



RECOMMENDED BUDGET



Mark A. Hackel
County Executive

**FOR FUNDS WITH FISCAL YEARS ENDING
DECEMBER 31, 2024 AND SEPTEMBER 30, 2024**

**INCLUDING FORECASTED INFORMATION FOR THE YEARS ENDING DECEMBER
31, 2025 and 2026 AND SEPTEMBER 30, 2025 and 2026**

**MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS**

PAGE

INTRODUCTORY SECTION

Budget Letter A – 1

Budget Timeline.....A – 2

Budget Ordinance and Notice of AdoptionA – 4

Budget Discussion and AnalysisA – 11

Glossary of TermsA – 32

SUMMARY SCHEDULES

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2024.....B – 1

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2025.....B – 2

Summary of Budgeted Revenues and Expenditures By Fund – Year Ending 2026.....B – 3

Summary of Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By CategoryB – 4

Summary of Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By FunctionB – 5

Summary of Expenditures –
All Funds Summary By Function By DetailB – 6

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance –
All Funds Summary By Category and Fund Classification – Year Ending 2024B – 8

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds By Category – Year Ending 2024B – 9

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By Category and Fund Classification – Year Ending 2025B – 19

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds By Category – Year Ending 2025B – 20

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
All Funds Summary By Category and Fund Classification – Year Ending 2026B – 30

Statement of Budgeted Revenues, Expenditures and Changes in Fund Balances –
Individual Non-major Funds By Category – Year Ending 2026B – 31

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

GENERAL FUND SCHEDULES

General Fund Detail By Category – All Departments.....	C – 1
General Fund Detail By Function – All Departments.....	C – 2
General Fund Revenues By Type and Department	C – 3
General Fund Expenditures By Function and Department.....	C – 7
General Fund Expenditures By Category and Department.....	C – 9

General Fund Budgetary Centers:

Animal Control.....	C – 16
Board of Commissioners.....	C – 17
Building Authority	C – 18
Circuit Court.....	C – 19
Civil Service Commission	C – 20
County Clerk.....	C – 21
Corporation Counsel	C – 22
County Executive	C – 23
District Court New Baltimore	C – 24
District Court Romeo	C – 25
Department of Human Services	C – 26
District Court Witness Fees	C – 27
Elections	C – 28
Emergency Management	C – 29
Equalization	C – 31
Ethics Board	C – 32
Facilities & Operations	C – 33
Family Counseling	C – 35
Finance.....	C – 36
Health Department	C – 37
Health & Community Services.....	C – 40
Human Resources & Labor Relations	C – 41
Information Technology	C – 42
Jury Commission	C – 43
Juvenile Court.....	C – 44
Law Library	C – 45
MSU Extension.....	C – 46
Probate Court	C – 47
Planning & Economic Development	C – 48

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

GENERAL FUND SCHEDULES (continued)

General Fund Budgetary Centers (continued):

Probation – Circuit Court	C – 49
Prosecuting Attorney	C – 50
Purchasing.....	C – 52
Public Works.....	C – 54
Register of Deeds.....	C – 56
Sheriff	C – 57
Treasurer’s Office	C – 61
Operating Transfers	C – 62
Non-Departmental	C – 63
Appropriations	C – 64

SPECIAL REVENUE FUNDS

December Year End:

Community Corrections.....	D – 1
Community Development Block Grant/Planning	D – 3
Health Grants	D – 5
Homeland Security Grants/Emergency Management.....	D – 6
Macomb/St. Clair Employment & Training	D – 8
MSU Extension Grants.....	D – 9
Opioid Settlement	D – 10
Planning Grants.....	D – 11
Prosecuting Attorney Federal Forfeitures	D – 13
Prosecuting Attorney Forfeitures.....	D – 14
Prosecuting Attorney Grant	D – 15
ROD – Remonumentation	D – 16
ROD – Technology Fund.....	D – 17
Concealed Pistol License Fund.....	D – 18
Sheriff Grants	D – 19
Sheriff-E911 & Dispatch Services Fund.....	D – 21
Veterans Services	D – 23

MACOMB COUNTY, MICHIGAN
TABLE OF CONTENTS (CONTINUED)

PAGE

SPECIAL REVENUE FUNDS (continued)

Formerly September Year End:

Circuit Court Programs	D – 24
Child Care Fund	D – 26
Community Corrections	D – 28
Macomb Community Action	D – 30
Friend of the Court	D – 35
Health Grants	D – 37
Public Defender's Office	D – 41
MSU Extension Grants	D – 42
Office of Senior Services	D – 43
Prosecuting Attorney Grants	D – 45
Department of Roads	D – 47
Sheriff Grants	D – 50
Veterans Grants	D – 52

ENTERPRISE FUNDS

December Year End:

Martha T. Berry Medical Facility	E – 1
Parks & Recreation	E – 2

September Year End:

Community Mental Health	E – 3
Substance Abuse	E – 4

DEBT SERVICE

Debt Service	F – 1
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ADDENDUM

Position Schedule By Department By Type	Addendum – 1
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Macomb County Executive

Mark A. Hackel

Mark F. Deldin
Chief Deputy County Executive

October 2, 2023

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, 2024

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 focus on protecting core programs, people and partnerships. The budget recommends resourceful compensation increases for employees to ensure that the County can remain competitive in this volatile labor market. A total of 18 new positions have been built into the recommended 2024 budget, all of which are partially or fully funded with grants or other outside sources. The total cost of the new positions is \$2.1 million, of which \$1.6 million is funded with grants or other outside sources. The General Fund budget totals \$322.3 million, with 100% of departmental operating expenses being covered by forecasted revenues.

The County's aging infrastructure also needs to be addressed and, thus, this budget includes appropriations of \$6.1 million from the General Fund and Capital Improvement Fund to fund the County's five year capital plan in 2024 and forecasted appropriations of \$7.3 million in 2024 and \$4.1 million in 2025.

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 2024**

06/29/2023 to 07/21/2023	Department budget preparation time frame
07/22/2023 to 09/30/2023	Finance Department to compile and discuss budgets with Department Leaders; Finance Department to prepare Executive Recommend Budget
10/02/2023	Budget submission to Board of Commissioners
10/05/2023	Budget Discussion – Finance/Audit/Budget (FY 2024 Budget Presentation)
10/11/2023	Budget Discussion – Health & Human Services (Community Mental Health; Martha T. Berry)
10/17/2023	Budget Discussion – Finance/Audit/Budget (Finance Department; Equalization; Purchasing)
10/23/2023	Budget Discussion – Finance/Audit/Budget (Facilities & Operations; Information Technology; Capital Improvement Plan)
10/24/2023	Budget Discussion – Finance/Audit/Budget (Corporation Counsel; Ethics Board; County Executive; Human Resources & Labor Relations; Treasurer)
10/25/2023	Budget Discussion – Finance/Audit/Budget (Animal Control; Health & Community Services (including: Health Department, Macomb Community Action, MSU Extension, And Senior Services)
10/26/2023	Budget Discussion – Finance/Audit/Budget (Clerk/Register of Deeds; Courts; Public Defenders Office; Child Care Fund; Juvenile Justice Center; Juvenile Court; DHS; Probation; Prosecutor)
11/01/2023	Budget Discussion – Finance/Audit/Budget (Community Corrections; Emergency Management; Sheriff; E911 Sheriff Dispatch)
11/02/2023	Budget Discussion – Finance/Audit/Budget (Veteran Services; Michigan Works; Parks & Recreation; Roads)
11/09/2023	Budget Discussion – Government Oversight (Board of Commissioners)

- 11/14/2023 Budget Discussion – Joint Public Services & Finance/Audit/Budget (Planning & Economic Development; Public Works)
- 11/20/2023 Deadline to post notice of Public Hearing (Newspaper, website, etc.)
- 11/20/2023 Finance/Audit/Budget – Public Hearing on Proposed Budget (including proposed budget amendments)
- 11/27/2023 Full Board – Final 2024 Budget Adoption

**BOARD OF COMMISSIONERS
MACOMB COUNTY, MICHIGAN**

**ENROLLED ORDINANCE
No: 2023-__**

FY 2024 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 October 2, 2023, 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 2024 appropriations ordinance should include the funds with September 30 and December 31, 2024, program year ends; and

WHEREAS, the estimated total revenues by source and expenditures by fund being adopted herein are as follows (the “FY 2024 Budgeted Revenues”):

<u>Revenues</u>	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Property Taxes	\$ 159,872,900	\$ 2,395,000	\$ 162,267,900
Licenses & Permits	1,604,700	1,297,000	2,901,700
Intergovernmental	48,414,600	335,191,100	383,605,700
Charges for Services	33,755,800	341,494,000	375,249,800
Investment Income	8,250,000	6,146,600	14,396,600
Fines & Forfeitures	550,500	177,500	728,000
Reimbursements	9,128,300	1,553,200	10,681,500
Indirect Cost Allocation	52,651,700	-	52,651,700
Other Revenue	11,000	5,047,900	5,058,900
Transfers In	8,175,100	45,375,300	53,550,400
Fund Balance Utilization	(69,400)	34,300,750	34,231,350
Total Revenues	<u>\$ 322,345,200</u>	<u>\$ 772,978,350</u>	<u>\$ 1,095,323,550</u>

Expenditures	Total
General Fund	\$ 322,345,200
Circuit Court Programs	960,100
Child Care Fund	18,955,300
Community Corrections-Dec Year End	303,100
Community Corrections-Former Sep Year End	2,358,800
Community Action-Dec Year End	22,070,500
Community Action-Former Sep Year End	36,572,300
Friend of the Court	14,140,200
Health Grants-Dec Year End	95,200
Health Grants-Former Sep Year End	15,215,700
Homeland Security Grants	4,177,700
Michigan Works!	4,699,600
MIDC Fund-Sep Year End	21,747,900
MSUE Grants-Dec Year End	30,400
MSUE Grants-Former Sep Year End	46,000
Planning Grant Fund	177,000
Office of Senior Services	6,937,900
Opiod Settlement Fund	1,647,800
Prosecuting Attorney Grants-Dec Year End	642,600
Prosecuting Attorney Grants-Former Sep Year En	4,479,600
Prosecuting Attorney Forfeitures	-
Register of Deeds Remonumentation Fund	156,000
Register of Deeds Technology Fund	1,264,400
Concealed Pistol License Fund	578,700
Roads	250,131,800
Sheriff E911 Dispatch Fund	10,573,550
Sheriff Grants-Dec Year End	260,000
Sheriff Grants-Former Sep Year End	2,716,300
Veterans' Affairs	2,616,800
Veterans' Grants	544,600
Community Mental Health	280,577,700
Martha T. Berry Medical Care Facility	35,613,100
Freedom Hill Park	651,700
Substance Abuse	28,267,100
Debt Service Fund	3,768,900
	<u>\$ 1,095,323,550</u>

WHEREAS, the estimated expenditures by budget center in the General Fund being adopted herein are as follows (the "FY 2024 Budgeted Expenditures by General Fund Budget Center"):

Legislative	
Board of Commissioners	\$ 2,553,500
Judicial	
Circuit Court	14,651,300
District Court - Romeo	2,189,300
District Court - New Baltimore	2,990,400
District Court - 3rd Class	19,000
Family Counseling	109,000
Jury Commission	423,500
Juvenile Court	8,651,300
Law Library	40,200
Probate Court	5,408,600
Probation - Circuit Court	487,400
Prosecuting Attorney	16,721,200
	<u>51,691,200</u>
General Government	
Building Authority	-
Clerk	8,199,700
Corporation Counsel	1,930,300
County Executive	2,742,600
Equalization	1,518,000
Elections	1,609,600
Ethics Board	3,800
Facilities & Operations	23,415,700
Finance	3,556,300
Human Resources	4,310,000
Information Technology	15,945,800
MSU Extension	1,284,400
Planning & Economic Development	5,461,700
Purchasing	2,364,500
Register of Deeds	2,560,000
Treasurer	3,797,100
Non Departmental Appropriations	<u>(5,075,700)</u>
	<u>73,623,800</u>
Public Safety	
Civil Service Commission	63,900
Emergency Management	2,422,600
Sheriff	<u>99,182,000</u>
	<u>101,668,500</u>
Public Works	
Public Works Commissioner	9,737,300
Health & Welfare	
Animal Shelter	3,014,100
Health and Community Services	1,089,200
Health Department	26,112,500
Resident County Hospitalization	<u>59,500</u>
	<u>30,275,300</u>
Capital Outlay	7,420,200
Transfers Out	<u>45,375,400</u>
Total Expenditures	<u><u>\$ 322,345,200</u></u>

WHEREAS, funds for personnel in the General Fund for the Office of the Prosecuting Attorney are appropriated for FY 2024 as follows in accordance with MCL49.31 and MCL 49.34:

Prosecutor	1.0	\$ 164,100	\$ 30,500	\$ 194,600
Assistant Prosecuting Attorneys				
Chief Assistant	1.0	149,600	45,400	195,000
Chief of Operations	1.0	143,400	33,100	176,500
Chief Trial Lawyer	1.0	143,200	33,100	176,300
Chief Appellate Lawyer	1.0	143,000	33,100	176,100
Chief of Special Prosecutions	1.0	143,200	33,100	176,300
Principal Trial Lawyer	17.0	2,206,300	562,100	2,768,400
Asst Prosecuting Attorney II	18.0	2,118,000	696,100	2,814,100
Asst Prosecuting Attorney I	19.0	1,837,100	693,800	2,530,900
Special Prosecutor (6 PT)	3.0	517,800	40,600	558,400
	62.0	7,401,600	2,170,400	9,572,000
Investigating Officers				
Chief Prosecutor Investigator	1.0	80,400	26,300	106,700
Prosecutor Investigator	3.0	219,200	92,000	311,200
	4.0	299,600	118,300	417,900
Clerks, Stenographers and Other Clerical				
Administrative Assistant	2.0	132,800	49,600	182,400
Administrative Coordinator	11.0	668,400	273,000	941,400
Office Manager	1.0	66,400	24,800	91,200
Office Assistant Senior	6.0	299,000	169,500	468,500
Office Assistant	5.0	217,000	137,200	354,200
Office Assistant (3 PT)	2.5	124,100	9,700	133,800
	27.5	1,507,700	663,800	2,171,500
Non Statutory Positions				
Executive Assistant	1.0	107,000	38,200	145,200
Communications Director	1.0	104,000	37,700	141,700
Paralegal	1.0	61,200	24,200	85,400
	3.0	272,200	100,100	372,300
Costs Not Apportioned to Specific Positions				
Overtime/Transcripts	-	73,300	5,900	79,200
Defined Benefit Pension /Retiree Health Care	-	-	1,134,100	1,134,100
	-	73,300	1,140,000	1,213,300
Totals	97.5	\$ 9,718,500	\$ 4,223,100	\$13,941,600

WHEREAS, funds for personnel in the Prosecuting Attorney Year End Grant Fund are appropriated for FY 2024 as follows in accordance with MCL49.31 and MCL 49.34:

Assistant Prosecuting Attorneys

Principal Trial Lawyer	2.0	\$ 259,900	\$ 63,400	\$ 323,300
Asst Prosecuting Attorney I	1.0	97,200	36,600	133,800
Asst Prosecuting Attorney II	4.0	471,500	145,600	617,100
Principal Trial Lawyer (PT)	0.5	69,300	5,400	74,700
	<u>7.5</u>	<u>897,900</u>	<u>251,000</u>	<u>1,148,900</u>

Investigating Officers

Chief Prosecutor Investigator	1.0	80,400	26,300	106,700
Prosecutor Investigator	5.0	365,900	158,500	524,400
	<u>6.0</u>	<u>446,300</u>	<u>184,800</u>	<u>631,100</u>

Clerks, Stenographers and Other Clerical

Administrative Coordinator	4.0	242,900	96,500	339,400
Office Assistant Senior	8.0	398,800	225,600	624,400
Office Assistant (2 PT)	1.0	42,900	3,400	46,300
	<u>13.0</u>	<u>684,600</u>	<u>325,500</u>	<u>1,010,100</u>

Non Statutory Positions

Victim Witness Coordinator	1.0	66,400	32,700	99,100
Victim Witness Advocate	7.0	418,100	201,300	619,400
Victim Advocate (1 PT)	0.5	31,000	2,400	33,400
	<u>8.5</u>	<u>515,500</u>	<u>236,400</u>	<u>751,900</u>

Costs Not Apportioned to Specific Positions

Defined Benefit Pension /Retiree Health Care	-	-	201,700	201,700
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Totals	<u>35.0</u>	<u>\$ 2,544,300</u>	<u>\$ 1,199,400</u>	<u>\$ 3,743,700</u>
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THE PEOPLE OF THE CHARTER COUNTY OF MACOMB ORDAIN:

Section 1. Short Title. This ordinance shall be known as the "FY 2024 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 2024 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, 2024 and December 31, 2024, 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 the funds ending September 30, 2024, and December 31, 2024, that includes (i) the FY 2024 Budgeted Revenues, (ii) the FY 2024 Budgeted Expenditures by Fund, (iii) the FY 2024 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, 2024, to support the FY 2024 budget shall not be greater than 4.3200 mills, the voted Veterans Millage to be levied by the County on December 1, 2023, to support the FY 2024 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, 2023 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 Board of Commissioners

ANTHONY G. FORLINI
Macomb County Clerk/Register of Deeds

MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2024

About This Document

The 2024 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 2024

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 includes 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

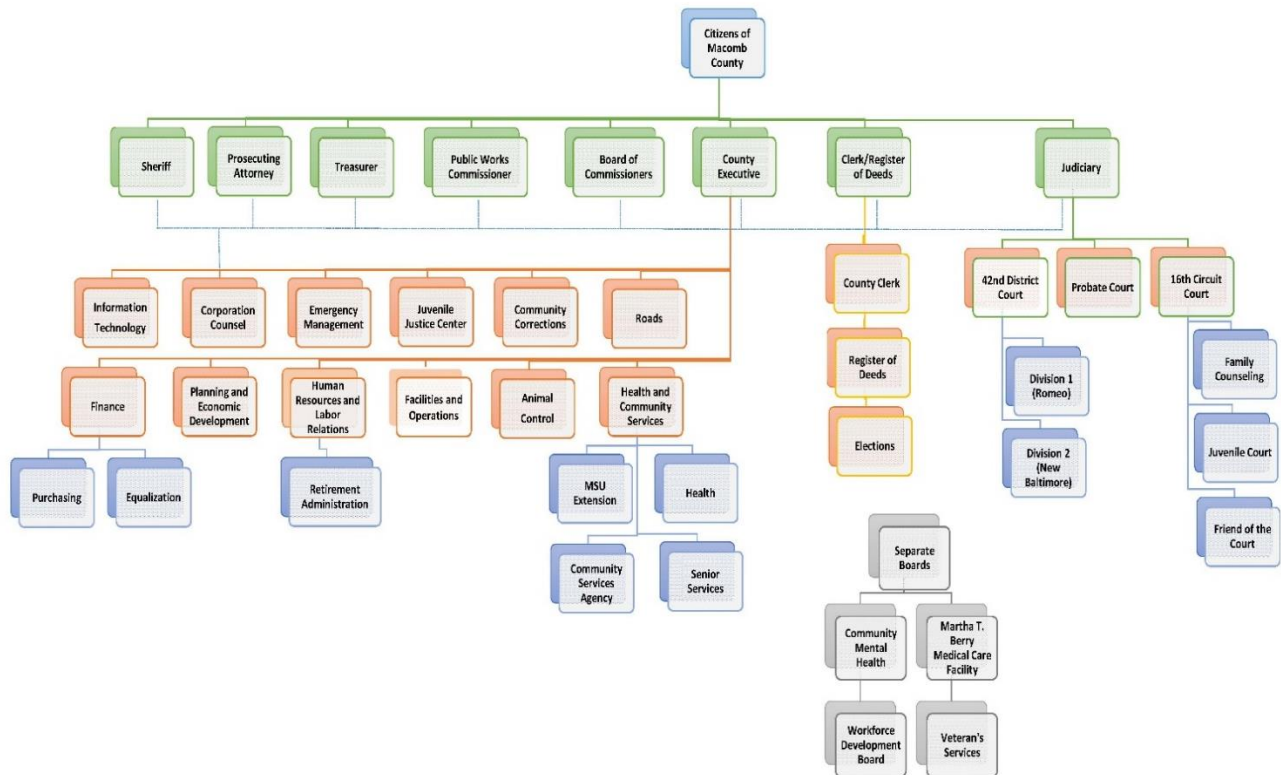
Budget Discussion and Analysis

Fiscal Year 2024

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 2024

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.

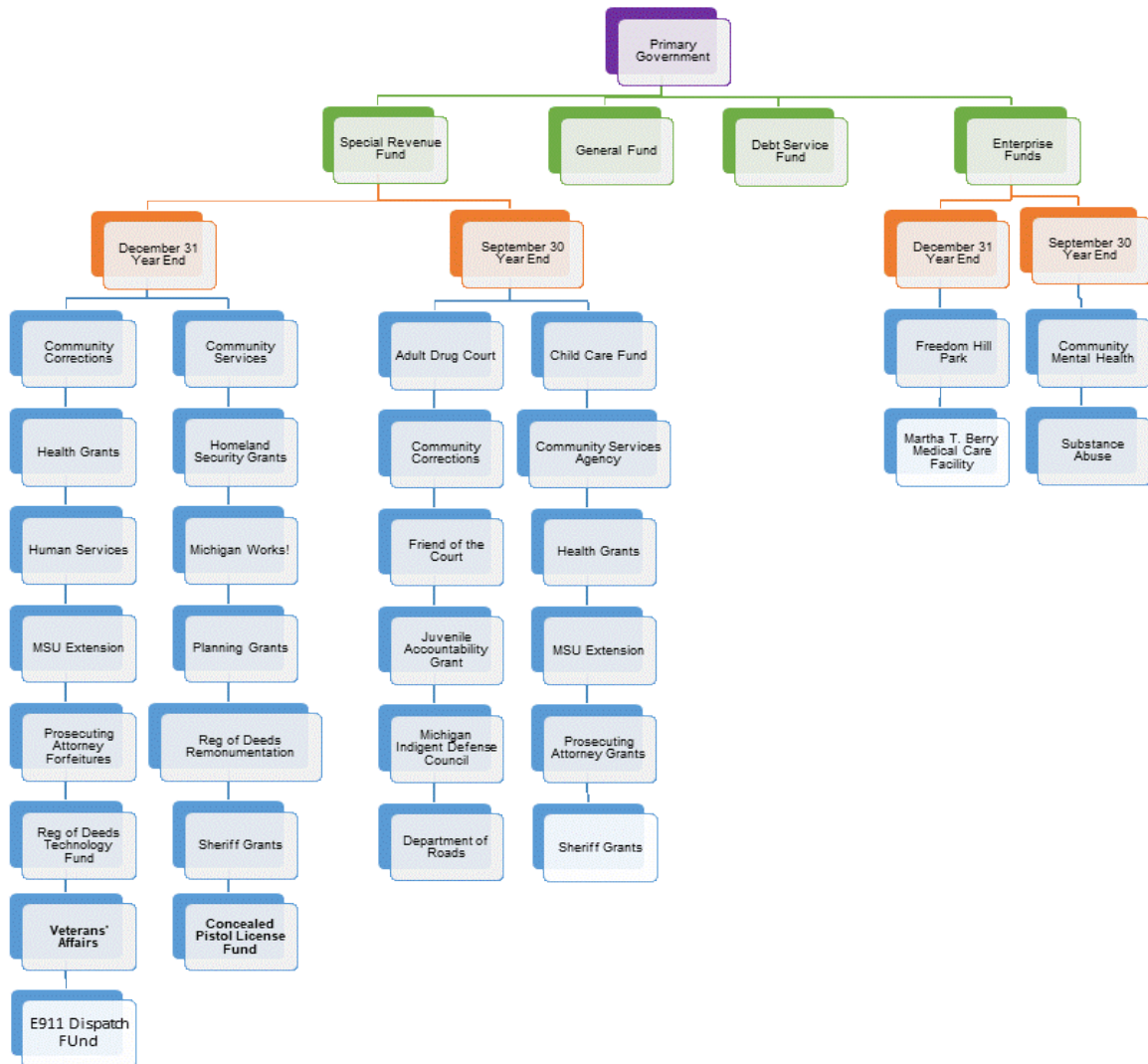
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2024

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 2024

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 (department level in the General Fund and fund level for all other funds), whichever is less, and (ii) to or from any line item for internal service costs between the budgetary centers. Multiple related expenditures shall be aggregated and subject to the limitation of \$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 2024

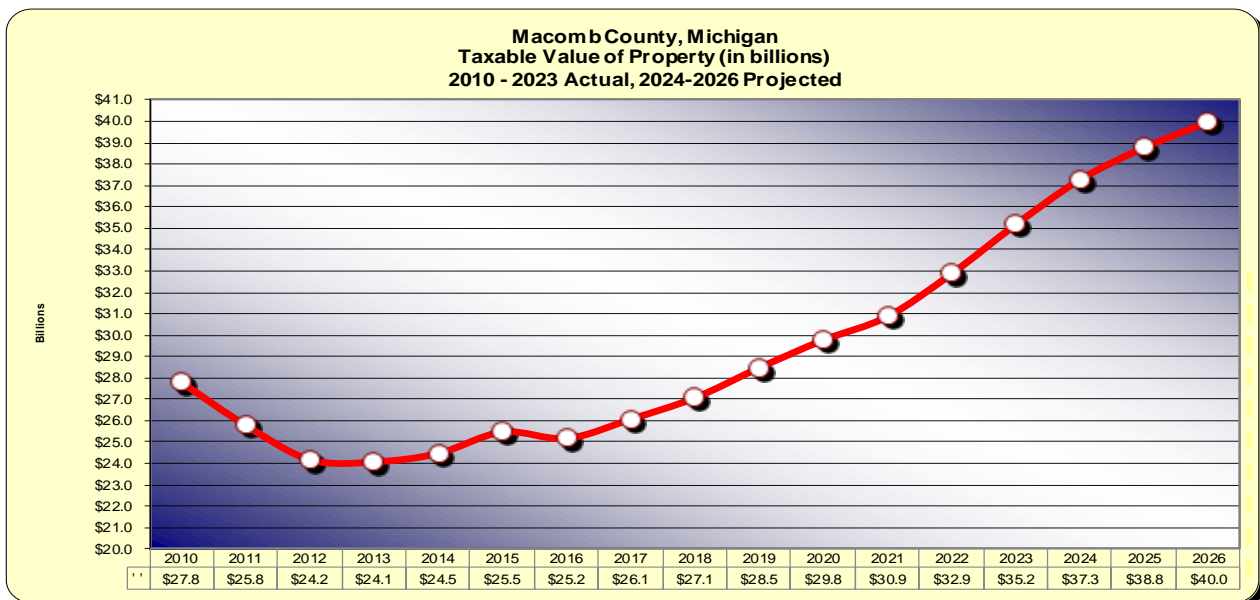
Financial Policies (concluded)

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 58% from 2013-2023. Taxable values are estimated to increase 6.50 in 2024, 4.0% in 2025 and 3.0% in 2026. 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 2024

Major Issues Affecting the Budget (continued)

Fringe Benefits – The County offers its employees a generous package of fringe benefits, including health care and dental coverage when employed, health care in retirement and a defined benefit pension plan. The County has enacted several changes to its benefit structure in the past several years to address increasing costs, including

- Increasing the vesting period for retiree health care from 8 to 15 years for employees hired on or after January 1, 2006
- Moved Medicare eligible retirees from a self-insured plan to a premium based product in 2010
- Eliminated retiree health care for spouses of employees hired on or after January 1, 2012.
- Vesting period for pension benefits increased from 8 years to 15 years for employees hired on or after January 1, 2012.
- Retiree health care plan designs will be the same as those of employees for employees hired on or after January 1, 2012 and current employees that retire after November 1, 2013.
- 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 \$171.3 million in projects for the period 2024-2028, with \$11.1 million in projects scheduled for 2024. Approximately \$112.5 million of the projects are expected to be funded by Federal and State grants, donations and bonds over the five year period.

The County received approximately \$169.8 million in American Rescue Plan funding from the Federal government over the course of fiscal years 2021 and 2022. Approximately \$129.8 million of these funds will be spent on transformative projects to enhance service delivery in the areas of mental health, substance abuse and human services, while \$40.0 million has been allocated toward water and sewer infrastructure projects.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

Personnel Changes

A total of 18.0 new full time equivalents have been incorporated into the 2024 budget, all of which are wholly or partially funded by grants or other external funding sources.

	FTE	Cost	General Fund Amount	Other Funding Amount
GENERAL FUND				
JUVENILE COURT	1.0	\$ 146,800	\$ -	\$ 146,800
PUBLIC WORKS	1.0	82,100	-	82,100
TREASURER	1.0	94,400	47,200	47,200
TOTAL GENERAL FUND	3.0	323,300	47,200	276,100
OTHER FUNDS				
FRIEND OF THE COURT	2.0	227,000	113,500	113,500
JUVENILE COURT	4.0	428,600	214,300	214,300
JUVENILE JUSTICE CENTER	1.0	147,400	73,700	73,700
PROSECUTING ATTORNEY GRANTS	2.0	242,000	104,060	137,940
PUBLIC DEFENDERS OFFICE	3.0	372,800	-	372,800
ROADS	3.0	374,500	-	374,500
TOTAL OTHER FUNDS	15.0	1,792,300	505,560	1,286,740
GRAND TOTAL	18.0	\$2,115,600	\$ 552,760	\$ 1,562,840

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 2024 General Fund expenditure budget as recommended totals \$322.3 million, an increase of \$16.8 million or 5.5% from the 2023 adopted budget. The increase from 2023 to 2024 is primarily the result of salary increases and related benefits. Revenues of \$322.3 million represent a 5.5 % increase over fiscal 2023, 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 2023, 2024, 2025 and 2026 is presented below:

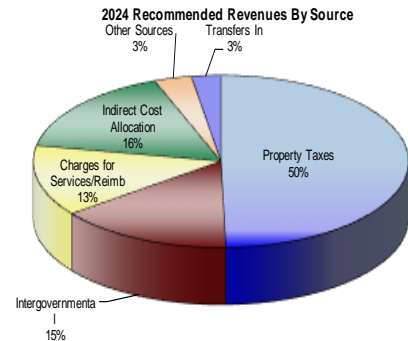
MACOMB COUNTY, MICHIGAN

Budget Discussion and Analysis

Fiscal Year 2024

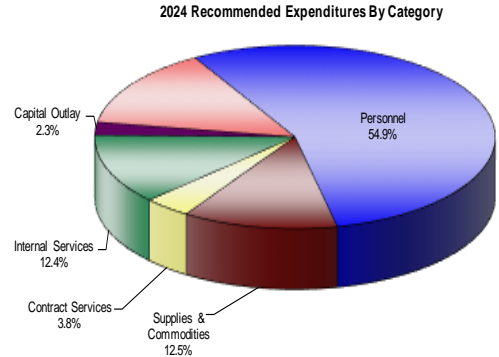
Macomb County, Michigan
General Fund Revenues By Source

	2023	2024	2025	2026
	Amended	Recommend	Forecast	Forecast
Property Taxes	\$ 149,533,500	\$ 159,872,900	\$ 166,259,800	\$ 171,241,600
Intergovernmental	44,639,074	48,414,600	49,295,200	50,416,400
Charges for Services/Reimb	44,259,918	42,884,100	43,729,600	44,680,300
Indirect Cost Allocation	51,114,700	52,651,700	54,196,800	55,788,300
Other Sources	8,695,200	10,416,200	6,165,200	4,135,200
Transfers In	8,000,000	8,175,100	8,180,400	8,185,800
Total	\$ 306,242,392	\$ 322,414,600	\$ 327,827,000	\$ 334,447,600



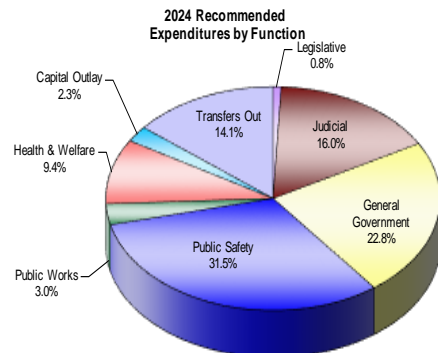
Macomb County, Michigan
General Fund Expenditures By Category

	2023	2024	2025	2026
	Amended	Recommend	Forecast	Forecast
Personnel	\$ 164,094,083	\$ 177,093,295	\$ 182,877,300	\$ 187,772,700
Supplies & Commodities	36,629,603	40,323,900	38,254,600	39,192,100
Contract Services	12,196,284	12,255,800	12,302,100	12,909,800
Internal Services	39,736,109	39,876,605	41,085,800	42,318,900
Capital Outlay	5,399,513	7,420,200	12,399,800	7,873,800
Transfers Out	50,739,953	45,375,400	46,390,507	47,746,805
Total	\$ 308,795,545	\$ 322,345,200	\$ 333,310,107	\$ 337,814,105



Macomb County, Michigan
General Fund Expenditures By Function

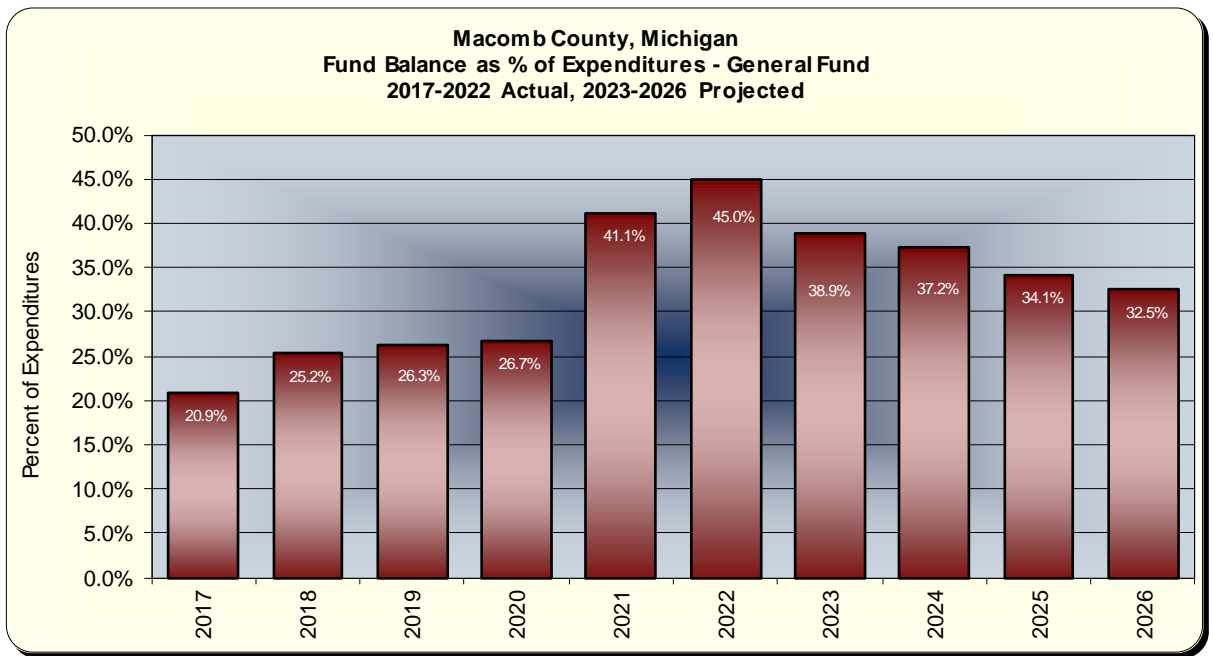
	2023	2024	2025	2026
	Amended	Recommended	Forecast	Forecast
Legislative	\$ 2,385,300	\$ 2,553,500	\$ 2,617,000	\$ 2,665,700
Judicial	48,827,164	51,691,200	53,346,600	54,759,300
General Government	70,594,497	73,623,800	73,284,200	75,559,300
Public Safety	93,841,102	101,668,500	104,221,000	107,100,500
Public Works	9,124,300	9,737,300	9,992,900	10,273,300
Health & Welfare	27,883,716	30,275,300	31,058,100	31,835,400
Capital Outlay	5,399,513	7,420,200	12,399,800	7,873,800
Transfers Out	50,739,953	45,375,400	46,390,507	47,746,805
Total	\$ 308,795,545	\$ 322,345,200	\$ 333,310,107	\$ 337,814,105



MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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 \$108.0 million as of December 31, 2022 and represented 45.0% of expenditures. The ratio is budgeted to decrease to approximately 38.9% by the end of fiscal 2023 and remain between 32.5% and 37.2% in years 2024, 2025 and 2026. 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, 2024, is \$303,100. The General Fund contribution for 2024 is \$250,800, an increase of \$21,000 over amended 2023.

Community Development Block Grant - The Community Development Block Grant is funded almost entirely by Federal funds and receives little financial support from the General Fund. In addition, the Planning Department is responsible for administering the Community Development Block Grant program. The budget for the year ending December 31, 2024, is \$22,070,500, a decrease of \$973,600 over amended 2023. General Fund contribution is \$12,600.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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 2024 is \$95,200, a decrease of \$226,836 from the amended 2023 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 2024 is \$4,177,700 a decrease of \$12,590,703 from the amended 2023 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 2024 is \$4,699,600, a decrease of \$196,069 under amended 2023. General fund appropriation is \$177,600 for 2024.

MSU Extension - This fund is supported entirely by reimbursements from local communities and residents that utilize services. The budget for 2024 is \$30,400, an increase of \$6,000 over amended 2023, which is attributable to increasing the use of fund balance reserved in prior years.

Opioid Settlement – This fund is supported entirely by proceeds from the National Opioid Litigation Settlement reached in 2021. The purpose of funding evidence-based programming, recovery supports, harm-reduction strategies and prevention programming. The budget for 2024 is \$1,647,800 with no general fund appropriation.

Planning Grants - This fund is administered by the Planning and Economic Development Department and receives grants from Federal agencies for coastal water and marshland restoration, brownfield 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 2024 is \$177,000, a decrease of \$1,456,344 under amended 2023 due in large part to short term Department of Defense grants in 2023, 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 2024 is \$0, a decrease of \$50,000 under amended 2023. This is due to the forecast of the fund balance to be depleted by December 31, 2023.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

Special Revenue Funds (continued)

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 2024. After completion of the Remonumentation work, the program will continue to pay for maintenance. The proposed budget for 2024 is \$156,000, a decrease of \$32 under amended 2023.

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 2024 is \$1,264,400, 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 2024 is \$578,700, an increase of \$28,300 under amended 2023. 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 2024 is \$260,000, a decrease of \$2,102,122 under the amended 2023 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 50 of the 69 dispatch positions. The other 19 dispatch positions dispatch for the other communities in the county that do not have their own dispatch operations. The budget for 2024 is \$10,266,300, of which \$2,928,500 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 2024 is \$2,616,800, an increase of \$205,200 over the amended 2023 budget.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

Special Revenue Funds (continued)

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 2024 are \$960,100, an increase of \$137,181 over the amended fiscal 2023 budget. The General Fund appropriation to the Circuit Court Programs for 2024 is \$110,000, which is no increase over the amended fiscal 2023 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 \$18,955,300 for 2024 represents a 3.6% increase over fiscal 2023. The General Fund appropriation to the Child Care Fund for 2024 is \$9,089,700, a decrease of \$1,789,700 over amended 2023.

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 (13) full-time positions and approximately 80% of its funding is provided through grants from the State of Michigan. Spending levels requested for 2024 increased by \$216,300 over 2023. The General Fund appropriation requested for 2024 is \$556,800, an increase of \$33,100 over amended 2023.

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 93% 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 2024 is \$6,389,300, an increase of \$1,146,895 over amended 2023.

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 2024 is \$4,316,900, an increase of \$446,900 over amended 2023.

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 \$4,453,700 represents approximately 29.3% of the budget. The General Fund appropriation budgeted for 2024 is \$845,366 over the amended budget in 2023, primarily driven by increases in indirect costs and decreases to grant revenue. These costs will be charged to the individual programs to more accurately reflect actual costs by program.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

Special Revenue Funds (concluded)

Public Defender's Office - This fund is used to account for costs associated with the fair, cost-effective and constitutional defense of indigents. Revenue sources include state reimbursement as well as reimbursement of attorney fees by those individuals in need of court-appointed attorneys. Expenditures include salary and fringe benefits of sheriff employees as well as attorney fees and expert witness fees. The total budget for 2024 is \$21,747,900, an increase of \$11,131,300 over 2023. The General Fund appropriation for 2024 is \$2,335,600, an increase of \$785,000 over 2023.

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 2024 is \$46,000, a decrease of \$21,500 under amended 2023.

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 2024 is \$6,937,876 and is supported by a General Fund appropriation of \$2,111,400.

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 2024 is \$1,389,000, an increase of \$207,700 over amended 2023.

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 2024 is \$250,131,800, a decrease of \$101,228,000 over amended 2023. The Department of Roads anticipates spending \$552 million on road repair and maintenance over the next three years, with \$34.1 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 87% of the funding for these programs is provided by State grants and charges for services. The 2024 budget provides for the continued funding of 7 positions. The General Fund appropriation to this fund is \$333,700 for 2024, an increase of \$20,800 over amended 2023.

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 2024 budget for this fund is \$544,600, an increase of \$264,365 over amended 2023.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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 \$3,752,000 in 2024. Active management of the Medicaid eligibility of County residents will allow the General Fund contribution to remain the same 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 \$581,700 has been established for 2024. The General Fund will not provide any support in 2024. Additionally, fund balance in the Freedom Hill Park fund in the amount of \$331,700 along with \$250,000 of revenues provided for in the lease will be used to fund the operations of Freedom Hill Park in 2024.

Martha T. Berry Medical Care Facility - The Facility is funded primarily by Medicare and Medicaid as well as charges to residents. It has a staff of 321 and a bed capacity of 217. The budget for 2024 is \$35,613,049, an increase of 13.5% over 2023. The facility has not received General Fund contributions since 2009 pursuant to a Joint Operating Agreement between the Board of Commissioners and the Human Services Board.

Substance Abuse - The Office of Substance Abuse is managed by the Macomb County Department of Community Mental Health and provides substance abuse treatment and education services to residents of the County in both inpatient and outpatient settings and approximately 84% of its funding is provided in the form of Medicare, Medicaid and State General Fund appropriations. The County General Fund is required to contribute 40% of the liquor tax distributed by the State of Michigan each year and any unused contributions may be carried over to future years. The County General Fund appropriation (predominately liquor tax distribution) for 2024 is \$3,428,800, a decrease of \$292,835 from amended 2023.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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.

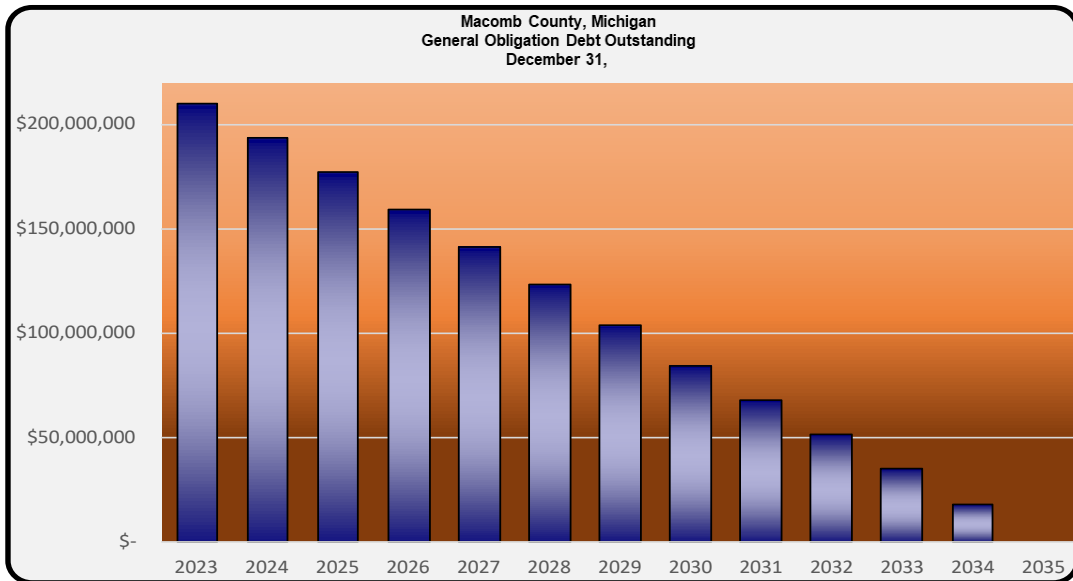
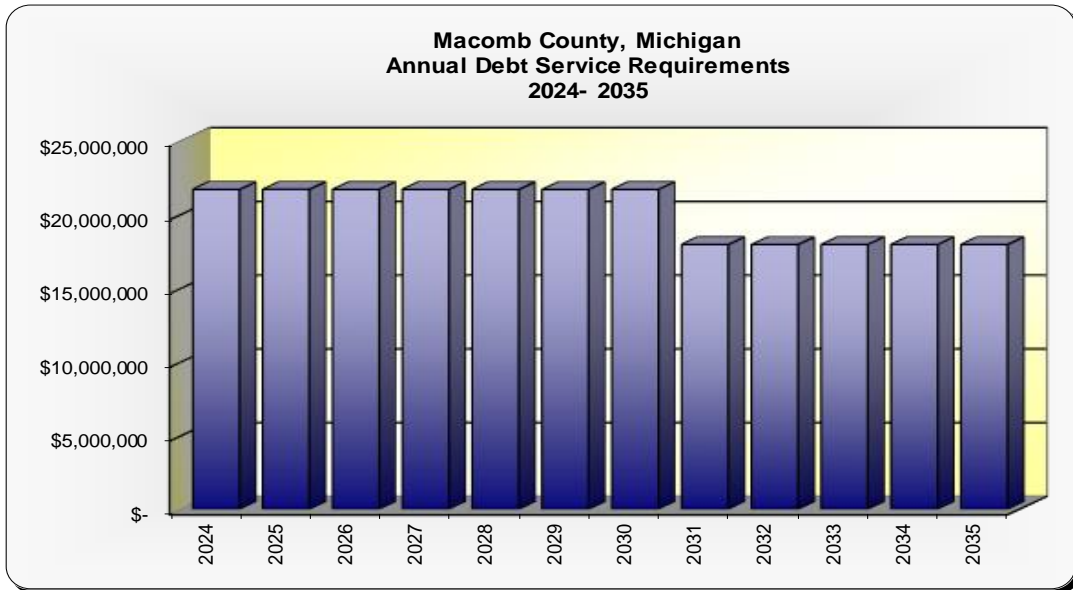
**Macomb County, Michigan
General County Long-term Debt Principal and Interest Maturities
2024-2035**

Year	Series 2015 Central Campus Renovation		Series 2015 Retiree Health Care		Total
	Principal	Interest	Principal	Interest	
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>\$ 23,285,000</u>	<u>\$ 2,862,062</u>	<u>\$ 61,435,000</u>	<u>\$ 6,928,132</u>	

Year	Series 2020 Retiree Health Care Refunding		Totals		Total
	Principal	Interest	Principal	Interest	
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>\$ 125,460,000</u>	<u>\$ 21,677,161</u>	<u>\$ 210,180,000</u>	<u>\$ 31,467,355</u>	<u>\$ 241,647,355</u>

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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, 2023 is \$35.2 billion. Therefore, the County's debt limitation was \$3.5 billion at year-end. The County's outstanding debt of \$210.2 million at December 31, 2023, 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 2024

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, 2022, the date of the most recent actuarial valuation, the plan was 101.6% funded. The funding status for the last 10 years is presented below.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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)
2022	1,141,682,925	1,124,197,091	(17,485,834)	101.6%	91,051,639	(19.20)

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, 2020, the date of the most recent actuarial valuation, the plan was 73.1% 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%
2020	343,657,760	469,892,015	126,234,255	73.1%	87,215,547	144.7%

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.

MACOMB COUNTY, MICHIGAN
Budget Discussion and Analysis
Fiscal Year 2024

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 safeguard the general public in the event of natural disasters or acts of terrorism.

Michigan Indigent Defense Commission – to account for revenues and expenditures services designed to ensure the state's public defense is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

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.

Opioid Settlement – to account for the proceeds from the National Opioid Litigation Settlement reached in July 2021 for the purpose of funding evidence-based programming, recovery supports, harm-reduction strategies and prevention programming.

Planning Grant Fund – to account for State and Federal grants, to include the Community Development Block Grant, as well as outside source revenues to enhance economic development to residents of Macomb County.

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

Description of Funds (concluded)

Special Revenue Funds (concluded):

Prosecuting Attorney Grant Funds – to account for revenues from State and Federal grants and General Fund appropriations relative to matters involving paternity, victims' rights, drug abuse and auto theft prosecution.

Register of Deeds Remonumentation Fund– to account for revenues and expenditures associated with the locating and inspecting of existing property corner markers (monuments) of all township sections in the County.

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

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

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

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

MACOMB COUNTY, MICHIGAN Glossary of Terms

Enterprise Funds (concluded):

Substance Abuse – to account for revenues from State and Federal grants and General Fund appropriations to provide substance abuse treatment to Macomb County residents.

Debt Service Fund: to account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

REVENUE CATEGORIES:

Property Taxes – to account for property tax collections.

Licenses & Permits – used to account for permits and subdivision inspection fees, driveway installation fees, tap-in and cab card fees and review for site plan fees at the Department of Roads.

Intergovernmental – used to account for operating grants and shared revenues from federal, state and local governments.

Charges for services – used to account for fees charged for services provided, including vaccinations, printed documents, Medicare and Medicaid.

Investment income – used to account for interest earned on cash and investments.

Fines and forfeitures – used to account for monies derived from fines and penalties imposed for the commission of statutory offenses as well as monies and property confiscated from the persons committing such offenses.

Reimbursements – used to account for monies received to reimburse the County for the use of its facilities and services, primarily defense attorney fees and cost of care at the Juvenile Justice Center and County jail.

Indirect Cost Allocation: – used to account for indirect costs billed to other County programs through a State-approved cost plan.

Other – used to account for donations, proceeds from fundraisers, indirect cost allocation, sale of surplus property, street and road repairs paid for by private businesses and other revenues not otherwise categorized.

EXPENDITURE CATEGORIES:

Personnel – used to account for salaries, all other types of pay, and all fringe benefits for both full time and part time employees.

Supplies and services – used to account for expenditures not otherwise categorized, including but not limited to, office supplies, printing and reproduction, postage, advertising, books and publications and dues and subscriptions.

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.

MACOMB COUNTY, MICHIGAN Glossary of Terms

EXPENDITURE CATEGORIES (concluded):

Utilities – used to account for the cost of natural gas, electricity and water at County-owned and leased facilities.

Repairs and maintenance – used to account for the costs associated with building, machinery, and equipment repairs and maintenance.

Road repair and maintenance – used to account for the cost of rebuilding, repaving and repairing roads maintained by the Department of Roads.

Vehicle operating – used to account for the cost of vehicle fuel and repairs.

Contract services – used to account for expenditures associated with business which provide contract support either through personnel or services.

Internal services – used to account for the cost of telephones and general liability insurance accounted for centrally in separate internal service funds.

Capital outlay – used to account for the cost of purchasing assets with a useful life longer than one year, such as vehicles, machinery, equipment or land..

PERSONNEL CATEGORIES:

Managers & Supervisors – department heads and their deputies, division directors as well as program managers and other supervisory positions.

Professional Support – positions not in supervisory roles but requiring college degrees or other specific training and certification, including but not limited to, fiscal analyst, attorneys, technicians, coordinators, counselors and Sheriff Deputies.

Clerical – secretaries, administrative assistants and clerical positions involved in data entry.

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

Fiscal Year 2024 - Recommend					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 322,414,600	\$ 322,345,200	\$ 69,400	\$ 110,154,994	\$ 110,224,394
Special Revenue Funds					
Community Corrections	303,100	303,100	-	3,035	3,035
Macomb Community Action	21,862,300	22,070,500	(208,200)	9,564,517	9,356,317
E911 Sheriff Dispatch Fund	11,868,900	10,573,550	1,295,350	5,790,011	7,085,361
Health Grants	58,500	95,200	(36,700)	2,607,663	2,570,963
Homeland Security Grants	4,177,700	4,177,700	-	(3,715,428)	(3,715,428)
Michigan Works!	4,699,600	4,699,600	-	17,417	17,417
MSUE Grants	-	30,400	(30,400)	94,955	64,555
Opioid Settlement Fund	1,647,800	1,647,800	-	5,362,588	5,362,588
Planning Grants	103,000	177,000	(74,000)	2,850,634	2,776,634
Prosecuting Attorney Grants	642,600	642,600	-	-	-
Prosecuting Attorney Federal Forfeitures	-	-	-	4,600	4,600
Prosecuting Attorney Forfeitures	-	-	-	153,999	153,999
Register of Deeds Remonumentation Fund	156,000	156,000	-	(138,804)	(138,804)
Register of Deeds Technology Fund	850,000	1,264,400	(414,400)	2,196,428	1,782,028
Concealed Pistol License	400,000	578,700	(178,700)	1,987,675	1,808,975
Sheriff Grants	260,000	260,000	-	(449)	(449)
Veterans' Affairs	2,570,000	2,616,800	(46,800)	2,308,810	2,262,010
Enterprise Funds					
Freedom Hill Park	250,000	651,700	(401,700)	1,263,889	862,189
Martha T. Berry Medical Care Facility	36,177,300	35,613,100	564,200	(3,540,330)	(2,976,130)
Debt Service Fund	3,738,900	3,768,900	(30,000)	71,452	41,452
	<u>412,180,300</u>	<u>411,672,250</u>	<u>508,050</u>	<u>137,037,653</u>	<u>137,545,703</u>
Former September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	960,100	960,100	-	194,500	194,500
Child Care	18,955,300	18,955,300	-	(921,823)	(921,823)
Community Corrections	2,358,800	2,358,800	-	1,604	1,604
Macomb Community Action	36,571,700	36,572,300	(600)	1,532,696	1,532,096
Friend of the Court	14,078,000	14,140,200	(62,200)	618,327	556,127
Health Grants	15,002,500	15,215,700	(213,200)	5,014,031	4,800,831
Public Defender's Fund	21,747,900	21,747,900	-	-	-
MSUE Grants	-	46,000	(46,000)	61,038	15,038
Office of Senior Services	6,637,500	6,937,900	(300,400)	(12,543)	(312,943)
Prosecuting Attorney Grants	4,479,600	4,479,600	-	(369,542)	(369,542)
Roads (09/30 Year End)	216,039,800	250,131,800	(34,092,000)	67,311,090	33,219,090
Sheriff Grants	2,691,300	2,716,300	(25,000)	(147,279)	(172,279)
Veterans Grants	544,600	544,600	-	(107,068)	(107,068)
Enterprise Funds (09/30 Year End)					
Community Mental Health	280,577,700	280,577,700	-	27,504,861	27,504,861
Substance Abuse	28,267,100	28,267,100	-	18,571,945	18,571,945
	<u>648,911,900</u>	<u>683,651,300</u>	<u>(34,739,400)</u>	<u>119,251,837</u>	<u>84,512,437</u>
	<u>\$ 1,061,092,200</u>	<u>\$ 1,095,323,550</u>	<u>\$ (34,231,350)</u>	<u>\$ 256,289,490</u>	<u>\$ 222,058,140</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	\$ 327,827,000	\$ 333,310,107	\$ (5,483,107)	\$ 110,224,394	104,741,287
Special Revenue Funds					
Community Corrections	283,400	283,400	-	3,035	3,035
Macomb Community Action	19,977,300	20,185,500	(208,200)	9,356,317	9,148,117
E911 Sheriff Dispatch Fund	12,092,500	10,647,850	1,444,650	7,085,361	8,530,011
Health Grants	-	-	-	2,570,963	2,570,963
Homeland Security Grants	-	-	-	(3,715,428)	(3,715,428)
Michigan Works!	5,364,700	5,364,700	-	17,417	17,417
MSUE Grants	-	6,800	(6,800)	64,555	57,755
Opioid Settlement Fund	1,660,200	1,660,200	-	5,362,588	5,362,588
Planning Grants	103,000	177,000	(74,000)	2,776,634	2,702,634
Prosecuting Attorney Federal Forfeitures	-	-	-	4,600	4,600
Prosecuting Attorney Forfeitures	-	-	-	153,999	153,999
Register of Deeds Remonumentation Fund	156,000	156,000	-	(138,804)	(138,804)
Register of Deeds Technology Fund	850,000	1,282,100	(432,100)	1,782,028	1,349,928
Concealed Pistol License	400,000	594,600	(194,600)	1,808,975	1,614,375
Sheriff Grants	260,000	260,000	-	(449)	(449)
Veterans' Affairs	2,713,700	2,665,100	48,600	2,262,010	2,310,610
Enterprise Funds					
Freedom Hill Park	450,000	582,800	(132,800)	862,189	729,389
Martha T. Berry Medical Care Facility	37,262,500	34,378,200	2,884,300	(2,976,130)	(91,830)
Debt Service Fund	<u>3,736,800</u>	<u>3,766,800</u>	<u>(30,000)</u>	<u>41,452</u>	<u>11,452</u>
	<u>413,137,100</u>	<u>415,321,157</u>	<u>(2,184,057)</u>	<u>137,545,703</u>	<u>135,361,646</u>
Former September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	660,100	660,100	-	194,500	194,500
Child Care	18,940,700	18,940,700	-	(921,823)	(921,823)
Community Corrections	2,405,600	2,405,600	-	1,604	1,604
Macomb Community Action	37,491,600	37,492,100	(500)	1,532,096	1,531,596
Friend of the Court	14,309,200	14,369,900	(60,700)	556,127	495,427
Health Grants	11,166,700	11,379,900	(213,200)	4,800,831	4,587,631
Public Defender's Fund	21,898,000	21,898,000	-	-	-
MSUE Grants	-	-	-	15,038	15,038
Office of Senior Services	6,473,200	6,773,900	(300,700)	(312,943)	(613,643)
Prosecuting Attorney Grants	4,616,100	4,616,100	-	(369,542)	(369,542)
Roads (09/30 Year End)	229,920,100	229,920,100	-	33,219,090	33,219,090
Sheriff Grants	2,692,100	2,717,100	(25,000)	(172,279)	(197,279)
Veterans Grants	544,600	544,600	-	(107,068)	(107,068)
Enterprise Funds (09/30 Year End)					
Community Mental Health	280,599,100	280,599,100	-	27,504,861	27,504,861
Substance Abuse	<u>28,267,100</u>	<u>28,267,100</u>	<u>-</u>	<u>18,571,945</u>	<u>18,571,945</u>
	<u>659,984,200</u>	<u>660,584,300</u>	<u>(600,100)</u>	<u>84,512,437</u>	<u>83,912,337</u>
	<u>\$ 1,073,121,300</u>	<u>\$ 1,075,905,457</u>	<u>\$ (2,784,157)</u>	<u>\$ 222,058,140</u>	<u>\$ 219,273,983</u>

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

Fiscal Year 2026 - Forecasted					
Fund	Revenues and	Expenditures and	Fund Balance		
	Other Sources	Other Uses	Incr (Decr)	Beginning	Ending
December 31 Year End Funds					
General Fund	\$ 334,447,600	\$ 337,814,105	\$ (3,366,505)	\$ 104,741,287	101,374,782
Special Revenue Funds					
Community Corrections	297,700	297,700	-	3,035	3,035
Macomb Community Action	14,069,800	14,305,000	(235,200)	9,148,117	8,912,917
E911 Sheriff Dispatch Fund	12,372,300	10,905,450	1,466,850	8,530,011	9,996,861
Health Grants	-	-	-	2,570,963	2,570,963
Homeland Security Grants	-	-	-	(3,715,428)	(3,715,428)
Michigan Works!	5,516,900	5,516,900	-	17,417	17,417
MSUE Grants	-	-	-	57,755	57,755
Opioid Settlement Fund	1,676,300	1,676,300	-	5,362,588	5,362,588
Planning Grants	103,000	177,000	(74,000)	2,702,634	2,628,634
Prosecuting Attorney Federal Forfeitures	-	-	-	4,600	4,600
Prosecuting Attorney Forfeitures	-	-	-	153,999	153,999
Register of Deeds Remonumentation Fund	156,000	156,000	-	(138,804)	(138,804)
Register of Deeds Technology Fund	850,000	1,299,200	(449,200)	1,349,928	900,728
Concealed Pistol License	400,000	615,700	(215,700)	1,614,375	1,398,675
Sheriff Grants	260,000	260,000	-	(449)	(449)
Veterans' Affairs	2,815,200	2,725,700	89,500	2,310,610	2,400,110
Enterprise Funds					
Freedom Hill Park	450,000	586,100	(136,100)	729,389	593,289
Martha T. Berry Medical Care Facility	38,380,400	34,722,100	3,658,300	(91,830)	3,566,470
Debt Service Fund	3,736,400	3,766,400	(30,000)	11,452	(18,548)
	<u>415,531,600</u>	<u>414,823,655</u>	<u>707,945</u>	<u>135,361,646</u>	<u>136,069,591</u>
Former September 30 Year End Funds					
Special Revenue Funds					
Circuit Court Programs	660,100	660,100	-	194,500	194,500
Child Care	19,492,500	19,492,500	-	(921,823)	(921,823)
Community Corrections	2,427,400	2,427,400	-	1,604	1,604
Macomb Community Action	38,440,300	38,440,900	(600)	1,531,596	1,530,996
Friend of the Court	14,756,800	14,817,500	(60,700)	495,427	434,727
Health Grants	11,433,500	11,646,700	(213,200)	4,587,631	4,374,431
Public Defender's Fund	22,340,900	22,340,900	-	-	-
MSUE Grants	-	-	-	15,038	15,038
Office of Senior Services	6,612,500	6,913,000	(300,500)	(613,643)	(914,143)
Prosecuting Attorney Grants	4,754,200	4,754,200	-	(369,542)	(369,542)
Roads (09/30 Year End)	236,817,800	236,817,800	-	33,219,090	33,219,090
Sheriff Grants	2,725,700	2,750,700	(25,000)	(197,279)	(222,279)
Veterans Grants	544,600	544,600	-	(107,068)	(107,068)
Enterprise Funds (09/30 Year End)					
Community Mental Health	291,205,500	291,205,500	-	27,504,861	27,504,861
Substance Abuse	28,957,900	28,957,900	-	18,571,945	18,571,945
	<u>681,169,700</u>	<u>681,769,700</u>	<u>(600,000)</u>	<u>83,912,337</u>	<u>83,312,337</u>
	<u>\$ 1,096,701,300</u>	<u>\$ 1,096,593,355</u>	<u>\$ 107,945</u>	<u>\$ 219,273,983</u>	<u>\$ 219,381,928</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

	<u>Audited</u>		<u>Budgeted</u>			
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Amended</u>	<u>2024 Recommend</u>	<u>2025 Forecasted</u>	<u>2026 Forecasted</u>
Revenues:						
Property Taxes	\$ 136,174,707	\$ 142,984,306	\$ 151,604,700	\$ 162,267,900	\$ 168,798,500	\$ 173,881,800
Licenses & Permits	3,163,429	3,287,637	2,859,900	2,901,700	2,906,700	2,938,600
Intergovernmental	264,017,341	372,297,685	458,236,624	383,605,700	388,199,100	391,777,800
Charges for Services	295,244,601	355,988,700	343,786,046	375,249,800	377,824,700	391,242,100
Investment Income	818,814	6,968,018	8,872,371	14,396,600	10,140,600	8,333,300
Fines & Forfeitures	809,554	1,553,416	696,000	728,000	728,000	728,000
Reimbursements	8,567,266	9,839,674	8,967,600	10,681,500	10,957,500	11,273,100
Indirect Cost Allocation	49,471,925	49,556,637	51,114,700	52,651,700	54,196,800	55,788,300
Other Revenue	14,656,693	13,862,403	4,100,055	5,058,900	5,049,300	5,125,900
Total Revenues	<u>772,924,330</u>	<u>956,338,476</u>	<u>1,030,237,996</u>	<u>1,007,541,800</u>	<u>1,018,801,200</u>	<u>1,041,088,900</u>
Expenditures By Category:						
Personnel	271,312,729	280,233,646	338,995,050	358,041,195	368,563,300	379,003,900
Supplies & Services	72,354,419	113,847,014	99,803,750	89,954,580	79,216,430	75,064,430
Room & Board	2,609,285	2,614,223	4,625,000	4,240,000	4,240,000	4,240,000
Conferences & Training	893,117	921,807	2,213,058	1,828,700	1,823,500	1,837,400
Utilities	4,849,582	6,188,912	5,537,745	7,344,800	7,377,700	7,411,300
Repairs & Maintenance	10,383,413	12,005,287	16,525,433	18,263,600	17,256,000	17,638,200
Road Construction & Maintenance	52,418,039	141,862,408	271,905,423	190,398,600	178,123,100	183,466,800
Vehicle Operations	2,481,531	3,137,842	4,166,608	4,999,150	5,221,400	5,339,700
Contract Services	227,257,211	273,067,120	280,214,006	293,601,070	290,787,270	300,762,370
Internal Services	50,812,631	49,683,162	51,605,014	51,764,405	52,951,500	54,512,200
Capital Outlay	8,461,044	8,510,152	19,047,406	25,465,900	19,907,500	15,523,400
Debt Service - Principal	14,690,000	4,875,000	2,870,000	2,990,000	3,110,000	3,220,000
Debt Service - Interest and fees	1,358,949	1,007,074	866,100	748,900	626,800	516,400
Total Expenditures	<u>719,881,950</u>	<u>897,953,647</u>	<u>1,098,374,594</u>	<u>1,049,640,900</u>	<u>1,029,204,500</u>	<u>1,048,536,100</u>
Revenues Over (Under) Expenditures	<u>53,042,380</u>	<u>58,384,829</u>	<u>(68,136,598)</u>	<u>(42,099,100)</u>	<u>(10,403,300)</u>	<u>(7,447,200)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	29,041,920	29,975,596	43,217,448	45,375,300	46,139,700	47,426,600
Transfers in - Other Funds	9,302,008	9,331,147	11,634,989	8,175,100	8,180,400	8,185,800
Transfers out	(42,051,816)	(52,405,302)	(54,470,442)	(45,682,650)	(46,700,957)	(48,057,255)
Total Other Financing Sources (Uses):	<u>(3,707,888)</u>	<u>(13,098,559)</u>	<u>381,995</u>	<u>7,867,750</u>	<u>7,619,143</u>	<u>7,555,145</u>
Net Increase (Decrease) in Fund Balance	49,334,492	45,286,270	(67,754,603)	(34,231,350)	(2,784,157)	107,945
Fund Balance, Beginning of Year	<u>229,423,332</u>	<u>278,757,824</u>	<u>324,044,094</u>	<u>256,289,490</u>	<u>222,058,140</u>	<u>219,273,983</u>
Fund Balance, End of Year	<u>\$ 278,757,824</u>	<u>\$ 324,044,094</u>	<u>\$ 256,289,490</u>	<u>\$ 222,058,140</u>	<u>\$ 219,273,983</u>	<u>\$ 219,381,928</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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ 136,174,707	\$ 142,984,306	\$ 151,604,700	\$ 162,267,900	\$ 168,798,500	\$ 173,881,800
Licenses & Permits	3,163,429	3,287,637	2,859,900	2,901,700	2,906,700	2,938,600
Intergovernmental	264,017,341	372,297,685	458,236,624	383,605,700	388,199,100	391,777,800
Charges for Services	295,244,601	355,988,700	343,786,046	375,249,800	377,824,700	391,242,100
Investment Income	818,814	6,968,018	8,872,371	14,396,600	10,140,600	8,333,300
Fines & Forfeitures	809,554	1,553,416	696,000	728,000	728,000	728,000
Reimbursements	8,567,266	9,839,674	8,967,600	10,681,500	10,957,500	11,273,100
Indirect Cost Allocation	49,471,925	49,556,637	51,114,700	52,651,700	54,196,800	55,788,300
Other Revenue	14,656,693	13,862,403	4,100,055	5,058,900	5,049,300	5,125,900
Total Revenues	772,924,330	956,338,476	1,030,237,996	1,007,541,800	1,018,801,200	1,041,088,900
Expenditures:						
Legislative	1,939,743	2,113,131	2,385,300	2,553,500	2,617,000	2,665,700
Judicial	60,590,986	63,385,443	76,500,095	93,431,700	94,746,500	97,187,600
General Government	58,475,885	64,758,338	74,008,473	75,734,900	75,428,900	77,742,200
Public Safety	97,896,732	103,403,447	125,961,794	121,380,100	120,134,500	123,341,300
Public Works	106,770,451	201,042,544	352,085,587	247,682,200	235,974,800	243,034,800
Health & Welfare	369,201,846	448,240,303	444,129,239	479,092,000	476,095,700	484,738,600
Recreation & Culture	468,184	590,508	490,600	531,700	532,800	536,100
Capital Outlay	8,461,044	8,510,152	19,047,406	25,465,900	19,907,500	15,523,400
Debt Service - Principal	14,690,000	4,875,000	2,870,000	2,990,000	3,110,000	3,220,000
Debt Service - Interest & Fees	1,387,079	1,034,783	896,100	778,900	656,800	546,400
Total Expenditures	719,881,950	897,953,647	1,098,374,594	1,049,640,900	1,029,204,500	1,048,536,100
Revenues Over (Under) Expenditures	53,042,380	58,384,829	(68,136,598)	(42,099,100)	(10,403,300)	(7,447,200)
Other Financing Sources (Uses):						
Transfers in - General Fund	29,041,920	29,975,596	43,217,448	45,375,300	46,139,700	47,426,600
Transfers in - Other Funds	9,302,008	9,331,147	11,634,989	8,175,100	8,180,400	8,185,800
Transfers out	(42,051,816)	(52,405,302)	(54,470,442)	(45,682,650)	(46,700,957)	(48,057,255)
Total Other Financing Sources (Uses):	(3,707,888)	(13,098,559)	381,995	7,867,750	7,619,143	7,555,145
Net Increase (Decrease) in Fund Balance	49,334,492	45,286,270	(67,754,603)	(34,231,350)	(2,784,157)	107,945
Fund Balance, Beginning of Year	229,423,332	278,757,824	324,044,094	256,289,490	222,058,140	219,273,983
Fund Balance, End of Year	\$ 278,757,824	\$ 324,044,094	\$ 256,289,490	\$ 222,058,140	\$ 219,273,983	\$ 219,381,928

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

	Audited		Budgeted				
	2021 Actual	2022 Actual	2023	Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Legislative							
General Fund	\$ 1,939,743	\$ 2,113,131	\$ 2,385,300		\$ 2,553,500	\$ 2,617,000	\$ 2,665,700
Judicial							
General Fund	41,608,515	42,557,790	48,827,164		51,691,200	53,346,600	54,759,300
Circuit Court Programs	435,490	372,017	822,919		960,100	660,100	660,100
Friend of the Court	11,441,493	11,458,193	13,420,300		14,115,300	14,346,800	14,794,500
MIDC	4,253,761	5,495,698	8,941,300		21,552,900	21,787,200	22,230,100
Prosecuting Attorney Forfeiture	11,184	48,497	50,000		-	-	-
Prosecuting Attorney Grants	2,840,543	3,453,248	4,438,412		5,112,200	4,605,800	4,743,600
General government							
General Fund	56,440,732	62,290,937	70,594,497		73,623,800	73,284,200	75,559,300
Planning Grants	836,911	1,230,949	1,633,344		177,000	177,000	177,000
Register of Deeds Remonumentation Fund	216,616	235,485	156,032		156,000	156,000	156,000
Register of Deeds Technology Fund	705,997	701,262	1,099,200		1,224,400	1,242,100	1,259,200
Clerk CPL	275,629	299,705	525,400		553,700	569,600	590,700
Public Safety							
General Fund	89,466,992	85,441,277	93,841,102		101,668,500	104,221,000	107,100,500
Community Corrections - Dec 31 Year End	219,055	215,777	281,632		303,100	283,400	297,700
Community Corrections - Formerly Sep 30 Year End	1,618,374	1,707,747	2,142,500		2,358,800	2,405,600	2,427,400
E911 Dispatch Fund	179,714	9,322,824	9,219,700		10,175,300	10,296,400	10,554,000
Homeland Security Grants	3,761,569	4,318,447	15,987,997		3,984,500	-	-
Sheriff Grants - Dec 31 Year End	332,528	303,686	1,866,463		221,000	221,000	221,000
Sheriff Grants - Formerly Sep 30 Year End	2,318,500	2,093,689	2,622,400		2,668,900	2,707,100	2,740,700
Public Works							
General Fund	8,095,193	8,143,038	9,124,300		9,737,300	9,992,900	10,273,300
Roads	98,675,258	192,899,506	342,961,287		237,944,900	225,981,900	232,761,500
Health & Welfare							
General Fund	19,322,013	21,838,476	27,883,716		30,275,300	31,058,100	31,835,400
Child Care Fund	13,196,201	13,960,762	18,277,515		18,927,300	18,920,700	19,472,500
Community Mental Health	209,725,930	249,854,720	242,544,404		280,511,800	280,531,200	291,135,600
Macomb Community Action - Dec 31 Year End	4,574,206	4,841,068	23,034,054		22,067,500	20,185,500	14,305,000
Macomb Community Action - Formerly Sep 30 Year End	53,206,621	83,532,963	45,826,251		36,546,300	37,465,400	38,413,400
Health Grants - Dec 31 Year End	85,309	38,232	273,036		73,200	-	-
Health Grants - Formerly Sep 30 Year End	14,544,021	11,412,828	15,398,628		14,988,600	11,319,500	11,595,700
Martha T Berry Medical Care Facility	30,816,296	27,149,718	30,729,713		31,067,600	31,378,200	31,692,100
Michigan Works!	4,208,198	4,355,895	4,893,669		4,697,600	5,362,700	5,514,900
MSUE Grants - Dec 31 Year End	16,568	1,887	24,400		30,400	6,800	-
MSUE Grants - Formerly Sep 30 Year End	21,755	32,830	67,500		46,000	-	-
Office of Senior Services	-	-	7,109,611		6,814,600	6,761,100	6,900,000
Opioid Settlement	-	-	2,281,214		1,647,800	1,660,200	1,676,300
Substance Abuse	17,594,333	28,592,987	23,139,692		28,267,100	28,267,100	28,957,900
Veterans' Affairs	1,751,948	2,063,822	2,365,600		2,595,800	2,644,100	2,704,700
Veterans Grants	138,447	564,115	280,235		535,100	535,100	535,100
Recreation & Culture							
Freedom Hill Park	468,184	590,508	490,600		531,700	532,800	536,100
Debt Service							
Principal	14,690,000	4,875,000	2,870,000		2,990,000	3,110,000	3,220,000
Interest & Fees	1,387,079	1,034,783	896,100		778,900	656,800	546,400
Payment to refunding escrow agent	-	-	-		-	-	-
Capital Outlay	8,461,044	8,510,152	19,047,406		25,465,900	19,907,500	15,523,400
Total Operating Expenditures	719,881,950	897,953,647	1,098,374,594		1,049,640,900	1,029,204,500	1,048,536,100
Transfers Out							

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>2021 Actual</u>	<u>2022 Actual</u>	<u>2023</u>	<u>Amended</u>	<u>2024 Recommend</u>	<u>2025 Forecasted</u>	<u>2026 Forecasted</u>
General Fund	40,049,295	51,074,155	50,739,953	45,375,400	46,390,507	47,746,805	
Community Mental Health	1,419,446	-	-	-	-	-	-
Macomb Community Action - Formerly Sep 30 Year End	583,075	1,326,932	2,115,867	-	-	-	-
E911 Dispatch Fund	-	-	95,500	307,250	310,450	310,450	-
Office of Senior Services	-	-	1,519,122	-	-	-	-
Sheriff Grants - Dec 31 Year End	-	4,215	-	-	-	-	-
Total Transfers	<u>42,051,816</u>	<u>52,405,302</u>	<u>54,470,442</u>	<u>45,682,650</u>	<u>46,700,957</u>	<u>48,057,255</u>	
Total Expenditures	<u>\$ 761,933,766</u>	<u>\$ 950,358,949</u>	<u>\$ 1,152,845,036</u>	<u>\$ 1,095,323,550</u>	<u>\$ 1,075,905,457</u>	<u>\$ 1,096,593,355</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, 2024

	<u>Major Funds</u>				<u>Total</u>
	<u>General</u>	<u>Roads</u>	<u>Community</u>	<u>Nonmajor</u>	
	<u>Fund</u>	<u>Special Revenue</u>	<u>Mental Health</u>	<u>Funds</u>	
	<u>Fund</u>	<u>Enterprise Fund</u>			
Revenues:					
Property Taxes	\$ 159,872,900	\$ -	\$ -	\$ 2,395,000	\$ 162,267,900
Licenses & Permits	1,604,700	897,000	-	400,000	2,901,700
Intergovernmental	48,414,600	211,044,700	3,346,800	120,799,600	383,605,700
Charges for Services	33,755,800	1,915,000	269,217,200	70,361,800	375,249,800
Investment Income	8,250,000	1,810,600	4,232,700	103,300	14,396,600
Fines & Forfeitures	550,500	-	-	177,500	728,000
Reimbursements	9,128,300	-	-	1,553,200	10,681,500
Indirect Cost Allocation	52,651,700	-	-	-	52,651,700
Other Revenue	11,000	372,500	29,000	4,646,400	5,058,900
Total Revenues	314,239,500	216,039,800	276,825,700	200,436,800	1,007,541,800
Expenditures By Category:					
Personnel	177,093,295	38,686,800	39,532,000	102,729,100	358,041,195
Supplies & Services	17,481,500	1,402,700	6,074,500	64,995,880	89,954,580
Room & Board	-	-	-	4,240,000	4,240,000
Conferences & Training	669,000	158,300	93,700	907,700	1,828,700
Utilities	5,401,500	648,700	208,300	1,086,300	7,344,800
Repairs & Maintenance	15,762,100	836,500	133,400	1,531,600	18,263,600
Road Construction & Maintenance	-	190,398,600	-	-	190,398,600
Vehicle Operations	1,009,800	3,620,000	25,700	343,650	4,999,150
Contract Services	12,255,800	2,193,300	234,444,200	44,707,770	293,601,070
Internal Services	39,876,605	-	-	11,887,800	51,764,405
Capital Outlay	7,420,200	12,186,900	65,900	5,792,900	25,465,900
Debt Service - Principal	-	-	-	2,990,000	2,990,000
Debt Service - Interest and fees	-	-	-	748,900	748,900
Total Expenditures	276,969,800	250,131,800	280,577,700	241,961,600	1,049,640,900
Revenues Over (Under) Expenditures	37,269,700	(34,092,000)	(3,752,000)	(41,524,800)	(42,099,100)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,752,000	41,623,300	45,375,300
Transfers in - Other Funds	8,175,100	-	-	-	8,175,100
Transfers out	(45,375,400)	-	-	(307,250)	(45,682,650)
Total Other Financing Sources (Uses):	(37,200,300)	-	3,752,000	41,316,050	7,867,750
Net Increase (Decrease) in Fund Balance	69,400	(34,092,000)	-	(208,750)	(34,231,350)
Fund Balance, Beginning of Year	110,154,994	67,311,090	27,504,861	51,318,546	256,289,490
Fund Balance, End of Year	\$ 110,224,394	\$ 33,219,090	\$ 27,504,861	\$ 51,109,796	\$ 222,058,140

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	Community Development Block Grant
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	34,300	-	21,208,100
Charges for Services	18,000	-	641,600
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	-
Total Revenues	52,300	103,000	21,849,700
Expenditures:			
Personnel	263,600	-	824,600
Supplies & Services	-	111,500	18,994,300
Room & Board	-	-	-
Conferences & Training	-	5,000	35,000
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	7,500
Contract Services	37,300	60,500	2,198,000
Internal Services	2,200	-	8,100
Capital Outlay	-	-	3,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	303,100	177,000	22,070,500
Revenues Over (Under) Expenditures	(250,800)	(74,000)	(220,800)
Other Financing Sources (Uses):			
Transfers in from General Fund	250,800	-	12,600
Transfers out	-	-	-
Total Other Financing Sources (Uses):	250,800	-	12,600
Net Increase (Decrease) in Fund Balance	-	(74,000)	(208,200)
Fund Balance, Beginning of Year	3,035	2,850,634	9,564,517
Fund Balance, End of Year	\$ 3,035	\$ 2,776,634	\$ 9,356,317

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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

	Emergency		
	Debt	Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	4,177,700	-
Charges for Services	-	-	250,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>4,177,700</u>	<u>250,000</u>
Expenditures:			
Personnel	-	458,400	92,100
Supplies & Services	30,000	3,461,550	246,000
Room & Board	-	-	-
Conferences & Training	-	5,400	-
Utilities	-	-	112,000
Repairs & Maintenance	-	3,600	45,000
Vehicle Operations	-	4,750	20,000
Contract Services	-	50,800	-
Internal Services	-	-	16,600
Capital Outlay	-	193,200	120,000
Debt Service - Principal	2,990,000	-	-
Debt Service - Interest and fees	748,900	-	-
Total Expenditures	<u>3,768,900</u>	<u>4,177,700</u>	<u>651,700</u>
Revenues Over (Under) Expenditures	<u>(3,768,900)</u>	<u>-</u>	<u>(401,700)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,738,900	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,738,900</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(30,000)	-	(401,700)
Fund Balance, Beginning of Year	71,452	(3,715,428)	1,263,889
Fund Balance, End of Year	<u>\$ 41,452</u>	<u>\$ (3,715,428)</u>	<u>\$ 862,189</u>

continued on next page

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	Prosecuting Attorney Grants	Martha T Berry Medical Care Facility
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	58,500	-	642,600	-
Charges for Services	-	-	-	35,755,100
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	314,200
Other Revenue	-	-	-	108,000
Total Revenues	<u>58,500</u>	<u>-</u>	<u>642,600</u>	<u>36,177,300</u>
Expenditures:				
Personnel	2,500	-	74,700	23,027,000
Supplies & Services	67,400	-	566,900	5,081,800
Room & Board	-	-	-	-
Conferences & Training	3,000	-	-	46,400
Utilities	-	-	-	512,300
Repairs & Maintenance	-	-	-	424,300
Vehicle Operations	-	-	-	4,800
Contract Services	-	-	-	1,971,000
Internal Services	300	-	1,000	-
Capital Outlay	22,000	-	-	4,545,500
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>95,200</u>	<u>-</u>	<u>642,600</u>	<u>35,613,100</u>
Revenues Over (Under) Expenditures	<u>(36,700)</u>	<u>-</u>	<u>-</u>	<u>564,200</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	(36,700)	-	-	564,200
Fund Balance, Beginning of Year	2,607,663	153,999	-	(3,540,330)
Fund Balance, End of Year	<u>\$ 2,570,963</u>	<u>\$ 153,999</u>	<u>\$ -</u>	<u>\$ (2,976,130)</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	Opioid Settlement	Prosecuting Attorney Federal Forfeitures
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,522,000	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	1,647,800	-
Total Revenues	<u>4,522,000</u>	<u>-</u>	<u>1,647,800</u>	<u>-</u>
Expenditures:				
Personnel	4,395,900	-	677,100	-
Supplies & Services	121,000	12,400	90,000	-
Room & Board	-	-	-	-
Conferences & Training	13,800	700	150,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	800	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	16,500	723,400	-
Internal Services	166,900	-	7,300	-
Capital Outlay	2,000	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>4,699,600</u>	<u>30,400</u>	<u>1,647,800</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(177,600)</u>	<u>(30,400)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	177,600	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>177,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(30,400)	-	-
Fund Balance, Beginning of Year	17,417	94,955	5,362,588	4,600
Fund Balance, End of Year	<u>\$ 17,417</u>	<u>\$ 64,555</u>	<u>\$ 5,362,588</u>	<u>\$ 4,600</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	156,000	-	40,000
Charges for Services	-	850,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	170,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>156,000</u>	<u>850,000</u>	<u>260,000</u>
Expenditures:			
Personnel	-	412,100	-
Supplies & Services	1,800	29,000	74,000
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,000	14,500
Vehicle Operations	-	-	32,500
Contract Services	153,200	700,000	2,500
Internal Services	1,000	70,300	13,000
Capital Outlay	-	40,000	39,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>156,000</u>	<u>1,264,400</u>	<u>260,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(414,400)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(414,400)	-
Fund Balance, Beginning of Year	<u>(138,804)</u>	<u>2,196,428</u>	<u>(449)</u>
Fund Balance, End of Year	<u>\$ (138,804)</u>	<u>\$ 1,782,028</u>	<u>\$ (449)</u>

continued on next page

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	\$ -	\$ -	\$ 2,395,000	\$ 2,395,000
Licenses & Permits	-	400,000	-	400,000
Intergovernmental	700,000	-	175,000	27,192,200
Charges for Services	5,926,100	-	-	48,012,800
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	170,000
Reimbursements	314,300	-	-	630,000
Other Revenue	2,000,000	-	-	3,857,300
Total Revenues	<u>8,940,400</u>	<u>400,000</u>	<u>2,570,000</u>	<u>82,657,300</u>
Expenditures:				
Personnel	9,247,900	437,300	1,447,100	41,360,300
Supplies & Services	29,000	45,400	515,000	29,477,050
Room & Board	-	-	-	-
Conferences & Training	15,000	5,000	47,000	420,800
Utilities	-	-	-	624,300
Repairs & Maintenance	520,000	-	9,900	1,021,100
Vehicle Operations	6,000	-	8,000	83,550
Contract Services	176,100	25,000	195,500	6,309,800
Internal Services	181,300	41,000	373,300	882,300
Capital Outlay	91,000	25,000	21,000	5,101,700
Debt Service - Principal	-	-	-	2,990,000
Debt Service - Interest and fees	-	-	-	748,900
Total Expenditures	<u>10,266,300</u>	<u>578,700</u>	<u>2,616,800</u>	<u>89,019,800</u>
Revenues Over (Under) Expenditures	<u>(1,325,900)</u>	<u>(178,700)</u>	<u>(46,800)</u>	<u>(6,362,500)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	2,928,500	-	-	7,108,400
Transfers out	(307,250)	-	-	(307,250)
Total Other Financing Sources (Uses):	<u>2,621,250</u>	<u>-</u>	<u>-</u>	<u>6,801,150</u>
Net Increase (Decrease) in Fund Balance	1,295,350	(178,700)	(46,800)	438,650
Fund Balance, Beginning of Year	5,790,011	1,987,675	2,308,810	26,882,659
Fund Balance, End of Year	<u>\$ 7,085,361</u>	<u>\$ 1,808,975</u>	<u>\$ 2,262,010</u>	<u>\$ 27,321,309</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2024

	<u>Circuit Court</u> <u>Programs</u>	<u>Child</u> <u>Care</u>	<u>Community</u> <u>Corrections</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	845,100	9,364,600	1,802,000
Charges for Services	5,000	501,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>850,100</u>	<u>9,865,600</u>	<u>1,802,000</u>
Expenditures:			
Personnel	275,000	9,720,800	1,738,600
Supplies & Services	293,600	849,000	93,900
Room & Board	-	4,240,000	-
Conferences & Training	5,400	11,700	4,000
Utilities	-	459,000	-
Repairs & Maintenance	-	219,500	2,500
Vehicle Operations	-	2,000	-
Contract Services	375,100	1,018,900	456,100
Internal Services	11,000	2,406,400	63,700
Capital Outlay	-	28,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>960,100</u>	<u>18,955,300</u>	<u>2,358,800</u>
Revenues Over (Under) Expenditures	<u>(110,000)</u>	<u>(9,089,700)</u>	<u>(556,800)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	9,089,700	556,800
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>110,000</u>	<u>9,089,700</u>	<u>556,800</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>194,500</u>	<u>(921,823)</u>	<u>1,604</u>
Fund Balance, End of Year	<u>\$ 194,500</u>	<u>\$ (921,823)</u>	<u>\$ 1,604</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former 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	27,976,600	3,431,100	9,039,100	9,577,300
Charges for Services	1,909,100	523,100	722,000	970,400
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	126,100	-	-	-
Other Revenue	170,600	571,900	-	1,100
Total Revenues	30,182,400	4,526,100	9,761,100	10,548,800
Expenditures:				
Personnel	17,259,000	3,119,000	11,009,800	7,233,400
Supplies & Services	11,184,400	1,141,800	209,600	3,163,400
Room & Board	-	-	-	-
Conferences & Training	117,600	-	20,000	76,600
Utilities	-	3,000	-	-
Repairs & Maintenance	164,200	23,200	81,400	8,400
Vehicle Operations	44,500	80,000	17,000	3,000
Contract Services	5,542,400	2,058,500	460,800	1,819,600
Internal Services	2,234,200	389,100	2,316,700	2,684,200
Capital Outlay	26,000	123,300	24,900	227,100
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	36,572,300	6,937,900	14,140,200	15,215,700
Revenues Over (Under) Expenditures	(6,389,900)	(2,411,800)	(4,379,100)	(4,666,900)
Other Financing Sources (Uses):				
Transfers in from General Fund	6,389,300	2,111,400	4,316,900	4,453,700
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	6,389,300	2,111,400	4,316,900	4,453,700
Net Increase (Decrease) in Fund Balance	(600)	(300,400)	(62,200)	(213,200)
Fund Balance, Beginning of Year	1,532,696	(12,543)	618,327	5,014,031
Fund Balance, End of Year	\$ 1,532,096	\$ (312,943)	\$ 556,127	\$ 4,800,831

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2024

	<u>MSUE</u>	<u>Prosecuting</u>	<u>Veterans</u>	<u>Sheriff</u>
	<u>Grants</u>	<u>Attorney Grants</u>	<u>Grants</u>	<u>Grants</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	3,090,600	499,100	1,817,100
Charges for Services	-	-	-	533,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	45,500	-
Total Revenues	<u>-</u>	<u>3,090,600</u>	<u>544,600</u>	<u>2,357,600</u>
Expenditures:				
Personnel	-	3,669,000	65,000	1,111,300
Supplies & Services	6,500	155,600	457,030	1,269,300
Room & Board	-	-	-	-
Conferences & Training	-	22,000	-	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	1,800	-	3,500
Vehicle Operations	-	-	-	113,600
Contract Services	36,000	147,400	13,070	-
Internal Services	3,500	473,800	-	159,200
Capital Outlay	-	10,000	9,500	47,400
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>46,000</u>	<u>4,479,600</u>	<u>544,600</u>	<u>2,716,300</u>
Revenues Over (Under) Expenditures	<u>(46,000)</u>	<u>(1,389,000)</u>	<u>-</u>	<u>(358,700)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	1,389,000	-	333,700
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>1,389,000</u>	<u>-</u>	<u>333,700</u>
Net Increase (Decrease) in Fund Balance	(46,000)	-	-	(25,000)
Fund Balance, Beginning of Year	61,038	(369,542)	(107,068)	(147,279)
Fund Balance, End of Year	<u>\$ 15,038</u>	<u>\$ (369,542)</u>	<u>\$ (107,068)</u>	<u>\$ (172,279)</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2024

	Substance <u>Abuse (Year End 09/30)</u>	Former Sep Year End <u>MIDC</u>	September Year End <u>Sub-total</u>	<u>Total</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,395,000
Licenses & Permits	-	-	-	400,000
Intergovernmental	7,549,600	18,615,200	93,607,400	120,799,600
Charges for Services	17,185,400	-	22,349,000	70,361,800
Investment Income	103,300	-	103,300	103,300
Fines & Forfeitures	-	-	7,500	177,500
Reimbursements	-	797,100	923,200	1,553,200
Other Revenue	-	-	789,100	4,646,400
Total Revenues	<u>24,838,300</u>	<u>19,412,300</u>	<u>117,779,500</u>	<u>200,436,800</u>
Expenditures:				
Personnel	1,241,900	4,926,000	61,368,800	102,729,100
Supplies & Services	584,200	16,110,500	35,518,830	64,995,880
Room & Board	-	-	4,240,000	4,240,000
Conferences & Training	5,500	212,100	486,900	907,700
Utilities	-	-	462,000	1,086,300
Repairs & Maintenance	-	6,000	510,500	1,531,600
Vehicle Operations	-	-	260,100	343,650
Contract Services	26,435,500	34,600	38,397,970	44,707,770
Internal Services	-	263,700	11,005,500	11,887,800
Capital Outlay	-	195,000	691,200	5,792,900
Debt Service - Principal	-	-	-	2,990,000
Debt Service - Interest and fees	-	-	-	748,900
Total Expenditures	<u>28,267,100</u>	<u>21,747,900</u>	<u>152,941,800</u>	<u>241,961,600</u>
Revenues Over (Under) Expenditures	<u>(3,428,800)</u>	<u>(2,335,600)</u>	<u>(35,162,300)</u>	<u>(41,524,800)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,428,800	2,335,600	34,514,900	41,623,300
Transfers out	-	-	-	(307,250)
Total Other Financing Sources (Uses):	<u>3,428,800</u>	<u>2,335,600</u>	<u>34,514,900</u>	<u>41,316,050</u>
Net Increase (Decrease) in Fund Balance	-	-	(647,400)	(208,750)
Fund Balance, Beginning of Year	<u>18,571,945</u>	<u>-</u>	<u>24,435,886</u>	<u>51,318,546</u>
Fund Balance, End of Year	<u>\$ 18,571,945</u>	<u>\$ -</u>	<u>\$ 23,788,486</u>	<u>\$ 51,109,796</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

	<u>Major Funds</u>				<u>Total</u>
	<u>General</u>	<u>Roads</u>	<u>Community</u>	<u>Nonmajor</u>	
	<u>Fund</u>	<u>Special Revenue</u>	<u>Mental Health</u>	<u>Funds</u>	
	<u>Fund</u>	<u>Enterprise Fund</u>			
Revenues:					
Property Taxes	\$ 166,259,800	\$ -	\$ -	\$ 2,538,700	\$ 168,798,500
Licenses & Permits	1,609,700	897,000	-	400,000	2,906,700
Intergovernmental	49,295,200	224,925,000	3,346,800	110,632,100	388,199,100
Charges for Services	34,494,200	1,915,000	269,237,800	72,177,700	377,824,700
Investment Income	3,994,000	1,810,600	4,232,700	103,300	10,140,600
Fines & Forfeitures	550,500	-	-	177,500	728,000
Reimbursements	9,235,400	-	-	1,722,100	10,957,500
Indirect Cost Allocation	54,196,800	-	-	-	54,196,800
Other Revenue	11,000	372,500	29,800	4,636,000	5,049,300
Total Revenues	319,646,600	229,920,100	276,847,100	192,387,400	1,018,801,200
Expenditures By Category:					
Personnel	182,877,300	40,372,900	40,718,000	104,595,100	368,563,300
Supplies & Services	16,230,300	406,800	6,068,400	56,510,930	79,216,430
Room & Board	-	-	-	4,240,000	4,240,000
Conferences & Training	688,500	132,000	96,600	906,400	1,823,500
Utilities	5,403,500	668,200	214,500	1,091,500	7,377,700
Repairs & Maintenance	14,921,500	629,500	137,400	1,567,600	17,256,000
Road Construction & Maintenance	-	178,123,100	-	-	178,123,100
Vehicle Operations	1,010,800	3,846,700	26,400	337,500	5,221,400
Contract Services	12,302,100	1,802,700	233,269,900	43,412,570	290,787,270
Internal Services	41,085,800	-	-	11,865,700	52,951,500
Capital Outlay	12,399,800	3,938,200	67,900	3,501,600	19,907,500
Debt Service - Principal	-	-	-	3,110,000	3,110,000
Debt Service - Interest and fees	-	-	-	626,800	626,800
Total Expenditures	286,919,600	229,920,100	280,599,100	231,765,700	1,029,204,500
Revenues Over (Under) Expenditures	32,727,000	-	(3,752,000)	(39,378,300)	(10,403,300)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,752,000	42,387,700	46,139,700
Transfers in - Other Funds	8,180,400	-	-	-	8,180,400
Transfers out	(46,390,507)	-	-	(310,450)	(46,700,957)
Total Other Financing Sources (Uses):	(38,210,107)	-	3,752,000	42,077,250	7,619,143
Net Increase (Decrease) in Fund Balance	(5,483,107)	-	-	2,698,950	(2,784,157)
Fund Balance, Beginning of Year	110,224,394	33,219,090	27,504,861	51,109,796	222,058,140
Fund Balance, End of Year	\$ 104,741,287	\$ 33,219,090	\$ 27,504,861	\$ 53,808,746	\$ 219,273,983

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

	<u>Community Corrections</u>	<u>Planning Grants</u>	<u>Community Development Block Grant</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	19,632,500
Charges for Services	18,000	-	331,500
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Other Revenue	-	101,500	-
Total Revenues	<u>18,000</u>	<u>103,000</u>	<u>19,964,000</u>
Expenditures:			
Personnel	278,100	-	865,600
Supplies & Services	-	111,500	17,460,800
Room & Board	-	-	-
Conferences & Training	-	5,000	42,500
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Vehicle Operations	-	-	4,500
Contract Services	3,000	60,500	1,802,800
Internal Services	2,300	-	9,300
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>283,400</u>	<u>177,000</u>	<u>20,185,500</u>
Revenues Over (Under) Expenditures	<u>(265,400)</u>	<u>(74,000)</u>	<u>(221,500)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	265,400	-	13,300
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>265,400</u>	<u>-</u>	<u>13,300</u>
Net Increase (Decrease) in Fund Balance	-	(74,000)	(208,200)
Fund Balance, Beginning of Year	<u>3,035</u>	<u>2,776,634</u>	<u>9,356,317</u>
Fund Balance, End of Year	<u>\$ 3,035</u>	<u>\$ 2,702,634</u>	<u>\$ 9,148,117</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	Emergency Management	Freedom Hill Park
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	250,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>250,000</u>
Expenditures:			
Personnel	-	-	92,800
Supplies & Services	30,000	-	246,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	-	45,000
Vehicle Operations	-	-	20,000
Contract Services	-	-	-
Internal Services	-	-	17,000
Capital Outlay	-	-	50,000
Debt Service - Principal	3,110,000	-	-
Debt Service - Interest and fees	626,800	-	-
Total Expenditures	<u>3,766,800</u>	<u>-</u>	<u>582,800</u>
Revenues Over (Under) Expenditures	<u>(3,766,800)</u>	<u>-</u>	<u>(332,800)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,736,800	-	200,000
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,736,800</u>	<u>-</u>	<u>200,000</u>
Net Increase (Decrease) in Fund Balance	(30,000)	-	(132,800)
Fund Balance, Beginning of Year	41,452	(3,715,428)	862,189
Fund Balance, End of Year	<u>\$ 11,452</u>	<u>\$ (3,715,428)</u>	<u>\$ 729,389</u>

continued on next page

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	-	-	36,827,700
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	323,600
Other Revenue	-	-	111,200
Total Revenues	-	-	37,262,500
Expenditures:			
Personnel	-	-	23,257,300
Supplies & Services	-	-	5,132,600
Room & Board	-	-	-
Conferences & Training	-	-	46,900
Utilities	-	-	517,400
Repairs & Maintenance	-	-	428,500
Vehicle Operations	-	-	4,800
Contract Services	-	-	1,990,700
Internal Services	-	-	-
Capital Outlay	-	-	3,000,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	-	34,378,200
Revenues Over (Under) Expenditures	-	-	2,884,300
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	2,884,300
Fund Balance, Beginning of Year	2,570,963	153,999	(2,976,130)
Fund Balance, End of Year	\$ 2,570,963	\$ 153,999	\$ (91,830)

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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	Opioid Settlement	Prosecuting Attorney Federal Forfeitures
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,315,800	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Other Revenue	-	-	1,660,200	-
Total Revenues	<u>5,315,800</u>	<u>-</u>	<u>1,660,200</u>	<u>-</u>
Expenditures:				
Personnel	5,115,600	-	697,800	-
Supplies & Services	55,400	3,400	90,000	-
Room & Board	-	-	-	-
Conferences & Training	13,800	400	150,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	3,000	714,900	-
Internal Services	177,900	-	7,500	-
Capital Outlay	2,000	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>5,364,700</u>	<u>6,800</u>	<u>1,660,200</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(48,900)</u>	<u>(6,800)</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	48,900	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>48,900</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(6,800)	-	-
Fund Balance, Beginning of Year	17,417	64,555	5,362,588	4,600
Fund Balance, End of Year	<u>\$ 17,417</u>	<u>\$ 57,755</u>	<u>\$ 5,362,588</u>	<u>\$ 4,600</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	156,000	-	40,000
Charges for Services	-	850,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	170,000
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	156,000	850,000	260,000
Expenditures:			
Personnel	-	427,600	-
Supplies & Services	1,800	29,000	74,000
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,000	14,500
Vehicle Operations	-	-	32,500
Contract Services	153,200	700,000	2,500
Internal Services	1,000	72,500	13,000
Capital Outlay	-	40,000	39,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	156,000	1,282,100	260,000
Revenues Over (Under) Expenditures	-	(432,100)	-
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	(432,100)	-
Fund Balance, Beginning of Year	(138,804)	1,782,028	(449)
Fund Balance, End of Year	\$ (138,804)	\$ 1,349,928	\$ (449)

continued on next page

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	\$ -	\$ -	\$ 2,538,700	\$ 2,538,700
Licenses & Permits	-	400,000	-	400,000
Intergovernmental	700,000	-	175,000	20,703,500
Charges for Services	6,103,900	-	-	49,746,900
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	170,000
Reimbursements	314,300	-	-	639,400
Other Revenue	2,000,000	-	-	3,872,900
Total Revenues	<u>9,118,200</u>	<u>400,000</u>	<u>2,713,700</u>	<u>78,071,400</u>
Expenditures:				
Personnel	9,534,000	451,800	1,487,500	42,208,100
Supplies & Services	28,300	45,400	511,500	23,819,700
Room & Board	-	-	-	-
Conferences & Training	20,000	5,000	47,000	425,100
Utilities	-	-	-	629,400
Repairs & Maintenance	520,000	-	9,900	1,020,900
Vehicle Operations	6,000	-	8,000	75,800
Contract Services	-	25,000	195,500	5,651,100
Internal Services	188,100	42,400	384,700	915,700
Capital Outlay	41,000	25,000	21,000	3,218,000
Debt Service - Principal	-	-	-	3,110,000
Debt Service - Interest and fees	-	-	-	626,800
Total Expenditures	<u>10,337,400</u>	<u>594,600</u>	<u>2,665,100</u>	<u>81,700,600</u>
Revenues Over (Under) Expenditures	<u>(1,219,200)</u>	<u>(194,600)</u>	<u>48,600</u>	<u>(3,629,200)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	2,974,300	-	-	7,238,700
Transfers out	(310,450)	-	-	(310,450)
Total Other Financing Sources (Uses):	<u>2,663,850</u>	<u>-</u>	<u>-</u>	<u>6,928,250</u>
Net Increase (Decrease) in Fund Balance	1,444,650	(194,600)	48,600	3,299,050
Fund Balance, Beginning of Year	7,085,361	1,808,975	2,262,010	27,321,309
Fund Balance, End of Year	<u>\$ 8,530,011</u>	<u>\$ 1,614,375</u>	<u>\$ 2,310,610</u>	<u>\$ 30,620,359</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2025

	<u>Circuit Court</u> <u>Programs</u>	<u>Child</u> <u>Care</u>	<u>Community</u> <u>Corrections</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	545,100	9,334,600	1,829,500
Charges for Services	5,000	501,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>550,100</u>	<u>9,835,600</u>	<u>1,829,500</u>
Expenditures:			
Personnel	-	9,594,300	1,811,100
Supplies & Services	268,600	814,000	95,500
Room & Board	-	4,240,000	-
Conferences & Training	5,400	11,700	4,000
Utilities	-	459,000	-
Repairs & Maintenance	-	254,500	2,500
Vehicle Operations	-	2,000	-
Contract Services	375,100	1,031,500	426,700
Internal Services	11,000	2,513,700	65,800
Capital Outlay	-	20,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>660,100</u>	<u>18,940,700</u>	<u>2,405,600</u>
Revenues Over (Under) Expenditures	<u>(110,000)</u>	<u>(9,105,100)</u>	<u>(576,100)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	9,105,100	576,100
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>110,000</u>	<u>9,105,100</u>	<u>576,100</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>194,500</u>	<u>(921,823)</u>	<u>1,604</u>
Fund Balance, End of Year	<u>\$ 194,500</u>	<u>\$ (921,823)</u>	<u>\$ 1,604</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2025

	Macomb Community Action	Office of Senior Services	Friend of the Court	Health Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	28,772,300	3,195,600	9,204,200	5,454,300
Charges for Services	1,966,400	547,600	722,000	970,400
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	135,500	-	-	-
Other Revenue	175,700	540,800	-	1,100
Total Revenues	31,049,900	4,284,000	9,926,200	6,425,800
Expenditures:				
Personnel	17,776,800	3,141,500	11,155,100	7,490,400
Supplies & Services	11,343,900	1,014,900	209,600	347,900
Room & Board	-	-	-	-
Conferences & Training	121,100	-	20,000	66,600
Utilities	-	3,100	-	-
Repairs & Maintenance	169,100	23,700	81,400	5,400
Vehicle Operations	44,500	81,600	17,000	3,000
Contract Services	5,708,700	2,099,700	478,300	1,061,400
Internal Services	2,301,300	396,600	2,385,400	2,344,800
Capital Outlay	26,700	12,800	23,100	60,400
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	37,492,100	6,773,900	14,369,900	11,379,900
Revenues Over (Under) Expenditures	(6,442,200)	(2,489,900)	(4,443,700)	(4,954,100)
Other Financing Sources (Uses):				
Transfers in from General Fund	6,441,700	2,189,200	4,383,000	4,740,900
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	6,441,700	2,189,200	4,383,000	4,740,900
Net Increase (Decrease) in Fund Balance	(500)	(300,700)	(60,700)	(213,200)
Fund Balance, Beginning of Year	1,532,096	(312,943)	556,127	4,800,831
Fund Balance, End of Year	\$ 1,531,596	\$ (613,643)	\$ 495,427	\$ 4,587,631

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2025

	<u>MSUE</u>	<u>Prosecuting</u>	<u>Veterans</u>	<u>Sheriff</u>
	<u>Grants</u>	<u>Attorney Grants</u>	<u>Grants</u>	<u>Grants</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	3,124,700	499,100	1,804,400
Charges for Services	-	-	-	533,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Other Revenue	-	-	45,500	-
Total Revenues	<u>-</u>	<u>3,124,700</u>	<u>544,600</u>	<u>2,344,900</u>
Expenditures:				
Personnel	-	3,783,800	65,000	1,144,400
Supplies & Services	-	158,500	457,030	1,269,300
Room & Board	-	-	-	-
Conferences & Training	-	22,700	-	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	600	-	3,500
Vehicle Operations	-	-	-	113,600
Contract Services	-	151,800	13,070	-
Internal Services	-	488,400	-	164,300
Capital Outlay	-	10,300	9,500	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>-</u>	<u>4,616,100</u>	<u>544,600</u>	<u>2,717,100</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(1,491,400)</u>	<u>-</u>	<u>(372,200)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	1,491,400	-	347,200
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>1,491,400</u>	<u>-</u>	<u>347,200</u>
Net Increase (Decrease) in Fund Balance	-	-	-	(25,000)
Fund Balance, Beginning of Year	15,038	(369,542)	(107,068)	(172,279)
Fund Balance, End of Year	<u>\$ 15,038</u>	<u>\$ (369,542)</u>	<u>\$ (107,068)</u>	<u>\$ (197,279)</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2025

	Substance		Former Sep Year End	
	Abuse (Year End 09/30)	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,538,700
Licenses & Permits	-	-	-	400,000
Intergovernmental	7,549,600	18,615,200	89,928,600	110,632,100
Charges for Services	17,185,400	-	22,430,800	72,177,700
Investment Income	103,300	-	103,300	103,300
Fines & Forfeitures	-	-	7,500	177,500
Reimbursements	-	947,200	1,082,700	1,722,100
Other Revenue	-	-	763,100	4,636,000
	-	-	-	-
Total Revenues	<u>24,838,300</u>	<u>19,562,400</u>	<u>114,316,000</u>	<u>192,387,400</u>
Expenditures:				
Personnel	1,279,100	5,145,500	62,387,000	104,595,100
Supplies & Services	601,700	16,110,300	32,691,230	56,510,930
Room & Board	-	-	4,240,000	4,240,000
Conferences & Training	5,700	212,100	481,300	906,400
Utilities	-	-	462,100	1,091,500
Repairs & Maintenance	-	6,000	546,700	1,567,600
Vehicle Operations	-	-	261,700	337,500
Contract Services	26,380,600	34,600	37,761,470	43,412,570
Internal Services	-	278,700	10,950,000	11,865,700
Capital Outlay	-	110,800	283,600	3,501,600
Debt Service - Principal	-	-	-	3,110,000
Debt Service - Interest and fees	-	-	-	626,800
	-	-	-	-
Total Expenditures	<u>28,267,100</u>	<u>21,898,000</u>	<u>150,065,100</u>	<u>231,765,700</u>
Revenues Over (Under) Expenditures	<u>(3,428,800)</u>	<u>(2,335,600)</u>	<u>(35,749,100)</u>	<u>(39,378,300)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,428,800	2,335,600	35,149,000	42,387,700
Transfers out	-	-	-	(310,450)
	-	-	-	-
Total Other Financing Sources (Uses):	<u>3,428,800</u>	<u>2,335,600</u>	<u>35,149,000</u>	<u>42,077,250</u>
Net Increase (Decrease) in Fund Balance	-	-	(600,100)	2,698,950
Fund Balance, Beginning of Year	<u>18,571,945</u>	<u>-</u>	<u>23,788,486</u>	<u>51,109,796</u>
Fund Balance, End of Year	<u>\$ 18,571,945</u>	<u>\$ -</u>	<u>\$ 23,188,386</u>	<u>\$ 53,808,746</u>

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
All Funds Summary By Category and Fund Classification
Fiscal Years Ending September 30 and December 31, 2026

	<u>Major Funds</u>				<u>Total</u>
	<u>General</u>	<u>Roads</u>	<u>Community</u>	<u>Nonmajor</u>	
	<u>Fund</u>	<u>Special Revenue</u>	<u>Mental Health</u>	<u>Funds</u>	
	<u>Fund</u>	<u>Enterprise Fund</u>			
Revenues:					
Property Taxes	\$ 171,241,600	\$ -	\$ -	\$ 2,640,200	\$ 173,881,800
Licenses & Permits	1,614,700	923,900	-	400,000	2,938,600
Intergovernmental	50,416,400	231,672,800	3,346,800	106,341,800	391,777,800
Charges for Services	35,296,600	1,972,500	279,674,300	74,298,700	391,242,100
Investment Income	1,959,000	1,864,900	4,402,000	107,400	8,333,300
Fines & Forfeitures	550,500	-	-	177,500	728,000
Reimbursements	9,383,700	-	-	1,889,400	11,273,100
Indirect Cost Allocation	55,788,300	-	-	-	55,788,300
Other Revenue	11,000	383,700	30,400	4,700,800	5,125,900
Total Revenues	326,261,800	236,817,800	287,453,500	190,555,800	1,041,088,900
Expenditures By Category:					
Personnel	187,772,700	41,584,100	41,939,500	107,707,600	379,003,900
Supplies & Services	16,794,900	419,000	6,250,500	51,600,030	75,064,430
Room & Board	-	-	-	4,240,000	4,240,000
Conferences & Training	690,600	136,100	99,500	911,200	1,837,400
Utilities	5,405,500	688,200	220,900	1,096,700	7,411,300
Repairs & Maintenance	15,290,300	648,400	141,500	1,558,000	17,638,200
Road Construction & Maintenance	-	183,466,800	-	-	183,466,800
Vehicle Operations	1,010,800	3,962,100	27,200	339,600	5,339,700
Contract Services	12,909,800	1,856,800	242,456,500	43,539,270	300,762,370
Internal Services	42,318,900	-	-	12,193,300	54,512,200
Capital Outlay	7,873,800	4,056,300	69,900	3,523,400	15,523,400
Debt Service - Principal	-	-	-	3,220,000	3,220,000
Debt Service - Interest and fees	-	-	-	516,400	516,400
Total Expenditures	290,067,300	236,817,800	291,205,500	230,445,500	1,048,536,100
Revenues Over (Under) Expenditures	36,194,500	-	(3,752,000)	(39,889,700)	(7,447,200)
Other Financing Sources (Uses):					
Transfers in - General Fund	-	-	3,752,000	43,674,600	47,426,600
Transfers in - Other Funds	8,185,800	-	-	-	8,185,800
Transfers out	(47,746,805)	-	-	(310,450)	(48,057,255)
Total Other Financing Sources (Uses):	(39,561,005)	-	3,752,000	43,364,150	7,555,145
Net Increase (Decrease) in Fund Balance	(3,366,505)	-	-	3,474,450	107,945
Fund Balance, Beginning of Year	104,741,287	33,219,090	27,504,861	53,808,746	219,273,983
Fund Balance, End of Year	\$ 101,374,782	\$ 33,219,090	\$ 27,504,861	\$ 57,283,195	\$ 219,381,928

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

	<u>Community Corrections</u>	<u>Planning Grants</u>	<u>Community Development Block Grant</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	13,705,800
Charges for Services	18,000	-	350,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	1,500	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	101,500	-
Total Revenues	<u>18,000</u>	<u>103,000</u>	<u>14,055,800</u>
Expenditures:			
Personnel	292,200	-	908,100
Supplies & Services	-	111,500	12,281,200
Room & Board	-	-	-
Conferences & Training	-	5,000	44,500
Utilities	-	-	-
Repairs & Maintenance	-	-	-
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	-	6,000
Contract Services	3,000	60,500	1,055,100
Internal Services	2,500	-	10,100
Capital Outlay	-	-	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>297,700</u>	<u>177,000</u>	<u>14,305,000</u>
Revenues Over (Under) Expenditures	<u>(279,700)</u>	<u>(74,000)</u>	<u>(249,200)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	279,700	-	14,000
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>279,700</u>	<u>-</u>	<u>14,000</u>
Net Increase (Decrease) in Fund Balance	-	(74,000)	(235,200)
Fund Balance, Beginning of Year	<u>3,035</u>	<u>2,702,634</u>	<u>9,148,117</u>
Fund Balance, End of Year	<u>\$ 3,035</u>	<u>\$ 2,628,634</u>	<u>\$ 8,912,917</u>

continued on next page

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

	Debt	Emergency Management	Freedom Hill
	Service Fund	Grants	Park
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	250,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>250,000</u>
Expenditures:			
Personnel	-	-	95,700
Supplies & Services	30,000	-	246,000
Room & Board	-	-	-
Conferences & Training	-	-	-
Utilities	-	-	112,000
Repairs & Maintenance	-	-	45,000
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	-	20,000
Contract Services	-	-	-
Internal Services	-	-	17,400
Capital Outlay	-	-	50,000
Debt Service - Principal	3,220,000	-	-
Debt Service - Interest and fees	516,400	-	-
Total Expenditures	<u>3,766,400</u>	<u>-</u>	<u>586,100</u>
Revenues Over (Under) Expenditures	<u>(3,766,400)</u>	<u>-</u>	<u>(336,100)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	3,736,400	-	200,000
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>3,736,400</u>	<u>-</u>	<u>200,000</u>
Net Increase (Decrease) in Fund Balance	(30,000)	-	(136,100)
Fund Balance, Beginning of Year	11,452	(3,715,428)	729,389
Fund Balance, End of Year	<u>\$ (18,548)</u>	<u>\$ (3,715,428)</u>	<u>\$ 593,289</u>

continued on next page

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

	Health Grants	Prosecuting Attorney Forfeitures	Martha T Berry Medical Care Facility
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	37,932,500
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	333,300
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	114,600
Total Revenues	-	-	38,380,400
Expenditures:			
Personnel	-	-	23,489,900
Supplies & Services	-	-	5,184,000
Room & Board	-	-	-
Conferences & Training	-	-	47,300
Utilities	-	-	522,600
Repairs & Maintenance	-	-	432,800
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	-	4,900
Contract Services	-	-	2,010,600
Internal Services	-	-	-
Capital Outlay	-	-	3,030,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	-	-	34,722,100
Revenues Over (Under) Expenditures	-	-	3,658,300
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	-	-	-
Net Increase (Decrease) in Fund Balance	-	-	3,658,300
Fund Balance, Beginning of Year	2,570,963	153,999	(91,830)
Fund Balance, End of Year	\$ 2,570,963	\$ 153,999	\$ 3,566,470

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

	Michigan Works!	MSUE Grants	Opioid Settlement	Prosecuting Attorney Federal Forfeitures
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,424,700	-	-	-
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	1,676,300	-
Total Revenues	<u>5,424,700</u>	<u>-</u>	<u>1,676,300</u>	<u>-</u>
Expenditures:				
Personnel	5,262,300	-	719,000	-
Supplies & Services	55,400	-	90,000	-
Room & Board	-	-	-	-
Conferences & Training	13,800	-	150,000	-
Utilities	-	-	-	-
Repairs & Maintenance	-	-	-	-
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	-
Contract Services	-	-	709,600	-
Internal Services	183,400	-	7,700	-
Capital Outlay	2,000	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>5,516,900</u>	<u>-</u>	<u>1,676,300</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>(92,200)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	92,200	-	-	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>92,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	-	-	-
Fund Balance, Beginning of Year	<u>17,417</u>	<u>57,755</u>	<u>5,362,588</u>	<u>4,600</u>
Fund Balance, End of Year	<u>\$ 17,417</u>	<u>\$ 57,755</u>	<u>\$ 5,362,588</u>	<u>\$ 4,600</u>

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

	Register of Deeds Remonumentation	Register of Deeds Technology Fund	Sheriff Grants
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	156,000	-	40,000
Charges for Services	-	850,000	50,000
Investment Income	-	-	-
Fines & Forfeitures	-	-	170,000
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>156,000</u>	<u>850,000</u>	<u>260,000</u>
Expenditures:			
Personnel	-	442,400	-
Supplies & Services	1,800	29,000	74,000
Room & Board	-	-	-
Conferences & Training	-	10,000	84,500
Utilities	-	-	-
Repairs & Maintenance	-	3,000	14,500
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	-	32,500
Contract Services	153,200	700,000	2,500
Internal Services	1,000	74,800	13,000
Capital Outlay	-	40,000	39,000
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>156,000</u>	<u>1,299,200</u>	<u>260,000</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(449,200)</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	-	-	-
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net Increase (Decrease) in Fund Balance	-	(449,200)	-
Fund Balance, Beginning of Year	<u>(138,804)</u>	<u>1,349,928</u>	<u>(449)</u>
Fund Balance, End of Year	<u>\$ (138,804)</u>	<u>\$ 900,728</u>	<u>\$ (449)</u>

continued on next page

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

	Sheriff E911 Dispatch	Concealed Pistol Licenses	Veterans' Affairs	December Year End Sub-total
Revenues:				
Property Taxes	\$ -	\$ -	\$ 2,640,200	\$ 2,640,200
Licenses & Permits	-	400,000	-	400,000
Intergovernmental	700,000	-	175,000	14,776,800
Charges for Services	6,286,900	-	-	51,162,100
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	170,000
Reimbursements	314,300	-	-	649,100
Indirect Cost Allocation	-	-	-	-
Other Revenue	2,000,000	-	-	3,892,400
Total Revenues	<u>9,301,200</u>	<u>400,000</u>	<u>2,815,200</u>	<u>73,690,600</u>
Expenditures:				
Personnel	9,785,800	471,600	1,536,200	43,003,200
Supplies & Services	28,300	45,400	511,500	18,688,100
Room & Board	-	-	-	-
Conferences & Training	20,000	5,000	47,000	427,100
Utilities	-	-	-	634,600
Repairs & Maintenance	520,000	-	9,900	1,025,200
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	6,000	-	8,000	77,400
Contract Services	-	25,000	195,500	4,915,000
Internal Services	193,900	43,700	396,600	944,100
Capital Outlay	41,000	25,000	21,000	3,248,000
Debt Service - Principal	-	-	-	3,220,000
Debt Service - Interest and fees	-	-	-	516,400
Total Expenditures	<u>10,595,000</u>	<u>615,700</u>	<u>2,725,700</u>	<u>76,699,100</u>
Revenues Over (Under) Expenditures	<u>(1,293,800)</u>	<u>(215,700)</u>	<u>89,500</u>	<u>(3,008,500)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,071,100	-	-	7,393,400
Transfers out	(310,450)	-	-	(310,450)
Total Other Financing Sources (Uses):	<u>2,760,650</u>	<u>-</u>	<u>-</u>	<u>7,082,950</u>
Net Increase (Decrease) in Fund Balance	1,466,850	(215,700)	89,500	4,074,450
Fund Balance, Beginning of Year	<u>8,530,011</u>	<u>1,614,375</u>	<u>2,310,610</u>	<u>30,620,359</u>
Fund Balance, End of Year	<u>\$ 9,996,861</u>	<u>\$ 1,398,675</u>	<u>\$ 2,400,110</u>	<u>\$ 34,694,809</u>

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MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2026

	<u>Circuit Court</u> <u>Programs</u>	<u>Child</u> <u>Care</u>	<u>Community</u> <u>Corrections</u>
Revenues:			
Property Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	545,100	9,647,800	1,829,500
Charges for Services	5,000	501,000	-
Investment Income	-	-	-
Fines & Forfeitures	-	-	-
Reimbursements	-	-	-
Indirect Cost Allocation	-	-	-
Other Revenue	-	-	-
Total Revenues	<u>550,100</u>	<u>10,148,800</u>	<u>1,829,500</u>
Expenditures:			
Personnel	-	10,018,300	1,873,700
Supplies & Services	268,600	814,000	99,500
Room & Board	-	4,240,000	-
Conferences & Training	5,400	11,700	3,000
Utilities	-	459,000	-
Repairs & Maintenance	-	254,500	2,500
Road Construction & Maintenance	-	-	-
Vehicle Operations	-	2,000	-
Contract Services	375,100	1,047,300	380,800
Internal Services	11,000	2,625,700	67,900
Capital Outlay	-	20,000	-
Debt Service - Principal	-	-	-
Debt Service - Interest and fees	-	-	-
Total Expenditures	<u>660,100</u>	<u>19,492,500</u>	<u>2,427,400</u>
Revenues Over (Under) Expenditures	<u>(110,000)</u>	<u>(9,343,700)</u>	<u>(597,900)</u>
Other Financing Sources (Uses):			
Transfers in from General Fund	110,000	9,343,700	597,900
Transfers out	-	-	-
Total Other Financing Sources (Uses):	<u>110,000</u>	<u>9,343,700</u>	<u>597,900</u>
Net Increase (Decrease) in Fund Balance	-	-	-
Fund Balance, Beginning of Year	<u>194,500</u>	<u>(921,823)</u>	<u>1,604</u>
Fund Balance, End of Year	<u>\$ 194,500</u>	<u>\$ (921,823)</u>	<u>\$ 1,604</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2026

	Macomb Community Action	Office of Senior Services	Friend of the Court	Health Grants
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	29,500,400	3,195,600	9,428,400	5,454,300
Charges for Services	2,025,400	507,600	722,000	970,400
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	-
Reimbursements	140,300	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	181,000	580,800	-	1,100
Total Revenues	31,847,100	4,284,000	10,150,400	6,425,800
Expenditures:				
Personnel	18,310,100	3,218,200	11,506,900	7,749,000
Supplies & Services	11,508,200	1,047,900	209,600	344,200
Room & Board	-	-	-	-
Conferences & Training	124,800	-	20,000	66,000
Utilities	-	3,100	-	-
Repairs & Maintenance	174,200	4,700	81,400	5,400
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	45,800	80,800	17,000	3,000
Contract Services	5,880,000	2,140,900	500,800	1,080,400
Internal Services	2,370,300	404,400	2,458,800	2,347,700
Capital Outlay	27,500	13,000	23,000	51,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	38,440,900	6,913,000	14,817,500	11,646,700
Revenues Over (Under) Expenditures	(6,593,800)	(2,629,000)	(4,667,100)	(5,220,900)
Other Financing Sources (Uses):				
Transfers in from General Fund	6,593,200	2,328,500	4,606,400	5,007,700
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	6,593,200	2,328,500	4,606,400	5,007,700
Net Increase (Decrease) in Fund Balance	(600)	(300,500)	(60,700)	(213,200)
Fund Balance, Beginning of Year	1,531,596	(613,643)	495,427	4,587,631
Fund Balance, End of Year	\$ 1,530,996	\$ (914,143)	\$ 434,727	\$ 4,374,431

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2026

	<u>MSUE</u>	<u>Prosecuting</u>	<u>Veterans</u>	<u>Sheriff</u>
	<u>Grants</u>	<u>Attorney Grants</u>	<u>Grants</u>	<u>Grants</u>
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	3,185,800	499,100	1,824,200
Charges for Services	-	-	-	533,000
Investment Income	-	-	-	-
Fines & Forfeitures	-	-	-	7,500
Reimbursements	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Other Revenue	-	-	45,500	-
Total Revenues	<u>-</u>	<u>3,185,800</u>	<u>544,600</u>	<u>2,364,700</u>
Expenditures:				
Personnel	-	3,896,300	65,000	1,173,000
Supplies & Services	-	163,500	457,030	1,269,300
Room & Board	-	-	-	-
Conferences & Training	-	23,400	-	12,000
Utilities	-	-	-	-
Repairs & Maintenance	-	600	-	3,500
Road Construction & Maintenance	-	-	-	-
Vehicle Operations	-	-	-	113,600
Contract Services	-	156,400	13,070	-
Internal Services	-	503,400	-	169,300
Capital Outlay	-	10,600	9,500	10,000
Debt Service - Principal	-	-	-	-
Debt Service - Interest and fees	-	-	-	-
Total Expenditures	<u>-</u>	<u>4,754,200</u>	<u>544,600</u>	<u>2,750,700</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>(1,568,400)</u>	<u>-</u>	<u>(386,000)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	-	1,568,400	-	361,000
Transfers out	-	-	-	-
Total Other Financing Sources (Uses):	<u>-</u>	<u>1,568,400</u>	<u>-</u>	<u>361,000</u>
Net Increase (Decrease) in Fund Balance	-	-	-	(25,000)
Fund Balance, Beginning of Year	<u>15,038</u>	<u>(369,542)</u>	<u>(107,068)</u>	<u>(197,279)</u>
Fund Balance, End of Year	<u>\$ 15,038</u>	<u>\$ (369,542)</u>	<u>\$ (107,068)</u>	<u>\$ (222,279)</u>

continued on next page

MACOMB COUNTY, MICHIGAN
Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance
Individual Nonmajor Funds By Category
Former Fiscal Year Ending September 30, 2026

	Substance		Former Sep Year End	
	Abuse (Year End 09/30)	MIDC	Sub-total	Total
Revenues:				
Property Taxes	\$ -	\$ -	\$ -	\$ 2,640,200
Licenses & Permits	-	-	-	400,000
Intergovernmental	7,549,500	-	72,659,700	87,436,500
Charges for Services	17,872,200	18,905,300	42,041,900	93,204,000
Investment Income	107,400	-	107,400	107,400
Fines & Forfeitures	-	-	7,500	177,500
Reimbursements	-	-	140,300	789,400
Indirect Cost Allocation	-	1,100,000	1,100,000	1,100,000
Other Revenue	-	-	808,400	4,700,800
Total Revenues	<u>25,529,100</u>	<u>20,005,300</u>	<u>116,865,200</u>	<u>190,555,800</u>
Expenditures:				
Personnel	1,317,500	-	59,128,000	102,131,200
Supplies & Services	619,800	-	16,801,630	35,489,730
Room & Board	-	16,110,300	20,350,300	20,350,300
Conferences & Training	5,700	-	272,000	699,100
Utilities	-	212,100	674,200	1,308,800
Repairs & Maintenance	-	-	526,800	1,552,000
Road Construction & Maintenance	-	6,000	6,000	6,000
Vehicle Operations	-	-	262,200	339,600
Contract Services	27,014,900	-	38,589,670	43,504,670
Internal Services	-	34,600	10,993,100	11,937,200
Capital Outlay	-	290,700	455,300	3,703,300
Debt Service - Principal	-	110,800	110,800	3,330,800
Debt Service - Interest and fees	-	-	-	516,400
Total Expenditures	<u>28,957,900</u>	<u>22,340,900</u>	<u>153,746,400</u>	<u>230,445,500</u>
Revenues Over (Under) Expenditures	<u>(3,428,800)</u>	<u>(2,335,600)</u>	<u>(36,881,200)</u>	<u>(39,889,700)</u>
Other Financing Sources (Uses):				
Transfers in from General Fund	3,428,800	2,335,600	36,281,200	43,674,600
Transfers out	-	-	-	(310,450)
Total Other Financing Sources (Uses):	<u>3,428,800</u>	<u>2,335,600</u>	<u>36,281,200</u>	<u>43,364,150</u>
Net Increase (Decrease) in Fund Balance	-	-	(600,000)	3,474,450
Fund Balance, Beginning of Year	<u>18,571,945</u>	<u>-</u>	<u>23,188,386</u>	<u>53,808,746</u>
Fund Balance, End of Year	<u>\$ 18,571,945</u>	<u>\$ -</u>	<u>\$ 22,588,386</u>	<u>\$ 57,283,195</u>

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		
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ 134,142,878	\$ 140,932,483	\$ 149,533,500	\$ 159,872,900	\$ 166,259,800	\$ 171,241,600
Licenses & Permits	1,643,799	1,682,489	1,562,700	1,604,700	1,609,700	1,614,700
Intergovernmental	41,325,216	43,674,122	44,639,074	48,414,600	49,295,200	50,416,400
Charges for Services	40,258,879	33,737,632	36,700,818	33,755,800	34,494,200	35,296,600
Investment Income	293,488	5,643,586	6,550,000	8,250,000	3,994,000	1,959,000
Fines & Forfeitures	496,814	661,031	493,500	550,500	550,500	550,500
Reimbursements	6,781,917	8,381,653	7,559,100	9,128,300	9,235,400	9,383,700
Indirect Cost Allocation	49,471,925	49,556,637	51,114,700	52,651,700	54,196,800	55,788,300
Other Revenue	111,938	295,445	89,000	11,000	11,000	11,000
Total Revenues	274,526,854	284,565,078	298,242,392	314,239,500	319,646,600	326,261,800
Expenditures:						
Personnel	144,101,659	145,126,474	164,094,083	177,093,295	182,877,300	187,772,700
Supplies & Services	11,887,829	13,850,469	17,139,043	17,481,500	16,230,300	16,794,900
Conferences & Training	225,165	341,790	604,770	669,000	688,500	690,600
Utilities	3,030,344	4,418,184	3,672,000	5,401,500	5,403,500	5,405,500
Repairs & Maintenance	8,843,549	9,819,796	14,146,410	15,762,100	14,921,500	15,290,300
Vehicle Operations	967,612	953,589	1,067,380	1,009,800	1,010,800	1,010,800
Contract Services	8,541,927	9,622,884	12,196,284	12,255,800	12,302,100	12,909,800
Internal Services	39,275,103	38,251,463	39,736,109	39,876,605	41,085,800	42,318,900
Capital Outlay	1,901,479	2,683,127	5,399,513	7,420,200	12,399,800	7,873,800
Total Expenditures	218,774,667	225,067,775	258,055,592	276,969,800	286,919,600	290,067,300
Revenues Over (Under) Expenditures	55,752,187	59,497,303	40,186,800	37,269,700	32,727,000	36,194,500
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,151,241	8,000,000	8,000,000	8,175,100	8,180,400	8,185,800
Transfers out	(40,049,295)	(51,074,155)	(50,739,953)	(45,375,400)	(46,390,507)	(47,746,805)
Total Other Financing Sources (Uses):	(31,898,054)	(43,074,155)	(42,739,953)	(37,200,300)	(38,210,107)	(39,561,005)
Net Increase (Decrease) in Fund Balance	23,854,133	16,423,148	(2,553,153)	69,400	(5,483,107)	(3,366,505)
Fund Balance, Beginning of Year	72,430,866	96,284,999	112,708,147	110,154,994	110,224,394	104,741,287
Fund Balance, End of Year	\$ 96,284,999	\$ 112,708,147	\$ 110,154,994	\$ 110,224,394	\$ 104,741,287	\$ 101,374,782

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ 134,142,878	\$ 140,932,483	\$ 149,533,500	\$ 159,872,900	\$ 166,259,800	\$ 171,241,600
Licenses & Permits	1,643,799	1,682,489	1,562,700	1,604,700	1,609,700	1,614,700
Intergovernmental	41,325,216	43,674,122	44,639,074	48,414,600	49,295,200	50,416,400
Charges for Services	40,258,879	33,737,632	36,700,818	33,755,800	34,494,200	35,296,600
Investment Income	293,488	5,643,586	6,550,000	8,250,000	3,994,000	1,959,000
Fines & Forfeitures	496,814	661,031	493,500	550,500	550,500	550,500
Reimbursements	6,781,917	8,381,653	7,559,100	9,128,300	9,235,400	9,383,700
Indirect Cost Allocation	49,471,925	49,556,637	51,114,700	52,651,700	54,196,800	55,788,300
Other Revenue	111,938	295,445	89,000	11,000	11,000	11,000
Total Revenues	<u>274,526,854</u>	<u>284,565,078</u>	<u>298,242,392</u>	<u>314,239,500</u>	<u>319,646,600</u>	<u>326,261,800</u>
Expenditures:						
Legislative	1,939,743	2,113,131	2,385,300	2,553,500	2,617,000	2,665,700
Judicial	41,608,515	42,557,790	48,827,164	51,691,200	53,346,600	54,759,300
General Government	56,440,732	62,290,937	70,594,497	73,623,800	73,284,200	75,559,300
Public Safety	89,466,992	85,441,277	93,841,102	101,668,500	104,221,000	107,100,500
Public Works	8,095,193	8,143,038	9,124,300	9,737,300	9,992,900	10,273,300
Health & Welfare	19,322,013	21,838,476	27,883,716	30,275,300	31,058,100	31,835,400
Capital Outlay	1,901,479	2,683,127	5,399,513	7,420,200	12,399,800	7,873,800
Total Expenditures	<u>218,774,667</u>	<u>225,067,775</u>	<u>258,055,592</u>	<u>276,969,800</u>	<u>286,919,600</u>	<u>290,067,300</u>
Revenues Over (Under) Expenditures	<u>55,752,187</u>	<u>59,497,303</u>	<u>40,186,800</u>	<u>37,269,700</u>	<u>32,727,000</u>	<u>36,194,500</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds	8,151,241	8,000,000	8,000,000	8,175,100	8,180,400	8,185,800
Transfers out	(40,049,295)	(51,074,155)	(50,739,953)	(45,375,400)	(46,390,507)	(47,746,805)
Total Other Financing Sources (Uses):	<u>(31,898,054)</u>	<u>(43,074,155)</u>	<u>(42,739,953)</u>	<u>(37,200,300)</u>	<u>(38,210,107)</u>	<u>(39,561,005)</u>
Net Increase (Decrease) in Fund Balance	23,854,133	16,423,148	(2,553,153)	69,400	(5,483,107)	(3,366,505)
Fund Balance, Beginning of Year	<u>72,430,866</u>	<u>96,284,999</u>	<u>112,708,147</u>	<u>110,154,994</u>	<u>110,224,394</u>	<u>104,741,287</u>
Fund Balance, End of Year	<u>\$ 96,284,999</u>	<u>\$ 112,708,147</u>	<u>\$ 110,154,994</u>	<u>\$ 110,224,394</u>	<u>\$ 104,741,287</u>	<u>\$ 101,374,782</u>

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Property Taxes						
Non-Departmental	\$ 134,142,878	\$ 140,932,483	\$ 149,533,500	\$ 159,872,900	\$ 166,259,800	\$ 171,241,600
	\$ 134,142,878	\$ 140,932,483	\$ 149,533,500	\$ 159,872,900	\$ 166,259,800	\$ 171,241,600
Licenses & Permits						
Animal Shelter	288,460	273,450	250,000	250,000	250,000	250,000
Clerk	29,335	33,970	23,000	25,000	25,000	25,000
Family Counseling	74,605	75,100	64,000	64,000	64,000	64,000
Health Department	1,084,810	1,138,441	1,060,300	1,110,300	1,115,300	1,120,300
Public Works	88,426	75,450	90,000	75,000	75,000	75,000
Treasurer	325	350	400	400	400	400
Non-Departmental	77,838	85,728	75,000	80,000	80,000	80,000
	1,643,799	1,682,489	1,562,700	1,604,700	1,609,700	1,614,700
Intergovernmental						
Circuit Court	3,956,840	3,953,075	4,265,000	4,085,000	4,085,000	4,085,000
District Court - Romeo	51,573	49,662	53,200	48,200	48,200	48,200
District Court - New Baltimore	56,915	55,642	61,200	61,200	61,200	61,200
Elections	1,209	8	100	100	100	100
Emergency Management	8,217	118,791	50,000	45,000	45,000	45,000
Health Department	3,877,226	4,090,554	4,981,074	4,612,500	4,606,000	4,606,000
Juvenile Court	315,933	180,533	279,600	180,000	180,000	180,000
Probate Court - Wills & Estates	334,855	298,785	321,500	321,500	321,500	321,500
Sheriff	204,143	102,995	150,000	150,000	150,000	150,000
Non-Departmental	32,518,305	34,695,238	34,477,400	38,734,800	39,617,100	40,733,200
	41,325,216	43,674,122	44,639,074	48,414,600	49,295,200	50,416,400

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Charges for Services						
Animal Shelter	233,786	162,696	126,500	117,000	124,500	124,500
Circuit Court	1,210,897	1,298,877	1,331,500	1,341,500	1,341,500	1,341,500
Clerk	775,482	793,082	722,000	717,000	717,000	717,000
District Court - Romeo	332,484	299,671	453,500	308,000	308,000	308,000
District Court - New Baltimore	370,732	341,405	361,200	349,200	349,200	349,200
Elections	260	775	200	200	200	200
Equalization	14,000	28,000	7,000	7,000	7,000	7,000
Emergency Management	220,135	209,095	241,000	241,000	241,000	241,000
Facilities & Operations	1,977,823	1,772,644	1,722,400	768,500	768,500	768,500
Finance	3,875	4,015	516,800	4,000	4,000	4,000
Health Department	1,507,978	1,494,226	1,775,100	2,552,000	2,549,500	2,552,000
Human Resources	(14,637)	-	1,000	1,000	1,000	1,000
Juvenile Court	143,581	45,029	115,400	230,400	230,400	230,400
Probate Court - Wills & Estates	378,213	515,859	360,000	360,000	360,000	360,000
Probation - Circuit Court	-	-	500	300	300	300
Purchasing	29,377	37,090	50,000	40,000	40,000	40,000
Public Works	949,879	855,886	1,042,200	925,500	926,700	928,000
Register of Deeds	4,363,408	3,121,648	3,651,500	2,326,500	2,526,500	2,776,500
Sheriff	20,460,201	16,437,378	18,833,018	18,071,700	18,603,900	19,152,500
Treasurer	154,616	147,897	140,000	145,000	145,000	145,000
Non-Departmental	7,146,789	6,171,529	5,250,000	5,250,000	5,250,000	5,250,000
	<u>40,258,879</u>	<u>33,737,632</u>	<u>36,700,818</u>	<u>33,755,800</u>	<u>34,494,200</u>	<u>35,296,600</u>
Investment Income						
District Court - Romeo	21	-	-	-	-	-
Sheriff	6	-	-	-	-	-
Non-Departmental	293,461	5,642,398	6,550,000	8,250,000	3,994,000	1,959,000
	<u>293,488</u>	<u>5,643,586</u>	<u>6,550,000</u>	<u>8,250,000</u>	<u>3,994,000</u>	<u>1,959,000</u>

MACOMB COUNTY, MICHIGAN

General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Fines & Forfeitures						
Circuit Court	63,284	107,201	55,000	85,000	85,000	85,000
District Court - Romeo	228,277	232,665	251,000	251,000	251,000	251,000
District Court - New Baltimore	156,948	272,452	138,000	175,000	175,000	175,000
Elections	32,935	24,070	35,000	25,000	25,000	25,000
Juvenile Court	150	825	1,000	1,000	1,000	1,000
Law Library	8,500	8,500	8,500	8,500	8,500	8,500
Sheriff	6,720	15,318	5,000	5,000	5,000	5,000
	<u>496,814</u>	<u>661,031</u>	<u>493,500</u>	<u>550,500</u>	<u>550,500</u>	<u>550,500</u>
Reimbursements						
Animal Shelter	188,045	223,632	206,900	213,100	219,500	226,100
Circuit Court	89	9	-	-	-	-
Clerk	134,015	91,434	150,000	150,000	150,000	150,000
District Court - Romeo	330	403	-	-	-	-
District Court - New Baltimore	454	1,335	700	500	500	500
Elections	1,500	18,402	100	15,000	100	15,000
Emergency Management	66,275	101,220	81,600	88,000	90,400	92,900
Facilities & Operations	752,236	794,830	1,164,200	1,102,500	1,102,500	1,102,500
Finance	16	98	-	50,000	50,000	50,000
Health Department	17,117	16,534	15,000	15,000	15,000	15,000
Human Resources	322,431	280,818	409,500	494,100	508,900	524,200
Juvenile Court	418,888	370,737	400,000	400,000	400,000	400,000
Law Library	-	-	500	500	500	500
Planning & Economic Development	1,321	-	100,000	100,000	100,000	100,000
Prosecuting Attorney	32,361	17,757	22,000	-	-	-
Purchasing	88,545	2,250	-	22,000	22,000	22,000
Public Works	3,028,746	3,074,515	3,437,900	3,869,700	3,968,100	4,077,100
Sheriff	1,729,548	3,301,922	1,570,700	2,607,900	2,607,900	2,607,900
	<u>6,781,917</u>	<u>8,381,653</u>	<u>7,559,100</u>	<u>9,128,300</u>	<u>9,235,400</u>	<u>9,383,700</u>

MACOMB COUNTY, MICHIGAN
General Fund Revenues by Type and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Indirect Cost Allocation						
Health Department	614,437	1,213,802	1,010,700	1,047,700	1,047,700	1,047,700
Information Technology	144,200	236,734	100,000	100,000	100,000	100,000
Non-Departmental	<u>48,713,288</u>	<u>48,106,101</u>	<u>50,004,000</u>	<u>51,504,000</u>	<u>53,049,100</u>	<u>54,640,600</u>
	<u>49,471,925</u>	<u>49,556,637</u>	<u>51,114,700</u>	<u>52,651,700</u>	<u>54,196,800</u>	<u>55,788,300</u>
Other Revenue						
Animal Shelter	6,202	275	-	-	-	-
Board of Commissioners	53,275	36,000	500	-	-	-
Circuit Court	1,410	6,870	-	-	-	-
Corporation Counsel	-	-	1,500	-	-	-
District Court - Romeo	2,564	927	-	-	-	-
Finance	(111)	(4,730)	-	-	-	-
Health Department	709	-	-	1,000	1,000	1,000
Purchasing	18,083	24,762	77,000	-	-	-
Register of Deeds	2,818	902	-	-	-	-
Sheriff	16,488	26,606	10,000	10,000	10,000	10,000
Non-Departmental	<u>-</u>	<u>203,833</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>111,938</u>	<u>295,445</u>	<u>89,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
Total Operating Revenues	<u>274,526,854</u>	<u>284,565,078</u>	<u>298,242,392</u>	<u>314,239,500</u>	<u>319,646,600</u>	<u>326,261,800</u>
Transfers In						
Non-Departmental	<u>8,151,241</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,175,100</u>	<u>8,180,400</u>	<u>8,185,800</u>
	<u>8,151,241</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,175,100</u>	<u>8,180,400</u>	<u>8,185,800</u>
	<u>\$ 282,678,095</u>	<u>\$ 292,565,078</u>	<u>\$ 306,242,392</u>	<u>\$ 322,414,600</u>	<u>\$ 327,827,000</u>	<u>\$ 334,447,600</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,											
	Audited			Budgeted								
	2021	Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted					
Legislative												
Board of Commissioners	\$	1,939,743	\$	2,113,131	\$	2,385,300	\$	2,553,500	\$	2,617,000	\$	2,665,700
Judicial												
Circuit Court		12,417,175	12,079,835	13,747,700	14,651,300	15,174,700	15,606,700					
District Court - Romeo		1,745,587	1,726,561	1,997,900	2,189,300	2,251,500	2,315,500					
District Court - New Baltimore		2,536,650	2,487,213	2,848,300	2,990,400	3,086,200	3,176,700					
District Court - 3rd Class		2,185	6,503	19,000	19,000	19,000	19,000					
Family Counseling		62,492	69,080	106,900	109,000	112,200	115,600					
Jury Commission		384,439	221,385	372,900	423,500	428,900	435,700					
Juvenile Court		7,318,562	7,622,652	8,235,100	8,651,300	8,975,300	9,207,400					
Law Library		38,322	40,640	41,000	40,200	41,100	42,100					
Probate Court - Wills & Estates		4,266,460	4,557,576	5,215,000	5,408,600	5,547,500	5,637,200					
Probation - Circuit Court		508,359	494,296	542,400	487,400	502,700	518,400					
Prosecuting Attorney		12,328,284	13,252,049	15,700,964	16,721,200	17,207,500	17,685,000					
		<u>41,608,515</u>	<u>42,557,790</u>	<u>48,827,164</u>	<u>51,691,200</u>	<u>53,346,600</u>	<u>54,759,300</u>					
General Government												
Building Authority		210	140	500	-	-	-					
Clerk		5,967,218	6,224,673	7,639,900	8,199,700	8,422,500	8,676,000					
Corporation Counsel		1,361,501	1,399,186	1,610,000	1,930,300	1,984,600	2,032,200					
County Executive		1,899,977	1,990,489	2,522,700	2,742,600	2,807,100	2,870,300					
Equalization		1,180,317	1,210,549	1,414,200	1,518,000	1,556,200	1,484,300					
Elections		435,326	792,974	454,800	1,609,600	499,800	1,171,900					
Ethics Board		470	542	3,800	3,800	3,800	3,800					
Facilities & Operations		16,502,435	18,205,170	21,498,236	23,415,700	22,963,800	23,132,800					
Finance		2,685,565	2,731,335	3,687,800	3,556,300	3,433,100	3,519,100					
Human Resources		2,991,707	3,247,222	4,040,000	4,310,000	4,400,100	4,539,700					
Information Technology		9,657,269	11,324,944	13,598,382	15,945,800	16,009,000	16,625,300					
MSU Extension		1,232,370	1,157,263	1,278,800	1,284,400	1,355,000	1,391,900					
Planning & Economic Development		3,753,481	4,119,700	4,994,554	5,461,700	5,655,900	5,821,400					
Purchasing		1,936,903	1,883,242	2,232,300	2,364,500	2,395,800	2,467,800					
Register of Deeds		2,085,413	2,077,001	2,466,700	2,560,000	2,632,900	2,713,100					
Treasurer		2,848,249	3,021,602	3,425,100	3,797,100	3,900,500	4,007,000					
Non Departmental Appropriations		1,902,321	2,904,905	(273,275)	(5,075,700)	(4,735,900)	(4,897,300)					
		<u>56,440,732</u>	<u>62,290,937</u>	<u>70,594,497</u>	<u>73,623,800</u>	<u>73,284,200</u>	<u>75,559,300</u>					
Public Safety												
Civil Service Commission		25,073	68,897	80,850	63,900	46,500	46,600					
Emergency Management		1,754,284	2,094,196	2,414,400	2,422,600	2,471,600	2,562,000					
Sheriff		87,687,635	83,278,184	91,345,852	99,182,000	101,702,900	104,491,900					
		<u>89,466,992</u>	<u>85,441,277</u>	<u>93,841,102</u>	<u>101,668,500</u>	<u>104,221,000</u>	<u>107,100,500</u>					

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Function and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Public Works						
Public Works Commissioner	8,095,193	8,143,038	9,124,300	9,737,300	9,992,900	10,273,300
Health & Welfare						
Animal Shelter	2,352,563	2,268,436	2,750,600	3,014,100	3,103,400	3,178,100
Health and Community Services	158,341	218,784	861,500	1,089,200	1,115,600	1,147,700
Health Department	16,761,901	19,292,671	24,212,116	26,112,500	26,779,600	27,450,100
Department of Human Services	49,208	58,585	59,500	59,500	59,500	59,500
	<u>19,322,013</u>	<u>21,838,476</u>	<u>27,883,716</u>	<u>30,275,300</u>	<u>31,058,100</u>	<u>31,835,400</u>
Capital Outlay	<u>1,901,479</u>	<u>2,683,127</u>	<u>5,399,513</u>	<u>7,420,200</u>	<u>12,399,800</u>	<u>7,873,800</u>
Total Operating Expenditures	218,774,667	225,067,775	258,055,592	276,969,800	286,919,600	290,067,300
Transfers Out	<u>40,049,295</u>	<u>51,074,155</u>	<u>50,739,953</u>	<u>45,375,400</u>	<u>46,390,507</u>	<u>47,746,805</u>
Total Expenditures	<u>\$ 258,823,962</u>	<u>\$ 276,141,930</u>	<u>\$ 308,795,545</u>	<u>\$ 322,345,200</u>	<u>\$ 333,310,107</u>	<u>\$ 337,814,105</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Personnel						
Animal Shelter	1,388,068	1,430,989	1,891,300	2,158,900	2,227,000	2,288,400
Board of Commissioners	1,337,156	1,440,403	1,566,200	1,734,000	1,782,400	1,815,600
Circuit Court	6,616,696	6,673,684	7,690,600	8,691,995	9,074,100	9,359,900
Clerk	4,479,232	4,703,525	5,992,700	6,476,900	6,659,900	6,869,900
Corporation Counsel	1,120,855	1,168,067	1,364,000	1,684,000	1,732,100	1,781,800
County Executive	1,375,847	1,389,079	1,806,300	2,017,300	2,070,700	2,122,400
District Court - Romeo	1,092,330	1,121,954	1,344,300	1,467,700	1,509,400	1,552,500
District Court - New Baltimore	1,252,473	1,220,080	1,504,800	1,651,900	1,709,600	1,761,000
Equalization	931,639	971,963	1,152,500	1,261,400	1,292,200	1,211,600
Elections	255,271	290,929	323,700	376,900	388,200	395,400
Emergency Management	1,160,953	1,386,595	1,664,000	1,796,200	1,848,200	1,903,600
Facilities & Operations	6,811,274	6,916,583	8,222,336	9,071,900	9,259,300	9,402,400
Family Counseling	43,994	44,529	79,200	84,200	86,700	89,400
Finance	2,160,722	2,235,374	3,144,800	2,822,100	2,883,700	2,954,800
Health Department	11,114,221	12,741,290	16,509,800	18,243,500	18,822,200	19,401,600
Health & Community Services	108,753	197,169	741,400	972,900	995,700	1,024,100
Human Resources	2,328,626	2,558,716	3,152,700	3,405,600	3,511,100	3,629,400
Information Technology	4,367,224	4,698,813	5,472,000	5,872,600	6,068,400	6,271,800
Juvenile Court	4,694,986	4,594,765	5,395,600	5,784,200	6,085,300	6,262,800
MSU Extension	335,246	348,369	430,600	446,200	467,000	478,500
Probate Court - Wills & Estates	2,575,025	2,784,919	3,131,200	3,387,500	3,490,700	3,543,300
Planning & Economic Development	2,597,976	2,876,069	3,575,654	4,075,300	4,198,600	4,342,400
Prosecuting Attorney	9,986,617	10,690,793	12,937,264	13,941,600	14,339,100	14,729,300
Purchasing	1,079,563	1,029,212	1,303,500	1,415,100	1,461,800	1,509,900
Public Works	6,427,428	6,901,470	7,743,100	8,335,700	8,551,400	8,793,300
Register of Deeds	1,683,113	1,672,142	2,031,500	2,143,200	2,206,600	2,274,500
Sheriff	64,697,386	60,802,968	65,136,729	72,566,200	74,531,700	76,461,200
Treasurer	2,078,985	2,236,025	2,576,300	2,944,700	3,024,900	3,108,500
Non-Departmental	-	-	(3,790,000)	(7,736,400)	(7,400,700)	(7,566,600)
	<u>144,101,659</u>	<u>145,126,474</u>	<u>164,094,083</u>	<u>177,093,295</u>	<u>182,877,300</u>	<u>187,772,700</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Supplies and Services						
Animal Shelter	183,172	183,020	206,500	194,300	202,600	202,600
Board of Commissioners	14,565	21,375	64,900	66,100	66,100	66,100
Building Authority	210	140	500	-	-	-
Circuit Court	738,830	878,656	1,408,800	1,185,900	1,184,400	1,184,400
Civil Service Commission	18,709	47,166	59,000	46,500	29,000	29,000
Clerk	275,849	238,359	331,500	339,700	339,700	339,700
Corporation Counsel	23,145	20,762	27,100	27,100	27,100	27,100
County Executive	29,499	32,570	74,800	72,900	72,900	72,900
District Court - Romeo	36,318	28,087	60,800	54,000	53,800	53,800
District Court - New Baltimore	61,343	43,630	82,000	76,200	76,200	76,200
Department of Human Services	49,208	58,585	59,500	59,500	59,500	59,500
District Court - 3rd Class	2,185	6,503	19,000	19,000	19,000	19,000
Equalization	14,945	9,798	19,300	17,300	17,300	17,300
Elections	98,321	400,376	39,600	985,100	25,100	525,100
Emergency Management	8,787	18,647	20,675	25,100	18,700	36,200
Ethics Board	470	542	1,800	1,800	1,800	1,800
Facilities & Operations	722,520	687,216	887,900	462,600	465,600	468,600
Finance	26,837	33,951	41,500	39,200	40,900	41,800
Health Department	2,522,924	2,742,134	3,601,116	4,081,100	4,081,100	4,081,100
Health & Community Services	457	463	61,200	57,400	59,100	60,800
Human Resources	18,181	37,335	57,000	64,500	70,000	72,500
Information Technology	21,852	23,056	65,082	73,000	73,000	73,000
Jury Commission	25,149	27,043	34,200	48,200	47,000	47,000
Juvenile Court	985,917	1,242,424	993,200	1,093,700	1,063,700	1,063,700
Law Library	8,131	9,616	9,000	9,000	9,000	9,000
MSU Extension	540,873	554,130	575,900	590,200	607,100	624,500
Probate Court - Wills & Estates	438,215	457,491	667,200	588,600	588,000	588,000
Planning & Economic Development	193,529	226,816	293,800	265,900	261,400	261,400
Probation - Circuit Court	15,584	3,200	35,500	20,500	20,500	20,500
Prosecuting Attorney	266,632	392,207	474,355	552,500	569,300	586,400
Purchasing	32,586	44,901	72,800	66,500	65,900	65,900
Public Works	45,278	50,174	52,600	50,400	51,100	51,100
Register of Deeds	27,615	12,307	25,800	25,300	25,300	25,300
Sheriff	2,455,601	2,330,974	3,110,800	3,457,000	3,168,400	3,168,400
Treasurer	82,071	81,629	87,590	103,000	104,200	104,200
Non-Departmental	1,902,321	2,904,905	3,516,725	2,660,700	2,664,800	2,669,300
	<u>11,887,829</u>	<u>13,850,469</u>	<u>17,139,043</u>	<u>17,481,500</u>	<u>16,230,300</u>	<u>16,794,900</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Conferences & Training						
Apportionment Commission	3,455	4,564	7,500	7,500	7,500	7,500
Board of Commissioners	9,392	19,809	20,000	23,500	23,500	23,500
Circuit Court	11,944	20,257	41,000	39,500	41,000	41,000
Clerk	3,408	3,371	3,500	5,900	3,500	3,500
County Executive	(4,615)	6,422	18,000	18,000	18,000	18,000
District Court - Romeo	1,960	3,310	4,000	4,300	4,500	4,500
District Court - New Baltimore	163	2,879	2,500	3,500	3,500	3,500
Equalization	8,880	2,679	7,500	7,500	7,500	7,500
Emergency Management	401	2,124	8,825	9,500	9,500	9,500
Facilities & Operations	-	1,520	3,500	7,900	7,900	7,900
Finance	825	573	12,500	11,600	10,000	10,000
Health Department	3,453	17,282	50,700	48,100	48,100	48,100
Health & Community Services	-	-	13,500	13,500	14,000	14,500
Human Resources	5,101	1,642	21,500	21,500	21,000	21,000
Information Technology	21,224	40,931	47,500	46,700	46,700	46,700
Juvenile Court	800	6,006	9,000	9,000	9,000	9,000
MSU Extension	-	-	500	500	500	500
Probate Court - Wills & Estates	228	500	4,000	3,400	4,000	4,000
Planning & Economic Development	11,891	19,863	25,000	67,500	72,000	72,000
Prosecuting Attorney	865	407	6,045	53,300	54,900	56,500
Purchasing	-	298	500	2,400	3,000	3,000
Public Works	5,387	5,746	6,000	6,000	7,000	7,000
Register of Deeds	1,254	1,827	5,000	7,900	5,500	5,500
Sheriff	135,057	177,747	280,700	250,500	266,400	266,400
Treasurer	4,092	2,033	6,000	-	-	-
	<u>225,165</u>	<u>341,790</u>	<u>604,770</u>	<u>669,000</u>	<u>688,500</u>	<u>690,600</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Utilities						
Facilities & Operations	3,030,344	4,418,184	3,672,000	5,401,500	5,403,500	5,405,500
	<u>3,030,344</u>	<u>4,418,184</u>	<u>3,672,000</u>	<u>5,401,500</u>	<u>5,403,500</u>	<u>5,405,500</u>
Repairs & Maintenance						
Animal Shelter	7,981	9,854	11,000	33,500	33,500	33,500
Board of Commissioners	613	2,694	7,000	7,000	7,000	7,000
Circuit Court	6,462	4,641	4,000	4,500	4,500	4,500
Clerk	4,137	4,267	7,000	7,000	7,000	7,000
Corporation Counsel	338	396	500	500	500	500
County Executive	3,454	1,647	2,000	2,000	2,000	2,000
District Court - Romeo	2,153	1,004	2,000	2,000	2,000	2,000
District Court - New Baltimore	361	448	700	3,700	3,700	3,700
Equalization	126	101	500	500	500	500
Elections	180	90	500	500	500	500
Emergency Management	6,003	1,585	4,100	18,500	18,500	18,500
Facilities & Operations	3,776,059	3,700,755	6,388,400	6,414,400	5,720,700	5,691,900
Finance	562	2,965	2,500	4,200	5,000	5,200
Health Department	16,718	23,087	27,000	24,500	24,500	24,500
Human Resources	489	634	1,500	1,500	1,500	1,500
Information Technology	4,129,094	5,470,438	6,776,200	8,621,600	8,473,300	8,870,100
Jury Commission	43,475	-	45,500	45,500	45,500	45,500
Juvenile Court	3,184	3,948	3,500	3,500	3,500	3,500
MSU Extension	-	-	500	500	500	500
Probate Court - Wills & Estates	45	86	1,500	1,500	1,500	1,500
Planning & Economic Development	18,860	14,806	14,900	14,500	14,500	14,500
Probation - Circuit Court	2,595	4,866	4,500	4,500	4,500	4,500
Prosecuting Attorney	6,240	3,720	7,000	21,000	21,600	22,200
Purchasing	34,997	31,128	42,900	42,900	42,900	42,900
Public Works	288,331	8,759	9,000	9,000	9,000	9,000
Register of Deeds	86	66	-	-	-	-
Sheriff	483,100	523,401	774,600	471,900	471,900	471,900
Treasurer	7,806	4,410	5,610	-	-	-
	<u>8,843,549</u>	<u>9,819,796</u>	<u>14,146,410</u>	<u>15,762,100</u>	<u>14,921,500</u>	<u>15,290,300</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Vehicle Operations						
Animal Shelter	119,768	109,206	116,000	93,000	93,000	93,000
County Executive	6,732	10,045	13,500	11,500	11,500	11,500
Emergency Management	13,790	21,053	25,200	6,200	6,200	6,200
Facilities & Operations	57,463	85,635	62,500	62,500	62,500	62,500
Health Department	29,581	37,775	34,400	32,800	32,800	32,800
Information Technology	272	56	1,500	1,500	1,500	1,500
Planning & Economic Development	5,176	5,119	8,000	8,000	8,000	8,000
Prosecuting Attorney	789	2,808	3,000	500	500	500
Purchasing	9,410	11,799	15,000	10,000	10,000	10,000
Public Works	15,002	17,057	18,000	17,000	18,000	18,000
Sheriff	709,629	638,492	770,280	763,800	763,800	763,800
	<u>967,612</u>	<u>953,589</u>	<u>1,067,380</u>	<u>1,009,800</u>	<u>1,010,800</u>	<u>1,010,800</u>
Contract Services						
Animal Shelter	101,756	110,783	85,000	100,000	100,000	100,000
Board of Commissioners	82,621	139,701	222,500	222,500	222,500	222,500
Circuit Court	67,213	100,713	62,500	76,000	76,000	76,000
Civil Service Commission	3,762	18,818	18,650	15,000	15,000	15,000
Clerk	2,500	2,500	4,000	3,700	3,700	3,700
County Executive	152,290	206,450	250,000	254,200	254,200	254,200
District Court - Romeo	4,334	6,697	3,000	3,000	3,000	3,000
District Court - New Baltimore	7,395	4,148	4,000	4,300	4,300	4,300
Elections	27,599	32,962	20,000	183,000	20,000	183,000
Emergency Management	-	15	5,000	19,000	5,000	5,000
Ethics Board	-	-	2,000	2,000	2,000	2,000
Facilities & Operations	216,758	391,516	287,500	-	-	-
Family Counseling	-	-	2,500	-	-	-
Finance	9,895	5,973	10,000	210,000	10,000	10,000
Health Department	917,313	1,340,040	1,321,600	768,800	773,400	778,800
Health & Community Services	-	-	15,000	12,000	12,400	12,800
Human Resources	95,130	98,070	260,000	266,300	230,000	230,000
Information Technology	630,610	652,253	775,000	845,000	845,000	845,000
Jury Commission	89,534	(17,534)	75,000	110,000	110,000	110,000
Juvenile Court	33,497	36,005	32,500	29,500	29,500	29,500
MSU Extension	10,101	12,507	21,000	12,700	37,700	37,700
Probate Court - Wills & Estates	161,593	176,604	235,000	247,800	247,800	247,800
Planning & Economic Development	241,119	329,679	400,000	350,000	400,000	400,000
Sheriff	5,686,907	5,970,815	7,948,834	8,346,000	8,763,000	9,200,800
	<u>8,541,927</u>	<u>9,622,884</u>	<u>12,196,284</u>	<u>12,255,800</u>	<u>12,302,100</u>	<u>12,909,800</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Internal Services						
Animal Shelter	548,363	420,020	433,300	426,900	439,800	453,100
Board of Commissioners	495,396	489,149	504,700	500,400	515,500	531,000
Circuit Court	4,976,030	4,401,884	4,540,800	4,653,405	4,794,700	4,940,900
Civil Service Commission	2,502	2,913	3,200	2,400	2,500	2,600
Clerk	1,202,092	1,258,107	1,301,200	1,363,500	1,405,700	1,449,200
Corporation Counsel	217,163	209,961	218,400	218,700	224,900	222,800
County Executive	336,770	344,276	358,100	366,700	377,800	389,300
District Court - Romeo	608,492	565,509	583,800	658,300	678,800	699,700
District Court - New Baltimore	1,214,915	1,216,028	1,254,300	1,250,800	1,288,900	1,328,000
Equalization	224,727	226,008	234,400	231,300	238,700	247,400
Elections	53,955	68,617	71,000	64,100	66,000	67,900
Emergency Management	564,350	664,177	686,600	548,100	565,500	583,000
Facilities & Operations	1,888,017	2,003,761	1,974,100	1,994,900	2,044,300	2,094,000
Family Counseling	18,498	24,270	25,200	23,100	23,800	24,500
Finance	486,724	452,499	476,500	469,200	483,500	497,300
Health Department	2,157,691	2,391,063	2,667,500	2,913,700	2,997,500	3,083,200
Health & Community Services	49,131	21,152	28,400	32,000	33,000	34,100
Human Resources	544,180	550,825	547,300	550,600	566,500	585,300
Information Technology	486,993	439,397	461,100	485,400	501,100	517,200
Jury Commission	226,281	211,876	218,200	219,800	226,400	233,200
Juvenile Court	1,600,178	1,739,504	1,801,300	1,731,400	1,784,300	1,838,900
Law Library	30,191	31,024	32,000	31,200	32,100	33,100
MSU Extension	346,150	242,257	250,300	234,300	242,200	250,200
Probate Court - Wills & Estates	1,091,354	1,137,976	1,176,100	1,179,800	1,215,500	1,252,600
Planning & Economic Development	684,930	647,348	677,200	680,500	701,400	723,100
Probation - Circuit Court	490,180	486,230	502,400	462,400	477,700	493,400
Prosecuting Attorney	2,067,141	2,159,059	2,238,300	2,116,300	2,185,000	2,251,900
Purchasing	780,347	764,790	797,600	789,100	812,200	836,100
Public Works	1,313,767	1,159,832	1,219,900	1,243,700	1,280,900	1,319,400
Register of Deeds	373,345	390,659	404,400	383,600	395,500	407,800
Sheriff	13,519,955	12,833,787	13,323,909	13,326,600	13,737,700	14,159,400
Treasurer	675,295	697,505	724,600	724,400	746,400	769,300
	<u>39,275,103</u>	<u>38,251,463</u>	<u>39,736,109</u>	<u>39,876,605</u>	<u>41,085,800</u>	<u>42,318,900</u>

MACOMB COUNTY, MICHIGAN
General Fund Expenditures by Category and Department

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Capital Outlay						
Animal Shelter	61	14,455	12,500	20,000	20,000	20,000
Circuit Court	25,288	17,039	-	-	-	-
Clerk	-	-	-	3,500	3,500	3,500
Emergency Management	306	13,077	-	-	-	-
Facilities & Operations	15,428	12,193	15,000	34,200	34,200	34,200
Finance	30	-	-	-	-	-
Health Department	13,021	88,777	53,584	63,800	40,000	40,500
Information Technology	763,444	797,210	858,918	1,314,300	2,395,100	1,065,600
Capital Outlay (continued)						
Prosecuting Attorney	5,242	27,576	-	-	-	-
Planning & Economic Development	-	-	1,500	-	-	-
Purchasing	-	-	77,500	42,300	300	3,300
Sheriff	226,076	280,089	593,655	784,700	784,700	784,700
Non-Departmental	852,583	1,432,711	3,740,856	5,149,000	9,122,000	5,922,000
	<u>1,901,479</u>	<u>2,683,127</u>	<u>5,399,513</u>	<u>7,420,200</u>	<u>12,399,800</u>	<u>7,873,800</u>
Transfers Out						
Sheriff	330	4,097	-	-	-	-
Non-Departmental	40,048,965	51,070,058	50,739,953	45,375,400	46,390,507	47,746,805
	<u>40,049,295</u>	<u>51,074,155</u>	<u>50,739,953</u>	<u>45,375,400</u>	<u>46,390,507</u>	<u>47,746,805</u>
	<u>\$ 258,823,962</u>	<u>\$276,141,930</u>	<u>\$308,795,545</u>	<u>\$322,345,200</u>	<u>\$333,310,107</u>	<u>\$337,814,105</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 288,460	\$ 273,450	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Charges for Services	233,786	162,696	126,500	117,000	124,500	124,500
Reimbursements	188,045	223,632	206,900	213,100	219,500	226,100
Other Revenue	6,202	275	-	-	-	-
Total Revenues	<u>716,493</u>	<u>660,053</u>	<u>583,400</u>	<u>580,100</u>	<u>594,000</u>	<u>600,600</u>
Expenditures:						
Personnel	1,388,068	1,430,989	1,891,300	2,158,900	2,227,000	2,288,400
Supplies & Services	183,172	183,020	206,500	194,300	202,600	202,600
Conferences & Training	3,455	4,564	7,500	7,500	7,500	7,500
Repairs & Maintenance	7,981	9,854	11,000	33,500	33,500	33,500
Vehicle Operations	119,768	109,206	116,000	93,000	93,000	93,000
Contract Services	101,756	110,783	85,000	100,000	100,000	100,000
Internal Services	548,363	420,020	433,300	426,900	439,800	453,100
Capital Outlay	61	14,455	12,500	20,000	20,000	20,000
Total Expenditures	<u>2,352,624</u>	<u>2,282,891</u>	<u>2,763,100</u>	<u>3,034,100</u>	<u>3,123,400</u>	<u>3,198,100</u>
Revenues Over (Under) Expenditures	<u>\$(1,636,131)</u>	<u>\$(1,622,838)</u>	<u>\$(2,179,700)</u>	<u>\$(2,454,000)</u>	<u>\$(2,529,400)</u>	<u>\$(2,597,500)</u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	15.5	15.5	16.5	16.5	16.5	16.5
Clerical Staff	3.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	<u>20.0</u>	<u>21.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
101 - BOARD OF COMMISSIONERS	101 - GENERAL FUND	LEGISLATIVE

MISSION STATEMENT:

The Macomb County Board of Commissioners is committed to efficiency and quality in public service as it carries out its duties as the county's legislative branch. The Board provides a forum for public interaction in government, creates sound public policy responsive to the needs of a diverse community, and provides objective oversight of the expenditure of public resources.

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Other Revenue	\$ 53,275	\$ 36,000	\$ 500	\$ -	\$ -	\$ -
Total Revenues	53,275	36,000	500	-	-	-
Expenditures:						
Personnel	1,337,156	1,440,403	1,566,200	1,734,000	1,782,400	1,815,600
Supplies & Services	14,565	21,375	64,900	66,100	66,100	66,100
Conferences & Training	9,392	19,809	20,000	23,500	23,500	23,500
Repairs & Maintenance	613	2,694	7,000	7,000	7,000	7,000
Contract Services	82,621	139,701	222,500	222,500	222,500	222,500
Internal Services	495,396	489,149	504,700	500,400	515,500	531,000
Total Expenditures	1,939,743	2,113,131	2,385,300	2,553,500	2,617,000	2,665,700
Revenues Over (Under) Expenditures	\$ (1,886,468)	\$ (2,077,131)	\$ (2,384,800)	\$ (2,553,500)	\$ (2,617,000)	\$ (2,665,700)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	20245 Forecasted	2026 Forecasted
Expenditures:						
Supplies & Services	\$ 210	\$ 140	\$ 500	\$ -	\$ -	\$ -
Total Expenditures	210	140	500	-	-	-
Revenues Over (Under) Expenditures	\$ (210)	\$ (140)	\$ (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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 3,956,840	\$ 3,953,075	\$ 4,265,000	\$ 4,085,000	\$ 4,085,000	\$ 4,085,000
Charges for Services	1,210,897	1,298,877	1,331,500	1,341,500	1,341,500	1,341,500
Fines & Forfeitures	63,284	107,201	55,000	85,000	85,000	85,000
Reimbursements	89	9	-	-	-	-
Other Revenue	1,410	6,870	-	-	-	-
Total Revenues	5,232,520	5,366,032	5,651,500	5,511,500	5,511,500	5,511,500
Expenditures:						
Personnel	6,616,696	6,673,684	7,690,600	8,691,995	9,074,100	9,359,900
Supplies & Services	738,830	878,656	1,408,800	1,185,900	1,184,400	1,184,400
Conferences & Training	11,944	20,257	41,000	39,500	41,000	41,000
Repairs & Maintenance	6,462	4,641	4,000	4,500	4,500	4,500
Contract Services	67,213	100,713	62,500	76,000	76,000	76,000
Internal Services	4,976,030	4,401,884	4,540,800	4,653,405	4,794,700	4,940,900
Capital Outlay	25,288	17,039	-	-	-	-
Total Expenditures	12,442,463	12,096,874	13,747,700	14,651,300	15,174,700	15,606,700
Revenues Over (Under) Expenditures	\$ (7,209,943)	\$ (6,730,842)	\$ (8,096,200)	\$ (9,139,800)	\$ (9,663,200)	\$ (10,095,200)

POSITION TYPE

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

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Supplies & Services	\$ 18,709	\$ 47,166	\$ 59,000	\$ 46,500	\$ 29,000	\$ 29,000
Repairs & Maintenance	100	-	-	-	-	-
Contract Services	3,762	18,818	18,650	15,000	15,000	15,000
Internal Services	2,502	2,913	3,200	2,400	2,500	2,600
Total Expenditures	25,073	68,897	80,850	63,900	46,500	46,600
Revenues Over (Under) Expenditures	\$ (25,073)	\$ (68,897)	\$ (80,850)	\$ (63,900)	\$ (46,500)	\$ (46,600)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 29,335	\$ 33,970	\$ 23,000	\$ 25,000	\$ 25,000	\$ 25,000
Charges for Services	775,482	793,082	722,000	717,000	717,000	717,000
Reimbursements	134,015	91,434	150,000	150,000	150,000	150,000
Total Revenues	938,832	918,486	895,000	892,000	892,000	892,000
Expenditures:						
Personnel	4,479,232	4,703,525	5,992,700	6,476,900	6,659,900	6,869,900
Supplies & Services	275,849	238,359	331,500	339,700	339,700	339,700
Conferences & Training	3,408	3,371	3,500	5,900	3,500	3,500
Repairs & Maintenance	4,137	4,267	7,000	7,000	7,000	7,000
Vehicle Operations	-	14,544	-	3,000	3,000	3,000
Contract Services	2,500	2,500	4,000	3,700	3,700	3,700
Internal Services	1,202,092	1,258,107	1,301,200	1,363,500	1,405,700	1,449,200
Capital Outlay	-	-	-	3,500	3,500	3,500
Total Expenditures	5,967,218	6,224,673	7,639,900	8,203,200	8,426,000	8,679,500
Revenues Over (Under) Expenditures	\$ (5,028,386)	\$ (5,306,187)	\$ (6,744,900)	\$ (7,311,200)	\$ (7,534,000)	\$ (7,787,500)

POSITION TYPE

Managers & Supervisors	6.0	6.0	5.0	6.0	6.0	6.0
Professional Support	24.0	25.0	27.0	28.0	28.0	28.0
Clerical Staff	29.0	34.5	34.5	32.5	32.5	32.5
Total Position Count	59.0	65.5	66.5	66.5	66.5	66.5

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Reimbursements	-	47,935	-	-	-	-
Other Revenue	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ -
Total Revenues	-	47,935	1,500	-	-	-
Expenditures:						
Personnel	1,120,855	1,168,067	1,364,000	1,684,000	1,732,100	1,781,800
Supplies & Services	23,145	20,762	27,100	27,100	27,100	27,100
Repairs & Maintenance	338	396	500	500	500	500
Internal Services	217,163	209,961	218,400	218,700	224,900	222,800
Total Expenditures	1,361,501	1,399,186	1,610,000	1,930,300	1,984,600	2,032,200
Revenues Over (Under) Expenditures	\$ (1,361,501)	\$ (1,351,251)	\$ (1,608,500)	\$ (1,930,300)	\$ (1,984,600)	\$ (2,032,200)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	5.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	8.0	8.0	10.0	10.0	10.0	10.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	-	750	-	-	-	-
Other Revenue	\$ 10,500		\$ -	\$ -	\$ -	\$ -
Total Revenues	10,500	750	-	-	-	-
Expenditures:						
Personnel	\$ 1,375,847	\$ 1,389,079	\$ 1,806,300	\$ 2,017,300	\$ 2,070,700	\$ 2,122,400
Supplies & Services	29,499	32,570	74,800	72,900	72,900	72,900
Conferences & Training	(4,615)	6,422	18,000	18,000	18,000	18,000
Repairs & Maintenance	3,454	1,647	2,000	2,000	2,000	2,000
Vehicle Operations	6,732	10,045	13,500	11,500	11,500	11,500
Contract Services	152,290	206,450	250,000	254,200	254,200	254,200
Internal Services	336,770	344,276	358,100	366,700	377,800	389,300
Total Expenditures	1,899,977	1,990,489	2,522,700	2,742,600	2,807,100	2,870,300
Revenues Over (Under) Expenditures	\$ (1,889,477)	\$ (1,989,739)	\$ (2,522,700)	\$ (2,742,600)	\$ (2,807,100)	\$ (2,870,300)

POSITION TYPE

Managers & Supervisors	6.0	6.0	7.0	7.0	7.0	7.0
Professional Support	1.5	1.5	1.5	1.5	1.5	1.5
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	9.5	9.5	10.5	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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 56,915	\$ 55,642	\$ 61,200	\$ 61,200	\$ 61,200	\$ 61,200
Charges for Services	370,732	341,405	361,200	349,200	349,200	349,200
Fines & Forfeitures	156,948	272,452	138,000	175,000	175,000	175,000
Reimbursements	454	1,335	700	500	500	500
Total Revenues	585,049	670,834	561,100	585,900	585,900	585,900
Expenditures:						
Personnel	1,252,473	1,220,080	1,504,800	1,651,900	1,709,600	1,761,000
Supplies & Services	61,343	43,630	82,000	76,200	76,200	76,200
Conferences & Training	163	2,879	2,500	3,500	3,500	3,500
Repairs & Maintenance	361	448	700	3,700	3,700	3,700
Contract Services	7,395	4,148	4,000	4,300	4,300	4,300
Internal Services	1,214,915	1,216,028	1,254,300	1,250,800	1,288,900	1,328,000
Total Expenditures	2,536,650	2,487,213	2,848,300	2,990,400	3,086,200	3,176,700
Revenues Over (Under) Expenditures	\$(1,951,601)	\$(1,816,379)	\$(2,287,200)	\$(2,404,500)	\$(2,500,300)	\$(2,590,800)

POSITION TYPE

Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	3.6	3.7	3.7	3.7	3.7	3.7
Clerical Staff	11.0	11.0	12.0	12.0	12.0	12.0
Total Position Count	16.6	16.7	17.7	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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 51,573	\$ 49,662	\$ 53,200	\$ 48,200	\$ 48,200	\$ 48,200
Charges for Services	332,484	299,671	453,500	308,000	308,000	308,000
Investment Income	21	-	-	-	-	-
Fines & Forfeitures	228,277	232,665	251,000	251,000	251,000	251,000
Reimbursements	330	403	-	-	-	-
Other Revenue	2,564	927	-	-	-	-
Total Revenues	615,249	583,328	757,700	607,200	607,200	607,200
Expenditures:						
Personnel	1,092,330	1,121,954	1,344,300	1,467,700	1,509,400	1,552,500
Supplies & Services	36,318	28,087	60,800	54,000	53,800	53,800
Conferences & Training	1,960	3,310	4,000	4,300	4,500	4,500
Repairs & Maintenance	2,153	1,004	2,000	2,000	2,000	2,000
Contract Services	4,334	6,697	3,000	3,000	3,000	3,000
Internal Services	608,492	565,509	583,800	658,300	678,800	699,700
Total Expenditures	1,745,587	1,726,561	1,997,900	2,189,300	2,251,500	2,315,500
Revenues Over (Under) Expenditures	\$(1,130,338)	\$(1,143,233)	\$(1,240,200)	\$(1,582,100)	\$(1,644,300)	\$(1,708,300)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Reimbursements	-	30,041	-	-	-	-
Total Revenues	-	30,041	-	-	-	-
Expenditures:						
Supplies & Services	49,208	58,585	59,500	59,500	59,500	59,500
Total Expenditures	49,208	58,585	59,500	59,500	59,500	59,500
Revenues Over (Under) Expenditures	\$ (49,208)	\$ (28,544)	\$ (59,500)	\$ (59,500)	\$ (59,500)	\$ (59,500)
 EXPENDITURES BY SERVICE						
Administration	\$ 8,925	\$ 9,262	\$ 11,000	\$ 11,000	\$ 11,000	\$ 11,000
County Emergency	40,283	49,323	48,500	48,500	48,500	48,500
Total	\$ 49,208	\$ 58,585	\$ 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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Supplies & Services	\$ 2,185	\$ 6,503	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Total Expenditures	2,185	6,503	19,000	19,000	19,000	19,000
Revenues Over (Under) Expenditures	\$ (2,185)	\$ (6,503)	\$ (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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 1,209	\$ 8	\$ 100	\$ 100	\$ 100	\$ 100
Charges for Services	260	775	200	200	200	200
Fines & Forfeitures	32,935	24,070	35,000	25,000	25,000	25,000
Reimbursements	1,500	18,402	100	15,000	100	15,000
Total Revenues	35,904	43,255	35,400	40,300	25,400	40,300
Expenditures:						
Personnel	255,271	290,929	323,700	376,900	388,200	395,400
Supplies & Services	98,321	400,376	39,600	985,100	25,100	525,100
Repairs & Maintenance	180	90	500	500	500	500
Contract Services	27,599	32,962	20,000	183,000	20,000	183,000
Internal Services	53,955	68,617	71,000	64,100	66,000	67,900
Total Expenditures	435,326	792,974	454,800	1,609,600	499,800	1,171,900
Revenues Over (Under) Expenditures	\$ (399,422)	\$ (749,719)	\$ (419,400)	\$ (1,569,300)	\$ (474,400)	\$ (1,131,600)

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	3.0	3.0	2.0	2.0	2.0	2.0
Clerical Staff	-	-	1.0	1.0	1.0	1.0
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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 8,217	\$ 118,791	\$ 50,000	\$ 45,000	\$ 45,000	\$ 45,000
Charges for Services	220,135	209,095	241,000	241,000	241,000	241,000
Investment Income	-	1,188	-	-	-	-
Reimbursements	66,275	101,220	81,600	88,000	90,400	92,900
Total Revenues	294,627	430,294	372,600	374,000	376,400	378,900
Expenditures:						
Personnel	1,160,953	1,386,595	1,664,000	1,796,200	1,848,200	1,903,600
Supplies & Services	8,787	18,647	20,675	25,100	18,700	36,200
Conferences & Training	401	2,124	8,825	9,500	9,500	9,500
Repairs & Maintenance	6,003	1,585	4,100	18,500	18,500	18,500
Vehicle Operations	13,790	21,053	25,200	6,200	6,200	6,200
Contract Services	-	15	5,000	19,000	5,000	5,000
Internal Services	564,350	664,177	686,600	548,100	565,500	583,000
Capital Outlay	306	13,077	-	-	-	-
Total Expenditures	1,754,590	2,107,273	2,414,400	2,422,600	2,471,600	2,562,000
Revenues Over (Under) Expenditures	\$(1,459,963)	\$ (1,676,979)	\$(2,041,800)	\$(2,048,600)	\$(2,095,200)	\$(2,183,100)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Emergency Management:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	2.0	3.0	4.0	4.0	4.0	4.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	5.0	6.0	7.0	7.0	7.0	7.0
Technical Services:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	7.0	8.0	8.0	8.0	8.0	8.0
Total Position Count	12.0	14.0	15.0	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Emergency Management	\$ 835,960	\$ 1,062,457	\$ 1,219,200	\$ 1,172,900	\$ 1,205,400	\$ 1,260,100
Technical Services	918,630	1,044,816	1,195,200	1,249,700	1,266,200	1,301,900
	\$ 1,754,590	\$ 2,107,273	\$ 2,414,400	\$ 2,422,600	\$ 2,471,600	\$ 2,562,000

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 14,000	\$ 28,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
Total Revenues	<u>14,000</u>	<u>28,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
Expenditures:						
Personnel	931,639	971,963	1,152,500	1,261,400	1,292,200	1,211,600
Supplies & Services	14,945	9,798	19,300	17,300	17,300	17,300
Conferences & Training	8,880	2,679	7,500	7,500	7,500	7,500
Repairs & Maintenance	126	101	500	500	500	500
Internal Services	224,727	226,008	234,400	231,300	238,700	247,400
Total Expenditures	<u>1,180,317</u>	<u>1,210,549</u>	<u>1,414,200</u>	<u>1,518,000</u>	<u>1,556,200</u>	<u>1,484,300</u>
Revenues Over (Under) Expenditures	<u><u>\$(1,166,317)</u></u>	<u><u>\$(1,182,549)</u></u>	<u><u>\$ (1,407,200)</u></u>	<u><u>\$ (1,511,000)</u></u>	<u><u>\$ (1,549,200)</u></u>	<u><u>\$ (1,477,300)</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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Supplies & Services	\$ 470	\$ 542	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Contract Services	-	-	2,000	2,000	2,000	2,000
Total Expenditures	470	542	3,800	3,800	3,800	3,800
Revenues Over (Under) Expenditures	\$ (470)	\$ (542)	\$ (3,800)	\$ (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			
	2021	Actual	2022	Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:								
Charges for Services	\$ 1,977,823		\$ 1,772,644		\$ 1,722,400	\$ 768,500	\$ 768,500	\$ 768,500
Reimbursements	752,236		794,830		1,164,200	1,102,500	1,102,500	1,102,500
Total Revenues	<u>2,730,059</u>		<u>2,567,474</u>		<u>2,886,600</u>	<u>1,871,000</u>	<u>1,871,000</u>	<u>1,871,000</u>
Expenditures:								
Personnel	6,811,274		6,916,583		8,222,336	9,071,900	9,259,300	9,402,400
Supplies & Services	722,520		687,216		887,900	462,600	465,600	468,600
Conferences & Training	-		1,520		3,500	7,900	7,900	7,900
Utilities	3,030,344		4,418,184		3,672,000	5,401,500	5,403,500	5,405,500
Repairs & Maintenance	3,776,059		3,700,755		6,388,400	6,414,400	5,720,700	5,691,900
Vehicle Operations	57,463		85,635		62,500	62,500	62,500	62,500
Contract Services	216,758		391,516		287,500	-	-	-
Internal Services	1,888,017		2,003,761		1,974,100	1,994,900	2,044,300	2,094,000
Capital Outlay	15,428		12,193		15,000	34,200	34,200	34,200
Total Expenditures	<u>16,517,863</u>		<u>18,217,363</u>		<u>21,513,236</u>	<u>23,449,900</u>	<u>22,998,000</u>	<u>23,167,000</u>
Revenues Over (Under) Expenditures	<u>\$ (13,787,804)</u>		<u>\$ (15,649,889)</u>		<u>\$ (18,626,636)</u>	<u>\$ (21,578,900)</u>	<u>\$ (21,127,000)</u>	<u>\$ (21,296,000)</u>

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Facilities & Operations:						
Managers & Supervisors	12.0	12.0	12.0	12.0	12.0	12.0
Professional Support	64.0	64.0	68.5	68.5	68.5	68.5
Clerical Staff	3.0	3.0	3.0	3.0	3.0	3.0
	79.0	79.0	83.5	83.5	83.5	83.5
Security:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	8.0	8.0	8.0	8.0	8.0	8.0
	10.0	10.0	10.0	10.0	10.0	10.0
Total Position Count	89.0	89.0	93.5	93.5	93.5	93.5
EXPENDITURES BY SERVICE						
Facilities & Operations	\$ 14,579,654	\$ 16,499,335	\$ 17,316,736	\$ 19,790,900	\$ 20,013,600	\$ 20,229,200
Facilities On-going Capital Needs	1,314,927	1,062,615	3,525,000	2,921,100	2,226,100	2,171,000
Security	623,282	655,413	671,500	737,900	758,300	766,800
	\$ 16,517,863	\$ 18,217,363	\$ 21,513,236	\$ 23,449,900	\$ 22,998,000	\$ 23,167,000

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 74,605	\$ 75,100	\$ 64,000	\$ 64,000	\$ 64,000	\$ 64,000
Charges for Services	-	80	-	-	-	-
Total Revenues	74,605	75,180	64,000	64,000	64,000	64,000
Expenditures:						
Personnel	43,994	44,529	79,200	84,200	86,700	89,400
Supplies & Services	-	281	-	1,700	1,700	1,700
Contract Services	-	-	2,500	-	-	-
Internal Services	18,498	24,270	25,200	23,100	23,800	24,500
Total Expenditures	62,492	69,080	106,900	109,000	112,200	115,600
Revenues Over (Under) Expenditures	\$ 12,113	\$ 6,100	\$ (42,900)	\$ (45,000)	\$ (48,200)	\$ (51,600)
 POSITION TYPE						
Professional Support	0.8	0.8	0.8	0.8	0.8	0.8
Total Position Count	0.8	0.8	0.8	0.8	0.8	0.8

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 3,875	\$ 4,015	\$ 516,800	\$ 4,000	\$ 4,000	\$ 4,000
Reimbursements	16	98	-	50,000	50,000	50,000
Other Revenue	(111)	(4,730)	-	-	-	-
Total Revenues	3,780	(617)	516,800	54,000	54,000	54,000
Expenditures:						
Personnel	2,160,722	2,235,374	3,144,800	2,822,100	2,883,700	2,954,800
Supplies & Services	26,837	33,951	41,500	39,200	40,900	41,800
Conferences & Training	825	573	12,500	11,600	10,000	10,000
Repairs & Maintenance	562	2,965	2,500	4,200	5,000	5,200
Contract Services	9,895	5,973	10,000	210,000	10,000	10,000
Internal Services	486,724	452,499	476,500	469,200	483,500	497,300
Capital Outlay	30	-	-	-	-	-
Total Expenditures	2,685,595	2,731,335	3,687,800	3,556,300	3,433,100	3,519,100
Revenues Over (Under) Expenditures	\$ (2,681,815)	\$ (2,731,952)	\$ (3,171,000)	\$ (3,502,300)	\$ (3,379,100)	\$ (3,465,100)

POSITION TYPE

Finance Dept:

Managers & Supervisors	4.0	4.0	4.0	3.0	3.0	3.0
Professional Support	12.5	14.0	12.0	12.0	12.0	12.0
Clerical Staff	5.0	5.0	7.0	7.0	7.0	7.0
	21.5	23.0	23.0	22.0	22.0	22.0

Finance-Grants:

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

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 1,084,810	\$ 1,138,441	\$ 1,060,300	\$ 1,110,300	\$ 1,115,300	\$ 1,120,300
Intergovernmental	3,877,226	4,090,554	4,981,074	4,612,500	4,606,000	4,606,000
Charges for Services	1,507,978	1,494,226	1,775,100	2,552,000	2,549,500	2,552,000
Reimbursements	17,117	16,534	15,000	15,000	15,000	15,000
Indirect Cost Allocation	614,437	1,213,802	1,010,700	1,047,700	1,047,700	1,047,700
Other Revenue	709	-	-	1,000	1,000	1,000
Total Revenues	7,102,277	7,953,557	8,842,174	9,338,500	9,334,500	9,342,000
Expenditures:						
Personnel	11,114,221	12,741,290	16,509,800	18,243,500	18,822,200	19,401,600
Supplies & Services	2,522,924	2,742,134	3,601,116	4,081,100	4,081,100	4,081,100
Conferences & Training	3,453	17,282	50,700	48,100	48,100	48,100
Repairs & Maintenance	16,718	23,087	27,000	24,500	24,500	24,500
Vehicle Operations	29,581	37,775	34,400	32,800	32,800	32,800
Contract Services	917,313	1,340,040	1,321,600	768,800	773,400	778,800
Internal Services	2,157,691	2,391,063	2,667,500	2,913,700	2,997,500	3,083,200
Capital Outlay	13,021	88,777	53,584	63,800	40,000	40,500
Total Expenditures	16,774,922	19,381,448	24,265,700	26,176,300	26,819,600	27,490,600
Revenues Over (Under) Expenditures	\$ (9,672,645)	\$ (11,427,891)	\$ (15,423,526)	\$ (16,837,800)	\$ (17,485,100)	\$ (18,148,600)

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
601 - HEALTH DEPARTMENT	101 - GENERAL FUND	HEALTH & WELFARE

MISSION STATEMENT:

In partnership with the communities we serve, our Mission is to protect and promote the health and well-being of all those who live, work and play in Macomb County.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration:						
Managers & Supervisors	8.0	9.0	7.0	6.0	6.0	6.0
Professional Support	8.0	6.0	6.0	6.0	6.0	6.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	20.0	19.0	17.0	16.0	16.0	16.0
Environmental Health:						
Managers & Supervisors	4.0	-	-	-	-	-
Professional Support	30.0	34.0	34.0	34.0	34.0	34.0
Clerical Staff	7.0	6.0	6.0	6.0	6.0	6.0
	41.0	40.0	40.0	40.0	40.0	40.0
Clinical Health Services:						
Professional Support	15.0	17.0	17.0	17.0	17.0	17.0
Clerical Staff	15.0	16.0	16.0	16.0	16.0	16.0
	30.0	33.0	33.0	33.0	33.0	33.0
Maternal/Child Health Services:						
Managers & Supervisors	0.5	0.5	2.5	2.0	2.0	2.0
Professional Support	9.0	11.0	8.0	8.0	8.0	8.0
Clerical Staff	4.5	5.5	5.5	5.5	5.5	5.5
	14.0	17.0	16.0	15.5	15.5	15.5
Vision & Hearing:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	8.5	9.0	9.0	9.0	9.0	9.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	11.5	12.0	12.0	12.0	12.0	12.0
Healthy Communities:						
Managers & Supervisors	1.0	1.0	2.0	2.0	2.0	2.0
Professional Support	9.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	12.0	10.0	11.0	11.0	11.0	11.0
Medical Examiner:						
Managers & Supervisors	-	-	1.0	4.0	4.0	4.0
Professional Support	11.5	12.0	13.0	11.0	11.0	11.0
Clerical Staff	1.0	2.0	2.0	2.0	2.0	2.0
	12.5	14.0	16.0	17.0	17.0	17.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Communicable Disease: Managers & Supervisors	1.0	-	-	-	-	-
Professional Support	14.0	16.0	16.0	16.0	16.0	16.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	17.0	18.0	18.0	18.0	18.0	18.0
Total Position Count	158.0	163.0	163.0	162.5	162.5	162.5
EXPENDITURES BY SERVICE						
Administration	\$ 2,603,238	\$ 2,586,740	\$ 3,061,700	\$ 2,968,600	\$ 3,037,200	\$ 3,123,400
Environmental Health	4,289,035	4,714,174	5,159,440	5,516,400	5,663,900	5,819,200
Clinical Health Services	3,302,227	4,293,682	6,124,500	6,815,600	6,978,500	7,105,200
Maternal/Child Health Services	1,360,917	1,574,332	2,263,000	2,366,500	2,423,900	2,489,500
Vision & Hearing	495,511	767,635	877,260	969,200	999,100	1,010,700
Healthy Communities	946,917	902,085	1,426,000	1,526,200	1,564,400	1,606,200
Medical Examiner	2,295,989	2,564,352	2,979,700	3,444,400	3,506,700	3,601,300
Communicable Disease	1,468,071	1,752,611	2,374,100	2,569,400	2,645,900	2,735,100
Covid 19 Activities	13,017	225,837	-	-	-	-
Total	\$ 16,774,922	\$ 19,381,448	\$ 24,265,700	\$ 26,176,300	\$ 26,819,600	\$ 27,490,600

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Personnel	\$ 108,753	\$ 197,169	\$ 741,400	\$ 972,900	\$ 995,700	\$ 1,024,100
Supplies & Services	457	463	61,200	57,400	59,100	60,800
Conferences & Training	-		13,500	13,500	14,000	14,500
Repairs & Maintenance	-		2,000	1,400	1,400	1,400
Contract Services	-		15,000	12,000	12,400	12,800
Internal Services	49,131	21,152	28,400	32,000	33,000	34,100
Capital Outlay	-	-	44,000	7,000	-	-
Total Expenditures	158,341	218,784	905,500	1,096,200	1,115,600	1,147,700
Revenues Over (Under) Expenditures	\$ (158,341)	\$ (218,784)	\$ (905,500)	\$(1,096,200)	\$(1,115,600)	\$(1,147,700)

POSITION TYPE

Managers & Supervisors	1.0	1.0	4.0	4.0	4.0	4.0
Professional Support	-	-	1.0	1.0	1.0	1.0
Clerical Staff	1.0	-	1.0	2.0	2.0	2.0
Total Position Count	2.0	1.0	6.0	7.0	7.0	7.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ (14,637)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Reimbursements	322,431	280,818	409,500	494,100	508,900	524,200
Total Revenues	307,794	280,818	410,500	495,100	509,900	525,200
Expenditures:						
Personnel	2,328,626	2,558,716	3,152,700	3,405,600	3,511,100	3,629,400
Supplies & Services	18,181	37,335	57,000	64,500	70,000	72,500
Conferences & Training	5,101	1,642	21,500	21,500	21,000	21,000
Repairs & Maintenance	489	634	1,500	1,500	1,500	1,500
Contract Services	95,130	98,070	260,000	266,300	230,000	230,000
Internal Services	544,180	550,825	547,300	550,600	566,500	585,300
Total Expenditures	2,991,707	3,247,222	4,040,000	4,310,000	4,400,100	4,539,700
Revenues Over (Under) Expenditures	\$ (2,683,913)	\$ (2,966,404)	\$ (3,629,500)	\$ (3,814,900)	\$ (3,890,200)	\$ (4,014,500)

POSITION TYPE

Managers & Supervisors	6.0	5.0	5.0	5.0	5.0	5.0
Professional Support	15.5	18.0	20.0	20.0	20.0	20.0
Clerical Staff	2.0	3.0	3.0	3.0	3.0	3.0
Total Position Count	23.5	26.0	28.0	28.0	28.0	28.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Reimbursements	\$ -	\$ 7,750	\$ -	\$ -	\$ -	\$ -
Indirect Cost Allocation	144,200	236,734	100,000	100,000	100,000	100,000
Total Revenues	144,200	244,484	100,000	100,000	100,000	100,000
Expenditures:						
Personnel	4,367,224	4,698,813	5,472,000	5,872,600	6,068,400	6,271,800
Supplies & Services	21,852	23,056	65,082	73,000	73,000	73,000
Conferences & Training	21,224	40,931	47,500	46,700	46,700	46,700
Repairs & Maintenance	4,129,094	5,470,438	6,776,200	8,621,600	8,473,300	8,870,100
Vehicle Operations	272	56	1,500	1,500	1,500	1,500
Contract Services	630,610	652,253	775,000	845,000	845,000	845,000
Internal Services	486,993	439,397	461,100	485,400	501,100	517,200
Capital Outlay	763,444	797,210	858,918	1,314,300	2,395,100	1,065,600
Total Expenditures	10,420,713	12,122,154	14,457,300	17,260,100	18,404,100	17,690,900
Revenues Over (Under) Expenditures	<u>\$ (10,276,513)</u>	<u>\$ (11,877,670)</u>	<u>\$ (14,357,300)</u>	<u>\$ (17,160,100)</u>	<u>\$ (18,304,100)</u>	<u>\$ (17,590,900)</u>

POSITION TYPE

Managers & Supervisors	10.0	10.0	10.0	10.0	10.0	10.0
Professional Support	25.0	26.0	29.0	29.0	29.0	29.0
Clerical Staff	1.5	1.5	1.5	1.5	1.5	1.5
Total Position Count	36.5	37.5	40.5	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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Supplies & Services	\$ 25,149	\$ 27,043	\$ 34,200	\$ 48,200	\$ 47,000	\$ 47,000
Repairs & Maintenance	43,475		45,500	45,500	45,500	45,500
Contract Services	89,534	(17,534)	75,000	110,000	110,000	110,000
Internal Services	226,281	211,876	218,200	219,800	226,400	233,200
Total Expenditures	384,439	221,385	372,900	423,500	428,900	435,700
Revenues Over (Under) Expenditures	\$ (384,439)	\$ (221,385)	\$ (372,900)	\$ (423,500)	\$ (428,900)	\$ (435,700)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 315,933	\$ 180,533	\$ 279,600	\$ 180,000	\$ 180,000	\$ 180,000
Charges for Services	143,581	45,029	115,400	230,400	230,400	230,400
Fines & Forfeitures	150	825	1,000	1,000	1,000	1,000
Reimbursements	418,888	370,737	400,000	400,000	400,000	400,000
Total Revenues	878,552	597,124	796,000	811,400	811,400	811,400
Expenditures:						
Personnel	4,694,986	4,594,765	5,395,600	5,784,200	6,085,300	6,262,800
Supplies & Services	985,917	1,242,424	993,200	1,093,700	1,063,700	1,063,700
Conferences & Training	800	6,006	9,000	9,000	9,000	9,000
Repairs & Maintenance	3,184	3,948	3,500	3,500	3,500	3,500
Contract Services	33,497	36,005	32,500	29,500	29,500	29,500
Internal Services	1,600,178	1,739,504	1,801,300	1,731,400	1,784,300	1,838,900
Total Expenditures	7,318,562	7,622,652	8,235,100	8,651,300	8,975,300	9,207,400
Revenues Over (Under) Expenditures	\$ (6,440,010)	\$ (7,025,528)	\$ (7,439,100)	\$ (7,839,900)	\$ (8,163,900)	\$ (8,396,000)

POSITION TYPE

Managers & Supervisors	7.0	7.0	7.0	7.0	7.0	7.0
Professional Support	26.0	26.0	27.0	28.0	28.0	28.0
Clerical Staff	18.0	18.0	18.0	18.0	18.0	18.0
Total Position Count	51.0	51.0	52.0	53.0	53.0	53.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 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	8,131	9,616	9,000	9,000	9,000	9,000
Internal Services	30,191	31,024	32,000	31,200	32,100	33,100
Total Expenditures	38,322	40,640	41,000	40,200	41,100	42,100
Revenues Over (Under) Expenditures	\$ (29,822)	\$ (32,140)	\$ (32,000)	\$ (31,200)	\$ (32,100)	\$ (33,100)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Personnel	\$ 335,246	\$ 348,369	\$ 430,600	\$ 446,200	\$ 467,000	\$ 478,500
Supplies & Services	540,873	554,130	575,900	590,200	607,100	624,500
Conferences & Training	-		500	500	500	500
Repairs & Maintenance	-		500	500	500	500
Contract Services	10,101	12,507	21,000	12,700	37,700	37,700
Internal Services	346,150	242,257	250,300	234,300	242,200	250,200
Total Expenditures	1,232,370	1,157,263	1,278,800	1,284,400	1,355,000	1,391,900
Revenues Over (Under) Expenditures	<u>\$(1,232,370)</u>	<u>\$(1,157,263)</u>	<u>\$(1,278,800)</u>	<u>\$(1,284,400)</u>	<u>\$(1,355,000)</u>	<u>\$(1,391,900)</u>

POSITION TYPE

Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	5.0	5.0	5.0	5.0	5.0	5.0
Total Position Count	5.0	5.0	5.0	5.0	5.0	5.0

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 334,855	\$ 298,785	\$ 321,500	\$ 321,500	\$ 321,500	\$ 321,500
Charges for Services	378,213	515,859	360,000	360,000	360,000	360,000
Total Revenues	713,068	814,644	681,500	681,500	681,500	681,500
Expenditures:						
Personnel	2,575,025	2,784,919	3,131,200	3,387,500	3,490,700	3,543,300
Supplies & Services	438,215	457,491	667,200	588,600	588,000	588,000
Conferences & Training	228	500	4,000	3,400	4,000	4,000
Repairs & Maintenance	45	86	1,500	1,500	1,500	1,500
Contract Services	161,593	176,604	235,000	247,800	247,800	247,800
Internal Services	1,091,354	1,137,976	1,176,100	1,179,800	1,215,500	1,252,600
Total Expenditures	4,266,460	4,557,576	5,215,000	5,408,600	5,547,500	5,637,200
Revenues Over (Under) Expenditures	\$ (3,553,392)	\$ (3,742,932)	\$ (4,533,500)	\$ (4,727,100)	\$ (4,866,000)	\$ (4,955,700)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	16.5	19.5	19.5	19.5	19.5	19.5
Clerical Staff	5.0	5.0	5.0	5.0	5.0	5.0
Total Position Count	27.5	30.5	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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Reimbursements	\$ 1,321	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Revenues	1,321	-	100,000	100,000	100,000	100,000
Expenditures:						
Personnel	2,597,976	2,876,069	3,575,654	4,075,300	4,198,600	4,342,400
Supplies & Services	193,529	226,816	293,800	265,900	261,400	261,400
Conferences & Training	11,891	19,863	25,000	67,500	72,000	72,000
Repairs & Maintenance	18,860	14,806	14,900	14,500	14,500	14,500
Vehicle Operations	5,176	5,119	8,000	8,000	8,000	8,000
Contract Services	241,119	329,679	400,000	350,000	400,000	400,000
Internal Services	684,930	647,348	677,200	680,500	701,400	723,100
Capital Outlay	-	-	1,500	-	-	-
Total Expenditures	3,753,481	4,119,700	4,996,054	5,461,700	5,655,900	5,821,400
Revenues Over (Under) Expenditures	\$ (3,752,160)	\$ (4,119,700)	\$ (4,896,054)	\$ (5,361,700)	\$ (5,555,900)	\$ (5,721,400)

POSITION TYPE

Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	17.0	18.0	21.8	21.8	21.8	21.8
Clerical Staff	4.5	4.5	4.5	4.5	4.5	4.5
Total Position Count	27.5	28.5	32.3	32.3	32.3	32.3

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ -	\$ -	\$ 500	\$ 300	\$ 300	\$ 300
Total Revenues	-	-	500	300	300	300
Expenditures:						
Supplies & Services	15,584	3,200	35,500	20,500	20,500	20,500
Repairs & Maintenance	2,595	4,866	4,500	4,500	4,500	4,500
Internal Services	490,180	486,230	502,400	462,400	477,700	493,400
Total Expenditures	508,359	494,296	542,400	487,400	502,700	518,400
Revenues Over (Under) Expenditures	\$ (508,359)	\$ (494,296)	\$ (541,900)	\$ (487,100)	\$ (502,400)	\$ (518,100)

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							
	2021	Actual	2022	Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted				
Revenues:												
Intergovernmental	\$	-	\$	128,839	\$	-	\$	176,300	\$	181,100	\$	186,200
Reimbursements		32,361		17,757	22,000	-	-	-	-	-	-	-
Total Revenues		<u>32,361</u>		<u>146,596</u>	<u>22,000</u>	<u>176,300</u>	<u>181,100</u>	<u>181,100</u>	<u>186,200</u>	<u>186,200</u>	<u>186,200</u>	<u>186,200</u>
Expenditures:												
Personnel		9,986,617		10,690,793	12,937,264	13,941,600	14,339,100	14,339,100	14,729,300	14,729,300	14,729,300	14,729,300
Supplies & Services		266,632		392,207	474,355	552,500	569,300	569,300	586,400	586,400	586,400	586,400
Conferences & Training		865		407	6,045	53,300	54,900	54,900	56,500	56,500	56,500	56,500
Repairs & Maintenance		6,240		3,720	7,000	21,000	21,600	21,600	22,200	22,200	22,200	22,200
Vehicle Operations		789		2,808	3,000	500	500	500	500	500	500	500
Contract Services		-		3,055	35,000	36,000	37,100	37,100	38,200	38,200	38,200	38,200
Internal Services		2,067,141		2,159,059	2,238,300	2,116,300	2,185,000	2,185,000	2,251,900	2,251,900	2,251,900	2,251,900
Capital Outlay		5,242		27,576	-	-	-	-	-	-	-	-
Total Expenditures		<u>12,333,526</u>		<u>13,279,625</u>	<u>15,700,964</u>	<u>16,721,200</u>	<u>17,207,500</u>	<u>17,207,500</u>	<u>17,685,000</u>	<u>17,685,000</u>	<u>17,685,000</u>	<u>17,685,000</u>
Revenues Over (Under) Expenditures	\$	<u><u>(12,301,165)</u></u>	\$	<u><u>(13,133,029)</u></u>	<u><u>(15,678,964)</u></u>	<u><u>(16,544,900)</u></u>	<u><u>(17,026,400)</u></u>	<u><u>(17,026,400)</u></u>	<u><u>(17,498,800)</u></u>	<u><u>(17,498,800)</u></u>	<u><u>(17,498,800)</u></u>	<u><u>(17,498,800)</u></u>

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,					
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration:						
Managers & Supervisors	6.0	6.0	6.0	6.0	6.0	6.0
Professional Support	53.0	63.5	63.0	63.0	63.0	63.0
Clerical Staff	24.0	24.0	26.5	26.5	26.5	26.5
	83.0	93.5	95.5	95.5	95.5	95.5
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	-	-	-	-
	2.0	2.0	1.0	1.0	1.0	1.0
Total Position Count	86.0	96.5	97.5	97.5	97.5	97.5
EXPENDITURES BY SERVICE						
Administration	\$ 12,025,063	\$ 12,972,390	\$ 15,362,864	\$ 16,363,900	\$ 16,840,600	\$ 17,316,500
DHS - Juvenile Abuse & Neglect	157,246	153,688	170,700	180,300	185,400	186,200
Water Quality Unit	151,217	153,547	167,400	177,000	181,500	182,300
Total	\$ 12,333,526	\$ 13,279,625	\$ 15,700,964	\$ 16,721,200	\$ 17,207,500	\$ 17,685,000

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 29,377	\$ 37,090	\$ 50,000	\$ 40,000	\$ 40,000	\$ 40,000
Reimbursements	88,545	2,250	-	22,000	22,000	22,000
Other Revenue	18,083	24,762	77,000	-	-	-
Total Revenues	136,005	64,102	127,000	62,000	62,000	62,000
Expenditures:						
Personnel	1,079,563	1,029,212	1,303,500	1,415,100	1,461,800	1,509,900
Supplies & Services	32,586	44,901	72,800	66,500	65,900	65,900
Conferences & Training	-	298	500	2,400	3,000	3,000
Repairs & Maintenance	34,997	31,128	42,900	42,900	42,900	42,900
Vehicle Operations	9,410	11,799	15,000	10,000	10,000	10,000
Contract Services	-	1,114	-	38,500	-	-
Internal Services	780,347	764,790	797,600	789,100	812,200	836,100
Capital Outlay	-	-	77,500	42,300	300	3,300
Total Expenditures	1,936,903	1,883,242	2,309,800	2,406,800	2,396,100	2,471,100
Revenues Over (Under) Expenditures	\$ (1,800,898)	\$ (1,819,140)	\$ (2,182,800)	\$ (2,344,800)	\$ (2,334,100)	\$ (2,409,100)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 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	2.0	2.0	2.0	2.0
	5.5	5.5	6.0	6.0	6.0	6.0
Print Shop:						
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0	1.0	1.0
Records Maint						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
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	3.0	3.0	3.0	3.0	3.0	3.0
	3.0	3.0	3.0	3.0	3.0	3.0
Central Stores:						
Professional Support	1.0	1.0	1.0	1.0	1.0	1.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	2.0	2.0	2.0	2.0	2.0	2.0
Total Position Count	14.5	14.5	15.0	15.0	15.0	15.0
EXPENDITURES BY SERVICE						
Administration	\$ 1,268,956	\$ 1,195,035	\$ 1,346,900	\$ 1,489,700	\$ 1,465,000	\$ 1,515,500
Print Shop	99,907	131,226	204,400	187,800	190,200	192,600
Records Maintenance	224,326	223,659	260,500	279,400	279,500	290,200
Mail Services	176,349	161,727	227,600	243,800	251,700	258,400
Central Stores	167,365	171,595	270,400	206,100	209,700	214,400
Total	\$ 1,936,903	\$ 1,883,242	\$ 2,309,800	\$ 2,406,800	\$ 2,396,100	\$ 2,471,100

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 88,426	\$ 75,450	\$ 90,000	\$ 75,000	\$ 75,000	\$ 75,000
Charges for Services	949,879	855,886	1,042,200	925,500	926,700	928,000
Reimbursements	3,028,746	3,074,515	3,437,900	3,869,700	3,968,100	4,077,100
Total Revenues	4,067,051	4,005,851	4,570,100	4,870,200	4,969,800	5,080,100
Expenditures:						
Personnel	6,427,428	6,901,470	7,743,100	8,335,700	8,551,400	8,793,300
Supplies & Services	45,278	50,174	52,600	50,400	51,100	51,100
Conferences & Training	5,387	5,746	6,000	6,000	7,000	7,000
Repairs & Maintenance	288,331	8,759	9,000	9,000	9,000	9,000
Vehicle Operations	15,002	17,057	18,000	17,000	18,000	18,000
Contract Services	-	-	75,700	75,500	75,500	75,500
Internal Services	1,313,767	1,159,832	1,219,900	1,243,700	1,280,900	1,319,400
Total Expenditures	8,095,193	8,143,038	9,124,300	9,737,300	9,992,900	10,273,300
Revenues Over (Under) Expenditures	\$ (4,028,142)	\$ (4,137,187)	\$ (4,554,200)	\$ (4,867,100)	\$ (5,023,100)	\$ (5,193,200)

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.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration:						
Managers & Supervisors	4.4	4.4	4.4	4.4	4.4	4.4
Professional Support	26.6	29.1	28.1	28.1	28.1	28.1
Clerical Staff	6.2	6.2	6.8	6.8	6.8	6.8
	37.2	39.7	39.3	39.3	39.3	39.3
Pump Station:						
Managers & Supervisors	2.28	2.28	2.28	2.28	2.28	2.28
Professional Support	7.57	8.07	8.07	9.07	9.07	9.07
	9.85	10.35	10.35	11.35	11.35	11.35
Wastewater Services Division:						
Managers & Supervisors	6.32	6.32	6.32	6.32	6.32	6.32
Professional Support	9.83	10.83	10.83	10.83	10.83	10.83
	16.15	17.15	17.15	17.15	17.15	17.15
Total Position Count	63.2	67.2	66.8	67.8	67.8	67.8
EXPENDITURES BY SERVICE						
Administration	\$ 4,840,060	\$ 4,957,718	\$ 5,720,700	\$ 5,893,500	\$ 6,050,700	\$ 6,222,100
Pump Station	1,335,628	1,122,342	1,257,400	1,468,600	1,510,000	1,547,600
Wastewater Services Division	1,919,505	2,062,978	2,146,200	2,375,200	2,432,200	2,503,600
Total	\$ 8,095,193	\$ 8,143,038	\$ 9,124,300	\$ 9,737,300	\$ 9,992,900	\$ 10,273,300

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 4,363,408	\$ 3,121,648	\$ 3,651,500	\$ 2,326,500	\$ 2,526,500	\$ 2,776,500
Other Revenue	2,818	902	-	-	-	-
Total Revenues	<u>4,366,226</u>	<u>3,122,550</u>	<u>3,651,500</u>	<u>2,326,500</u>	<u>2,526,500</u>	<u>2,776,500</u>
Expenditures:						
Personnel	1,683,113	1,672,142	2,031,500	2,143,200	2,206,600	2,274,500
Supplies & Services	27,615	12,307	25,800	25,300	25,300	25,300
Conferences & Training	1,254	1,827	5,000	7,900	5,500	5,500
Repairs & Maintenance	86	66	-	-	-	-
Internal Services	373,345	390,659	404,400	383,600	395,500	407,800
Capital Outlay	-	-	2,000	1,400	-	-
Total Expenditures	<u>2,085,413</u>	<u>2,077,001</u>	<u>2,468,700</u>	<u>2,561,400</u>	<u>2,632,900</u>	<u>2,713,100</u>
Revenues Over (Under) Expenditures	<u>\$ 2,280,813</u>	<u>\$ 1,045,549</u>	<u>\$ 1,182,800</u>	<u>\$ (234,900)</u>	<u>\$ (106,400)</u>	<u>\$ 63,400</u>

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Clerical Staff	19.0	19.0	19.0	18.0	18.0	18.0
Total Position Count	<u>23.0</u>	<u>23.0</u>	<u>23.0</u>	<u>22.0</u>	<u>22.0</u>	<u>22.0</u>

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."

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 204,143	\$ 102,995	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Charges for Services	20,460,201	16,437,378	18,833,018	18,071,700	18,603,900	19,152,500
Investment Income	6	-	-	-	-	-
Fines & Forfeitures	6,720	15,318	5,000	5,000	5,000	5,000
Reimbursements	1,729,548	3,301,922	1,570,700	2,607,900	2,607,900	2,607,900
Other Revenue	16,488	26,606	10,000	10,000	10,000	10,000
Total Revenues	<u>22,417,106</u>	<u>19,884,219</u>	<u>20,568,718</u>	<u>20,844,600</u>	<u>21,376,800</u>	<u>21,925,400</u>
Expenditures:						
Personnel	64,697,386	60,802,968	65,136,729	72,566,200	74,531,700	76,461,200
Supplies & Services	2,455,601	2,330,974	3,110,800	3,457,000	3,168,400	3,168,400
Conferences & Training	135,057	177,747	280,700	250,500	266,400	266,400
Repairs & Maintenance	483,100	523,401	774,600	471,900	471,900	471,900
Vehicle Operations	709,629	638,492	770,280	763,800	763,800	763,800
Contract Services	5,686,907	5,970,815	7,948,834	8,346,000	8,763,000	9,200,800
Internal Services	13,519,955	12,833,787	13,323,909	13,326,600	13,737,700	14,159,400
Capital Outlay	226,076	280,089	593,655	784,700	784,700	784,700
Total Expenditures	<u>87,913,711</u>	<u>83,558,273</u>	<u>91,939,507</u>	<u>99,966,700</u>	<u>102,487,600</u>	<u>105,276,600</u>
Revenues Over (Under) Expenditures	<u>(65,496,605)</u>	<u>(63,674,054)</u>	<u>(71,370,789)</u>	<u>(79,122,100)</u>	<u>(81,110,800)</u>	<u>(83,351,200)</u>
Other Financing Sources (Uses):						
Transfers out	(330)	(4,097)	-	-	-	-
Total Other Financing Sources (Uses):	<u>(330)</u>	<u>(4,097)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u><u>\$ (65,496,935)</u></u>	<u><u>\$ (63,678,151)</u></u>	<u><u>\$ (71,370,789)</u></u>	<u><u>\$ (79,122,100)</u></u>	<u><u>\$ (81,110,800)</u></u>	<u><u>\$ (83,351,200)</u></u>

MACOMB COUNTY, MICHIGAN
General Fund Detail by Category

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

MISSION STATEMENT:

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

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration:						
Managers & Supervisors	4.0	4.0	5.0	5.0	5.0	5.0
Professional Support	1.0	1.0	2.0	2.0	2.0	2.0
Clerical Staff	13.0	13.0	13.0	13.0	13.0	13.0
	18.0	18.0	20.0	20.0	20.0	20.0
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	1.0	1.0	1.0	1.0	1.0
Professional Support	204.5	211.5	232.0	232.0	232.0	232.0
Clerical Staff	17.0	17.0	18.5	18.5	18.5	18.5
	223.5	229.5	251.5	251.5	251.5	251.5
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	3.0	3.0	3.0	3.0	3.0
	6.0	3.0	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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
L'anse Creuse Liason						
Professional Support	-	2.0	2.0	2.0	2.0	2.0
	-	2.0	2.0	2.0	2.0	2.0
Road Patrol:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	90.5	63.0	66.0	66.0	66.0	66.0
	91.5	64.0	67.0	67.0	67.0	67.0
Township Patrols:						
Managers & Supervisors	-	-	4.0	4.0	4.0	4.0
Professional Support	129.0	94.0	92.0	92.0	92.0	92.0
	129.0	94.0	96.0	96.0	96.0	96.0
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	19.0	19.0	19.0	19.0
Clerical Staff	1.0	1.0	1.0	1.0	1.0	1.0
	22.0	22.0	21.0	21.0	21.0	21.0
K-9 Unit:						
Professional Support	2.0	2.0	2.0	2.0	2.0	2.0
	2.0	2.0	2.0	2.0	2.0	2.0
Internet Crimes:						
Professional Support	3.0	3.0	2.0	2.0	2.0	2.0
	3.0	3.0	2.0	2.0	2.0	2.0
Total Position Count	532.0	474.5	501.5	501.5	501.5	501.5

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Operations	\$ 3,354,269	\$ 3,625,963	\$ 4,115,180	\$ 4,201,700	\$ 4,252,200	\$ 4,304,600
Court Building Safety	877,258	978,805	1,107,600	1,250,300	1,287,500	1,295,100
Marine Division	822,581	769,243	750,600	1,036,400	780,100	796,900
Administration	4,460,081	4,229,874	4,552,700	4,763,800	4,907,000	5,054,200
Jail	42,757,660	45,293,979	48,331,589	54,456,100	56,074,900	57,621,100
Romeo Liason	103,298	113,446	120,900	124,600	128,200	131,800
Probate Court Security	120,255	123,739	143,500	150,900	154,400	158,100
Roving Security	796,915	864,436	906,100	933,700	956,800	980,800
42nd Court Security	126,831	133,070	136,000	144,600	148,200	151,900
Court Room Security	1,776,428	1,950,184	2,023,400	2,153,800	2,207,200	2,262,200
FOC Enforcement	685,251	305,185	421,800	456,400	478,800	490,700
Dakota Liaison	229,972	246,651	252,000	269,000	276,000	283,300
Road Patrol	10,937,628	6,998,049	10,318,100	10,196,100	10,519,500	10,931,300
Lenox Township Patrol	531,990	754,665	746,000	850,600	868,200	886,600
Harrison Township Patrol	1,880,449	1,955,353	2,117,800	2,002,900	2,053,500	2,105,700
Macomb Township Patrol	4,580,296	4,427,233	4,639,800	4,791,400	4,912,500	5,032,900
Washington Township Patrol	1,960,505	2,091,077	2,439,513	2,373,700	2,431,700	2,491,500
Surveillance Team	1,046,489	1,123,224	1,026,000	1,152,200	1,178,000	1,204,700
Detective Bureau	2,889,047	2,949,751	3,184,600	3,160,300	3,240,100	3,322,500
K-9 Unit	283,891	283,547	328,800	332,200	339,300	346,600
Internet Crime Unit	386,886	299,105	299,900	317,900	324,900	332,200
Mt. Clemens Dispatch	458,181	2,683	-	-	-	-
Mt. Clemens Patrol	2,331,548	2,589,362	2,425,600	2,715,000	2,782,000	2,853,000
Contract Patrol Supervisors	583,354	618,184	639,500	658,000	675,300	693,300
Village of New Haven Liaison	-	-	106,325	125,500	129,100	129,800
Village of New Haven Patrol	512,058	729,435	806,200	954,800	976,400	998,700
Clinton Township Dispatch	1,538,469	10,481	-	-	-	-
Sterling Heights Dispatch	1,882,451	12,694	-	-	-	-
L'Anse Creuse Liaison	-	82,024	-	269,300	276,700	284,400
Merritt Academy NH Liaison	-	928	-	125,500	129,100	132,700
Total	\$ 87,914,041	\$ 83,562,370	\$ 91,939,507	\$ 99,966,700	\$ 102,487,600	\$ 105,276,600

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 325	\$ 350	\$ 400	\$ 400	\$ 400	\$ 400
Charges for Services	154,616	147,897	140,000	145,000	145,000	145,000
Total Revenues	154,941	148,278	140,400	145,400	145,400	145,400
Expenditures:						
Personnel	2,078,985	2,236,025	2,576,300	2,944,700	3,024,900	3,108,500
Supplies & Services	82,071	81,629	87,590	103,000	104,200	104,200
Conferences & Training	4,092	2,033	6,000	-	-	-
Repairs & Maintenance	7,806	4,410	5,610	-	-	-
Contract Services	-	-	25,000	25,000	25,000	25,000
Internal Services	675,295	697,505	724,600	724,400	746,400	769,300
Total Expenditures	2,848,249	3,021,602	3,425,100	3,797,100	3,900,500	4,007,000
Revenues Over (Under) Expenditures	\$ (2,693,308)	\$ (2,873,324)	\$ (3,284,700)	\$ (3,651,700)	\$ (3,755,100)	\$ (3,861,600)

POSITION TYPE

Managers & Supervisors	4.0	4.0	4.0	4.0	4.0	4.0
Professional Support	7.0	7.0	8.0	9.0	9.0	9.0
Clerical Staff	15.0	15.0	15.0	15.0	15.0	15.0
Total Position Count	26.0	26.0	27.0	28.0	28.0	28.0

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												
	2021	Actual	2022	Actual	2023	2024	2025	2026	2023	2024	2025	2026
					Amended	Recommend	Forecasted	Forecasted				
Operating Transfers In:												
Delinquent Real Property Tax Revolving Fund	\$	8,000,000	\$	8,000,000	\$	8,000,000	\$	8,175,100	\$	8,180,400	\$	8,185,800
Other Funds		151,241		-		-		-		-		-
Total Revenues		<u>8,151,241</u>		<u>8,000,000</u>		<u>8,000,000</u>		<u>8,175,100</u>		<u>8,180,400</u>		<u>8,185,800</u>
Operating Transfers Out:												
Circuit Court Grants		25,780		43,285		110,000		110,000		110,000		110,000
Capital Improvement Fund		3,396,042		12,262,904		5,530,460		-		-		-
Child Care Fund		7,235,281		7,786,880		10,879,400		9,089,700		9,105,100		9,343,700
Community Corrections		467,901		609,872		753,500		807,600		841,500		877,600
Community Mental Health		3,712,618		3,738,875		3,699,500		3,752,000		3,752,000		3,752,000
Community Action		3,855,022		4,701,121		5,242,400		6,389,300		6,441,640		6,593,196
OSS		-		-		2,012,400		2,111,400		2,189,167		2,328,459
Macomb-St. Clair Employment & Traunung		-		-		-		177,600		-		-
Debt Service Fund		3,739,074		3,734,974		3,736,100		3,738,900		3,736,800		3,736,400
E911 Dispatch Fund		-		2,949,843		2,450,900		2,928,500		2,974,300		3,071,100
General Liability Insurance		7,039,679		2,247,634		-		-		-		-
Friend of the Court		2,784,116		3,270,597		3,870,100		4,317,000		4,269,500		4,492,850
Martha T Berry		-		-		2,000,000		-		-		-
Health Grant Fund		2,002,479		1,714,983		3,602,293		4,453,700		5,154,900		5,421,700
Public Defender Fund		1,151,810		891,180		1,550,600		2,335,600		2,335,600		2,335,600
Park Fund		52,922		86,000		86,000		-		200,000		200,000
Planning & Economic Development Grants		-		-		-		12,600		12,600		126,000
Prosecuting Attorney Grants		824,796		966,990		1,181,700		1,389,000		1,491,400		1,568,400
Sheriff Grants		386,666		372,501		312,900		333,700		347,200		361,000
Substance Abuse - Liquor Tax		3,232,550		3,750,169		3,579,500		3,286,600		3,286,600		3,286,600
Substance Abuse - Operations		142,229		142,250		142,200		142,200		142,200		142,200
Other Programs		-		1,800,000		-		-		-		-
Total Expenditures		<u>40,048,965</u>		<u>51,070,058</u>		<u>50,739,953</u>		<u>45,375,400</u>		<u>46,390,507</u>		<u>47,746,805</u>
Revenues Over (Under) Expenditures		<u>\$ (31,897,724)</u>		<u>\$ (43,070,058)</u>		<u>\$ (42,739,953)</u>		<u>\$ (37,200,300)</u>		<u>\$ (38,210,107)</u>		<u>\$ (39,561,005)</u>

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ 134,142,878	\$ 140,932,483	\$ 149,533,500	\$ 159,872,900	\$ 166,259,800	\$ 171,241,600
Licenses & Permits	77,838	85,728	75,000	80,000	80,000	80,000
Intergovernmental	32,518,305	34,695,238	34,477,400	38,734,800	39,617,100	40,733,200
Charges for Services	7,146,789	6,171,529	5,250,000	5,250,000	5,250,000	5,250,000
Investment Income	293,461	5,642,398	6,550,000	8,250,000	3,994,000	1,959,000
Indirect Cost Allocation	48,713,288	48,106,101	50,004,000	51,504,000	53,049,100	54,640,600
Other Revenue	-	203,833	-	-	-	-
Total Revenues	<u>222,892,559</u>	<u>235,837,310</u>	<u>245,889,900</u>	<u>263,691,700</u>	<u>268,250,000</u>	<u>273,904,400</u>
Expenditures:						
Personnel **	-	-	(3,790,000)	(7,736,400)	(7,400,700)	(7,566,600)
Supplies & Services (see page C-64)	1,902,321	2,904,905	3,516,725	2,660,700	2,664,800	2,669,300
Capital Outlay	852,583	1,432,711	3,740,856	5,149,000	9,122,000	5,922,000
Total Expenditures	<u>2,754,904</u>	<u>4,337,616</u>	<u>3,467,581</u>	<u>73,300</u>	<u>4,386,100</u>	<u>1,024,700</u>
Revenues Over (Under) Expenditures	<u>220,137,655</u>	<u>231,499,694</u>	<u>242,422,319</u>	<u>263,618,400</u>	<u>263,863,900</u>	<u>272,879,700</u>
Other Financing Sources (Uses):						
Transfers in - Other Funds (see page C-63)	8,151,241	8,000,000	8,000,000	8,175,100	8,180,400	8,185,800
Transfers out (see page C-63)	<u>(40,048,965)</u>	<u>(51,070,058)</u>	<u>(50,739,953)</u>	<u>(45,375,400)</u>	<u>(46,390,507)</u>	<u>(47,746,805)</u>
Total Other Financing Sources (Uses):	<u>(31,897,724)</u>	<u>(43,070,058)</u>	<u>(42,739,953)</u>	<u>(37,200,300)</u>	<u>(38,210,107)</u>	<u>(39,561,005)</u>
Revenues Over (Under) Expenditures	<u>\$ 188,239,931</u>	<u>\$ 188,429,636</u>	<u>\$ 199,682,366</u>	<u>\$ 226,418,100</u>	<u>\$ 225,653,793</u>	<u>\$ 233,318,695</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
931 - APPROPRIATIONS	101 - GENERAL FUND						GENERAL GOVERNMENT
	Year Ended December 31,						
	Audited			Budgeted			
	2021	2022	2023	2024	2025	2026	
	Actual	Actual	Amended	Recommend	Forecasted	Forecasted	
Appropriations - Outside Agencies/Associations							
8 Mile Boulevard Association	\$ 4,500	\$ 4,500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Area Agency on Aging	60,615	46,143	62,000	62,000	62,000	62,000	
Area Wide Quality Control	33,031	22,021	20,000	20,000	20,000	20,000	
Automation Alley	16,042	21,875	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	-	13,900	47,000	47,000	47,000	47,000	
Detroit Regional Partnership	83,500	70,000	70,000	70,000	70,000	70,000	
Clinton/Macomb Public Library	122,880	126,927	127,800	134,200	134,200	134,200	
Michigan Association of Counties	40,715	61,072	42,000	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	12,187	-	-	-	-	
Police Training Center	6,435	6,225	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	244,695	255,653	256,000	256,000	256,000	256,000	
Stream Gauge	82,684	84,778	90,000	90,000	90,000	90,000	
Advancing Macomb	-	-	15,800	-	-	-	
Turning Point - SANE	30,000	10,000	50,000	50,000	50,000	50,000	
	<u>791,417</u>	<u>794,601</u>	<u>905,100</u>	<u>895,700</u>	<u>895,700</u>	<u>895,700</u>	
Appropriations - Other							
Annual Audit	141,365	205,605	132,000	132,000	136,100	140,600	
County at Large Drains	75,000	181,928	1,000,000	1,000,000	1,000,000	1,000,000	
COVID Contingency	733,076	1,384,758	746,540	-	-	-	
Bank Fee Expense	-	-	90,000	90,000	90,000	90,000	
Chapaton Maintenance (Drain)	-	109,707	100,000	100,000	100,000	100,000	
Professional Development Initiative	144,713	211,556	125,000	225,000	225,000	225,000	
More Than A Job Campaign	-	-	-	100,000	100,000	100,000	
Food Program	-	-	300,085	-	-	-	
Indirect Cost Plan	16,750	16,750	18,000	18,000	18,000	18,000	
Environ Prob / Clinton River Cleanup	-	-	100,000	100,000	100,000	100,000	
	<u>1,110,904</u>	<u>2,110,304</u>	<u>2,611,625</u>	<u>1,765,000</u>	<u>1,769,100</u>	<u>1,773,600</u>	
Total Expenditures	<u>\$ 1,902,321</u>	<u>\$ 2,904,905</u>	<u>\$ 3,516,725</u>	<u>\$ 2,660,700</u>	<u>\$ 2,664,800</u>	<u>\$ 2,669,300</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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 21,797	\$ 33,832	\$ 34,300	\$ -	\$ -
Charges for Services	13,167	12,583	18,000	18,000	18,000	18,000
Total Revenues	13,167	34,380	51,832	52,300	18,000	18,000
Expenditures:						
Personnel	193,271	209,409	242,600	263,600	278,100	292,200
Contract Services	23,884	4,468	36,832	37,300	3,000	3,000
Internal Services	1,900	1,900	2,200	2,200	2,300	2,500
Total Expenditures	219,055	215,777	281,632	303,100	283,400	297,700
Revenues Over (Under) Expenditures	(205,888)	(181,397)	(229,800)	(250,800)	(265,400)	(279,700)
Other Financing Sources (Uses):						
Transfers in - General Fund	185,453	200,551	229,800	250,800	265,400	279,700
Total Other Financing Sources (Uses):	185,453	200,551	229,800	250,800	265,400	279,700
Net Increase (Decrease) in Fund Balance	(20,435)	19,154	-	-	-	-
Fund Balance, Beginning of Year	4,316	(16,119)	3,035	3,035	3,035	3,035
Fund Balance, End of Year	\$ (16,119)	\$ 3,035	\$ 3,035	\$ 3,035	\$ 3,035	\$ 3,035
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
POSITION TYPE						
Professional Support	2.4	2.4	2.4	2.4	2.4	2.4
Total Position Count	2.4	2.4	2.4	2.4	2.4	2.4

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.

EXPENDITURES BY SERVICE	Year Ended December 31,					
	Audited		Budgeted			
MARCH Program	\$ -	\$ 1,281	\$ -	\$ -	\$ -	\$ -
Tether Program	185,453	200,551	229,800	250,800	265,400	279,700
OUIL Assessments	13,167	12,583	18,000	18,000	18,000	18,000
JAG OJP 18-21	12,697	-	-	-	-	-
JAG OJP 19-22	7,738	1,362	-	-	-	-
JAG OJP 20-23	-	-	10,650	10,800	-	-
JAG OJP 21-24	-	-	12,363	12,700	-	-
JAG OJP 22-25	-	-	10,819	10,800	-	-
Total	\$ 219,055	\$ 215,777	\$ 281,632	\$ 303,100	\$ 283,400	\$ 297,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING & ECONOMIC DEVELOPMEI	344 - COMMUNITY DEVELOPMENT BLOCK GRANT	HEALTH & WELFARE

MISSION STATEMENT:

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 4,635,626	\$ 5,099,137	\$ 21,087,975	\$ 21,208,100	\$ 19,632,500	\$ 13,705,800
Charges for Services	143,953	267,315	637,279	641,600	331,500	350,000
Other Revenue	4,266	700,908	778,800	-	-	-
Total Revenues	4,783,845	6,067,359	22,504,054	21,849,700	19,964,000	14,055,800
Expenditures:						
Personnel	644,660	697,302	1,762,648	824,600	865,600	908,100
Supplies & Services	3,913,754	3,783,562.03	20,368,520	18,994,300	17,460,800	12,281,200
Room & Board	-	-	-	-	-	-
Conferences & Training	1,184	1,290	52,000	35,000	42,500	44,500
Repairs & Maintenance	-	916	206	-	-	-
Vehicle Operations	1,875	1,179	17,000	7,500	4,500	6,000
Contract Services	2,400	341,175	817,302	2,198,000	1,802,800	1,055,100
Internal Services	10,333	15,645	16,378	8,100	9,300	10,100
Capital Outlay	9,457	-	10,000	3,000	-	-
Total Expenditures	4,583,663	4,841,068	23,044,054	22,070,500	20,185,500	14,305,000
Revenues Over (Under) Expenditures	200,182	1,226,291	(540,000)	(220,800)	(221,500)	(249,200)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	-	12,600	13,300	14,000
Total Other Financing Sources (Uses):	-	-	-	12,600	13,300	14,000
Net Increase (Decrease) in Fund Balance	200,182	1,226,291	(540,000)	(208,200)	(208,200)	(235,200)
Fund Balance, Beginning of Year	8,678,044	8,878,226	10,104,517	9,564,517	9,356,317	9,148,117
Fund Balance, End of Year	\$ 8,878,226	\$ 10,104,517	\$ 9,564,517	\$ 9,356,317	\$ 9,148,117	\$ 8,912,917

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING & ECONOMIC DEVELOPMEI	344 - COMMUNITY DEVELOPMENT BLOCK GRANT	HEALTH & WELFARE

MISSION STATEMENT:

Provide persistent action to reduce poverty and promote independence.

POSITION TYPE	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 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
EXPENDITURES BY SERVICE						
Access Centers	\$ 38,310	\$ 32,237	\$ 68,000	\$ -	\$ -	\$ -
Balmer	-	-	750,000	-	-	-
Census Outreach	-	-	-	-	-	-
Community Development	4,107,087	4,553,762	21,956,670	22,070,500	20,185,500	14,305,000
EFSP ARPAP	139,777	205,676	-	-	-	-
FEMA-Emergency Food & Shelter	155,686	-	150,000	-	-	-
FEMA Additional	142,803	48,777	-	-	-	-
IDA	-	-	20,000	-	-	-
TEFAP Reach & Resiliency	-	616	99,384	-	-	-
Total	\$ 4,583,663	\$ 4,841,068	\$ 23,044,054	\$ 22,070,500	\$ 20,185,500	\$ 14,305,000

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 611,315	\$ 552,878	\$ 39,423	\$ 58,500	\$ -	\$ -
Charges for Services	54,018	18,560	27,000	-	-	-
Other Revenue	-	198,686	-	-	-	-
Total Revenues	665,333	770,125	66,423	58,500	-	-
Expenditures:						
Personnel	2,916	2,774	1,000	2,500	-	-
Supplies & Services	51,871	16,857	63,617	67,400	-	-
Conferences & Training	-	-	-	3,000	-	-
Contract Services	30,246	18,600	208,319	-	-	-
Internal Services	276	-	100	300	-	-
Capital Outlay	-	-	49,000	22,000	-	-
Total Expenditures	85,309	38,232	322,036	95,200	-	-
Revenues Over (Under) Expenditures	580,024	731,893	(255,613)	(36,700)	-	-
Net Increase (Decrease) in Fund Balance	580,024	731,893	(255,613)	(36,700)	-	-
Fund Balance, Beginning of Year	1,551,359	2,131,383	2,863,276	2,607,663	2,570,963	2,570,963
Fund Balance, End of Year	\$ 2,131,383	\$ 2,863,276	\$ 2,607,663	\$ 2,570,963	\$ 2,570,963	\$ 2,570,963
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
EXPENDITURES BY SERVICE						
WIC Ahead	\$ 21,339	\$ 13,560	\$ -	\$ -	\$ -	\$ -
Breast/Cervical Cancer Screening	2,923	2,032	37,600	27,000	-	-
NAACHO Challenge Award	7,566	87	9,694	9,700	-	-
Inland Beach Monitoring	6,873	5,090	4,000	10,000	-	-
qPCR Sampling	36,862	9,113	35,423	48,500	-	-
COVID-CFSEMI	-	-	-	-	-	-
Animal Control - Act 287	9,746	8,350	235,319	-	-	-
Total	\$ 85,309	\$ 38,232	\$ 322,036	\$ 95,200	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

<u>DEPARTMENT</u>	<u>FUND</u>	<u>FUNCTION</u>
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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 2,391,565	\$ 4,029,660	\$ 16,484,997	\$ 4,177,700	\$ -	\$ -
Charges for Services	11,638	-	200,000	-	-	-
Total Revenues	2,403,203	4,029,660	16,684,997	4,177,700	-	-
Expenditures:						
Personnel	523,622	543,851	2,434,057	458,400	-	-
Supplies & Services	3,015,746	3,409,633.69	12,776,597	3,461,550	-	-
Conferences & Training	8,450	-	34,000	5,400	-	-
Repairs & Maintenance	(7)	51,597	41,323	3,600	-	-
Vehicle Operations	7,191	(5,239)	10,460	4,750	-	-
Contract Services	200,738	313,727	680,560	50,800	-	-
Internal Services	5,829	4,877	11,000	-	-	-
Capital Outlay	308,056	101,247	780,406	193,200	-	-
Total Expenditures	4,069,625	4,419,694	16,768,403	4,177,700	-	-
Revenues Over (Under) Expenditures	(1,666,422)	(390,034)	(83,406)	-	-	-
Net Increase (Decrease) in Fund Balance	(1,666,422)	(390,034)	(83,406)	-	-	-
Fund Balance, Beginning of Year	(1,575,566)	(3,241,988)	(3,632,022)	(3,715,428)	(3,715,428)	(3,715,428)
Fund Balance, End of Year	\$ (3,241,988)	\$ (3,632,022)	\$ (3,715,428)	\$ (3,715,428)	\$ (3,715,428)	\$ (3,715,428)
	2021	2022	2023	2024	2025	2026
POSITION TYPE	Actual	Actual	Amended	Recommend	Forecasted	Forecasted
Emergency Management:						
Professional Support	12.0	12.0	11.0	11.0	11.0	11.0
	12.0	12.0	11.0	11.0	11.0	11.0

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			
EXPENDITURES BY SERVICE						
Haz. Mat. / TRT Fees	\$ 1,511	\$ 3,068	\$ 83,406	\$ -	\$ -	\$ -
2018 Cops School Violence Prev	134,133	103,535	-	-	-	-
School Safety Prog	-	-	200,000	-	-	-
Fiduciary - St Homeland Security 17/20	15,056	-	-	-	-	-
Fiduciary - St Homeland Security 18/21	49,289	(22,070)	-	-	-	-
Fiduciary - St Homeland Security 19/22	608,703	(431,420)	144,200	-	-	-
Fiduciary - St Homeland Security 20/23	-	165,295	308,400	-	-	-
Fiduciary - St Homeland Security 21/24	-	-	258,324	258,300	-	-
Fiduciary - St Homeland Security 22/25	-	-	249,615	-	-	-
Fiduciary - UASI 16/19	(7)	667	-	-	-	-
Fiduciary - UASI 17/20	(340)	-	-	-	-	-
Fiduciary - UASI 18/21	1,396,181	109,042	-	-	-	-
Fiduciary - UASI 19/22	1,715,700	2,280,543	1,816,300	-	-	-
Fiduciary - UASI 20/23	-	2,053,166	4,415,000	-	-	-
Fiduciary - UASI 21/24	-	3,000	3,684,361	3,270,100	-	-
Fiduciary - UASI 22/25	-	-	3,683,458	-	-	-
Macomb Only - UASI 20/23	-	117,819	551,800	-	-	-
Macomb Only - UASI 21/24	-	-	551,793	551,800	-	-
Macomb Only - UASI 22/25	-	-	551,546	-	-	-
2018 Operation Stone Garden	36,579	-	-	-	-	-
2019 Operation Stone Garden	112,820	(9,726)	75,200	-	-	-
2020 Operation Stone Garden	-	46,775	-	-	-	-
2021 Operation Stone Garden	-	-	97,500	97,500	-	-
2022 Operation Stone Garden	-	-	97,500	-	-	-
Total	\$ 4,069,625	\$ 4,419,694	\$ 16,768,403	\$ 4,177,700	\$ -	\$ -

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 4,184,304	\$ 4,344,083	\$ 4,894,900	\$ 4,522,000	\$ 5,315,800	\$ 5,424,700
Total Revenues	<u>4,184,304</u>	<u>4,344,083</u>	<u>4,894,900</u>	<u>4,522,000</u>	<u>5,315,800</u>	<u>5,424,700</u>
Expenditures:						
Personnel	3,997,851	4,141,912	4,648,300	4,395,900	5,115,600	5,262,300
Supplies & Services	53,711	46,551	59,269	121,000	55,400	55,400
Conferences & Training	9,905	9,825	11,100	13,800	13,800	13,800
Internal Services	146,731	157,607	175,000	166,900	177,900	183,400
Capital Outlay	61,300	-	2,000	2,000	2,000	2,000
Total Expenditures	<u>4,269,498</u>	<u>4,355,895</u>	<u>4,895,669</u>	<u>4,699,600</u>	<u>5,364,700</u>	<u>5,516,900</u>
Revenues Over (Under) Expenditures	<u>(85,194)</u>	<u>(11,812)</u>	<u>(769)</u>	<u>(177,600)</u>	<u>(48,900)</u>	<u>(92,200)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	-	177,600	48,900	92,200
Total Other Financing Sources (Uses):	<u>-</u>	<u>-</u>	<u>-</u>	<u>177,600</u>	<u>48,900</u>	<u>92,200</u>
Net Increase (Decrease) in Fund Balance	(85,194)	(11,812)	(769)	-	-	-
Fund Balance, Beginning of Year	<u>115,192</u>	<u>29,998</u>	<u>18,186</u>	<u>17,417</u>	<u>17,417</u>	<u>17,417</u>
Fund Balance, End of Year	<u>\$ 29,998</u>	<u>\$ 18,186</u>	<u>\$ 17,417</u>	<u>\$ 17,417</u>	<u>\$ 17,417</u>	<u>\$ 17,417</u>
	2021	2022	2023	2024	2025	2026
POSITION TYPE	Actual	Actual	Amended	Recommend	Forecasted	Forecasted
Managers & Supervisors	4.0	6.0	5.0	5.0	5.0	5.0
Professional Support	<u>42.0</u>	<u>42.0</u>	<u>40.0</u>	<u>34.0</u>	<u>40.0</u>	<u>40.0</u>
Total Position Count	<u><u>46.0</u></u>	<u><u>48.0</u></u>	<u><u>45.0</u></u>	<u><u>39.0</u></u>	<u><u>45.0</u></u>	<u><u>45.0</u></u>

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Reimbursements	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Total Revenues	-	-	2,000	-	-	-
Expenditures:						
Supplies & Services	1,621	1,330	8,500	12,400	3,400	-
Conferences & Training	-	-	700	700	400	-
Repairs & Maintenance	127	446	800	800	-	-
Contract Services	14,820	111	14,400	16,500	3,000	-
Total Expenditures	16,568	1,887	24,400	30,400	6,800	-
Revenues Over (Under) Expenditures	(16,568)	(1,887)	(22,400)	(30,400)	(6,800)	-
Net Increase (Decrease) in Fund Balance	(16,568)	(1,887)	(22,400)	(30,400)	(6,800)	-
Fund Balance, Beginning of Year	135,810	119,242	117,355	94,955	64,555	57,755
Fund Balance, End of Year	\$ 119,242	\$ 117,355	\$ 94,955	\$ 64,555	\$ 57,755	\$ 57,755
EXPENDITURES BY SERVICE						
Environmental Education	\$ 5,886	\$ -	\$ -	\$ 2,200	\$ -	\$ -
General Extension Education	10,642	1,872	15,200	12,300	-	-
General Housing	40	-	2,200	2,400	-	-
General Youth Development	-	15	7,000	7,000	6,800	-
Water Resources	-	-	-	6,500	-	-
Total	\$ 16,568	\$ 1,887	\$ 24,400	\$ 30,400	\$ 6,800	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
306 - COMMUNITY CORRECTIONS	284 - OPIOID SETTLEMENT FUND	HEALTH & WELFARE

MISSION STATEMENT:

The Opioid Settlement Fund is used to account for the proceeds from the National Opioid Litigation Settlement reached in July 2021 for the purpose of funding evidence-based programming, recovery supports, harm-reduction strategies and prevention programming.

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Other Revenue	\$ -	\$ 5,362,588	\$ 2,481,214	\$ 1,647,800	\$ 1,660,200	\$ 1,676,300
Total Revenues	-	5,362,588	2,481,214	1,647,800	1,660,200	1,676,300
Expenditures:						
Personnel	-	-	792,896	677,100	697,800	719,000
Supplies & Services	-	-	85,000	90,000	90,000	90,000
Conferences & Training	-	-	150,000	150,000	150,000	150,000
Contract Services	-	-	1,245,000	723,400	714,900	709,600
Internal Services	-	-	8,318	7,300	7,500	7,700
Capital Outlay	-	-	200,000	-	-	-
Total Expenditures	-	-	2,481,214	1,647,800	1,660,200	1,676,300
Revenues Over (Under) Expenditures	-	5,362,588	-	-	-	-
Net Increase (Decrease) in Fund Balance	-	5,362,588	-	-	-	-
Fund Balance, Beginning of Year	-	-	5,362,588	5,362,588	5,362,588	5,362,588
Fund Balance, End of Year	\$ -	\$ 5,362,588	\$ 5,362,588	\$ 5,362,588	\$ 5,362,588	\$ 5,362,588
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
POSITION TYPE						
Managers & Supervisors	-	-	0.75	0.75	0.75	0.75
Professional Support	-	-	5.00	5.00	5.00	5.00
Total Position Count	-	-	5.75	5.75	5.75	5.75

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING & ECONOMIC DEVELOPME	361 - PLANNING GRANTS	GENERAL GOVERNMENT

MISSION STATEMENT:

Our mission is to retain, grow, and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County. The Planning Department utilizes federal dollars and outside source revenue to fund a variety of programs for local communities.

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 522,885	\$ 1,008,728	\$ 894,649	\$ -	\$ -	\$ -
Charges for Services	15,000	30,000	-	-	-	-
Investment Income	2,813	4,455	-	-	-	-
Reimbursements	382	183	1,500	1,500	1,500	1,500
Other Revenue	1,286,014	1,394,537	140,066	101,500	101,500	101,500
Total Revenues	<u>1,827,094</u>	<u>2,437,903</u>	<u>1,036,215</u>	<u>103,000</u>	<u>103,000</u>	<u>103,000</u>
Expenditures:						
Supplies & Services	326,853	654,954	1,002,723	111,500	111,500	111,500
Conferences & Training	-	1,633	12,000	5,000	5,000	5,000
Contract Services	500,932	568,602	618,621	60,500	60,500	60,500
Internal Services	9,126	5,760	-	-	-	-
Total Expenditures	<u>836,911</u>	<u>1,230,949</u>	<u>1,633,344</u>	<u>177,000</u>	<u>177,000</u>	<u>177,000</u>
Revenues Over (Under) Expenditures	<u>990,183</u>	<u>1,206,954</u>	<u>(597,129)</u>	<u>(74,000)</u>	<u>(74,000)</u>	<u>(74,000)</u>
Net Increase (Decrease) in Fund Balance	990,183	1,206,954	(597,129)	(74,000)	(74,000)	(74,000)
Fund Balance, Beginning of Year	<u>1,250,626</u>	<u>2,240,809</u>	<u>3,447,763</u>	<u>2,850,634</u>	<u>2,776,634</u>	<u>2,702,634</u>
Fund Balance, End of Year	<u>\$ 2,240,809</u>	<u>\$ 3,447,763</u>	<u>\$ 2,850,634</u>	<u>\$ 2,776,634</u>	<u>\$ 2,702,634</u>	<u>\$ 2,628,634</u>

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
801 - PLANNING & ECONOMIC DEVELOPME	361 - PLANNING GRANTS	GENERAL GOVERNMENT

MISSION STATEMENT:

Our mission is to retain, grow, and attract economic investment while improving the overall quality of life for residents and businesses in Macomb County. The Planning Department utilizes federal dollars and outside source revenue to fund a variety of programs for local communities.

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
EXPENDITURES BY SERVICE						
Aerial Photos	\$ -	\$ -	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Economic Development-Special Projects	9,126	5,760	50,000	50,000	50,000	50,000
MI Strategic Fund	48,302	56,108	10,500	-	-	-
Mi Strategic - 14.0 Implem.	-	100,000	458,824	-	-	-
ECIC Regional Child Care	-	-	150,000	-	-	-
Community Development Activities	26,371	21,836	26,300	20,000	20,000	20,000
Manufacturing Day	5,705	46,378	31,500	31,500	31,500	31,500
Sprint & Splash	16,355	14,844	5,913	-	-	-
EPA Assess Brownfield	175,388	84,612	40,001	-	-	-
Brownfield Revolving Loan	7,815	5,029	228,086	-	-	-
Brownfield Redevelopment Authority	234,131	220,164	50,000	50,000	50,000	50,000
CDC Grant	4,301	297	19,000	19,000	19,000	19,000
Consumers Planet Award	-	22,777	227,223	-	-	-
MEDC Training grant	-	215,044	11,318	-	-	-
DoD OEA Selfridge Study	81,062	-	-	-	-	-
MEDC Defense #4	64,229	34,685	186,330	-	-	-
DoD OEA Military Install	76,848	161,426	-	-	-	-
Green Macomb UFPE	22,110	-	-	-	-	-
EGLE Settlement LSC	-	-	79,006	-	-	-
CN EcoConnections	-	-	25,000	-	-	-
Trans Equ & Sustain Infra	-	30,244	4,756	-	-	-
Fish & Wildlife Grant	65,168	211,745	23,087	-	-	-
Total	\$ 836,911	\$ 1,230,949	\$ 1,633,344	\$ 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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Investment Income	\$ 22	\$ 57	\$ -	\$ -	\$ -	\$ -
Total Revenues	22	57	-	-	-	-
Expenditures:						
Capital Outlay	23,225	943	-	-	-	-
Total Expenditures	23,225	943	-	-	-	-
Revenues Over (Under) Expenditures	(23,203)	(887)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(23,203)	(887)	-	-	-	-
Fund Balance, Beginning of Year	28,690	5,487	4,600	4,600	4,600	4,600
Fund Balance, End of Year	\$ 5,487	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Investment Income	\$ 240	\$ 2,722	\$ -	\$ -	\$ -	\$ -
Fines & Forfeitures	36,387	54,476	-	-	-	-
Total Revenues	36,627	57,198	-	-	-	-
Expenditures:						
Supplies & Services	10,661	24,498	13,900	-	-	-
Conferences & Training	523	23,999	36,100	-	-	-
Capital Outlay	4,047	-	-	-	-	-
Total Expenditures	15,231	48,497	50,000	-	-	-
Revenues Over (Under) Expenditures	21,396	8,702	(50,000)	-	-	-
Net Increase (Decrease) in Fund Balance	21,396	8,702	(50,000)	-	-	-
Fund Balance, Beginning of Year	173,901	195,297	203,999	153,999	153,999	153,999
Fund Balance, End of Year	\$ 195,297	\$ 203,999	\$ 153,999	\$ 153,999	\$ 153,999	\$ 153,999
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
EXPENDITURES BY SERVICE						
Local Drug Forfeiture	\$ 4,047	\$ 44,988	\$ 36,100			
Vehicle Forfeiture	11,184	3,509	13,900			
Total	\$ 15,231	\$ 48,497	\$ 50,000	\$ -	\$ -	\$ -

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
229 - PROSECUTING ATTORNEY	234 - PROSECUTING ATTORNEY GRANTS	JUDICIAL

MISSION STATEMENT:

To act as chief law enforcement officer in representing the county in all criminal matters before the Circuit, Probate, District or Municipal courts. Grants in this fund have been awarded for the purpose of alleviating case backlogs caused by the COVID-19 pandemic as well as for the reduce recitivism

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ 135,414	\$ 586,948	\$ 642,600	\$ -	\$ -
Total Revenues	-	135,414	586,948	642,600	-	-
Expenditures:						
Personnel	-	198,629	102,400	74,700	-	-
Supplies & Services	-	107,630	328,000	566,900	-	-
Internal Services	-	-	1,500	1,000	-	-
Total Expenditures	-	306,259	431,900	642,600	-	-
Revenues Over (Under) Expenditures	-	(170,845)	155,048	-	-	-
Other Financing Sources (Uses):						
Transfers in - General Fund	-	13,397	2,400	-	-	-
Total Other Financing Sources (Uses):	-	13,397	2,400	-	-	-
Net Increase (Decrease) in Fund Balance	-	(157,448)	157,448	-	-	-
Fund Balance, Beginning of Year	-	-	(157,448)	-	-	-
Fund Balance, End of Year	\$ -	\$ (157,448)	\$ -	\$ -	\$ -	\$ -
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
POSITION TYPE						
Professional Support	1.5	2.0	2.0	0.5	-	-
	1.5	2.0	2.0	0.5	-	-
EXPENDITURES BY SERVICE						
CESF Grant		\$ 148,811	\$ 31,900	\$ -	\$ -	\$ -
COSSAP Grant	-	157,448	400,000	642,600	-	-
Total	\$ -	\$ 306,259	\$ 431,900	\$ 642,600	\$ -	\$ -

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 216,510	\$ 226,598	\$ 156,032	\$ 156,000	\$ 156,000	\$ 156,000
Total Revenues	216,510	226,598	156,032	156,000	156,000	156,000
Expenditures:						
Supplies & Services	2,703	4,859	1,845	1,800	1,800	1,800
Contract Services	213,049	229,905	153,187	153,200	153,200	153,200
Internal Services	864	721	1,000	1,000	1,000	1,000
Total Expenditures	216,616	235,485	156,032	156,000	156,000	156,000
Revenues Over (Under) Expenditures	(106)	(8,886)	-	-	-	-
Net Increase (Decrease) in Fund Balance	(106)	(8,886)	-	-	-	-
Fund Balance, Beginning of Year	(129,812)	(129,918)	(138,804)	(138,804)	(138,804)	(138,804)
Fund Balance, End of Year	\$ (129,918)	\$ (138,804)	\$ (138,804)	\$ (138,804)	\$ (138,804)	\$ (138,804)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 1,174,494	\$ 888,001	\$ 950,000	\$ 850,000	\$ 850,000	\$ 850,000
Investment Income	2,596	29,688	-	-	-	-
Total Revenues	1,177,090	917,688	950,000	850,000	850,000	850,000
Expenditures:						
Personnel	208,691	209,016	318,700	412,100	427,600	442,400
Supplies & Services	18,994	26,048	29,500	29,000	29,000	29,000
Conferences & Training	2,521	3,615	10,000	10,000	10,000	10,000
Repairs & Maintenance	1,050	1,421	3,000	3,000	3,000	3,000
Contract Services	442,803	424,663	700,000	700,000	700,000	700,000
Internal Services	31,938	36,499	38,000	70,300	72,500	74,800
Capital Outlay	11,735	1,591	40,000	40,000	40,000	40,000
Total Expenditures	717,732	702,852	1,139,200	1,264,400	1,282,100	1,299,200
Revenues Over (Under) Expenditures	459,358	214,836	(189,200)	(414,400)	(432,100)	(449,200)
Net Increase (Decrease) in Fund Balance	459,358	214,836	(189,200)	(414,400)	(432,100)	(449,200)
Fund Balance, Beginning of Year	1,711,434	2,170,792	2,385,628	2,196,428	1,782,028	1,349,928
Fund Balance, End of Year	\$ 2,170,792	\$ 2,385,628	\$ 2,196,428	\$ 1,782,028	\$ 1,349,928	\$ 900,728
	2021	2022	2023	2024	2025	2026
POSITION TYPE	Actual	Actual	Amended	Recommend	Recommend	Recommend
Clerical Staff	3.0	4.0	4.0	5.0	5.0	5.0
Total Position Count	3.0	4.0	4.0	5.0	5.0	5.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 493,074	\$ 478,300	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Total Revenues	493,074	478,300	400,000	400,000	400,000	400,000
Expenditures:						
Personnel	196,133	234,107	396,000	437,300	451,800	471,600
Supplies & Services	26,534	26,260	60,400	45,400	45,400	45,400
Conferences & Training	-	-	5,000	5,000	5,000	5,000
Contract Services	22,800	1,995	25,000	25,000	25,000	25,000
Internal Services	30,162	37,343	39,000	41,000	42,400	43,700
Capital Outlay	12,181	11,235	25,000	25,000	25,000	25,000
Total Expenditures	287,810	310,940	550,400	578,700	594,600	615,700
Revenues Over (Under) Expenditures	205,264	167,360	(150,400)	(178,700)	(194,600)	(215,700)
Net Increase (Decrease) in Fund Balance	205,264	167,360	(150,400)	(178,700)	(194,600)	(215,700)
Fund Balance, Beginning of Year	1,765,451	1,970,715	2,138,075	1,987,675	1,808,975	1,614,375
Fund Balance, End of Year	\$ 1,970,715	\$ 2,138,075	\$ 1,987,675	\$ 1,808,975	\$ 1,614,375	\$ 1,398,675

POSITION TYPE

Clerical Staff	4.0	5.0	6.0	6.0	6.0	6.0
Total Position Count	4.0	5.0	6.0	6.0	6.0	6.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 119,203	\$ 62,218	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Charges for Services	67,306	53,849	50,000	50,000	50,000	50,000
Fines & Forfeitures	269,138	824,971	195,000	170,000	170,000	170,000
Other Revenue	-	10,000	-	-	-	-
Total Revenues	455,647	951,038	285,000	260,000	260,000	260,000
Expenditures:						
Personnel	-	3,212	-	-	-	-
Supplies & Services	134,641	134,464	1,346,045	74,000	74,000	74,000
Conferences & Training	102,799	95,630	291,918	84,500	84,500	84,500
Repairs & Maintenance	5,155	2,917	91,500	14,500	14,500	14,500
Vehicle Operations	53,918	54,487	122,500	32,500	32,500	32,500
Contract Services	28,453	2,988	2,500	2,500	2,500	2,500
Internal Services	7,562	9,988	12,000	13,000	13,000	13,000
Capital Outlay	236,132	208,527	495,659	39,000	39,000	39,000
Total Expenditures	568,660	512,213	2,362,122	260,000	260,000	260,000
Revenues Over (Under) Expenditures	(113,013)	438,825	(2,077,122)	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	-	4,215	-	-	-	-
Transfers out	-	(4,215)	-	-	-	-
Total Other Financing Sources (Uses):	-	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	(113,013)	438,825	(2,077,122)	-	-	-
Fund Balance, Beginning of Year	1,750,861	1,637,848	2,076,673	(449)	(449)	(449)
Fund Balance, End of Year	\$ 1,637,848	\$ 2,076,673	\$ (449)	\$ (449)	\$ (449)	\$ (449)

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
EXPENDITURES BY SERVICE						
Correction Officer Training	\$ 126,142	\$ 89,542	\$ 136,658	\$ 50,000	\$ 50,000	\$ 50,000
DOJ Covid	17,474	-	1,982	-	-	-
Jail Ministry	2,080	2,600	5,709	-	-	-
Salvage Vehicle Inspection	-	-	100	-	-	-
SET-Federal	129,406	282,075	553,159	50,000	50,000	50,000
SET-State	159,487	79,831	1,391,450	115,000	115,000	115,000
SET-Treasury	28,458	-	-	-	-	-
M.A.C.E. Donations	5,363	220	15,878	5,000	5,000	5,000
COMET	-	4,115	-	-	-	-
Ahead Univ	-	100	-	-	-	-
Target	-	-	15	-	-	-
Act 302 Police Training	47,189	33,116	73,807	40,000	40,000	40,000
MISC Donations	-	8,134	3,246	-	-	-
FANTOM	236	1,816	98,166	-	-	-
OWI Forfeiture	14,817	-	15,000	-	-	-
JAG 18-21	12,697	-	-	-	-	-
JAG 19-22	14,192	675	-	-	-	-
JAG 20-23	11,119	1,164	-	-	-	-
JAG 21-24	-	13,040	-	-	-	-
Training to Locals	-	-	66,953	-	-	-
Total	\$ 568,660	\$ 516,428	\$ 2,362,122	\$ 260,000	\$ 260,000	\$ 260,000

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 648,987	\$ 672,847	\$ 2,250,000	\$ 700,000	\$ 700,000	\$ 700,000
Charges for Services	42,183	5,172,254	5,642,500	5,926,100	6,103,900	6,286,900
Reimbursements	-	-	-	314,300	314,300	314,300
Other Revenue	-	2,098,178	-	2,000,000	2,000,000	2,000,000
Total Revenues	691,170	7,943,279	7,892,500	8,940,400	9,118,200	9,301,200
Expenditures:						
Personnel	-	7,706,893	8,896,000	9,247,900	9,534,000	9,785,800
Supplies & Services	5,487	1,105,767	26,300	29,000	28,300	28,300
Conferences & Training	28,941	8,815	20,000	15,000	20,000	20,000
Repairs & Maintenance	144,439	175,917	101,700	520,000	520,000	520,000
Vehicle Operations	847	2,100	3,500	6,000	6,000	6,000
Contract Services	-	177,913	-	176,100	-	-
Internal Services	-	145,419	172,200	181,300	188,100	193,900
Capital Outlay	84,562	11,036	129,400	91,000	41,000	41,000
Total Expenditures	264,276	9,333,860	9,349,100	10,266,300	10,337,400	10,595,000
Revenues Over (Under) Expenditures	426,894	(1,390,581)	(1,456,600)	(1,325,900)	(1,219,200)	(1,293,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	2,949,843	2,450,900	2,928,500	2,974,300	3,071,100
Transfers out	-	-	(95,500)	(307,250)	(310,450)	(310,450)
Total Other Financing Sources (Uses):	-	2,949,843	2,355,400	2,621,250	2,663,850	2,760,650
Net Increase (Decrease) in Fund Balance	426,894	1,559,262	898,800	1,295,350	1,444,650	1,466,850
Fund Balance, Beginning of Year	2,905,055	3,331,949	4,891,211	5,790,011	7,085,361	8,530,011
Fund Balance, End of Year	\$ 3,331,949	\$ 4,891,211	\$ 5,790,011	\$ 7,085,361	\$ 8,530,011	\$ 9,996,861

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Managers & Supervisors	-	2.0	3.0	3.0	3.0	3.0
Professional Support	-	67.5	69.5	69.5	69.5	69.5
Total Position Count	-	69.5	72.5	72.5	72.5	72.5

EXPENDITURES BY SERVICE

E-911 Operations	\$ 264,276	\$ 1,082,413	\$ -	\$ 5,647,500	\$ 5,591,900	\$ 5,718,000
Road Patrol	-	3,344,297	4,719,500	101,000	104,000	107,100
Harrison Twp Dispatch	-	105,908	96,100	101,000	104,000	107,100
Washington Twp Dispatch	-	102,402	96,100	101,000	104,000	107,100
Macomb Twp Dispatch	-	566,264	520,200	538,700	555,300	571,100
Mt Clemens Dispatch	-	480,157	469,000	488,500	500,600	513,100
Clinton Twp Dispatch	-	1,802,390	1,551,900	1,616,700	1,656,600	1,699,300
Sterling Heights Dispatch	-	1,850,030	1,991,800	2,080,200	2,135,500	2,187,800
Total	\$ 264,276	\$ 9,333,860	\$ 9,444,600	\$10,573,600	\$10,647,900	\$10,903,500

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ 1,985,282	\$ 2,051,769	\$ 2,071,200	\$ 2,395,000	\$ 2,538,700	\$ 2,640,200
Intergovernmental	171,412	173,952	100,000	175,000	175,000	175,000
Charges for Services	-	1,200	-	-	-	-
Reimbursements	-	50	-	-	-	-
Total Revenues	<u>2,156,694</u>	<u>2,226,971</u>	<u>2,171,200</u>	<u>2,570,000</u>	<u>2,713,700</u>	<u>2,815,200</u>
Expenditures:						
Personnel	1,144,658	1,194,383	1,371,600	1,447,100	1,487,500	1,536,200
Supplies & Services	206,507	345,499	411,500	515,000	511,500	511,500
Conferences & Training	9,172	21,343	47,000	47,000	47,000	47,000
Repairs & Maintenance	1,210	2,810	9,900	9,900	9,900	9,900
Vehicle Operations	-	-	8,000	8,000	8,000	8,000
Contract Services	60,669	178,031	185,000	195,500	195,500	195,500
Internal Services	329,732	321,756	332,600	373,300	384,700	396,600
Capital Outlay	21,692	47,527	46,000	21,000	21,000	21,000
Total Expenditures	<u>1,773,640</u>	<u>2,111,349</u>	<u>2,411,600</u>	<u>2,616,800</u>	<u>2,665,100</u>	<u>2,725,700</u>
Revenues Over (Under) Expenditures	<u>383,054</u>	<u>115,622</u>	<u>(240,400)</u>	<u>(46,800)</u>	<u>48,600</u>	<u>89,500</u>
Net Increase (Decrease) in Fund Balance	383,054	115,622	(240,400)	(46,800)	48,600	89,500
Fund Balance, Beginning of Year	<u>2,050,534</u>	<u>2,433,588</u>	<u>2,549,210</u>	<u>2,308,810</u>	<u>2,262,010</u>	<u>2,310,610</u>
Fund Balance, End of Year	<u><u>\$ 2,433,588</u></u>	<u><u>\$ 2,549,210</u></u>	<u><u>\$ 2,308,810</u></u>	<u><u>\$ 2,262,010</u></u>	<u><u>\$ 2,310,610</u></u>	<u><u>\$ 2,400,110</u></u>

POSITION TYPE

Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	10.0	10.0	10.0	10.0	10.0	10.0
Clerical Staff	3.5	3.5	3.5	3.5	3.5	3.5
Total Position Count	<u>14.5</u>	<u>14.5</u>	<u>14.5</u>	<u>14.5</u>	<u>14.5</u>	<u>14.5</u>

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 413,387	\$ 506,248	\$ 707,919	\$ 845,100	\$ 545,100	\$ 545,100
Charges for Services	6,978	6,716	5,000	5,000	5,000	5,000
Total Revenues	420,365	512,964	712,919	850,100	550,100	550,100
Expenditures:						
Personnel	-	43,470	121,477	275,000	-	-
Supplies & Services	170,933	31,589	266,029	293,600	268,600	268,600
Conferences & Training	915	3,690	7,469	5,400	5,400	5,400
Contract Services	254,610	282,772	416,944	375,100	375,100	375,100
Internal Services	9,032	10,496	11,000	11,000	11,000	11,000
Total Expenditures	435,490	372,017	822,919	960,100	660,100	660,100
Revenues Over (Under) Expenditures	(15,125)	140,947	(110,000)	(110,000)	(110,000)	(110,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	25,780	42,810	110,000	110,000	110,000	110,000
Total Other Financing Sources (Uses):	25,780	42,810	110,000	110,000	110,000	110,000
Net Increase (Decrease) in Fund Balance	10,655	183,757	-	-	-	-
Fund Balance, Beginning of Year	88	10,743	194,500	194,500	194,500	194,500
Fund Balance, End of Year	\$ 10,743	\$ 194,500	\$ 194,500	\$ 194,500	\$ 194,500	\$ 194,500

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
EXPENDITURES BY SERVICE						
Adult Drug Court	\$ 118,819	\$ 113,104	\$ 192,400	\$ 192,400	\$ 192,400	\$ 192,400
Mental Health Court	46,191	42,610	63,055	46,000	46,000	46,000
Veterans Treatment Court	39,921	39,296	38,800	38,800	38,800	38,800
CC-Swift & Sure Sanctions	27,980	33,913	55,000	45,000	45,000	45,000
DWI Sobriety Ct Planning	3,144	52,740	96,805	96,000	96,000	96,000
JUV-CPLR Grant	158,213	2,450	200,559	200,600	200,600	200,600
JUV-FAM Depend DC	-	1,405	-	-	-	-
JUV-RAISE the AGE	-	45,000	135,000	300,000	-	-
DCP State	41,222	41,499	41,300	41,300	41,300	41,300
Total	435,490	372,017	822,919	960,100	660,100	660,100

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 4,797,734	\$ 5,039,553	\$ 7,051,900	\$ 9,364,600	\$ 9,334,600	\$ 9,647,800
Charges for Services	696,340	520,672	351,000	\$ 501,000	501,000	501,000
Reimbursements	388,196	104,703	-	-	-	-
Other Revenue	100	76,035	-	-	-	-
Total Revenues	<u>5,882,370</u>	<u>5,740,963</u>	<u>7,402,900</u>	<u>9,865,600</u>	<u>9,835,600</u>	<u>10,148,800</u>
Expenditures:						
Personnel	7,219,253	6,960,879	8,904,600	9,720,800	9,594,300	10,018,300
Supplies & Services	129,804	882,535	826,915	849,000	814,000	814,000
Room & Board	2,609,285	2,614,223	4,625,000	4,240,000	4,240,000	4,240,000
Conferences & Training	15,041	3,516	53,700	11,700	11,700	11,700
Utilities	231,126	321,120	269,000	459,000	459,000	459,000
Repairs & Maintenance	144,914	172,770	217,000	219,500	254,500	254,500
Vehicle Operations	2,780	3,375	4,500	2,000	2,000	2,000
Contract Services	584,015	723,858	794,000	1,018,900	1,031,500	1,047,300
Internal Services	2,259,983	2,278,486	2,582,800	2,406,400	2,513,700	2,625,700
Capital Outlay	-	9,337	18,200	28,000	20,000	20,000
Total Expenditures	<u>13,196,201</u>	<u>13,970,099</u>	<u>18,295,715</u>	<u>18,955,300</u>	<u>18,940,700</u>	<u>19,492,500</u>
Revenues Over (Under) Expenditures	<u>(7,313,831)</u>	<u>(8,229,136)</u>	<u>(10,892,815)</u>	<u>(9,089,700)</u>	<u>(9,105,100)</u>	<u>(9,343,700)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	7,359,906	7,745,730	10,879,400	9,089,700	9,105,100	9,343,700
Total Other Financing Sources (Uses):	<u>7,359,906</u>	<u>7,745,730</u>	<u>10,879,400</u>	<u>9,089,700</u>	<u>9,105,100</u>	<u>9,343,700</u>
Net Increase (Decrease) in Fund Balance	46,075	(483,406)	(13,415)	-	-	-
Fund Balance, Beginning of Year	<u>(471,077)</u>	<u>(425,002)</u>	<u>(908,408)</u>	<u>(921,823)</u>	<u>(921,823)</u>	<u>(921,823)</u>
Fund Balance, End of Year	<u>\$ (425,002)</u>	<u>\$ (908,408)</u>	<u>\$ (921,823)</u>	<u>\$ (921,823)</u>	<u>\$ (921,823)</u>	<u>\$ (921,823)</u>

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.

Formerly Year Ended September 30,

POSITION TYPE	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Juvenile Justice Center:						
Managers & Supervisors	10.0	10.0	10.0	11.0	11.0	11.0
Professional Support	51.0	51.0	53.0	53.0	53.0	53.0
Clerical Staff	2.0	2.0	2.0	2.0	2.0	2.0
	63.0	63.0	65.0	66.0	66.0	66.0
Juvenile Programs:						
Managers & Supervisors	2.0	2.0	2.0	2.0	2.0	2.0
Professional Support	21.0	22.0	23.0	25.0	25.0	25.0
	23.0	24.0	25.0	27.0	27.0	27.0
Total Position Count	86.0	87.0	90.0	93.0	93.0	93.0
EXPENDITURES BY SERVICE						
Juvenile Justice Center:						
Justice Center Operations	\$ 5,958,762	\$ 6,553,524	\$ 8,211,600	\$ 8,084,000	\$ 8,323,300	\$ 8,680,100
Building Operations	426,968	525,267	522,800	715,200	719,300	723,600
JJC Title I Part D	-	-	-	81,500	81,500	81,500
Juvenile Court Activity Fund	450	-	5,388	-	-	-
Resident Activity Fund	(2,842)	3,858	8,027	-	-	-
sub-total	6,383,338	7,082,649	8,747,815	8,880,700	9,124,100	9,485,200
Juvenile Court Programs:						
Intensive Sub Abuse Treatment	262,192	280,064	330,900	387,700	396,100	406,000
Family Treatment Court	-	-	-	-	-	-
Mental Health Drug Court/SED Waiver	-	-	-	-	-	-
Tether Program	36,700	74,339	74,400	99,000	99,000	99,000
Detention Diversion	1,260,700	1,183,709	1,398,700	1,730,800	1,681,000	1,734,600
Intensive Probation	722,323	781,055	905,100	1,368,600	1,076,900	1,112,700
Sexually Reactive Youth Treatment	369,376	368,757	466,400	539,200	557,400	579,400
sub-total	2,651,291	2,687,924	3,175,500	4,125,300	3,810,400	3,931,700
Juvenile Court Placements:						
State Institutions	1,377,904	867,236	1,750,000	1,500,000	1,500,000	1,500,000
Private Institutions	229,031	523,714	1,305,000	1,100,000	1,100,000	1,100,000
sub-total	1,606,935	1,390,950	3,055,000	2,600,000	2,600,000	2,600,000
DHS Placements:						
Private Institutions	1,045,546	1,287,578	1,750,000	1,750,000	1,750,000	1,750,000
Nonreportable Costs	1,509,091	1,520,998	1,567,400	1,599,300	1,656,200	1,725,600
Total	\$ 13,196,201	\$ 13,970,099	\$ 18,295,715	\$ 18,955,300	\$ 18,940,700	\$ 19,492,500

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 1,370,800	\$ 1,330,018	\$ 1,618,800	\$ 1,802,000	\$ 1,829,500	\$ 1,829,500
Total Revenues	1,370,800	1,330,018	1,618,800	1,802,000	1,829,500	1,829,500
Expenditures:						
Personnel	921,028	1,014,933	1,673,200	1,738,600	1,811,100	1,873,700
Supplies & Services	84,796	98,973	96,500	93,900	95,500	99,500
Conferences & Training	2,100	1,810	3,000	4,000	4,000	3,000
Repairs & Maintenance	343	455	2,500	2,500	2,500	2,500
Contract Services	592,216	530,733	300,400	456,100	426,700	380,800
Internal Services	17,891	60,843	66,900	63,700	65,800	67,900
Capital Outlay	3,100	-	-	-	-	-
Total Expenditures	1,621,474	1,707,747	2,142,500	2,358,800	2,405,600	2,427,400
Revenues Over (Under) Expenditures	(250,674)	(377,729)	(523,700)	(556,800)	(576,100)	(597,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	250,674	377,596	523,700	556,800	576,100	597,900
Total Other Financing Sources (Uses):	250,674	377,596	523,700	556,800	576,100	597,900
Net Increase (Decrease) in Fund Balance	-	(133)	-	-	-	-
Fund Balance, Beginning of Year	1,737	1,737	1,604	1,604	1,604	1,604
Fund Balance, End of Year	\$ 1,737	\$ 1,604	\$ 1,604	\$ 1,604	\$ 1,604	\$ 1,604

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Community Corrections:						
Managers & Supervisors	2.0	2.0	1.25	1.25	1.25	1.25
Professional Support	7.6	7.6	8.6	8.6	8.6	8.6
Clerical Staff	2.0	2.0	3.0	3.0	3.0	3.0
	11.6	11.6	12.85	12.85	12.85	12.85
Felony Urinalysis Program:						
Professional Support	-	2.0	3.0	3.0	3.0	3.0
	-	2.0	3.0	3.0	3.0	3.0
Total Position Count	11.6	13.6	15.85	15.85	15.85	15.85

EXPENDITURES BY SERVICE

Community Corrections	\$ 1,379,800	\$ 1,379,508	\$ 1,668,100	\$ 1,878,800	\$ 1,907,200	\$ 1,911,800
Substance Abuse Treatment	84,675	177,764	314,400	320,000	338,400	355,600
Felony Urinalysis Program	156,999	150,475	160,000	160,000	160,000	160,000
Total	\$ 1,621,474	\$ 1,707,747	\$ 2,142,500	\$ 2,358,800	\$ 2,405,600	\$ 2,427,400

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 42,033,234	\$ 73,551,100	\$ 34,582,213	\$ 27,976,600	\$ 28,772,300	\$ 29,500,400
Charges for Services	8,382,014	5,679,314	6,110,205	1,909,100	1,966,400	2,025,400
Reimbursements	53,187	1,520	-	126,100	135,500	140,300
Other Revenue	295,646	48,903	180,000	170,600	175,700	181,000
Total Revenues	50,764,081	79,280,837	40,872,418	30,182,400	31,049,900	31,847,100
Expenditures:						
Personnel	13,240,055	15,258,904	15,823,442	17,259,000	17,776,800	18,310,100
Supplies & Services	24,262,102	56,258,669	19,192,701	11,184,400	11,343,900	11,508,200
Conferences & Training	64,618	40,782	137,744	117,600	121,100	124,800
Utilities	50,184	58,807	55,007	-	-	-
Repairs & Maintenance	47,317	50,026	97,363	164,200	169,100	174,200
Vehicle Operations	100,858	118,238	75,370	44,500	44,500	45,800
Contract Services	12,977,003	9,233,831	8,071,277	5,542,400	5,708,700	5,880,000
Internal Services	2,464,484	2,513,706	2,373,347	2,234,200	2,301,300	2,370,300
Capital Outlay	957,574	201,358	463,117	26,000	26,700	27,500
Total Expenditures	54,164,195	83,734,321	46,289,368	36,572,300	37,492,100	38,440,900
Revenues Over (Under) Expenditures	(3,400,114)	(4,453,484)	(5,416,950)	(6,389,900)	(6,442,200)	(6,593,800)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,883,455	3,916,857	5,242,405	6,389,300	6,441,700	6,593,200
Transfers in - Other Funds	581,000	1,326,932	2,115,867	-	-	-
Transfers out	(583,075)	(1,326,932)	(2,115,867)	-	-	-
Total Other Financing Sources (Uses):	3,881,380	3,916,857	5,242,405	6,389,300	6,441,700	6,593,200
Net Increase (Decrease) in Fund Balance	481,266	(536,627)	(174,545)	(600)	(500)	(600)
Fund Balance, Beginning of Year	1,762,602	2,243,868	1,707,241	1,532,696	1,532,096	1,531,596
Fund Balance, End of Year	\$ 2,243,868	\$ 1,707,241	\$ 1,532,696	\$ 1,532,096	\$ 1,531,596	\$ 1,530,996

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Office of Senior Services:						
Managers & Supervisors	1.00	1.00	-	-	-	-
Professional Support	4.50	4.50	-	-	-	-
	5.50	5.50	-	-	-	-
Administration:						
Managers & Supervisors	3.00	3.00	3.00	3.00	3.00	3.00
Professional Support	6.00	2.00	2.00	1.00	1.00	1.00
Clerical Staff	2.00	1.00	1.00	2.67	2.67	2.67
	11.00	6.00	6.00	6.67	6.67	6.67
General Community Programming:						
Managers & Supervisors	8.00	5.00	5.00	6.00	6.00	6.00
Professional Support	-	20.00	19.48	17.00	17.00	17.00
Clerical Staff	7.00	8.00	7.48	5.77	5.77	5.77
	15.00	33.00	31.96	28.77	28.77	28.77
Transportation:						
Professional Support	14.45	12.70	6.12	6.39	6.39	6.39
Clerical Staff	1.00	2.00	1.64	1.54	1.54	1.54
	15.45	14.70	7.76	7.93	7.93	7.93
Macomb Food Program:						
Managers & Supervisors	-	1.00	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	3.00	3.00	3.00	3.00	3.00
Head Start:						
Managers & Supervisors	5.00	6.00	6.00	6.00	6.00	6.00
Professional Support	120.00	132.36	125.02	122.73	122.73	122.73
Clerical Staff	4.00	4.00	4.00	4.00	4.00	4.00
	129.00	142.36	135.02	132.73	132.73	132.73

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.)	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Home Delivered Meals:						
Managers & Supervisors	1.00	1.00	-	-	-	-
Professional Support	16.90	29.20	-	-	-	-
Clerical Staff	7.00	8.00	-	-	-	-
	24.90	38.20	-	-	-	-
Home Preservation/Energy:						
Managers & Supervisors	2.00	2.00	2.00	2.00	2.00	2.00
Professional Support	7.00	9.00	11.00	10.00	10.00	10.00
Clerical Staff	1.00	2.50	2.00	3.00	3.00	3.00
	10.00	13.50	15.00	15.00	15.00	15.00
Chore/Grass & Snow:						
Professional Support	2.00	4.10	1.00	1.00	1.00	1.00
	2.00	4.10	1.00	1.00	1.00	1.00
Commodities Program:						
Professional Support	2.70	4.50	4.22	4.28	4.28	4.28
	2.70	4.50	4.22	4.28	4.28	4.28
Total Position Count	217.55	264.86	203.96	199.38	199.38	199.38

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration	\$ 2,597,750	\$ 2,432,830	\$ 4,711,253	\$ 2,398,800	\$ 2,467,700	\$ 2,538,200
Ballmer				\$ 250,000	\$ 257,500	\$ 265,200
CSBG Discretionary EITC	18,000	-	-	-	-	-
CSBG CARES (COVID)	1,358,983	268,569	-	-	-	-
CERA Programs	19,483,452	49,968,450	10,403,692	-	-	-
Digital Divide	298,108	-	-	-	-	-
Discretionary (non CSBG)	1,440	21,242	20,000	-	-	-
Family Resource Center	143,167	178,261	183,748	-	-	-
Federal Commodity Distribution	2,513,879	1,807,699	1,876,123	-	-	-
HARA_ESG	-	-	583,724	-	-	-
Head Start/CACFP	13,457,426	13,547,582	14,684,348	16,000,100	16,439,000	16,891,100
HS AM Rescue Plan	20,449	385,812	816,562	-	-	-
HS COVID-19	644,481	413,577	70,338	-	-	-
HS-Great Start	596,820	801,180	976,898	932,000	959,900	988,700
Home Delivered Meals	3,955,850	3,900,085	-	-	-	-
Home Injury Control/Chore AAA	240,790	276,187	-	-	-	-
MCA-HOUSING STABILITY SVCS	-	-	388,800	-	-	-
HOUSING NAVIGATOR	-	-	-	10,000	10,300	10,600
HOUSING NAVIGATOR	-	-	-	34,000	35,000	36,100
HOMELESS PREVENTION	-	-	-	343,900	354,200	364,800
EDISON CROSSING	-	-	-	64,600	66,500	68,500
FINANCIAL EMPOWERMENT	-	-	-	255,800	263,500	271,400
WATER AFFORDABILITY	-	-	-	1,000,000	1,030,000	1,060,900
WRAP DIRECT ASSISTANCE	-	-	-	654,100	673,700	693,900
COVID-19 Grants ACTION CENTER	2,001,107	20,023	987	14,500	14,900	15,400
SSVF Veterans	359,782	393,274	602,044	341,000	351,200	361,700
C OF C PLANNING	-	-	-	79,800	82,200	84,700
MSHDA ESG	-	-	-	371,100	382,300	393,700
WACAA / LIHWAP	-	150,620	1,585,873	-	-	-
Community Prog/Emergency Food	678,447	615,427	1,321,332	2,184,100	2,249,700	2,317,200
CSBG Prior Year	36,174	373,117	496,870	250,000	257,500	265,200
MEAP LIEF	114,192	114,729	135,350	125,400	129,100	133,000
EFSP	-	-	-	300,000	309,000	318,300
United Way Anchor	-	-	-	100,000	103,000	106,100
Feeding America	11,823	6,090	60,000	101,600	104,600	107,800
Macomb Food Program / FB	1,603,880	2,728,427	3,746,805	3,751,000	3,731,800	3,712,200
TEFAP - Mitigation / Reach & Resil	186,793	330,562	-	1,924,900	1,982,600	2,042,100
Reach and Resiliency	-	-	-	100,000	103,000	106,100
Office of Senior Services	511,490	1,293,463	-	-	-	-
Senior Citizens Nutrition	719,494	687,859	-	-	-	-
SMART Mobility Management	-	-	96,592	-	-	-
Transportation	636,880	591,545	383,992	472,200	485,600	500,200
UWSEM sys int / DTE LSP	100,000	100,000	144,255	-	-	-
Vic Wertz Warehouse	63,032	58,685	-	-	-	-
Water Resid Assistance Prog	247,430	475,123	667,116	-	-	-
WRAP Conservation	23,837	177,838	225,000	-	-	-
WRAP - OLHSA	-	24,226	-	-	-	-
Winter Crisis	100,000	71,250	50,000	-	-	-
REHAB DELIVERY (CDBG/HOME)	-	-	-	126,100	129,900	133,800
Wrap Cpnservation	-	-	-	163,500	168,400	173,500
Grass and Snow (FNA Chore Cities)	246,140	236,966	270,000	279,700	288,100	296,800
Roseville Repair	-	-	15,000	5,000	5,200	5,300

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
Sterling Heights Repair	38,996	35,403	30,000	40,000	41,200	42,400
Special Projects-Home Preservation	74,805	34,235	133,197	50,000	51,500	53,000
Energy Optimization	436,292	411,852	400,000	400,000	412,000	424,400
LIHEAP	333,898	841,601	477,930	491,100	505,800	521,000
Weatherization-Home Preservation/Energy	884,581	1,000,521	973,525	1,098,700	1,131,600	1,165,600
BIL	-	-	1,711,881	1,727,300	1,778,600	1,832,000
WX Deferral	-	279,205	132,000	132,000	136,000	140,000
WFW-Weatherization	7,602	7,738	30,000	-	-	-
Total	\$54,747,270	\$85,061,253	\$48,405,235	\$36,572,300	\$37,492,100	\$38,440,900

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 7,892,145	\$ 8,309,768	\$ 8,752,150	\$ 9,039,100	\$ 9,204,200	\$ 9,428,400
Charges for Services	890,878	735,627	782,000	722,000	722,000	722,000
Reimbursements	6,647	156	-	-	-	-
Total Revenues	8,789,670	9,045,551	9,534,150	9,761,100	9,926,200	10,150,400
Expenditures:						
Personnel	8,408,807	8,467,214	10,072,100	11,009,800	11,155,100	11,506,900
Supplies & Services	119,838	126,394	186,000	209,600	209,600	209,600
Conferences & Training	(593)	2,620	20,000	20,000	20,000	20,000
Repairs & Maintenance	70,443	68,550	81,400	81,400	81,400	81,400
Vehicle Operations	8,200	6,676	18,000	17,000	17,000	17,000
Contract Services	649,012	376,083	445,300	460,800	478,300	500,800
Internal Services	2,185,786	2,410,656	2,597,500	2,316,700	2,385,400	2,458,800
Capital Outlay	10,632	4,095	43,900	24,900	23,100	23,000
Total Expenditures	11,452,125	11,462,288	13,464,200	14,140,200	14,369,900	14,817,500
Revenues Over (Under) Expenditures	(2,662,455)	(2,416,737)	(3,930,050)	(4,379,100)	(4,443,700)	(4,667,100)
Other Financing Sources (Uses):						
Transfers in - General Fund	2,803,991	3,124,385	3,870,050	4,316,900	4,383,000	4,606,400
Total Other Financing Sources (Uses):	2,803,991	3,124,385	3,870,050	4,316,900	4,383,000	4,606,400
Net Increase (Decrease) in Fund Balance	141,536	707,648	(60,000)	(62,200)	(60,700)	(60,700)
Fund Balance, Beginning of Year	(170,857)	(29,321)	678,327	618,327	556,127	495,427
Fund Balance, End of Year	\$ (29,321)	\$ 678,327	\$ 618,327	\$ 556,127	\$ 495,427	\$ 434,727

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration:						
Managers & Supervisors	8.0	8.0	8.0	8.0	8.0	8.0
Professional Support	20.0	22.0	22.0	24.0	24.0	24.0
Clerical Staff	31.0	32.0	32.0	32.0	32.0	32.0
	59.0	62.0	62.0	64.0	64.0	64.0
Act 215 Fund:						
Professional Support	7.0	7.0	7.0	7.0	7.0	7.0
Clerical Staff	6.0	7.0	7.0	7.0	7.0	7.0
	13.0	14.0	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	17.0	17.0	17.0	17.0	17.0	17.0
	28.0	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	0.5
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	1.0	1.0	1.0	1.0	1.0	1.0
Total Position Count	101.0	105.0	105.0	107.0	107.0	107.0

EXPENDITURES BY SERVICE

Administration	\$ 7,872,603	\$ 7,891,682	\$ 9,189,100	\$ 9,606,300	\$ 9,789,600	\$ 10,108,500
Act 215 Fund	1,133,815	1,117,866	1,326,500	1,408,300	1,430,800	1,479,100
Coop Reimbursement	2,392,872	2,417,896	2,731,100	2,913,400	2,938,800	3,019,200
Medical Support Incentive	52,835	34,844	210,000	212,200	210,700	210,700
Non-reimbursable costs	-	-	7,500	-	-	-
Total	\$ 11,452,125	\$ 11,462,288	\$ 13,464,200	\$ 14,140,200	\$ 14,369,900	\$ 14,817,500

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 11,651,653	\$ 10,789,104	\$ 10,937,313	\$ 9,577,300	\$ 5,454,300	\$ 5,454,300
Charges for Services	883,142	2,584,671	633,000	970,400	970,400	970,400
Reimbursements	-	88	-	-	-	-
Other Revenue	789	845	1,100	1,100	1,100	1,100
Total Revenues	12,535,584	13,374,708	11,571,413	10,548,800	6,425,800	6,425,800
Expenditures:						
Personnel	8,039,809	6,010,585	9,978,368	7,233,400	7,490,400	7,749,000
Supplies & Services	411,766	413,130	839,788	3,163,400	347,900	344,200
Conferences & Training	6,231	41,058	90,025	76,600	66,600	66,000
Repairs & Maintenance	9,740	9,634	10,920	8,400	5,400	5,400
Vehicle Operations	-	555	-	3,000	3,000	3,000
Contract Services	4,512,539	2,354,357	2,252,500	1,819,600	1,061,400	1,080,400
Internal Services	1,563,936	2,583,509	2,227,027	2,684,200	2,344,800	2,347,700
Capital Outlay	158,585	125,957	177,319	227,100	60,400	51,000
Total Expenditures	14,702,606	11,538,785	15,575,947	15,215,700	11,379,900	11,646,700
Revenues Over (Under) Expenditures	(2,167,022)	1,835,923	(4,004,534)	(4,666,900)	(4,954,100)	(5,220,900)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,950,254	1,621,108	3,608,334	4,453,700	4,740,900	5,007,700
Total Other Financing Sources (Uses):	1,950,254	1,621,108	3,608,334	4,453,700	4,740,900	5,007,700
Net Increase (Decrease) in Fund Balance	(216,768)	3,457,031	(396,200)	(213,200)	(213,200)	(213,200)
Fund Balance, Beginning of Year	2,169,968	1,953,200	5,410,231	5,014,031	4,800,831	4,587,631
Fund Balance, End of Year	\$ 1,953,200	\$ 5,410,231	\$ 5,014,031	\$ 4,800,831	\$ 4,587,631	\$ 4,374,431

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	# 2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Community Water Supply:						
Professional Support	0.5	0.5	0.5	0.5	0.5	0.5
	0.5	0.5	0.5	0.5	0.5	0.5
STD Program:						
Professional Support	3.0	3.0	3.0	3.0	3.0	3.0
Clerical Staff	-	-	-	1.0	1.0	1.0
	3.0	3.0	3.0	4.0	4.0	4.0
Women/Infants/Children:						
Managers & Supervisors	-	-	2.0	2.0	2.0	2.0
Professional Support	20.75	20.75	19.50	19.50	19.50	19.50
Clerical Staff	4.0	4.0	4.0	4.0	4.0	4.0
	24.75	24.75	25.50	25.50	25.50	25.50
Aids Testing:						
Managers & Supervisors	-	1.0	1.0	1.0	1.0	1.0
Professional Support	7.5	6.5	6.0	6.0	6.0	6.0
	7.5	7.5	7.0	7.0	7.0	7.0
CSCHS/Outreach:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	5.0	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.)	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Nurse Family Partnership:						
Managers & Supervisors	0.5	0.5	0.5	1.0	1.0	1.0
Professional Support	5.0	8.0	9.0	9.0	9.0	9.0
Clerical Staff	0.5	0.5	0.5	0.5	0.5	0.5
	6.0	9.0	10.0	10.5	10.5	10.5
Total Position Count	71.25	74.25	75.50	77.00	77.00	77.00

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
West Nile Virus Survey	\$ 11,413	\$ 11,286	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,500
Medical Marijuana	442	-	-	-	-	-
Emerging Threats-Hepatitis C	67,810	73,996	96,600	93,400	95,500	97,600
Non Community Water Supply	25,169	29,859	102,809	112,700	112,900	113,200
STD Program	289,899	339,344	527,000	602,500	622,700	641,800
Women/Infants/Children (WIC)	2,411,387	2,418,883	3,009,400	3,199,900	3,301,400	3,382,800
Cleansweep Program	14,510	25,684	33,000	33,000	33,000	33,000
HIV Testing	349,630	387,703	689,800	696,800	715,600	731,700
CSCHS Vacc Init	-	6,542	35,600	19,300	-	-
CSCHS/Outreach	955,700	1,006,464	1,120,400	1,163,500	1,189,000	1,215,200
MCH Block Grant (enabling children)	58,979	94,663	70,900	82,300	74,300	76,000
Immunization	508,601	318,166	516,300	637,900	655,700	671,900
MCH Block Grant (enabling women)	124,838	157,427	238,300	256,700	262,000	267,500
Family Planning	1,011,214	1,257,561	1,436,600	1,524,200	1,561,200	1,593,200
Nurse Family Partnership	693,672	785,868	983,100	1,325,700	1,376,400	1,442,900
WIC Breastfeeding	134,039	150,242	226,100	225,200	225,200	225,000
Vector Borne Surv	10,139	9,955	9,000	9,500	9,500	9,500
Emergency Preparedness	283,710	261,660	371,372	287,600	290,700	290,700
CRI	206,786	259,612	274,243	241,300	254,600	254,500
HIV Data to Care	39,193	73,009	-	-	-	-
Medicaid Outreach	624	16,401	64,100	63,600	63,600	63,600
LHD WIC Share	52,792	66,091	70,000	-	-	-
Grief & Bereavement	-	-	-	23,500	-	-
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	39,538	-	-	-	-	-
COVID Immunizations	1,471,511	2,761,834	873,293	546,600	-	-
COVID Contact Tracing	-	-	-	-	-	-
COVID 19 Influe Vac Spt	263,004	-	-	-	-	-
ELC Contact Trace/Test	813,293	-	-	-	-	-
ELC Contact Trace/Wrap	486,183	1,021,496	3,826,400	3,188,700	-	-
PHEP COVID Response	382,414	-	-	-	-	-
NFP-Substance Use Disorder	-	-	481,600	526,100	526,100	526,100
Hlth-U4U Tuberculosis	-	-	119,369	-	-	-
SE Michigan Infant Vitality	-	5,039	45,461	-	-	-
COVID Work Force Development	-	-	345,200	345,200	-	-
Total	\$ 14,702,606	\$ 11,538,785	\$ 15,575,947	\$ 15,215,700	\$ 11,379,900	\$ 11,646,700

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
PUBLIC DEFENDER'S OFFICE	PUBLIC DEFENDER'S FUND	JUDICIAL

MISSION STATEMENT:

The mission of the Michigan Indigent Defense Commission is to ensure the state's public defense is fair, cost-effective and constitutional while simultaneously protecting public safety and accountability.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 2,014,358	\$ 3,266,649	\$ 7,966,000	\$ 18,615,200	\$ 18,615,200	\$ 18,905,300
Reimbursements	1,118,142	1,128,470	1,100,000	797,100	947,200	1,100,000
Total Revenues	3,132,500	4,395,119	9,066,000	19,412,300	19,562,400	20,005,300
Expenditures:						
Personnel	1,131,727	1,690,292	2,458,000	4,926,000	5,145,500	5,576,400
Supplies & Services	2,899,447	3,422,855	6,063,900	16,110,500	16,110,300	16,110,300
Conferences & Training	196,500	185,000	193,600	212,100	212,100	212,100
Repairs & Maintenance	1,141	3,807	7,000	6,000	6,000	6,000
Contract Services	-	-	-	34,600	34,600	34,600
Internal Services	24,946	193,744	218,800	263,700	278,700	290,700
Capital Outlay	15,524	9,201	1,675,300	195,000	110,800	110,800
Total Expenditures	4,269,285	5,504,899	10,616,600	21,747,900	21,898,000	22,340,900
Revenues Over (Under) Expenditures	(1,136,785)	(1,109,780)	(1,550,600)	(2,335,600)	(2,335,600)	(2,335,600)
Other Financing Sources (Uses):						
Transfers in - General Fund	1,136,785	1,109,780	1,550,600	2,335,600	2,335,600	2,335,600
Total Other Financing Sources (Uses):	1,136,785	1,109,780	1,550,600	2,335,600	2,335,600	2,335,600
Net Increase (Decrease) in Fund Balance	-	-	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
POSITION TYPE						
Managers & Supervisors	2.0	3.0	3.0	3.0	3.0	3.0
Professional Support	11.0	24.0	24.0	29.0	29.0	29.0
Clerical Staff	4.5	11.5	11.5	7.0	7.0	7.0
Total Position Count	17.5	38.5	38.5	39.0	39.0	39.0

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Expenditures:						
Supplies & Services	\$ 2,176	\$ 1,638	\$ 7,100	\$ 6,500	\$ -	\$ -
Contract Services	13,556	25,944	55,000	36,000		
Internal Services	6,023	5,248	5,400	3,500		
Total Expenditures	21,755	32,830	67,500	46,000	-	-
Revenues Over (Under) Expenditures	(21,755)	(32,830)	(67,500)	(46,000)	-	-
Net Increase (Decrease) in Fund Balance	(21,755)	(32,830)	(67,500)	(46,000)	-	-
Fund Balance, Beginning of Year	183,123	161,368	128,538	61,038	15,038	15,038
Fund Balance, End of Year	\$ 161,368	\$ 128,538	\$ 61,038	\$ 15,038	\$ 15,038	\$ 15,038
EXPENDITURES BY SERVICE						
Gypsy Moth Suppression	\$ 21,755	\$ 32,830	\$ 67,500	\$ 45,000	\$ -	\$ -
MSHDA Foreclosure	-	-	-	960	-	-
Total	\$ 21,755	\$ 32,830	\$ 67,500	\$ 45,960	\$ -	\$ -

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ -	\$ -	\$ 4,148,287	\$ 3,431,100	\$ 3,195,600	\$ 3,195,600
Charges for Services	-	-	1,253,538	523,100	547,600	507,600
Other Revenue	-	-	15,000	571,900	540,800	580,800
Total Revenues	-	-	5,416,825	4,526,100	4,284,000	4,284,000
Expenditures:						
Personnel	-	-	2,666,829	3,119,000	3,141,500	3,218,200
Supplies & Services	-	-	1,010,491	1,141,800	1,014,900	1,047,900
Conferences & Training	-	-	1,500	-	-	-
Utilities	-	-	3,000	3,000	3,100	3,100
Repairs & Maintenance	-	-	14,400	23,200	23,700	4,700
Vehicle Operations	-	-	78,420	80,000	81,600	80,800
Contract Services	-	-	3,029,236	2,058,500	2,099,700	2,140,900
Internal Services	-	-	305,735	389,100	396,600	404,400
Capital Outlay	-	-	332,175	123,300	12,800	13,000
Total Expenditures	-	-	7,441,786	6,937,900	6,773,900	6,913,000
Revenues Over (Under) Expenditures	-	-	(2,024,961)	(2,411,800)	(2,489,900)	(2,629,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	-	-	2,012,418	2,111,400	2,189,200	2,328,500
Transfers in - Other Funds	-	-	1,519,122	-	-	-
Transfers out	-	-	(1,519,122)	-	-	-
Total Other Financing Sources (Uses):	-	-	2,012,418	2,111,400	2,189,200	2,328,500
Net Increase (Decrease) in Fund Balance	-	-	(12,543)	(300,400)	(300,700)	(300,500)
Fund Balance, Beginning of Year	-	-	-	(12,543)	(312,943)	(613,643)
Fund Balance, End of Year	\$ -	\$ -	\$ (12,543)	\$ (312,943)	\$ (613,643)	\$ (914,143)

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Office of Senior Services:						
Managers & Supervisors	-	-	1.00	1.00	1.00	1.00
Professional Support	-	-	6.92	6.92	6.92	6.92
	-	-	7.92	7.92	7.92	7.92
Home Delivered Meals:						
Managers & Supervisors	-	-	1.00	1.00	1.00	1.00
Professional Support	-	-	26.12	26.12	26.12	26.12
Clerical Staff	-	-	7.74	7.74	7.74	7.74
	-	-	34.86	34.86	34.86	34.86
Chore:						
Professional Support	-	-	3.96	3.96	3.96	3.96
	-	-	3.96	3.96	3.96	3.96
Total Position Count	-	-	46.74	46.74	46.74	46.74
EXPENDITURES BY SERVICE	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Administration	\$ -	\$ -	\$ 2,012,418	\$ 822,800	\$ 794,800	\$ 813,300
Community Liaison	-	-	147,199	194,100	199,900	203,900
ADHS	-	-	207,926	327,500	337,300	344,100
arp adhs	-	-	-	81,400	-	-
ADHS Additional Resources	-	-	100,000	-	-	-
Special Needs	-	-	27,542	37,500	38,300	39,000
Congregate Nutrition	-	-	1,338,399	621,900	640,600	653,400
Meals on Wheels	-	-	4,795,533	4,183,300	4,308,800	4,395,000
MOW Additional Resources	-	-	-	128,500	132,400	135,000
arp sr nutrition	-	-	-	116,200	-	-
arp social services	-	-	-	5,800	-	-
Handy Helper	-	-	252,223	344,300	245,000	250,900
Home Injury Control	-	-	79,668	74,600	76,800	78,400
Total	\$ -	\$ -	\$ 8,960,908	\$ 6,937,900	\$ 6,773,900	\$ 6,913,000
	-	-	-	-	-	-
Managers & Supervisors	0.00	0.00	2.00	2.00	2.00	2.00
Professional Support	0.00	0.00	37.00	37.00	37.00	37.00
Clerical Staff	0.00	0.00	7.74	7.74	7.74	7.74
	0.00	0.00	46.74	46.74	46.74	46.74

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 2,114,718	\$ 2,221,670	\$ 2,856,163	\$ 3,090,600	\$ 3,124,700	\$ 3,185,800
Total Revenues	2,114,718	2,221,670	2,856,163	3,090,600	3,124,700	3,185,800
Expenditures:						
Personnel	2,283,417	2,528,062	3,201,897	3,669,000	3,783,800	3,896,300
Supplies & Services	57,528	102,680	157,115	155,600	158,500	163,500
Conferences & Training	225	18,816	22,000	22,000	22,700	23,400
Repairs & Maintenance	358	674	1,900	1,800	600	600
Contract Services	64,848	29,681	125,200	147,400	151,800	156,400
Internal Services	434,167	467,076	498,400	473,800	488,400	503,400
Capital Outlay	4,433	15,569	30,957	10,000	10,300	10,600
Total Expenditures	2,844,976	3,162,558	4,037,469	4,479,600	4,616,100	4,754,200
Revenues Over (Under) Expenditures	(730,258)	(940,888)	(1,181,306)	(1,389,000)	(1,491,400)	(1,568,400)
Other Financing Sources (Uses):						
Transfers in - General Fund	763,393	895,317	1,181,306	1,389,000	1,491,400	1,568,400
Total Other Financing Sources (Uses):	763,393	895,317	1,181,306	1,389,000	1,491,400	1,568,400
Net Increase (Decrease) in Fund Balance	33,135	(45,571)	-	-	-	-
Fund Balance, Beginning of Year	(357,106)	(323,971)	(369,542)	(369,542)	(369,542)	(369,542)
Fund Balance, End of Year	\$ (323,971)	\$ (369,542)	\$ (369,542)	\$ (369,542)	\$ (369,542)	\$ (369,542)

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
PA Coop Reimbursement:						
Managers & Supervisors	1.0	1.0	1.0	-	-	-
Professional Support	6.0	8.0	9.0	11.0	11.0	11.0
Clerical Staff	8.0	8.5	10.5	10.5	10.5	10.5
	15.0	17.5	20.5	21.5	21.5	21.5
Victim Witness Rights:						
Managers & Supervisors	1.0	1.0	1.0	1.0	1.0	1.0
Professional Support	7.5	7.5	7.5	7.5	7.5	7.5
Clerical Staff	2.5	2.5	2.5	2.5	2.5	2.5
	11.0	11.0	11.0	11.0	11.0	11.0
Auto Theft Prosecution:						
Professional Support	1.0	1.0	1.0	2.0	2.0	2.0
	1.0	1.0	1.0	2.0	2.0	2.0
Total Position Count	27.0	29.5	32.5	34.5	34.5	34.5
EXPENDITURES BY SERVICE						
PA Coop Reimbursement	\$ 1,830,814	\$ 2,074,370	\$ 2,705,500	\$ 2,942,700	\$ 3,029,800	\$ 3,118,600
Victim Witness	849,875	929,065	1,145,000	1,218,000	1,261,500	1,305,800
Auto Theft Prosecution	164,287	159,123	186,969	318,900	324,800	329,800
Total	\$ 2,844,976	\$ 3,162,558	\$ 4,037,469	\$ 4,479,600	\$ 4,616,100	\$ 4,754,200

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Licenses & Permits	\$ 1,026,556	\$ 1,126,848	\$ 897,200	\$ 897,000	\$ 897,000	\$ 923,900
Intergovernmental	121,060,797	193,362,764	285,119,066	211,044,700	224,925,000	231,672,800
Charges for Services	1,773,237	2,009,404	2,117,500	1,915,000	1,915,000	1,972,500
Investment Income	351,373	586,666	1,772,371	1,810,600	1,810,600	1,864,900
Other Revenue	572,656	723,245	272,500	372,500	372,500	383,700
Total Revenues	124,784,619	197,808,927	290,178,637	216,039,800	229,920,100	236,817,800
Expenditures:						
Personnel	32,811,337	33,879,771	41,355,460	38,686,800	40,372,900	41,584,100
Supplies & Services	1,572,141	1,487,312	2,887,767	1,402,700	406,800	419,000
Conferences & Training	83,527	76,241	220,939	158,300	132,000	136,100
Utilities	580,792	610,463	774,560	648,700	668,200	688,200
Repairs & Maintenance	478,425	870,068	1,146,500	836,500	629,500	648,400
Road Construction & Maintenance	52,418,039	141,862,408	271,905,423	190,398,600	178,123,100	183,466,800
Vehicle Operations	1,199,487	1,884,463	2,613,950	3,620,000	3,846,700	3,962,100
Contract Services	9,531,510	12,228,780	22,056,688	2,193,300	1,802,700	1,856,800
Capital Outlay	4,252,799	2,177,533	8,398,500	12,186,900	3,938,200	4,056,300
Total Expenditures	102,928,057	195,077,039	351,359,787	250,131,800	229,920,100	236,817,800
Revenues Over (Under) Expenditures	21,856,562	2,731,888	(61,181,150)	(34,092,000)	-	-
Net Increase (Decrease) in Fund Balance	21,856,562	2,731,888	(61,181,150)	(34,092,000)	-	-
Fund Balance, Beginning of Year	103,903,790	125,760,352	128,492,240	67,311,090	33,219,090	33,219,090
Fund Balance, End of Year	\$ 125,760,352	\$ 128,492,240	\$ 67,311,090	\$ 33,219,090	\$ 33,219,090	\$ 33,219,090
POSITION TYPE						
Managers & Supervisors	35.0	35.0	34.0	35.0	35.0	35.0
Professional Support	218.0	221.0	223.0	224.0	224.0	224.0
Clerical Staff	19.0	19.0	19.0	20.0	20.0	20.0
Total Position Count	272.0	275.0	276.0	279.0	279.0	279.0

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	2024 Road Construction
ROAD PROJECTS:			
Mound Rd	M59 to 15 1/2 Mile Rd	Reconstruction	\$ 59,625,000
Romeo Plank	N of 21 Mile to 23 Mile	Reconstruction	19,350,000
23 Mile Rd	CN RR to M-3 (Gratiot Ave)	Reconstruction	4,000,000
Garfield Rd	14 Mile Rd to 15 Mile Rd	Reconstruct and Widen	5,510,000
10 Mile Rd	Sherwood Ave to Lorraine Ave	Reconstruction	7,500,000
10 Mile Rd	Ryan Rd to Sherwood Ave	Reconstruction	3,776,100
School Section Rd	Lowe Plank Rd to Memphis Ridge Rd	Reconstruction	500,000
Garfield Rd	23 Mile Rd to 25 Mile Rd	New construction-New location	9,010,000
Moravian Dr	Schoenherr Rd to Utica Rd	Reconstruction	3,247,300
18 Mile Rd	Hayes to Dead End past Garfield Rd	Resurfacing	3,500,000
Kelly Rd	@ Masonic Blvd	Intersection Reconstruct	446,000
32 Mile Rd & Eldred Rd	@ Eldred Rd	Intersection Reconstruct	900,000
2024 Concrete Pavement Preservation	Countywide	Resurfacing	3,000,000
2024 HMA Pavement Preservation	Coutywide	Resurfacing	3,000,000
Reconstruction	Coutywide	Reconstruct subdivision streets	3,296,000
Powell Rd	30 1/2 Mile Rd to 32 Mile Rd	Reconstruction - Design Only	100,000
Campground Rd	VanDyke to 28 Mile Rd	Rehabilitation & Roundabout	3,010,000
Kelly Rd	15 Mile Rd to S Nunneley Rd	Reconstruction	1,578,400
	Sub-total		131,348,800
BRIDGES:			
Washington Road/New Haven Road	@ Salt River	Bridge Replacement	4,376,000
South River Road	@ Canal St	Bridge Replacement	2,201,200
North River Road	@ Catfish Channel	Bridge Replacement	5,077,900
Raap Road	@ Fischer Lake Outlet	Bridge Replacement	734,900
28 Mile Road	@ Camp Brook Drain	Preventative Maintenance	35,000
Wolcott Road	@ N.B ClintonRiver	Preventative Maintenance	37,000
22 Mile Road	@ N.B Clinton	Preventative Maintenance	242,000
North Ave	@ E.B. Coon Creek	Preventative Maintenance	84,000
21 Mile Road	@ N.B ClintonRiver	Preventative Maintenance	165,000
2024 Bridge Maintenance	Countywide	Preventative Maintenance	750,000
North Ave	@ E.B. Coon Croon Creek	Bridge Replacement-Design Only	269,400
34 Mile Road	@ Highbank Crank Creek	Bridge Replacement-Design Only	134,400
32 Mile Road	@ Highbank Crank Creek	Superstructure Replacement- Design Only	174,200
Utica Road	@ Red Run Dr Drain	Rehabilitation-Design Only	19,100
Hayes Road	@ Clinton River	Rehabilitation-Design Only	13,900
18 Mile Road	@ Plumbrook Drook Drain	Bridge Deck Replacement Only	129,300
14 Mile Road	@ Red Run Drun Drain	Preventative Maintenance- Design Only	4,800
Callens Road	@ Fish Creek	Preventative Maintenance- Design Only	1,800
Hicks Road	@ Coon Creek	Preventative Maintenance- Design Only	1,900
Bates Road	@ Deer Creek	Preventative Maintenance- Design Only	2,100
2024 Bridge Inspection	Countywide	Bridge Inspection	150,000
2024 Large Culverts	Countywide	Replacement	1,010,000
	Sub-total		15,613,900
Other Road Improvement Projects:			
2024 Survey & Design	Countywide	Survey & Design	300,000
2024 Act 51 Road	Countywide	Resurfacing	3,000,000
2024 MDOT Final Accounting	Countywide	Project Final Accounting	100,000
2024 Limestone	Countywide	Resurfacing	2,200,000
Hike/Bike Trails	Countywide	Non-Motorized	3,000,000
	Sub-total		8,600,000

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
DEPARTMENT OF ROADS	ROADS	PUBLIC WORKS

MISSION STATEMENT:

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

PROJECT	LIMIT	WORK	2024 Road Construction
TRAFFIC:			
2021 CMAQ Funded Project	Countywide	Fiber Optic Cable Phase 3	1,050,000
2022 CMAQ Funded Project	Countywide	Fiber Optic Cable Phase 4	2,685,000
2023 CMAQ Funded Project	Countywide	Fiber Optic Cable Phase 5	3,173,000
2024 CMAQ Funded Project	Countywide	Automated Traffic Signal Perfor Measure	3,245,000
2024 Carbon Reduction Program	Countywide	VRU and Vehicle Detection w/ ATSPM's	1,100,000
2020 Safety Projects	City of Sterling Heights	Backplates	11,000
2020 Safety Projects	City of Sterling Heights	Box Spn w/ Backplates	11,000
2020 Safety Projects	City of Warren	Box Spn w/ Backplates	11,000
2021 Safety Projects	8 Southern Locations	Signal Upgrades	11,000
2021 Safety Projects	6 Northern Locations	Signal Upgrades	11,000
2023 Safety Projects	5 Locations	Signal Upgrades	756,000
2023 Safety Projects	6 Locations	Signal Upgrades	750,000
2024 Safety Projects #1	City of Sterling Heights	Signal Upgrades	916,000
2024 Safety Projects #2	City of Sterling Heights	Signal Upgrades	916,000
2022 Safe Streets and Roads for All (SS4A)	Countywide	Safety Action Plan	1,110,100
2023 Safe Streets and Roads for All (SS4A)	Countywide	Safety Demonstration Grant Project	150,000
2023 SMART Grant	Countywide	Safety Project	150,000
2024 Transportation Data Mgmt & Analytics Dashboard	Countywide	Design	1,400,000
Traffic Signal Modernization			2,330,000
2024 Traffic Operations Center			3,950,000
	Sub-total		23,736,100
MAINTENANCE SUB-TOTAL			11,099,800
TOTAL ROAD CONSTRUCTION AND MAINTENANCE			\$ 190,398,600

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."

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 2,008,554	\$ 1,153,956	\$ 1,829,960	\$ 1,817,100	\$ 1,804,400	\$ 1,824,200
Charges for Services	387,361	316,286	533,000	533,000	533,000	533,000
Fines & Forfeitures	7,215	12,938	7,500	7,500	7,500	7,500
Other Revenue	-	7,250	-	-	-	-
Total Revenues	2,403,130	1,490,430	2,370,460	2,357,600	2,344,900	2,364,700
Expenditures:						
Personnel	904,715	973,431	1,070,100	1,111,300	1,144,400	1,173,000
Supplies & Services	1,142,343	868,168	1,278,300	1,269,300	1,269,300	1,269,300
Conferences & Training	3,675	7,433	12,000	12,000	12,000	12,000
Repairs & Maintenance	5,044	2,516	3,500	3,500	3,500	3,500
Vehicle Operations	114,987	92,966	104,600	113,600	113,600	113,600
Internal Services	147,736	149,175	153,900	159,200	164,300	169,300
Capital Outlay	5,931	57,684	85,960	47,400	10,000	10,000
Total Expenditures	2,324,431	2,151,373	2,708,360	2,716,300	2,717,100	2,750,700
Revenues Over (Under) Expenditures	78,699	(660,943)	(337,900)	(358,700)	(372,200)	(386,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	384,396	405,248	312,900	333,700	347,200	361,000
Total Other Financing Sources (Uses):	384,396	405,248	312,900	333,700	347,200	361,000
Net Increase (Decrease) in Fund Balance	463,095	(255,695)	(25,000)	(25,000)	(25,000)	(25,000)
Fund Balance, Beginning of Year	(329,679)	133,416	(122,279)	(147,279)	(172,279)	(197,279)
Fund Balance, End of Year	\$ 133,416	\$ (122,279)	\$ (147,279)	\$ (172,279)	\$ (197,279)	\$ (222,279)

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	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Macomb Auto Theft Squad:						
Managers & Supervisors	1.0	1.0	-	-	-	-
Professional Support	2.0	2.0	3.0	3.0	3.0	3.0
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	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	7.0	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	20,486	-	-	-	-
OHSP Youth Alcohol Enforcement	1,071	996	21,000	21,000	21,000	21,000
Macomb Auto Theft Squad	1,730,982	1,287,523	1,734,200	1,755,000	1,768,500	1,782,300
Secondary Road Patrol	425,828	608,794	724,161	736,300	723,400	743,000
Sher-COVID 19 Testing Reim	-	46,255	-	-	-	-
Strategic Traffic Enforce-OHSP Alcohol	157,431	187,319	218,999	194,000	194,200	194,400
Total	\$ 2,324,431	\$ 2,151,373	\$ 2,708,360	\$ 2,716,300	\$ 2,717,100	\$ 2,750,700

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.

	Formerly Year Ended September 30,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 277,641	\$ 476,735	\$ 280,235	\$ 499,100	\$ 499,100	\$ 499,100
Charges for Services	38,154	39,597	-	-	-	-
Other Revenue	-	-	-	45,500	45,500	45,500
Total Revenues	315,795	516,332	280,235	544,600	544,600	544,600
Expenditures:						
Personnel	20,153	27,956	42,064	65,000	65,000	65,000
Supplies & Services	105,382	534,856	235,204	457,030	457,030	457,030
Contract Services	10,187	1,303	2,967	13,070	13,070	13,070
Internal Services	2,725	-	-	-	-	-
Capital Outlay	7,230	13,942	-	9,500	9,500	9,500
Total Expenditures	145,677	578,057	280,235	544,600	544,600	544,600
Revenues Over (Under) Expenditures	170,118	(61,725)	-	-	-	-
Other Financing Sources (Uses):						
Transfers in - Other Funds	2,075	-	-	-	-	-
Total Other Financing Sources (Uses):	2,075	-	-	-	-	-
Net Increase (Decrease) in Fund Balance	172,193	(61,725)	-	-	-	-
Fund Balance, Beginning of Year	(217,536)	(45,343)	(107,068)	(107,068)	(107,068)	(107,068)
Fund Balance, End of Year	\$ (45,343)	\$ (107,068)	\$ (107,068)	\$ (107,068)	\$ (107,068)	\$ (107,068)

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	107,418	538,459	220,394	426,100	426,100	426,100
CEDAM Grant	-	-	-	45,500	45,500	45,500
IRS/United Way	38,259	39,598	59,841	73,000	73,000	73,000
Total	\$ 145,677	\$ 578,057	\$ 280,235	\$ 544,600	\$ 544,600	\$ 544,600

MACOMB COUNTY, MICHIGAN
Special Revenue Fund Detail by Category

DEPARTMENT	FUND	FUNCTION
671 - MARTHA T. BERRY MCF	291 - MARTHA T. BERRY MCF FUND	HEALTH & WELFARE

MISSION STATEMENT:

The Martha T. Berry Medical Care Facility provides professional services in the care and rehabilitation of the cronically ill and/or handicapped. These services include medical, dietary, inhalation therapy, physical and occupational therapy.

	Year Ended December 31,					
	Audited		Budgeted			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ 46,332	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	27,021,926	28,159,543	31,015,947	35,755,100	36,827,700	37,932,500
Reimbursements	174,784	222,851	305,000	314,200	323,600	333,300
Other Revenue	12,277,807	2,922,385	127,460	108,000	111,200	114,600
Total Revenues	39,520,849	31,304,779	31,448,407	36,177,300	37,262,500	38,380,400
Expenditures:						
Personnel	19,901,040	17,482,287	21,627,014	23,027,000	23,257,300	23,489,900
Supplies & Services	7,911,366	6,707,081	5,972,909	5,081,800	5,132,600	5,184,000
Room & Board		-	-	-	-	-
Conferences & Training	22,339	32,902	93,600	46,400	46,900	47,300
Utilities	415,680	518,162	515,860	512,300	517,400	522,600
Repairs & Maintenance	589,809	521,474	359,556	424,300	428,500	432,800
Vehicle Operations	2,412	2,572	3,744	4,800	4,800	4,900
Contract Services	1,973,650	1,885,240	2,157,030	1,971,000	1,990,700	2,010,600
Capital Outlay	142,342	2,612,123	600,000	4,545,500	3,000,000	3,030,000
Total Expenditures	30,958,638	29,761,841	31,329,713	35,613,100	34,378,200	34,722,100
Revenues Over (Under) Expenditures	8,562,211	1,542,938	118,694	564,200	2,884,300	3,658,300
Net Increase (Decrease) in Fund Balance	8,562,211	1,542,938	118,694	564,200	2,884,300	3,658,300
Fund Balance, Beginning of Year	(13,764,173)	(5,201,962)	(3,659,024)	(3,540,330)	(2,976,130)	(91,830)
Fund Balance, End of Year	\$ (5,201,962)	\$ (3,659,024)	\$ (3,540,330)	\$ (2,976,130)	\$ (91,830)	\$ 3,566,470
Fund Balance Components						
Net investment in capital assets	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406	\$ 641,406
Unrestricted	(5,843,368)	(4,300,430)	(4,181,736)	(3,617,536)	(733,236)	2,925,064
	\$ (5,201,962)	\$ (3,659,024)	\$ (3,540,330)	\$ (2,976,130)	\$ (91,830)	\$ 3,566,470

POSITION TYPE

Managers & Supervisors	16.0	16.0	17.0	20.0	20.0	20.0
Professional Support	288.1	292.0	292.0	291.0	291.0	291.0
Clerical Staff	13.7	14.0	14.0	14.0	14.0	14.0
Total Position Count	317.8	322.0	323.0	325.0	325.0	325.0

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Charges for Services	\$ 278,717	\$ 315,232	\$ 240,000	\$ 250,000	\$ 250,000	\$ 250,000
Investment Income	-	76	-	-	-	-
Reimbursements	4,280	-	-	-	-	-
Other Revenue	-	900	-	-	-	-
Total Revenues	282,997	316,208	240,000	250,000	250,000	250,000
Expenditures:						
Personnel	87,892	83,924	85,800	92,100	92,800	95,700
Supplies & Services	219,510	254,820	221,000	246,000	246,000	246,000
Utilities	98,974	119,280	112,000	112,000	112,000	112,000
Repairs & Maintenance	23,093	88,356	37,000	45,000	45,000	45,000
Vehicle Operations	21,364	22,882	15,000	20,000	20,000	20,000
Contract Services	-	-	1,000	-	-	-
Internal Services	17,351	21,245	18,800	16,600	17,000	17,400
Capital Outlay	-	-	45,000	120,000	50,000	50,000
Total Expenditures	468,184	590,508	535,600	651,700	582,800	586,100
Revenues Over (Under) Expenditures	(185,187)	(274,299)	(295,600)	(401,700)	(332,800)	(336,100)
Other Financing Sources (Uses):						
Transfers in - General Fund	52,922	86,000	86,000	-	200,000	200,000
Total Other Financing Sources (Uses):	52,922	86,000	86,000	-	200,000	200,000
Net Increase (Decrease) in Fund Balance	(132,265)	(188,299)	(209,600)	(401,700)	(132,800)	(136,100)
Fund Balance, Beginning of Year	1,794,053	1,661,788	1,473,489	1,263,889	862,189	729,389
Fund Balance, End of Year	\$ 1,661,788	\$ 1,473,489	\$ 1,263,889	\$ 862,189	\$ 729,389	\$ 593,289
Fund Balance Components						
Net investment in capital assets	\$ 1,282,655	\$ 1,132,239	\$ 994,739	\$ 857,239	\$ 719,739	\$ 582,239
Unrestricted	379,133	341,250	269,150	4,950	9,650	11,050
	\$ 1,661,788	\$ 1,473,489	\$ 1,263,889	\$ 862,189	\$ 729,389	\$ 593,289

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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-	-
Intergovernmental	\$ 12,363,196	\$ 6,993,177	\$ 1,619,112	\$ 3,346,800	\$ 3,346,800	\$ 3,346,800
Charges for Services	198,000,354	249,931,787	236,760,877	269,217,200	269,237,800	279,674,300
Investment Income	168,282	700,769	450,000	4,232,700	4,232,700	4,402,000
Fines & Forfeitures	-	-	-	-	-	-
Reimbursements	39,731	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-	-
Other Revenue	107,477	22,503	14,915	29,000	29,800	30,400
Total Revenues	210,679,040	257,648,236	238,844,904	276,825,700	276,847,100	287,453,500
Expenditures:						
Personnel	24,247,548	24,448,114	33,441,408	39,532,000	40,718,000	41,939,500
Part Time Wages	-	-	-	-	-	-
Overtime Wages	-	-	-	-	-	-
FICA/Medicare	-	-	-	-	-	-
Pension/Retiree Health Care	-	-	-	-	-	-
Employee Health/Dental/Life Ins	-	-	-	-	-	-
Supplies & Services	13,451,531	12,045,837	6,742,087	6,074,500	6,068,400	6,250,500
Room & Board	-	-	-	-	-	-
Conferences & Training	103,657	-	80,730	93,700	96,600	99,500
Utilities	440,296	143,435	136,318	208,300	214,500	220,900
Repairs & Maintenance	16,786	161,136	151,555	133,400	137,400	141,500
Road Construction & Maintenance	-	-	-	-	-	-
Vehicle Operations	-	-	24,184	25,700	26,400	27,200
Contract Services	169,693,488	213,056,198	201,968,122	234,444,200	233,269,900	242,456,500
Internal Services	1,772,624	-	-	-	-	-
Capital Outlay	229,028	218,120	-	65,900	67,900	69,900
Total Expenditures	209,954,958	250,072,840	242,544,404	280,577,700	280,599,100	291,205,500
Revenues Over (Under) Expenditures	724,082	7,575,396	(3,699,500)	(3,752,000)	(3,752,000)	(3,752,000)
Other Financing Sources (Uses):						
Transfers in - General Fund	3,131,798	3,609,761	3,699,500	3,752,000	3,752,000	3,752,000
Transfers in - Other Funds	567,692	-	-	-	-	-
Transfers out	(1,419,446)	-	-	-	-	-
Total Other Financing Sources (Uses):	2,280,044	3,609,761	3,699,500	3,752,000	3,752,000	3,752,000
Net Increase (Decrease) in Fund Balance	3,004,126	11,185,157	-	-	-	-
Fund Balance, Beginning of Year	13,315,578	16,319,704	27,504,861	27,504,861	27,504,861	27,504,861
Fund Balance, End of Year	\$ 16,319,704	\$ 27,504,861	\$ 27,504,861	\$ 27,504,861	\$ 27,504,861	\$ 27,504,861
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			
	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted
Revenues:						
Intergovernmental	\$ 5,376,405	\$ 9,639,591	\$ 4,454,575	\$ 7,549,600	\$ 7,549,600	\$ 7,549,500
Charges for Services	10,920,558	21,164,374	14,863,482	17,185,400	17,185,400	17,872,200
Investment Income	-	-	100,000	103,300	103,300	107,400
Total Revenues	<u>16,296,963</u>	<u>30,803,961</u>	<u>19,418,057</u>	<u>24,838,300</u>	<u>24,838,300</u>	<u>25,529,100</u>
Expenditures:						
Personnel	1,082,487	1,095,860	1,413,007	1,241,900	1,279,100	1,317,500
Supplies & Services	128,714	7,044,387	69,185	584,200	601,700	619,800
Conferences & Training	6,222	-	2,163	5,500	5,700	5,700
Contract Services	16,317,856	20,453,279	21,655,337	26,435,500	26,380,600	27,014,900
Internal Services	56,391	-	-	-	-	-
Total Expenditures	<u>17,594,333</u>	<u>28,592,987</u>	<u>23,139,692</u>	<u>28,267,100</u>	<u>28,267,100</u>	<u>28,957,900</u>
Revenues Over (Under) Expenditures	<u>(1,297,370)</u>	<u>2,210,974</u>	<u>(3,721,635)</u>	<u>(3,428,800)</u>	<u>(3,428,800)</u>	<u>(3,428,800)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,374,789	142,239	3,721,635	3,428,800	3,428,800	3,428,800
Total Other Financing Sources (Uses):	<u>3,374,789</u>	<u>142,239</u>	<u>3,721,635</u>	<u>3,428,800</u>	<u>3,428,800</u>	<u>3,428,800</u>
Net Increase (Decrease) in Fund Balance	2,077,419	2,353,213	-	-	-	-
Fund Balance, Beginning of Year	<u>14,141,313</u>	<u>16,218,732</u>	<u>18,571,945</u>	<u>18,571,945</u>	<u>18,571,945</u>	<u>18,571,945</u>
Fund Balance, End of Year	<u>\$ 16,218,732</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>
Fund Balance Components						
Net investment in capital assets	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842	\$ 3,842
Restricted	<u>16,214,890</u>	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>	<u>18,568,103</u>
	<u>\$ 16,218,732</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</u>	<u>\$ 18,571,945</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	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>	<u>3.2</u>
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>2021</u> Actual	<u>2022</u> Actual	<u>2023</u> Amended	<u>2024</u> Recommend	<u>2025</u> Forecasted	<u>2026</u> Forecasted
Revenues:						
Property Taxes	\$ 215	\$ 54	\$ -	\$ -	\$ -	\$ -
Total Revenues	<u>215</u>	<u>54</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Supplies & Services	28,130	27,709	30,000	30,000	30,000	30,000
Debt Service - Principal	14,690,000	4,875,000	2,870,000	2,990,000	3,110,000	3,220,000
Debt Service - Interest and Fees	1,358,949	1,007,074	866,100	748,900	626,800	516,400
Total Expenditures	<u>16,077,079</u>	<u>5,909,783</u>	<u>3,766,100</u>	<u>3,768,900</u>	<u>3,766,800</u>	<u>3,766,400</u>
Revenues Over (Under) Expenditures	<u>(16,076,864)</u>	<u>(5,909,729)</u>	<u>(3,766,100)</u>	<u>(3,768,900)</u>	<u>(3,766,800)</u>	<u>(3,766,400)</u>
Other Financing Sources (Uses):						
Transfers in - General Fund	3,738,324	3,734,974	3,736,100	3,738,900	3,736,800	3,736,400
Total Other Financing Sources (Uses):	<u>3,738,324</u>	<u>3,734,974</u>	<u>3,736,100</u>	<u>3,738,900</u>	<u>3,736,800</u>	<u>3,736,400</u>
Increase (Decrease) in Fund Balance	(12,338,540)	(2,174,755)	(30,000)	(30,000)	(30,000)	(30,000)
Fund Balance, Beginning of Year	<u>14,614,747</u>	<u>2,276,207</u>	<u>101,452</u>	<u>71,452</u>	<u>41,452</u>	<u>11,452</u>
Fund Balance, End of Year	<u>\$ 2,276,207</u>	<u>\$ 101,452</u>	<u>\$ 71,452</u>	<u>\$ 41,452</u>	<u>\$ 11,452</u>	<u>\$ (18,548)</u>

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

<u>DEPARTMENT</u>					<u>FUND</u>		<u>FUNCTION</u>				
FINANCE					DEBT SERVICE FUND		GENERAL GOVERNMENT				
					<u>Audited</u>		<u>Budgeted</u>				
	Original Issue	Year of Issue	Year of Final Maturity	Outstanding 12/31/2022	2021 Actual	2022 Actual	2023 Amended	2024 Recommend	2025 Forecasted	2026 Forecasted	
Macomb County Building Authority											
<i>Series 2005 Clemens Refunding</i>											
Principal	\$ 2,875,000	2005	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest & Fees					-	-	-	-	-	-	
<i>Series 2012 Public Works/Warehouse Refunding</i>											
Principal	6,550,000	2012	2021	-	2,300,000	-	-	-	-	-	
Interest & Fees					28,750	-	-	-	-	-	
<i>Series 2012 800 Mhz Radio /NB Court Refunding</i>											
Principal	14,285,000	2012	2021	-	7,565,000	-	-	-	-	-	
Interest & Fees					170,525	-	-	-	-	-	
<i>Series 2014 Refunding 2007 MTB/YTH Refunding</i>											
Principal	15,155,000	2014	2022	-	2,120,000	2,105,000	-	-	-	-	
Interest & Fees					126,600	42,100	-	-	-	-	
Macomb County General Obligation Bonds											
<i>Series 2015 Central Campus Renovations</i>											
Principal	44,210,000	2015	2030	26,155,000	2,705,000	2,770,000	2,870,000	2,990,000	3,110,000	3,220,000	
Interest & Fees					1,033,074	964,974	866,100	748,900	626,800	516,400	
Michigan Transportation Bonds											
<i>Series 2012 Refunding Bonds</i>											
Principal	2,385,000	2012	2019	-	-	-	-	-	-	-	
Interest & Fees					-	-	-	-	-	-	
	<u>\$ 96,950,000</u>			<u>\$ 26,155,000</u>	<u>\$ 16,048,949</u>	<u>\$ 5,882,074</u>	<u>\$ 3,736,100</u>	<u>\$ 3,738,900</u>	<u>\$ 3,736,800</u>	<u>\$ 3,736,400</u>	
					Principal	\$ 14,690,000	\$ 4,875,000	\$ 2,870,000	\$ 2,990,000	\$ 3,110,000	\$ 3,220,000
					Interest & Fees	1,358,949	1,007,074	866,100	748,900	626,800	516,400
						<u>\$ 16,048,949</u>	<u>\$ 5,882,074</u>	<u>\$ 3,736,100</u>	<u>\$ 3,738,900</u>	<u>\$ 3,736,800</u>	<u>\$ 3,736,400</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
GENERAL FUND					
Animal Shelter:					
Managers & Supervisors:					
Director, Animal Control	91,107	129,674	1.0	1.0	1.0
Professional Support:					
Animal Control Operations Manager	51,352	66,419	1.0	1.0	1.0
Animal Control Operations Manager - unfunded 2023	0		-	-	-
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Animal Control Deputy	46,683	60,381	7.0	7.0	7.0
Kennel Attendant	38,581	49,902	7.0	7.0	7.0
Veterinarian (2 PT)		83.82 /hr	0.5	0.5	0.5
Clerical Staff:					
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
Office Assistant	35,074	45,365	3.0	3.0	3.0
Office Assistant PT	17.98	23.26 /hr	0.5	0.5	0.5
			22.0	22.0	22.0
Board of Commissioners:					
Managers & Supervisors:					
Chairperson of the Board		95,518	1.0	1.0	1.0
Chief of Staff	82,702	106,968	1.0	1.0	1.0
Director of Legislative Affairs	75,184	97,244	1.0	1.0	1.0
County Commissioner		37,146	12.0	12.0	12.0
Professional Support:					
Technology Liaison	68,349	88,404	1.0	1.0	1.0
Legislative Analyst	62,135	80,367	1.0	1.0	1.0
Communications Coordinator	42,439	54,892	1.0	1.0	1.0
Special Projects Assistant (1 PT)		25.06 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
			19.5	19.5	19.5
Circuit Court:					
Managers & Supervisors:					
Circuit Court Administrator	118,023	167,984	1.0	1.0	1.0
Deputy Court Administrator	110,077	142,375	1.0	1.0	1.0
Court Services Director	90,972	117,665	1.0	1.0	1.0
Circuit Court Legal Services Director	90,972	117,665	1.0	1.0	1.0
Court Information Systems Director	90,972	117,665	1.0	1.0	1.0
Court Finance Director	90,972	117,665	1.0	1.0	1.0
Case Management Division Manager	68,349	88,404	1.0	1.0	1.0
Court Finance Manager	68,349	88,404	1.0	1.0	1.0
Assistant Court Case Manager	51,352	66,419	2.0	2.0	2.0
Circuit Court Judge		47,056	15.0	15.0	15.0
Professional Support:					
Research Attorney	68,349	88,404	9.0	9.0	9.0
Technology Liaison	68,349	88,404	4.0	4.0	4.0
Specialty Court Coordinator	68,349	88,404	4.0	4.0	4.0
Court Reporter	56,487	73,061	1.0	1.0	1.0
Collection Specialist	51,352	66,419	2.0	2.0	2.0
Court Coordinator	51,352	66,419	1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Circuit Court (cont.):					
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Judicial Secretary	51,352	66,419	15.0	15.0	15.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Recorder Secretary	42,439	54,892	3.0	3.0	3.0
Office Assistant Senior	38,582	49,902	9.0	9.0	9.0
			75.0	75.0	75.0
County Clerk:					
Managers & Supervisors:					
County Clerk/Register of Deeds		120,236	1.0	1.0	1.0
Deputy Director	91,107	129,674	1.0	1.0	1.0
Chief Court Clerk	75,184	97,244	1.0	1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Supervisor of Records	46,726	60,381	2.0	2.0	2.0
Professional Support:					
Chief Operations Clerk	62,135	80,367	1.0	1.0	1.0
Training Specialist	62,135	80,367	1.0	1.0	1.0
Judicial Court Clerk	46,726	60,381	25.0	26.0	26.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Cashier II	42,439	54,892	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	15.0	15.0	15.0
Cashier	38,581	49,902	6.0	6.0	6.0
Office Assistant	35,074	45,365	3.0	3.0	3.0
Office Assistant Senior (8 PT)	19.79	25.59 /hr	6.0	4.0	4.0
Office Assistant PT	17.98	23.26 /hr	0.5	0.5	0.5
			67.5	66.5	66.5
Corporation Counsel:					
Managers & Supervisors:					
Director, Corporation Counsel	118,023	167,984	1.0	1.0	1.0
Risk and Insurance Manager	88,398	114,335	-	1.0	-
Professional Support:					
Assistant Corporation Counsel	110,077	142,375	5.0	5.0	6.0
Paralegal	46,683	60,381	1.0	1.0	1.0
Clerical Staff:					
Legal Assistant	51,352	66,419	1.0	1.0	1.0
Litigation Support Specialist	46,683	60,381	1.0	1.0	1.0
Litigation Support Specialist (PT) - unfunded	23.26	30.09	0.5	0.5	0.5
Litigation Support Specialist (PT) - unfunded	23.26	30.09	(0.5)	(0.5)	(0.5)
			9.0	10.0	10.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
County Executive:					
Managers & Supervisors:					
County Executive		182,133	1.0	1.0	1.0
Chief Deputy County Executive	137,453	195,638	1.0	1.0	1.0
Deputy County Executive	130,907	186,322	3.0	3.0	3.0
Deputy County Executive - unfund for 2022			-	-	-
Confidential Secretary/Chief of Staff	75,184	97,244	1.0	1.0	1.0
Exec Office Mgr/Confidential Sec to Chief Deputy	62,135	80,367	1.0	1.0	1.0
Professional Support:					
Public Information Officer	75,184	97,244	1.0	1.0	1.0
Chief Policy Advisor (PT)	67.13	95.54 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
			10.5	10.5	10.5
District Court Romeo:					
Managers & Supervisors:					
DC Administrator/Magistrate	100,070	129,432	1.00	1.00	1.00
District Court Director	90,972	117,665	-	-	-
Probation Officer/Supervisor	62,135	80,368	1.0	1.0	1.0
District Court Judge		47,056	1.0	1.0	1.0
Professional Support:					
Probation Officer	62,135	80,367	2.0	2.0	2.0
Court Officer	35,074	45,365	1.0	1.0	1.0
Magistrate (PT-1,170 hrs)		62.06 /hr	0.6	0.6	0.6
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Senior Court Clerk	38,581	49,902	-	-	-
Deputy Court Clerk	38,581	49,902	7.0	7.0	7.0
			14.6	14.6	14.6
District Court New Baltimore:					
Managers & Supervisors:					
District Court Director	90,972	117,665	1.0	1.0	1.0
District Court Judge		47,056	1.0	1.0	1.0
Professional Support:					
Probation Officer	62,135	80,367	1.0	1.0	1.0
Court Recorder	38,581	49,902	1.0	1.0	1.0
Court Officer	35,074	45,365	1.0	1.0	1.0
Magistrate (PT-1,365 hrs)		62.06 /hr	0.7	0.7	0.7
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
Deputy Court Clerk	38,581	49,902	10.0	10.0	10.0
			17.7	17.7	17.7
Elections:					
Managers & Supervisors:					
Chief Election Clerk	75,248	97,244	1.0	1.0	1.0
Professional Support:					
Elections Specialist	42,439	54,892	2.0	2.0	2.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			4.0	4.0	4.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Equalization:					
Managers & Supervisors:					
Director, Equalization	91,107	129,674	1.0	1.0	1.0
Equalization Manager	75,184	97,244	2.0	2.0	2.0
Professional Support:					
Comm/Indstrl Appraiser	68,349	88,404	4.0	4.0	4.0
Appraiser Technician	42,439	54,892	3.0	3.0	3.0
			10.0	10.0	10.0
Emergency Management/Technical Services:					
Managers & Supervisors:					
Director, Emer Mgmt & Communications	91,107	129,674	1.0	1.0	1.0
Emergency Program Manager	75,184	97,244	1.0	1.0	1.0
Technical Services Manager	68,349	88,404	1.0	1.0	1.0
Professional Support:					
Emer Mgt Coord-School Safety	68,349	88,404	1.0	1.0	1.0
Communications Systems Tech	62,135	80,367	5.0	5.0	5.0
Emergency Management Specialist	51,352	66,419	2.0	2.0	2.0
Emergency Services Aide	38,581	49,902	1.0	1.0	1.0
Installer	35,074	45,365	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			15.0	15.0	15.0
Facilities & Operations/Security:					
Managers & Supervisors:					
Director, Facilities & Operations	105,139	149,646	1.0	1.0	1.0
Deputy Director	91,107	129,674	1.0	1.0	1.0
General Foreman	86,137	91,050	1.0	1.0	1.0
Carpenter Foreman	83,491	88,404	1.0	1.0	1.0
Electrician Foreman	83,491	88,404	1.0	1.0	1.0
Plumber Foreman	83,491	88,404	1.0	1.0	1.0
Mechanical Systems Supervisor	68,349	88,404	1.0	1.0	1.0
Painter Foreman	62,135	80,367	-	-	-
Risk Mgmt & Safety Coordinator	62,135	80,367	1.0	1.0	1.0
Maintenance Supervisor	56,486	73,061	1.0	1.0	1.0
Facilities Technician	51,352	66,419	1.0	1.0	1.0
Custodian Foreman	42,439	54,892	3.0	3.0	3.0
Security Guard Lead	35,074	45,365	1.0	1.0	1.0
Professional Support:					
Boiler Operator	75,901	80,367	8.0	8.0	8.0
Boiler Operator - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Boiler Operator Apprentice PT (1)	29.88	38.63 /hr	-	0.5	0.5
Carpenter	75,901	80,367	7.0	7.0	7.0
Carpenter - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Electrician	75,901	80,367	6.0	6.0	6.0
Electrician - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Plumber	75,901	80,367	3.0	3.0	3.0
Painter	62,728	66,419	4.0	4.0	4.0
Painter - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Security Guard Coordinator	42,439	54,892	1.0	1.0	1.0
Security Guard - Armed	35,074	45,365	1.0	1.0	1.0
Custodian/Groundskeeper	31,885	41,241	2.0	2.0	2.0
Custodian/Groundskeeper - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Custodian	31,885	41,241	37.0	40.0	40.0
Custodian - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Security Guard	31,885	41,241	6.0	6.0	6.0
Housekeeper	31,885	41,241	3.0	3.0	3.0
Housekeeper - continue unfund for 2023			(2.0)	(2.0)	(2.0)
Custodian I/II (4 PT)	16.35	21.15 /hr	2.0	2.0	2.0
Security Guard (2 PT)	15.33	19.82 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
			90.0	93.5	93.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Family Counseling:					
Professional Support:					
Psychologist (PT)	38.55	49.86 /hr	0.9	0.9	0.9
Psychologist (PT) - continue unfund for 2024			<u>(0.1)</u>	<u>(0.1)</u>	<u>(0.1)</u>
			0.8	0.8	0.8
Finance:					
Managers & Supervisors:					
Director, Finance	118,023	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
Risk & Insurance Manager	90,972	117,665	1.0	-	-
Fiscal Services Manager	90,972	117,665	1.0	1.0	1.0
Financial Services Manager	82,702	106,969	1.0	1.0	1.0
Professional Support:					
Fiscal Info Systems Manager	75,184	97,244	2.0	2.0	2.0
Budget Analyst Senior	75,184	97,244	1.0	1.0	1.0
Technology Liason	68,349	88,404	1.0	1.0	1.0
Fiscal Analyst II	62,135	80,367	1.0	1.0	1.0
Budget Analyst	62,135	80,367	1.0	1.0	1.0
Fiscal Analyst	62,135	80,367	8.0	8.0	8.0
Payroll Specialist Senior	62,135	80,367	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	69,599	1.0	1.0	1.0
Payroll Specialist	42,439	54,892	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
			28.0	27.0	27.0
Health Department:					
Managers & Supervisors:					
Medical Examiner	-	300,000	-	-	1.0
Medical Director	238,500	238,500	1.0	1.0	1.0
Health Officer	105,139	149,646	1.0	1.0	1.0
Deputy Director	91,107	129,674	1.0	1.0	-
Division Director	90,972	117,665	5.0	5.0	5.0
Deputy Medical Examiner	-	270,000	-	-	2.0
Financial Services Manager	82,702	106,969	1.0	1.0	1.0
Health Planning Manager	75,184	97,244	1.0	-	-
Health Program Supervisor	68,349	88,404	3.5	2.5	2.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Department (cont.):					
Professional Support:					
Public Health Services Manager	75,184	97,244	11.0	12.0	10.0
Epidemiologist	75,184	97,244	2.0	2.0	2.0
Public Health Nurse Senior	68,349	88,404	7.0	7.0	7.0
Public Health Informatics Specialist	68,349	88,404	1.0	1.0	1.0
Nutrition Program Supervisor	68,349	88,404	-	-	-
Toxicologist	62,135	80,367	1.0	1.0	1.0
Community Health Planner	62,135	80,367	1.0	1.0	1.0
Fiscal Analyst	62,135	80,367	2.0	2.0	2.0
Public Health Nurse	62,135	80,367	22.0	22.0	22.0
Forensic Investigations Specialist	62,135	80,367	1.0	1.0	1.0
Environmentalist IV	62,135	80,367	7.0	7.0	7.0
Environmentalist II/III	56,486	73,061	21.0	21.0	21.0
Public Health Educator	51,352	66,419	4.0	4.0	4.0
Health Communications Specialist	51,352	66,419	1.0	1.0	1.0
Medical Examiner Investigator	51,352	66,419	6.0	6.0	6.0
Morgue Specialist	46,683	60,381	3.0	3.0	3.0
Medical Billing Specialist	42,439	54,892	2.0	2.0	2.0
Public Health Investigator	42,439	54,892	1.0	1.0	1.0
Community Health Technician	38,581	49,902	1.0	1.0	1.0
School Immun Program Assessor	38,581	49,902	1.0	-	-
Public Health Nurse (13 PT)	35.04	45.33 /hr	5.0	5.0	5.0
Medical Examiner Investigator (2 PT)	26.33	34.06 /hr	1.0	1.0	1.0
Hearing & Vision Technician (18 PT)	17.98	23.26 /hr	9.0	9.0	9.0
Intern (3 PT)		15.65 /hr	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	2.0	2.0	2.0
Office Assistant Senior	38,581	49,902	21.5	22.5	22.5
Office Assistant Senior - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Office Assistant	35,074	45,365	9.0	9.0	9.0
Community Health Worker	30,080	38,907	2.0	2.0	2.0
Office Assistant (14 PT)	16.96	21.94 /hr	5.0	5.0	5.0
			164.0	163.0	162.5
Health & Community Services:					
Managers & Supervisors:					
Director, Health & Community Services	118,024	167,984	1.0	1.0	1.0
DEI Division Director	90,972	117,665	1.0	1.0	1.0
Operations Manager	82,702	106,969	1.0	1.0	1.0
Financial Development Manager	82,702	106,969		1.0	1.0
Grant-Fiscal Manager	75,184	97,244	1.0	-	-
Professional Support:					
Communications Specialist	51,352	66,419	-	-	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			6.0	6.0	7.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Human Resources & Labor Relations:					
Managers & Supervisors:					
Director, HR & Labor Relations	118,024	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
Service Director	91,107	129,674	1.0	1.0	1.0
Retirement Administrator	82,702	106,969	-	-	-
Benefits Administrator	82,702	106,969	1.0	1.0	1.0
Operations Administrator	82,702	106,969	1.0	1.0	1.0
Professional Support:					
Community Engagement Specialist	82,701	106,969	1.0	1.0	1.0
HRLR Consultant	68,349	88,404	6.0	6.0	6.0
HR Specialist	62,135	80,367	3.0	4.0	4.0
Team Coordinator	51,352	66,419	2.0	2.0	2.0
Position Control Assistant	42,439	54,892	2.0	2.0	2.0
Training Assistant	42,439	54,892	1.0	1.0	1.0
Human Resources Assistant	42,439	54,892	4.0	4.0	4.0
Retirement Assistant	42,439	54,892	-	-	-
Clerical Staff:					
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Office Assistant (2 PT)	17.98	23.26 /hr	1.0	1.0	1.0
			27.0	28.0	28.0
Information Technology:					
Managers & Supervisors:					
Chief Information Officer	118,024	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
IT Program Manager	100,069	129,431	1.0	1.0	1.0
IT Infrastructure Manager	100,069	129,431	1.0	1.0	1.0
Application Manager	100,069	129,431	1.0	1.0	1.0
IT Service Delivery Supervisor	90,972	117,665	1.0	1.0	1.0
IT Project Manager	82,702	106,969	4.0	4.0	4.0
Professional Support:					
Enterprise Solutions Architect	90,972	117,665	1.0	1.0	1.0
Database Administrator	90,972	117,665	1.0	1.0	1.0
Security Administrator	82,702	106,969	1.0	1.0	1.0
Infrastructure Solutions Specialist	82,702	106,969	4.0	4.0	4.0
Business Systems Analyst	75,184	97,244	8.0	8.0	8.0
Programmer Analyst	68,349	88,404	3.0	3.0	3.0
Programmer Analyst			-	-	-
Web Developer	62,135	80,367	1.0	1.0	1.0
Infrastructure Technician	62,135	80,367	4.0	4.0	4.0
Jr Business Systems Analyst	62,135	80,367	1.0	1.0	1.0
Systems Technician	56,486	73,061	4.0	4.0	4.0
Client Support Technician	42,439	54,892	1.0	1.0	1.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Network Co-op Clerk (2 PT)		14.18 /hr	1.0	1.0	1.0
Network Co-op Clerk - continue unfund for 2024			(0.5)	(0.5)	(0.5)
			40.5	40.5	40.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Juvenile Court:					
Managers & Supervisors:					
Juvenile Division Administrator	110,077	142,375	1.0	1.0	1.0
Program Director, Juv Div	90,972	117,665	1.0	1.0	1.0
Chief Referee, Juvenile Div	90,972	117,665	1.0	1.0	1.0
Court Finance Manager	68,349	88,404	1.0	1.0	1.0
Caseworker Manager	68,349	88,404	2.0	2.0	2.0
Juvenile Supervisor	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Referee	82,702	106,969	4.0	4.0	5.0
Adoption Attorney	75,184	97,244	1.0	1.0	1.0
Probation Officer	62,135	80,367	19.0	19.0	19.0
Probation Officer	0	0	-	-	-
Adoption Officer	56,486	73,061	1.0	1.0	1.0
Collections Specialist	51,352	66,419	2.0	2.0	2.0
Surveillance Officer (2 PT)		21.69 /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	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	2.0	2.0	2.0
Office Assistant Senior	38,581	49,902	17.0	17.0	17.0
Office Assistant Senior - continue unfund for 2024			(2.0)	(2.0)	(2.0)
			<u>52.0</u>	<u>52.0</u>	<u>53.0</u>
MSU Extension:					
Professional Support:					
Office Manager	51,352	66,419	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	4.0	4.0	4.0
Office Assistant (PT)	17.98	23.26 /hr	0.5	0.5	0.5
Office Assistant (PT) - continue unfund for 2024			(0.5)	(0.5)	(0.5)
			<u>5.0</u>	<u>5.0</u>	<u>5.0</u>
Probate Court:					
Managers & Supervisors:					
Probate Court Judge		172,135	2.0	2.0	2.0
Deputy Court Administrator/Probate Register	110,077	142,375	1.0	1.0	1.0
Probate Court Legal Services Director	90,972	117,665	1.0	1.0	1.0
Guardianship Supervisor	62,135	80,367	1.0	1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Court Attorney	75,184	97,244	3.0	3.0	3.0
Court Analyst	51,352	66,419	2.0	2.0	2.0
Deputy Register Lead	51,352	66,419	1.0	1.0	1.0
Probate Court Clerk	46,683	60,381	2.0	2.0	2.0
Assistant Chief Deputy Register	38,581	49,902	1.0	1.0	1.0
Deputy Register	38,581	49,902	10.0	10.0	10.0
Custody Counselor/Analyst (PT)	26.33	34.06 /hr	0.5	0.5	0.5
Custody Counselor/Analyst (PT) - continue unfund for 2023			(0.5)	(0.5)	(0.5)
Deputy Register (PT)	19.78	25.59 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Judicial Secretary	51,352	66,419	2.0	2.0	2.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
			<u>30.5</u>	<u>30.5</u>	<u>30.5</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Planning & Economic Development:					
Managers & Supervisors:					
Director of Planning & Econ Develop	118,024	167,984	1.0	1.0	1.0
Deputy Director of Planning	105,139	149,646	1.0	1.0	1.0
Program Director	90,972	117,665	4.0	4.0	4.0
Professional Support:					
Project Manager	82,702	106,969	3.0	4.0	4.0
Communication Specialist Sr	68,349	88,404	1.0	2.0	2.0
Economic Development Senior	68,349	88,404	1.0	2.0	2.0
Planner Senior	68,349	88,404	3.0	3.0	3.0
GIS Specialist Senior	68,349	88,404	1.0	1.0	1.0
Senior Outreach Specialist	68,349	88,404	1.0	1.0	1.0
Graphic Designer Senior	62,135	80,367	-	-	-
Communications Specialist II	62,135	80,367	3.0	3.0	3.0
Economic Developer II	62,135	80,367	1.0	1.0	1.0
Graphic Designer	51,352	66,419	1.0	1.0	1.0
GIS Specialist	51,352	66,419	3.0	3.0	3.0
Planner (1 PT)	26.33	34.06 /hr	0.8	0.8	0.8
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Co-op Clerk (PT)		14.18 /hr	0.5	0.5	0.5
			29.3	32.3	32.3

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney:					
Managers & Supervisors:					
Prosecutor		164,120	1.0	1.0	1.0
Chief Assistant	105,139	149,646	1.0	1.0	1.0
Chief of Operations	110,077	142,375	1.0	1.0	1.0
Chief Trial Lawyer	110,077	142,375	1.0	1.0	1.0
Chief Appellate Lawyer	110,077	142,375	1.0	1.0	1.0
Chief of Special Prosecutions	110,077	142,375	1.0	1.0	1.0
Deputy Chief Assistant	110,077	142,375	1.0	1.0	1.0
Deputy Chief Assistant - currently unfunded	110,077	142,375	(1.0)	(1.0)	(1.0)
Deputy Chief Asst to the Prosecutor	110,077	142,375	-	-	-
Professional Support:					
Principal Trial Lawyer	100,069	129,431	17.0	17.0	17.0
Conviction Integrity Lawyer	100,069	129,431	-	-	-
Asst Prosecuting Attorney II	90,972	117,665	18.0	18.0	18.0
Asst Prosecuting Attorney I	75,184	97,244	19.0	19.0	19.0
Communications Director	82,702	106,969	1.0	1.0	1.0
Executive Assistant	82,702	106,969	1.0	1.0	1.0
Chief Investigator	62,135	80,367	1.0	1.0	1.0
Prosecutor Investigator	56,486	73,061	3.0	3.0	3.0
Office Manager	51,352	66,419	1.0	1.0	1.0
Paralegal	46,683	60,381	1.0	1.0	1.0
Special Prosecutor (6 PT)	51.31	66.37 /hr	3.0	3.0	3.0
Intern Coordinator PT	17.90	22.71 /hr	0.5	-	-
File Clerk PT	17.98	23.26 /hr	0.5	-	-
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
Administrative Coordinator	46,683	60,381	11.0	11.0	11.0
Office Assistant Senior	38,581	49,902	6.0	6.0	6.0
Office Assistant	35,067	45,365	5.0	5.0	5.0
Office Assistant (11 PT)	17.98	23.26 /hr	5.5	6.5	6.5
Office Assistant (8 PT) - Unfunded	17.98	23.26 /hr	(4.0)	(4.0)	(4.0)
			97.5	97.5	97.5
Purchasing:					
Managers & Supervisors:					
Purchasing Manager	90,972	117,665	1.0	1.0	1.0
Assistant Purchasing Manager	68,349	88,404	1.0	1.0	1.0
Warehouse Services Manager	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Buyer Senior	62,135	80,367	1.0	1.0	1.0
Buyer	46,683	60,381	1.0	1.0	1.0
Warehouse Services Assistant	37,919	45,963	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Printing & Graphics Specialist	35,074	45,365	1.0	1.0	1.0
Printing & Graphics Specialist - continue unfund for 2023			-	-	-
Inventory & Delivery Clerk	35,074	45,365	1.0	1.0	1.0
Office Assistant	35,074	45,365	2.0	2.0	2.0
Mail Services Clerk	31,885	41,241	4.0	4.0	4.0
Mail Services Clerk - continue unfund for 2023			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	17.98	23.26 /hr	1.0	1.0	1.0
			15.0	15.0	15.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Public Works:					
Managers & Supervisors:					
Public Works Commissioner		143,596	1.0	1.0	1.0
Chief Deputy/Admin Director	105,139	149,646	1.0	1.0	1.0
Deputy Government Relations	100,069	129,431	1.0	1.0	1.0
Plan Review Manager	90,972	117,665	1.0	1.0	1.0
Operations & Flow Manager	90,972	117,665	1.0	1.0	1.0
Construction & Maintenance Manager	90,972	117,665	1.0	1.0	1.0
Environmental Resources Manager	90,972	117,665	1.0	1.0	1.0
Operations Manager, Pump Station	82,702	106,969	1.0	1.0	1.0
SCADA Systems Specialist	82,702	106,969	1.0	1.0	1.0
Financial Services Manager	82,702	106,969	1.0	1.0	1.0
Pub Wks Communications Manager	75,184	97,244	1.0	1.0	1.0
Wastewater Field Supervisor	62,135	80,367	1.0	1.0	1.0
Assistant Operations Manager, Pump Station	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Engineer II	82,702	106,969	6.0	6.0	6.0
Sediment Control & Soil Erosion (SCSE) Manager	82,702	106,969	1.0	1.0	1.0
Construction Supervisor	75,184	97,244	2.0	2.0	2.0
Construction Specialist (Engineer)	75,184	97,244	1.0	1.0	1.0
Property Specialist	68,349	88,404	1.0	1.0	1.0
Engineer I	68,349	88,404	1.0	1.0	1.0
Sr Asset Management Technician	68,349	88,404	1.0	1.0	1.0
GIS Technician Senior	68,349	88,404	1.0	1.0	1.0
Community Services Manager	68,349	88,404	1.0	1.0	1.0
Community Services Coordinator	62,135	80,367	2.0	2.0	2.0
Fiscal Analyst	62,135	80,367	1.0	1.0	1.0
SCADA Systems Operator	62,135	80,367	1.0	1.0	1.0
Construction Specialist	57,738	76,985	1.0	1.0	1.0
Public Works Coordinator	53,773	71,696	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
GIS Technician	51,352	66,419	1.0	1.0	1.0
Inspector Senior	51,352	66,419	2.0	2.0	2.0
Environmental Specialist	56,486	73,061	1.0	1.0	1.0
Inspector	46,683	60,381	6.0	6.0	6.0
Wastewater Field Operator	46,683	60,381	3.0	3.0	3.0
Equipment Operator	46,683	60,381	3.0	3.0	3.0
Station Operator	46,683	60,381	6.0	6.0	7.0
Environmental Educator	46,683	60,381	1.0	1.0	1.0
Wastewater Operator (2 PT)	22.44	29.02 /hr	1.0	1.0	1.0
Drain Co-op Laborer (1 PT)		16.62 /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	46,683	60,381	2.0	2.0	2.0
Drain Account Specialist	42,439	54,892	3.0	3.0	3.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Office Assistant Senior - continue unfund for 2022			(1.0)	(1.0)	(1.0)
Office Assistant (2 PT)	17.98	23.26 /hr	1.6	1.6	1.6
Office Assistant (PT) - continue unfund for 2022			(0.8)	(0.8)	(0.8)
			<u>66.8</u>	<u>66.8</u>	<u>67.8</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Register of Deeds:					
Managers & Supervisors:					
Deputy Director	91,107	129,674	1.0	1.0	1.0
Operations Chief	62,135	80,367	1.0	1.0	1.0
Supervisor of Records	46,726	60,381	2.0	2.0	2.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	13.0	13.0	12.0
Cashier	38,581	49,902	3.0	3.0	3.0
Office Assistant	35,074	45,365	2.0	2.0	2.0
			23.0	23.0	22.0
Sheriff:					
Managers & Supervisors:					
Sheriff		138,045	1.0	1.0	1.0
Undersheriff		167,830	1.0	1.0	1.0
Commander	139,597	152,572	1.0	1.0	1.0
Captain	126,906	138,702	3.0	3.0	3.0
SHF Communications Manager	75,184	97,244		1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Lieutenant	108,266	118,330	11.0	12.0	12.0
Sergeant	97,768	107,573	22.0	23.0	23.0
Corrections Sergeant	97,768	107,573	4.0	3.0	3.0
Sergeant-1	83,901	97,793	11.0	11.0	11.0
Corrections Sergeant-1	83,901	97,793	2.0	3.0	3.0
Mechanic Foreman	75,184	97,244	1.0	1.0	1.0
Criminal Justice Technology Specialist	68,349	88,404	2.0	2.0	2.0
Deputy	65,740	83,900	221.0	223.0	223.0
Deputy - unfund for 2023			-	-	-
Fiscal Analyst	62,135	80,367	1.0	1.0	1.0
Prisoner Reimbursement Coordinator	62,135	80,367	1.0	1.0	1.0
Vehicle Maintenance Supervisor	62,135	80,367	-	-	-
Auto Mechanic	62,135	80,367	1.0	1.0	1.0
Corrections Deputy	62,706	67,790	179.0	179.0	179.0
Corrections Deputy - unfund for 2022			-	-	-
Communications Specialist	51,352	66,419	1.0	1.0	1.0
Payroll Specialist	42,439	54,892		2.0	2.0
Jail Reimbursement Analyst (PT)		30.75 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Assistant	51,352	66,419	2.0	2.0	2.0
Administrative Coordinator	46,683	60,381	2.0	3.0	3.0
Cashier II	42,439	54,892	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	6.0	4.0	4.0
Records Clerk	38,581	49,902	18.0	17.0	17.0
Records Clerk - unfund for 2022			-	-	-
Telephone Operator	31,885	41,241	3.0	3.0	3.0
			496.5	501.5	501.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Treasurer's Office:					
Managers & Supervisors:					
Treasurer		124,059	1.0	1.0	1.0
Chief Deputy Treasurer	105,139	149,646	1.0	1.0	1.0
Deputy Treasurer of Collections	90,972	117,665	1.0	1.0	1.0
Deputy Treasurer of Investments	90,972	117,665	1.0	1.0	1.0
Professional Support:					
Tax Service Supervisor	68,349	88,404	1.0	1.0	1.0
Tax Settlement Officer	56,486	73,061	1.0	1.0	1.0
Collection Specialist	51,362	66,419	-	-	1.0
Administrative Assistant	51,362	66,419	1.0	1.0	1.0
Draftsperson Technical Writer	46,683	60,381	1.0	1.0	1.0
Investment Assistant	42,439	54,892	1.0	1.0	1.0
Tax Collection Assistant	42,439	54,892	2.0	2.0	2.0
Tax Settlement Assistant	42,439	54,892	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Technical Writer Assistant	42,439	54,892	1.0	1.0	1.0
Cashier II	42,439	54,892	-	1.0	1.0
Cashier	38,581	49,902	2.0	1.0	1.0
Office Assistant Senior	38,581	49,902	11.0	11.0	11.0
			27.0	27.0	28.0
Total General Fund Position Count			1,463.7	1,474.2	1,476.7

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Clerk - CPL:					
Clerical Staff:					
Office Assistant Senior	38,581	49,902	2.0	2.0	4.0
Office Assistant	35,074	45,365	3.0	3.0	1.0
Office Assistant (2 PT)	17.98	23.26 /hr	1.0	1.0	1.0
			<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
Community Corrections:					
Opioid Settlement Program:					
Managers & Supervisors:					
Dir, Community Corrections	85,950	122,334	-	0.5	0.5
Deputy Director	75,176	106,999	-	0.25	0.25
Professional Support:					
Pretrial Specialist	51,352	66,419	-	4.0	4.0
Program Coordinator	51,352	66,419	-	1.0	1.0
			<u>-</u>	<u>5.0</u>	<u>5.0</u>
Tether Program:					
Professional Support:					
Pretrial Specialist	51,352	66,419	2.4	2.4	2.4
			<u>2.4</u>	<u>2.4</u>	<u>2.4</u>
Planning CDBG Grants					
Block Grant:					
Managers & Supervisors:					
Project Manager	82,702	106,969	1.0	1.0	1.0
Professional Support:					
Program Coord - Housing Services	51,352	66,419	1.0	1.0	1.0
Grant Management Specialist I	51,352	66,419	3.0	3.0	3.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
			<u>6.0</u>	<u>6.0</u>	<u>6.0</u>
Prosecuting Attorney Calendar Year Grant:					
Professional Support:					
Principal Trial Lawyer	100,069	129,431	-	0.5	0.5
			<u>-</u>	<u>0.5</u>	<u>0.5</u>
E911 Dispatch Services:					
Managers & Supervisors:					
Dispatch Director	115,369	126,093	1.0	1.0	1.0
Dispatch Operations Manager	108,266	118,330	1.0	1.0	1.0
Professional Support:					
Dispatch Supervisor	97,768	107,573	9.0	4.0	4.0
Dispatch Supervisor I	83,902	97,794		5.0	5.0
IT Project Manager	82,702	106,969	1.0	1.0	1.0
Infrastructure Solutions Specialist	82,702	106,969	1.0	1.0	1.0
Dispatcher	62,706	67,790	59.0	59.0	59.0
Fire & EMS Liaison (PT)		48.93 /hr	0.5	0.5	0.5
			<u>72.5</u>	<u>72.5</u>	<u>72.5</u>
Emergency Management Grants:					
Professional Support:					
Emer Mgt Coord-School Safety	68,349	88,404	1.0	1.0	1.0
Intelligence Analyst	68,349	88,404	2.0	2.0	2.0
Homeland Security Grant Manager	62,135	80,367	1.0	1.0	1.0
Homeland Security Planner	42,439	54,892	1.0	1.0	1.0
Emer Mgt Coord-School Safety (2 PT)	35.04	45.33 /hr	2.0	2.0	2.0
Homeland Security Planner (3 PT)		30.28 /hr	3.0	3.0	3.0
Administrative Aide (PT)	19.78	25.59 /hr	1.0	-	-
			<u>11.0</u>	<u>10.0</u>	<u>10.0</u>
Michigan Works:					
Managers & Supervisors:					
Director, M/SCETA	91,107	129,674	1.0	1.0	1.0
Career Center Supervisor	68,349	88,404	4.0	4.0	4.0
Professional Support:					
Career Planner	51,352	66,419	40.0	40.0	40.0
Career Planner - unfund 2024	51,352	66,419			(6.0)
			<u>45.0</u>	<u>45.0</u>	<u>39.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Register of Deeds Technology Fund:					
Clerical Staff:					
Office Assistant Senior	38,581	49,902	3.0	3.0	4.0
Office Assistant Senior (2 PT)	19.78	25.59 /hr	1.0	1.0	1.0
			<u>4.0</u>	<u>4.0</u>	<u>5.0</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Veteran's Affairs:					
Managers & Supervisors:					
Chief Veteran Service Officer	79,687	113,419	1.0	1.0	1.0
Professional Support:					
Financial Coach	51,352	66,419	1.0	1.0	1.0
Veteran Service Officer II	51,352	66,419	2.0	2.0	2.0
Veteran Service Officer I	46,683	60,381	7.0	7.0	7.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
Office Assistant Senior (PT)	19.78	25.59 /hr	0.5	0.5	0.5
			<u>14.5</u>	<u>14.5</u>	<u>14.5</u>

ENTERPRISE FUNDS

Martha T. Berry Medical Care Facility:

Managers & Supervisors:					
Executive Director	157,807	208,383	1.0	1.0	1.0
Director of Nursing	123,513	147,040	1.0	1.0	1.0
Assistant Director of Nursing	99,850	129,117	2.0	2.0	2.0
Human Resources Director	99,850	129,117	1.0	1.0	1.0
Director of Quality	89,431	123,469	1.0	1.0	1.0
Risk Investigations Manager	89,946	112,244	1.0	1.0	1.0
Staff Education Manager RN	89,432	123,469	1.0	1.0	1.0
Unit Manager, Nurses	85,173	106,467	4.0	4.0	4.0
Admissions Experience Manager	89,946	112,244	2.0	2.0	2.0
Maintenance & Safety Manager	68,665	85,831	1.0	1.0	1.0
Environmental & Laundry Services Manager	61,483	82,397	1.0	1.0	1.0
Res Activities & Rec Manager	61,483	82,398	1.0	1.0	1.0
Hospitality Manager	54,850	68,562	1.0	1.0	1.0
Supervisor of Resident/Client Services ADC	61,483	82,398	1.0	1.0	1.0
Nutrition Services Supervisor	38,533	50,574	-	-	-
Business Manager	87,075	98,949	1.0	1.0	1.0
Professional Support:					
Lead MDS Nurse	82,929	94,237	3.0	3.0	4.0
Human Resource Generalist	65,142	85,831	1.0	1.0	1.0
Assistant to the Director Nursing Executive Director	65,142	85,831	2.0	2.0	2.0
Education & Compliance Coordinator	54,850	60,687	1.0	1.0	1.0
Community Liaison	61,231	76,534	1.0	1.0	1.0
Social Worker	61,231	76,534	4.0	4.0	5.0
IT Support Specialist	58,656	73,321	1.0	1.0	1.0
Admissions Coordinator	49,298	61,025	1.0	1.0	1.0
Environmental & Safety Services Coordinator	40,459	50,574	-	-	-

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Ending December 31, 2024
Supplemental Information Only

Fund and Position	2024 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Martha T. Berry (cont.):					
Team Leader/RN	38.18	41.36 /hr	20.0	20.0	10.0
Licensed Practical Nurse	29.03	31.58 /hr	27.0	27.0	40.0
Maintenance Technician	17.80	22.25 /hr	5.0	5.0	5.0
Hospitality Specialist	19.04	20.89 /hr	1.0	1.0	1.0
Therapeutic Recreational Activity Aide	17.90	19.95 /hr	11.0	11.0	11.0
Unit Clerk	17.06	19.19 /hr	4.0	4.0	4.0
Nurse Aide (29 PT)	17.90	19.95 /hr	10.5	10.5	10.5
Nurse Aide (3 PT) ADC	17.90	19.95 /hr	-	-	-
Cook (Food Production Worker II)	17.06	19.19 /hr	8.5	8.5	8.5
Environmental Services Worker III	17.06	19.19 /hr	3.0	3.0	3.0
Environmental Services Worker II	16.40	18.45 /hr	7.0	7.0	7.0
Nurse Aide	17.90	19.95 /hr	110.0	110.0	110.0
Nurse Aide ADC	17.90	19.95 /hr	4.0	4.0	4.0
Café Attendant	15.30	16.98 /hr	8.0	8.0	5.0
Kitchen Staff	15.71	17.33 /hr	24.0	24.0	24.0
Laundry Worker	15.35	16.94 /hr	7.0	7.0	7.0
Environmental Services Worker I	15.00	16.55 /hr	25.0	25.0	25.0
Clerical Staff:					
Human Resources Assistant	49,298	61,025	2.0	2.0	2.0
Staffing Specialist	44,606	55,758	3.0	3.0	3.0
Business Office Assistant IV	18.04	21.22 /hr	3.0	3.0	3.0
Receptionist	17.78	20.76 /hr	4.00	4.00	4.00
Central Supply Clerk	17.06	19.19 /hr	2.0	2.0	2.0
			323.00	323.00	325.00
Parks Fund:					
Managers & Supervisors:					
Parks Maintenance Supervisor	51,352	66,419	1.0	1.0	1.0
			1.0	1.0	1.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>SPECIAL REVENUE FUNDS</u>					
Child Care Fund:					
Managers & Supervisors:					
Director, Juvenile Justice Center	91,107	129,674	1.0	1.0	1.0
Deputy Director	79,687	113,419	1.0	1.0	1.0
Treatment Manager	68,349	88,404	1.0	1.0	1.0
Caseworker Manager	68,349	88,404	2.0	2.0	2.0
Program Supervisor	75,184	97,244	-	-	1.0
Shift Supervisor	51,352	66,419	8.0	8.0	8.0
Shift Supervisor - continue unfund for 2022			(1.0)	(1.0)	(1.0)
Professional Support:					
Psychologist	75,184	97,244	2.0	2.0	1.0
Juvenile Division Counselor	68,349	88,404	5.0	5.0	7.0
Therapist	62,135	80,367	2.0	2.0	2.0
Probation Officer	56,486	73,061	7.0	7.0	9.0
Detention Diversion Worker	51,352	66,419	9.0	9.0	9.0
Youth Specialist	42,439	54,892	71.0	73.0	73.0
Youth Specialist - continue unfund for 2022			(28.0)	(28.0)	(25.0)
Transporter	42,436	54,892	2.0	-	-
Food Services Manager	38,581	49,902	1.0	1.0	1.0
Food Services Manager - unfund 2024	38,581	49,902			(1.0)
Cook	35,074	45,365	1.0	1.0	1.0
Cook - continue unfund for 2024			(1.0)	(1.0)	(1.0)
Custodian	31,885	41,241	2.0	2.0	2.0
Cook (2 PT)	16.85	21.80 /hr	1.0	1.0	-
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			<u>88.0</u>	<u>88.0</u>	<u>93.0</u>
Community Corrections Fiscal Programs:					
Managers & Supervisors:					
Dir, Community Corrections	105,139	149,646	1.0	0.5	0.5
Deputy Director	91,107	129,674	1.0	0.75	0.75
Professional Support:					
Clinical Manager	75,184	97,244	1.0	1.0	1.0
Pretrial Specialist	51,352	66,419	4.6	4.6	4.6
Assessor/Therapy Coordinator	51,352	66,419	6.0	6.0	6.0
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	2.0	2.0	2.0
			<u>16.6</u>	<u>15.85</u>	<u>15.85</u>

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs:					
Managers & Supervisors:					
Director, Macomb Community Actio	105,139	149,646	1.0	1.0	1.0
Division Director	90,972	117,665	2.0	2.0	2.0
Program Manager HS	68,349	88,404	2.0	-	-
Program Manager	68,349	88,404	4.0	5.0	5.0
Public Information Manager	68,349	88,404	-	-	-
Program Supervisor HS	62,135	80,367	4.0	4.0	4.0
Program Supervisor	62,135	80,367	4.0	5.0	6.0
Professional Support:					
Fiscal Services Manager	82,702	106,969	-	-	-
Child & Family Therapist-HS	62,135	80,367	1.0	1.0	1.0
Fiscal Analyst	62,135	80,367	-	-	-
Program Coord-Transportation	51,352	66,419	1.0	1.0	1.0
Clerical Services Supervisor-HS	51,352	66,419	-	-	-
Program Coordinator	51,352	66,419	19.0	19.0	19.0
Operations Coordinator	51,352	66,419	1.0	1.0	-
Housing Specialist	51,352	66,419	2.0	2.0	2.0
Case Manager Lead	51,352	66,419	-	-	-
Program Coord-Senior Services	51,352	66,419	-	-	-
Program Coord-Housing Services	51,352	66,419	3.0	4.0	4.0
Volunteer Coordinator	51,352	66,419	-	-	-
Grant Management Specialist I	51,352	66,419	1.0	1.0	2.0
MCA Communications Specialist	51,352	66,419	1.0	1.0	-
Advocate FT				2.0	2.0
Teacher III - Full Day (8)	50,391	61,452	3.0	7.00	7.0
Teacher II - Full Day (15)	48,631	59,306	19.0	16.00	16.0
Teacher III-Stacked (4)	48,529	59,182	4.0	5.00	5.0
Teacher I - Full Day (1)	46,870	57,158	2.0	1.00	1.0
Teacher I-Stacked (2)	45,001	54,880	2.0	1.00	1.0
Teacher II-Stacked (8)	46,765	57,031	7.0	8.00	8.0
Site Supervisor	46,683	60,381	1.0	1.0	1.0
Energy Auditor	46,683	60,381	3.0	3.0	3.0
Quality Assurance Technician	42,439	54,892	3.0	3.0	1.0
Case Manager	42,439	54,892	2.0	2.0	4.0
Case Specialist	38,581	49,902	16.0	14.0	13.0
Inventory & Delivery Clerk	35,074	45,365	4.0	4.0	4.0
Teacher Aide	30,454	38,624	38.0	38.0	38.0
Special Projects Coordinator	30,454	38,624	-	-	-
Quality Assurance Technician (PT)	21.76	28.14 /hr	-	-	-
Advocate (PT)	19.78	25.59 /hr	19.84	17.33	17.33
Advocate-Senior Services (PT)	19.78	25.59 /hr	-	0.0	-
Case Specialist (PT)	19.78	25.59 /hr	1.48	0.77	-
Inventory & Delivery Clerk (PT)	17.98	23.26 /hr	0.74	0.77	0.77
Quality Program Clerk (PT)	16.35	21.15 /hr	-	-	-
Teacher Aide (6 PT)	14.64	18.56 /hr	8.19	6.4	6.40
Van Driver (PT)		18.59 /hr	5.12	5.39	5.39
Food Service Aide (PT)		18.59 /hr	0.5	0.51	0.5

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Macomb Community Action Fiscal Programs (cont.):					
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator-HS	46,683	60,381	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	3.0	3.0	3.0
Office Assistant Senior-HS	38,581	49,902	3.0	-	-
Office Assistant Senior	38,581	49,902	2.0	6.0	6.0
Office Assistant	35,074	45,365	5.0	4.0	4.0
Admin Assistant (PT)	19.78	25.59 /hr	-	-	0.67
Office Assistant (PT)	17.98	23.26 /hr	3.12	3.08	2.31
			203.96	201.24	199.37
Friend of the Court:					
Managers & Supervisors:					
Friend of the Court	110,077	142,375	1.0	1.0	1.0
Enforcement Division Director	90,972	117,665	1.0	1.0	1.0
Clerical Services Director	90,972	117,665	1.0	1.0	1.0
Clerical Services Supervisor	51,352	66,419	1.0	1.0	1.0
Dictation Clerk Supervisor	51,352	66,419	2.0	2.0	2.0
Recorder Secretary Supervisor	51,352	66,419	1.0	1.0	1.0
Financial Services Supervisor	51,352	66,419	1.0	1.0	1.0
Court Services Supervisor	51,352	66,419	1.0	1.0	1.0
Family Court Counsel/Referee	48.05	62.15 /hr	0.5	0.5	0.5
Professional Support:					
Chief Referee, FOC Division	90,972	117,665	1.0	1.0	1.0
Referee	82,702	106,969	7.0	7.0	7.0
Interstate Program Coordinator	75,184	97,244	1.0	1.0	1.0
Judicial Service Officer	68,349	88,404	11.0	11.0	13.0
Field Investigator Lead	68,349	88,404	1.0	1.0	1.0
Programmer Analyst	68,349	88,404	1.0	1.0	1.0
Field Investigator I/II	51,352	66,419	4.0	4.0	4.0
Custody Counselor/Analyst	51,352	66,419	2.0	2.0	2.0
Support Investigator	51,352	66,419	4.0	4.0	4.0
Interstate Investigator	51,352	66,419	2.0	2.0	2.0
Medical Program Specialist	51,352	66,419	2.0	2.0	2.0
Cashier Supervisor	51,352	66,419	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Enforcement Assistant	38,581	49,902	1.0	1.0	1.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	2.0	2.0	2.0
Recorder Secretary	42,439	54,892	8.0	8.0	8.0
Office Assistant Senior	38,581	49,902	29.0	29.0	29.0
Office Assistant Senior - continue unfund for 2022			(1.0)	(1.0)	(1.0)
Office Assistant	35,074	45,365	15.0	15.0	15.0
Office Clerk	31,885	41,240	5.0	5.0	5.0
Office Clerk - continue unfund for 2022			(2.0)	(2.0)	(2.0)
Office Clerk (PT)	16.35	21.15 /hr	0.5	0.5	0.5
			105.0	105.0	107.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Health Grant Fiscal Programs:					
Managers & Supervisors:					
PHS Manager	75,184	97,244	1.0	1.0	1.0
Nutrition Program Supervisor	68,349	88,404	1.0	1.0	1.0
Health Program Supervisor	68,349	88,404	4.5	4.5	5.0
Professional Support:					
Health Practitioner	75,184	97,244	3.0	3.0	3.0
Public Health Nurse Senior	68,349	88,404	1.0	1.0	1.0
Public Health Social Worker	62,135	80,367	2.0	2.0	2.0
Public Health Nutritionist Senior	62,135	80,367	1.0	1.0	1.0
Public Health Nurse	62,135	80,367	16.0	16.0	16.0
Public Health Nutritionist	51,352	66,419	4.0	4.0	4.0
Public Health Investigator	42,439	54,892	2.0	2.0	2.0
Lactation Specialist	38,581	49,902	2.0	2.0	2.0
Community Health Technician	38,581	49,902	11.0	11.0	11.0
Public Health Nurse (10 PT)	35.04	45.33 /hr	6.5	6.5	6.5
Environmentalist (PT)	26.33	34.06 /hr	0.5	0.5	0.5
Counselor (6 PT)		33.90 /hr	3.5	3.0	3.0
Public Health Nutritionist (6 PT)	26.33	34.06 /hr	4.0	3.5	3.5
Community Health Technician (4 PT)	19.78	25.59 /hr	1.25	2.0	2.00
Clerical Staff:					
Office Assistant Senior	38,581	49,902	4.5	4.5	4.5
Office Assistant	35,074	45,365	7.0	7.0	8.0
			75.75	75.50	77.00
Public Defenders Office:					
Managers & Supervisors:					
Public Defender	105,139	149,646	1.0	1.0	1.0
Chief Trial Lawyer	110,077	142,375	-	-	2.0
Principal Trial Lawyer	100,069	129,431	2.0	2.0	7.0
Professional Support:					
Staff Attorney II	90,972	117,665	5.0	5.0	8.0
Staff Attorney	68,349	88,404	12.0	12.0	3.0
Deputy	65,740	83,900	2.0	-	-
Investigator	62,135	80,367	1.0	-	1.0
Social Worker	62,135	80,367	1.0	-	1.0
Corrections Deputy	62,706	67,790	2.0	4.0	4.0
Office Manager	51,352	66,419	-	-	1.0
Pretrial Specialist	51,352	66,419	1.0	1.0	1.0
Paralegal	46,683	60,381	-	-	3.0
Clerical Staff:					
Administrative Coordinator	46,683	60,381	2.0	2.0	1.0
Administrative Assistant	51,352	66,419	-	-	1.0
Office Assistant Senior	38,581	49,902	9.0	9.0	5.0
Administrative Coordinator (PT)	23.93	30.96 /hr	0.5	0.5	-
			38.5	36.5	39.0
Office of Senior Services:					
Managers & Supervisors:					
Division Director	91,107	129,674	1.0	1.0	1.0
Program Manager	75,184	97,244	1.0	1.0	1.0
Professional Support:					
Program Coord-Senior Services	51,352	66,419	3.0	3.0	3.0
Volunteer Coordinator	51,352	66,419	1.0	1.0	1.0
Case Manager Lead	51,352	66,419	1.0	1.0	1.0
Grant Manager (1 PT)	21.76	28.14 /hr	0.74	0.74	0.74
Quality Assurance Technician (4 PT)	21.76	28.14 /hr	2.96	2.96	2.96
Case Specialist (1 PT)	19.78	25.59 /hr	0.74	0.74	0.74
Advocate-Senior Services (6 PT)	19.78	25.59 /hr	4.44	4.44	4.44
Quality Program Clerk (3 PT)	16.35	21.15 /hr	2.96	2.96	2.96
Food Service Aide (26 PT)		18.59 /hr	14.56	14.56	14.56
Van Driver (23 PT)		18.59 /hr	5.6	5.6	5.6
Clerical Staff:					
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	3.0	3.0	3.0
Office Assistant	35,074	45,365	3.0	3.0	3.0
Office Assistant (1 PT)	17.98	23.26 /hr	0.74	0.7	0.74
			46.74	46.74	46.74

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Prosecuting Attorney Grants:					
Managers & Supervisors:					
Victim Witness Coordinator	51,352	66,419	1.0	1.0	1.0
Professional Support:					
Principal Trial Lawyer	100,069	129,431	2.0	2.0	2.0
Asst Prosecuting Attorney II	90,972	117,665	4.0	4.0	4.0
Asst Prosecuting Attorney I	75,184	97,244	-	-	1.0
Chief Prosecutor Investigator	62,135	80,367	1.0	1.0	1.0
Prosecutor Investigator	56,486	73,061	4.0	4.0	5.0
Victim Witness Advocate	46,683	60,381	7.0	7.0	7.0
Victim Advocate (PT)	23.93	30.96 /hr	0.5	0.5	0.5
Clerical Staff:					
Administrative Coordinator	46,683	60,381	4.0	4.0	4.0
Office Assistant Senior	38,581	49,902	8.0	8.0	8.0
Office Assistant (2 PT)	17.98	23.26 /hr	1.0	1.0	1.0
			32.5	32.5	34.5
Department of Roads (09/30 Year End):					
Managers & Supervisors:					
Director of Roads	117,372	167,056	1.0	1.0	1.0
Assistant Finance Director-Fiscal	105,139	149,646	1.0	1.0	1.0
Traffic Operations Director	105,139	149,646	1.0	1.0	1.0
County Highway Engineer	100,069	129,431	1.0	1.0	1.0
Chief of Staff	90,972	117,665	1.0	1.0	1.0
Planning Director	90,972	117,665	1.0	1.0	1.0
Maintenance Supervisor	90,972	117,665	1.0	1.0	1.0
Fiscal Services Manager	90,972	117,665	1.0	1.0	1.0
Permits/Local Roads Department M	82,702	106,969	1.0	1.0	1.0
Assistant Purchasing Manager	82,702	106,969	1.0	1.0	1.0
Traffic Supervisor	75,184	97,244	1.0	-	1.0
Electrical Supervisor	75,184	97,244	1.0	1.0	1.0
Right of Way Agent	75,184	97,244	1.0	1.0	1.0
Mechanic Foreman	75,184	97,244	1.0	1.0	1.0
Electrical Assistant Foreman	68,349	88,404	2.0	2.0	2.0
Service Center Foreman	68,349	88,404	4.0	4.0	4.0
Sign Shop Supervisor	68,349	88,404	1.0	1.0	1.0
Stock and Inventory Foreman	68,349	88,404	1.0	1.0	1.0
Mechanic Assistant Foreman	62,135	80,367	1.0	1.0	1.0
Assistant Foreman	62,135	80,367	12.0	12.0	12.0
Professional Support:					
Traffic Engineer	82,702	106,969	1.0	1.0	1.0
Civil Engineer 3	82,702	106,969	12.0	13.0	13.0
Coord of Communication & Public F	75,184	97,244	1.0	1.0	1.0
Fleet Manager	75,184	97,244	1.0	1.0	1.0
Civil Engineer 2	68,349	88,404	1.0	1.0	1.0
HRLR Consultant	68,349	88,404	2.0	2.0	2.0
Information Systems Coordinator	68,349	88,404	1.0	1.0	1.0
Design Technician	68,349	88,404	3.0	3.0	3.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Department of Roads (09/30 Year End - cont.):					
Electrician A	62,135	80,367	9.0	9.0	9.0
Electrical Technician	62,135	80,367	3.0	3.0	3.0
Mechanic Leader	62,135	80,367	1.0	1.0	1.0
Master Welder	62,135	80,367	2.0	2.0	2.0
Master Mechanic	62,135	80,367	12.0	12.0	12.0
Engineering Aide III	62,135	80,367	9.0	10.0	11.0
Traffic Technician, Senior	62,135	80,367	2.0	2.0	2.0
Systems Technician	62,135	80,367	1.0	-	-
Account Specialist III	62,135	80,367	2.0	2.0	2.0
Records Technician	62,135	80,367	2.0	2.0	2.0
Right-of-way Technician	62,135	80,367	1.0	1.0	1.0
Project Leader	56,486	73,061	8.0	8.0	8.0
Buyer	51,352	66,419	1.0	1.0	1.0
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Account Specialist II	51,352	66,419	2.0	2.0	2.0
Engineering Aide II	51,352	66,419	12.0	12.0	12.0
Traffic Technician	51,352	66,419	2.0	2.0	2.0
Equipment Operator A	51,352	66,419	26.0	26.0	26.0
Master Sign Artisan	51,352	66,419	1.0	1.0	1.0
Electrician B	51,352	66,419	5.0	5.0	5.0
Semi Truck Driver	51,352	66,419	4.0	4.0	4.0
Facilities & Maint Coordinator	51,352	66,419	1.0	1.0	1.0
Heavy Truck Driver	51,352	66,419	46.0	46.0	46.0
Account Specialist I	46,683	60,381	2.0	2.0	2.0
Engineering Aide I	46,683	60,381	7.0	7.0	7.0
Mechanic Helper	46,683	60,381	1.0	1.0	1.0
Traffic Sign Artisan	46,683	60,381	1.0	1.0	1.0
Equipment Operator B	46,683	60,381	4.0	4.0	4.0
Highway Maintenance Person	42,439	54,892	30.0	30.0	30.0
Stock Clerk	38,581	49,902	1.0	1.0	1.0
Custodian	31,885	35,940	1.0	1.0	1.0
Clerical Staff:					
Department Secretary	46,683	60,381	5.0	5.0	5.0
Department Clerk	38,581	49,902	12.0	12.0	12.0
Department Clerk fleet	38,581	49,902	-	-	1.0
Inventory Delivery Clerk	38,581	49,902	1.0	1.0	1.0
Office Assistant	35,074	45,365	1.0	1.0	1.0
			276.0	276.0	279.0
Sheriff Grants:					
Managers & Supervisors:					
Lieutenant	108,266	118,330	1.0	-	-
Professional Support:					
Sergeant	97,768	107,573	2.0	2.0	2.0
Deputy	65,740	83,900	3.0	4.0	4.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	1.0	1.0	1.0
			7.0	7.0	7.0
Veterans Grants:					
Professional Support:					
VITA Tax Program Coord (PT)		26.50 /hr	0.5	0.5	0.5
Clerical Staff:					
Clerk (PT)		15.64 /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 Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
<u>ENTERPRISE FUNDS</u>					
Community Mental Health (09/30 Year End):					
Managers & Supervisors:					
Chief Medical Officer	130,908	186,323	1.0	1.0	1.0
Chief Executive Officer	118,023	167,984	1.0	1.0	1.0
Deputy Director	105,139	149,646	1.0	1.0	1.0
Chief Financial Officer	105,139	149,646	1.0	1.0	1.0
Chief Clinical Officer	90,972	117,665	1.0	1.0	1.0
Chief Priv & Comp Officer	90,972	117,665	1.0	1.0	1.0
Dir. Comm Behavioral Prog	90,972	117,665	1.0	1.0	1.0
Chief of Staff	90,972	117,665	1.0	1.0	1.0
Chief Quality Officer	90,972	117,665	1.0	1.0	1.0
Recipient Rights Director	90,972	117,665	1.0	1.0	1.0
Chief Information Officer	90,972	117,665	1.0	1.0	1.0
Chief Network Officer	90,972	117,665	1.0	1.0	1.0
Dir of Managed Care Operations	90,972	117,665	1.0	1.0	1.0
Customer Service Administrator	82,702	106,969	1.0	1.0	1.0
Facilities Administrator	82,702	106,969	1.0	1.0	1.0
Network Operation Administrator	82,702	106,969	1.0	1.0	1.0
Clinical Administrator	82,702	106,969	3.0	3.0	3.0
Nursing Administrator	82,702	106,969	1.0	1.0	1.0
Quality Administrator	82,702	106,969	2.0	2.0	2.0
Finance Administrator	82,702	106,969	2.0	2.0	2.0
Information Systems Administrator	82,702	106,969	2.0	2.0	2.0
Program Supervisor	75,184	97,244	8.0	8.0	8.0
Professional Support:					
Community Behav Hth Pgm Coordin	68,349	88,404	1.0	1.0	1.0
Compliance Coordinator	68,349	88,404	1.0	1.0	1.0
Local Hearing Coordinator	68,349	88,404	1.0	1.0	1.0
Quality Coordinator	68,349	88,404	3.0	3.0	3.0
Finance Coordinator	68,349	88,404	2.0	2.0	2.0
Clinical Coordinator	68,349	88,404	1.0	1.0	1.0
Medical Records Coordinator	68,349	88,404	1.0	1.0	1.0
EMR Coordinator	68,349	88,404	1.0	1.0	1.0
Information Systems Coordinator	68,349	88,404	3.0	3.0	3.0
Network Operations Coordinator	68,349	88,404	2.0	2.0	2.0
Training Coordinator	68,349	88,404	1.0	1.0	1.0
Clinical Supervisor	68,349	88,404	20.0	20.0	20.0
Psychologist	68,349	88,404	1.0	1.0	1.0
Talent Engagement Coordinator	68,349	88,404	1.0	1.0	1.0
Facilities Specialist	62,135	80,367	1.0	1.0	1.0
Ombudsperson	62,135	80,367	1.0	1.0	1.0
Medical Billing Specialist	62,135	80,367	1.0	1.0	1.0
Recipient Rights Specialist	62,135	80,367	4.0	4.0	4.0
Training Specialist	62,135	80,367	2.0	2.0	2.0
Fiscal Analyst	62,135	80,367	6.0	6.0	6.0
Registered Nurse	62,135	80,367	21.0	21.0	21.0
Therapist	62,135	80,367	71.0	71.0	71.0
Compliance Assistant	46,683	60,381	1.0	1.0	1.0
Quality Assistant	46,683	60,381	1.0	1.0	1.0
Medical Records Assistant	46,683	60,381	-	-	-
Case Manager	46,683	60,381	78.0	78.0	78.0
Customer Service Assistant	46,683	60,381	1.0	1.0	1.0
Specialist II	42,439	54,892	1.0	1.0	1.0
Specialist I	38,581	49,902	4.0	4.0	4.0
Mental Health Worker	35,074	45,365	12.0	12.0	12.0

MACOMB COUNTY, MICHIGAN
Position Schedule by Department by Type
For Funds with Fiscal Year Formerly Ending September 30, 2024
Supplemental Information Only

Fund and Position	2023 Salary Range		2023 Full Time	2023 Full Time	2024 Full Time
	Minimum	Maximum	Equivalent Adopted	Equivalent Amended	Equivalent Adopted
Community Mental Health (09/30 Year End - cont.):					
Crisis Center Worker Senior (3 PT)	17.98	23.26 /hr	0.59	0.59	0.59
Crisis Center Worker (7 PT)	16.35	21.15 /hr	3.68	3.68	3.68
Clerical Staff:					
Administrative Assistant	51,352	66,419	1.0	1.0	1.0
Administrative Coordinator	46,683	60,381	1.0	1.0	1.0
Office Assistant Senior	38,581	49,902	40.0	40.0	40.0
Office Assistant	35,074	45,365	17.0	17.0	17.0
Office Assistant (10 PT)	17.98	23.26 /hr	4.34	4.34	4.34
			<u>345.61</u>	<u>345.61</u>	<u>345.61</u>
Substance Abuse (09/30 Year End):					
Managers & Supervisors:					
Director of Substance Abuse	90,972	117,665	1.0	1.0	1.0
SUD Administrator	82,702	106,969	1.0	1.0	1.0
Professional Support:					
SUD Coordinator	68,349	88,404	2.0	2.0	2.0
Finance Coordinator	68,349	88,404	1.0	1.0	1.0
SUD Specialist	62,135	80,367	1.0	1.0	1.0
Therapist	62,135	80,367	3.0	3.0	3.0
Fiscal Analyst	62,135	80,367	1.0	1.0	1.0
Clerical Staff:					
Office Assistant Senior	38,581	49,902	3.0	3.0	3.0
Office Assistant (PT)	17.98	23.26 /hr	0.2	0.2	0.2
			<u>13.2</u>	<u>13.2</u>	<u>13.2</u>
Total Special Revenue Funds Position Count			<u>1,735.26</u>	<u>1,734.04</u>	<u>1,745.17</u>
GRAND TOTAL COUNTY WIDE POSITION COUNT			<u>3,198.96</u>	<u>3,208.24</u>	<u>3,221.87</u>