

**Township of Macomb
Macomb County, Michigan**

**Five-year Fire Operating Fund Forecast
June 30, 2011 - June 30, 2015**

Township of Macomb

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To the Board of Trustees
Township of Macomb
Macomb County, Michigan

We have compiled the accompanying schedule of historical and forecasted operations for the Township of Macomb (the "Township") Fire Operating Fund for the years ending June 30, 2011 through June 30, 2015, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The forecast does not present all significant financial measures that would be presented in a complete set of financial statements. The presentation does not include a balance sheet or budgetary comparison schedule. Accordingly, this forecasted information is not designed for those who are not informed about the Township's Fire Operating Fund's financial position and results of operations.

A compilation is limited to presenting forecasted information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecasted information and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecast or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The accompanying forecasted information and this report are intended solely for the information and use of the board of trustees and management of the Township of Macomb and are not intended to be and should not be used by anyone other than these specified parties.

Plante & Moran, PLLC

June 22, 2010

Project Background

Plante & Moran, PLLC was retained by the Township of Macomb (the “Township”) to compile a five-year financial forecast for the Fire Operating Fund (the “Fire Fund”).

Project Scope

The analysis and development of the financial forecast will provide the Township with the following:

- Estimation of future financial conditions
- Financial “framework” from which to evaluate the future financial condition of the Fire Fund
- A rational basis for identifying areas of greatest concern and devising fiscal strategy
- An automated tool to facilitate the analysis of financial and operational objectives

To assure a comprehensive evaluation, we collected and evaluated information from a variety of sources. Information was obtained from the following:

- Collection of information from internal sources within the Township
- Collection and review of operational, financial, capital, and other applicable information
- Discussions with and data collection from expert sources including governmental representatives and other relevant sources
- Collection and review of information related to legislative initiatives

The forecast has been developed using the best available information concerning financial trends and conditions. Changes in economic conditions and regulatory provisions could have a significant impact on the forecast. Based upon a review of the above information and discussions with the Township’s finance manager, assessor, and human resources director, the forecast was developed using certain key assumptions and should not be evaluated without a thorough understanding of the assumptions. The assumptions and the accompanying rationale are documented in the assumption section of this report. These assumptions provide a basis for estimating future years’ revenues and expenditures. The underlying assumptions used in the estimations are likely to change and the costs projected are likely to differ from actual amounts.

Challenges Ahead

This forecast estimates that the Township will face some future challenges that need to be considered when analyzing the financial condition of the Fire Fund and its ability to fund annual expenses as well as capital needs. There are many uncertainties related to property taxes, the Fire Fund’s primary source of revenue, which could have a significant impact on the fund’s currently strong financial condition.

Property Tax Developments

Many communities in Michigan are continuing to face the challenges inherent in the real estate market decline given the effects of Proposal A. Some communities are seeing a decline in overall taxable value this year - many will see similar or greater declines in future years. The impact on each community and over what period of time will vary. The one constant, however, is that there will be an impact that each community will need to consider come budget time.

Many property owners continue to struggle with the concept that their individual taxable values actually increased during a time that overall property values - and even their individual property values - have fallen. As we all have been reminded, that is a constitutional requirement that changed with Proposal A in 1994. It may be helpful to remember the principle behind Proposal A - its purpose was to disconnect taxable values from market value increases, and instead limit the growth in taxable values to the lesser of 5 percent or inflation, until that point that the property transfers ownership. Now that the market values are declining in many areas, Proposal A continues to stay disconnected and allows the taxable value to increase by the lesser of 5 percent or inflation (up until the point that it reconnects with market values).

Project Summary

The results of the analysis should be considered within the appropriate context. Essentially, the financial results for future fiscal years should be viewed only as financial estimates, derived from the best available financial information at this particular point in time. Considered in this light, the financial plan provides a benchmark from which to monitor and evaluate ongoing financial trends and results.

The level of forecasted fund balance is often used as a barometer to measure the likely future financial strength for the Fire Fund. In general, a level fund balance indicates a stable financial condition. A decreasing fund balance indicates a situation whereby the Township will have to monitor the financial situation closely in the coming years; it does not indicate a prediction that we believe an actual fund deficit will occur.

The Township's Fire Fund had a fund balance of approximately \$8.47 million at June 30, 2009, and the fund balance is forecasted to decrease approximately \$2.8 million from fiscal year 2011 through 2015. These figures in the financial plan assume that the Fire Fund will not pay for any significant capital improvements during the projection period, but will transfer amounts to cover the entire amount of principal and interest that will be paid on fire facility Building Authority Bonds, totaling approximately \$2.37 million over fiscal years 2011 through 2015.

The financial plan also assumes large decreases in property taxes, which are the primary source of revenue for the Fire Fund.

In this situation, sound decision making will be required as the Township strives to provide high quality service within a changing revenue base. The financial plan, as a "road map" of future events and of potential outcomes, is intended to assist the Township of Macomb in the process of developing ongoing strategies for dealing with declining revenue sources, increasing costs, and assuring ongoing financial stability.

Township of Macomb

Fire Operating Fund Summary of Significant Forecast Assumptions

Summary of Significant Accounting Policies - All forecasted revenues and expenditures are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized when it is measurable and available. Available is defined as being collected within 60 days of the end of the current fiscal period or soon enough to pay liabilities of the current period. Property taxes are recognized as revenue in the year for which they are levied. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

This financial forecast presents, to the best of management's knowledge and belief, the Township's expected results of operations of its Fire Operating Fund for the forecast periods. Accordingly, the forecast reflects management's judgment as of June 22, 2010, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between forecasted and actual results, because events or circumstances frequently do not occur as expected, and those differences may be material. The historical information for the year ended June 30, 2009 is taken from the Township's audited financial information for that year. Those financial statements should be read for additional information.

General Assumptions

- Unaudited estimated data for fiscal year 2010 was obtained from the Township's finance department.
- Estimates for forecasted years were developed using compounding inflation building off of the average of balances from the June 30, 2009 audited financial statements and the estimated June 30, 2010 balances. Exceptions to this method for significant expenditures are noted in the specific assumptions on the following pages.
- Annual inflation factors through fiscal years 2011-2015 are based upon projections obtained from the United States Congressional Budget Office (CBO). The CBO forecasts the Consumer Price Index (CPI) to increase by 2.1 percent on average between 2011 and 2015. For this reason, a 2 percent inflation rate was used to project those expenditures that were anticipated to increase by annual inflation.
- Data has been collected and financial estimates have been developed utilizing a number of expert sources including the Township's finance manager, assessor, and human resources director, State of Michigan departments, and other professional sources.

Township of Macomb

Fire Operating Fund

Summary of Significant Forecast Assumptions (Continued)

Revenue Assumptions

Property Taxes - Real and Personal - Property tax revenues for 2011 are based on projected taxable value numbers provided by the Macomb County Equalization Department and a millage rate of 1.0588 mills, which was approved by the board in June 2010. The anticipated decline in taxable values for fiscal year 2011 is supported by information provided by the assessor and the Macomb County Equalization Department; therefore, the anticipated decline is fairly certain. The anticipated changes in taxable values for fiscal years 2012 through 2015 may vary from actual due to unforeseen future events. For fiscal year 2012, property tax revenue is forecasted to drop another 5 percent from the 2011 forecasted balance; however, for fiscal years 2013 through 2015, an annual inflationary increase of 2 percent is forecasted.

Expenditure Assumptions

Most expenditures were increased by the inflation factors outlined in the general assumptions section of the executive summary. Any assumptions that varied significantly from the general assumptions are as follows:

Salaries and Wages - Forecasted balances for 2011-2015 salaries and wages are held constant at the 2010 estimated amount. The employer portion of payroll taxes is calculated at 7.65 percent of wages for each year.

Employee Insurances - Forecasted balances for 2011 are based off of budgeted amounts for 2011 and increased by 10 percent for each forecasted year thereafter.

Interfund Transfers - For 2009 and 2010, transfers out consisted of payments for equipment purchases and to other funds that were responsible for making the bond payments related to the Fire Operating Fund. For the forecasted period, capital outlay is included in the equipment expenditure line item for each of the four fire stations. A consistent amount, increased by inflation for each year forecasted, has been forecasted for capital outlay as there are no significant capital outlay needs of the Fire Fund during the forecasted period.

Retiree Health Care - As noted above, retiree healthcare expenditures for 2009 and 2010 are included in the "Interfund Transfers" line of the forecast. For the forecasted periods, a forecasted amount of \$81,390 was included for 2011 and increased by 10 percent each year based on information provided by Township personnel.

Debt Service Payments - For 2009 and 2010, debt service payments were not recorded as an expenditure in the Fire Operating Fund. Debt service was paid by a debt service fund from amounts previously accumulated in that fund. For purposes of this forecast, the required debt service payments are included within expenditures. The accompanying schedule of summarized forecasted revenues and expenditures includes information pertaining to the outstanding debt service requirements for each of the forecasted years.

Township of Macomb

Schedule of Summarized Forecasted Revenues and Expenditures

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Revenues	\$ 4,260,856	\$ 3,962,138	\$ 2,991,000	\$ 2,844,460	\$ 2,901,350	\$ 2,959,376	\$ 3,018,564	\$ 14,714,750
Expenditures								
Fire Fund Operations	\$ 1,344,893	\$ 680,558	\$ 724,210	\$ 728,581	\$ 783,354	\$ 787,144	\$ 841,487	\$ 3,864,776
Fire Station 1	545,804	474,272	545,048	555,369	566,565	578,718	591,924	2,837,624
Fire Station 2	646,556	697,515	711,196	735,702	761,345	788,207	816,371	3,812,821
Fire Station 3	649,546	629,582	679,537	690,591	702,549	715,506	729,541	3,517,724
Fire Station 4	586,249	593,697	667,125	678,285	690,325	703,335	717,400	3,456,470
Total Expenditures	\$ 3,773,048	\$ 3,075,624	\$ 3,327,116	\$ 3,388,528	\$ 3,504,138	\$ 3,572,910	\$ 3,696,723	\$ 17,489,415
Net Change in Fund Balance	\$ 487,808	\$ 886,514	\$ (336,116)	\$ (544,068)	\$ (602,788)	\$ (613,534)	\$ (678,159)	\$ (2,774,665)
Forecasted Fund Balance	\$ 8,471,420	\$ 9,357,934	\$ 9,021,818	\$ 8,477,750	\$ 7,874,962	\$ 7,261,428	\$ 6,583,269	
Additional Information - Remaining Scheduled Future Principal and Interest Payments								
Outstanding Debt Service Requirements	\$ 7,128,525	\$ 6,720,900	\$ 6,269,075	\$ 5,825,125	\$ 5,339,550	\$ 4,864,325	\$ 4,349,975	

Township of Macomb

Schedule of Forecasted Revenues

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Revenue								
Property Tax Collections	\$ 4,063,367	\$ 3,919,104	\$ 2,948,000	\$ 2,800,600	\$ 2,856,612	\$ 2,913,744	\$ 2,972,019	\$ 14,490,975
State Grants	40,000	-	-	-	-	-	-	-
Interest Income	153,647	35,500	39,000	39,780	40,576	41,387	42,215	202,958
Donations	200	500	-	-	-	-	-	-
Miscellaneous Revenue	3,642	7,034	4,000	4,080	4,162	4,245	4,330	20,817
Total Revenue	\$ 4,260,856	\$ 3,962,138	\$ 2,991,000	\$ 2,844,460	\$ 2,901,350	\$ 2,959,376	\$ 3,018,564	\$ 14,714,750

Township of Macomb

Schedule of Forecasted Expenditures

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Fire Fund Operations								
Burn Building Supplies	\$ 5,081	\$ 1,560	\$ 2,000	\$ 2,040	\$ 2,081	\$ 2,122	\$ 2,165	\$ 10,408
Audit & Accounting	12,068	13,225	15,225	15,530	15,840	16,157	16,480	79,232
Computer Administration	4,149	10,407	7,424	7,572	7,723	7,878	8,036	38,633
Legal Services	12,850	16,500	13,000	13,260	13,525	13,796	14,072	67,653
Arbitration Fees	-	2,000	5,000	5,100	5,202	5,306	5,412	26,020
Consultant/Contract Services	59,918	65,000	65,000	66,300	67,626	68,979	70,358	338,263
Occupational Health Services	13,301	28,135	21,132	21,555	21,986	22,426	22,874	109,973
Recruitment Staffing	20,442	29,850	25,649	26,162	26,685	27,219	27,763	133,478
Postage	798	557	1,000	1,020	1,040	1,061	1,082	5,203
Publishing	-	-	250	255	260	265	271	1,301
Miscellaneous Expense	-	5,550	1,000	1,020	1,040	1,061	1,082	5,203
Contribution to Retiree Health	361,226	75,549	81,390	89,529	98,482	108,330	119,163	496,894
Fire Prevention	7,232	3,841	5,647	5,760	5,875	5,993	6,113	29,388
Administrative Fees	27,828	28,384	28,668	29,528	30,414	31,326	32,266	152,202
Debt Service Payments	-	-	451,825	443,950	485,575	475,225	514,350	2,370,925
Interfund Transfers	820,000	400,000	-	-	-	-	-	-
Total Fire Fund Operations	\$ 1,344,893	\$ 680,558	\$ 724,210	\$ 728,581	\$ 783,354	\$ 787,144	\$ 841,487	\$ 3,864,776

Township of Macomb

Schedule of Forecasted Expenditures (Continued)

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Fire Station 1								
Fulltime Fire Fighter	\$ 134,247	\$ 127,533	\$ 127,533	\$ 127,533	\$ 127,533	\$ 127,533	\$ 127,533	\$ 637,665
Wages - Paid on Call Fire Fighter	235,737	179,781	207,759	207,759	207,759	207,759	207,759	1,038,795
Paid on Call Officer Pay	2,000	2,350	5,250	5,250	5,250	5,250	5,250	26,250
Clothing Allowance	1,400	1,400	1,400	1,400	1,400	1,400	1,400	7,000
FICA Employer	8,751	13,216	21,200	21,200	21,200	21,200	21,200	106,000
Medicare Employer	5,578	5,134	4,958	4,958	4,958	4,958	4,958	24,790
Health Care Insurance	45,753	48,500	58,200	64,020	70,422	77,464	85,211	355,317
Life Insurance Premiums	299	950	1,150	1,265	1,392	1,531	1,684	7,022
Optical Insurance Premiums	288	400	500	550	605	666	732	3,053
Dental Insurance Premiums	4,624	4,000	4,800	5,280	5,808	6,389	7,028	29,305
Deferred Contribution Employer - Obra	14,276	11,915	15,748	16,220	16,707	17,208	17,725	83,608
Long & Short Term Disability Insurance	1,209	2,100	2,525	2,778	3,055	3,361	3,697	15,416
Insurance & Bonds	3,473	3,800	3,709	3,783	3,859	3,936	4,015	19,302
Workers' Comp Insurance	11,908	12,300	15,650	17,215	18,937	20,830	22,913	95,545
Uniforms	2,610	5,456	7,000	7,140	7,283	7,428	7,577	36,428
Employee Assistance Program	148	225	300	306	312	318	325	1,561
Office Supplies	1,449	1,875	1,695	1,729	1,764	1,799	1,835	8,822
Operating Supplies	1,256	1,202	1,254	1,279	1,304	1,330	1,357	6,524
Rescue Supplies	2,227	1,650	1,977	2,017	2,057	2,098	2,140	10,289
Custodial Supplies	1,194	900	1,068	1,089	1,111	1,133	1,156	5,557
GPS Charges	744	634	1,000	1,020	1,040	1,061	1,082	5,203
Mileage Reimbursement	539	450	600	612	624	637	649	3,122
Gasoline & Oil	7,692	8,200	8,105	8,267	8,432	8,601	8,773	42,178
Utility Bill - Water	377	429	600	612	624	637	649	3,122
Utility Bill - Edison	3,925	4,486	4,290	4,375	4,463	4,552	4,643	22,323
Utility Bill - Gas	6,200	7,100	6,783	6,919	7,057	7,198	7,342	35,299
Utility Bill - Telephone	2,997	3,364	4,000	4,080	4,162	4,245	4,330	20,817
Building & Grounds Upkeep	7,510	7,600	7,706	7,860	8,017	8,178	8,341	40,102
Equipment Maintenance	2,775	3,811	3,359	3,426	3,495	3,564	3,636	17,480
Office Equipment Maintenance	78	152	500	510	520	531	541	2,602
Vehicle Maintenance/Repair	9,131	4,337	6,869	7,006	7,146	7,289	7,435	35,745
Miscellaneous Expense	440	175	314	320	326	333	340	1,633
Conference, Education & Training	3,561	3,727	3,717	3,791	3,867	3,944	4,023	19,342
Membership & Dues	-	300	153	156	159	162	166	796
Equipment	21,408	4,820	13,376	13,644	13,917	14,195	14,479	69,611
Total Fire Station 1	\$ 545,804	\$ 474,272	\$ 545,048	\$ 555,369	\$ 566,565	\$ 578,718	\$ 591,924	\$ 2,837,624

See Accompanying Summary of Significant
Forecast Assumptions and Accountant's Report

Township of Macomb

Schedule of Forecasted Expenditures (Continued)

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Fire Station 2								
Fulltime Fire Fighter	\$ 153,186	\$ 160,000	\$ 164,800	\$ 169,744	\$ 174,836	\$ 180,081	\$ 185,484	\$ 874,945
Wages - Paid on Call Fire Fighter	267,119	343,925	314,688	324,128	333,852	343,868	354,184	1,670,720
Wages - Clerical	35,620	-	-	-	-	-	-	-
Paid on Call Officer Pay	-	1,000	5,250	5,408	5,570	5,737	5,909	27,874
Clothing Allowance	1,400	700	1,400	1,400	1,400	1,400	1,400	7,000
FICA Employer	11,815	14,500	30,141	31,042	31,971	32,927	33,913	159,994
Medicare Employer	6,732	7,825	7,049	7,260	7,477	7,701	7,931	37,418
Health Care Insurance	34,336	29,500	35,500	39,050	42,955	47,251	51,976	216,732
Life Insurance Premiums	448	1,350	1,625	1,788	1,966	2,163	2,379	9,921
Optical Insurance Premiums	370	250	325	358	393	433	476	1,985
Dental Insurance Premiums	4,372	4,100	4,920	5,412	5,953	6,549	7,203	30,037
Pension Contribution Employer 401(a)	3,943	-	-	-	-	-	-	-
Deferred Contribution Employer - Obra	15,979	21,700	21,950	22,609	23,287	23,985	24,705	116,536
Long & Short Term Disability Insurance	1,782	2,400	2,900	3,190	3,509	3,860	4,246	17,705
Insurance & Bonds	4,614	4,900	4,852	4,949	5,048	5,149	5,252	25,250
Workers' Comp Insurance	11,908	13,300	15,650	17,215	18,937	20,830	22,913	95,545
Uniforms	2,395	6,137	8,000	8,160	8,323	8,490	8,659	41,632
Employee Assistance Program	190	250	300	306	312	318	325	1,561
Office Supplies	3,429	2,000	2,769	2,824	2,881	2,938	2,997	14,409
Operating Supplies	1,409	1,500	1,484	1,513	1,544	1,574	1,606	7,721
Rescue Supplies	2,210	1,650	1,969	2,008	2,048	2,089	2,131	10,245
Custodial Supplies	940	624	798	814	830	846	863	4,151
GPS Charges	372	314	500	510	520	531	541	2,602
Mileage Reimbursement	-	-	200	204	208	212	216	1,040
Gasoline & Oil	8,778	7,781	8,445	8,614	8,786	8,962	9,141	43,948
Utility Bill - Water	1,276	1,374	2,000	2,040	2,081	2,122	2,165	10,408
Utility Bill - Edison	8,317	8,519	8,586	8,758	8,933	9,112	9,294	44,683
Utility Bill - Gas	7,157	5,500	6,455	6,584	6,716	6,850	6,987	33,592
Utility Bill - Telephone	4,245	4,334	5,000	5,100	5,202	5,306	5,412	26,020
Building & Grounds Upkeep	13,783	10,503	12,386	12,634	12,886	13,144	13,407	64,457
Equipment Maintenance	4,030	2,500	3,330	3,397	3,465	3,534	3,605	17,331
Office Equipment Maintenance	-	100	500	510	520	531	541	2,602
Vehicle Maintenance/Repair	11,013	30,000	20,917	21,335	21,762	22,197	22,641	108,852
Miscellaneous Expense	417	260	345	352	359	366	374	1,796
Conference, Education & Training	1,031	3,416	2,268	2,314	2,360	2,407	2,455	11,804
Membership & Dues	-	300	153	156	159	162	166	796
Equipment	21,940	5,003	13,741	14,016	14,296	14,582	14,874	71,509
Total Fire Station 2	\$ 646,556	\$ 697,515	\$ 711,196	\$ 735,702	\$ 761,345	\$ 788,207	\$ 816,371	\$ 3,812,821

See Accompanying Summary of Significant
Forecast Assumptions and Accountant's Report

Township of Macomb

Schedule of Forecasted Expenditures (Continued)

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Fire Station 3								
Fulltime Fire Fighter	\$ 209,011	\$ 213,900	\$ 213,900	\$ 213,900	\$ 213,900	\$ 213,900	\$ 213,900	\$ 1,069,500
Wages - Paid on Call Fire Fighter	214,586	226,750	220,668	220,668	220,668	220,668	220,668	1,103,340
Wages - Clerical	435	-	-	-	-	-	-	-
Paid on Call Officer Pay	2,000	3,050	5,250	5,250	5,250	5,250	5,250	26,250
Clothing Allowance	2,100	2,100	2,100	2,100	2,100	2,100	2,100	10,500
FICA Employer	14,464	18,458	27,399	27,399	27,399	27,399	27,399	136,995
Medicare Employer	6,253	6,825	6,408	6,408	6,408	6,408	6,408	32,040
Health Care Insurance	63,078	48,000	60,000	66,000	72,600	79,860	87,846	366,306
Life Insurance Premiums	432	1,200	1,500	1,650	1,815	1,997	2,196	9,158
Optical Insurance Premiums	404	450	575	633	696	765	842	3,511
Dental Insurance Premiums	4,757	3,600	4,000	4,400	4,840	5,324	5,856	24,420
Deferred Contribution Employer - Obra	12,526	11,356	17,298	17,817	18,351	18,902	19,469	91,837
Long & Short Term Disability Insurance	1,918	2,650	3,325	3,658	4,023	4,426	4,868	20,300
Insurance & Bonds	5,603	6,000	5,918	6,036	6,157	6,280	6,405	30,796
Workers Comp Insurance	11,908	12,300	15,650	17,215	18,937	20,830	22,913	95,545
Uniforms	2,001	5,618	8,000	8,160	8,323	8,490	8,659	41,632
Employee Assistance Program	148	175	300	306	312	318	325	1,561
Office Supplies	1,426	1,500	1,492	1,522	1,553	1,584	1,615	7,766
Operating Supplies	2,302	1,500	1,939	1,978	2,017	2,058	2,099	10,091
Rescue Supplies	2,210	1,650	1,969	2,008	2,048	2,089	2,131	10,245
Custodial Supplies	1,966	624	1,321	1,347	1,374	1,402	1,430	6,874
GPS Charges	744	629	1,000	1,020	1,040	1,061	1,082	5,203
Mileage Reimbursement	-	-	500	510	520	531	541	2,602
Gasoline & Oil	8,198	5,838	7,158	7,302	7,448	7,597	7,748	37,253
Utility Bill - Water	2,079	1,050	2,500	2,550	2,601	2,653	2,706	13,010
Utility Bill - Edison	14,915	13,250	14,364	14,651	14,944	15,243	15,548	74,750
Utility Bill - Gas	8,539	6,519	7,680	7,833	7,990	8,150	8,313	39,966
Utility Bill - Telephone	5,855	6,964	7,500	7,650	7,803	7,959	8,118	39,030
Building & Grounds Upkeep	11,893	8,900	10,604	10,817	11,033	11,254	11,479	55,187
Equipment Maintenance	2,270	3,054	2,715	2,770	2,825	2,881	2,939	14,130
Office Equipment Maintenance	-	209	500	510	520	531	541	2,602
Vehicle Maintenance/Repair	8,544	5,880	7,356	7,503	7,653	7,807	7,963	38,282
Miscellaneous Expense	1,319	1,500	1,438	1,466	1,496	1,526	1,556	7,482
Conference, Education & Training	2,624	1,700	2,205	2,249	2,294	2,340	2,387	11,475
Membership & Dues	709	1,458	1,105	1,127	1,150	1,173	1,196	5,751
Equipment	22,329	4,925	13,900	14,178	14,461	14,750	15,045	72,334
Total Fire Station 3	\$ 649,546	\$ 629,582	\$ 679,537	\$ 690,591	\$ 702,549	\$ 715,506	\$ 729,541	\$ 3,517,724

See Accompanying Summary of Significant
Forecast Assumptions and Accountant's Report

Township of Macomb

Schedule of Forecasted Expenditures (Continued)

	Historical Data		Future Forecasted Data					5 Year Total
	2009 Actual	2010 Estimated	2011	2012	2013	2014	2015	
Fire Station 4								
Salary-Elected-Appointed	\$ 132,904	\$ 139,919	\$ 139,919	\$ 139,919	\$ 139,919	\$ 139,919	\$ 139,919	\$ 699,595
Fulltime Fire Fighter	63,468	68,327	68,327	68,327	68,327	68,327	68,327	341,635
Wages - Paid on Call Fire Fighter	154,834	144,166	149,500	149,500	149,500	149,500	149,500	747,500
Wages - Clerical	14,220	42,067	45,160	45,160	45,160	45,160	45,160	225,800
Wages - Temps-Parttime	14,256	-	6,700	6,700	6,700	6,700	6,700	33,500
Paid on Call Officer Pay	-	1,125	5,250	5,250	5,250	5,250	5,250	26,250
Longevity/Benefit Wages	-	-	1,840	1,840	1,840	1,840	1,840	9,200
Clothing Allowance	1,400	2,100	1,400	1,400	1,400	1,400	1,400	7,000
FICA Employer	13,100	20,241	25,922	25,922	25,922	25,922	25,922	129,610
Medicare Employer	5,306	6,326	6,062	6,062	6,062	6,062	6,062	30,310
Health Care Insurance	37,571	44,050	55,000	60,500	66,550	73,205	80,526	335,781
Life Insurance Premiums	532	1,450	1,825	2,008	2,208	2,429	2,672	11,142
Optical Insurance Premiums	425	400	500	550	605	666	732	3,053
Dental Insurance Premiums	3,560	3,300	4,125	4,538	4,991	5,490	6,039	25,183
Pension Contribution Employer 401(a)	5,265	13,579	19,414	19,996	20,596	21,214	21,851	103,071
Deferred Contribution Employer - Obra	9,058	9,294	12,679	13,059	13,451	13,855	14,270	67,314
Long & Short Term Disability Insurance	2,857	3,300	4,125	4,538	4,991	5,490	6,039	25,183
Insurance & Bonds	5,540	6,100	5,936	6,055	6,176	6,300	6,426	30,893
Workers' Comp Insurance	11,908	12,300	15,650	17,215	18,937	20,830	22,913	95,545
Uniforms	2,234	5,411	6,000	6,120	6,242	6,367	6,495	31,224
Employee Assistance Program	127	250	300	306	312	318	325	1,561
Office Supplies	2,459	2,700	2,631	2,684	2,737	2,792	2,848	13,692
Operating Supplies	2,613	1,293	1,992	2,032	2,073	2,114	2,156	10,367
Rescue Supplies	2,289	1,650	2,009	2,049	2,090	2,132	2,174	10,454
Custodial Supplies	2,048	721	1,412	1,440	1,469	1,499	1,529	7,349
GPS Charges	744	609	1,000	1,020	1,040	1,061	1,082	5,203
Mileage Reimbursement	1,149	534	1,000	1,020	1,040	1,061	1,082	5,203
Gasoline & Oil	7,292	5,900	6,728	6,862	7,000	7,140	7,283	35,013
Utility Bill - Water	2,112	1,971	3,000	3,060	3,121	3,184	3,247	15,612
Utility Bill - Edison	15,075	13,700	14,675	14,969	15,268	15,573	15,885	76,370
Utility Bill - Gas	12,476	7,341	10,107	10,309	10,515	10,725	10,940	52,596
Utility Bill - Telephone	7,283	6,000	6,000	6,120	6,242	6,367	6,495	31,224
Building & Grounds Upkeep	13,510	7,400	10,664	10,877	11,095	11,317	11,543	55,496
Equipment Maintenance	1,766	3,691	2,783	2,839	2,896	2,953	3,012	14,483
Office Equipment Maintenance	-	429	500	510	520	531	541	2,602
Vehicle Maintenance/Repair	8,065	5,000	6,663	6,796	6,932	7,071	7,212	34,674
Miscellaneous Expense	1,170	1,700	1,464	1,493	1,523	1,553	1,584	7,617
Conference, Education & Training	2,231	3,775	3,063	3,124	3,187	3,251	3,316	15,941
Membership & Dues	589	758	687	701	715	729	744	3,576
Equipment	24,813	4,820	15,113	15,415	15,723	16,038	16,359	78,648
Total Fire Station 4	\$ 586,249	\$ 593,697	\$ 667,125	\$ 678,285	\$ 690,325	\$ 703,335	\$ 717,400	\$ 3,456,470
Total Expenditures	\$ 3,773,048	\$ 3,075,624	\$ 3,327,116	\$ 3,388,528	\$ 3,504,138	\$ 3,572,910	\$ 3,696,723	\$ 17,489,415

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