAISE the AGE	-	-	45,000	45,000	45,000	45,000
DCP State	45,887	41,222	41,300	41,300	41,300	41,300
Total	416,220	435,490	705,204	831,500	831,500	831,500

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 5,957,191	\$ 4,797,734	\$ 6,664,100	\$ 7,111,100	\$ 7,299,000	\$ 7,497,600
Charges for Services	573,234	696,340	451,000	351,000	351,000	351,000
Reimbursements	548,820	388,196	-	59,300	61,200	63,100
Other Revenue	68	100	-	-	-	-
Total Revenues	7,079,313	5,882,370	7,115,100	7,521,400	7,711,200	7,911,700
Expenditures:						
Personnel	7,993,254	7,219,253	8,343,500	9,040,100	9,351,200	9,680,500
Supplies & Services	768,893	129,804	991,240	2,548,500	2,598,500	2,648,500
Room & Board	4,105,044	2,609,285	4,457,000	2,890,000	2,890,000	2,890,000
Conferences & Training	1,357	15,041	35,700	55,700	55,700	55,700
Utilities	231,744	231,126	269,000	269,000	269,000	269,000
Repairs & Maintenance	172,813	144,914	220,000	215,000	215,000	215,000
Vehicle Operations	2,348	2,780	4,500	4,500	4,500	4,500
Contract Services	640,393	584,015	828,000	794,000	794,000	794,000
Internal Services	2,478,476	2,259,983	2,698,200	2,584,000	2,620,700	2,659,100
Capital Outlay	94	-	-	-	-	-
Total Expenditures	16,394,416	13,196,201	17,847,140	18,400,800	18,798,600	19,216,300
Revenues Over (Under) Expenditures	(9,315,103)	(7,313,831)	(10,732,040)	(10,879,400)	(11,087,400)	(11,304,600)
Other Financing Sources (Uses):						
Transfers in - General Fund	9,436,359	7,359,906	10,714,800	10,879,400	11,087,400	11,304,600
Total Other Financing Sources (Uses):	9,436,359	7,359,906	10,714,800	10,879,400	11,087,400	11,304,600
Net Increase (Decrease) in Fund Balance	121,256	46,075	(17,240)	-	-	-
Fund Balance, Beginning of Year	(592,333)	(471,077)	(425,002)	(442,242)	(442,242)	(442,242)
Fund Balance, End of Year	\$ (471,077)	\$ (425,002)	\$ (442,242)	\$ (442,242)	\$ (442,242)	\$ (442,242)

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	14.0	10.0	10.0	10.0	10.0	10.0
Professional Support	83.0	51.0	50.0	50.0	50.0	50.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	<u>99.0</u>	<u>63.0</u>	<u>62.0</u>	<u>62.0</u>	<u>62.0</u>	<u>62.0</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	22.0	22.0	22.0
	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>24.0</u>	<u>24.0</u>	<u>24.0</u>
Total Position Count	<u>122.0</u>	<u>86.0</u>	<u>85.0</u>	<u>86.0</u>	<u>86.0</u>	<u>86.0</u>
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 7,435,771	\$ 5,958,762	\$ 7,832,000	\$ 8,211,600	\$ 8,450,000	\$ 8,709,800
Building Operations	472,879	426,968	547,100	522,800	527,000	531,300
Juvenile Court Activity Fund	-	450	5,388	-	-	-
Resident Activity Fund	143	(2,842)	11,852	-	-	-
sub-total	<u>7,908,793</u>	<u>6,383,338</u>	<u>8,396,340</u>	<u>8,734,400</u>	<u>8,977,000</u>	<u>9,241,100</u>
Juvenile Court Programs:						
Intensive Sub Abuse Treatment	257,730	262,192	323,300	330,900	338,800	347,100
Family Treatment Court	-	-	-	118,500	122,300	126,100
Mental Health Drug Court/SED Waiver	3,432	-	-	-	-	-
Tether Program	37,429	36,700	59,000	59,400	59,400	59,400
Detention Diversion	1,242,622	1,260,700	1,437,600	1,398,700	1,442,600	1,487,200
Intensive Probation	724,062	722,323	874,300	905,100	934,700	964,300
Sexually Reactive Youth Treatment	353,199	369,376	437,400	466,400	483,300	497,200
sub-total	<u>2,618,474</u>	<u>2,651,291</u>	<u>3,131,600</u>	<u>3,279,000</u>	<u>3,381,100</u>	<u>3,481,300</u>
Juvenile Court Placements:						
State Institutions	1,946,748	1,377,904	2,000,000	1,750,000	1,800,000	1,850,000
Private Institutions	682,867	229,031	732,000	1,320,000	1,320,000	1,320,000
sub-total	<u>2,629,615</u>	<u>1,606,935</u>	<u>2,732,000</u>	<u>3,070,000</u>	<u>3,120,000</u>	<u>3,170,000</u>
DHS Placements:						
Private Institutions	1,691,341	1,045,546	2,000,000	1,750,000	1,750,000	1,750,000
Nonreportable Costs	1,546,193	1,509,091	1,587,200	1,567,400	1,570,500	1,573,900
Total	<u>\$ 16,394,416</u>	<u>\$ 13,196,201</u>	<u>\$ 17,847,140</u>	<u>\$ 18,400,800</u>	<u>\$ 18,798,600</u>	<u>\$ 19,216,300</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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 1,209,352	\$ 1,370,800	\$ 1,568,800	\$ 1,618,800	\$ 1,788,400	\$ 1,840,100
Total Revenues	1,209,352	1,370,800	1,568,800	1,618,800	1,788,400	1,840,100
Expenditures:						
Personnel	870,625	921,028	1,160,800	1,673,200	1,800,000	1,860,800
Supplies & Services	64,728	84,796	96,500	96,500	96,500	96,500
Conferences & Training	435	2,100	3,000	3,000	3,000	3,000
Repairs & Maintenance	1,230	343	2,500	2,500	2,500	2,500
Contract Services	492,619	592,216	636,500	300,400	356,500	356,500
Internal Services	28,291	17,891	66,300	66,900	66,400	68,600
Capital Outlay	324	3,100	-	-	-	-
Total Expenditures	1,458,252	1,621,474	1,965,600	2,142,500	2,324,900	2,387,900
Revenues Over (Under) Expenditures	(248,900)	(250,674)	(396,800)	(523,700)	(536,500)	(547,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	248,900	250,674	396,800	523,700	536,500	547,800
Total Other Financing Sources (Uses):	248,900	250,674	396,800	523,700	536,500	547,800
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	1,737	1,737	1,737	1,737	1,737	1,737
Fund Balance, End of Year	\$ 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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Community Corrections:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	7.0	7.6	7.6	9.6	9.6	9.6
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	11.0	11.6	11.6	13.6	13.6	13.6
 Felony Urinalysis Program:						
Professional Support	1.0	-	2.0	2.0	2.0	2.0
	1.0	-	2.0	2.0	2.0	2.0
 Total Position Count	12.0	11.6	13.6	15.6	15.6	15.6

EXPENDITURES BY SERVICE

Community Corrections	\$ 1,209,352	\$ 1,379,800	\$ 1,622,900	\$ 1,668,100	\$ 1,839,100	\$ 1,892,300
Substance Abuse Treatment	135,261	84,675	182,700	314,400	325,800	335,600
Felony Urinalysis Program	113,639	156,999	160,000	160,000	160,000	160,000
 Total	\$ 1,458,252	\$ 1,621,474	\$ 1,965,600	\$ 2,142,500	\$ 2,324,900	\$ 2,387,900

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 17,913,300	\$ 42,033,234	\$ 75,010,860	\$ 24,043,481	\$ 22,532,085	\$ 23,128,407
Charges for Services	7,780,586	8,382,014	7,327,468	6,396,468	6,444,232	6,490,966
Reimbursements	95,409	53,187	1,520	-	-	-
Other Revenue	229,162	295,646	70,000	130,000	130,000	131,082
Total Revenues	<u>26,018,457</u>	<u>50,764,081</u>	<u>82,409,848</u>	<u>30,569,949</u>	<u>29,106,317</u>	<u>29,750,455</u>
Expenditures:						
Personnel	12,106,745	13,240,055	17,422,766	15,194,964	14,797,415	15,225,793
Supplies & Services	8,354,266	24,262,102	56,454,587	12,023,066	11,620,501	11,783,012
Conferences & Training	70,136	64,618	102,205	137,835	141,972	146,232
Utilities	29,926	50,184	52,000	42,000	7,210	7,425
Repairs & Maintenance	38,588	47,317	83,434	95,859	78,136	80,481
Vehicle Operations	119,120	100,858	116,113	93,655	86,166	88,748
Contract Services	5,723,139	12,977,003	10,385,890	5,966,371	5,401,949	5,450,027
Internal Services	2,241,608	2,464,484	2,607,231	2,365,144	2,432,376	2,432,376
Capital Outlay	733,388	957,574	223,314	25,460	26,224	26,224
Total Expenditures	<u>29,416,916</u>	<u>54,164,195</u>	<u>87,447,540</u>	<u>35,944,354</u>	<u>34,591,949</u>	<u>35,240,318</u>
Revenues Over (Under) Expenditures	<u>(3,398,459)</u>	<u>(3,400,114)</u>	<u>(5,037,692)</u>	<u>(5,374,405)</u>	<u>(5,485,632)</u>	<u>(5,489,863)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,710,404	3,883,455	4,117,768	5,319,405	5,398,032	5,398,032
Transfers in - Other Funds	633,732	581,000	1,360,419	2,063,367	2,076,362	2,076,362
Transfers out	(633,732)	(583,075)	(1,359,098)	(2,063,367)	(2,123,862)	(2,123,862)
Total Other Financing Sources (Uses):	<u>3,710,404</u>	<u>3,881,380</u>	<u>4,119,089</u>	<u>5,319,405</u>	<u>5,350,532</u>	<u>5,350,532</u>
Net Increase (Decrease) in Fund Balance	311,945	481,266	(918,603)	(55,000)	(135,100)	(139,331)
Fund Balance, Beginning of Year	<u>1,329,340</u>	<u>1,641,285</u>	<u>2,122,551</u>	<u>1,203,948</u>	<u>1,148,948</u>	<u>1,013,848</u>
Fund Balance, End of Year	<u>\$ 1,641,285</u>	<u>\$ 2,122,551</u>	<u>\$ 1,203,948</u>	<u>\$ 1,148,948</u>	<u>\$ 1,013,848</u>	<u>\$ 874,517</u>

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	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Office of Senior Services:						
Managers & Supervisors	-	1.00	1.00	-	-	-
Professional Support	3.60	4.50	4.50	-	-	-
	3.60	5.50	5.50	-	-	-
Administration:						
Managers & Supervisors	5.00	3.00	3.00	3.00	3.00	3.00
Professional Support	5.67	6.00	2.00	2.00	2.00	2.00
Clerical Staff	2.00	2.00	1.00	2.00	2.00	2.00
	12.67	11.00	6.00	7.00	7.00	7.00
General Community Programming:						
Managers & Supervisors	4.00	8.00	5.00	5.00	5.00	5.00
Professional Support	-	-	20.00	19.48	19.48	19.48
Clerical Staff	-	7.00	8.00	7.48	7.48	7.48
	4.00	15.00	33.00	31.96	31.96	31.96
Transportation:						
Professional Support	19.05	14.45	12.70	6.12	6.12	6.12
Clerical Staff	1.00	1.00	2.00	1.64	1.64	1.64
	20.05	15.45	14.70	7.76	7.76	7.76
Macomb Food Program:						
Managers & Supervisors	-	-	1.00	1.00	1.00	1.00
Professional Support	1.00	1.00	1.00	1.00	1.00	1.00
Clerical Staff	1.00	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	3.00	3.00	3.00	3.00
Head Start:						
Managers & Supervisors	4.00	5.00	6.00	6.00	6.00	6.00
Professional Support	117.50	120.00	132.36	125.02	125.02	125.02
Clerical Staff	4.00	4.00	4.00	4.00	4.00	4.00
	125.50	129.00	142.36	135.02	135.02	135.02

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Home Delivered Meals:						
Managers & Supervisors	1.00	1.00	1.00	-	-	-
Professional Support	20.00	16.90	29.20	-	-	-
Clerical Staff	6.00	7.00	8.00	-	-	-
	<u>27.00</u>	<u>24.90</u>	<u>38.20</u>	<u>-</u>	<u>-</u>	<u>-</u>
Home Preservation/Energy:						
Managers & Supervisors	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	4.00	7.00	9.00	11.00	11.00	11.00
Clerical Staff	2.00	1.00	2.50	2.00	2.00	2.00
	<u>8.00</u>	<u>10.00</u>	<u>13.50</u>	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>
Chore/Grass & Snow:						
Professional Support	1.00	2.00	4.10	1.00	1.00	1.00
	<u>1.00</u>	<u>2.00</u>	<u>4.10</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Commodities Program:						
Professional Support	3.30	2.70	4.50	4.22	4.22	4.22
	<u>3.30</u>	<u>2.70</u>	<u>4.50</u>	<u>4.22</u>	<u>4.22</u>	<u>4.22</u>
Total Position Count	<u><u>207.12</u></u>	<u><u>217.55</u></u>	<u><u>264.86</u></u>	<u><u>204.96</u></u>	<u><u>204.96</u></u>	<u><u>204.96</u></u>

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Administration	\$ 2,722,465	\$ 2,597,750	\$ 2,620,994	\$ 4,696,052	\$ 4,863,013	\$ 4,871,290
BIL	-	-	-	1,546,754	1,546,754	1,593,157
CSBG Discretionary EITC	18,000	18,000	18,000	-	-	-
CSBG CARES (COVID)	-	1,358,983	268,569	-	-	-
CSBG Prior Year	-	36,174	373,117	420,000	-	-
CERA Programs	-	19,483,452	48,099,163	400,000	-	-
Continuum of Care	-	-	-	87,231	89,848	92,543
COVID-19 Grants	370,233	2,001,107	20,000	-	-	-
DELFI	-	-	-	85,000	87,550	90,177
Digital Divide	-	298,108	-	-	-	-
Discretionary (non CSBG)	-	1,440	24,954	20,000	20,600	20,600
Doleta	-	-	-	500,000	-	-
Energy Optimization	146,046	436,292	400,000	400,000	400,000	400,000
Family Resource Center	154,667	143,167	169,191	126,975	-	-
Federal Commodity Distribution	1,068,132	2,513,879	1,790,211	1,876,123	1,932,407	1,945,963
Feeding America	1,473	11,823	60,000	60,000	60,000	61,531
GCP Action Center	-	-	25,000	-	-	-
Community Prog/Emergency Food	1,068,565	678,447	1,109,791	1,300,544	1,331,224	1,362,824
HARA	-	-	-	430,000	442,900	456,187
HARA_ESG	-	-	-	216,491	222,986	229,676
Head Start	13,689,342	13,457,426	13,509,322	14,639,421	14,978,934	15,328,633
HS AM Rescue Plan	-	20,449	1,202,374	550,000	-	-
HS COVID-19	-	644,481	483,915	71,781	-	-
HS-Great Start	596,820	596,820	810,144	926,030	929,068	932,197
Home Delivered Meals	3,525,518	3,955,850	4,247,770	-	-	-
Home Injury Control/Chore AAA	260,948	240,790	280,214	-	-	-
LIHEAP	333,898	333,898	841,601	333,828	343,842	354,157
Macomb Food Program / FB	1,234,652	1,603,880	4,046,890	3,746,805	3,855,257	3,892,073
MEAP LIEF	109,362	114,192	115,000	115,000	118,450	119,532
TEFAP - Mitigation / Build Back	1,171,344	186,793	25,309	-	-	-
Reach and Resiliency	-	-	-	100,000	-	-
Roseville Repair	-	-	-	15,000	15,000	15,000
Office of Senior Services	675,666	511,490	1,330,874	-	-	-
Senior Citizens Chore-Cities	152,422	246,140	390,950	270,000	270,000	275,100
Senior Citizens Nutrition	754,296	719,494	828,496	-	-	-
SMART Mobility Management	-	-	-	96,592	96,592	99,490
Sterling Heights Repair	18,282	38,996	61,450	30,000	30,000	30,000
Special Projects-Home Preservation	17,517	74,805	164,022	135,000	135,000	136,082
SSVF Veterans	333,404	359,782	273,382	634,968	654,017	673,638
Transportation	747,698	636,880	662,777	383,992	393,426	405,000
UWSEM sys int / DTE LSP	100,000	100,000	100,000	125,000	125,000	125,000
Vic Wertz Warehouse	50,080	63,032	65,000	74,286	74,286	74,286
Water Resid Assistance Prog / LIHWAP	149,130	247,430	2,407,058	2,146,069	2,210,451	2,256,151
WACAA / LIHWAP	-	-	-	260,989	268,819	276,884
WRAP Conservation	-	23,837	158,279	225,000	231,750	231,750
WRAP - OLHSA	-	-	201,685	-	-	-
Weatherization-Home Preservation/Energy	575,418	884,581	1,534,886	861,540	887,387	914,009
Winter Crisis	-	100,000	71,250	71,250	71,250	71,250
WFW-Weatherization	5,270	7,602	15,000	30,000	30,000	30,000
Total	\$30,050,648	\$54,747,270	\$88,806,638	\$38,007,721	\$36,715,811	\$37,364,180

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 7,541,016	\$ 7,892,145	\$ 8,121,300	\$ 8,752,150	\$ 8,980,750	\$ 9,206,750
Charges for Services	878,993	890,878	782,000	782,000	782,000	782,000
Reimbursements	-	6,647	-	-	-	-
Total Revenues	8,420,009	8,789,670	8,903,300	9,534,150	9,762,750	9,988,750
Expenditures:						
Personnel	8,215,196	8,408,807	9,083,200	10,072,100	10,426,900	10,774,000
Supplies & Services	109,108	119,838	144,400	207,000	267,000	267,000
Conferences & Training	14,472	(593)	15,000	20,000	20,000	20,000
Repairs & Maintenance	69,553	70,443	81,400	81,400	81,400	81,400
Vehicle Operations	7,730	8,200	18,000	18,000	18,000	18,000
Contract Services	607,959	649,012	420,300	445,300	470,300	495,300
Internal Services	2,434,284	2,185,786	2,398,900	2,597,500	2,677,200	2,759,600
Capital Outlay	22,359	10,632	27,300	22,900	20,600	18,200
Total Expenditures	11,480,661	11,452,125	12,188,500	13,464,200	13,981,400	14,433,500
Revenues Over (Under) Expenditures	(3,060,652)	(2,662,455)	(3,285,200)	(3,930,050)	(4,218,650)	(4,444,750)
Other Financing Sources (Uses):						
Transfers in - General Fund	2,670,371	2,803,991	3,285,200	3,870,050	4,098,650	4,324,750
Total Other Financing Sources (Uses):	2,670,371	2,803,991	3,285,200	3,870,050	4,098,650	4,324,750
Net Increase (Decrease) in Fund Balance	(390,281)	141,536	-	(60,000)	(120,000)	(120,000)
Fund Balance, Beginning of Year	219,424	(170,857)	(29,321)	(29,321)	(89,321)	(209,321)
Fund Balance, End of Year	\$ (170,857)	\$ (29,321)	\$ (29,321)	\$ (89,321)	\$ (209,321)	\$ (329,321)

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.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Administration:						
Managers & Supervisors	8.5	8.0	8.0	8.0	8.0	8.0
Professional Support	20.0	20.0	22.0	22.0	22.0	22.0
Clerical Staff	33.5	31.0	32.0	32.0	32.0	32.0
	62.0	59.0	62.0	62.0	62.0	62.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	8.0	6.0	7.0	7.0	7.0	7.0
	15.0	13.0	14.0	14.0	14.0	14.0
Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	18.0	17.0	17.0	17.0	17.0	17.0
	29.0	28.0	28.0	28.0	28.0	28.0
Medical Incentive Program:						
Managers & Supervisors	-	0.5	0.5	0.5	0.5	0.5
Clerical Staff	-	0.5	0.5	0.5	0.5	0.5
	-	1.0	1.0	1.0	1.0	1.0
Total Position Count	106.0	101.0	105.0	105.0	105.0	105.0

EXPENDITURES BY SERVICE

Administration	\$ 7,998,329	\$ 7,872,603	\$ 8,376,100	\$ 9,189,100	\$ 9,507,600	\$ 9,826,200
COVID-19	19,708	-	-	-	-	-
Act 215 Fund	1,123,486	1,133,815	1,141,500	1,326,500	1,378,500	1,426,400
Coop Reimbursement	2,321,758	2,392,872	2,513,400	2,731,100	2,817,800	2,903,400
Medical Support Incentive	17,380	52,835	150,000	210,000	270,000	270,000
Non-reimbursable costs	-	-	7,500	7,500	7,500	7,500
Total	\$ 11,480,661	\$ 11,452,125	\$ 12,188,500	\$ 13,464,200	\$ 13,981,400	\$ 14,433,500

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 5,292,554	\$ 11,651,653	\$ 13,028,194	\$ 11,507,300	\$ 5,535,700	\$ 5,535,700
Charges for Services	233,772	883,142	470,400	583,000	583,000	583,000
Other Revenue	2,698	789	3,700	1,100	1,100	1,100
Total Revenues	5,529,024	12,535,584	13,502,294	12,091,400	6,119,800	6,119,800
Expenditures:						
Personnel	4,246,763	8,039,809	9,544,598	10,230,800	6,738,600	6,985,000
Supplies & Services	533,250	411,766	719,305	767,900	457,500	457,700
Conferences & Training	21,174	6,231	80,694	80,900	70,900	70,900
Repairs & Maintenance	5,471	9,740	14,695	11,400	8,400	8,400
Vehicle Operations	688	-	58	-	-	-
Contract Services	1,002,151	4,512,539	3,189,308	2,783,700	1,035,900	1,041,300
Internal Services	1,855,659	1,563,936	3,228,868	2,220,100	2,112,800	2,115,400
Capital Outlay	40,801	158,585	279,268	72,800	32,800	32,800
Total Expenditures	7,705,957	14,702,606	17,056,794	16,167,600	10,456,900	10,711,500
Revenues Over (Under) Expenditures	(2,176,933)	(2,167,022)	(3,554,500)	(4,076,200)	(4,337,100)	(4,591,700)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,699,355	1,950,254	3,304,500	3,680,000	3,910,000	4,132,900
Total Other Financing Sources (Uses):	1,699,355	1,950,254	3,304,500	3,680,000	3,910,000	4,132,900
Net Increase (Decrease) in Fund Balance	(477,578)	(216,768)	(250,000)	(396,200)	(427,100)	(458,800)
Fund Balance, Beginning of Year	2,647,546	2,169,968	1,953,200	1,703,200	1,307,000	879,900
Fund Balance, End of Year	\$ 2,169,968	\$ 1,953,200	\$ 1,703,200	\$ 1,307,000	\$ 879,900	\$ 421,100

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.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 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	21.0	20.75	20.75	21.25	21.25	21.25
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	25.0	24.75	24.75	25.25	25.25	25.25
Aids Testing:						
Managers & Supervisors	-	-	1.0	1.0	1.0	1.0
Professional Support	6.5	7.5	6.5	6.5	6.5	6.5
	6.5	7.5	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	5.0	5.0	5.0	5.0	5.0	5.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	8.0	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

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.

POSITION TYPE (cont.)	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Nurse Family Partnership:						
Managers & Supervisors	0.5	0.5	0.5	0.5	0.5	0.5
Professional Support	5.0	5.0	8.0	9.0	9.0	9.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	6.0	6.0	9.0	10.0	10.0	10.0
Total Position Count	70.5	71.25	74.25	75.75	75.75	75.75

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
West Nile Virus Survey	\$ 3,266	\$ 11,413	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Medical Marijauna	209,625	442	-	-	-	-
Emerging Threats-Hepatitis C	73,505	67,810	99,400	96,600	96,600	96,600
Non Community Water Supply	33,146	25,169	50,800	58,400	59,900	61,400
STD Program	397,365	289,899	447,600	527,000	546,700	561,900
Women/Infants/Children (WIC)	2,406,804	2,411,387	2,834,200	3,009,400	3,091,800	3,165,500
Cleansweep Program	8,344	14,510	33,000	33,000	33,000	33,000
HIV Testing	316,950	349,630	632,700	689,800	712,000	735,500
CSCHS Vacc Init	-	-	35,329	35,600	35,600	35,600
CSCHS/Outreach	883,558	955,700	1,045,400	1,120,400	1,151,200	1,177,700
MCH Block Grant (enabling children)	72,549	58,979	131,900	70,900	75,200	80,000
Infant Safe Sleep	22,500	-	-	-	-	-
Opioid Response	38,145	-	-	-	-	-
Immunization	416,685	508,601	506,000	516,300	534,900	563,300
MCH Block Grant (enabling women)	112,380	124,838	162,700	238,300	245,900	254,100
Family Planning	986,445	1,011,214	1,458,944	1,436,600	1,467,500	1,499,200
Nurse Family Partnership	499,157	693,672	1,147,700	983,100	1,018,900	1,048,300
WIC Breastfeeding	157,981	134,039	223,000	223,100	223,100	223,100
Vector Borne Surv	353	10,139	9,000	9,000	9,000	9,000
Emergency Preparedness	295,053	283,710	295,330	290,700	290,700	290,700
CRI	188,781	206,786	266,891	206,600	206,600	206,600
Hepatitis A Response	8,576	-	-	-	-	-
HIV Data to Care	62,265	39,193	90,500	-	-	-
Medicaid Outreach	16,375	624	66,200	64,100	64,100	64,100
LHD WIC Share	65,863	52,792	70,000	70,000	70,000	70,000
Child Lead Exposure	37,739	-	-	-	-	-
Health CAER	9,586	-	-	-	-	-
CRF Contact Traciing	-	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	39,538	337,500	-	-	-
COVID Immunizations	-	1,471,511	3,613,800	1,800,000	-	-
COVID Contact Tracing	318,452	-	-	-	-	-
COVID 19 Influe Vac Spt	-	263,004	-	-	-	-
ELC Contact Trace/Test	45,223	813,293	-	-	-	-
ELC Contact Trace/Wrap	-	486,183	3,488,900	3,826,400	-	-
PHEP COVID Response	-	382,414	-	-	-	-
NFP-Substance Use Disorder	-	-	-	481,600	488,700	500,400
SE Michigan Infant Vitality	-	-	-	25,500	25,500	25,500
COVID Work Force Development	-	-	-	345,200	-	-
Total	\$ 7,705,957	\$ 14,702,606	\$ 17,056,794	\$ 16,167,600	\$ 10,456,900	\$ 10,711,500

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 1,171,799	\$ 2,014,358	\$ 6,336,300	\$ 7,966,000	\$ 7,966,000	\$ 7,966,000
Reimbursements	1,260,801	1,118,142	1,100,000	1,100,000	1,100,000	1,100,000
Total Revenues	2,432,600	3,132,500	7,436,300	9,066,000	9,066,000	9,066,000
Expenditures:						
Personnel	409,074	1,131,727	2,874,000	2,458,000	3,538,100	3,669,400
Supplies & Services	3,353,349	2,899,447	5,136,200	6,067,900	6,067,900	6,067,900
Conferences & Training	54,750	196,500	221,500	193,600	193,600	193,600
Repairs & Maintenance	-	1,141	-	3,000	3,000	3,000
Internal Services	16,600	24,946	42,000	218,800	238,200	245,700
Capital Outlay	76,269	15,524	1,462,600	1,550,300	171,900	171,900
Total Expenditures	3,910,042	4,269,285	9,736,300	10,491,600	10,212,700	10,351,500
Revenues Over (Under) Expenditures	(1,477,442)	(1,136,785)	(2,300,000)	(1,425,600)	(1,146,700)	(1,285,500)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,056,165	1,136,785	2,300,000	1,425,600	1,146,700	1,285,500
Total Other Financing Sources (Uses):	1,056,165	1,136,785	2,300,000	1,425,600	1,146,700	1,285,500
Net Increase (Decrease) in Fund Balance	(421,277)	-	-	-	-	-
Fund Balance, Beginning of Year	421,277	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE						
Managers & Supervisors	1.0	2.0	3.0	3.0	3.0	3.0
Professional Support	6.5	11.0	24.0	24.0	24.0	24.0
Clerical Staff	2.0	4.5	11.5	11.5	11.5	11.5
Total Position Count	9.5	17.5	38.5	38.5	38.5	38.5

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Expenditures:						
Supplies & Services	\$ 1,954	\$ 2,176	\$ 6,400	\$ 7,100	\$ 6,900	\$ 6,700
Contract Services	10,401	13,556	20,000	30,000	30,000	30,000
Internal Services	4,500	6,023	6,100	5,400	5,600	5,800
Total Expenditures	16,855	21,755	32,500	42,500	42,500	42,500
Revenues Over (Under) Expenditures	(16,855)	(21,755)	(32,500)	(42,500)	(42,500)	(42,500)
Net Increase (Decrease) in Fund Balance	(16,855)	(21,755)	(32,500)	(42,500)	(42,500)	(42,500)
Fund Balance, Beginning of Year	199,978	183,123	161,368	128,868	86,368	43,868
Fund Balance, End of Year	\$ 183,123	\$ 161,368	\$ 128,868	\$ 86,368	\$ 43,868	\$ 1,368
EXPENDITURES BY SERVICE						
Gypsy Moth Suppression	\$ 12,131	\$ 21,755	\$ 32,500	\$ 42,500	\$ 42,500	\$ 42,500
MSHDA Foreclosure	4,724	-	-	-	-	-
Total	\$ 16,855	\$ 21,755	\$ 32,500	\$ 42,500	\$ 42,500	\$ 42,500

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ -	\$ -	\$ 3,195,556	\$ 3,291,422	\$ 3,390,163
Charges for Services	-	-	-	1,071,457	1,090,362	1,123,073
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,267,013</u>	<u>4,381,784</u>	<u>4,513,236</u>
Expenditures:						
Personnel	-	-	-	2,583,125	2,638,549	2,717,707
Supplies & Services	-	-	-	822,910	833,985	845,340
Conferences & Training	-	-	-	1,500	1,545	1,591
Utilities	-	-	-	3,000	3,090	3,182
Repairs & Maintenance	-	-	-	6,300	6,489	6,684
Vehicle Operations	-	-	-	69,500	71,585	73,733
Contract Services	-	-	-	2,501,432	2,558,379	2,617,036
Internal Services	-	-	-	304,206	313,332	322,731
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,291,973</u>	<u>6,426,954</u>	<u>6,588,004</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,024,960)</u>	<u>(2,045,170)</u>	<u>(2,074,768)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	-	2,012,418	2,032,628	2,062,274
Transfers in - Other Funds	-	-	-	1,519,122	1,535,851	1,550,596
Transfers out	-	-	-	(1,519,122)	(1,535,851)	(1,550,596)
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,012,418</u>	<u>2,032,628</u>	<u>2,062,274</u>
Net Increase (Decrease) in Fund Balance	-	-	-	(12,542)	(12,542)	(12,494)
Fund Balance, Beginning of Year	-	-	-	-	(12,542)	(25,084)
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,542)</u>	<u>\$ (25,084)</u>	<u>\$ (37,578)</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

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

MISSION STATEMENT:

Persistent action to diminish poverty and promote independence.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Office of Senior Services:						
Managers & Supervisors	-	-	-	1.00	1.00	1.00
Professional Support	-	-	-	6.92	6.92	6.92
	-	-	-	7.92	7.92	7.92
Home Delivered Meals:						
Managers & Supervisors	-	-	-	1.00	1.00	1.00
Professional Support	-	-	-	26.12	26.12	26.12
Clerical Staff	-	-	-	7.74	7.74	7.74
	-	-	-	34.86	34.86	34.86
Chore:						
Professional Support	-	-	-	3.96	3.96	3.96
	-	-	-	3.96	3.96	3.96
Total Position Count	-	-	-	46.74	46.74	46.74
EXPENDITURES BY SERVICE	2020	2021	2022	2023	2024	2025
	Actual	Actual	Amended	Recommend	Forecasted	Forecasted
Administration	\$ -	\$ -	\$ -	\$ 2,012,418	\$ 2,032,628	\$ 2,062,274
Community Liaison	-	-	-	143,999	147,259	151,527
ADHS	-	-	-	207,926	213,126	219,329
ADHS Additional Resources	-	-	-	100,000	103,000	106,090
Special Needs	-	-	-	27,542	27,992	28,408
Congregate Nutrition	-	-	-	998,598	1,018,595	1,041,896
Meals on Wheels	-	-	-	3,879,541	3,968,018	4,063,601
MOW Additional Resources	-	-	-	99,180	101,691	104,743
Handy Helper	-	-	-	254,223	260,459	268,068
Home Injury Control	-	-	-	87,668	90,037	92,664
Total	\$ -	\$ -	\$ -	\$ 7,811,095	\$ 7,962,805	\$ 8,138,600

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 1,713,871	\$ 2,114,718	\$ 2,536,500	\$ 2,676,300	\$ 2,730,700	\$ 2,773,900
Charges for Services	34,724	-	-	-	-	-
Total Revenues	<u>1,748,595</u>	<u>2,114,718</u>	<u>2,536,500</u>	<u>2,676,300</u>	<u>2,730,700</u>	<u>2,773,900</u>
Expenditures:						
Personnel	2,167,438	2,283,417	2,722,100	2,961,300	3,059,000	3,138,300
Supplies & Services	94,819	57,528	143,600	154,800	159,600	164,600
Conferences & Training	435	225	17,000	22,000	22,700	23,400
Repairs & Maintenance	275	358	700	700	700	700
Contract Services	64,785	64,848	131,700	135,200	139,300	143,500
Internal Services	345,743	434,167	469,000	496,000	510,200	525,500
Capital Outlay	57,931	4,433	1,000	4,000	4,100	4,200
Total Expenditures	<u>2,731,426</u>	<u>2,844,976</u>	<u>3,485,100</u>	<u>3,774,000</u>	<u>3,895,600</u>	<u>4,000,200</u>
Revenues Over (Under) Expenditures	<u>(982,831)</u>	<u>(730,258)</u>	<u>(948,600)</u>	<u>(1,097,700)</u>	<u>(1,164,900)</u>	<u>(1,226,300)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	712,331	763,393	948,600	1,097,700	1,164,900	1,226,300
Total Other Financing Sources (Uses):	<u>712,331</u>	<u>763,393</u>	<u>948,600</u>	<u>1,097,700</u>	<u>1,164,900</u>	<u>1,226,300</u>
Net Increase (Decrease) in Fund Balance	(270,500)	33,135	-	-	-	-
Fund Balance, Beginning of Year	(86,606)	(357,106)	(323,971)	(323,971)	(323,971)	(323,971)
Fund Balance, End of Year	<u>\$ (357,106)</u>	<u>\$ (323,971)</u>	<u>\$ (323,971)</u>	<u>\$ (323,971)</u>	<u>\$ (323,971)</u>	<u>\$ (323,971)</u>

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.

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
PA Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	6.0	6.0	8.0	8.0	8.0	8.0
Clerical Staff	8.5	8.0	8.5	8.5	8.5	8.5
	15.5	15.0	17.5	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	7.0	7.5	7.5	7.5	7.5	7.5
Clerical Staff	2.5	2.5	2.5	2.5	2.5	2.5
	10.5	11.0	11.0	11.0	11.0	11.0
 Domestic Violence (VOCA):						
Professional Support	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
 Total Position Count	29.5	27.0	29.5	29.5	29.5	29.5
 EXPENDITURES BY SERVICE						
PA Coop Reimbursement	\$ 1,672,849	\$ 1,830,814	\$ 2,323,100	\$ 2,458,300	\$ 2,537,000	\$ 2,598,700
Victim Witness	727,661	849,875	1,000,500	1,145,000	1,183,000	1,221,000
Domestic Violence (VOCA)	173,618	-	-	-	-	-
Auto Theft Prosecution	157,298	164,287	161,500	170,700	175,600	180,500
	\$ 2,731,426	\$ 2,844,976	\$ 3,485,100	\$ 3,774,000	\$ 3,895,600	\$ 4,000,200
Total	\$ 2,731,426	\$ 2,844,976	\$ 3,485,100	\$ 3,774,000	\$ 3,895,600	\$ 4,000,200

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		
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Licenses & Permits	\$ 869,570	\$ 1,026,556	\$ 867,200	\$ 897,200	\$ 897,200	\$ 897,200
Intergovernmental	106,800,899	121,060,797	236,032,577	285,119,066	154,279,693	146,739,693
Charges for Services	1,833,178	1,773,237	2,117,500	2,117,500	2,117,500	2,117,500
Investment Income	1,675,989	351,373	515,338	1,772,371	1,244,376	1,000,000
Other Revenue	694,196	572,656	272,500	272,500	272,500	272,500
Total Revenues	<u>111,873,832</u>	<u>124,784,619</u>	<u>239,805,115</u>	<u>290,178,637</u>	<u>158,811,269</u>	<u>151,026,893</u>
Expenditures:						
Personnel	32,051,308	32,811,337	39,079,739	41,355,460	42,310,381	43,262,439
Supplies & Services	1,474,413	1,572,141	2,563,209	2,887,767	2,877,602	2,877,602
Conferences & Training	73,330	83,527	205,469	220,939	223,689	220,939
Utilities	524,143	580,792	692,260	774,560	774,560	774,560
Repairs & Maintenance	571,451	478,425	1,134,900	1,146,500	1,123,500	1,123,500
Road Construction & Maintenance	47,773,212	52,418,039	208,678,700	271,905,423	106,132,652	96,132,652
Vehicle Operations	1,097,306	1,199,487	2,458,950	2,613,950	2,613,950	2,613,950
Contract Services	12,001,777	9,531,510	20,818,533	22,056,688	8,406,899	8,406,899
Capital Outlay	9,944,928	4,252,799	5,383,920	8,398,500	3,791,000	4,300,000
Total Expenditures	<u>105,511,868</u>	<u>102,928,057</u>	<u>281,015,680</u>	<u>351,359,787</u>	<u>168,254,233</u>	<u>159,712,541</u>
Revenues Over (Under) Expenditures	<u>6,361,964</u>	<u>21,856,562</u>	<u>(41,210,565)</u>	<u>(61,181,150)</u>	<u>(9,442,964)</u>	<u>(8,685,648)</u>
Net Increase (Decrease) in Fund Balance	6,361,964	21,856,562	(41,210,565)	(61,181,150)	(9,442,964)	(8,685,648)
Fund Balance, Beginning of Year	<u>97,541,826</u>	<u>103,903,790</u>	<u>125,760,352</u>	<u>84,549,787</u>	<u>23,368,637</u>	<u>13,925,673</u>
Fund Balance, End of Year	<u>\$ 103,903,790</u>	<u>\$ 125,760,352</u>	<u>\$ 84,549,787</u>	<u>\$ 23,368,637</u>	<u>\$ 13,925,673</u>	<u>\$ 5,240,025</u>
POSITION TYPE						
Managers & Supervisors	35.0	35.0	35.0	35.0	35.0	35.0
Professional Support	219.0	218.0	221.0	222.0	222.0	222.0
Clerical Staff	18.0	19.0	19.0	19.0	19.0	19.0
Total Position Count	<u>272.0</u>	<u>272.0</u>	<u>275.0</u>	<u>276.0</u>	<u>276.0</u>	<u>276.0</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2023 Road Construction
LOCAL:			
2022 Pavement Preservation	Countywide	Resurfacing	\$ 1,000,000
2022 Subdivision Reconstruction	Countywide	Reconst subdivision streets	1,349,351
2023 Local Bridge Inspection	Countywide	Biennial Inspection	75,000
2023 Limestone Program (Gravel Roads)	Countywide	Limestone Resurfacing	2,200,000
2023 Pavement Preservation	Countywide	Resurfacing	3,000,000
2023 Subdivision Reconstruction	Countywide	Reconst subdivision streets	3,296,000
2023 Large Culvert	Countywide	Large culvert replacement	600,000
North Bay Industrial Sub	25 Mile Rd to 26 Mile Rd	Reconstruct	6,476,151
Garfield Road	22 Mile Rd to 23 Mile Rd	New construction-New location	3,900,000
Garfield Road	24 Mile Rd to 25 Mile Rd	New construction-New location	2,925,000
Powell Road	32 Mile Rd to 33 Mile Rd	Rehabilitation	805,843
30 Mile Road	Bur Oak Dr to Kildare Dr	Reconstruct	2,500,000
West Archer Drive	@Channel to Lake St Clair	Bridge replacement	1,952,000
Card Road	@ M-59	Dual right turn lanes	150,000
29 Mile Road	@ Salt River	Bridge CPM	90,835
Heydenreich	@ Middle Branch Clinton River	Bridge CPM	46,112
Kelly Road	15 Mile Rd to S.Nunneley	Rehabilitation	1,578,364
North River Road	@ Catfish Channel	Bridge replacement	4,588,200
Coon Creek Road	@ Coon Creek	Bridge replacement	1,240,000
Non-Motorized Hike/Bike - various	Countywide	Non-motorized trails	2,400,000
Sub-total			40,172,856
PRIMARY:			
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
Wolcott Road	@ Tupper Brook Drain	Culvert Replacement	383,000
New Haven Road	@ Salt River	Bridge Replacement	3,250,000
Harper Ave	Little Mack to 11 Mile	Rehabilitation	925,712
Hayes Road	18 Mile to M-59	Rehabilitation	2,094,564
Capac (Rural)	Between Irwin and Pratt	Resurfacing	386,250
Mound Road Phase I	M-59 to 15 1/2 Mile	Reconstruct	51,660,551
Mound Rd - Landscaping - Phase I	M-59 to 15 1/2 Mile	Landscaping	1,250,000
Mound Rd - DTE Street Lighting	M-59 to 15 1/2 Mile	Lighting	1,750,000
Mound Road Phase II	15 1/2 Mile to 696	Reconstruct	78,038,735
Mound Rd - Municipal Utility	15 1/2 Mile to 696	Utility Costs	7,234,000
11 Mile Rd Service Drains	Mound Rd @ 11 Mile/696	Reconstruct	1,286,172
Kelly Road	14 Mile to 15 Mile	Reconstruction - ROW	4,550,000
14 Mile Road	Hayes to Hoover	Rehabilitation	6,200,000
Metro Parkway	Ryan to Mound	Rehabilitation	4,000,000
Schoenherr Rd	19 Mile to M-59	Rehabilitation	2,765,348
South River Road	@ Canal	Bridge Replacement-Design & ROW	1,808,000
Callens Road	@ Salt River	Bridge CPM	68,778
21 Mile Road	@ Middle Branch Clinton River	Bridge CPM	13,160
Campground Rd	Van Dyke to 28 Mile Rd	Rehabilitation & Roundabout	3,000,000
Romeo Plank	N of 21 Mile to 23 Mile	Reconstruct and widen-Design & ROW	15,500,000
2022 Primary PPP	Countywide	Capital Preventative Maintenance	1,000,000
2023 Bridge Maintenance	Countywide	Capital Preventative Maintenance	750,000
2023 Bridge Inspection	Countywide	Inspections	75,000
2023 ACT 51 Road	Countywide	Capital Preventative Maintenance	3,000,000
2023 MDOT Final	Countywide		100,000
2023 Primary PPP	Countywide	Capital Preventative Maintenance	3,000,000
Sub-total			210,339,270

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	2023 Road Construction
TRAFFIC:			
2024 CMAQ	Automated Traffic Signal Perf Detect		10,000
2023 CMAQ	Fiber Optic Cable, Phase 5		10,000
2023 Safety Project	5 Locations		152,000
2023 Safety Project	6 Locations		150,000
2023 Signal Modernizations	Countywide		1,300,000
2023 New Signals	Countywide		300,000
2023 LED Retrofit	Countywide		350,000
2023 Traffic Operations Center	TOC - Operations, Maintenance & Equipment		3,665,000
2022 CMAQ	Fiber Optic Cable, Phase 4		2,685,000
2021 CMAQ	Fiber Optic Cable, Phase 3		2,464,000
2021 Safety Project	Signal Upgrades, 8 southern locations		399,000
2021 Safety Project	Signal Upgrades, 6 northern locations		364,000
2021 Safety Project	Signal Upgrades, 10 Mile, Eastpointe Project		193,000
2020 CMAQ	Connected Vehicle RSU's and Travel Time Analytics		20,000
2020 Safety Project	Box Spans with Backplates in Sterling Hts		47,000
2020 Safety Project	Backplates in Sterling Hts		5,000
2020 Safety Project	Box Spans with Backplates in Warren		21,000
2020 Safety Project	Backplates in Warren		19,000
	Sub-total		12,154,000
MAINTENANCE SUB-TOTAL			9,239,297
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 271,905,423

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 1,315,128	\$ 2,008,554	\$ 1,671,929	\$ 1,754,000	\$ 1,777,000	\$ 1,793,800
Charges for Services	419,577	387,361	533,000	533,000	533,000	533,000
Fines & Forfeitures	455	7,215	7,500	7,500	7,500	7,500
Other Revenue	3,335	-	-	-	-	-
Total Revenues	<u>1,738,495</u>	<u>2,403,130</u>	<u>2,212,429</u>	<u>2,294,500</u>	<u>2,317,500</u>	<u>2,334,300</u>
Expenditures:						
Personnel	980,783	904,715	1,032,300	1,070,100	1,101,600	1,128,200
Supplies & Services	1,181,480	1,142,343	1,252,250	1,269,300	1,269,300	1,269,300
Conferences & Training	-	3,675	27,500	12,000	12,000	12,000
Repairs & Maintenance	3,402	5,044	3,200	3,500	3,500	3,500
Vehicle Operations	133,601	114,987	114,000	113,600	113,600	113,600
Internal Services	112,899	147,736	147,950	153,900	158,600	163,300
Capital Outlay	8,764	5,931	87,729	10,000	10,000	10,000
Total Expenditures	<u>2,420,929</u>	<u>2,324,431</u>	<u>2,664,929</u>	<u>2,632,400</u>	<u>2,668,600</u>	<u>2,699,900</u>
Revenues Over (Under) Expenditures	<u>(682,434)</u>	<u>78,699</u>	<u>(452,500)</u>	<u>(337,900)</u>	<u>(351,100)</u>	<u>(365,600)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	381,900	384,396	427,500	312,900	326,100	340,600
Total Other Financing Sources (Uses):	<u>381,900</u>	<u>384,396</u>	<u>427,500</u>	<u>312,900</u>	<u>326,100</u>	<u>340,600</u>
Net Increase (Decrease) in Fund Balance	(300,534)	463,095	(25,000)	(25,000)	(25,000)	(25,000)
Fund Balance, Beginning of Year	(29,145)	(329,679)	133,416	108,416	83,416	58,416
Fund Balance, End of Year	<u>\$ (329,679)</u>	<u>\$ 133,416</u>	<u>\$ 108,416</u>	<u>\$ 83,416</u>	<u>\$ 58,416</u>	<u>\$ 33,416</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT SHERIFF	FUND SHERIFF GRANTS	FUNCTION PUBLIC SAFETY
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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."

POSITION TYPE	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 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	3.0	3.0	3.0	3.0	3.0
	4.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	8.0	7.0	7.0	7.0	7.0	7.0

EXPENDITURES BY SERVICE

Bike & Pedestrian - Macomb	\$ -	\$ 7,469	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Bike & Pedestrian - Warren	-	1,650	-	-	-	-
OHSP Youth Alcohol Enforcement	-	1,071	21,000	21,000	21,000	21,000
Macomb Auto Theft Squad	1,762,937	1,730,982	1,848,800	1,734,200	1,747,400	1,761,900
Secondary Road Patrol	547,291	425,828	591,429	673,200	696,000	712,500
Strategic Traffic Enforce-OHSP Alcohol	110,701	157,431	193,700	194,000	194,200	194,500
Total	\$ 2,420,929	\$ 2,324,431	\$ 2,664,929	\$ 2,632,400	\$ 2,668,600	\$ 2,699,900

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 183,507	\$ 277,641	\$ 596,519	\$ 278,785	\$ 278,785	\$ 278,785
Charges for Services	-	38,184	33,864	-	-	-
Total Revenues	183,507	315,825	630,383	278,785	278,785	278,785
Expenditures:						
Personnel	39,447	20,153	56,298	42,064	42,064	42,064
Supplies & Services	230,992	105,382	540,418	226,230	226,230	226,230
Conferences & Training	350	-	-	4,974	4,974	4,974
Contract Services	9,833	10,187	19,319	5,517	5,517	5,517
Internal Services	400	2,725	-	-	-	-
Capital Outlay	-	7,230	14,348	-	-	-
Total Expenditures	281,022	145,677	630,383	278,785	278,785	278,785
Revenues Over (Under) Expenditures	(97,515)	170,148	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	2,075	-	-	-	-
Total Other Financing Sources (Uses):	-	2,075	-	-	-	-
Net Increase (Decrease) in Fund Balance	(97,515)	172,223	-	-	-	-
Fund Balance, Beginning of Year	(120,021)	(217,536)	(45,313)	(45,313)	(45,313)	(45,313)
Fund Balance, End of Year	\$ (217,536)	\$ (45,313)	\$ (45,313)	\$ (45,313)	\$ (45,313)	\$ (45,313)
POSITION TYPE						
Professional Support	0.5	0.5	0.5	0.5	0.5	0.5
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0
EXPENDITURES BY SERVICE						
Veterans Service Grant	281,022	107,418	544,173	220,394	220,394	220,394
IRS/United Way	-	38,259	86,210	58,391	58,391	58,391
Total	\$ 281,022	\$ 145,677	\$ 630,383	\$ 278,785	\$ 278,785	\$ 278,785

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 cronicly ill and/or handicapped. These services include medical, dietary, inhalation therapy, physical and occupational therapy.

	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Property Taxes	\$ 2,922,746	\$ 46,332	\$ -	\$ -	\$ -	\$ -
Charges for Services	27,090,887	27,021,926	30,145,000	31,015,947	32,876,904	33,863,211
Reimbursements	3,583,302	174,784	305,000	305,000	314,150	323,575
Other Revenue	55,171	12,277,807	27,800	127,460	131,284	135,222
Total Revenues	33,652,106	39,520,849	30,477,800	31,448,407	33,322,338	34,322,008
Expenditures:						
Personnel	21,065,611	19,901,040	22,134,672	21,627,014	21,951,749	22,171,267
Supplies & Services	9,365,156	7,911,366	5,970,228	5,972,909	6,211,825	6,273,944
Conferences & Training	140,310	22,339	90,000	93,600	97,344	98,317
Utilities	423,548	415,680	496,000	515,860	536,495	541,860
Repairs & Maintenance	497,656	589,809	318,600	359,556	373,938	377,678
Vehicle Operations	-	2,412	3,600	3,744	3,894	3,933
Contract Services	850,544	1,973,650	2,531,300	2,157,030	2,243,311	2,265,745
Capital Outlay	-	142,342	600,000	600,000	624,000	630,240
Total Expenditures	32,342,825	30,958,638	32,144,400	31,329,713	32,042,556	32,362,984
Revenues Over (Under) Expenditures	1,309,281	8,562,211	(1,666,600)	118,694	1,279,782	1,959,024
Net Increase (Decrease) in Fund Balance	1,309,281	8,562,211	(1,666,600)	118,694	1,279,782	1,959,024
Fund Balance, Beginning of Year	1,945,320	3,254,601	11,816,812	10,150,212	10,268,906	11,548,688
Fund Balance, End of Year	\$ 3,254,601	\$ 11,816,812	\$ 10,150,212	\$ 10,268,906	\$ 11,548,688	\$ 13,507,712
Fund Balance Components						
Net investment in capital assets	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	2,613,195	11,175,406	9,508,806	9,627,500	10,907,282	12,866,306
	\$ 3,254,601	\$ 11,816,812	\$ 10,150,212	\$ 10,268,906	\$ 11,548,688	\$ 13,507,712

POSITION TYPE

Managers & Supervisors	18.0	16.0	16.0	17.0	17.0	17.0
Professional Support	267.8	288.1	292.0	292.0	292.0	292.0
Clerical Staff	7.0	13.7	14.0	14.0	12.0	12.0
Total Position Count	292.8	317.8	322.0	323.0	321.0	321.0

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			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Charges for Services	\$ 208,951	\$ 273,649	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Reimbursements	-	4,280	-	-	-	-
Total Revenues	208,951	277,929	240,000	240,000	240,000	240,000
Expenditures:						
Personnel	84,260	87,892	82,600	85,800	88,600	91,500
Supplies & Services	163,255	219,510	221,500	221,000	221,000	221,000
Utilities	59,590	98,974	112,000	112,000	112,000	112,000
Repairs & Maintenance	37,724	23,093	38,000	37,000	37,000	37,000
Vehicle Operations	15,523	21,364	10,500	15,000	15,000	15,000
Contract Services	64,350	-	1,000	1,000	1,000	1,000
Internal Services	41,268	17,351	17,300	18,800	19,400	19,900
Capital Outlay	-	-	20,000	15,000	15,000	15,000
Total Expenditures	465,970	468,184	502,900	505,600	509,000	512,400
Revenues Over (Under) Expenditures	(257,019)	(190,255)	(262,900)	(265,600)	(269,000)	(272,400)
Other Financing Sources (Uses):						
Transfers in - General Fund	120,638	52,922	86,000	86,000	86,000	86,000
Total Other Financing Sources (Uses):	120,638	52,922	86,000	86,000	86,000	86,000
Net Increase (Decrease) in Fund Balance	(136,381)	(137,333)	(176,900)	(179,600)	(183,000)	(186,400)
Fund Balance, Beginning of Year	1,930,434	1,794,053	1,656,720	1,479,820	1,300,220	1,117,220
Prior Period Adjustment						-
Fund Balance, End of Year	\$ 1,794,053	\$ 1,656,720	\$ 1,479,820	\$ 1,300,220	\$ 1,117,220	\$ 930,820

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.

Fund Balance Components	Year Ended December 31,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Net investment in capital assets	\$ 1,539,984	\$ 1,282,655	\$ 1,145,155	\$ 1,025,155	\$ 905,155	\$ 767,655
Unrestricted	254,069	374,065	334,665	275,065	212,065	163,165
	\$ 1,794,053	\$ 1,656,720	\$ 1,479,820	\$ 1,300,220	\$ 1,117,220	\$ 930,820

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	1.0	1.0	1.0	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

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

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 9,910,477	\$ 12,363,196	\$ 17,422,479	\$ 9,185,830	\$ 9,277,688	\$ 9,370,465
Charges for Services	196,941,056	198,000,354	235,064,690	229,194,159	231,486,100	233,800,961
Investment Income	405,544	168,282	500,000	450,000	454,500	459,045
Reimbursements	135,238	39,731	-	-	-	-
Other Revenue	82,010	107,477	-	2,193,157	2,231,102	2,264,496
Total Revenues	207,474,325	210,679,040	252,987,169	241,023,146	243,449,390	245,894,967
Expenditures:						
Personnel	23,713,610	24,247,548	34,393,070	33,441,408	33,943,029	34,452,175
Supplies & Services	11,540,732	13,451,531	14,239,007	7,435,643	7,547,178	7,660,386
Conferences & Training	4,648	103,657	127,230	80,730	81,941	83,171
Utilities	373,604	440,296	638,744	136,318	138,363	140,439
Repairs & Maintenance	17,871	16,786	75,768	151,555	153,828	156,136
Vehicle Operations	893	-	2,018	24,184	24,547	24,915
Contract Services	161,684,681	169,693,488	204,555,339	202,896,542	204,732,389	206,578,528
Internal Services	1,641,675	1,772,624	2,318,463	439,057	445,642	452,327
Capital Outlay	211,184	229,028	389,530	117,213	118,972	120,754
Total Expenditures	199,188,898	209,954,958	256,739,169	244,722,650	247,185,889	249,668,831
Revenues Over (Under) Expenditures	8,285,427	724,082	(3,752,000)	(3,699,504)	(3,736,499)	(3,773,864)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,784,301	3,131,798	3,752,000	3,699,504	3,736,499	3,773,864
Transfers in - Other Funds	(7)	567,692	-	-	-	-
Transfers out	(6,321,331)	(1,419,446)	-	-	-	-
Total Other Financing Sources (Uses):	(2,537,037)	2,280,044	3,752,000	3,699,504	3,736,499	3,773,864
Net Increase (Decrease) in Fund Balance	5,748,390	3,004,126	-	-	-	-
Fund Balance, Beginning of Year	7,567,188	13,315,578	16,319,704	16,319,704	16,319,704	16,319,704
Fund Balance, End of Year	\$ 13,315,578	\$ 16,319,704	\$ 16,319,704	\$ 16,319,704	\$ 16,319,704	\$ 16,319,704
POSITION TYPE						
Managers & Supervisors	34.0	34.0	34.0	34.0	34.0	34.0
Professional Support	248.27	248.27	248.27	248.27	248.27	248.27
Clerical Staff	63.34	63.34	63.34	63.34	63.34	63.34
	345.61	345.61	345.61	345.61	345.61	345.61
Total Position Count	345.61	345.61	345.61	345.61	345.61	345.61

MACOMB COUNTY, MICHIGAN
Enterprise Fund Detail by Category

DEPARTMENT
COMMUNITY MENTAL HEALTH

FUND
SUBSTANCE ABUSE

FUNCTION
HEALTH & WELFARE

MISSION STATEMENT:

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

	Year ended September 30,					
	Audited		Budgeted			
	2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Revenues:						
Intergovernmental	\$ 6,443,597	\$ 5,376,405	\$ 6,937,565	\$ 4,447,145	\$ 4,499,362	\$ 4,544,370
Charges for Services	9,454,426	10,920,558	16,749,575	14,863,482	15,012,116	15,162,237
Investment Income	-	-	-	100,000	101,000	102,010
Other Revenue	75	-	-	-	-	-
Total Revenues	<u>15,898,098</u>	<u>16,296,963</u>	<u>23,687,140</u>	<u>19,410,627</u>	<u>19,612,478</u>	<u>19,808,617</u>
Expenditures:						
Personnel	1,141,667	1,082,487	1,293,797	1,413,007	1,434,202	1,455,720
Supplies & Services	244,583	128,714	400,704	4,914	4,987	5,062
Conferences & Training	300	6,222	37,759	2,163	2,195	2,228
Utilities	2,684	2,186	2,457	-	-	-
Repairs & Maintenance	163	477	1,107	-	-	-
Contract Services	16,211,291	16,317,856	24,948,307	21,688,380	21,905,790	22,117,533
Internal Services	53,548	56,391	94,825	23,896	24,254	24,618
Capital Outlay	230	-	1,101	-	-	-
Total Expenditures	<u>17,654,466</u>	<u>17,594,333</u>	<u>26,780,057</u>	<u>23,132,360</u>	<u>23,371,428</u>	<u>23,605,161</u>
Revenues Over (Under) Expenditures	<u>(1,756,368)</u>	<u>(1,297,370)</u>	<u>(3,092,917)</u>	<u>(3,721,733)</u>	<u>(3,758,950)</u>	<u>(3,796,544)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,122,574	3,374,789	3,092,917	3,721,733	3,758,950	3,796,544
Total Other Financing Sources (Uses):	<u>3,122,574</u>	<u>3,374,789</u>	<u>3,092,917</u>	<u>3,721,733</u>	<u>3,758,950</u>	<u>3,796,544</u>
Net Increase (Decrease) in Fund Balance	1,366,206	2,077,419	-	-	-	-
Fund Balance, Beginning of Year	12,775,107	14,141,313	16,218,732	16,218,732	16,218,732	16,218,732
Fund Balance, End of Year	<u>\$ 14,141,313</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>
Fund Balance Components						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	14,137,471	16,214,890	16,214,890	16,214,890	16,214,890	16,214,890
	<u>\$ 14,141,313</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>	<u>\$ 16,218,732</u>
POSITION TYPE						
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
Clerical Staff	3.2	3.2	3.2	3.2	3.2	3.2
Total Position Count	<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,					
	Audited		Budgeted			
	<u>2020</u> Actual	<u>2021</u> Actual	<u>2022</u> Amended	<u>2023</u> Recommend	<u>2024</u> Forecasted	<u>2025</u> Forecasted
Revenues:						
Property Taxes	\$ (3,893)	\$ 215		\$ -	\$ -	\$ -
Intergovernmental	7,004	-	-	-	-	-
Total Revenues	<u>3,111</u>	<u>215</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Supplies & Services	82,129	28,130	28,700	30,000	30,000	30,000
Debt Service - Principal	6,810,000	14,690,000	4,875,000	2,870,000	2,990,000	3,110,000
Debt Service - Interest and Fees	1,578,074	1,358,949	1,008,100	866,100	748,900	626,800
Total Expenditures	<u>8,470,203</u>	<u>16,077,079</u>	<u>5,911,800</u>	<u>3,766,100</u>	<u>3,768,900</u>	<u>3,766,800</u>
Revenues Over (Under) Expenditures	<u>(8,467,092)</u>	<u>(16,076,864)</u>	<u>(5,911,800)</u>	<u>(3,766,100)</u>	<u>(3,768,900)</u>	<u>(3,766,800)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	22,901,561	3,738,324	3,735,000	3,736,100	3,738,900	3,736,800
Total Other Financing Sources (Uses):	<u>22,901,561</u>	<u>3,738,324</u>	<u>3,735,000</u>	<u>3,736,100</u>	<u>3,738,900</u>	<u>3,736,800</u>
Increase (Decrease) in Fund Balance	14,434,469	(12,338,540)	(2,176,800)	(30,000)	(30,000)	(30,000)
Fund Balance, Beginning of Year	<u>180,278</u>	<u>14,614,747</u>	<u>2,275,047</u>	<u>98,247</u>	<u>68,247</u>	<u>38,247</u>
Fund Balance, End of Year	<u>\$ 14,614,747</u>	<u>\$ 2,276,207</u>	<u>\$ 98,247</u>	<u>\$ 68,247</u>	<u>\$ 38,247</u>	<u>\$ 8,247</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			
					2020 Actual	2021 Actual	2022 Amended	2023 Recommend	2024 Forecasted	2025 Forecasted
Macomb County Building Authority										
<i>Series 2005 Clemens Refunding</i>										
Principal	\$ 2,875,000	2005	2020	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest & Fees					6,000	-	-	-	-	-
<i>Series 2012 Public Works/Warehouse Refunding</i>										
Principal	6,550,000	2012	2021	2,300,000	535,000	2,300,000	-	-	-	-
Interest & Fees					63,050	28,750	-	-	-	-
<i>Series 2012 800 Mhz Radio /NB Court Refunding</i>										
Principal	14,285,000	2012	2021	7,565,000	1,410,000	7,565,000	-	-	-	-
Interest & Fees					198,725	170,525	-	-	-	-
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>										
Principal	15,155,000	2014	2021	4,225,000	2,020,000	2,120,000	2,105,000	-	-	-
Interest & Fees					209,900	126,600	42,600	-	-	-
Macomb County General Obligation Bonds										
<i>Series 2015 Central Campus Renovations</i>										
Principal	44,210,000	2015	2030	31,630,000	2,635,000	2,705,000	2,770,000	2,870,000	2,990,000	3,110,000
Interest & Fees					1,100,149	1,033,074	965,500	866,100	748,900	626,800
Michigan Transportation Bonds										
<i>Series 2012 Refunding Bonds</i>										
Principal	2,385,000	2012	2019	-	-	-	-	-	-	-
Interest & Fees					250	-	-	-	-	-
	<u>\$ 96,950,000</u>			<u>\$ 45,720,000</u>	<u>\$ 8,388,074</u>	<u>\$ 16,048,949</u>	<u>\$ 5,883,100</u>	<u>\$ 3,736,100</u>	<u>\$ 3,738,900</u>	<u>\$ 3,736,800</u>
				Principal	\$ 6,810,000	\$ 14,690,000	\$ 4,875,000	\$ 2,870,000	\$ 2,990,000	\$ 3,110,000
				Interest & Fees	1,578,074	1,358,949	1,008,100	866,100	748,900	626,800
					<u>\$ 8,388,074</u>	<u>\$ 16,048,949</u>	<u>\$ 5,883,100</u>	<u>\$ 3,736,100</u>	<u>\$ 3,738,900</u>	<u>\$ 3,736,800</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
GENERAL FUND					
Animal Shelter:					
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 - unfunded 2022			(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 PT	16.13	20.46 /hr	0.5	0.5	0.5
			21.0	21.0	22.0
Board of Commissioners:					
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:					
Technology Liaison	57,918	73,454	1.0	1.0	1.0
Legislative Analyst	53,402	67,726	1.0	1.0	1.0
Communications Coordinator	40,156	50,928	1.0	1.0	1.0
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
			19.5	19.5	19.5
Circuit Court:					
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	2.0	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	1.0
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, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Circuit Court (cont.):					
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
Recorder Secretary	37,625	47,718	-	-	3.0
Office Assistant Senior	32,943	41,780	9.0	9.0	9.0
Office Assistant Senior (PT)	16.89	21.42 /hr	0.5	0.5	-
			73.5	73.5	75.0
County Clerk:					
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
Training Specialist	53,402	67,726	-	1.0	1.0
Judicial Court Clerk	40,156	50,928	23.0	23.0	25.0
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	15.0	15.0
Cashier	32,943	41,780	5.0	6.0	6.0
Office Assistant	31,469	39,910	3.0	3.0	3.0
Office Assistant Senior (16 PT)	16.89	21.42 /hr	8.0	6.0	6.0
Office Assistant PT	16.13	20.46 /hr	0.5	0.5	0.5
			66.5	65.5	67.5
Corporation Counsel:					
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	5.0
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)
			8.0	8.0	9.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
County Executive:					
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)	-
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>10.5</u>
District Court Romeo:					
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	2.0	2.0	2.0
Deputy Court Clerk	32,943	41,780	5.0	5.0	5.0
			<u>14.6</u>	<u>14.6</u>	<u>14.6</u>
District Court New Baltimore:					
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-1,365 hrs)		54.67 /hr	0.7	0.7	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	10.0
			<u>16.7</u>	<u>16.7</u>	<u>17.7</u>
Elections:					
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	1.0	1.0	1.0
Office Assistant Senior	32,943	41,780	1.0	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, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Equalization:					
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
Emergency Management/Technical Services:					
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:					
Emer Mgt Coord-School Safety	57,918	73,454	-	-	1.0
Communications Systems Tech	53,402	67,726	5.0	5.0	5.0
Emergency Management Specialist	46,081	58,442	2.0	2.0	2.0
Emergency Services Aide	32,943	41,780	1.0	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
			14.0	14.0	15.0
Facilities & Operations/Security:					
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	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 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)	(1.0)
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 Coordinator	37,625	47,718	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	2.0	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
			89.0	89.0	90.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Family Counseling:					
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>
Finance:					
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
Fiscal Services Manager	71,361	90,504	-	1.0	1.0
Professional Support:					
Fiscal Info Systems Manager	62,465	79,220	3.0	2.0	2.0
Budget Analyst Senior	62,465	79,220	-	1.0	1.0
Program Manager	57,918	73,454	1.0	1.0	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	5.0	7.0	8.0
Payroll Specialist Senior	53,402	67,726	1.0	1.0	1.0
Administrative Assistant	46,081	58,442	1.0	1.0	1.0
Payroll Specialist	37,625	47,718	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	32,943	41,780	5.0	6.0	6.0
			<u>23.0</u>	<u>27.0</u>	<u>28.0</u>
Health Department:					
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	4.0	5.0
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
Health Program Supervisor	57,918	73,454	2.5	3.5	3.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Health Department (cont.):					
Professional Support:					
PHS Manager	62,465	79,220	11.0	11.0	11.0
Epidemiologist	62,465	79,220	2.0	2.0	2.0
Public Health Nurse Senior	57,918	73,454	8.0	7.0	7.0
Public Health Informatics Specialist	57,918	73,454	1.0	1.0	1.0
Nutrition Program Supervisor	57,918	73,454	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	22.0	22.0	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	1.0
Community Health Technician	32,943	41,780	2.0	1.0	1.0
School Immun Program Assessor	32,943	41,780	1.0	1.0	1.0
Public Health Nurse (13 PT)	29.70	37.66 /hr	5.0	5.0	5.0
Medical Examiner Investigator (2 PT)	23.63	29.97 /hr	1.0	1.0	1.0
Hearing & Vision Technician (18 PT)	16.13	20.46 /hr	9.0	9.0	9.0
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	2.0	2.0
Office Assistant Senior	32,943	41,780	22.5	21.5	21.5
Office Assistant Senior - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Office Assistant	31,469	39,910	9.0	9.0	9.0
Community Health Worker	28,086	35,620	2.0	2.0	2.0
Office Assistant (14 PT)	16.13	20.46 /hr	5.0	5.0	5.0
			164.0	163.0	164.0
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	100,515	143,064	1.0	1.0	1.0
Professional Support:					
DEI Division Director	77,475	98,257	-	-	1.0
Operations Manager/Coordinator	62,465	79,220	-	-	1.0
Grant-Fiscal Manager	62,465	79,220	-	-	1.0
Clerical Staff:					
Administrative Assistant	46,081	58,442	-	-	1.0
Office Assistant Senior	32,943	41,780	-	-	1.0
			1.0	1.0	6.0

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Position Schedule by Department by Type
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Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Human Resources & Labor Relations:					
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	-	-
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	1.0	1.0
HRLR Consultant	57,918	73,454	6.0	6.0	6.0
HR Specialist	53,402	67,726	-	2.0	3.0
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	3.0	4.0	4.0
Retirement Assistant	37,625	47,718	2.0	-	-
Clerical Staff:					
Office Assistant Senior	32,943	41,780	2.0	2.0	2.0
Office Assistant (2 PT)	16.13	20.46 /hr	1.0	1.0	1.0
			26.0	26.0	27.0
Information Technology:					
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	7.0	7.0	8.0
Programmer Analyst	57,918	73,454	5.0	5.0	3.0
Programmer Analyst			(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	4.0
Jr Business Systems Analyst	53,402	67,726	1.0	1.0	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 2023			(0.5)	(0.5)	(0.5)
			37.5	37.5	40.5

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Juvenile Court:					
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			(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
Surveillance Officer (2 PT)		18.01 /hr	1.0	1.0	1.0
Surveillance Officer (2 PT) - continue unfund for 2023			(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	17.0	17.0	17.0
Office Assistant Senior - continue unfund for 2023			(2.0)	(2.0)	(2.0)
			<u>51.0</u>	<u>51.0</u>	<u>52.0</u>
MSU Extension:					
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	5.0
Office Assistant (PT)	16.13	20.46 /hr	0.5	0.5	0.5
Office Assistant (PT) - continue unfund for 2023			(0.5)	(0.5)	(0.5)
			<u>5.0</u>	<u>5.0</u>	<u>6.0</u>
Probate Court:					
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	10.0	10.0	10.0
Custody Counselor/Analyst (PT)	23.53	29.86 /hr	0.5	0.5	0.5
Custody Counselor/Analyst (PT) - continue unfund for 2023			(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>30.5</u>	<u>30.5</u>	<u>30.5</u>

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Planning & Economic Development:					
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
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
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	1.0	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	1.0
Graphic Designer	46,081	58,442	1.0	2.0	1.0
GIS Specialist	46,081	58,442	3.0	2.0	3.0
Planner (1 PT)	46,081	58,442	-	-	0.8
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
Co-op Clerk (PT)		9.87 /hr	0.5	0.5	0.5
			28.5	28.5	29.3

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Prosecuting Attorney:					
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	1.0
Deputy Chief Assistant - currently unfunded	99,496	126,185	(1.0)	(1.0)	(1.0)
Deputy Chief Asst to the Prosecutor	99,496	126,185	1.0	1.0	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	1.0	1.0
Asst Prosecuting Attorney II	77,475	98,257	18.0	18.0	18.0
Asst Prosecuting Attorney I	62,465	79,220	19.0	19.0	19.0
Communications Director	71,362	90,504	1.0	1.0	1.0
Executive Assistant	71,362	90,504	1.0	1.0	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 (6 PT)	44.94	57.00 /hr	2.5	2.5	3.0
Intern Coordinator PT	16.89	21.42 /hr	0.5	0.5	0.5
File Clerk PT	16.13	20.46 /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	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	5.0
Office Assistant (3 PT)	16.13	20.46 /hr	-	-	1.5
			96.5	96.5	97.5
Purchasing:					
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	1.0
Printing & Graphics Specialist - continue unfund for 2022			(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 (2 PT)	16.13	20.46 /hr	0.5	0.5	1.0
			14.5	14.5	15.0

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Public Works:					
Managers & Supervisors:					
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	1.0
Financial Manager	62,465	79,220	1.0	1.0	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
Assistant Operations Manager, Pump Station	46,081	58,442	1.0	1.0	1.0
Professional Support:					
Engineer II	69,962	88,729	4.0	6.0	6.0
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	1.0	1.0
Property Specialist	57,918	73,454	1.0	1.0	1.0
Engineer I	57,918	73,454	1.0	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	1.0
Community Services Manager	57,918	73,454	1.0	1.0	1.0
Community Services Coordinator	53,402	67,726	2.0	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	1.0	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	2.0	2.0
GIS Technician	46,081	58,442	1.0	1.0	1.0
Inspector Senior	46,081	58,442	3.0	2.0	2.0
Environmental Specialist	46,081	58,442	1.0	1.0	1.0
Inspector	40,156	50,928	7.0	6.0	6.0
Wastewater Field Operator	40,156	50,928	3.0	3.0	3.0
Equipment Operator	40,156	50,928	4.0	4.0	3.0
Station Operator	40,156	50,928	6.0	6.0	6.0
Environmental Educator	40,156	50,928	1.0	1.0	1.0
Wastewater Operator (2 PT)	19.30	24.48 /hr	1.0	1.0	1.0
Drain Co-op Laborer (2 PT)		15.68 /hr	0.5	0.5	0.5
Drain Co-op Laborer (1 PT) - continue unfund for 2022			(0.5)	(0.5)	(0.5)
Clerical Staff:					
Administrative Coordinator	40,156	50,928	1.0	2.0	2.0
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	1.6
Office Assistant (PT) - continue unfund for 2022			(0.8)	(0.8)	(0.8)
			65.2	67.2	66.8

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Register of Deeds:					
Managers & Supervisors:					
Deputy Director	77,592	110,438	1.0	1.0	1.0
Operations Chief	53,402	67,726	1.0	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	13.0	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
Sheriff:					
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
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
Criminal Justice Technology Specialist	57,918	73,454	2.0	2.0	2.0
Deputy	56,221	71,751	224.0	231.0	231.0
Deputy - unfund for 2023			(10.0)	(10.0)	(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	179.0
Corrections Deputy - unfund for 2022			(5.0)	(5.0)	-
Media Specialist	46,081	58,442	-	-	1.0
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	2.0	2.0	2.0
Cashier II	37,625	47,718	1.0	1.0	1.0
Office Assistant Senior	32,943	41,780	6.0	6.0	6.0
Records Clerk	32,943	41,780	18.0	18.0	18.0
Records Clerk - unfund for 2022			(1.0)	(1.0)	-
Telephone Operator	28,086	35,620	3.0	3.0	3.0
			467.5	474.5	496.5

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Treasurer's Office:					
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	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 Collection Assistant	37,625	47,718	2.0	2.0	2.0
Tax Settlement Assistant	37,625	47,718	-	-	1.0
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
			26.0	26.0	27.0
Total General Fund Position Count			1,464.7	1,417.3	1,464.7

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	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
SPECIAL REVENUE FUNDS					
Clerk - CPL:					
Clerical Staff:					
Office Assistant Senior	32,943	41,780	2.0	2.0	2.0
Office Assistant	31,469	39,910	3.0	3.0	3.0
			<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Community Corrections:					
Tether Program:					
Professional Support:					
Pretrial Specialist	46,081	58,442	2.4	2.4	2.4
			<u>2.4</u>	<u>2.4</u>	<u>2.4</u>
Macomb Community Action:					
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	1.0
Grant Management Specialist I	46,081	58,442	3.0	3.0	3.0
Administrative Coordinator	40,156	50,925	1.0	1.0	1.0
			<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
E911 Dispatch Services:					
Managers & Supervisors:					
Dispatch Director	102,705	112,251	1.0	1.0	1.0
Dispatch Operations Manager	97,219	106,256	1.0	1.0	1.0
Professional Support:					
Dispatch Supervisor	87,792	96,596	8.0	8.0	9.0
IT Project Manager	69,962	88,729	-	-	1.0
Infrastructure Solutions Manager	69,962	88,729	-	-	1.0
Dispatcher	53,626	57,974	59.0	59.0	59.0
Fire & EMS Liaison (PT)		43.10 /hr	0.5	0.5	0.5
			<u>69.5</u>	<u>69.5</u>	<u>72.5</u>
Emergency Management Grants:					
Professional Support:					
Emer Mgt Coord-School Safety	57,918	73,454	2.0	2.0	1.0
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
			<u>12.0</u>	<u>12.0</u>	<u>11.0</u>
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	77,592	110,438	1.0	1.0	1.0
Career Center Supervisor	57,918	73,454	4.0	5.0	4.0
Professional Support:					
Career Planner	46,081	58,442	43.0	42.0	40.0
			<u>48.0</u>	<u>48.0</u>	<u>45.0</u>
Register of Deeds Technology Fund:					
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	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
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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Veteran's Affairs:					
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	2.0	2.0	2.0
Office Assistant Senior (PT)	16.89	21.42 /hr	0.5	0.5	0.5
			14.5	14.5	14.5
ENTERPRISE FUNDS					
Martha T. Berry Medical Care Facility:					
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

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Martha T. Berry (cont.):					
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
Clerical Staff:					
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
Parks Fund:					
Managers & Supervisors:					
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
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<u>Fund and Position</u>	<u>2022 Salary Range</u>		<u>2022 Full Time</u>	<u>2022 Full Time</u>	<u>2023 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>Recommend</u>
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
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)
Professional Support:					
Psychologist	62,465	79,220	2.0	2.0	2.0
Juvenile Division Counselor	57,918	73,454	4.0	4.0	5.0
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
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
			87.0	87.0	88.0
Community Corrections Fiscal Programs:					
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
Pretrial Specialist	46,081	58,442	4.6	4.6	4.6
Assessor/Therapy Coordinator	46,081	58,442	3.0	3.0	5.0
Clerical Staff:					
Administrative Assistant	46,081	58,442	-	1.0	1.0
Administrative Coordinator	40,156	50,928	1.0	-	-
Office Assistant Senior	32,943	41,780	1.0	2.0	2.0
			11.6	13.6	15.6

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Macomb Community Action Fiscal Programs:					
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	2.0
Program Manager HS	57,918	73,454	2.0	2.0	2.0
Program Manager	57,918	73,454	5.0	5.0	4.0
Public Information Manager	57,918	73,454	1.0	-	-
Program Supervisor HS	53,407	67,733	3.0	4.0	4.0
Program Supervisor	53,402	67,726	5.0	4.0	4.0
Professional Support:					
Fiscal Services Manager	69,962	88,729	1.0	-	-
Child & Family Therapist-HS	52,943	67,733	1.0	1.0	1.0
Fiscal Analyst	53,402	67,726	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	-	-
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	3.0	3.0	-
Program Coord-Housing Services	46,081	58,442	1.0	2.0	3.0
Volunteer Coordinator	46,081	58,442	1.0	1.0	-
Grant Management Specialist I	46,081	58,442	1.0	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	3.0
Teacher II - Full Day (15)	43,759	54,699	12.98	14.79	20.0
Teacher III-Stacked (4)	43,668	54,585	3.46	4.35	4.0
Teacher I - Full Day (1)	42,175	52,718	0.87	0.87	2.0
Teacher II-Stacked (8)	42,081	52,601	6.75	6.75	7.0
Site Supervisor	40,156	50,928	1.0	1.0	1.0
Energy Auditor	40,156	50,928	3.0	3.0	3.0
Teacher I-Stacked (2)	40,493	50,617	1.69	0.85	2.0
Quality Assurance Technician	37,625	47,718	2.0	3.0	3.0
Case Manager	37,625	47,718	2.0	2.0	2.0
Case Specialist	32,943	41,780	16.0	16.0	16.0
Inventory & Delivery Clerk	31,469	39,910	4.0	4.0	4.0
Teacher Aide	28,089	35,624	24.0	38.0	38.0
Special Projects Coordinator	28,086	35,620	1.0	1.0	-
Quality Assurance Technician (3 PT)	19.29	24.47 /hr	1.69	2.10	-
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	3.0	-
Case Specialist (3 PT)	16.89	21.42 /hr	2.25	1.5	1.48
Inventory & Delivery Clerk (2 PT)	16.13	20.46 /hr	0.75	0.50	0.74
Quality Program Clerk (3 PT)	14.40	18.26 /hr	2.25	1.50	-
Teacher Aide (6 PT)	12.87	16.32 /hr	22.0	19.0	8.19
Lead Food Service Aide (2 PT)	10.57	13.82 /hr	-	-	-
Van Driver (23 PT)	12.91	16.38 /hr	13.2	23.4	5.12
Food Service Aide (26 PT)	12.91	16.38 /hr	13.0	13.0	0.5

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<u>Fund and Position</u>	<u>2022 Salary Range</u>		<u>2022 Full Time</u>	<u>2022 Full Time</u>	<u>2023 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>Recommend</u>
Macomb Community Action Fiscal Programs (cont.):					
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	3.0	3.0	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	5.0	2.0
Office Assistant	31,469	39,910	13.0	11.0	5.0
Office Assistant Senior (1 PT)	16.33	20.71 /hr	0.75	0.50	-
Office Assistant (1 PT)	15.60	20.38 /hr	-	2.0	3.12
			245.89	264.86	204.96
Friend of the Court:					
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	7.0	7.0	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	4.0	4.0	4.0
Custody Counselor/Analyst	46,081	58,442	2.0	2.0	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			(1.0)	(1.0)	(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			(2.0)	(2.0)	(2.0)
Office Clerk (PT)	14.35	18.20 /hr	0.5	0.5	0.5
			105.0	105.0	105.0

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Health Grant Fiscal Programs:					
Managers & Supervisors:					
Health Program Supervisor	57,918	73,454	4.5	4.5	4.5
Professional Support:					
PHS Manager	62,465	79,220	1.0	1.0	1.0
Health Practitioner	62,465	79,220	3.0	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	1.0	1.0	1.0
Public Health Social Worker	53,402	67,726	1.0	1.0	2.0
Public Health Nutritionist Senior	53,402	67,726	1.0	1.0	1.0
Public Health Nurse	53,402	67,726	13.0	16.0	16.0
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	4.0
Community Health Technician (4 PT)	16.89	21.42 /hr	1.25	1.3	1.25
Clerical Staff:					
Office Assistant Senior	32,934	41,780	4.5	4.5	4.5
Office Assistant	31,469	39,910	7.0	7.0	7.0
			71.25	74.25	75.75
MIDC Fund (Public Defenders Office):					
Managers & Supervisors:					
Public Defender	89,542	127,447	1.0	1.0	1.0
Principal Trial Lawyer	87,639	111,148	2.0	2.0	2.0
Professional Support:					
Staff Attorney II	77,475	98,257	5.0	5.0	5.0
Staff Attorney	57,918	73,454	12.0	12.0	12.0
Deputy	54,573	69,648	2.0	2.0	2.0
Investigator	53,402	67,726	1.0	1.0	1.0
Social Worker	53,402	67,726	1.0	1.0	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
Clerical Staff:					
Administrative Coordinator	40,156	50,928	2.0	2.0	2.0
Office Assistant Senior	32,943	41,780	9.0	9.0	9.0
Administrative Coordinator (PT)	20.59	26.11 /hr	0.5	0.5	0.5
			38.5	38.5	38.5
Office of Senior Services:					
Managers & Supervisors:					
Division Director	77,475	98,257	-	-	1.0
Program Manager	57,918	73,454	-	-	1.0
Professional Support:					
Program Coord-Senior Services	46,081	58,442	-	-	3.0
Volunteer Coordinator	46,081	58,442	-	-	1.0
Case Manager Lead	46,081	58,442	-	-	1.0
Grant Manager (1 PT)	19.29	24.47 /hr	-	-	0.74
Quality Assurance Technician (4 PT)	19.29	24.47 /hr	-	-	2.96
Case Specialist (1 PT)	16.89	21.42 /hr	-	-	0.74
Advocate-Senior Services (6 PT)	16.89	21.42 /hr	-	-	4.44
Quality Program Clerk (3 PT)	14.40	18.26 /hr	-	-	2.96
Food Service Aide (26 PT)	12.91	16.38 /hr	-	-	14.56
Van Driver (23 PT)	12.91	16.38 /hr	-	-	5.6
Clerical Staff:					
Administrative Coordinator	40,156	50,928	-	-	1.0
Office Assistant Senior	32,943	41,780	-	-	3.0
Office Assistant	31,469	39,910	-	-	3.0
Office Assistant (1 PT)	15.60	20.38 /hr	-	-	0.74
			-	-	46.74

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Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Prosecuting Attorney Grants:					
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	4.0	4.0	4.0
Chief Prosecutor Investigator	53,402	67,726	1.0	1.0	1.0
Prosecutor Investigator	49,742	63,084	3.0	3.0	3.0
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
			29.5	29.5	29.5
Department of Roads:					
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	1.0
Assistant Foreman	53,402	67,727	12.0	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	12.0	12.0	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, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Department of Roads (cont.):					
Electrician A	53,402	67,727	9.0	9.0	9.0
Electrical Technician	53,402	67,727	3.0	3.0	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	9.0	9.0
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	2.0
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
Account Specialist II	46,080	58,444	2.0	2.0	2.0
Engineering Aide II	46,080	58,444	13.0	12.0	12.0
Traffic Technician	46,080	58,444	2.0	2.0	2.0
Equipment Operator A	46,080	58,444	27.0	26.0	26.0
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	46.0	46.0
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
Clerical Staff:					
Department Secretary	40,154	50,929	5.0	5.0	5.0
Department Clerk	32,945	41,779	12.0	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
			275.0	275.0	276.0
Sheriff Grants:					
Managers & Supervisors:					
Lieutenant	97,219	106,256	1.0	1.0	1.0
Professional Support:					
Sergeant	87,792	96,596	2.0	2.0	2.0
Deputy	56,221	71,751	3.0	3.0	3.0
Clerical Staff:					
Office Assistant Senior	32,943	41,780	1.0	1.0	1.0
			7.0	7.0	7.0
Veterans Grants:					
Professional Support:					
VITA Tax Program Coord (PT)		23.69 /hr	0.5	0.5	0.5
Clerical Staff:					
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, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
ENTERPRISE FUNDS					
Community Mental Health:					
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
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	1.0	1.0	1.0
Medical Records Coordinator	57,918	73,454	1.0	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	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	6.0	6.0	6.0
Registered Nurse	53,402	67,726	27.0	21.0	21.0
Therapist	53,402	67,726	65.0	71.0	71.0
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	-	-
Case Manager	40,156	50,928	79.0	78.0	78.0
Customer Service Assistant	40,156	50,928	-	1.0	1.0
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	12.0	12.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending September 30, 2023
Supplemental Information Only

Fund and Position	2022 Salary Range		2022 Full Time	2022 Full Time	2023 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Recommend
Community Mental Health (cont.):					
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	40.0	40.0	40.0
Office Assistant	30,547	38,740	17.0	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
Substance Abuse:					
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
Total Special Revenue Funds Position Count			1,718.01	1,726.67	1,718.01
GRAND TOTAL COUNTY WIDE POSITION COUNT			3,182.71	3,143.97	3,182.71