



ANNUAL BUDGET

Fiscal Year 2024-2025



Supervisor

Frank J. Viviano

Clerk

Kristi L. Pozzi

Treasurer

Leon Drolet

Trustees

Frank A. Cusumano, Jr.

Peter J. Lucido III

Nance J. Nevers

Charles Oliver

Chief Financial Officer

Stacy I. Smith



Table of Contents

MISSION, VISION, VALUES

Mission, Vision, Values..... 1

APPROPRIATIONS RESOLUTION

Appropriations Resolution..... 2

INTRODUCTION

Budget Summary By Fund..... 5

GENERAL FUND

Overview..... 6
Fund Summary..... 7
Revenues by Account..... 8
Expenditure Summary by Department..... 9
Legislative..... 10
Supervisors Department..... 10
Finance Department..... 11
Clerk Department..... 12
Information Technology Department..... 12
Board of Review..... 13
Treasury Department..... 13
Assessing Department..... 14
Election Department..... 15
Building and Grounds..... 16
Legal Fees..... 16
Other Functions..... 17
Human Resource Department..... 18
Employee Benefits..... 19
Public Safety - Crossing Gaurds..... 19
Building Department..... 20
Maintenance Department..... 21
Roads and Streets..... 21
Engineering Department..... 22
Planning and Zoning Department..... 23
Media Services Department..... 24
Debt Service..... 24
Operating Transfer Out..... 24



SPECIAL REVENUE FUNDS

Fire Operations Fund.....	25
Parks and Recreation Fund.....	31
Law Enforcement Fund.....	38
Opioid Settlement Fund.....	41
Fire Improvement Fund.....	44

CAPITAL PROJECT FUNDS

Municipal Roadway Fund.....	47
Public Improvement Fund.....	50

FIDUCIARY FUNDS

Fire Pension Fund.....	53
Retiree Health Care Fund.....	56

ENTERPRISE FUND

Water and Sewer Fund.....	59
---------------------------	----



Macomb Township Mission

(WHY our organization exists - *Our North Star*)

Macomb Township is dedicated to fostering a safe and vibrant community and enhancing the overall well-being of our residents and businesses by providing exceptional, long-term, financially responsible public services.

Macomb Township Vision

(WHAT we want to become)

A Township that is proud of its deepening **sense of identity**, where residents can readily enjoy opportunities to **connect** in public spaces and where **continuous adaptation** and **innovation** is at the forefront of our commitment to use public resources in the most efficient way possible.

Macomb Township Values

(HOW we go about our business)

We believe that in all things, we shall treat others with the same kindness, respect, and consideration that we would like to receive.

At our core is a **SERVICE** centered mindset focused on our residents, aiming to ensure that public services are delivered efficiently, effectively and in a manner that reflects our commitment to continuous improvement.

We are a **COLLABORATION** focused organization that emphasizes teamwork, communication, and collective problem-solving to achieve our common goals.

We encourage **ENTHUSIASM** in our daily interactions and infuse energy and passion into everything we do.

We believe that every **EMPLOYEE** is vital to our organization's success and essential in serving our community effectively.

GENERAL APPROPRIATIONS ACT

An Act to provide for the adoption of a budget proposed by the Macomb Township Supervisor containing estimates of proposed revenues and expenditures, and to provide for the levy of taxes for the fiscal year beginning July 1, 2024 and ending June 30, 2025 in accordance with Michigan Public Act 621 of 1978.

Be it resolved by the Board of Trustees, Township of Macomb, County of Macomb, State of Michigan.

Section 1. That for the expenses of Township Government and its activities for the fiscal year beginning July 1, 2024 and ending June 30, 2025 the following sections are hereby appropriated:

Section 2. That for the said fiscal year there is hereby appropriated out of the General Operating Fund on an activity basis, the following:

REVENUES

Property Tax	\$	3,095,800
License and Permits		3,320,610
Federal Grants		464,724
State Shared Revenues and Grants		10,352,700
Charges for Services		331,295
Fines and Forfeitures		288,000
Special Assessment		1,255,250
Interest Income		1,053,000
Lease Revenue		744,000
Other		58,000
Sale of Fixed Assets		25,000
Total General Fund Revenues	\$	20,988,379

EXPENDITURES

Legislative	\$	76,860
Supervisor		580,180
Finance		562,765
Clerk - Records Management		502,210
Information Technology		371,740
Board of Review		4,580
Treasury		452,455
Assessing		745,180
Elections		652,760
Building and Grounds		2,062,673
Legal Fees		525,000
Other Functions		1,437,134
Human Resource		402,580
Employee Benefits		1,133,980
Public Safety - Crossing Guards		30,350
Building		1,701,595
Maintenance Department		564,860
Roads and Streets		1,405,700
Engineering		424,030
Planning and Zoning		578,050
Media Services		107,620
Debt Service		983,500
Operating Transfer Out		5,500,000
Total General Fund	\$	20,805,802

Section 3. That for the said fiscal year there is hereby appropriated out of the Fire Operations Fund on an activity basis, the following:

Fire Operating Revenue	\$ 9,967,650
Fire Operating Expenditures	12,211,208
Appropriated Surplus	(2,243,558)
Total Revenues and Appropriated Surplus	<u>12,211,208</u>

Section 4. That for the said fiscal year there is hereby appropriated out of the Park and Recreation Fund on an activity basis, the following:

Park and Recreation Revenue	\$ 6,084,700
Park and Recreation Expenditure	7,007,164
Appropriated Surplus	(922,464)
Total Revenues and Appropriated Surplus	<u>7,007,164</u>

Section 5. That for the said fiscal year there is hereby appropriated out of the Law Enforcement Fund on an activity basis, the following:

Law Enforcement Revenue	\$ 7,367,650
Law Enforcement Expenditure	6,703,425

Section 6. That for the said fiscal year there is hereby appropriated out of the Fire Improvement Fund on an activity basis, the following:

Fire Improvement Revenue	\$ 2,612,775
Fire Improvement Expenditure	2,491,100

Section 7. That for the said fiscal year there is hereby appropriated out of the Municipal Roadway Fund on an activity basis, the following:

Municipal Roadway Revenue	\$ 8,155,500
Municipal Roadway Expenditure	7,638,050

Section 8. That for the said fiscal year there is hereby appropriated out of the Public Improvement Fund on an activity basis, the following:

Public Improvement Revenue	\$ 76,000
Public Improvement Expenditure	1,255,500
Appropriated Surplus	(1,179,500)
Total Revenues and Appropriated Surplus	<u>\$ 1,255,500</u>

Section 9. That for the said fiscal year there is hereby appropriated out of the Opioid Settlement Fund on an activity basis, the following:

Opioid Settlement Revenue	\$ 11,177
Opioid Settlement Expenditure	25,180
Appropriated Surplus	(14,003)
Total Revenues and Appropriated Surplus	<u>\$ 25,180</u>

Section 10. That for the said fiscal year there is hereby appropriated out of the Fire Pension Fund on an activity basis, the following:

Fire Pension Revenue	\$ 739,500
Fire Pension Expenditure	173,750

Section 11. That for the said fiscal year there is hereby appropriated out of the Retiree Health Care Fund on an activity basis, the following:

Retiree Healthcare Revenue	\$ 2,824,218
Retiree Healthcare Expenditure	392,280

Section 12. That for the said fiscal year there is hereby appropriated out of the Water and Sewer Fund on an activity basis, the following:

Water and Sewer Revenue	\$ 41,043,902
Water and Sewer Expenditure	51,311,791
Appropriated Surplus	(10,267,889)
Total Revenues and Appropriated Surplus	\$ 51,311,791

Section 13. That those amounts budgeted for specific items or purchases and not required to be utilized for such items and purposes may be reallocated by the Township Supervisor for other items and purposes within the same funds for which such allocation was originally made.

Section 14. Millage Levy-The Macomb Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon the current tax roll an allocated millage of:

General Operating	0.6231
Fire Operating	1.9000
Fire Pension	0.0625
Police	1.4500
Park and Recreation	0.7468

MOTION by Drolet seconded by Cusumano to adopt the General Appropriations Act for Fiscal Year 2024-2025. Adopted this 12th Day of June, 2024.

Roll Call:

Ayes: Leon Drolet, Frank A. Cusumano, Peter J. Lucido III, Charles Oliver, Nancy Nevers, Kristi Pozzi, Frank Viviano

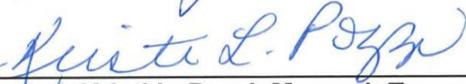
Nays:

Absent:

RESOLUTION DECLARED ADOPTED THIS 12th day of June, 2024



Frank J. Viviano, Macomb Township Supervisor



Attested, Kristi L. Pozzi, Macomb Township Clerk



2024-2025 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 20,988,379	\$ 20,805,801	\$ 182,578
206	Fire Operations Fund	9,967,650	12,211,208	(2,243,558)
208	Park and Recreation Fund	6,084,700	7,007,164	(922,464)
266	Law Enforcement Fund	7,367,650	6,703,425	664,225
284	Opioid Settlement Fund	11,177	25,180	(14,003)
663	Fire Improvement Fund	2,612,775	2,491,100	121,675
204	Municipal Roadway Fund	8,155,500	7,638,050	517,450
401	Public Improvement Fund	76,000	1,255,500	(1,179,500)
732	Fire Pension Fund	739,500	173,750	565,750
736	Retiree Health Care Fund	2,824,218	392,280	2,431,938
592	Water & Sewer Fund	41,043,902	51,311,791	(10,267,889)



General Fund – 101

Purpose

The General Fund accounts for the ordinary activities of the Township that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

Activities

There are currently twenty-three activities in the General Fund. They are:

- Legislative
- Supervisor's Department
- Finance Department
- Clerk's Department
- Information Technology Department
- Board of Review
- Treasury Department
- Assessing Department
- Election Department
- Building and Grounds
- Legal Fees
- Other Functions
- Human Resource Department
- Employee Benefits
- Public Safety - Crossing Guards
- Building Department
- Maintenance Department
- Roads and Streets
- Engineering Department
- Planning and Zoning Department
- Media Services Department
- Debt Service
- Operating Transfer Out



GENERAL FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Property Taxes and Fees	\$ 2,704,160	\$ 2,836,575	\$ 2,911,965	\$ 3,095,800
License and permits	3,182,759	3,157,000	3,165,490	3,170,610
Federal Grants	3,552,625	436,565	451,591	464,724
State-shared revenues and grants	10,383,243	10,165,000	10,522,401	10,352,700
Charges for Services	298,523	337,451	324,318	331,295
Fines and forfeitures	286,463	288,000	289,838	288,000
Special Assessment	1,317,100	1,008,250	1,345,828	1,255,250
Donations	25,000	12,500	62,500	12,500
Gain/(Loss) on investment income	609,678	425,600	1,743,200	1,053,000
Lease Revenue	341,866	297,000	344,800	344,000
Other	58,871	16,100	16,119	45,500
Total Revenues	\$ 22,760,289	\$ 18,980,041	\$ 21,178,051	\$ 20,413,379
Expenditures				
Current:				
General Government	\$ 8,135,799	\$ 8,712,957	\$ 7,882,947	\$ 9,600,233
Public Safety	1,537,567	1,641,455	1,625,190	1,731,945
Public Works	1,451,641	1,565,080	1,678,896	1,829,730
Social Services	357,137	436,565	397,050	324,724
Community and economic development	565,632	584,650	544,439	578,050
Recreation and culture	37,395	119,525	82,063	107,620
Capital Outlay	-	-	-	-
Total Expenditures	\$ 12,085,171	\$ 13,060,232	\$ 12,210,584	\$ 14,172,302
Excess of Revenue Over (Under) Expenditures	\$ 10,675,119	\$ 5,919,809	\$ 8,967,467	\$ 6,241,077
Other Financing Sources (Uses)				
Sale of Fixes Assets	\$ 224,886	\$ 25,000	948,814	\$ 25,000
Transfers In	-	-	-	-
Transfers Out	(5,211,910)	(10,400,995)	(10,394,970)	(6,483,500)
New Leases	487,616	-	400,000	400,000
Total Other Financing Sources	\$ (4,499,408)	\$ (10,375,995)	\$ (9,046,156)	\$ (6,058,500)
Net Change in Fund Balances	\$ 6,175,711	\$ (4,456,186)	\$ (78,689)	\$ 182,577
Fund Balance, Beginning	\$ 25,050,135	\$ 31,225,846	\$ 31,225,846	\$ 31,147,157
Fund Balance, Ending	\$ 31,225,846	\$ 26,769,660	\$ 31,147,157	\$ 31,329,734



GENERAL FUND
REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-000-402.000	Current Real & Personal Property	\$ 2,692,258	\$ 2,825,000	\$ 2,900,000	\$ 3,084,000
101-000-402.002	Trailer Park Fees	11,902	11,575	11,965	11,800
101-000-447.000	Penalty on Delinquent WS billing	130,018	128,000	116,388	125,000
101-000-448.000	School Tax Administration Fee	109,333	132,000	133,252	133,000
101-000-451.000	Special Assessment Revenue	6,406	4,000	6,922	5,000
101-000-451.001	Street Lighting SAD Revenue	1,004,212	1,004,250	1,152,197	1,175,250
101-000-451.002	Weed Cutting Collection	8,665	10,000	10,935	11,000
101-000-452.000	Storm Maintenance Assessment	-	-	-	75,000
101-000-477.000	Cable Franchise Fees	1,319,262	1,300,000	1,280,475	1,242,060
101-000-477.001	Video Service Franchise Fee	179,860	162,000	154,120	132,550
101-000-490.000	Building Permit Application Fee	32,500	42,000	47,900	50,000
101-000-490.001	Building Permits	989,572	925,000	1,068,246	1,100,000
101-000-490.002	Electrical Permits	225,552	250,000	199,549	215,000
101-000-490.003	HVAC	238,702	255,000	222,377	235,000
101-000-490.004	Plumbing Permits	115,837	130,000	121,208	123,000
101-000-490.005	Building License Registration	2,100	3,000	2,040	1,000
101-000-490.006	Zoning Permits	75,325	85,000	60,975	65,000
101-000-490.007	Approach Permit	2,800	4,500	4,100	4,500
101-000-522.000	Community Dev. Block Grant	357,137	436,565	397,050	324,724
101-000-528.000	Other Federal Grants-CARES/ARPA	3,195,488	-	54,541	-
101-000-539.000	State Grants	-	-	242,401	-
101-000-574.000	State Share Revenue Sales Use	10,373,592	10,150,000	10,270,000	10,342,700
101-000-580.001	School Election Reimbursements	32,336	-	-	30,000
101-000-581.001	S.M.A.R.T.	8,384	15,000	10,000	10,000
101-000-626.000	Administrative Charges	60,170	69,451	69,451	76,660
101-000-628.001	Marihuana Review/Inspection Fee	12,550	10,000	1,000	1,000
101-000-628.002	Civil Engineer Charges	66,350	100,000	93,950	150,000
101-000-628.003	Extension of Time Application Fee	1,250	500	4,500	2,500
101-000-628.004	Planning Commission	96,395	100,000	100,000	100,000
101-000-628.005	Zoning Board of Appeals App Fee	6,400	9,500	6,600	6,500
101-000-628.006	Liquor License App Fee	500	500	1,000	500
101-000-628.007	Candidate Filing Fee	-	800	1,000	-
101-000-628.008	Split Applications	4,260	5,700	1,830	2,135
101-000-628.009	Bldg Board of Appeals App Fee	250	300	250	500
101-000-656.000	Court Fines & Fees	138,750	150,000	163,450	153,000
101-000-658.000	Penalties Late Charges	17,695	10,000	10,000	10,000
101-000-665.000	Gain/(Loss) on Investment Income	604,494	425,000	1,737,700	1,049,000
101-000-665.004	Interest Income SAD	5,184	600	5,500	4,000
101-000-671.000	W/S Tower Lease	109,471	107,000	104,800	104,000
101-000-671.001	Station #1 Tower Lease	32,164	35,000	35,000	35,000
101-000-671.002	Station #2 Tower Lease	156,184	155,000	165,000	165,000
101-000-671.003	Interest Leases	44,047	-	40,000	40,000
101-000-672.003	Chelsea Park Paving SAD	306,482	-	(53,935)	-
101-000-672.004	Vintage Lane Paving SAD	-	-	240,644	-
101-000-674.000	Contribution-Election Reimbursement	-	-	-	140,000
101-000-674.001	Contribution-Sidewalks	14,656	-	-	-
101-000-674.003	Contributions-Wilson Grant	-	-	50,000	-
101-000-674.010	Donations-North Ave	25,000	12,500	12,500	12,500
101-000-676.003	Qualified Leave Wages Reimbursement	1,268	-	-	-
101-000-680.000	Miscellaneous Revenue	11,718	15,000	15,000	15,000
101-000-683.000	Building Dept Copies	161	300	119	500
101-000-691.000	Other Financing Sources-Leases	487,616	-	400,000	400,000
101-000-693.000	Gain on Sale of Fixed Asset	224,886	25,000	948,814	25,000
		\$ 23,539,142	\$ 19,105,041	\$ 22,620,815	\$ 20,988,379



GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT

Department Number	Department Name	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101	Legislative	\$ 66,119	\$ 73,325	\$ 72,598	\$ 76,860
171	Supervisor's Department	522,607	533,835	550,312	580,180
191	Finance Department	449,740	525,480	463,795	562,765
215	Clerk's Department	452,012	471,690	474,023	502,210
228	Information Technology Department	387,153	571,030	314,607	371,740
247	Board of Review	2,007	4,890	2,131	4,580
253	Treasury Department	397,396	421,845	419,441	452,455
257	Assessing Department	651,235	720,785	682,867	745,180
262	Election Department	644,556	642,225	647,902	652,760
265	Building and Grounds	1,497,660	1,643,557	1,407,573	2,062,673
266	Legal Fees	505,854	525,000	500,000	525,000
267	Other Functions	1,152,852	1,043,315	1,063,414	1,437,134
270	Human Resource Department	351,249	352,980	356,851	402,580
271	Employee Benefits	1,084,747	1,144,335	1,014,290	1,133,980
316	Public Safety - Crossing Guards	21,763	27,115	25,936	30,350
371	Building Department	1,515,805	1,614,340	1,599,254	1,701,595
441	Maintenance Department	394,098	575,230	404,143	564,860
446	Roads and Streets	1,154,993	1,236,000	1,364,750	1,405,700
447	Engineering Department	296,649	329,080	314,146	424,030
701	Planning and Zoning Department	565,632	584,650	544,439	578,050
800	Media Services Department	37,395	119,525	82,063	107,620
906	Debt Service	1,011,910	1,000,995	994,970	983,500
966	Operating Transfer Out	4,200,000	9,400,000	9,400,000	5,500,000
		<u>\$ 17,363,431</u>	<u>\$ 23,561,227</u>	<u>\$ 22,699,504</u>	<u>\$ 20,805,801</u>



LEGISLATIVE

TOWNSHIP BOARD OF TRUSTEES	
Township Board of Trustees	4
Total	4

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-101-702.000	Wages/Boards/Commissions	\$ 56,165	\$ 58,500	\$ 58,635	\$ 61,500
101-101-715.000	SS & Medicare	4,315	4,475	4,882	4,710
101-101-721.000	Pension Contribution Employer 401(a)	5,640	5,850	6,381	6,150
101-101-860.000	Mileage Reimbursement	-	400	200	400
101-101-956.000	Miscellaneous	-	100	50	100
101-101-957.000	Conference, Education & Training	-	4,000	2,450	4,000
		\$ 66,119	\$ 73,325	\$ 72,598	\$ 76,860

SUPERVISOR'S DEPARTMENT

FULL TIME STAFFING SUMMARY	
Supervisor	1
Deputy Supervisor	1
Confidential Assistant to the Supervisor	1
Code Enforcement Officer	1
Receptionist	1
Total	5

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-171-703.000	Salary-Elected Appointed	\$ 299,260	\$ 260,800	\$ 268,300	\$ 283,900
101-171-704.010	Code Enforcement Officer	65,141	67,100	67,100	69,150
101-171-704.011	Code Enforcement OT	101	250	250	250
101-171-706.000	Wages-Clerical	11,464	43,000	43,000	44,400
101-171-706.001	Clerical Overtime	-	-	541	600
101-171-707.000	Wages Temps-Part-time-Code Enforcemer	60,275	83,500	83,500	86,400
101-171-715.000	SS & Medicare	32,863	31,495	36,538	37,080
101-171-721.000	Pension Contribution Employer 401(a)	35,537	32,790	36,444	39,750
101-171-727.000	Office Supplies & Expense	3,981	3,000	3,751	3,500
101-171-851.000	Utility Bill-Telephone	886	1,400	850	750
101-171-860.000	Mileage Reimbursement	2,209	2,200	1,821	2,200
101-171-956.000	Miscellaneous Expense	3,927	1,500	1,489	1,500
101-171-957.000	Conference, Education & Training	3,059	4,000	3,776	8,000
101-171-958.000	Membership & Dues	1,139	1,100	1,752	1,500
101-171-977.001	Equipment & Software	2,764	1,700	1,200	1,200
		\$ 522,607	\$ 533,835	\$ 550,312	\$ 580,180



FINANCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Chief Financial Officer	1
Financial Analyst	1
Accountanting Clerk	1
Purchasing Specialist	1
Buyer	1
Total	5

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-191-703.000	Salary-Elected-Appointed	\$ 273,575	\$ 284,200	\$ 277,800	\$ 369,500
101-191-706.000	Wages-Clerical	43,785	107,500	62,275	56,315
101-191-706.001	Clerical Overtime	-	500	500	500
101-191-710.000	Longevity/Benefit Wages	5,767	8,500	8,300	8,800
101-191-715.000	SS & Medicare	23,787	30,660	27,020	33,300
101-191-721.000	Pension Contribution Employer 401(a)	30,339	39,170	32,921	42,600
101-191-727.000	Office Supplies & Expense	4,568	5,500	5,000	5,500
101-191-808.000	Audit & Accounting	32,058	35,400	37,818	36,600
101-191-851.000	Utility Bill - Telephone	1,692	1,850	1,800	1,850
101-191-860.000	Mileage Reimbursement	-	300	150	300
101-191-956.000	Miscellaneous Expense	-	500	100	500
101-191-957.000	Conference, Education & Training	-	4,000	2,000	4,000
101-191-958.000	Membership & Dues	1,150	1,500	1,200	1,500
101-191-977.000	Office Equipment	-	2,000	1,500	1,000
101-191-977.001	Computer Equipment/Software	33,020	3,900	5,411	500
		\$ 449,740	\$ 525,480	\$ 463,795	\$ 562,765



CLERK'S DEPARTMENT

FULL TIME STAFFING SUMMARY	
Township Clerk	1
Deputy Clerk	1
Records Manager	1
Clerical	1
Total	4

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-215-703.000	Salary-Elected-Appointed	\$ 278,113	\$ 291,090	\$ 295,000	\$ 312,100
101-215-706.000	Wages-Clerical	70,109	58,000	57,000	58,200
101-215-706.001	Clerical Overtime	3,189	2,000	5,124	5,000
101-215-710.000	Longevity/Benefit Wages	3,306	8,200	3,372	3,500
101-215-715.000	SS & Medicare	26,651	27,490	28,366	28,980
101-215-721.000	Pension Contribution Employer 401(a)	34,687	34,910	33,908	37,030
101-215-727.000	Office Supplies & Expense	8,344	8,000	17,730	10,000
101-215-851.000	Cellular Services	2,049	2,500	2,100	2,300
101-215-860.000	Mileage Reimbursement	397	800	448	600
101-215-933.001	Office Equipment Maintenance	5,205	7,000	11,000	15,000
101-215-956.000	Miscellaneous Expense	1,061	1,200	969	1,000
101-215-956.006	Document Imaging	11,880	20,000	9,408	16,000
101-215-957.000	Conference, Education & Training	5,573	5,500	7,263	8,000
101-215-958.000	Membership & Dues	1,450	1,500	800	1,500
101-215-977.000	Equipment	-	3,500	1,534	3,000
		\$ 452,012	\$ 471,690	\$ 474,023	\$ 502,210

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
Total	1

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-228-703.000	Salary-Elected Appointed	\$ 76,142	\$ 91,600	\$ 91,550	\$ 100,925
101-228-715.000	SS & Medicare	5,536	7,010	7,298	7,730
101-228-721.000	Pension Contribution Employer 401(a)	5,191	9,160	8,826	10,100
101-228-727.000	Office Supplies	298	500	58	500
101-228-817.000	Contract Services	163,680	184,160	164,160	189,085
101-228-851.000	Cellular Services	(41)	600	-	600
101-228-860.000	Mileage Reimbursement	-	-	186	300
101-228-956.000	Miscellaneous Expense	686	500	500	500
101-228-977.000	Equipment	37	500	500	500
101-228-977.001	Computer Equipment/Software	135,624	277,000	41,529	61,500
		\$ 387,153	\$ 571,030	\$ 314,607	\$ 371,740



BOARD OF REVIEW

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-247-702.000	Wages/Boards/Commissions	\$ 1,865	\$ 3,000	\$ 1,980	\$ 3,000
101-247-715.000	SS & Medicare	143	240	151	230
101-247-740.000	Operating Supplies	-	150	-	150
101-247-900.000	Publishing	-	1,500	-	1,200
		\$ 2,007	\$ 4,890	\$ 2,131	\$ 4,580

TREASURY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Township Treasurer	1
Deputy Treasurer	1
Lead Accounting Clerk	1
Accounting Clerk	1
Total	4

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-253-703.000	Salary-Elected-Appointed	\$ 188,388	\$ 199,000	\$ 204,160	\$ 217,850
101-253-706.000	Wages-Clerical	122,761	125,500	125,500	129,200
101-253-706.001	Clerical Overtime	1,965	2,200	1,500	2,000
101-253-710.000	Longevity/Benefit Wages	10,117	8,500	11,900	16,575
101-253-715.000	SS & Medicare	24,131	25,645	27,502	28,000
101-253-721.000	Pension Contribution Employer 401(a)	30,965	32,450	31,758	34,800
101-253-727.000	Office Supplies & Expense	2,206	4,000	1,500	3,000
101-253-817.000	Consultant/Contract Services	9,909	15,000	8,414	12,000
101-253-851.000	Cellular Services	1,029	1,100	1,080	1,080
101-253-860.000	Mileage Reimbursement	116	800	400	800
101-253-956.000	Miscellaneous Expense	655	1,000	125	1,000
101-253-957.000	Conference, Education & Training	284	2,500	99	2,000
101-253-958.000	Membership & Dues	238	250	238	250
101-253-977.000	Equipment	-	1,000	4,200	1,000
101-253-977.001	Computer Equipment/Software	4,631	2,900	1,065	2,900
		\$ 397,396	\$ 421,845	\$ 419,441	\$ 452,455



ASSESSING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Assessor	1
Deputy Assessor	1
Senior Appraiser	1
Property Appraiser	1
Appraiser Aide	2
Administrative Assistant	1
Total	7

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 205,962	\$ 209,850	\$ 209,850	\$ 216,300
101-257-704.000	Wages-Inspectors-Appraiser	264,278	285,100	285,100	300,650
101-257-704.001	Inspectors-Appraisers OT	144	400	300	400
101-257-706.000	Wages-Clerical	60,971	62,400	62,400	64,200
101-257-706.001	Clerical Overtime	245	400	300	400
101-257-710.000	Longevity/Benefit Wages	7,000	9,800	7,000	7,000
101-257-715.000	SS & Medicare	39,903	43,450	44,335	45,060
101-257-721.000	Pension Contribution Employer 401(a)	51,258	55,735	53,740	58,120
101-257-724.000	Uniforms	2,106	2,000	1,500	2,200
101-257-727.000	Office Supplies	2,011	4,000	1,746	4,000
101-257-817.000	Consultant/Contract Services	8,715	28,200	8,000	28,200
101-257-851.000	Cellular Services	1,354	1,700	1,500	1,500
101-257-860.000	Mileage Reimbursement	-	250	-	250
101-257-863.000	Gas & Oil	1,040	1,500	771	1,500
101-257-933.005	Vehicle Maintenance/Repair	163	1,000	1,600	1,000
101-257-956.000	Miscellaneous Expense	465	200	137	200
101-257-957.000	Conference, Education & Training	583	2,000	725	3,000
101-257-958.000	Membership & Dues	1,735	2,000	1,595	2,000
101-257-977.001	Computer Equipment/Software	3,302	4,100	2,268	2,500
101-257-977.005	Vehicles	-	6,700	-	6,700
		\$ 651,235	\$ 720,785	\$ 682,867	\$ 745,180



ELECTION DEPARTMENT

FULL TIME STAFFING SUMMARY	
Elections Manager	1
Election Supervisor	1
Elections Coordinator	1
Total	3

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-262-703.000	Salary-Elected-Appointed	\$ 169,205	\$ 171,975	\$ 171,975	\$ 176,600
101-262-706.000	Wages-Clerical	44,232	63,590	62,500	64,800
101-262-706.001	Clerical Overtime	6,403	7,000	7,934	10,000
101-262-707.000	Wages Temps-Part-time	68,310	45,000	48,605	70,000
101-262-707.001	Election Assistance - Full-time employees	19,222	7,500	12,465	20,000
101-262-710.000	Longevity/Benefit Wages	4,018	-	2,848	16,720
101-262-711.000	Precinct Workers Wages	193,654	110,000	70,825	115,000
101-262-715.000	SS & Medicare	25,077	22,600	24,238	27,400
101-262-721.000	Pension Contribution Employer 401(a)	19,590	23,560	23,513	24,140
101-262-727.000	Precincts, AV & Early Voting Supplies	36,926	100,000	99,268	60,000
101-262-850.000	Postage	7,716	25,000	67,369	48,600
101-262-860.000	Mileage Reimbursement	822	1,500	749	1,500
101-262-900.000	Publishing	4,440	7,500	3,368	5,000
101-262-933.001	Election Equipment Maintenance	22,685	35,000	28,086	-
101-262-956.000	Miscellaneous Expense	6,442	7,000	6,703	8,000
101-262-977.001	Computer Equipment/Software	4,806	15,000	17,456	5,000
101-262-998.000	State Reimbursable & Special Election Supplies	11,007	-	-	-
		\$ 644,556	\$ 642,225	\$ 647,902	\$ 652,760



BUILDING AND GROUNDS

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-265-740.000	Operating Supplies	\$ 611	\$ 1,000	\$ 800	\$ 1,000
101-265-777.000	Custodial Supplies	5,759	7,000	7,000	7,000
101-265-803.000	Insurance and Bonds	161,490	180,000	192,185	198,000
101-265-811.000	Computer/Network Support Administration	196,839	185,000	195,000	243,000
101-265-920.000	Utility Bill - Water	9,759	11,500	11,000	11,600
101-265-920.001	Utility Bill - Edison	46,163	49,500	53,400	55,100
101-265-920.002	Utility Bill - Gas	15,266	16,500	10,000	16,500
101-265-920.003	Utility Bill-Communications	56,336	68,600	40,000	42,300
101-265-933.000	Equipment Maintenance	8,864	20,000	9,000	15,000
101-265-933.004	HVAC Maintenance	21,705	20,000	57,830	20,000
101-265-956.000	Miscellaneous Expense	3,418	1,500	7,500	4,000
101-265-961.001	Snow Removal	2,432	4,000	3,000	4,000
101-265-962.000	Building & Grounds Upkeep	46,405	65,000	85,000	80,000
101-265-967.002	Denryter Drain Ped Crossing Pitchford Prk	28,926	220,000	220,000	15,000
101-265-967.019	Town Center Park	621	500	-	-
101-265-967.020	Town Square	-	2,000	-	400,000
101-265-967.021	Old Town Hall Park	21,374	50,000	108,346	80,000
101-265-967.022	Townhall Basement Project	247,396	-	-	200,000
101-265-967.024	Boardroom Improvements	-	-	-	120,000
101-265-967.027	Lucido River Park	9,280	12,500	71,848	12,500
101-265-971.000	Land Acquisition	499,905	-	-	-
101-265-972.000	Capital Improvements	7,523	380,000	115,000	515,000
101-265-972.001	Ramp Program	81,780	31,524	39,003	2,673
101-265-972.002	Sidewalk 25 Mile to Macomb Cnrs Park	-	180,000	67,000	-
101-265-972.005	Paser Study	(3,731)	-	-	-
101-265-972.006	Senior Center Patio/Fence	5,017	-	-	-
101-265-972.007	Senior Cntr Remodel Phase I	-	31,823	26,862	-
101-265-972.008	Senior Cntr Remodel Phase II	-	35,610	35,610	-
101-265-972.009	Senior Cntr Parking Expansion	-	-	6,013	-
101-265-974.007	Pitchford Park Demolition	2,400	50,000	26,175	-
101-265-977.000	Equipment	22,121	20,000	20,000	20,000
		\$ 1,497,660	\$ 1,643,557	\$ 1,407,573	\$ 2,062,673

LEGAL FEES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-266-814.000	Legal Fees	\$ 505,854	\$ 525,000	\$ 500,000	\$ 525,000
		\$ 505,854	\$ 525,000	\$ 500,000	\$ 525,000



OTHER FUNCTIONS

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-267-817.000	Consultant/Contract Services	\$ 43,935	\$ 43,000	\$ 40,000	\$ 43,000
101-267-845.000	Community Development Block Grant	357,137	436,565	397,050	324,724
101-267-849.000	S.M.A.R.T.	8,384	15,000	10,000	10,000
101-267-850.000	Postage	78,175	82,000	80,000	88,560
101-267-863.000	Gasoline & Oil	760	1,000	1,150	1,200
101-267-865.000	Capital Leases	487,616	-	400,000	400,000
101-267-900.000	Publishing	9,879	14,000	14,000	14,500
101-267-920.001	Utility Bill - Edison	756	-	-	-
101-267-930.000	Storm Maintenance	-	-	-	75,000
101-267-933.005	Vehicle Maintenance/Repair	-	2,000	1,800	2,000
101-267-936.000	Sidewalk Repairs	-	-	2,000	10,000
101-267-956.000	Miscellaneous Expense	31,103	50,000	45,000	25,000
101-267-956.005	Bank Fees - ACH/Credit Card	7,508	3,000	37,900	38,000
101-267-957.000	Conference, Education & Training	2,864	-	2,264	3,000
101-267-958.000	Membership & Dues	25,458	26,500	24,500	26,000
101-267-967.006	Buckingham I & II/Windgate Retention Pond	2,657	5,000	4,500	5,000
101-267-967.011	Historical Expenses	30	250	105	150
101-267-967.013	Drain Cleanout	5,500	30,000	-	-
101-267-967.018	Chelsea Park Paving SAD	(2,606)	-	-	-
101-267-967.023	Vintage Lane Paving SAD	53,347	-	-	-
101-267-967.025	Hillsboro Dr Paving SAD	1,058	35,000	652	1,000
101-267-967.028	Grant Matches	-	100,000	2,493	100,000
101-267-969.000	Contingencies	-	200,000	-	270,000
101-267-999.002	COVID-19 Expenses Election Supplies	39,293	-	-	-
		<u>\$ 1,152,852</u>	<u>\$ 1,043,315</u>	<u>\$ 1,063,414</u>	<u>\$ 1,437,134</u>



HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Human Resource Director	1
Human Resource Specialist	1
Maintenance Custodian	1
Total	3

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-270-703.000	Salary-Elected-Appointed	\$ 190,236	\$ 197,200	\$ 197,200	\$ 210,700
101-270-706.000	Wages Clerical	8,720	-	(645)	-
101-270-706.001	Overtime	-	1,000	-	-
101-270-706.050	Maintenance Custodian	55,274	56,650	56,650	58,200
101-270-707.000	Wages Temps-Part-time	19,494	17,000	22,125	22,100
101-270-710.000	Longevity/Benefit Wages	8,957	9,100	11,194	20,460
101-270-715.000	SS & Medicare	23,537	21,495	22,914	23,830
101-270-721.000	Pension Contribution Employer 401(a)	28,045	25,385	24,588	26,890
101-270-727.000	Office Supplies & Expense	2,468	3,000	6,000	4,000
101-270-815.000	Mediation, Arbitration, Labor	550	5,000	3,000	5,000
101-270-817.000	Consultant/Contract Services	1,766	2,000	800	2,000
101-270-819.000	Recruitment Staffing	5,075	5,000	6,455	10,500
101-270-835.000	Occupational Health Services	968	1,000	676	1,000
101-270-851.000	Cell Phones	1,036	1,150	1,150	1,200
101-270-860.000	Mileage Reimbursement	581	1,000	1,000	1,500
101-270-956.000	Miscellaneous Expense	481	1,000	25	3,000
101-270-957.000	Conference, Education & Training	1,758	4,000	2,869	7,000
101-270-958.000	Membership & Dues	500	1,500	820	2,000
101-270-977.001	Computer Equipment/Software	1,804	500	31	3,200
		\$ 351,249	\$ 352,980	\$ 356,851	\$ 402,580



EMPLOYEE BENEFITS

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-271-710.000	Longevity/Benefit Wages	\$ 32,600	\$ -	\$ -	\$ -
101-271-715.000	SS & Medicare	3,997	2,800	2,700	3,600
101-271-716.000	Health Care Insurance	531,814	565,400	548,000	626,100
101-271-716.001	Health Saving Account Expense	141,703	164,000	135,700	147,000
101-271-717.000	Life Insurance Premiums	15,067	20,275	18,235	20,060
101-271-718.000	Optical Insurance Premiums	10,640	12,000	10,000	11,160
101-271-719.000	Dental Insurance Premiums	46,910	56,175	45,525	50,100
101-271-720.000	Unemployment Compensation	-	2,000	-	2,000
101-271-722.000	Long & Short Term Disability Insurance	62,500	67,725	65,575	72,200
101-271-722.001	Employee Assistance Program	2,377	2,625	2,500	2,700
101-271-723.001	Worker Compensation Insurance	10,568	20,000	19,500	21,100
101-271-803.000	Insurance & Bonds	55	-	55	110
101-271-817.000	Consultant/Contract Services	700	1,000	600	1,000
101-271-965.000	OPEB Contributions	225,816	230,335	165,900	176,850
		\$ 1,084,747	\$ 1,144,335	\$ 1,014,290	\$ 1,133,980

PUBLIC SAFETY - CROSSING GUARDS

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-316-707.000	Wages Temps-Part time	\$ 20,216	\$ 25,000	\$ 24,000	\$ 28,000
101-316-715.000	SS & Medicare	1,547	1,915	1,836	2,150
101-316-977.000	Equipment	-	200	100	200
		\$ 21,763	\$ 27,115	\$ 25,936	\$ 30,350



BUILDING DEPARTMENT

FULL TIME STAFFING SUMMARY

Building Official	1
Assistant Building Official	1
Building Inspector	4
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Clerical	3
Total	12

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-371-702.000	Builders Board of Appeals	\$ 580	\$ 300	\$ 250	\$ 500
101-371-703.000	Salary-Elected-Appointed	205,962	210,400	210,400	216,300
101-371-704.000	Wages-Inspectors	522,985	557,350	546,000	573,400
101-371-704.001	Inspectors Overtime	18,841	19,500	14,775	15,000
101-371-706.000	Wages-Clerical	180,948	169,800	156,150	172,900
101-371-706.001	Clerical Overtime	9	500	100	250
101-371-707.000	Wages Temps-Part-time	68,870	94,000	94,000	97,000
101-371-710.000	Longevity/Benefit Wages	32,901	10,500	19,518	17,500
101-371-715.000	SS & Medicare	76,235	81,275	82,659	83,610
101-371-721.000	Pension Contribution Employer 401(a)	87,585	93,755	88,495	96,260
101-371-723.001	Worker Compensation Insurance	19,023	35,000	34,000	34,900
101-371-724.000	Uniforms	7,049	7,000	6,991	7,000
101-371-727.000	Office Supplies	6,692	7,000	6,545	7,000
101-371-740.000	Inspector Supplies	44	1,000	1,537	1,500
101-371-803.000	Insurance & Bonds	7,651	8,785	7,644	7,900
101-371-804.000	Weed Cutting/Snow Removal Expense	4,600	5,000	3,890	5,000
101-371-816.000	Engineering Services	87,409	110,000	131,661	151,000
101-371-817.000	Consultant/Contract Services	3,415	5,000	2,500	5,000
101-371-851.000	Cell Phones	8,536	9,075	8,800	9,075
101-371-860.000	Mileage	-	400	100	100
101-371-863.000	Gasoline & Oil	32,993	30,000	22,690	25,000
101-371-933.005	Vehicle Maintenance/Repair	1,933	2,000	1,561	1,500
101-371-956.000	Miscellaneous Expense	351	200	188	200
101-371-957.000	Conference, Education & Training	1,389	2,500	2,308	2,500
101-371-958.000	Membership & Dues	1,480	1,000	892	1,000
101-371-977.000	Equipment	58	300	100	200
101-371-977.001	Computer Equipment/Software	4,814	7,700	3,500	17,000
101-371-977.005	Vehicles	133,451	145,000	152,000	153,000
		\$ 1,515,805	\$ 1,614,340	\$ 1,599,254	\$ 1,701,595



MAINTENANCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Maintenance Supervisor	1
Maintenance Worker	2
Total	3

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-441-703.000	Salary-Elected Appointed	\$ 89,725	\$ 92,100	\$ 70,100	\$ 73,050
101-441-706.050	Grounds & Maintenance Worker	112,656	115,550	104,650	118,900
101-441-706.051	Grounds & Maintenance Worker OT	1,345	5,000	896	3,000
101-441-707.000	Wages Temps-Part-time	35,814	88,000	80,700	135,720
101-441-710.000	Longevity/Benefit Wages	3,306	6,000	13,044	500
101-441-715.000	SS & Medicare	18,320	23,465	21,255	25,340
101-441-721.000	Pension Contribution Employer 401(a)	20,143	20,765	14,931	19,200
101-441-724.000	Uniforms	637	3,000	3,985	4,000
101-441-727.000	Office Supplies	145	2,000	1,144	2,000
101-441-777.000	Custodial Supplies	614	5,000	-	-
101-441-851.000	Cell Phones	2,875	4,000	3,500	3,600
101-441-863.000	Gas & Oil	9,671	20,000	9,317	20,000
101-441-920.001	Utility Bill-Edison	4,428	-	-	-
101-441-933.000	Equipment Maintenance	6,984	10,000	2,059	10,000
101-441-933.005	Vehicle Maint/Repair	2,462	8,000	5,770	8,000
101-441-956.000	Miscellaneous Expense	15,485	15,000	2,085	10,000
101-441-957.000	Conference, Education & Training	-	1,000	-	3,000
101-441-958.000	Membership & Dues	-	500	-	500
101-441-962.000	Building & Grounds Upkeep	2,385	25,000	7,534	10,000
101-441-977.000	Equipment	14,280	75,000	1,000	52,000
101-441-977.001	Computer Equipment/Software	-	3,000	1,049	2,000
101-441-977.005	Vehicles	52,820	52,850	61,124	64,050
		\$ 394,098	\$ 575,230	\$ 404,143	\$ 564,860

ROADS AND STREETS

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-446-927.000	Street Lighting	\$ 1,154,993	\$ 1,236,000	\$ 1,364,750	\$ 1,405,700
		\$ 1,154,993	\$ 1,236,000	\$ 1,364,750	\$ 1,405,700



ENGINEERING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Engineering Director	1
Assistant Township Engineer	1
Engineer	1
GIS Specialist	0.2
Total	3.2

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-447-703.000	Salary-Elected-Appointed	\$ 217,476	\$ 237,500	\$ 235,700	\$ 318,000
101-447-710.000	Longevity/Benefit Wages	\$ 368	\$ -	\$ 1,750	\$ 2,500
101-447-715.000	SS & Medicare	16,258	18,170	18,633	24,520
101-447-721.000	Pension Contribution Employer 401(a)	21,170	23,750	23,179	31,800
101-447-727.000	Office Supplies & Expense	950	1,500	358	1,000
101-447-816.000	Engineering Services	38,200	40,000	27,970	40,000
101-447-851.000	Cell Phones	1,156	1,160	1,140	1,160
101-447-860.000	Mileage Reimbursement	-	300	-	300
101-447-956.000	Miscellaneous Expense	-	700	300	500
101-447-957.000	Conference, Education & Training	160	1,000	589	750
101-447-958.000	Membership & Dues	363	500	100	500
101-447-977.001	Computer Equipment/Software	547	4,500	4,427	3,000
		\$ 296,649	\$ 329,080	\$ 314,146	\$ 424,030



PLANNING AND ZONING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Planning Director	1
GIS Specialist	0.2
Plan Review Analyst	1
Clerical	2
Total	4.2

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-701-702.000	Wages/Boards/Commissions Planning Comm.	\$ 15,685	\$ 25,200	\$ 16,000	\$ 25,200
101-701-702.001	Wages/Boards/Commissions ZBA	8,400	9,750	7,350	9,000
101-701-703.000	Salary-Elected-Appointed	188,099	196,500	195,500	210,100
101-701-706.000	Wages-Clerical	114,577	119,000	112,400	116,350
101-701-706.001	Clerical Overtime	-	500	250	500
101-701-710.000	Longevity/Benefit Wages	7,871	6,900	13,797	3,500
101-701-715.000	SS & Medicare	25,342	27,400	27,531	27,900
101-701-721.000	Pension Contribution Employer 401(a)	28,794	31,550	30,021	32,650
101-701-727.000	Office Supplies & Expense	3,364	4,000	3,495	4,000
101-701-817.000	Consultant/Contract Services	152,586	135,000	114,712	120,000
101-701-851.000	Cell Phones	1,119	1,150	1,150	1,150
101-701-860.000	Mileage Reimbursement	613	300	200	300
101-701-900.000	Publishing	10,745	15,000	12,742	15,000
101-701-956.000	Miscellaneous Expense	109	1,200	1,000	1,200
101-701-957.000	Conference, Education & Training	688	4,500	2,638	4,500
101-701-958.000	Membership & Dues	2,040	2,500	2,500	2,500
101-701-977.000	Equipment	826	2,500	1,500	2,500
101-701-977.001	Computer Equipment/Software	4,774	1,700	1,653	1,700
		\$ 565,632	\$ 584,650	\$ 544,439	\$ 578,050



MEDIA SERVICES DEPARTMENT

FULL TIME STAFFING SUMMARY	
Community Relations Liaison	1
Total	1

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-800-703.000	Salary-Elected Appointed	\$ 7,977	\$ 75,000	\$ 48,500	\$ 54,250
101-800-706.055	Broadcast Media Employee	10,446	-	-	-
101-800-709.020	Meeting Recording Pay	3,750	13,500	13,500	13,500
101-800-710.000	Longevity/Benefit Wages	429	-	-	-
101-800-715.000	SS & Medicare	3,845	6,775	4,748	5,190
101-800-721.000	Pension Contribution Employer 401(a)	909	7,500	3,280	5,430
101-800-727.000	Office Supplies	-	1,000	-	500
101-800-740.000	Operating Supplies	-	4,000	-	4,000
101-800-817.000	Consultant/Contract Services	-	5,000	5,000	5,000
101-800-860.000	Mileage Reimbursement	-	200	300	200
101-800-863.000	Gas & Oil	515	-	-	-
101-800-900.000	Publishing	-	2,000	4,415	15,000
101-800-920.000	Utility Bill- Water	277	-	-	-
101-800-920.003	Utility Bill-Communications	4,161	-	-	-
101-800-933.005	Vehicle Maintenance/Repair	42	-	-	-
101-800-956.000	Miscellaneous Expense	-	200	-	200
101-800-957.000	Conference, Education & Training	-	1,500	-	1,500
101-800-958.000	Membership & Dues	-	350	350	350
101-800-962.000	Building & Grounds Upkeep	1,130	-	-	-
101-800-977.000	Equipment	-	2,000	-	2,000
101-800-977.001	Computer Equipment/Software	3,914	500	1,970	500
		\$ 37,395	\$ 119,525	\$ 82,063	\$ 107,620

DEBT SERVICE

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-906-995.000	Operating Transfer Out	\$ 1,011,910	\$ 1,000,995	\$ 994,970	\$ 983,500
		\$ 1,011,910	\$ 1,000,995	\$ 994,970	\$ 983,500

OPERATING TRANSFER OUT

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
101-966-995.000	Contributions to other Funds	\$ 4,200,000	\$ 9,400,000	\$ 9,400,000	\$ 5,500,000
		\$ 4,200,000	\$ 9,400,000	\$ 9,400,000	\$ 5,500,000



Purpose

The Macomb Township Fire Department, through progressive training, organization and teamwork will help educate, protect and serve our community.

Activities

The Macomb Township Fire Department provides the following:

Quick response and action to reduce or eliminate real or perceived emergencies.

Fire safety and fire prevention and other safety education to the community.

Superior and proactive training to the members of the Fire Department to develop and retain a staff of paid on call and full time firefighters.



FIRE OPERATING FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Property Taxes and Fees	\$ 8,294,688	\$ 8,797,000	\$ 8,834,394	\$ 9,534,000
Federal Grants	-	-	-	-
Gain/(Loss) on investment income	206,991	130,000	475,000	353,650
Other	188,501	-	5,336	5,000
Total Revenues	\$ 8,690,180	\$ 8,927,000	\$ 9,314,730	\$ 9,892,650
Expenditures				
Public Safety	6,088,420	8,556,190	7,113,352	9,434,100
Total Expenditures	\$ 6,088,420	\$ 8,556,190	\$ 7,113,352	\$ 9,434,100
Excess of Revenue Over (Under) Expenditures	\$ 2,601,760	\$ 370,810	\$ 2,201,378	\$ 458,550
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 4,507	\$ -	\$ -	\$ -
Transfers In	-	-	-	-
Transfers Out	(1,463,880)	(1,572,850)	(1,426,308)	(2,777,108)
New Leases	38,291	-	40,000	75,000
Total Other Financing Sources	\$ (1,421,083)	\$ (1,572,850)	\$ (1,386,308)	\$ (2,702,108)
Net Change in Fund Balances	\$ 1,180,677	\$ (1,202,040)	\$ 815,070	\$ (2,243,558)
Fund Balance, Beginning	\$10,278,402	\$11,459,079	\$ 11,459,079	\$ 12,274,149
Fund Balance, Ending	\$11,459,079	\$10,257,039	\$ 12,274,149	\$ 10,030,591



FIRE OPERATING FUND

FIRE OPERATING FUND

FULL TIME STAFFING SUMMARY

Fire Chief	1
Deputy Fire Chief	1
Captain	3
Lieutenant	3
Sergeant	4
Full Time Fire Fighter	20
Fire Inspector	2
RMS Supervisor	1
Accounting Clerk	1
Clerical	1
Total	<u>37</u>

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
206-000-402.000	Property Tax Collections	\$ 7,909,051	\$ 8,510,000	\$ 8,544,577	\$ 9,234,000
206-000-402.001	Act 345 Pension Tax Collection	385,638	287,000	289,817	300,000
206-000-528.000	Other Federal Grants	-	-	-	-
206-000-665.000	Gain/(Loss) on Investment Income	206,991	125,000	475,000	353,650
206-000-676.003	Qualified Leave Wages Reimbursement	4,507	-	-	-
206-000-680.000	Miscellaneous Revenue	3,995	5,000	5,336	5,000
206-000-691.000	Other Financing Sources-Leases	38,291	-	40,000	75,000
206-000-693.000	Gain on Fixed Asset	184,506	-	-	-
		<u>\$ 8,732,978</u>	<u>\$ 8,927,000</u>	<u>\$ 9,354,730</u>	<u>\$ 9,967,650</u>



FIRE OPERATING FUND

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
206-336-703.000	Salary-Elected-Appointed	\$ 314,729	\$ 322,000	\$ 321,000	\$ 329,900
206-336-703.060	Fulltime Fire Fighter	2,395,523	2,769,000	2,700,000	2,950,000
206-336-705.000	Wages-Paid on Call Fire Fighter	370,286	575,000	330,758	575,000
206-336-705.001	Paid on Call Officer Pay	12,767	20,340	11,760	21,540
206-336-706.000	Wages - Clerical	126,858	113,500	112,500	116,700
206-336-706.001	Clerical Overtime	638	725	725	850
206-336-710.000	Longevity/Benefit Wages	45,496	2,000	5,270	5,500
206-336-714.000	Clothing Allowance	31,400	32,400	33,400	33,400
206-336-715.000	SS & Medicare	227,309	293,375	263,916	308,600
206-336-716.000	Health Care Insurance	372,285	424,840	396,250	443,000
206-336-716.001	Health Saving Account Expense	110,088	122,000	110,000	118,000
206-336-717.000	Life Insurance Premiums	12,130	14,355	13,250	14,000
206-336-718.000	Optical Insurance Premiums	8,661	9,740	8,450	8,900
206-336-719.000	Dental Insurance Premiums	38,130	42,880	39,375	41,400
206-336-721.000	Pension Contributions Employer	169,873	246,000	213,720	222,850
206-336-721.010	Deferred Contribution Employer - Obra	19,193	36,915	18,325	35,700
206-336-722.000	Long & Short Term Disability Insurance	42,576	56,160	56,275	59,100
206-336-722.001	Employee Assistance Program	1,804	1,945	1,925	2,000
206-336-723.001	Workers Comp Insurance	38,046	70,000	65,000	65,000
206-336-724.000	Uniforms	24,797	12,000	8,087	10,000
206-336-740.000	Burn Bldg Supplies	3,428	12,000	10,700	3,500
206-336-803.000	Insurance & Bonds	32,846	37,635	36,000	37,100
206-336-808.000	Audit & Accounting	2,114	2,350	2,494	2,415
206-336-811.000	Computer/Network Support Administration	24,704	28,700	27,267	30,000
206-336-814.000	Legal Services	50,711	30,000	18,352	30,000
206-336-815.000	Arbitration Fees	4,220	5,000	4,200	5,000
206-336-817.000	Consultant/Contract Services	350,201	400,000	392,835	365,000
206-336-819.000	Recruitment Staffing	32,102	20,000	10,506	15,000
206-336-835.000	Occupational Health Services	3,748	35,000	30,178	10,000
206-336-850.000	Postage	202	350	235	350
206-336-860.000	Mileage Reimbursement	-	250	219	250
206-336-865.000	Capital Leases	38,291	-	40,000	75,000
206-336-900.000	Publishing	-	100	293	100
206-336-956.000	Miscellaneous Expense	2,520	3,500	3,500	3,500
206-336-957.000	Conference, Education & Training	30,364	40,000	46,196	50,000
206-336-958.000	Membership & Dues	3,604	5,000	4,541	5,000
206-336-960.000	Fire Prevention	3,868	5,500	6,500	24,000
206-336-960.001	K9 ESD & Public Interaction Device	-	2,000	-	-
206-336-961.000	Administrative Fees	25,336	29,830	29,830	39,165
206-336-961.001	Snow Removal	1,982	4,000	4,000	4,000
206-336-965.000	OPEB Contributions	50,195	51,200	36,863	51,580
206-336-965.001	Act 345 Pension Tax Transfer	385,638	287,000	289,817	300,000
206-336-969.000	Contingencies	-	100,000	-	100,000
206-336-971.000	Land Acquisition	-	-	205,004	-
206-336-972.000	Capital Improvements	-	30,000	30,000	30,000
206-336-995.000	Operating Transfer Out	1,463,880	1,572,850	1,426,308	2,777,108
		\$ 6,872,542	\$ 7,867,440	\$ 7,365,824	\$ 9,319,508



FIRE OPERATING FUND

FIRE OPERATING FUND
FIRE STATION #1

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
206-337-727.000	Office Supplies	\$ 2,323	\$ 3,000	\$ 1,500	\$ 2,000
206-337-740.000	Operating Supplies	1,743	750	-	-
206-337-760.000	Rescue Supplies	6,028	9,000	9,219	11,000
206-337-777.000	Custodial Supplies	2,946	2,500	3,900	4,000
206-337-863.000	Gasoline & Oil	26,030	27,000	20,721	27,000
206-337-920.000	Utility Bill - Water	1,076	2,500	3,000	3,100
206-337-920.001	Utility Bill - Edison	34,468	35,000	34,799	37,500
206-337-920.002	Utility Bill - Gas	19,227	22,000	20,932	22,000
206-337-920.003	Utility Bill-Communications	10,667	12,000	6,800	12,000
206-337-933.000	Equipment Maintenance	9,244	12,000	11,388	14,000
206-337-933.001	Office Equipment Maintenance	600	750	481	750
206-337-933.004	HVAC Maintenance	5,720	7,500	10,000	36,000
206-337-933.005	Vehicle Maintenance/Repair	70,982	60,000	72,000	65,000
206-337-956.000	Miscellaneous Expense	1,767	1,000	245	500
206-337-962.000	Building & Grounds Upkeep	32,324	18,000	57,000	40,000
206-337-972.000	Capital Improvement-House Demo and Parking Lot	-	-	30,000	330,000
206-337-977.000	Equipment	8,494	13,000	12,288	15,000
206-337-977.001	Computer Equipment/Software	2,629	27,700	26,061	6,000
		\$ 236,270	\$ 253,700	\$ 320,334	\$ 625,850

FIRE OPERATING FUND
FIRE STATION #2

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
206-338-727.000	Office Supplies	\$ 1,190	\$ 750	\$ 1,000	\$ 1,000
206-338-740.000	Operating Supplies	1,743	750	-	-
206-338-760.000	Rescue Supplies	5,452	9,000	8,145	11,000
206-338-777.000	Custodial Supplies	1,547	2,500	1,464	1,800
206-338-863.000	Gasoline & Oil	11,739	15,000	11,419	15,000
206-338-920.000	Utility Bill - Water	1,867	3,500	1,964	2,750
206-338-920.001	Utility Bill - Edison	10,710	14,000	12,898	14,000
206-338-920.002	Utility Bill - Gas	7,055	9,000	8,308	9,000
206-338-920.003	Utility Bill-Communications	3,891	6,000	3,038	8,000
206-338-933.000	Equipment Maintenance	6,495	12,000	11,275	13,000
206-338-933.001	Office Equipment Maintenance	-	100	353	100
206-338-933.004	HVAC Maintenance	5,890	4,500	2,000	14,500
206-338-933.005	Vehicle Maintenance/Repair	41,725	25,000	25,477	25,000
206-338-956.000	Miscellaneous Expense	203	300	272	350
206-338-962.000	Building & Grounds Upkeep	11,287	17,500	15,141	17,500
206-338-972.000	Capital Improvement-Refurbish Station #2	-	1,500,000	358,951	1,500,000
206-338-977.000	Equipment	6,419	13,000	11,208	13,000
206-338-977.001	Computer Equipment/Software	2,827	13,300	13,293	7,500
		\$ 120,040	\$ 1,646,200	\$ 486,206	\$ 1,653,500



FIRE OPERATING FUND
FIRE STATION #3

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
206-339-727.000	Office Supplies	\$ 869	\$ 750	\$ 1,200	\$ 1,200
206-339-740.000	Operating Supplies	1,743	750	-	-
206-339-760.000	Rescue Supplies	5,645	9,000	8,126	11,000
206-339-777.000	Custodial Supplies	1,376	2,000	1,464	2,000
206-339-863.000	Gasoline & Oil	13,879	17,000	10,940	15,000
206-339-920.000	Utility Bill - Water	2,809	5,500	3,537	4,500
206-339-920.001	Utility Bill - Edison	17,469	20,000	18,413	20,000
206-339-920.002	Utility Bill - Gas	8,328	8,800	8,130	9,000
206-339-920.003	Utility Bill-Communications	18,695	17,000	15,142	17,000
206-339-933.000	Equipment Maintenance	7,360	10,000	9,756	12,000
206-339-933.001	Office Equipment Maintenance	-	100	-	100
206-339-933.004	HVAC Maintenance	4,931	6,000	21,615	6,000
206-339-933.005	Vehicle Maintenance/Repair	31,911	40,000	38,673	35,000
206-339-956.000	Miscellaneous Expense	308	300	231	300
206-339-962.000	Building & Grounds Upkeep	16,809	18,000	23,605	222,500
206-339-977.000	Equipment	6,546	13,000	10,994	13,000
206-339-977.001	Computer Equipment/Software	3,861	13,800	13,507	7,500
		\$ 142,538	\$ 182,000	\$ 185,333	\$ 376,100

FIRE OPERATING FUND
FIRE STATION #4

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
206-340-727.000	Office Supplies	\$ 1,182	\$ 800	\$ 800	\$ 800
206-340-740.000	Operating Supplies	1,743	750	-	-
206-340-760.000	Rescue Supplies	5,722	9,000	8,215	10,000
206-340-777.000	Custodial Supplies	1,485	3,000	1,400	2,000
206-340-863.000	Gasoline & Oil	11,293	15,000	10,010	15,000
206-340-920.000	Utility Bill - Water	3,026	3,500	3,900	4,000
206-340-920.001	Utility Bill - Edison	19,322	20,000	18,544	20,000
206-340-920.002	Utility Bill - Gas	8,788	8,900	8,847	9,000
206-340-920.003	Utility Bill-Communications	19,714	17,500	17,516	17,500
206-340-933.000	Equipment Maintenance	7,362	13,500	11,255	13,500
206-340-933.001	Office Equipment Maintenance	-	150	398	150
206-340-933.004	HVAC Maintenance	17,110	6,000	21,350	6,000
206-340-933.005	Vehicle Maintenance/Repair	41,088	35,000	32,784	35,000
206-340-956.000	Miscellaneous Expense	372	300	266	300
206-340-962.000	Building & Grounds Upkeep	33,667	20,000	22,441	82,500
206-340-977.000	Equipment	6,341	13,000	10,994	13,000
206-340-977.001	Computer Equipment/Software	2,698	13,300	13,243	7,500
		\$ 180,911	\$ 179,700	\$ 181,963	\$ 236,250



Parks and Recreation Fund – 208

Purpose

To provide a comprehensive parks and recreation program for our residents. This includes, but is not limited to, a Recreation Center with aquatics, gymnasium and workout areas and instructional, athletic and passive programs for all ages. This fund is also used for special events geared primarily for families and park operations.

Activities

To perform the care and management of the Macomb Township Recreation Center which opened its doors on July 19, 2004. This state of the art 57,000 square foot facility offers 2 pools (with water slide, a lazy river and other water features), a gymnasium, aerobics room, complete workout area, running track, soft play indoor playscape, child watch room, teen room and a party room. On June 18, 2007, the Recreation Center opened its phase II expansion which includes a second gymnasium, improved and expanded workout facilities, an improved figure eight running track, an additional party room for a total of 92,000 square feet.

To provide a comprehensive recreation program to the residents of Macomb Township.

To perform the care and management of the Township parks totaling over 140 acres including the following:

Waldenburg Park is a developed park approximately 17 acres in size located on 21 Mile Road about ¼ mile east of Romeo Plank Road. It offers a children’s play area, picnic pavilions, basketball court, 2 sand volleyball courts, restrooms and a walking trail.

Macomb Corners Park opened in the summer of 2004. It is a 94-acre (35 developed) park site located on the north side of 25 Mile Road just east of Luchtman Road. The amenities of the park includes 2 soccer fields, 2 football fields, 3 lighted ball diamonds, inline skating rink, playscape, picnic pavilions and a rest room/concession building. The park is both an active park hosting sporting events, and an inviting location for family activities. In 2011 phase II of the park was opened and the amenities include 3 lighted ball diamonds, 3 soccer fields, 2 sand volleyball courts and a one-mile walking path that encompasses the entire park.

Macomb Town Center Park is a 15-acre park located on the south side of 25 Mile Road just west of Broughton Road. It is used for primarily for football, lacrosse, other athletic events and sports camps.

Pitchford Park is a 14.28-acre park located north of 22 Mile Road just west of Romeo Plank Road. Amenities include a dog park, 4 pickle ball courts, 2 tennis courts, a walking path, a playscape, and a restroom area.

Lucido River Park is a 20-acre park located on the west side of North Ave. just south of 24 Mile Road. There is a rentable building that holds up to 45 guests for parties or meetings. It sits on the north branch of the Clinton River.



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Property Taxes and Fees	\$ 3,280,194	\$ 3,423,000	\$ 3,470,000	\$ 3,706,000
Federal Grants	81	-	-	-
Charges for Services	2,148,601	2,050,200	2,049,203	2,086,000
Gain/(Loss) on investment income	149,913	95,000	218,000	177,700
Other	29,557	24,000	23,100	10,000
Total Revenues	\$ 5,608,346	\$ 5,592,200	\$ 5,760,303	\$ 5,979,700
Expenditures				
Recreation and culture	\$ 3,603,087	\$ 3,757,287	\$ 3,910,190	\$ 4,627,164
Capital Outlay	1,272,019	3,902,000	4,887,355	1,790,000
Total Expenditures	\$ 4,875,106	\$ 7,659,287	\$ 8,797,545	\$ 6,417,164
Excess of Revenue Over (Under) Expenditures	\$ 733,240	\$ (2,067,087)	\$ (3,037,242)	\$ (437,464)
Other Financing Sources (Uses)				
Sale of Fixed Asset	\$ 37,273	\$ 30,000	\$ 30,000	\$ 30,000
Transfers In	2,200,000	2,200,000	2,200,000	-
Transfers Out	(1,611,630)	(712,050)	(703,700)	(590,000)
New Leases	-	-	-	75,000
Total Other Financing Sources	\$ 625,643	\$ 1,517,950	\$ 1,526,300	\$ (485,000)
Net Change in Fund Balances	\$ 1,358,883	\$ (549,137)	\$ (1,510,942)	\$ (922,464)
Fund Balance, Beginning	\$ 4,897,438	\$ 6,256,321	\$ 6,256,321	\$ 4,745,379
Fund Balance, Ending	\$ 6,256,321	\$ 5,707,184	\$ 4,745,379	\$ 3,822,915



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

FULL TIME STAFFING SUMMARY	
Park and Recreation Director	1
Aquatics Supervisor	1
Facility Supervisor	1
Park Supervisor II	1
Senior Citizens & Special Program Coordinator	1
Recreation Programmer	2
Recreation Program Assistant	1
Clerical	1
Lead Maintenance Worker	1
Ground Maintenance Worker	3
Total	13

REVENUES

Park and Recreation Revenue

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-752-402.000	Property Tax Collections	\$ 3,280,194	\$ 3,423,000	\$ 3,470,000	\$ 3,706,000
208-752-604.000	Independent Contractor Activities	38,200	45,000	36,380	45,000
208-752-604.001	Recreation Activities	23,845	20,000	17,000	16,000
208-752-604.002	Trips	25,487	30,000	21,000	15,000
208-752-604.003	Senior Center Program	19,827	17,000	20,000	20,000
208-752-604.004	Concession Services	6,823	5,000	7,292	6,000
208-752-604-006	Senior Trips	-	-	-	10,000
208-752-651.002	Dog Park Memberships	-	-	9,000	15,000
208-752-665.000	Gain/(Loss) on Investment Income	149,913	95,000	218,000	177,700
208-752-667.000	Park Rental Fees	50,903	60,000	57,964	60,000
208-752-674.002	Donations	53,431	76,000	91,000	90,000
208-752-676.003	Qualified Leave Wages Reimbursement	81	-	-	-
208-752-680.000	Miscellaneous Income	5,482	4,000	5,300	3,000
208-752-691.000	Other Financing Sources-Leases	-	-	-	75,000
208-752-693.000	Gain on Sale of Fixed Asset	37,273	30,000	30,000	30,000
208-752-699.000	Operating Transfer In	2,200,000	2,200,000	2,200,000	-
		\$ 5,891,459	\$ 6,005,000	\$ 6,182,936	\$ 4,268,700

Recreation Center Revenue

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-756-604.000	Independent Contractor Activities	\$ 247,497	\$ 250,000	\$ 175,000	\$ 200,000
208-756-604.001	Recreation Activities	108,858	90,000	59,693	80,000
208-756-604.005	Special Events	20,767	17,000	40,000	30,000
208-756-604.007	Gift Certificates	5,139	3,000	1,996	3,000
208-756-642.000	Vending Sales	-	-	-	8,000
208-756-651.000	Membership Fees	996,422	975,000	995,000	980,000
208-756-651.001	Daily Admissions	409,909	370,000	390,000	380,000
208-756-667.000	Rental Fees	139,781	90,000	125,000	125,000
208-756-680.001	Miscellaneous Income	24,075	20,000	17,800	7,000
208-756-681.000	Apparel	1,712	2,200	2,878	3,000
		\$ 1,954,160	\$ 1,817,200	\$ 1,807,367	\$ 1,816,000



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND
Park and Recreation Administration

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-752-703.000	Salary-Elected-Appointed	\$ 123,617	\$ 111,925	\$ 111,925	\$ 115,350
208-752-704.060	Program Staff	167,931	174,900	174,900	180,050
208-752-706.000	Wages-Clerical	54,850	62,800	62,000	64,180
208-752-706.050	Grounds & Maintenance Worker	155,968	-	-	-
208-752-706.051	Grounds & Maintenance Worker Overtime	484	-	-	-
208-752-710.000	Longevity/Benefit Wages	16,943	13,000	11,156	13,000
208-752-715.000	SS & Medicare	39,792	27,741	29,029	28,510
208-752-716.000	Health Care Insurance	77,640	70,000	60,800	66,500
208-752-716.001	Health Saving Account Expense	28,500	20,000	16,000	16,000
208-752-717.000	Life Insurance Premiums	2,186	1,800	1,600	1,680
208-752-718.000	Optical Insurance Premiums	1,848	2,000	1,225	1,290
208-752-719.000	Dental Insurance Premiums	9,051	7,500	5,650	5,940
208-752-720.000	Unemployment Compensation	-	1,000	-	1,000
208-752-721.000	Pension Contribution Employer 401(a)	49,859	34,963	33,165	35,960
208-752-722.000	Long & Short Term Disability Insurance	7,865	7,000	5,650	5,940
208-752-722.001	Employee Assistance Program	270	200	150	175
208-752-723.001	Workers Compensation Insurance	3,699	6,000	6,000	6,200
208-752-727.000	Office Supplies	7,421	8,000	10,002	-
208-752-730.000	Publications	-	1,000	-	1,000
208-752-740.000	Operating Supplies	5,584	3,000	3,530	4,000
208-752-750.000	Activity Supplies	37,335	25,000	25,002	26,000
208-752-803.000	Insurance & Bonds	27,482	30,900	35,724	36,800
208-752-808.000	Audit & Accounting	1,461	1,650	1,723	1,675
208-752-811.000	Computer/Network Support Administration	13,884	17,600	18,088	20,000
208-752-817.000	Consultant Services	30	300	8,000	1,000
208-752-818.000	Independent Contractor Program	47,788	50,000	36,500	25,000
208-752-819.000	Recruitment Staffing	270	1,000	1,270	1,000
208-752-835.000	Occupational Health Services	3,646	2,000	2,835	2,500
208-752-850.000	Postage	18,223	25,000	26,189	27,000
208-752-865.000	Capital Leases	-	-	-	75,000
208-752-901.000	Printing	26,254	35,000	21,999	30,000
208-752-920.000	Utility Bill - Water	1,825	-	-	-
208-752-920.001	Utility Bill - Edison	8,935	-	-	-
208-752-920.002	Utility Bill - Gas	6,305	-	-	-
208-752-920.003	Utility Bill-Communications	5,239	6,000	1,500	1,600
208-752-933.000	Equipment Maintenance	-	1,500	491	1,500
208-752-942.000	Facility Rental Fees	2,704	2,750	500	2,000
208-752-943.000	Trips	18,538	20,000	4,964	15,000
208-752-945.000	Equipment Rental	6,954	10,000	9,404	10,000
208-752-956.000	Miscellaneous Expense	203	-	115	200
208-752-956.005	Bank Fees	44,352	41,000	42,500	43,000
208-752-957.000	Conference, Education & Training	438	3,000	3,350	3,500
208-752-958.000	Membership & Dues	480	1,500	3,205	2,000
208-752-961.001	Snow Removal	3,063	5,000	5,000	5,000
208-752-962.000	Buildings & Grounds Upkeep	10,246	3,000	1,462	3,000
208-752-965.000	OPEB Contributions	25,078	25,580	18,417	22,110
208-752-977.001	Computer Equipment/Software	9,858	15,000	24,950	7,500
		\$ 1,074,099	\$ 875,609	\$ 825,970	\$ 909,160



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Recreation Center

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-756-703.000	Salary-Elected-Appointed	\$ 156,808	\$ 160,000	\$ 160,000	\$ 164,675
208-756-707.000	Wages Temps-Part time-Aquatics	554,720	270,000	328,139	300,000
208-756-707.002	Wages Temps-Part time-Facilities	-	230,000	220,536	275,000
208-756-710.000	Longevity/Benefit Wages	12,655	5,000	4,400	5,000
208-756-715.000	SS & Medicare	54,969	50,873	57,037	56,970
208-756-716.000	Health Care Insurance	27,731	30,850	29,985	32,990
208-756-716.001	Health Saving Account Expense	5,000	8,000	8,000	8,000
208-756-717.000	Life Insurance Premiums	396	525	1,050	1,110
208-756-718.000	Optical Insurance Premiums	598	650	550	580
208-756-719.000	Dental Insurance Premiums	2,465	2,650	2,475	2,650
208-756-721.000	Pension Contribution Employer 401(a)	15,619	16,000	15,426	16,470
208-756-722.000	Long & Short Term Disability Insurance	2,556	2,680	2,850	3,000
208-756-722.001	Employee Assistance	2,000	2,200	2,600	2,660
208-756-723.001	Workers Compensation Insurance	3,699	6,800	6,800	7,000
208-756-727.000	Office Supplies	-	-	5,000	15,000
208-756-740.000	Operating Supplies	59,022	75,000	69,229	80,000
208-756-750.000	Activity Supplies	23,001	20,000	25,511	25,000
208-756-750.001	Catering Services	34,917	25,000	29,543	30,000
208-756-755.000	Apparel	3,250	5,000	3,414	5,000
208-756-777.000	Custodial Supplies	22,316	25,000	20,500	25,000
208-756-777.001	Chemicals	20,811	18,000	22,404	18,000
208-756-817.000	Contracted Services	2,806	4,000	5,933	4,000
208-756-818.000	Independent Contractor Program	166,376	135,000	159,879	150,000
208-756-901.000	Printing	-	2,000	-	2,000
208-756-920.000	Utility Bill - Water	29,965	30,000	32,225	33,500
208-756-920.001	Utility Bill - Edison	263,638	275,000	250,764	275,000
208-756-920.002	Utility Bill - Gas	89,723	83,000	67,000	75,000
208-756-920.003	Utility Bill-Communications	7,430	7,500	9,750	11,200
208-756-933.000	Equipment Maintenance	8,654	22,000	6,120	24,000
208-756-933.004	HVAC Maintenance	108,441	64,000	125,000	164,000
208-756-945.000	Equipment Rental	750	2,500	4,775	3,000
208-756-957.000	Conference, Education & Training	3,516	4,000	3,600	4,000
208-756-962.000	Buildings & Grounds Upkeep	202,534	200,000	217,000	225,000
208-756-972.000	Capital Improvement	130,305	1,607,000	1,937,355	635,000
208-756-977.000	Equipment	199,973	70,000	40,000	50,000
208-756-977.001	Computer Equipment/Software	994	18,550	13,500	18,550
		\$ 2,217,636	\$ 3,478,778	\$ 3,888,350	\$ 2,748,355



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Park Operations

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-770-703.000	Salary-Elected-Appointed	\$ -	\$ 71,000	\$ 71,000	\$ 82,330
208-770-706.050	Grounds & Maintenance Worker	4,737	180,700	171,950	244,785
208-770-706.051	Grounds & Maintenance Worker Overtime	447	5,000	2,110	5,000
208-770-707.000	Wages Temps-Part time	143,802	125,000	191,086	200,000
208-770-715.000	SS & Medicare	10,799	29,200	34,619	40,800
208-770-716.000	Health Care Insurance	-	50,500	48,500	64,500
208-770-716.001	Health Saving Account Expense	-	16,000	12,000	16,000
208-770-717.000	Life Insurance Premiums	-	1,000	1,350	1,650
208-770-718.000	Optical Insurance Premiums	-	1,200	1,025	1,425
208-770-719.000	Dental Insurance Premiums	-	5,300	4,775	6,500
208-770-721.000	Pension Contribution Employer 401(a)	-	25,170	22,968	32,800
208-770-722.000	Long & Short Term Disability Insurance	-	3,050	3,895	5,200
208-770-722.001	Employee Assistance	-	160	340	375
208-770-723.001	Workers Compensation Insurance	-	7,880	7,880	8,100
208-770-727.000	Office Supplies	-	2,000	700	1,000
208-770-740.000	Operating Supplies	46,536	40,000	33,943	45,000
208-770-777.000	Custodial Supplies	4,592	6,000	5,384	8,000
208-770-863.000	Gasoline & Oil	13,300	10,000	13,673	15,000
208-770-920.000	Utility Bill - Water	24,631	30,000	28,215	30,000
208-770-920.001	Utility Bill - Edison	24,167	25,000	22,400	25,000
208-770-920.002	Utility Bill - Gas	-	-	300	500
208-770-920.003	Utility Bill-Communications	-	-	1,000	6,500
208-770-933.000	Equipment Maintenance	-	-	10,000	10,000
208-770-933.005	Vehicle Maintenance/Repair	5,272	2,500	6,088	6,000
208-770-945.000	Equipment Rental	1,450	2,500	1,418	2,000
208-770-962.000	Buildings & Grounds Upkeep	102,299	90,000	152,933	150,000
208-770-972.000	Capital Improvement	-	80,000	75,000	1,140,000
208-770-974.007	Capital Outlay Pitchford Park	1,141,471	2,200,000	2,875,000	-
208-770-977.000	Equipment	14,446	25,000	63,530	25,000
208-770-977.005	Vehicles	31,660	30,000	36,900	43,000
		\$ 1,569,609	\$ 3,064,160	\$ 3,899,982	\$ 2,216,465



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Senior Center

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-775-703.000	Salary-Elected-Appointed	\$ 8,473	\$ 67,000	\$ 39,225	\$ 38,700
208-775-707.000	Wages Temps-Part time	-	35,000	20,000	40,000
208-775-715.000	SS & Medicare	1,106	7,805	4,618	6,030
208-775-716.000	Health Care Insurance	1,713	15,000	6,000	6,600
208-775-716.001	Health Saving Account Expense	-	4,000	2,000	2,000
208-775-717.000	Life Insurance Premiums	58	300	375	400
208-775-718.000	Optical Insurance Premiums	25	375	110	120
208-775-719.000	Dental Insurance Premiums	117	1,700	475	500
208-775-721.000	Pension Contribution Employer 401(a)	496	6,700	6,601	3,870
208-775-722.000	Long & Short Term Disability Insurance	175	1,200	1,075	1,130
208-775-722.001	Employee Assistance	-	40	35	40
208-775-723.001	Workers Compensation Insurance	-	1,970	1,970	2,000
208-775-727.000	Office Supplies	-	2,000	1,533	3,000
208-775-740.000	Operating Supplies	-	2,000	2,472	3,500
208-775-750.000	Activity Supplies	-	10,000	15,911	20,000
208-775-777.000	Custodial Supplies	-	15,000	2,036	5,000
208-775-818.000	Independent Contractor Program	-	-	-	25,000
208-775-901.000	Printing	-	5,000	-	5,000
208-775-920.000	Utility Bill - Water	-	3,000	3,452	3,500
208-775-920.001	Utility Bill - Edison	-	8,000	6,025	8,000
208-775-920.002	Utility Bill - Gas	-	3,500	4,550	5,000
208-775-920.003	Utility Bill-Communications	-	-	-	3,200
208-775-933.004	HVAC Maintenance	-	-	12,000	238,500
208-775-943.000	Trips	-	20,000	17,119	20,000
208-775-962.000	Buildings & Grounds Upkeep	1,355	10,000	31,664	25,000
208-775-972.000	Capital Improvement	243	15,000	-	15,000
208-775-972.008	Senior Cntr Remodel Phase II	-	-	-	35,610
208-775-972.009	Senior Cntr Parking Expansion	-	-	-	20,484
208-775-977.000	Equipment	-	-	600	1,000
208-775-977.001	Computer Equipment/Software	-	6,150	3,397	5,000
		\$ 13,762	\$ 240,740	\$ 183,243	\$ 543,184

Debt/Operating Transfer Out

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
208-906-995.000	Operating Transfer Out	\$ 1,611,630	\$ 712,050	\$ 703,700	\$ 590,000
		\$ 1,611,630	\$ 712,050	\$ 703,700	\$ 590,000



Law Enforcement Fund – 266

Purpose

To provide for the safety and welfare for the residents of Macomb Township through a contract with the Macomb County Sheriff's Office.

Activities

To furnish community policing for businesses, schools and residential neighborhoods, road patrol officers for protection and investigation, including traffic accidents.



LAW ENFORCEMENT FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Property Taxes and Fees	\$ 6,429,815	\$ 6,890,000	\$ 6,900,000	\$ 7,210,000
Federal Grants	-	-	-	-
State-shared revenue and grants	27,027	26,050	26,712	26,050
Gain/(Loss) on Investment Income	80,208	40,000	165,000	131,600
Total Revenues	\$ 6,537,050	\$ 6,956,050	\$ 7,091,712	\$ 7,367,650
Expenditures				
Public Safety	5,972,576	6,508,000	6,109,460	6,703,425
Total Expenditures	\$ 5,972,576	\$ 6,508,000	\$ 6,109,460	\$ 6,703,425
Excess of Revenue Over (Under) Expenditures	\$ 564,474	\$ 448,050	\$ 982,252	\$ 664,225
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 564,474	\$ 448,050	\$ 982,252	\$ 664,225
Fund Balance, Beginning	\$ 4,129,560	\$ 4,694,034	\$ 4,694,034	\$ 5,676,286
Fund Balance, Ending	\$ 4,694,034	\$ 5,142,084	\$ 5,676,286	\$ 6,340,511



LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
266-000-402.000	Tax Collection	\$ 6,429,815	\$ 6,890,000	\$ 6,900,000	\$ 7,210,000
266-000-574.003	State Share Revenue	26,844	26,000	26,663	26,000
266-000-665.000	Gain/(Loss) on Investment Income	80,208	40,000	165,000	131,600
266-000-680.000	Miscellaneous Revenue	183	50	48	50
		\$ 6,537,050	\$ 6,956,050	\$ 7,091,712	\$ 7,367,650

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
266-301-802.000	Sheriff Deputy Expense	\$ 5,914,605	\$ 6,446,700	\$ 6,047,000	\$ 6,638,175
266-301-920.000	Utility Bill - Water	1,520	2,290	3,120	3,300
266-301-920.001	Utility Bill - Edison	34,382	34,035	35,865	37,300
266-301-920.002	Utility Bill - Gas	19,227	21,320	20,500	21,400
266-301-920.003	Utility Bill-Communications	2,815	3,405	2,850	3,000
266-301-956.000	Miscellaneous	27	250	125	250
		\$ 5,972,576	\$ 6,508,000	\$ 6,109,460	\$ 6,703,425



Opioid Settlement Fund – 284

Purpose

In 2021, nationwide settlements were reached to resolve all opioid litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors - McKesson, Cardinal Health, and AmerisourceBergen ("Distributors") - and against manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, "J&J"). In 2022, agreements were announced with three pharmacy chains - CVS, Walgreens, and Walmart - and two additional manufacturers -Allergan and Teva.

Activities

To provide for the care, treatment, and other programs and expenditures designed to address the misuse and abuse of opioid products and treat or mitigate opioid use or related disorders and mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic.



OPIOID SETTLEMENT FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Opioid Settlement	\$ 37,356	\$ 20,000	\$ 9,344	\$ 10,177
Gain/(Loss) on Investment Income	62	150	550	1,000
Total Revenues	\$ 37,418	\$ 20,150	\$ 9,894	\$ 11,177
Expenditures				
Opioid Expense	\$ -	\$ 28,000	\$ 105	\$ 25,180
Total Expenditures	\$ -	\$ 28,000	\$ 105	\$ 25,180
Excess of Revenue Over (Under) Expenditures	\$ 37,418	\$ (7,850)	\$ 9,789	\$ (14,003)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 37,418	\$ (7,850)	\$ 9,789	\$ (14,003)
Fund Balance, Beginning	\$ -	\$ 37,418	\$ 37,418	\$ 47,207
Fund Balance, Ending	\$ 37,418	\$ 29,568	\$ 47,207	\$ 33,204



OPIOID SETTLEMENT FUND

OPIOID SETTLEMENT FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
284-000-665.000	Gain/(Loss) on Investment Income	\$ 62	\$ 150	\$ 550	\$ 1,000
284-000-685.000	Opioid Settlement Revenue	37,356	20,000	9,344	10,177
		<u>\$ 37,418</u>	<u>\$ 20,150</u>	<u>\$ 9,894</u>	<u>\$ 11,177</u>

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
284-631-840.000	Opioid Expense	\$ -	\$ 28,000	\$ -	\$ 25,000
284-631-956.005	Bank Fees & ACH/Credit Card Fees	-	-	105	180
		<u>\$ -</u>	<u>\$ 28,000</u>	<u>\$ 105</u>	<u>\$ 25,180</u>



Fire Improvement Fund – 663

Purpose

To provide capital improvements for the Fire Department including, but not limited to, vehicles, fire apparatus, and buildings.

Activities

Through capital improvements, the Macomb Township Fire Department will provide the following:

Quick response and action to reduce or eliminate real or perceived emergencies.

Fire safety and fire prevention and other safety education to the community.

Superior and proactive training to the members of the Fire Department to develop and retain a staff of paid on call and full time firefighters.



FIRE IMPROVEMENT FUND

FIRE IMPROVEMENT FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Gain/(Loss) on investment income	63,153	36,000	85,000	62,750
Other	36	-	4,801	25
Total Revenues	\$ 63,189	\$ 36,000	\$ 89,801	\$ 62,775
Expenditures				
Public Safety	\$ 1,035,378	\$ 1,447,425	\$ 1,370,430	\$ 2,491,100
Capital Outlay	-	-	-	-
Total Expenditures	\$ 1,035,378	\$ 1,447,425	\$ 1,370,430	\$ 2,491,100
Excess of Revenue Over (Under) Expenditures	\$ (972,189)	\$ (1,411,425)	\$ (1,280,629)	\$ (2,428,325)
Other Financing Sources (Uses)				
Transfers In	\$ 560,000	\$ 1,200,000	\$ 1,200,000	\$ 2,550,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 560,000	\$ 1,200,000	\$ 1,200,000	\$ 2,550,000
Net Change in Fund Balances	\$ (412,189)	\$ (211,425)	\$ (80,629)	\$ 121,675
Fund Balance, Beginning	\$ 2,559,541	\$ 2,147,352	\$ 2,147,352	\$ 2,066,723
Fund Balance, Ending	\$ 2,147,352	\$ 1,935,927	\$ 2,066,723	\$ 2,188,398



FIRE IMPROVEMENT FUND

FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
663-000-665.000	Gain/(Loss) on Investment Income	\$ 63,153	\$ 36,000	\$ 85,000	\$ 62,750
663-000-680.000	Miscellaneous Revenue	36	-	4,801	25
663-000-699.000	Operating Transfer In	560,000	1,200,000	1,200,000	2,550,000
		\$ 623,189	\$ 1,236,000	\$ 1,289,801	\$ 2,612,775

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
663-336-956.000	Miscellaneous	\$ 12	\$ 25	\$ 326	\$ 400
663-336-977.000	Equipment	974,223	1,382,400	1,303,154	2,421,000
663-336-977.005	Vehicles-Leased	61,143	65,000	66,950	69,700
		\$ 1,035,378	\$ 1,447,425	\$ 1,370,430	\$ 2,491,100



Municipal Roadway Fund – 204

Purpose

To provide, maintain, and enhance all areas of infrastructure throughout Macomb Township in conjunction with the Macomb County Road Commission, contractors and developers.

Activities

Participate with Macomb County Road Commission to obtain funding for, and facilitate road, sidewalk and pathway improvements in the Township.



MUNICIPAL ROADWAY FUND

MUNICIPAL ROADWAY FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Federal Grants	\$ 3,597,441	\$ -	\$ -	\$ -
Telecommunications Fees	-	-	100,000	2,500,000
Special Assessment	22,138	20,000	42,138	35,000
Gain/(Loss) on investment income	73,342	25,000	135,000	120,500
Other	3,555	-	30,400	-
Total Revenues	\$ 3,696,476	\$ 45,000	\$ 307,538	\$ 2,655,500
Expenditures				
Miscellaneous Expense	\$ -	\$ 50	\$ 25	\$ 50
Capital Outlay	4,203,041	9,460,025	7,518,087	7,638,000
Total Expenditures	\$ 4,203,041	\$ 9,460,075	\$ 7,518,112	\$ 7,638,050
Excess of Revenue Over (Under) Expenditures	\$ (506,565)	\$ (9,415,075)	\$ (7,210,574)	\$ (4,982,550)
Other Financing Sources (Uses)				
Transfers In	\$ 2,000,000	\$ 7,200,000	\$ 7,200,000	\$ 5,500,000
Total Other Financing Sources	\$ 2,000,000	\$ 7,200,000	\$ 7,200,000	\$ 5,500,000
Net Change in Fund Balances	\$ 1,493,435	\$ (2,215,075)	\$ (10,574)	\$ 517,450
Fund Balance, Beginning	\$ 2,447,551	\$ 3,940,986	\$ 3,940,986	\$ 3,930,412
Fund Balance, Ending	\$ 3,940,986	\$ 1,725,911	\$ 3,930,412	\$ 4,447,862



MUNICIPAL ROADWAY FUND

MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
204-000-528.000	Federal Grant	\$ 3,597,441	\$ -	\$ -	\$ -
204-000-546.000	State Grants-Highway & Streets	-	-	100,000	2,500,000
204-000-574.001	Metro Act Fee	22,138	20,000	42,138	35,000
204-000-665.000	Gain/(Loss) on Investment Income	73,342	25,000	135,000	120,500
204-000-674.000	Contribution from Developers	3,555	-	30,400	-
204-000-699.000	Operating Transfer In	2,000,000	7,200,000	7,200,000	5,500,000
		<u>\$ 5,696,476</u>	<u>\$ 7,245,000</u>	<u>\$ 7,507,538</u>	<u>\$ 8,155,500</u>

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
204-444-817.000	Consultant/Contract Services	\$ 149,768	\$ 250,000	\$ 391,891	\$ 350,000
204-444-967.008	Sidewalk Acquisitions	47,040	80,000	172,232	100,000
204-444-974.000	Capital Outlay	465,026	670,000	723,279	958,000
		<u>\$ 661,834</u>	<u>\$ 1,000,000</u>	<u>\$ 1,287,402</u>	<u>\$ 1,408,000</u>
204-446-956.000	Miscellaneous Expense	\$ -	\$ 50	\$ 25	\$ 50
204-446-977.007	Capital Outlay	3,541,207	8,460,025	6,230,685	6,230,000
		<u>\$ 3,541,207</u>	<u>\$ 8,460,075</u>	<u>\$ 6,230,710</u>	<u>\$ 6,230,050</u>



PUBLIC IMPROVEMENT FUND

Public Improvement Fund – 245

Purpose

To provide for, set aside and accumulate monies for acquiring, constructing, extending, altering, repairing or equipping public improvements or public buildings.



PUBLIC IMPROVEMENT FUND

PUBLIC IMPROVEMENT FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Gain/(Loss) on investment income	66,301	42,000	85,000	76,000
Other			57	
Total Revenues	\$ 66,301	\$ 42,000	\$ 85,057	\$ 76,000
Expenditures				
General Government	789,964	600,100	590,230	1,255,500
Total Expenditures	\$ 789,964	\$ 600,100	\$ 590,230	\$ 1,255,500
Excess of Revenue Over (Under) Expenditures	\$ (723,663)	\$ (558,100)	\$ (505,173)	\$ (1,179,500)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (723,663)	\$ (558,100)	\$ (505,173)	\$ (1,179,500)
Fund Balance, Beginning	\$ 3,240,381	\$ 2,516,718	\$ 2,516,718	\$ 2,011,545
Fund Balance, Ending	\$ 2,516,718	\$ 1,958,618	\$ 2,011,545	\$ 832,045



PUBLIC IMPROVEMENT FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
401-000-665.000	Gain/(Loss) on Investment Income	\$ 66,301	\$ 42,000	\$ 85,000	\$ 76,000
401-000-699.000	Operating Transfer In	-	-	57	-
		<u>\$ 66,301</u>	<u>\$ 42,000</u>	<u>\$ 85,057</u>	<u>\$ 76,000</u>

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
401-262-977.000	Equipment-Elections	\$ 2,795	\$ -	\$ -	\$ -
401-901-956.005	Bank Fees & ACH/Credit Card Fees	55	100	230	400
401-901-974.000	Capital Improvement	787,114	600,000	590,000	1,255,100
		<u>\$ 789,964</u>	<u>\$ 600,100</u>	<u>\$ 590,230</u>	<u>\$ 1,255,500</u>



Fire Pension Fund – 732

Purpose

The Township is the administrator of a single-employer public employee’s retirement system that covers some full-time fire fighters of the Township. The system provides retirement, death, and disability benefits to those plan members and their beneficiaries.

Activities

Revenues in this fund come from Township tax collections, employee contributions and investment income. Expenditures are comprised of employee pension payments and administration costs.

Resources Needed

The obligation to contribute to and maintain the system for these employees was established by a vote of the taxpayers in 1988 and requires a contribution from the employees of 5 percent of gross base wages. The funding policy provides for tax collections at actuarially determined rates that, expressed as percentages of annual covered payroll, are intended to accumulate sufficient assets to pay pension benefits when due. Administrative costs of the plan are financed through investment earnings.



FIRE PENSION FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Employer Contributions	\$ 385,638	\$ 287,000	\$ 296,973	\$ 300,000
Employee Contributions	34,451	32,300	39,000	39,500
Gain/(Loss) on investment income	469,209	200,000	432,000	400,000
Other	4	-	2	-
Total Revenues	\$ 889,301	\$ 519,300	\$ 767,975	\$ 739,500
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	157,029	157,050	157,029	157,050
Administrative Expenses	13,037	21,450	13,175	16,700
Total Expenditures	\$ 170,066	\$ 178,500	\$ 170,204	\$ 173,750
Excess of Revenue Over (Under) Expenditures	\$ 719,235	\$ 340,800	\$ 597,771	\$ 565,750
Fund Balance, Beginning	\$ 4,297,261	\$ 5,016,496	\$ 5,016,496	\$ 5,614,267
Fund Balance, Ending	\$ 5,016,496	\$ 5,357,296	\$ 5,614,267	\$ 6,180,017



FIRE PENSION FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
732-000-402.000	Property Tax Collection	\$ 385,638	\$ 287,000	\$ 296,973	\$ 300,000
732-000-665.000	Gain/(Loss) on Investment Income	469,209	200,000	432,000	400,000
732-000-680.000	Miscellaneous Revenue	4	-	2	-
732-000-682.000	Employee Contribution	34,451	32,300	39,000	39,500
		\$ 889,301	\$ 519,300	\$ 767,975	\$ 739,500

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
732-336-808.000	Audit & Accounting	\$ 3,921	\$ 4,350	\$ 4,625	\$ 4,800
732-336-814.000	Legal Fees	2,406	7,000	3,500	4,000
732-336-874.000	Fire Fighter Pension	157,029	157,050	157,029	157,050
732-336-956.000	Miscellaneous	6,711	6,100	4,050	5,900
732-336-957.000	Conference, Education & Training	-	4,000	1,000	2,000
		\$ 170,066	\$ 178,500	\$ 170,204	\$ 173,750



Retiree Health Care Fund – 736

Purpose

The Township provides retiree healthcare benefits to some full-time employees upon retirement in accordance with labor contracts.

Activities

Revenues are generated from Township contributions made in accordance with an actuarial valuation.

Resources Needed

The funding strategy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are intended to accumulate sufficient assets to pay health benefits when due. Administrative costs of the plan are financed through investment earnings.



RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Revenues				
Employer Contributions	\$ 431,075	\$ 400,927	\$ 327,060	\$ 324,218
Employee Contributions	-	-	-	-
Gain/(Loss) on investment income	3,082,259	1,500,000	2,935,000	2,500,000
Total Revenues	\$ 3,513,334	\$ 1,900,927	\$ 3,262,060	\$ 2,824,218
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	447,640	377,900	334,430	378,980
Administrative Expenses	11,689	6,800	7,316	13,300
Total Expenditures	\$ 459,329	\$ 384,700	\$ 341,746	\$ 392,280
Excess of Revenue Over (Under) Expenditures	\$ 3,054,005	\$ 1,516,227	\$ 2,920,314	\$ 2,431,938
Fund Balance, Beginning	\$ 31,628,137	\$ 34,682,142	\$ 34,682,142	\$ 37,602,456
Fund Balance, Ending	\$ 34,682,142	\$ 36,198,369	\$ 37,602,456	\$ 40,034,394



RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
736-000-665.000	Gain/(Loss) on Investment Income	\$ 3,082,259	\$ 1,500,000	\$ 2,935,000	\$ 2,500,000
736-000-680.000	Miscellaneous Revenue	38,009	-	38,391	-
736-000-699.000	Operating Transfer In	393,066	400,927	288,669	324,218
		<u>\$ 3,513,334</u>	<u>\$ 1,900,927</u>	<u>\$ 3,262,060</u>	<u>\$ 2,824,218</u>

EXPENSES

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
736-271-716.000	Health Care Insurance	\$ 402,956	\$ 315,500	\$ 290,000	\$ 319,000
736-271-716.001	Health Saving Account Expense	10,000	24,000	9,000	21,000
736-271-717.000	Life Insurance Premiums	1,650	1,800	1,800	1,980
736-271-718.000	Optical Insurance Premiums	5,522	6,000	5,500	6,050
736-271-719.000	Dental Insurance Premiums	27,512	30,600	28,130	30,950
736-271-808.000	Audit & Accounting	5,689	6,300	6,711	6,900
736-271-956.000	Miscellaneous Expense	6,000	500	605	6,400
		<u>\$ 459,329</u>	<u>\$ 384,700</u>	<u>\$ 341,746</u>	<u>\$ 392,280</u>



Water and Sewer Fund – 591

Purpose

The Department of Public fund is an enterprise fund which operates much like a business. It is self supporting and designed to meet its obligations free of taxation. The fund is used to provide water and sewer services to residential, industrial and commercial consumers.

Activities

The Macomb Township Department of Public Works provides the following:

Accurate and continuous readings of all water meters

Maintains fire hydrants by keeping them in proper working order

Responds to service calls

Inspects, assists and supervises subcontractors in the installation of water mains, sanitary sewers and storm sewers



WATER AND SEWER FUND SUMMARY

	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
Operating Revenue				
Sale of Water	\$ 17,670,376	\$ 18,300,200	\$ 18,663,068	\$ 19,035,400
Sewage Disposal Charges	14,103,619	14,360,000	14,712,264	17,109,475
Charges for Services	1,414,279	1,439,000	1,301,020	1,397,077
Total Revenues	\$ 33,188,274	\$ 34,099,200	\$ 34,676,352	\$ 37,541,952
Operating Expenses				
Cost of Water	\$ 14,279,105	\$ 14,000,000	\$ 14,000,000	\$ 14,400,000
Cost of Sewage Disposal	9,759,392	10,000,000	10,000,000	10,600,000
Operation and Maintenance	1,832,362	5,643,071	3,777,613	17,132,251
General and Administrative	2,759,064	3,057,448	2,884,123	3,133,685
Contribution to Retiree Health Fund	21,012	-	95,100	100,000
Depreciation	4,441,359	4,650,000	4,650,000	4,743,000
Total Expenditures	\$ 33,092,294	\$ 37,350,519	\$ 35,406,835	\$ 50,108,936
Operating Surplus/(Loss)	\$ 95,980	\$ (3,251,319)	\$ (730,483)	\$ (12,566,984)
Nonoperating Revenue (Expense)				
Gain/(Loss) on investment income	\$ 705,887	\$ 450,000	\$ 1,320,000	\$ 1,061,500
Federal Revenue	1,540	-	-	-
Land Acquisition	-	-	-	-
Interest Expense	(996,458)	(1,240,000)	(1,174,410)	(1,202,855)
Special Assessment	-	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	126,142	40,000	103,986	15,000
Loss - Before Contributions	\$ (162,890)	\$ (750,000)	\$ 249,576	\$ (126,355)
Capital Contributions				
Capital Grants	\$ -	\$ -	\$ -	\$ -
Developers	2,226,599	1,500,000	1,000,000	1,500,000
Tap Fees and frontage Charges	571,751	936,600	806,093	925,450
Total Capital Contributions	\$ 2,798,350	\$ 2,436,600	\$ 1,806,093	\$ 2,425,450
Change in Net Assets	\$ 2,731,440	\$ (1,564,719)	\$ 1,325,186	\$ (10,267,889)
Net Assets, Beginning on Year	\$ 198,986,634	\$ 201,718,074	\$ 201,718,074	\$ 203,043,260
Net Assets, End of Year	\$ 201,718,074	\$ 200,153,355	\$ 203,043,260	\$ 192,775,371



WATER AND SEWER FUND SUMMARY

FULL TIME STAFFING SUMMARY	
DPW Director	1
Assistant Superintendent	1
Water & Sewer Supervisor	2
GIS Specialist	0.6
Inspector	4
Lead Utility Worker	2
Advanced Utility Worker	4
Utility Worker	4
Administrative Assistant	1
Accounting Clerk	0
Clerical	3
Total	22.6

REVENUES
Water & Sewer Revenue

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
592-000-447.000	Delinquent WS Billing Fee	\$ 130,018	\$ 145,000	\$ 116,240	\$ 117,000
592-000-528.001	Fed Grant Rev Int Rebate	1,722	1,600	1,662	1,450
592-000-619.006	Construction Permit Fee	538,190	500,000	445,228	450,000
592-000-619.008	Contr. Reg. Fee	1,295	2,000	1,600	1,500
592-000-620.000	Engineering Review Fee	241,517	250,000	215,770	200,000
592-000-626.001	Snow Removal Admin Fee	9,009	15,000	10,000	15,000
592-000-665.000	Gain/(Loss) on Investment Income	705,887	450,000	1,320,000	1,061,500
592-000-676.003	Qualified Leave Wages Reimbursement	1,540	-	-	-
592-000-680.000	Miscellaneous Revenues	42,343	30,000	29,403	30,000
592-000-693.000	Gain on Sale of Fixed Asset	126,142	40,000	103,986	15,000
		\$ 1,797,662	\$ 1,433,600	\$ 2,243,890	\$ 1,891,450

REVENUES
Water Revenue

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
592-536-617.000	Metered Water Sales	\$ 17,670,276	\$ 18,300,000	\$ 18,662,968	\$ 19,035,200
592-536-617.001	Lateral Water Benefit Fee	27,360	100,000	74,885	75,000
592-536-617.002	Sales of Bulk Water	100	200	100	200
592-536-619.000	New Construction Water	17,700	30,000	30,000	40,000
592-536-619.001	Meter Installation	73,120	100,000	99,345	174,000
592-536-619.002	Customer Installation & Repair	3,356	9,000	6,075	-
592-536-619.004	Water Tap Connection Fee	1,655	10,000	9,825	9,000
592-536-619.007	Water System Benefit Fee	102,150	150,000	143,500	150,000
592-536-658.000	Late Charges/Penalties	354,827	350,000	345,019	192,263
592-536-674.000	Contribution From Developer	491,993	750,000	500,000	750,000
		\$ 18,742,536	\$ 19,799,200	\$ 19,871,717	\$ 20,425,663



WATER AND SEWER FUND FUND

REVENUES
Sewer Revenue

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
592-537-618.000	Metered Sewer Sales	\$ 13,957,046	\$ 14,200,000	\$ 14,541,214	\$ 16,934,475
592-537-618.001	Lateral Sewer Benefit Fee	69,939	100,000	83,221	75,000
592-537-618.002	S.M.D.A.	146,573	160,000	171,050	175,000
592-537-619.003	Sewer Inspection Monies	2,905	8,000	2,340	-
592-537-619.005	Sewer System Benefit Fee	183,925	300,000	287,000	300,000
592-537-619.009	Tap Fees-Garfield Interceptor Maintenan	185,000	275,000	206,000	315,000
592-537-658.000	Late Charges/Penalties	-	-	-	177,314
592-537-674.000	Contribution From Developer	1,734,606	750,000	500,000	750,000
		\$ 16,279,995	\$ 15,793,000	\$ 15,790,825	\$ 18,726,789

WATER AND SEWER FUND
Water and Sewer Administration Expenses

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
592-441-703.000	Salary - Elected - Appointed	\$ 426,489	\$ 472,875	\$ 470,400	\$ 489,450
592-441-704.000	Wages-Inspectors-Appraisers	290,504	303,850	302,825	303,700
592-441-704.001	Inspectors-Appraisers Overtime	32,794	30,000	28,837	30,000
592-441-704.050	Wages-Utility Worker	597,108	627,560	589,750	659,100
592-441-704.051	Utility Worker Overtime	27,011	26,000	25,597	27,000
592-441-706.000	Wages-Clerical	202,511	232,850	241,500	238,800
592-441-706.001	Clerical Overtime	2,596	1,500	637	1,500
592-441-707.000	Wages Temps-Part time	42,390	42,000	1,000	25,000
592-441-710.000	Longevity/Benefit Wages	36,612	34,500	45,625	34,500
592-441-715.000	SS & Medicare	125,519	135,491	134,779	136,480
592-441-716.000	Health Care Insurance	268,003	304,150	256,975	304,450
592-441-716.001	Health Saving Account Expense	71,233	77,600	70,000	74,000
592-441-717.000	Life Insurance Premiums	5,173	6,030	5,775	6,070
592-441-718.000	Optical Insurance Premiums	5,477	5,960	4,975	5,230
592-441-719.000	Dental Insurance Premiums	24,562	26,250	24,175	25,390
592-441-721.000	Pension Contribution Employer 401(a)	141,926	163,714	145,645	169,110
592-441-722.000	Long & Short Term Disability Insurance	21,620	22,355	22,685	23,820
592-441-722.001	Employee Assistance Program	833	900	775	800
592-441-723.001	Workers Compensation Insurance	30,648	55,160	55,160	56,600
592-441-723.002	Retiree Health Care Contribution	(92,866)	10,000	10,000	10,000
592-441-725.000	Compensated Absences	8,077	20,000	20,000	20,000
592-441-727.000	Office Supplies & Expense	6,261	6,000	7,806	8,000
592-441-729.000	Water & Sewer Billing	15,257	15,000	15,000	16,000
592-441-740.000	Operating Supplies	40,919	40,000	-	50,000
592-441-777.000	Custodial Supplies	937	2,000	1,000	2,000
592-441-801.000	Bond Issuance Expense	-	-	-	-
592-441-801.001	Other Services & Charges	514	1,000	1,000	1,000
592-441-803.000	Insurance & Bonds	23,546	26,465	27,728	28,600
592-441-808.000	Audit & Accounting	18,758	20,700	22,129	22,800
592-441-811.000	Computer/Network Support Administrator	88,437	125,000	126,182	167,000



WATER AND SEWER FUND FUND

592-441-816.000	Engineering Services	710,591	400,000	400,803	400,000
592-441-817.000	Consultant/Contract Services	89	-	1,200	37,500
592-441-819.000	Recruitment Staffing	852	1,500	675	1,500
592-441-835.000	Occupational Health Services	1,003	2,000	1,500	2,000
592-441-850.000	Postage	64,861	72,000	69,971	72,000
592-441-860.000	Mileage Reimbursement	41	100	-	100
592-441-863.000	Gas & Oil	46,603	45,000	34,947	45,000
592-441-900.000	Publishing	-	3,000	3,000	2,000
592-441-920.000	Utility Bill - Water	5,755	14,000	15,715	18,000
592-441-920.001	Utility Bill - Edison	79,604	82,400	85,500	90,000
592-441-920.002	Utility Bill - Gas	17,727	18,200	16,200	18,000
592-441-920.003	Utility Bill-Communications	47,277	45,000	46,625	50,000
592-441-933.000	Equipment Maintenance	31,556	42,000	30,506	40,000
592-441-933.004	HVAC Maintenance	6,056	8,000	6,000	19,500
592-441-933.005	Vehicle Maintenance / Repair	27,750	35,000	13,835	30,000
592-441-956.000	Miscellaneous Expense	5,268	2,000	1,920	2,000
592-441-956.002	State/Federal Required Samples	5,856	10,000	8,710	10,000
592-441-956.005	Bank Fees - ACH/Credit Card	2,535	2,300	20,150	21,700
592-441-957.000	Conference, Education & Training	10,281	14,000	6,855	14,000
592-441-958.000	Annual Memberships & Dues	37,354	42,000	41,458	50,000
592-441-961.000	Administrative Fees	34,834	39,621	39,621	37,495
592-441-961.001	Snow Removal	1,532	5,000	1,500	5,000
592-441-962.000	Building & Grounds Upkeep	93,329	55,000	138,298	45,000
592-441-965.000	OPEB Contribution	91,977	93,817	67,549	73,690
592-441-968.000	Depreciation Expense	4,441,359	4,650,000	4,650,000	4,743,000
592-441-968.001	Amortization Expense-Vehicle Leases	21,012	-	95,100	100,000
592-441-972.000	Capital Improvements	5,451	1,045,000	249,971	1,150,000
592-441-977.000	Equipment	1,278	28,000	202,364	143,500
592-441-977.001	Computer Equipment/Software	25,138	125,000	115,000	8,000
592-441-977.005	Vehicles	29,898	378,671	36,000	70,000
592-441-977.006	Construction Equipment	-	405,000	213,621	140,000
592-441-993.000	Bond Interest Expense	990,253	1,240,000	1,137,910	1,162,855
592-441-993.001	Interest Expense-Vehicle Leases	6,205	-	36,500	40,000
		\$ 9,306,177	\$ 11,738,519	\$ 10,446,962	\$ 11,578,240



WATER AND SEWER FUND FUND

WATER AND SEWER FUND

Water Expenses

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
592-536-740.000	Operating Supplies	\$ -	\$ -	\$ -	\$ 40,000
592-536-740.001	Meters & Parts	87,071	200,000	205,129	215,000
592-536-816.000	Engineering Fees	-	-	-	1,105,040
592-536-930.000	Storm Maintenance	60,037	76,000	17,050	-
592-536-933.000	PRV/Meter Pit Maintenance	-	-	-	10,000
592-536-935.001	Watermain Maintenance	37,379	125,000	71,742	125,000
592-536-935.002	Hydrants	232	35,000	150	-
592-536-955.001	Water Purchased (GLWA)	14,279,105	14,000,000	14,000,000	14,400,000
592-536-956.000	Miscellaneous Expense	-	-	-	10,000
592-536-967.005	CDSMI Water Investigation	-	-	174,511	174,511
592-536-972.000	Capital Improvement	-	-	-	8,170,000
		\$ 14,463,824	\$ 14,436,000	\$ 14,468,582	\$ 24,249,551

WATER AND SEWER FUND

Sewer Expenses

GL Number	Description	2023 Actual	2023/2024 Budget	2023/2024 Projected	2024/2025 Budget
592-537-740.000	Operating Supplies	\$ -	\$ -	\$ -	\$ 40,000
592-537-816.000	Engineering Fees	-	-	-	455,000
592-537-817.001	Hydraulic Modeling	104,421	87,000	87,000	-
592-537-930.001	Sewer Backup Claims	947	15,000	-	10,000
592-537-932.000	Sewer Maintenance/Repair 106ab 10	2,926	1,364,000	1,364,000	1,314,000
592-537-933.000	Pump Station Maintenance	-	-	-	75,000
592-537-934.000	San Swr Cleaning & CCTV	422,636	600,000	200,000	600,000
592-537-935.000	Sewer Main Maintenance	28,430	350,000	14,701	350,000
592-537-955.000	Sewer Treatment Fees	9,759,392	10,000,000	10,000,000	10,600,000
592-537-956.000	Miscellaneous Expense	-	-	-	10,000
592-537-972.000	Capital Improvement	-	-	-	2,030,000
		\$ 10,318,751	\$ 12,416,000	\$ 11,665,701	\$ 15,484,000