



ANNUAL BUDGET

Fiscal Year 2025-2026



Supervisor

Frank J. Viviano

Clerk

Kristi L. Pozzi

Treasurer

Leon Drolet

Trustees

Frank A. Cusumano, Jr.

Peter J. Lucido III

Charles Oliver

Ronald P. Papa Jr.

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 Guards..... 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

CAPITAL PROJECT FUNDS

Fire Improvement Fund.....	44
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
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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, 2025 and ending June 30, 2026 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, 2025 and ending June 30, 2026 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	\$	3,208,000
License and Permits		3,317,800
Federal Grants		436,614
State Shared Revenues and Grants		10,516,000
Charges for Services		1,877,695
Fines and Forfeitures		297,000
Special Assessment		1,331,750
Interest Income		780,300
Lease Revenue		856,727
Other		28,700
Sale of Fixed Assets		5,000
Total General Fund Revenues	\$	22,655,586

EXPENDITURES

Legislative	\$	73,660
Supervisor		637,524
Finance		548,100
Clerk - Records Management		502,230
Information Technology		399,440
Board of Review		4,330
Treasury		511,305
Assessing		779,560
Elections		444,565
Building and Grounds		2,503,195
Legal Fees		597,000
Other Functions		3,615,310
Human Resource		322,980
Employee Benefits		1,096,510
Public Safety - Crossing Guards		29,300
Building		1,850,615
Maintenance Department		850,115
Roads and Streets		1,461,400
Engineering		434,380
Planning and Zoning		549,968
Media Services		114,245
Debt Service		948,250
Operating Transfer Out		7,000,000
Total General Fund	\$	25,273,982
 Appropriated Surplus	 \$	 (2,618,396)
Total Revenues and Appropriated Surplus	\$	25,273,982

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	\$ 10,636,000
Fire Operating Expenditures	12,323,900
Appropriated Surplus	(1,687,900)
Total Revenues and Appropriated Surplus	<u>12,323,900</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	\$ 6,863,350
Park and Recreation Expenditure	8,674,570
Appropriated Surplus	(1,811,220)
Total Revenues and Appropriated Surplus	<u>8,674,570</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	\$ 7,664,300
Law Enforcement Expenditure	7,472,585

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	\$ 1,260,050
Fire Improvement Expenditure	582,450

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	\$ 12,477,901
Municipal Roadway Expenditure	15,357,680
Appropriated Surplus	(2,879,779)
Total Revenues and Appropriated Surplus	<u>15,357,680</u>

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	\$ 3,500
Public Improvement Expenditure	413,900
Appropriated Surplus	(410,400)
Total Revenues and Appropriated Surplus	<u>\$ 413,900</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	\$ 23,883
Opioid Settlement Expenditure	25,200
Appropriated Surplus	(1,317)
Total Revenues and Appropriated Surplus	<u>\$ 25,200</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	\$	625,394
Fire Pension Expenditure		173,550

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	\$	2,600,000
Retiree Healthcare Expenditure		658,000

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	\$	38,958,600
Water and Sewer Expenditure		41,174,955
Appropriated Surplus		(2,216,355)
Total Revenues and Appropriated Surplus	\$	41,174,955

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 fund 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	0.6189
Fire Operating	1.9000
Police	1.4500
Park and Recreation	0.7417

MOTION by Drolet seconded by Papa to adopt the General Appropriations Act for Fiscal Year 2025-2026. Adopted this 11th Day of June, 2025.

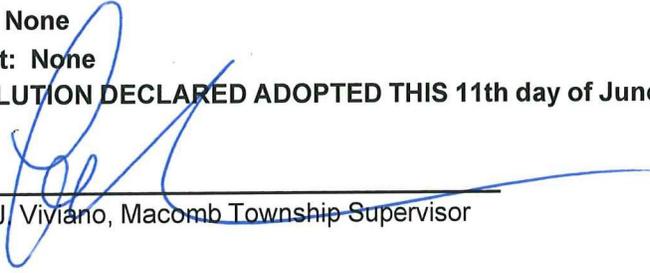
Roll Call:

Ayes: Drolet, Papa, Cusumano, Lucido, Oliver, Pozzi, Viviano

Nays: None

Absent: None

RESOLUTION DECLARED ADOPTED THIS 11th day of June, 2025



Frank J. Viviano, Macomb Township Supervisor



Attested, Kristi L. Pozzi, Macomb Township Clerk



2025-2026 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 22,655,586	\$ 25,273,981	\$ (2,618,395)
206	Fire Operations Fund	10,636,000	12,323,900	(1,687,900)
208	Park and Recreation Fund	6,863,350	8,674,570	(1,811,220)
266	Law Enforcement Fund	7,664,300	7,472,585	191,715
284	Opioid Settlement Fund	23,883	25,200	(1,317)
663	Fire Improvement Fund	1,260,050	582,450	677,600
204	Municipal Roadway Fund	12,477,901	15,357,680	(2,879,779)
401	Public Improvement Fund	3,500	413,900	(410,400)
732	Fire Pension Fund	625,394	173,550	451,844
736	Retiree Health Care Fund	2,600,000	658,000	1,942,000
592	Water & Sewer Fund	38,958,600	41,174,955	(2,216,355)



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****GENERAL FUND SUMMARY**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Property Taxes and Fees	\$ 2,933,152	\$ 3,095,800	\$ 3,114,941	\$ 3,208,000
License and permits	3,428,985	3,170,610	3,512,818	3,173,800
Federal Grants	269,550	464,724	401,082	436,614
State-shared revenues and grants	10,382,893	10,352,700	10,697,817	10,516,000
Charges for Services	315,612	331,295	388,194	1,877,695
Fines and forfeitures	276,467	288,000	320,424	297,000
Special Assessment	1,345,828	1,255,250	1,172,497	1,331,750
Donations	62,500	12,500	12,500	12,500
Gain/(Loss) on investment income	1,801,928	1,053,000	1,511,000	780,300
Lease Revenue	348,800	344,000	440,914	456,727
Other	15,484	45,500	50,383	16,200
Total Revenues	\$ 21,181,199	\$ 20,413,379	\$ 21,622,570	\$ 22,106,586
Expenditures				
Current:				
General Government	\$ 6,989,989	\$ 9,600,233	\$ 8,228,785	\$ 12,595,698
Public Safety	1,599,553	1,731,945	1,636,003	1,879,915
Public Works	1,723,444	1,829,730	1,716,894	1,895,780
Social Services	217,050	324,724	180,081	146,125
Community and economic development	516,848	578,050	567,573	549,968
Recreation and culture	75,485	107,620	102,670	114,245
Total Expenditures	\$ 11,122,369	\$ 14,172,302	\$ 12,432,006	\$ 17,181,732
Excess of Revenue Over (Under) Expenditures	\$ 10,058,830	\$ 6,241,077	\$ 9,190,564	\$ 4,924,854
Other Financing Sources (Uses)				
Sale of Fixes Assets	\$ 948,814	\$ 25,000	3,905	\$ 5,000
Transfers In	-	-	-	-
Transfers Out	(10,393,495)	(6,483,500)	(6,462,900)	(7,948,250)
New Leases	(39,008)	400,000	-	400,000
Total Other Financing Sources	\$ (9,483,689)	\$ (6,058,500)	\$ (6,458,995)	\$ (7,543,250)
Net Change in Fund Balances	\$ 575,141	\$ 182,577	\$ 2,731,569	\$ (2,618,396)
Fund Balance, Beginning	\$ 31,225,846	\$ 31,800,987	\$ 31,800,987	\$ 34,532,556
Fund Balance, Ending	\$ 31,800,987	\$ 31,983,564	\$ 34,532,556	\$ 31,914,160



GENERAL FUND

GENERAL FUND

REVENUES

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
101-000-402.000	Current Real & Personal Property	\$ 2,921,164	\$ 3,084,000	\$ 3,102,841	\$ 3,196,000
101-000-402.002	Trailer Park Fees	11,988	11,800	12,100	12,000
101-000-447.000	Penalty on Delinquent WS billing	116,388	125,000	154,924	132,000
101-000-448.000	School Tax Administration Fee	133,252	133,000	134,504	141,200
101-000-451.000	Special Assessment Revenue	6,922	5,000	8,955	6,500
101-000-451.001	Street Lighting SAD Revenue	1,152,197	1,175,250	1,163,542	1,175,250
101-000-451.002	Weed Cutting Collection	10,935	11,000	13,775	15,000
101-000-452.000	Storm Maintenance Assessment	-	75,000	-	150,000
101-000-453.000	Sidewalk Repair Program	-	-	-	1,458,400
101-000-477.000	Cable Franchise Fees	1,272,647	1,242,060	1,147,000	1,043,800
101-000-477.001	Video Service Franchise Fee	152,254	132,550	125,600	104,300
101-000-490.000	Building Permit Application Fee	66,000	50,000	63,450	60,000
101-000-490.001	Building Permits	1,296,204	1,100,000	1,421,268	1,250,000
101-000-490.002	Electrical Permits	209,267	215,000	261,901	250,000
101-000-490.003	HVAC	227,162	235,000	272,669	260,000
101-000-490.004	Plumbing Permits	127,272	123,000	156,815	140,000
101-000-490.005	Building License Registration	2,700	1,000	2,090	2,100
101-000-490.006	Zoning Permits	66,850	65,000	53,485	55,000
101-000-490.007	Approach Permit	4,880	4,500	6,540	6,600
101-000-522.000	Community Dev. Block Grant	217,050	324,724	180,081	146,125
101-000-528.000	Federal Grants	52,500	-	161,001	290,489
101-000-539.000	State Grants	150,309	-	314,817	-
101-000-574.000	State Share Revenue Sales Use	10,222,731	10,342,700	10,363,000	10,496,000
101-000-580.001	School Election Reimbursements	-	30,000	27,648	-
101-000-581.001	S.M.A.R.T.	9,853	10,000	20,000	20,000
101-000-626.000	Administrative Charges	69,451	76,660	76,660	109,995
101-000-628.001	Marihuana Review/Inspection Fee	1,000	1,000	27,000	28,800
101-000-628.002	Civil Engineer Charges	114,800	150,000	143,571	144,000
101-000-628.003	Extension of Time Application Fee	3,750	2,500	2,000	2,000
101-000-628.004	Planning Commission	89,624	100,000	120,000	110,000
101-000-628.005	Zoning Board of Appeals App Fee	7,150	6,500	9,750	9,850
101-000-628.006	Liquor License App Fee	1,000	500	2,500	1,000
101-000-628.008	Split Applications	3,050	2,135	3,355	3,000
101-000-628.009	Bldg Board of Appeals App Fee	150	500	150	450
101-000-651.001	Telecommunication Fee	-	-	500	-
101-000-656.000	Court Fines & Fees	142,321	153,000	147,500	148,000
101-000-658.000	Penalties Late Charges	17,758	10,000	18,000	17,000
101-000-665.000	Gain/(Loss) on Investment Income	1,788,201	1,049,000	1,500,000	770,300
101-000-665.004	Interest Income SAD	13,727	4,000	11,000	10,000
101-000-671.000	W/S Tower Lease	98,451	104,000	108,510	103,400
101-000-671.001	Station #1 Tower Lease	35,214	35,000	41,595	37,080
101-000-671.002	Station #2 Tower Lease	175,925	165,000	183,585	183,827
101-000-671.003	Interest Leases-Cell Towers	39,209	40,000	107,224	132,420
101-000-674.000	Contribution-Election Reimbursement	-	140,000	60,000	-
101-000-674.003	Contributions-Wilson Grant	50,000	-	-	-
101-000-674.010	Donations-North Ave	12,500	12,500	12,500	12,500
101-000-680.000	Miscellaneous Revenue	14,240	15,000	17,600	16,000
101-000-683.000	Building Dept Copies	144	500	135	200
101-000-687.000	DTE Rebates	-	-	5,001	-
101-000-691.000	Other Financing Sources-Leases	(39,008)	400,000	-	400,000
101-000-693.000	Gain on Sale of Fixed Asset	948,814	25,000	3,905	5,000
		\$ 22,205,805	\$ 20,988,379	\$ 21,770,046	\$ 22,655,586



GENERAL FUND

GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT

Department Number	Department Name	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101	Legislative	\$ 66,680	\$ 76,860	\$ 68,135	\$ 73,660
171	Supervisor's Department	535,105	580,180	583,610	637,524
191	Finance Department	441,517	562,765	537,276	548,100
215	Clerk's Department	451,713	502,210	499,170	502,230
228	Information Technology Department	288,607	371,740	317,968	399,440
247	Board of Review	2,131	4,580	1,938	4,330
253	Treasury Department	416,631	452,455	444,656	511,305
257	Assessing Department	677,053	745,180	709,680	779,560
262	Election Department	622,182	652,760	694,668	444,565
265	Building and Grounds	1,282,399	2,062,673	1,653,411	2,503,195
266	Legal Fees	417,526	525,000	500,000	597,000
267	Other Functions	403,435	1,437,134	838,691	3,615,310
270	Human Resource Department	343,949	402,580	306,839	322,980
271	Employee Benefits	992,493	1,133,980	894,155	1,096,510
316	Public Safety - Crossing Guards	21,717	30,350	25,459	29,300
371	Building Department	1,577,836	1,701,595	1,610,544	1,850,615
441	Maintenance Department	380,417	564,860	502,239	850,115
446	Roads and Streets	1,380,757	1,405,700	1,328,500	1,461,400
447	Engineering Department	342,687	424,030	388,394	434,380
701	Planning and Zoning Department	516,848	578,050	567,573	549,968
800	Media Services Department	75,485	107,620	102,670	114,245
906	Debt Service	993,495	983,500	962,900	948,250
966	Operating Transfer Out	9,400,000	5,500,000	5,500,000	7,000,000
		<u>\$ 21,630,664</u>	<u>\$ 20,805,802</u>	<u>\$ 19,038,477</u>	<u>\$ 25,273,981</u>



GENERAL FUND

LEGISLATIVE

TOWNSHIP BOARD OF TRUSTEES	
Township Board of Trustees	4
Total	4

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
101-101-702.000	Wages/Boards/Commissions	\$ 56,849	\$ 61,500	\$ 58,000	\$ 61,500
101-101-715.000	SS & Medicare	4,261	4,710	4,475	4,710
101-101-721.000	Pension Contribution Employer 401(a)	5,570	6,150	5,660	6,150
101-101-860.000	Mileage Reimbursement	-	400	-	200
101-101-956.000	Miscellaneous	-	100	-	100
101-101-957.000	Conference, Education & Training	-	4,000	-	1,000
		\$ 66,680	\$ 76,860	\$ 68,135	\$ 73,660

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	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
101-171-703.000	Salary-Elected Appointed	\$ 266,804	\$ 283,900	\$ 282,360	\$ 299,425
101-171-704.010	Code Enforcement Officer	66,530	69,150	68,225	71,525
101-171-704.011	Code Enforcement OT	197	250	659	500
101-171-706.000	Wages-Clerical	42,657	44,400	43,880	60,210
101-171-706.001	Clerical Overtime	675	600	434	600
101-171-707.000	Wages Temps-Part-time-Code Enforceme	73,192	86,400	84,000	87,000
101-171-710.000	Longevity/Accrual Buyout/Bonus	-	-	3,250	-
101-171-715.000	SS & Medicare	33,876	37,080	38,246	39,723
101-171-721.000	Pension Contribution Employer 401(a)	34,466	39,750	40,028	43,116
101-171-727.000	Office Supplies & Expense	4,099	3,500	3,500	3,500
101-171-851.000	Cellular Services	863	750	550	575
101-171-860.000	Mileage Reimbursement	1,952	2,200	1,860	2,200
101-171-956.000	Miscellaneous Expense	3,768	1,500	4,219	4,200
101-171-957.000	Conference, Education & Training	3,356	8,000	8,000	13,000
101-171-958.000	Membership & Dues	1,680	1,500	1,964	8,000
101-171-977.001	Equipment & Software	991	1,200	2,436	3,950
		\$ 535,105	\$ 580,180	\$ 583,610	\$ 637,524



GENERAL FUND

FINANCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Chief Financial Officer	1
Financial Analyst	1
Accounting Clerk	1
Purchasing Specialist	0
Buyer	1
Total	4

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-191-703.000	Salary-Elected-Appointed	\$ 277,439	\$ 369,500	\$ 322,500	\$ 285,250
101-191-706.000	Wages-Clerical	51,152	56,315	55,900	64,275
101-191-706.001	Clerical Overtime	29	500	150	300
101-191-707.000	Wages-Temps-Part Time	-	-	34,600	65,000
101-191-710.000	Longevity/Accrual Buyout/Bonus	7,677	8,800	11,205	9,500
101-191-715.000	SS & Medicare	24,847	33,300	30,444	32,470
101-191-721.000	Pension Contribution Employer 401(a)	30,264	42,600	36,177	34,955
101-191-727.000	Office Supplies & Expense	3,909	5,500	5,500	5,500
101-191-808.000	Audit & Accounting	37,818	36,600	36,300	38,000
101-191-851.000	Cellular Services	1,635	1,850	1,800	1,850
101-191-860.000	Mileage Reimbursement	-	300	50	300
101-191-956.000	Miscellaneous Expense	-	500	25	200
101-191-957.000	Conference, Education & Training	-	4,000	75	4,000
101-191-958.000	Membership & Dues	1,060	1,500	1,375	1,500
101-191-977.000	Office Equipment	-	1,000	150	1,000
101-191-977.001	Computer Equipment/Software	5,687	500	1,025	4,000
		\$ 441,517	\$ 562,765	\$ 537,276	\$ 548,100



GENERAL FUND

CLERK'S DEPARTMENT

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

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-215-703.000	Salary-Elected-Appointed	\$ 294,304	\$ 312,100	\$ 312,100	\$ 320,900
101-215-706.000	Wages-Clerical	56,384	58,200	58,175	60,210
101-215-706.001	Clerical Overtime	3,922	5,000	4,148	1,000
101-215-710.000	Longevity/Accrual Buyout/Bonus	3,372	3,500	10,706	3,500
101-215-715.000	SS & Medicare	26,859	28,980	30,386	29,500
101-215-721.000	Pension Contribution Employer 401(a)	32,187	37,030	38,617	38,120
101-215-727.000	Office Supplies & Expense	9,806	10,000	6,477	7,000
101-215-851.000	Cellular Services	2,136	2,300	2,475	2,500
101-215-860.000	Mileage Reimbursement	48	600	1,862	1,000
101-215-933.001	Office Equipment Maintenance	7,628	15,000	9,092	10,000
101-215-956.000	Miscellaneous Expense	514	1,000	1,595	1,000
101-215-956.006	Document Imaging	7,414	16,000	14,671	16,000
101-215-957.000	Conference, Education & Training	6,305	8,000	7,639	8,000
101-215-958.000	Membership & Dues	800	1,500	1,227	1,500
101-215-977.000	Equipment	34	3,000	-	2,000
		\$ 451,713	\$ 502,210	\$ 499,170	\$ 502,230

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
Total	1

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-228-703.000	Salary-Elected Appointed	\$ 91,525	\$ 100,925	\$ 100,000	\$ 104,000
101-228-707.000	Wages Temps-Part-time	-	-	14,100	23,125
101-228-710.000	Longevity/Accrual Buyout/Bonus	-	-	750	-
101-228-715.000	SS & Medicare	6,978	7,730	9,109	9,730
101-228-721.000	Pension Contribution Employer 401(a)	8,407	10,100	10,417	10,400
101-228-727.000	Office Supplies	58	500	330	500
101-228-817.000	Contract Services	164,160	189,085	164,160	189,085
101-228-851.000	Cellular Services	-	600	-	600
101-228-860.000	Mileage Reimbursement	186	300	310	300
101-228-956.000	Miscellaneous Expense	432	500	500	500
101-228-977.000	Equipment	410	500	2,145	2,500
101-228-977.001	Computer Equipment/Software	16,451	61,500	16,147	58,700
		\$ 288,607	\$ 371,740	\$ 317,968	\$ 399,440



GENERAL FUND

BOARD OF REVIEW

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-247-702.000	Wages/Boards/Commissions	\$ 1,980	\$ 3,000	\$ 1,800	\$ 3,000
101-247-715.000	SS & Medicare	151	230	138	230
101-247-740.000	Operating Supplies	-	150	-	100
101-247-900.000	Publishing	-	1,200	-	1,000
		\$ 2,131	\$ 4,580	\$ 1,938	\$ 4,330

TREASURY DEPARTMENT

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

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-253-703.000	Salary-Elected-Appointed	\$ 202,779	\$ 217,850	\$ 217,850	\$ 254,225
101-253-706.000	Wages-Clerical	125,225	129,200	129,265	133,800
101-253-706.001	Clerical Overtime	1,435	2,000	2,100	2,200
101-253-710.000	Longevity/Accrual Buyout/Bonus	11,984	16,575	16,065	29,100
101-253-715.000	SS & Medicare	25,559	28,000	29,518	32,080
101-253-721.000	Pension Contribution Employer 401(a)	30,109	34,800	36,171	38,810
101-253-727.000	Office Supplies & Expense	1,481	3,000	3,000	3,000
101-253-817.000	Consultant/Contract Services	8,414	12,000	7,420	11,000
101-253-851.000	Cellular Services	1,068	1,080	1,100	1,140
101-253-860.000	Mileage Reimbursement	385	800	100	500
101-253-956.000	Miscellaneous Expense	622	1,000	100	1,000
101-253-957.000	Conference, Education & Training	234	2,000	-	2,000
101-253-958.000	Membership & Dues	238	250	268	250
101-253-977.000	Equipment	4,451	1,000	200	1,000
101-253-977.001	Computer Equipment/Software	2,647	2,900	1,500	1,200
		\$ 416,631	\$ 452,455	\$ 444,656	\$ 511,305



GENERAL FUND

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	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 210,095	\$ 216,300	\$ 215,105	\$ 222,775
101-257-704.000	Wages-Inspectors-Appraiser	284,559	300,650	297,800	313,375
101-257-704.001	Inspectors-Appraisers OT	244	400	250	400
101-257-706.000	Wages-Clerical	62,185	64,200	63,850	66,450
101-257-706.001	Clerical Overtime	254	400	300	400
101-257-710.000	Longevity/Accrual Buyout/Bonus	7,000	7,000	12,268	7,000
101-257-715.000	SS & Medicare	42,130	45,060	43,619	46,700
101-257-721.000	Pension Contribution Employer 401(a)	51,159	58,120	57,295	60,260
101-257-724.000	Uniforms	366	2,200	2,598	2,200
101-257-727.000	Office Supplies	1,470	4,000	1,700	4,000
101-257-817.000	Consultant/Contract Services	9,193	28,200	7,700	28,200
101-257-851.000	Cellular Services	1,030	1,500	1,050	1,500
101-257-860.000	Mileage Reimbursement	-	250	-	200
101-257-863.000	Gas & Oil	1,075	1,500	1,062	1,500
101-257-933.005	Vehicle Maintenance/Repair	1,651	1,000	552	1,000
101-257-956.000	Miscellaneous Expense	129	200	175	200
101-257-957.000	Conference, Education & Training	650	3,000	1,585	2,000
101-257-958.000	Membership & Dues	1,595	2,000	1,770	2,000
101-257-977.001	Computer Equipment/Software	2,268	2,500	1,000	5,400
101-257-977.005	Vehicles	-	6,700	-	14,000
		\$ 677,053	\$ 745,180	\$ 709,680	\$ 779,560



GENERAL FUND

ELECTION DEPARTMENT

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

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-262-703.000	Salary-Elected-Appointed	\$ 171,503	\$ 176,600	\$ 176,600	\$ 181,850
101-262-706.000	Wages-Clerical	62,306	64,800	64,800	67,075
101-262-706.001	Clerical Overtime	5,506	10,000	5,108	1,000
101-262-707.000	Wages Temps-Part-time	60,036	70,000	99,407	25,000
101-262-707.001	Election Assistance - Full-time employees	12,708	20,000	15,540	-
101-262-710.000	Longevity/Accrual Buyout/Bonus	2,848	16,720	24,250	2,400
101-262-711.000	Precinct Workers Wages	65,100	115,000	119,604	-
101-262-715.000	SS & Medicare	23,317	27,400	30,484	21,040
101-262-721.000	Pension Contribution Employer 401(a)	22,382	24,140	25,446	24,900
101-262-727.000	Precincts, AV & Early Voting Supplies	99,818	60,000	44,753	40,000
101-262-850.000	Postage	46,292	48,600	29,158	25,000
101-262-860.000	Mileage Reimbursement	249	1,500	1,163	800
101-262-900.000	Publishing	2,509	5,000	3,089	4,000
101-262-933.001	Election Equipment Maintenance	23,557	-	-	25,000
101-262-956.000	Miscellaneous Expense	5,393	8,000	5,334	8,000
101-262-977.000	Equipment	-	-	5,194	2,000
101-262-977.001	Computer Equipment/Software	18,659	5,000	44,737	16,500
		\$ 622,182	\$ 652,760	\$ 694,668	\$ 444,565



GENERAL FUND

BUILDING AND GROUNDS

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-265-777.000	Custodial Supplies	\$ 3,302	\$ 7,000	\$ 3,600	\$ 7,000
101-265-803.000	Insurance and Bonds	189,393	198,000	184,942	203,500
101-265-811.000	Computer/Network Support Administration	191,935	243,000	225,000	245,000
101-265-920.000	Utility Bill - Water	9,651	11,600	11,000	12,100
101-265-920.001	Utility Bill - Edison	56,396	55,100	55,000	60,500
101-265-920.002	Utility Bill - Gas	10,299	16,500	12,000	13,400
101-265-920.003	Utility Bill-Communications	32,470	42,300	20,000	22,000
101-265-933.000	Equipment Maintenance	8,772	15,000	10,000	15,000
101-265-933.004	HVAC Maintenance	52,306	20,000	34,750	21,000
101-265-956.000	Miscellaneous Expense	11,429	6,673	8,500	7,500
101-265-961.001	Snow Removal	1,801	4,000	4,000	7,300
101-265-962.000	Building & Grounds Upkeep	94,716	80,000	107,000	130,300
101-265-967.002	Denryter Drain Ped Crossing Pitchford Prk	229,616	15,000	15,000	-
101-265-967.020	Town Square Water Feature	-	400,000	25,000	650,000
101-265-967.021	Township Campus	95,521	80,000	50,000	50,000
101-265-967.022	Townhall Basement Project	-	200,000	293,000	-
101-265-967.024	Boardroom Improvements	-	120,000	-	120,000
101-265-967.027	Lucido River Park	70,493	12,500	15,000	12,500
101-265-971.000	Land Acquisition	-	-	-	325,000
101-265-972.000	Capital Improvements	-	515,000	400,000	515,400
101-265-972.001	Ramp Program	39,147	-	9,000	14,070
101-265-972.002	Sidewalk 25 Mile to Macomb Cnrs Park	119,864	-	(34,000)	10,000
101-265-972.007	Senior Cntr Remodel Phase I	26,862	-	-	-
101-265-972.008	Senior Cntr Remodel Phase II	-	-	-	-
101-265-972.009	Senior Cntr Parking Expansion	6,013	-	-	-
101-265-972.010	LED Lighting Project-Buildings	-	-	168,669	-
101-265-974.007	Pitchford Park Demolition	26,175	-	-	-
101-265-977.000	Equipment	6,015	20,000	6,000	20,000
101-265-977.005	Vehicles	-	-	29,950	41,625
		\$ 1,282,399	\$ 2,062,673	\$ 1,653,411	\$ 2,503,195

LEGAL FEES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-266-814.000	Legal Fees	\$ 417,526	\$ 525,000	\$ 500,000	\$ 597,000
		\$ 417,526	\$ 525,000	\$ 500,000	\$ 597,000



GENERAL FUND

OTHER FUNCTIONS

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-267-816.000	Engineering Services	\$ -	\$ -	\$ 1,000	\$ 5,000
101-267-817.000	Consultant/Contract Services	34,000	43,000	20,000	30,000
101-267-845.000	Community Development Block Grant	217,050	324,724	180,081	146,125
101-267-849.000	S.M.A.R.T.	9,853	10,000	20,000	20,000
101-267-850.000	Postage	80,915	88,560	90,000	95,400
101-267-863.000	Gasoline & Oil	1,331	1,200	7,350	11,300
101-267-865.000	Capital Leases	(39,008)	400,000	-	400,000
101-267-900.000	Publishing	15,930	14,500	18,000	20,000
101-267-930.000	Storm Maintenance	-	75,000	50,000	650,000
101-267-930.002	Sidewalk Repair Program	-	-	30,000	1,571,335
101-267-933.005	Vehicle Maintenance/Repair	6,044	2,000	1,000	2,000
101-267-936.000	Sidewalk Repairs	990	10,000	4,000	5,000
101-267-956.000	Miscellaneous Expense	38,859	25,000	6,000	10,000
101-267-956.005	Bank Fees - ACH/Credit Card	(7,802)	38,000	32,000	38,000
101-267-957.000	Conference, Education & Training	3,303	3,000	1,000	5,500
101-267-958.000	Membership & Dues	32,716	26,000	25,240	52,500
101-267-967.006	Buckingham I & II/Windgate Retention Pond	6,004	5,000	5,500	6,000
101-267-967.011	Historical Expenses	105	150	100	150
101-267-967.025	Hillsboro Dr Paving SAD	652	1,000	-	-
101-267-967.028	Grant Matches	2,493	100,000	342,820	120,000
101-267-967.029	North Branch Greenway Project	-	-	4,600	157,000
101-267-969.000	Contingencies	-	270,000	-	270,000
		\$ 403,435	\$ 1,437,134	\$ 838,691	\$ 3,615,310



GENERAL FUND

HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Human Resource Director	1
Human Resource Specialist	1
Total	2

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-270-703.000	Salary-Elected-Appointed	\$ 194,431	\$ 210,700	\$ 206,700	\$ 214,800
101-270-706.050	Maintenance Custodian	56,384	58,200	19,555	-
101-270-707.000	Wages Temps-Part-time	22,903	22,100	1,643	25,000
101-270-710.000	Longevity/Accrual Buyout/Bonus	11,194	20,460	21,664	3,500
101-270-715.000	SS & Medicare	21,793	23,830	19,385	18,700
101-270-721.000	Pension Contribution Employer 401(a)	23,126	26,890	23,784	21,480
101-270-727.000	Office Supplies & Expense	5,853	4,000	1,538	5,000
101-270-815.000	Mediation, Arbitration, Labor	-	5,000	-	5,000
101-270-817.000	Consultant/Contract Services	400	2,000	412	2,000
101-270-819.000	Recruitment Staffing	2,955	10,500	2,570	10,000
101-270-835.000	Occupational Health Services	1,350	1,000	960	1,000
101-270-851.000	Cellular Services	1,240	1,200	1,200	1,300
101-270-860.000	Mileage Reimbursement	657	1,500	617	1,500
101-270-956.000	Miscellaneous Expense	25	3,000	3,000	3,000
101-270-957.000	Conference, Education & Training	1,869	7,000	3,049	5,000
101-270-958.000	Membership & Dues	384	2,000	710	2,000
101-270-977.001	Computer Equipment/Software	31	3,200	52	3,700
		\$ 343,949	\$ 402,580	\$ 306,839	\$ 322,980



GENERAL FUND

EMPLOYEE BENEFITS

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-271-715.000	SS & Medicare	\$ 2,597	\$ 3,600	\$ 2,875	\$ 3,600
101-271-716.000	Health Care Insurance	532,758	626,100	643,275	826,200
101-271-716.001	Health Saving Account Expense	139,333	147,000	74,075	77,800
101-271-717.000	Life Insurance Premiums	16,523	20,060	18,200	19,580
101-271-718.000	Optical Insurance Premiums	9,874	11,160	10,200	11,220
101-271-719.000	Dental Insurance Premiums	44,203	50,100	50,000	55,020
101-271-720.000	Unemployment Compensation	-	2,000	-	2,000
101-271-722.000	Long & Short Term Disability Insurance	65,836	72,200	71,000	75,130
101-271-722.001	Employee Assistance Program	2,528	2,700	2,700	2,850
101-271-723.001	Worker Compensation Insurance	12,333	21,100	21,100	22,000
101-271-803.000	Insurance & Bonds	55	110	55	110
101-271-817.000	Consultant/Contract Services	613	1,000	675	1,000
101-271-965.000	OPEB Contributions	165,840	176,850	-	-
		\$ 992,493	\$ 1,133,980	\$ 894,155	\$ 1,096,510

PUBLIC SAFETY - CROSSING GUARDS

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-316-707.000	Wages Temps-Part time	\$ 20,174	\$ 28,000	\$ 23,650	\$ 27,000
101-316-715.000	SS & Medicare	1,543	2,150	1,809	2,100
101-316-977.000	Equipment	-	200	-	200
		\$ 21,717	\$ 30,350	\$ 25,459	\$ 29,300



GENERAL FUND

BUILDING DEPARTMENT

FULL TIME STAFFING SUMMARY

Building Official	1
Assistant Building Official	1
Building Inspector	5
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Clerical	3
Total	13

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-371-702.000	Builders Board of Appeals	\$ -	\$ 500	\$ 1,000	\$ 750
101-371-703.000	Salary-Elected-Appointed	210,095	216,300	215,125	222,775
101-371-704.000	Wages-Inspectors	525,082	573,400	550,700	678,140
101-371-704.001	Inspectors Overtime	11,534	15,000	19,463	20,000
101-371-706.000	Wages-Clerical	145,785	172,900	148,725	180,000
101-371-706.001	Clerical Overtime	56	250	52	100
101-371-707.000	Wages Temps-Part-time	86,507	97,000	99,079	110,550
101-371-710.000	Longevity/Accrual Buyout/Bonus	22,021	17,500	27,550	33,000
101-371-715.000	SS & Medicare	75,686	83,610	85,621	95,300
101-371-721.000	Pension Contribution Employer 401(a)	80,557	96,260	92,844	108,100
101-371-723.001	Worker Compensation Insurance	22,200	34,900	34,900	36,300
101-371-724.000	Uniforms	890	7,000	11,642	7,000
101-371-727.000	Office Supplies	7,147	7,000	7,126	8,000
101-371-740.000	Inspector Supplies	1,568	1,500	1,866	2,000
101-371-803.000	Insurance & Bonds	7,013	7,900	6,937	8,050
101-371-804.000	Weed Cutting/Snow Removal Expense	4,715	5,000	6,500	6,575
101-371-816.000	Engineering Services	179,573	151,000	142,603	145,000
101-371-817.000	Consultant/Contract Services	-	5,000	2,500	5,000
101-371-851.000	Cellular Services	7,881	9,075	8,475	9,075
101-371-860.000	Mileage	-	100	200	200
101-371-863.000	Gasoline & Oil	24,591	25,000	18,389	20,000
101-371-933.005	Vehicle Maintenance/Repair	2,417	1,500	4,182	10,000
101-371-956.000	Miscellaneous Expense	88	200	75	200
101-371-957.000	Conference, Education & Training	2,038	2,500	2,700	3,500
101-371-958.000	Membership & Dues	852	1,000	2,615	1,500
101-371-977.000	Equipment	-	200	500	500
101-371-977.001	Computer Equipment/Software	7,910	17,000	1,400	17,500
101-371-977.005	Vehicles	151,633	153,000	117,774	121,500
		\$ 1,577,836	\$ 1,701,595	\$ 1,610,544	\$ 1,850,615



GENERAL FUND

MAINTENANCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Maintenance Supervisor	1
Maintenance Worker	2
Lead Maintenance Worker	1
Maintenance Custodian	1
Total	5

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-441-703.000	Salary-Elected Appointed	\$ 69,894	\$ 73,050	\$ 73,400	\$ 84,825
101-441-706.050	Grounds & Maintenance Worker	104,607	118,900	153,025	249,000
101-441-706.051	Grounds & Maintenance Worker OT	396	3,000	-	3,000
101-441-707.000	Wages Temps-Part-time	68,407	135,720	111,854	209,665
101-441-710.000	Longevity/Accrual Buyout/Bonus	13,044	500	2,750	500
101-441-715.000	SS & Medicare	19,258	25,340	26,260	41,900
101-441-721.000	Pension Contribution Employer 401(a)	13,622	19,200	21,524	33,400
101-441-724.000	Uniforms	1,135	4,000	2,500	4,000
101-441-727.000	Office Supplies	144	2,000	500	2,000
101-441-777.000	Custodial Supplies	-	-	-	-
101-441-851.000	Cellular Services	3,505	3,600	2,600	3,000
101-441-863.000	Gas & Oil	11,664	20,000	11,223	15,000
101-441-933.000	Equipment Maintenance	1,622	10,000	3,146	8,000
101-441-933.005	Vehicle Maint/Repair	3,693	8,000	8,318	8,100
101-441-940.000	DPW Building Lease	-	-	-	43,800
101-441-956.000	Miscellaneous Expense	1,096	10,000	-	5,000
101-441-957.000	Conference, Education & Training	-	3,000	2,000	7,000
101-441-958.000	Membership & Dues	-	500	-	1,000
101-441-962.000	Building & Grounds Upkeep	5,975	10,000	2,289	20,000
101-441-977.000	Equipment	1,182	52,000	17,227	32,500
101-441-977.001	Computer Equipment/Software	49	2,000	824	2,000
101-441-977.005	Vehicles	61,124	64,050	62,800	76,425
		\$ 380,417	\$ 564,860	\$ 502,239	\$ 850,115

ROADS AND STREETS

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-446-927.000	Street Lighting	\$ 1,380,757	\$ 1,405,700	\$ 1,328,500	\$ 1,461,400
		\$ 1,380,757	\$ 1,405,700	\$ 1,328,500	\$ 1,461,400



GENERAL FUND

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	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-447-703.000	Salary-Elected-Appointed	\$ 234,980	\$ 318,000	\$ 282,900	\$ 340,800
101-447-710.000	Longevity/Accrual Buyout/Bonus	2,485	2,500	5,375	5,600
101-447-715.000	SS & Medicare	17,548	24,520	22,349	26,500
101-447-721.000	Pension Contribution Employer 401(a)	21,501	31,800	27,508	34,080
101-447-727.000	Office Supplies & Expense	58	1,000	606	1,000
101-447-816.000	Engineering Services	60,565	40,000	45,000	20,000
101-447-851.000	Cellular Services	1,098	1,160	1,125	1,200
101-447-860.000	Mileage Reimbursement	-	300	-	200
101-447-956.000	Miscellaneous Expense	-	500	250	500
101-447-957.000	Conference, Education & Training	399	750	370	500
101-447-958.000	Membership & Dues	-	500	483	500
101-447-977.001	Computer Equipment/Software	4,053	3,000	2,429	3,500
		\$ 342,687	\$ 424,030	\$ 388,394	\$ 434,380



GENERAL FUND

PLANNING AND ZONING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Planning Director	1
GIS Specialist	0.2
Plan Review Analyst	1
Clerical	1
Total	3.2

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-701-702.000	Wages/Boards/Commissions Planning Comm.	\$ 13,523	\$ 25,200	\$ 21,520	\$ 25,200
101-701-702.001	Wages/Boards/Commissions ZBA	4,996	9,000	8,725	9,000
101-701-703.000	Salary-Elected-Appointed	193,029	210,100	207,525	206,000
101-701-706.000	Wages-Clerical	107,563	116,350	116,350	60,225
101-701-706.001	Clerical Overtime	-	500	-	500
101-701-707.000	Wages Temps-Part time	-	-	16,860	35,950
101-701-710.000	Longevity/Accrual Buyout/Bonus	13,797	3,500	9,305	-
101-701-715.000	SS & Medicare	25,259	27,900	28,783	25,771
101-701-721.000	Pension Contribution Employer 401(a)	26,535	32,650	34,218	26,623
101-701-727.000	Office Supplies & Expense	3,674	4,000	3,892	4,500
101-701-817.000	Consultant/Contract Services	116,441	120,000	105,946	120,000
101-701-851.000	Cellular Services	686	1,150	855	1,100
101-701-860.000	Mileage Reimbursement	-	300	505	500
101-701-900.000	Publishing	6,279	15,000	6,538	12,000
101-701-956.000	Miscellaneous Expense	643	1,200	991	1,500
101-701-957.000	Conference, Education & Training	718	4,500	2,177	5,000
101-701-958.000	Membership & Dues	1,319	2,500	1,962	2,500
101-701-977.000	Equipment	-	2,500	535	2,500
101-701-977.001	Computer Equipment/Software	2,386	1,700	885	11,100
		\$ 516,848	\$ 578,050	\$ 567,573	\$ 549,968



GENERAL FUND

MEDIA SERVICES DEPARTMENT

FULL TIME STAFFING SUMMARY	
Community Relations Liaison	1
Total	1

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-800-703.000	Salary-Elected Appointed	\$ 48,640	\$ 54,250	\$ 54,000	\$ 62,950
101-800-709.020	Meeting Recording Pay	6,450	13,500	8,850	9,600
101-800-710.000	Longevity/Accrual Buyout/Bonus	-	-	750	-
101-800-715.000	SS & Medicare	4,031	5,190	5,040	5,550
101-800-721.000	Pension Contribution Employer 401(a)	3,054	5,430	5,640	6,295
101-800-727.000	Office Supplies	-	500	-	500
101-800-740.000	Operating Supplies	32	4,000	4,000	4,000
101-800-817.000	Consultant/Contract Services	3,710	5,000	5,000	5,000
101-800-860.000	Mileage Reimbursement	277	200	840	800
101-800-863.000	Gas & Oil	-	-	-	-
101-800-900.000	Publishing	6,094	15,000	15,000	15,000
101-800-956.000	Miscellaneous Expense	-	200	200	200
101-800-957.000	Conference, Education & Training	-	1,500	1,500	1,500
101-800-958.000	Membership & Dues	262	350	350	350
101-800-962.000	Building & Grounds Upkeep	-	-	-	-
101-800-977.000	Equipment	966	2,000	1,000	2,000
101-800-977.001	Computer Equipment/Software	1,970	500	500	500
		\$ 75,485	\$ 107,620	\$ 102,670	\$ 114,245

DEBT SERVICE

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-906-995.000	Operating Transfer Out	\$ 993,495	\$ 983,500	\$ 962,900	\$ 948,250
		\$ 993,495	\$ 983,500	\$ 962,900	\$ 948,250

OPERATING TRANSFER OUT

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
101-966-995.000	Contributions to other Funds	\$ 9,400,000	\$ 5,500,000	\$ 5,500,000	\$ 7,000,000
		\$ 9,400,000	\$ 5,500,000	\$ 5,500,000	\$ 7,000,000



FIRE OPERATING FUND

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 full time and part time firefighters.

**FIRE OPERATING FUND****FIRE OPERATING FUND SUMMARY**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Property Taxes and Fees	\$ 8,841,228	\$ 9,534,000	\$ 9,483,400	\$ 9,916,000
Federal Grants	-	-	1,454	-
State Grants	-	-	101,500	-
Charges for Services	-	-	6,000	15,000
Gain/(Loss) on investment income	571,771	353,650	400,000	325,000
Other	5,336	5,000	5,100	5,000
Total Revenues	\$ 9,418,335	\$ 9,892,650	\$ 9,997,454	\$ 10,261,000
Expenditures				
Public Safety	\$ 6,936,648	\$ 9,434,100	\$ 7,309,687	\$ 10,564,605
Total Expenditures	\$ 6,936,648	\$ 9,434,100	\$ 7,309,687	\$ 10,564,605
Excess of Revenue Over (Under) Expenditures	\$ 2,481,687	\$ 458,550	\$ 2,687,766	\$ (303,605)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 10	\$ -	\$ 2,996	\$ 300,000
Transfers In	-	-	-	-
Transfers Out	(1,426,308)	(2,777,108)	(2,775,350)	(1,759,295)
New Leases	49,031	75,000	-	75,000
Total Other Financing Sources	\$ (1,377,267)	\$ (2,702,108)	\$ (2,772,354)	\$ (1,384,295)
Net Change in Fund Balances	\$ 1,104,421	\$ (2,243,558)	\$ (84,588)	\$ (1,687,900)
Fund Balance, Beginning	\$ 11,459,079	\$ 12,563,500	\$ 12,563,500	\$ 12,478,912
Fund Balance, Ending	\$ 12,563,500	\$ 10,319,942	\$ 12,478,912	\$ 10,791,012



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	37

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
206-000-402.000	Property Tax Collections	\$ 8,544,536	\$ 9,234,000	\$ 9,174,000	\$ 9,916,000
206-000-402.001	Act 345 Pension Tax Collection	296,692	300,000	309,400	-
206-000-528.000	Federal Grants	-	-	1,454	-
206-000-539.000	State Grants	-	-	101,500	-
206-000-628.010	Fire Fees	-	-	6,000	15,000
206-000-665.000	Gain/(Loss) on Investment Income	571,771	353,650	400,000	325,000
206-000-680.000	Miscellaneous Revenue	5,336	5,000	5,100	5,000
206-000-687.000	DTE Rebate	-	-	-	-
206-000-691.000	Other Financing Sources-Leases	49,031	75,000	-	75,000
206-000-693.000	Gain on Fixed Asset	10	-	2,996	300,000
		\$ 9,467,376	\$ 9,967,650	\$ 10,000,450	\$ 10,636,000



FIRE OPERATING FUND

GL Number	Description	EXPENSES			
		2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
206-336-703.000	Salary-Elected-Appointed	\$ 321,044	\$ 329,900	\$ 326,975	\$ 339,175
206-336-703.060	Fulltime Fire Fighter	2,681,838	2,950,000	2,933,140	3,142,635
206-336-705.000	Wages-Paid on Call Fire Fighter	356,247	575,000	467,473	595,000
206-336-705.001	Paid on Call Officer Pay	13,838	21,540	20,200	17,640
206-336-706.000	Wages - Clerical	112,562	116,700	115,540	120,685
206-336-706.001	Clerical Overtime	725	850	767	850
206-336-710.000	Longevity/Accrual Buyout/Bonus	-	5,500	42,730	5,500
206-336-714.000	Clothing Allowance	33,400	33,400	47,225	46,900
206-336-715.000	SS & Medicare	248,331	308,600	296,028	326,540
206-336-716.000	Health Care Insurance	384,131	443,000	432,100	497,000
206-336-716.001	Health Saving Account Expense	106,000	118,000	51,433	54,100
206-336-717.000	Life Insurance Premiums	12,701	14,000	13,875	14,500
206-336-718.000	Optical Insurance Premiums	8,229	8,900	7,800	8,100
206-336-719.000	Dental Insurance Premiums	38,675	41,400	40,625	41,900
206-336-721.000	Pension Contributions Employer	181,492	222,850	203,000	229,305
206-336-721.010	Deferred Contribution Employer - Obra	17,536	35,700	23,200	30,000
206-336-722.000	Long & Short Term Disability Insurance	63,032	59,100	60,000	61,800
206-336-722.001	Employee Assistance Program	1,827	2,000	1,845	2,000
206-336-723.001	Workers Comp Insurance	44,400	65,000	60,000	62,400
206-336-724.000	Uniforms	11,859	10,000	7,269	10,800
206-336-740.000	Burn Bldg Supplies	10,407	3,500	2,001	3,500
206-336-803.000	Insurance & Bonds	32,963	37,100	35,299	37,100
206-336-808.000	Audit & Accounting	2,494	2,415	2,394	2,550
206-336-811.000	Computer/Network Support Administration	21,204	30,000	29,907	35,000
206-336-814.000	Legal Services	13,280	30,000	15,000	30,000
206-336-815.000	Arbitration Fees	1,200	5,000	-	5,000
206-336-817.000	Consultant/Contract Services	391,833	365,000	349,764	328,200
206-336-819.000	Recruitment Staffing	1,306	15,000	6,631	15,000
206-336-835.000	Occupational Health Services	29,234	10,000	5,842	10,000
206-336-850.000	Postage	167	350	260	350
206-336-860.000	Mileage Reimbursement	69	250	123	250
206-336-865.000	Capital Leases	49,031	75,000	-	75,000
206-336-900.000	Publishing	1,027	100	283	300
206-336-956.000	Miscellaneous Expense	2,745	3,500	2,500	3,500
206-336-957.000	Conference, Education & Training	50,348	50,000	48,996	60,000
206-336-958.000	Membership & Dues	3,444	5,000	4,808	6,000
206-336-960.000	Fire Prevention	6,167	24,000	18,647	12,000
206-336-961.000	Administrative Fees	29,830	39,165	39,165	51,875
206-336-961.001	Snow Removal	1,468	4,000	4,000	6,000
206-336-965.000	OPEB Contributions	36,863	51,580	-	-
206-336-965.001	Act 345 Pension Tax Transfer	296,692	300,000	309,400	-
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	26,303	-
206-336-995.000	Operating Transfer Out	1,426,308	2,777,108	2,775,350	1,759,295
		\$ 7,250,949	\$ 9,319,508	\$ 8,827,897	\$ 8,147,750



FIRE OPERATING FUND

FIRE OPERATING FUND

FIRE STATION #1

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
206-337-727.000	Office Supplies	\$ 1,817	\$ 2,000	\$ 2,089	\$ 2,500
206-337-760.000	Rescue Supplies	7,477	11,000	6,528	11,000
206-337-777.000	Custodial Supplies	4,424	4,000	5,952	6,500
206-337-863.000	Gasoline & Oil	23,016	27,000	19,583	27,000
206-337-920.000	Utility Bill - Water	2,105	3,100	2,002	3,100
206-337-920.001	Utility Bill - Edison	36,801	37,500	38,202	40,000
206-337-920.002	Utility Bill - Gas	18,204	22,000	16,325	22,000
206-337-920.003	Utility Bill-Communications	7,647	12,000	11,184	13,000
206-337-933.000	Equipment Maintenance	9,744	14,000	9,419	12,000
206-337-933.001	Office Equipment Maintenance	276	750	-	750
206-337-933.004	HVAC Maintenance	10,109	36,000	35,963	15,000
206-337-933.005	Vehicle Maintenance/Repair	77,465	65,000	67,091	75,000
206-337-956.000	Miscellaneous Expense	200	500	207	300
206-337-962.000	Building & Grounds Upkeep	61,326	40,000	32,395	40,000
206-337-972.000	Capital Improvement-House Demo and Parking Lot	-	330,000	40,000	850,000
206-337-977.000	Equipment	6,114	15,000	7,121	10,000
206-337-977.001	Computer Equipment/Software	27,492	6,000	5,556	6,000
		\$ 294,218	\$ 625,850	\$ 299,617	\$ 1,134,150

FIRE OPERATING FUND

FIRE STATION #2

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
206-338-727.000	Office Supplies	\$ 1,005	\$ 1,000	\$ 823	\$ 1,000
206-338-760.000	Rescue Supplies	6,736	11,000	6,360	11,000
206-338-777.000	Custodial Supplies	1,601	1,800	2,141	2,500
206-338-863.000	Gasoline & Oil	9,743	15,000	7,910	12,000
206-338-920.000	Utility Bill - Water	1,964	2,750	2,744	3,000
206-338-920.001	Utility Bill - Edison	10,988	14,000	10,841	17,500
206-338-920.002	Utility Bill - Gas	6,268	9,000	9,096	12,000
206-338-920.003	Utility Bill-Communications	4,008	8,000	7,552	9,000
206-338-933.000	Equipment Maintenance	8,430	13,000	10,591	10,000
206-338-933.001	Office Equipment Maintenance	353	100	-	100
206-338-933.004	HVAC Maintenance	2,399	14,500	14,500	1,500
206-338-933.005	Vehicle Maintenance/Repair	28,744	25,000	25,281	20,000
206-338-956.000	Miscellaneous Expense	256	350	-	350
206-338-962.000	Building & Grounds Upkeep	12,590	17,500	17,952	5,000
206-338-972.000	Capital Improvement-Refurbish Station #2	369,866	1,500,000	250,000	2,500,000
206-338-977.000	Equipment	4,034	13,000	2,769	5,000
206-338-977.001	Computer Equipment/Software	8,185	7,500	7,454	7,500
		\$ 477,170	\$ 1,653,500	\$ 376,014	\$ 2,617,450



FIRE OPERATING FUND

FIRE OPERATING FUND

FIRE STATION #3

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
206-339-727.000	Office Supplies	\$ 1,247	\$ 1,200	\$ 588	\$ 1,200
206-339-760.000	Rescue Supplies	6,749	11,000	6,465	11,000
206-339-777.000	Custodial Supplies	1,611	2,000	2,202	2,500
206-339-863.000	Gasoline & Oil	11,540	15,000	8,561	12,000
206-339-920.000	Utility Bill - Water	2,709	4,500	7,710	4,500
206-339-920.001	Utility Bill - Edison	19,314	20,000	19,796	22,000
206-339-920.002	Utility Bill - Gas	5,170	9,000	8,838	9,000
206-339-920.003	Utility Bill-Communications	16,895	17,000	13,491	17,000
206-339-933.000	Equipment Maintenance	8,080	12,000	7,267	10,000
206-339-933.001	Office Equipment Maintenance	-	100	-	100
206-339-933.004	HVAC Maintenance	19,922	6,000	17,000	10,000
206-339-933.005	Vehicle Maintenance/Repair	46,928	35,000	39,188	30,000
206-339-956.000	Miscellaneous Expense	192	300	-	300
206-339-962.000	Building & Grounds Upkeep	21,776	222,500	220,389	25,000
206-339-972.000	Capital Improvement- Station #3	-	-	-	60,000
206-339-977.000	Equipment	6,511	13,000	10,593	5,000
206-339-977.001	Computer Equipment/Software	12,973	7,500	7,500	7,500
		\$ 181,615	\$ 376,100	\$ 369,588	\$ 227,100

FIRE OPERATING FUND

FIRE STATION #4

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
206-340-727.000	Office Supplies	\$ 763	\$ 800	\$ 1,000	\$ 1,000
206-340-740.000	Operating Supplies	-	-	-	-
206-340-760.000	Rescue Supplies	6,042	10,000	6,425	10,000
206-340-777.000	Custodial Supplies	1,737	2,000	2,296	2,500
206-340-863.000	Gasoline & Oil	9,360	15,000	7,556	11,000
206-340-920.000	Utility Bill - Water	4,109	4,000	2,979	4,000
206-340-920.001	Utility Bill - Edison	20,708	20,000	18,877	22,000
206-340-920.002	Utility Bill - Gas	5,053	9,000	7,640	9,000
206-340-920.003	Utility Bill-Communications	17,448	17,500	14,918	17,500
206-340-933.000	Equipment Maintenance	8,182	13,500	7,056	10,000
206-340-933.001	Office Equipment Maintenance	398	150	-	150
206-340-933.004	HVAC Maintenance	16,779	6,000	22,000	10,000
206-340-933.005	Vehicle Maintenance/Repair	32,455	35,000	45,677	50,000
206-340-956.000	Miscellaneous Expense	258	300	-	300
206-340-962.000	Building & Grounds Upkeep	19,526	82,500	63,625	25,000
206-340-972.000	Capital Improvement- Station #4	-	-	-	10,000
206-340-977.000	Equipment	6,511	13,000	4,372	7,500
206-340-977.001	Computer Equipment/Software	9,676	7,500	7,500	7,500
		\$ 159,004	\$ 236,250	\$ 211,921	\$ 197,450



PARKS AND RECREATION FUND

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 carry out 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, 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 include 2 soccer fields, 2 football fields, 3 lighted ball diamonds, 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

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 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**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Property Taxes and Fees	\$ 3,500,395	\$ 3,706,000	\$ 3,710,709	\$ 3,840,700
Federal Grants	-	-	3,896	193,650
State Grants	-	-	-	-
Charges for Services	2,182,706	2,086,000	2,081,900	2,593,000
Gain/(Loss) on investment income	287,753	177,700	225,000	125,000
Other	24,743	10,000	9,872	6,000
Total Revenues	\$ 5,995,597	\$ 5,979,700	\$ 6,031,377	\$ 6,758,350
Expenditures				
Recreation and culture	\$ 5,451,411	\$ 4,571,070	\$ 4,074,836	\$ 4,914,361
Capital Outlay	2,910,207	1,846,094	759,010	3,694,484
Total Expenditures	\$ 8,361,618	\$ 6,417,164	\$ 4,833,846	\$ 8,608,845
Excess of Revenue Over (Under) Expenditures	\$ (2,366,021)	\$ (437,464)	\$ 1,197,531	\$ (1,850,495)
Other Financing Sources (Uses)				
Sale of Fixed Asset	\$ -	\$ 30,000	\$ 24,493	\$ 30,000
Transfers In	2,200,000	-	9,392	-
Transfers Out	(699,200)	(590,000)	(563,775)	(65,725)
New Leases	41,964	75,000	75,000	75,000
Total Other Financing Sources	\$ 1,542,764	\$ (485,000)	\$ (454,890)	\$ 39,275
Net Change in Fund Balances	\$ (823,257)	\$ (922,464)	\$ 742,641	\$ (1,811,220)
Fund Balance, Beginning	\$ 6,256,321	\$ 5,433,064	\$ 5,433,064	\$ 6,175,705
Fund Balance, Ending	\$ 5,433,064	\$ 4,510,600	\$ 6,175,705	\$ 4,364,486



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
Administrative Assistant	1
Lead Maintenance Worker	1
Ground Maintenance Worker	3
Total	13

REVENUES

Park and Recreation Revenue

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
208-752-402.000	Property Tax Collections	\$ 3,500,395	\$ 3,706,000	\$ 3,710,709	\$ 3,840,700
208-752-522.000	Community Dev. Block Grant	-	-	-	193,650
208-752-528.000	Federal Grant	-	-	3,896	-
208-752-539.000	State Grant	-	-	-	500,000
208-752-604.000	Independent Contractor Activities	30,428	45,000	28,242	40,000
208-752-604.001	Recreation Activities	16,673	16,000	22,372	20,000
208-752-604.002	Trips	14,072	15,000	2,606	10,000
208-752-604.003	Senior Center Program	29,025	20,000	29,909	30,000
208-752-604.004	Concession Services	6,122	6,000	6,400	6,000
208-752-604.006	Senior Trips	4,326	10,000	19,696	20,000
208-752-651.002	Dog Park Memberships	16,715	15,000	15,980	16,000
208-752-665.000	Gain/(Loss) on Investment Income	287,753	177,700	225,000	125,000
208-752-667.000	Park Rental Fees	63,184	60,000	58,916	65,000
208-752-674.000	Misc. Grants/Donations	-	-	1,600	-
208-752-674.002	Donations	123,982	90,000	59,767	60,000
208-752-680.000	Miscellaneous Income	5,391	3,000	5,872	1,000
208-752-687.000	DTE Rebate	-	-	6,967	-
208-752-691.000	Other Financing Sources-Leases	41,964	75,000	75,000	75,000
208-752-693.000	Gain on Sale of Fixed Asset	-	30,000	24,493	30,000
208-752-699.000	Operating Transfer In	2,200,000	-	9,392	-
		\$ 6,340,031	\$ 4,268,700	\$ 4,306,817	\$ 5,032,350

Recreation Center Revenue

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
208-756-604.000	Independent Contractor Activities	\$ 221,968	\$ 200,000	\$ 197,493	\$ 200,000
208-756-604.001	Recreation Activities	87,902	80,000	89,808	85,000
208-756-604.005	Special Events	31,632	30,000	16,262	20,000
208-756-604.007	Gift Certificates	1,151	3,000	8,103	5,000
208-756-642.000	Vending Sales	3,027	8,000	8,685	8,000
208-756-651.000	Membership Fees	989,802	980,000	977,805	975,000
208-756-651.001	Daily Admissions	406,474	380,000	405,620	400,000
208-756-667.000	Rental Fees	133,394	125,000	123,486	130,000
208-756-680.001	Miscellaneous Income	19,352	7,000	4,000	5,000
208-756-681.000	Apparel	2,828	3,000	2,183	3,000
		\$ 1,897,530	\$ 1,816,000	\$ 1,833,445	\$ 1,831,000



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND
Park and Recreation Administration

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
208-752-703.000	Salary-Elected-Appointed	\$ 109,105	\$ 115,350	\$ 114,800	\$ 118,815
208-752-704.060	Program Staff	167,408	180,050	179,000	190,300
208-752-706.000	Wages-Clerical	44,213	64,180	63,000	66,430
208-752-710.000	Longevity/Accrual Buyout/Bonus	16,251	13,000	15,628	13,000
208-752-715.000	SS & Medicare	26,211	28,510	29,465	29,800
208-752-716.000	Health Care Insurance	52,079	66,500	70,212	104,650
208-752-716.001	Health Saving Account Expense	15,000	16,000	9,072	9,530
208-752-717.000	Life Insurance Premiums	677	1,680	1,320	1,500
208-752-718.000	Optical Insurance Premiums	1,089	1,290	1,070	1,200
208-752-719.000	Dental Insurance Premiums	5,361	5,940	5,450	6,150
208-752-720.000	Unemployment Compensation	-	1,000	-	1,000
208-752-721.000	Pension Contribution Employer 401(a)	28,732	35,960	35,027	37,555
208-752-722.000	Long & Short Term Disability Insurance	5,228	5,940	5,940	6,200
208-752-722.001	Employee Assistance Program	143	175	225	240
208-752-723.001	Workers Compensation Insurance	4,317	6,200	6,200	6,450
208-752-727.000	Office Supplies	8,510	-	-	-
208-752-730.000	Publications	-	1,000	-	-
208-752-740.000	Operating Supplies	2,889	4,000	2,362	4,000
208-752-750.000	Activity Supplies	27,409	26,000	27,110	27,000
208-752-803.000	Insurance & Bonds	32,774	36,800	39,277	42,100
208-752-808.000	Audit & Accounting	1,723	1,675	1,654	1,725
208-752-811.000	Computer/Network Support Administration	19,280	20,000	20,000	30,000
208-752-817.000	Consultant Services	33,354	1,000	20,000	10,000
208-752-818.000	Independent Contractor Program	37,129	25,000	31,039	30,000
208-752-819.000	Recruitment Staffing	985	1,000	650	1,000
208-752-835.000	Occupational Health Services	4,811	2,500	2,036	2,500
208-752-850.000	Postage	19,527	27,000	13,853	25,000
208-752-865.000	Capital Leases	41,964	75,000	75,000	75,000
208-752-901.000	Printing	31,774	30,000	30,775	30,000
208-752-920.003	Utility Bill-Communications	776	1,600	1,234	1,500
208-752-933.000	Equipment Maintenance	241	1,500	-	1,500
208-752-942.000	Facility Rental Fees	-	2,000	2,000	2,000
208-752-943.000	Trips	5,949	15,000	5,240	10,000
208-752-945.000	Equipment Rental	6,502	10,000	8,025	10,000
208-752-956.000	Miscellaneous Expense	62	200	-	-
208-752-956.005	Bank Fees	47,777	43,000	41,000	43,000
208-752-957.000	Conference, Education & Training	2,918	3,500	3,930	4,000
208-752-958.000	Membership & Dues	1,205	2,000	5,327	5,000
208-752-961.001	Snow Removal	2,268	5,000	5,000	9,200
208-752-962.000	Buildings & Grounds Upkeep	988	3,000	1,744	-
208-752-965.000	OPEB Contributions	18,417	22,110	-	-
208-752-977.001	Computer Equipment/Software	28,854	7,500	7,857	10,500
		\$ 853,900	\$ 909,160	\$ 881,522	\$ 967,845



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Recreation Center

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
208-756-703.000	Salary-Elected-Appointed	\$ 159,955	\$ 164,675	\$ 163,460	\$ 169,625
208-756-707.000	Wages Temps-Part time-Aquatics	357,702	300,000	349,638	393,000
208-756-707.002	Wages Temps-Part time-Facilities	258,077	275,000	270,229	335,000
208-756-710.000	Longevity/Accrual Buyout/Bonus	3,500	5,000	9,720	5,950
208-756-715.000	SS & Medicare	59,136	56,970	63,293	69,130
208-756-716.000	Health Care Insurance	32,441	32,990	35,900	41,300
208-756-716.001	Health Saving Account Expense	8,000	8,000	3,810	4,010
208-756-717.000	Life Insurance Premiums	961	1,110	1,010	1,060
208-756-718.000	Optical Insurance Premiums	590	580	585	610
208-756-719.000	Dental Insurance Premiums	2,416	2,650	2,975	3,100
208-756-721.000	Pension Contribution Employer 401(a)	14,693	16,470	16,305	16,970
208-756-722.000	Long & Short Term Disability Insurance	2,607	3,000	3,100	3,200
208-756-722.001	Employee Assistance	2,132	2,660	1,825	1,880
208-756-723.001	Workers Compensation Insurance	4,317	7,000	7,000	7,280
208-756-727.000	Office Supplies	457	15,000	9,862	15,000
208-756-740.000	Operating Supplies	42,744	80,000	26,991	50,000
208-756-750.000	Activity Supplies	23,669	25,000	25,153	30,000
208-756-750.001	Catering Services	33,864	30,000	33,432	35,000
208-756-755.000	Apparel	6,527	5,000	5,383	6,000
208-756-777.000	Custodial Supplies	23,870	25,000	24,994	27,000
208-756-777.001	Chemicals	24,346	18,000	18,588	20,000
208-756-817.000	Contracted Services	2,630	4,000	3,856	4,500
208-756-818.000	Independent Contractor Program	152,444	150,000	140,676	150,000
208-756-901.000	Printing	-	2,000	-	-
208-756-920.000	Utility Bill - Water	28,390	33,500	28,819	32,000
208-756-920.001	Utility Bill - Edison	283,085	275,000	289,386	300,000
208-756-920.002	Utility Bill - Gas	64,364	75,000	57,111	65,000
208-756-920.003	Utility Bill-Communications	8,078	11,200	5,848	6,500
208-756-933.000	Equipment Maintenance	6,360	24,000	11,987	20,000
208-756-933.004	HVAC Maintenance	139,836	164,000	80,000	164,000
208-756-945.000	Equipment Rental	2,690	3,000	11,959	10,000
208-756-957.000	Conference, Education & Training	2,965	4,000	2,160	4,000
208-756-962.000	Buildings & Grounds Upkeep	1,695,465	225,000	389,072	225,000
208-756-972.000	Capital Improvement	132,675	635,000	271,000	1,314,500
208-756-977.000	Equipment	23,407	50,000	40,000	275,000
208-756-977.001	Computer Equipment/Software	18,091	18,550	15,550	15,000
		\$ 3,622,482	\$ 2,748,355	\$ 2,420,677	\$ 3,820,615

**PARKS AND RECREATION FUND****PARKS AND RECREATION FUND****Park Operations**

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
208-770-703.000	Salary-Elected-Appointed	\$ 73,877	\$ 82,330	\$ 81,700	\$ 84,805
208-770-706.050	Grounds & Maintenance Worker	170,306	244,785	233,475	253,355
208-770-706.051	Grounds & Maintenance Worker Overtime	1,711	5,000	3,886	5,000
208-770-707.000	Wages Temps-Part time	193,864	200,000	230,093	280,000
208-770-710.000	Longevity/Accrual Buyout/Bonus	-	-	15,650	-
208-770-715.000	SS & Medicare	32,909	40,800	44,793	47,700
208-770-716.000	Health Care Insurance	46,151	64,500	78,760	107,740
208-770-716.001	Health Saving Account Expense	12,000	16,000	8,287	9,035
208-770-717.000	Life Insurance Premiums	1,101	1,650	1,160	1,410
208-770-718.000	Optical Insurance Premiums	972	1,425	1,200	1,625
208-770-719.000	Dental Insurance Premiums	4,625	6,500	5,900	8,000
208-770-721.000	Pension Contribution Employer 401(a)	21,958	32,800	29,600	33,820
208-770-722.000	Long & Short Term Disability Insurance	3,971	5,200	5,100	5,300
208-770-722.001	Employee Assistance	348	375	500	520
208-770-723.001	Workers Compensation Insurance	-	8,100	8,100	8,430
208-770-727.000	Office Supplies	696	1,000	515	1,000
208-770-740.000	Operating Supplies	25,129	45,000	22,030	25,000
208-770-777.000	Custodial Supplies	6,916	8,000	11,916	12,000
208-770-863.000	Gasoline & Oil	14,599	15,000	17,806	20,000
208-770-920.000	Utility Bill - Water	18,547	30,000	41,528	40,000
208-770-920.001	Utility Bill - Edison	24,197	25,000	24,651	30,000
208-770-920.002	Utility Bill - Gas	291	500	3,778	5,000
208-770-920.003	Utility Bill-Communications	2,005	6,500	6,184	6,500
208-770-933.000	Equipment Maintenance	8,327	10,000	5,881	10,000
208-770-933.005	Vehicle Maintenance/Repair	5,550	6,000	9,472	8,000
208-770-945.000	Equipment Rental	1,298	2,000	1,385	2,000
208-770-962.000	Buildings & Grounds Upkeep	177,085	150,000	145,227	175,000
208-770-972.000	Capital Improvement	-	1,140,000	65,000	1,725,000
208-770-974.007	Capital Outlay Pitchford Park	2,777,532	-	52,750	35,000
208-770-977.000	Equipment	59,824	25,000	52,216	50,000
208-770-977.005	Vehicles	37,687	43,000	41,685	52,500
		\$ 3,723,475	\$ 2,216,465	\$ 1,250,227	\$ 3,043,740



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Senior Center

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
208-775-703.000	Salary-Elected-Appointed	\$ 38,513	\$ 38,700	\$ 41,235	\$ 77,360
208-775-707.000	Wages Temps-Part time	3,424	40,000	28,107	40,000
208-775-710.000	Longevity/Accrual Buyout/Bonus	-	-	1,250	-
208-775-715.000	SS & Medicare	2,925	6,030	5,575	8,980
208-775-716.000	Health Care Insurance	6,493	6,600	6,600	7,600
208-775-716.001	Health Saving Account Expense	2,000	2,000	952	1,000
208-775-717.000	Life Insurance Premiums	352	400	320	440
208-775-718.000	Optical Insurance Premiums	100	120	100	110
208-775-719.000	Dental Insurance Premiums	467	500	500	525
208-775-721.000	Pension Contribution Employer 401(a)	6,232	3,870	6,730	7,740
208-775-722.000	Long & Short Term Disability Insurance	1,065	1,130	1,155	1,200
208-775-722.001	Employee Assistance	32	40	90	100
208-775-723.001	Workers Compensation Insurance	-	2,000	2,000	2,080
208-775-727.000	Office Supplies	482	3,000	1,217	3,000
208-775-740.000	Operating Supplies	1,443	3,500	1,817	3,500
208-775-750.000	Activity Supplies	17,906	20,000	16,613	20,000
208-775-777.000	Custodial Supplies	328	5,000	1,539	5,000
208-775-818.000	Independent Contractor Program	-	25,000	7,301	20,000
208-775-901.000	Printing	-	5,000	-	5,000
208-775-920.000	Utility Bill - Water	3,496	3,500	2,910	3,500
208-775-920.001	Utility Bill - Edison	9,670	8,000	10,222	10,000
208-775-920.002	Utility Bill - Gas	5,632	5,000	6,409	5,500
208-775-920.003	Utility Bill-Communications	-	3,200	1,407	3,000
208-775-933.004	HVAC Maintenance	13,414	238,500	55,000	200,000
208-775-943.000	Trips	13,265	20,000	20,925	25,000
208-775-962.000	Buildings & Grounds Upkeep	28,566	25,000	15,000	25,000
208-775-972.000	Capital Improvement	-	15,000	-	25,000
208-775-972.008	Senior Cntr Remodel Phase II	-	35,610	35,610	-
208-775-972.009	Senior Cntr Parking Expansion	-	20,484	7,000	269,010
208-775-977.000	Equipment	1,121	1,000	2,000	2,000
208-775-977.001	Computer Equipment/Software	4,838	5,000	1,836	5,000
		\$ 161,760	\$ 543,184	\$ 281,420	\$ 776,645

Debt/Operating Transfer Out

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
208-906-995.000	Operating Transfer Out	\$ 699,200	\$ 590,000	\$ 563,775	\$ 65,725
		\$ 699,200	\$ 590,000	\$ 563,775	\$ 65,725



LAW ENFORCEMENT FUND

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****LAW ENFORCEMENT FUND SUMMARY**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Property Taxes and Fees	\$ 6,949,098	\$ 7,210,000	\$ 7,203,484	\$ 7,556,000
Federal Grants	-	-	-	-
State-shared revenue and grants	39,159	26,050	25,016	25,050
Gain/(Loss) on Investment Income	238,377	131,600	175,000	83,250
Total Revenues	\$ 7,226,634	\$ 7,367,650	\$ 7,403,500	\$ 7,664,300
Expenditures				
Public Safety	6,106,053	6,703,425	6,646,480	7,472,585
Total Expenditures	\$ 6,106,053	\$ 6,703,425	\$ 6,646,480	\$ 7,472,585
Excess of Revenue Over (Under) Expenditures	\$ 1,120,581	\$ 664,225	\$ 757,020	\$ 191,715
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 1,120,581	\$ 664,225	\$ 757,020	\$ 191,715
Fund Balance, Beginning	\$ 4,694,034	\$ 5,814,615	\$ 5,814,615	\$ 6,571,635
Fund Balance, Ending	\$ 5,814,615	\$ 6,478,840	\$ 6,571,635	\$ 6,763,350



LAW ENFORCEMENT FUND

LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
266-000-402.000	Tax Collection	\$ 6,949,098	\$ 7,210,000	\$ 7,203,484	\$ 7,556,000
266-000-574.003	State Share Revenue	39,111	26,000	25,000	25,000
266-000-665.000	Gain/(Loss) on Investment Income	238,377	131,600	175,000	83,250
266-000-680.000	Miscellaneous Revenue	48	50	16	50
		\$ 7,226,634	\$ 7,367,650	\$ 7,403,500	\$ 7,664,300

EXPENSES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
266-301-802.000	Sheriff Deputy Expense	\$ 6,046,805	\$ 6,638,175	\$ 6,583,380	\$ 7,403,775
266-301-920.000	Utility Bill - Water	2,105	3,300	2,000	3,000
266-301-920.001	Utility Bill - Edison	36,675	37,300	39,200	41,160
266-301-920.002	Utility Bill - Gas	18,204	21,400	19,500	21,400
266-301-920.003	Utility Bill-Communications	2,128	3,000	2,200	3,000
266-301-956.000	Miscellaneous	135	250	200	250
		\$ 6,106,053	\$ 6,703,425	\$ 6,646,480	\$ 7,472,585



OPIOID SETTLEMENT FUND

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

OPIOID SETTLEMENT FUND SUMMARY

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Opioid Settlement	\$ 68,626	\$ 10,177	\$ 22,743	\$ 21,683
Gain/(Loss) on Investment Income	670	1,000	1,400	2,200
Total Revenues	\$ 69,296	\$ 11,177	\$ 24,143	\$ 23,883
Expenditures				
Opioid Expense	\$ 105	\$ 25,180	\$ 180	\$ 25,200
Total Expenditures	\$ 105	\$ 25,180	\$ 180	\$ 25,200
Excess of Revenue Over (Under) Expenditures	\$ 69,191	\$ (14,003)	\$ 23,963	\$ (1,317)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 69,191	\$ (14,003)	\$ 23,963	\$ (1,317)
Fund Balance, Beginning	\$ 37,418	\$ 106,609	\$ 106,609	\$ 130,573
Fund Balance, Ending	\$ 106,609	\$ 92,606	\$ 130,573	\$ 129,256



OPIOID SETTLEMENT FUND

OPIOID SETTLEMENT FUND

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
284-000-665.000	Gain/(Loss) on Investment Income	\$ 670	\$ 1,000	\$ 1,400	\$ 2,200
284-000-685.000	Opioid Settlement Revenue	68,626	10,177	22,743	21,683
		\$ 69,296	\$ 11,177	\$ 24,143	\$ 23,883

EXPENSES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
284-631-840.000	Opioid Expense	\$ -	\$ 25,000	\$ -	\$ 25,000
284-631-956.005	Bank Fees & ACH/Credit Card Fees	105	180	180	200
		\$ 105	\$ 25,180	\$ 180	\$ 25,200



FIRE IMPROVEMENT FUND

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 full time and part time firefighters.

**FIRE IMPROVEMENT FUND****FIRE IMPROVEMENT FUND SUMMARY**

	2023/2024	2024/2025	2024/2025	2025/2026
	Audited	Budget	Projected	Budget
Revenues				
Gain/(Loss) on investment income	\$ 97,051	\$ 62,750	\$ 120,000	\$ 60,000
Other	4,801	25	739	50
Total Revenues	\$ 101,853	\$ 62,775	\$ 120,739	\$ 60,050
Expenditures				
Public Safety	\$ 1,368,800	\$ 2,491,100	\$ 2,462,125	\$ 582,450
Total Expenditures	\$ 1,368,800	\$ 2,491,100	\$ 2,462,125	\$ 582,450
Excess of Revenue Over (Under) Expenditures	\$ (1,266,947)	\$ (2,428,325)	\$ (2,341,386)	\$ (522,400)
Other Financing Sources (Uses)				
Transfers In	\$ 1,200,000	\$ 2,550,000	\$ 2,550,000	\$ 1,200,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 1,200,000	\$ 2,550,000	\$ 2,550,000	\$ 1,200,000
Net Change in Fund Balances	\$ (66,947)	\$ 121,675	\$ 208,614	\$ 677,600
Fund Balance, Beginning	\$ 2,147,352	\$ 2,080,405	\$ 2,080,405	\$ 2,289,019
Fund Balance, Ending	\$ 2,080,405	\$ 2,202,080	\$ 2,289,019	\$ 2,966,619



FIRE IMPROVEMENT FUND

FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
663-000-665.000	Gain/(Loss) on Investment Income	\$ 97,051	\$ 62,750	\$ 120,000	\$ 60,000
663-000-680.000	Miscellaneous Revenue	4,801	25	739	50
663-000-699.000	Operating Transfer In	1,200,000	2,550,000	2,550,000	1,200,000
		\$ 1,301,853	\$ 2,612,775	\$ 2,670,739	\$ 1,260,050

EXPENSES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
663-336-956.000	Miscellaneous	\$ 284	\$ 400	\$ 425	\$ 450
663-336-977.000	Equipment	1,301,573	2,421,000	2,386,700	504,000
663-336-977.005	Vehicles-Leased	66,942	69,700	75,000	78,000
		\$ 1,368,800	\$ 2,491,100	\$ 2,462,125	\$ 582,450



MUNICIPAL ROADWAY FUND

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**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Federal Grants	\$ -	\$ -	\$ 19,439	\$ -
State Grants	100,000	2,500,000	-	5,000,000
Telecommunications Fees	54,055	35,000	30,000	30,000
Gain/(Loss) on investment income	196,184	120,500	400,000	244,700
Other	30,400	-	73,300	203,201
Total Revenues	\$ 380,640	\$ 2,655,500	\$ 522,740	\$ 5,477,901
Expenditures				
Miscellaneous Expense	\$ 61	\$ 50	\$ 180	\$ 180
Capital Outlay	7,412,272	7,388,000	4,915,003	15,357,500
Total Expenditures	\$ 7,412,333	\$ 7,388,050	\$ 4,915,183	\$ 15,357,680
Excess of Revenue Over (Under) Expenditures	\$ (7,031,693)	\$ (4,732,550)	\$ (4,392,443)	\$ (9,879,779)
Other Financing Sources (Uses)				
Transfers In	\$ 7,200,000	\$ 5,500,000	\$ 5,500,000	\$ 7,000,000
Total Other Financing Sources	\$ 7,200,000	\$ 5,500,000	\$ 5,500,000	\$ 7,000,000
Net Change in Fund Balances	\$ 168,307	\$ 767,450	\$ 1,107,557	\$ (2,879,779)
Fund Balance, Beginning	\$ 3,940,986	\$ 4,109,292	\$ 4,109,292	\$ 5,216,849
Fund Balance, Ending	\$ 4,109,292	\$ 4,876,742	\$ 5,216,849	\$ 2,337,070



MUNICIPAL ROADWAY FUND

MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
204-000-528.000	Federal Grant	\$ -	\$ -	\$ 19,439	\$ -
204-000-546.000	State Grants-Highway & Streets	100,000	2,500,000	-	5,000,000
204-000-574.001	Metro Act Fee	54,055	35,000	30,000	30,000
204-000-665.000	Gain/(Loss) on Investment Income	196,184	120,500	400,000	244,700
204-000-674.000	Contribution from Developers	30,400	-	73,300	203,201
204-000-699.000	Operating Transfer In	7,200,000	5,500,000	5,500,000	7,000,000
		\$ 7,580,640	\$ 8,155,500	\$ 6,022,740	\$ 12,477,901

EXPENSES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
204-444-817.000	Consultant/Contract Services	\$ 356,201	\$ 350,000	\$ 326,588	\$ 260,000
204-444-967.008	Sidewalk Acquisitions	127,575	100,000	62,950	90,000
204-444-974.000	Capital Outlay	654,265	958,000	1,160,465	1,000,000
		\$ 1,138,041	\$ 1,408,000	\$ 1,550,003	\$ 1,350,000
204-446-956.000	Miscellaneous Expense	\$ 61	\$ 50	\$ 180	\$ 180
204-446-977.007	Capital Outlay	6,274,232	5,980,000	3,365,000	14,007,500
		\$ 6,274,293	\$ 5,980,050	\$ 3,365,180	\$ 14,007,680



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

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Gain/(Loss) on investment income	\$ 100,143	\$ 76,000	\$ 76,000	\$ 3,500
Other	57	-	-	-
Total Revenues	\$ 100,200	\$ 76,000	\$ 76,000	\$ 3,500
Expenditures				
General Government	\$ 410,784	\$ 1,505,500	\$ 1,025,160	\$ 413,900
Total Expenditures	\$ 410,784	\$ 1,505,500	\$ 1,025,160	\$ 413,900
Excess of Revenue Over (Under) Expenditures	\$ (310,584)	\$ (1,429,500)	\$ (949,160)	\$ (410,400)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ (310,584)	\$ (1,429,500)	\$ (949,160)	\$ (410,400)
Fund Balance, Beginning	\$ 2,516,718	\$ 2,206,135	\$ 2,206,135	\$ 1,256,975
Fund Balance, Ending	\$ 2,206,135	\$ 776,635	\$ 1,256,975	\$ 846,575



PUBLIC IMPROVEMENT FUND

PUBLIC IMPROVEMENT FUND

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
401-000-665.000	Gain/(Loss) on Investment Income	\$ 100,143	\$ 76,000	\$ 76,000	\$ 3,500
		\$ 100,143	\$ 76,000	\$ 76,000	\$ 3,500

EXPENSES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
401-262-977.000	Equipment-Elections	\$ -	\$ -	\$ -	\$ 3,500
401-901-956.005	Bank Fees & ACH/Credit Card Fees	230	400	360	400
401-901-974.000	Capital Improvement	410,554	1,505,100	1,024,800	410,000
		\$ 410,784	\$ 1,505,500	\$ 1,025,160	\$ 413,900



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 Fire Operating Fund contributions, 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 Fire Operating Fund contributions 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****FIRE PENSION FUND SUMMARY**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Employer Contributions	\$ 289,816	\$ 300,000	\$ 310,306	\$ -
Employee Contributions	39,188	39,500	39,500	39,600
Gain/(Loss) on investment income	590,666	400,000	400,000	400,000
Other	2	-	2	-
Total Revenues	\$ 919,672	\$ 739,500	\$ 749,808	\$ 439,600
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	157,029	157,050	157,029	157,050
Administrative Expenses	12,077	16,700	15,170	16,500
Total Expenditures	\$ 169,106	\$ 173,750	\$ 172,199	\$ 173,550
Excess of Revenue Over (Under) Expenditures	\$ 750,566	\$ 565,750	\$ 577,610	\$ 266,050
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ 185,794
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ 185,794
Net Change in Fund Balances	\$ 750,566	\$ 565,750	\$ 577,610	\$ 451,844
Fund Balance, Beginning	\$ 5,016,496	\$ 5,767,062	\$ 5,767,062	\$ 6,344,672
Fund Balance, Ending	\$ 5,767,062	\$ 6,332,812	\$ 6,344,672	\$ 6,796,516



FIRE PENSION FUND

FIRE PENSION FUND

REVENUES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
732-000-402.000	Property Tax Collection	\$ 289,816	\$ 300,000	\$ 310,306	\$ -
732-000-665.000	Gain/(Loss) on Investment Income	590,666	400,000	400,000	400,000
732-000-680.000	Miscellaneous Revenue	2	-	2	-
732-000-682.000	Employee Contribution	39,188	39,500	39,500	39,600
732-000-699.000	Operating Transfer In	-	-	-	185,794
		\$ 919,672	\$ 739,500	\$ 749,808	\$ 625,394

EXPENSES

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
732-336-808.000	Audit & Accounting	\$ 4,625	\$ 4,800	\$ 4,440	\$ 4,600
732-336-814.000	Legal Fees	3,196	4,000	3,000	4,000
732-336-874.000	Fire Fighter Pension	157,029	157,050	157,029	157,050
732-336-956.000	Miscellaneous	4,056	5,900	7,230	5,900
732-336-957.000	Conference, Education & Training	200	2,000	500	2,000
		\$ 169,106	\$ 173,750	\$ 172,199	\$ 173,550



RETIREE HEALTHCARE FUND

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

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Revenues				
Employer Contributions	\$ 327,060	\$ 324,218	\$ -	\$ -
Employee Contributions	-	-	-	-
Gain/(Loss) on investment income	3,974,583	2,500,000	2,500,000	2,600,000
Total Revenues	\$ 4,301,643	\$ 2,824,218	\$ 2,500,000	\$ 2,600,000
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	333,640	378,980	406,224	650,100
Administrative Expenses	7,316	13,300	12,622	7,900
Total Expenditures	\$ 340,956	\$ 392,280	\$ 418,846	\$ 658,000
Excess of Revenue Over (Under) Expenditures	\$ 3,960,687	\$ 2,431,938	\$ 2,081,154	\$ 1,942,000
Fund Balance, Beginning	\$ 34,682,142	\$ 38,642,829	\$ 38,642,829	\$ 40,723,983
Fund Balance, Ending	\$ 38,642,829	\$ 41,074,767	\$ 40,723,983	\$ 42,665,983



RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
736-000-665.000	Gain/(Loss) on Investment Income	\$ 3,974,583	\$ 2,500,000	\$ 2,500,000	\$ 2,600,000
736-000-680.000	Miscellaneous Revenue	38,391	-	-	-
736-000-699.000	Operating Transfer In	288,669	324,218	-	-
		\$ 4,301,643	\$ 2,824,218	\$ 2,500,000	\$ 2,600,000

EXPENSES

GL Number	Description	2023/2024	2024/2025	2024/2025	2025/2026
		Audited	Budget	Projected	Budget
736-271-716.000	Health Care Insurance	\$ 290,535	\$ 319,000	\$ 358,500	\$ 585,000
736-271-716.001	Health Saving Account Expense	8,000	21,000	7,619	24,000
736-271-717.000	Life Insurance Premiums	1,710	1,980	1,830	1,900
736-271-718.000	Optical Insurance Premiums	5,438	6,050	5,775	6,200
736-271-719.000	Dental Insurance Premiums	27,958	30,950	32,500	33,000
736-271-808.000	Audit & Accounting	6,711	6,900	6,442	6,900
736-271-956.000	Miscellaneous Expense	605	6,400	6,180	1,000
		\$ 340,956	\$ 392,280	\$ 418,846	\$ 658,000



WATER AND SEWER FUND

Water and Sewer Fund – 591

Purpose

The Department of Public Works 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****WATER AND SEWER FUND SUMMARY**

	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
Operating Revenue				
Sale of Water	\$ 16,414,741	\$ 19,110,400	\$ 18,596,300	\$ 19,150,000
Sewage Disposal Charges	13,718,393	17,184,475	14,749,868	15,325,000
Charges for Services	1,826,897	1,856,077	2,463,639	1,993,000
Total Revenues	\$ 31,960,032	\$ 38,150,952	\$ 35,809,807	\$ 36,468,000
Operating Expenses				
Cost of Water	\$ 13,745,227	\$ 14,400,000	\$ 14,400,000	\$ 15,919,000
Cost of Sewage Disposal	10,016,938	10,600,000	10,225,860	11,200,000
Operation and Maintenance	2,020,945	4,663,051	3,229,245	4,001,800
General and Administrative	2,170,559	3,202,885	3,029,303	3,706,155
Contribution to Retiree Health Fund	116,839	100,000	143,100	155,000
Depreciation	4,606,526	4,743,000	4,743,000	4,900,000
Total Expenditures	\$ 32,677,035	\$ 37,708,936	\$ 35,770,508	\$ 39,881,955
Operating Surplus/(Loss)	\$ (717,004)	\$ 442,016	\$ 39,298	\$ (3,413,955)
Nonoperating Revenue (Expense)				
Gain/(Loss) on investment income	\$ 1,584,677	\$ 1,061,500	\$ 1,200,000	\$ 649,500
Federal Revenue	1,662	1,450	51,850	1,100
Land Acquisition	-	-	-	-
Interest Expense	(960,945)	(1,202,855)	(1,204,855)	(1,143,000)
Special Assessment	-	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	(150,000)
Other Revenue	110,360	15,000	204,530	25,000
Income/(Loss) - Before Contributions	\$ 735,754	\$ (124,905)	\$ 251,525	\$ (617,400)
Capital Contributions				
Capital Grants	\$ -	\$ -	\$ -	\$ -
Developers	4,553,055	1,500,000	1,500,000	1,500,000
Tap Fees and frontage Charges	323,466	315,000	315,000	315,000
Total Capital Contributions	\$ 4,876,521	\$ 1,815,000	\$ 1,815,000	\$ 1,815,000
Change in Net Assets	\$ 4,895,272	\$ 2,132,111	\$ 2,105,823	\$ (2,216,355)
Net Assets, Beginning on Year	\$ 201,718,074	\$ 206,613,345	\$ 206,613,345	\$ 208,719,169
Net Assets, End of Year	\$ 206,613,345	\$ 208,745,456	\$ 208,719,169	\$ 206,502,814



WATER AND SEWER FUND

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	5
Utility Worker	3
Administrative Assistant	1
Accounting Clerk	0
Clerical	3
Total	22.6

REVENUES
Water & Sewer Revenue

GL Number	Description	2023/2024		2024/2025		2025/2026	
		Audited	Budget	Projected	Budget		
592-000-447.000	Delinquent WS Billing Fee	\$ 116,240	\$ 117,000	\$ 154,924	\$ 125,000		
592-000-528.000	Federal Grant	-	-	50,400	-		
592-000-528.001	Fed Grant Rev Int Rebate	1,662	1,450	1,450	1,100		
592-000-619.006	Construction Permit Fee	410,457	450,000	580,209	400,000		
592-000-619.008	Contr. Reg. Fee	1,680	1,500	1,700	1,500		
592-000-620.000	Engineering Review Fee	133,174	200,000	271,179	225,000		
592-000-626.001	Snow Removal Admin Fee	6,671	15,000	10,000	27,500		
592-000-665.000	Gain/(Loss) on Investment Income	1,584,677	1,061,500	1,200,000	649,500		
592-000-680.000	Miscellaneous Revenues	40,705	30,000	52,000	30,000		
592-000-687.000	DTE Rebate	-	-	2,234	-		
592-000-693.000	Gain on Sale of Fixed Asset	110,360	15,000	204,530	25,000		
		\$ 2,405,626	\$ 1,891,450	\$ 2,528,627	\$ 1,484,600		

Water Revenue

GL Number	Description	2023/2024		2024/2025		2025/2026	
		Audited	Budget	Projected	Budget		
592-536-617.000	Metered Water Sales	\$ 16,373,702	\$ 19,035,200	\$ 18,570,000	\$ 19,100,000		
592-536-617.001	Lateral Water Benefit Fee	40,969	75,000	26,300	50,000		
592-536-617.002	Sales of Bulk Water	70	200	-	-		
592-536-619.000	New Construction Water	56,500	40,000	96,400	75,000		
592-536-619.001	Meter Installation	152,884	174,000	224,150	175,000		
592-536-619.002	Customer Installation & Repair	6,377	-	2,060	-		
592-536-619.004	Water Tap Connection Fee	3,859	9,000	9,000	9,000		
592-536-619.007	Water System Benefit Fee	203,826	150,000	176,296	150,000		
592-536-658.000	Late Charges/Penalties	317,508	192,263	237,553	200,000		
592-536-674.000	Contribution From Developer	930,655	750,000	750,000	750,000		
		\$ 18,086,350	\$ 20,425,663	\$ 20,091,759	\$ 20,509,000		



WATER AND SEWER FUND

REVENUES
Sewer Revenue

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
592-537-618.000	Metered Sewer Sales	\$ 13,510,882	\$ 16,934,475	\$ 14,560,000	\$ 15,100,000
592-537-618.001	Lateral Sewer Benefit Fee	56,271	75,000	22,000	50,000
592-537-618.002	S.M.D.A.	151,240	175,000	167,868	175,000
592-537-619.003	Sewer Inspection Monies	-	-	-	-
592-537-619.005	Sewer System Benefit Fee	377,016	300,000	468,619	400,000
592-537-619.009	Tap Fees-Garfield Interceptor Maintenan	323,466	315,000	315,000	315,000
592-537-658.000	Late Charges/Penalties	-	177,314	177,314	175,000
592-537-674.000	Contribution From Developer	3,622,400	750,000	750,000	750,000
		\$ 18,041,276	\$ 18,726,789	\$ 16,460,801	\$ 16,965,000

WATER AND SEWER FUND

Water and Sewer Administration Expenses

GL Number	Description	2023/2024 Audited	2024/2025 Budget	2024/2025 Projected	2025/2026 Budget
592-441-703.000	Salary - Elected - Appointed	\$ 470,381	\$ 489,450	\$ 485,230	\$ 501,200
592-441-704.000	Wages-Inspectors-Appraisers	290,231	303,700	297,000	316,100
592-441-704.001	Inspectors-Appraisers Overtime	22,306	30,000	30,000	30,000
592-441-704.050	Wages-Utility Worker	596,225	659,100	645,000	679,975
592-441-704.051	Utility Worker Overtime	21,950	27,000	34,000	27,000
592-441-706.000	Wages-Clerical	244,658	238,800	226,200	247,050
592-441-706.001	Clerical Overtime	866	1,500	1,000	1,000
592-441-707.000	Wages Temps-Part time	1,794	25,000	10,071	20,000
592-441-710.000	Longevity/Accrual Buyout/Bonus	45,584	34,500	55,725	40,000
592-441-715.000	SS & Medicare	127,803	136,480	140,669	142,500
592-441-716.000	Health Care Insurance	255,238	304,450	330,000	379,500
592-441-716.001	Health Saving Account Expense	66,000	74,000	38,700	40,700
592-441-717.000	Life Insurance Premiums	4,942	6,070	5,200	5,600
592-441-718.000	Optical Insurance Premiums	4,771	5,230	5,200	5,400
592-441-719.000	Dental Insurance Premiums	22,243	25,390	27,025	27,900
592-441-721.000	Pension Contribution Employer 401(a)	146,244	169,110	165,889	170,200
592-441-722.000	Long & Short Term Disability Insurance	22,015	23,820	23,550	24,300
592-441-722.001	Employee Assistance Program	733	800	750	800
592-441-723.001	Workers Compensation Insurance	35,767	56,600	56,600	58,870
592-441-723.002	Retiree Health Care Contribution	(724,466)	10,000	-	5,000
592-441-725.000	Compensated Absences	(11,068)	20,000	20,000	20,000
592-441-727.000	Office Supplies & Expense	8,975	8,000	6,978	10,000
592-441-729.000	Water & Sewer Billing	11,219	16,000	16,000	16,000
592-441-740.000	Operating Supplies	55,533	50,000	69,000	85,000
592-441-777.000	Custodial Supplies	1,200	2,000	4,000	2,000
592-441-801.000	Bond Issuance Expense	-	-	-	150,000
592-441-801.001	Other Services & Charges	812	1,000	575	800
592-441-803.000	Insurance & Bonds	25,438	28,600	30,074	32,180
592-441-808.000	Audit & Accounting	22,129	22,800	21,240	22,800
592-441-811.000	Computer/Network Support Administratic	127,722	167,000	134,087	651,560

**WATER AND SEWER FUND**

592-441-816.000	Engineering Services	691,960	400,000	624,929	600,000
592-441-817.000	Consultant/Contract Services	830	37,500	800	2,000
592-441-819.000	Recruitment Staffing	950	1,500	600	1,000
592-441-835.000	Occupational Health Services	3,296	2,000	2,000	2,000
592-441-850.000	Postage	57,722	72,000	72,000	64,000
592-441-860.000	Mileage Reimbursement	-	100	-	100
592-441-863.000	Gas & Oil	39,869	45,000	36,334	51,300
592-441-900.000	Publishing	1,620	2,000	-	2,000
592-441-920.000	Utility Bill - Water	6,935	18,000	19,520	20,000
592-441-920.001	Utility Bill - Edison	91,427	90,000	90,000	90,000
592-441-920.002	Utility Bill - Gas	12,955	18,000	14,006	18,000
592-441-920.003	Utility Bill-Communications	43,450	50,000	43,935	50,000
592-441-933.000	Equipment Maintenance	41,364	40,000	42,000	40,000
592-441-933.004	HVAC Maintenance	7,055	19,500	6,161	15,000
592-441-933.005	Vehicle Maintenance / Repair	10,540	30,000	10,994	30,000
592-441-956.000	Miscellaneous Expense	1,939	2,000	1,916	2,000
592-441-956.002	State/Federal Required Samples	6,202	10,000	10,000	10,000
592-441-956.005	Bank Fees - ACH/Credit Card	34,229	21,700	23,000	23,000
592-441-957.000	Conference, Education & Training	4,405	14,000	16,267	19,000
592-441-958.000	Annual Memberships & Dues	41,372	50,000	61,660	51,500
592-441-961.000	Administrative Fees	39,621	37,495	37,495	58,120
592-441-961.001	Snow Removal	1,134	5,000	2,000	5,000
592-441-962.000	Building & Grounds Upkeep	182,984	45,000	47,130	33,500
592-441-965.000	OPEB Contribution	67,549	73,690	-	-
592-441-968.000	Depreciation Expense	4,606,526	4,743,000	4,743,000	4,900,000
592-441-968.001	Amortization Expense-Vehicle Leases	116,839	100,000	143,100	155,000
592-441-977.000	Equipment	6,619	143,500	128,000	281,000
592-441-977.001	Computer Equipment/Software	29,875	8,000	3,000	13,900
592-441-977.005	Vehicles	(9,827)	70,000	10,000	70,000
592-441-977.006	Construction Equipment	-	140,000	-	-
592-441-993.000	Bond Interest Expense	920,177	1,162,855	1,162,855	1,085,000
592-441-993.001	Interest Expense-Vehicle Leases	40,767	40,000	42,000	58,000
		\$ 9,033,949	\$ 10,428,240	\$ 10,274,780	\$ 11,463,855



WATER AND SEWER FUND

WATER AND SEWER FUND

Water Expenses

GL Number	Description	2023/2024		2024/2025	2024/2025	2025/2026
		Audited	Budget	Budget	Projected	Budget
592-536-740.000	Operating Supplies	\$ -	\$ 40,000	\$ 40,000	\$ 25,132	\$ 40,000
592-536-740.001	Meters & Parts	28,068	215,000	215,000	215,000	215,000
592-536-816.000	Engineering Fees	-	1,105,040	1,105,040	648,086	532,100
592-536-933.000	PRV/Meter Pit Maintenance	-	10,000	10,000	1,581	5,000
592-536-935.001	Watermain Maintenance	17,693	125,000	125,000	21,731	125,000
592-536-955.001	Water Purchased (GLWA)	13,745,227	14,400,000	14,400,000	14,400,000	15,919,000
592-536-956.000	Miscellaneous Expense	-	10,000	10,000	-	10,000
592-536-967.005	CDSMI Water Investigation	198,195	174,511	174,511	61,000	-
		\$ 13,989,183	\$ 16,079,551	\$ 16,079,551	\$ 15,372,530	\$ 16,846,100

WATER AND SEWER FUND

Sewer Expenses

GL Number	Description	2023/2024		2024/2025	2024/2025	2025/2026
		Audited	Budget	Budget	Projected	Budget
592-537-740.000	Operating Supplies	\$ -	\$ 40,000	\$ 40,000	\$ 5,264	\$ 40,000
592-537-816.000	Engineering Fees	-	455,000	455,000	278,661	160,000
592-537-817.001	Hydraulic Modeling	76,498	-	-	1,318	-
592-537-930.001	Sewer Backup Claims	-	10,000	10,000	-	10,000
592-537-932.000	Sewer Maintenance/Repair 105ab 107ab	101,579	264,000	264,000	696,372	740,000
592-537-933.000	Pump Station Maintenance	-	75,000	75,000	31,700	75,000
592-537-934.000	San Swr Cleaning & CCTV 104abc	405,717	600,000	600,000	53,360	580,000
592-537-935.000	Sewer Main Maintenance	14,116	350,000	350,000	35,000	50,000
592-537-955.000	Sewer Treatment Fees	10,016,938	10,600,000	10,600,000	10,225,860	11,200,000
592-537-956.000	Miscellaneous Expense	-	10,000	10,000	519	10,000
		\$ 10,614,848	\$ 12,404,000	\$ 12,404,000	\$ 11,328,054	\$ 12,865,000