MACOMB TOWNSHIP

54111 Broughton Road - Macomb - MI - 586-992-0710

ANNUAL BUDGET
FISCAL YEAR 2016-2017

Janet I. Dunn
Township Supervisor

Stacy VanReyendam
Finance Director

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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, 2016 and ending June 30, 2017 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, 2016 and ending June 30, 2017 the following sections are hereby appropriated:

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

REVENUES		
Property Tax	$	2,110,400
License and Permits		2,764,500
Federal Grants		250,000
State Shared Revenues and Grants		6,306,500
Charges for Services		226,598
Fines and Forfeitures		133,000
Special Assessment		828,675
Interest Income		85,000
Local Donations		1,000
Other		292,975
Operating Transfer In		-
Total General Fund Revenues	**$**	**12,998,648**
EXPENDITURES		
Legislative	$	74,665
Supervisor		442,360
Finance		306,560
Clerk - Records Management		381,675
Information Technology		253,975
Broadcast Media		359,840
Board of Review		8,500
Treasury		418,742
Assessing		604,225
Elections		672,325
Facilities and Grounds		521,844
Building and Grounds		2,622,625
Legal Fees		350,800
Human Resource		394,572
Public Safety - Crossing Guards		16,400
Building		1,279,885
Roads and Streets		1,120,000
Planning and Zoning		115,475
Engineering		217,920
Debt Service		613,050
Other Functions		609,000
Employee Benefits		1,555,525
Contingencies		500,000
Operating Transfer Out		4,228,615
Total General Fund	**$**	**17,668,578**
Appropriated Surplus	$	(4,669,930)
Total Revenues and Appropriated Surplus	$	17,668,578

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	**$**	**3,247,500**
Fire Operating Expenditures		**4,501,496**
Appropriated Surplus		(1,253,996)
Total Revenues and Appropriated Surplus	**$**	**4,501,496**

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	**$**	**4,685,800**
Park and Recreation Expenditure		**5,554,803**
Appropriated Surplus	$	(869,003)
Total Revenues and Appropriated Surplus	**$**	**5,554,803**

Section 5. That for the said fiscal year there is hereby appropriated out of the Parks & Recreation Revolving Fund on an activity basis, the following:

Park and Recreation Revolving Revenue	**$**	**1,200**
Park and Recreation Revolving Expenditure		**-**

Section 6. 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	**$**	**3,926,000**
Law Enforcement Expenditure		**3,831,335**

Section 7. 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	**$**	**327,500**
Fire Improvement Expenditure		**300,000**

Section 8. 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	**$**	**3,022,000**
Municipal Roadway Expenditure		**3,000,200**

Section 9. 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	**$**	**265,825**
Fire Pension Expenditure		**179,660**

Section 10. 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	**$**	**1,357,560**
Retiree Healthcare Expenditure		**-**

Section 11. 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	**$**	**30,253,554**
Water and Sewer Expenditure		**29,672,966**

Section 12. That those amounts budgeted for specific items or purchases and not required to be utilized for such items and purposes may be rebudgeted by the Township Supervisor for other items and purposes within the same funds for which such allocation was originally made with the consent of the Board of Trustees.

Section 13. Millage Levy-The Macomb Township Board shall cause the 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	**0.6657**
Fire Operating	**1.0588**
Fire Pension	**0.0747**
Police	**1.0601**
Park and Recreation	**0.8109**

Section 14. Be it resolved that, pursuant to Public Act 152 of 2011, Section 8 (1), the Macomb Township Board of Trustees hearby exempts Macomb Township from the requirements of this act for the next succeeding calendar year of 2017.

Section 15. That the Capital Improvement Plan listed in Appendix A and attached hereto is hereby approved for this fiscal year.

Section 16. That the finance policies listed in Appendix B and attached hereto are hereby approved for this fiscal year.

Appendix A - Capital Improvement Plan

A-1 Assessing - None
A-2 Building - None
A-3 Broadcast Media - None
A-4 Clerk - None
A-5 Engineering - None
A-6 Fire - None
A-7 Human Resources - None
A-8 Information Technology - None
A-9 Facilites & Grounds - None
A-10 Infrastructure - None
A-11 Parks and Recreation - None
A-12 Supervisor - None
A-13 Treasurer - None
A-14 Water and Sewer - None

Appendix B - Macomb Township Financial Policies

B-1 Accounts Payable Policy - No Change
B-2 Credit Card Policy
B-3 Payroll Policy
B-4 Purchasing Policy - No Change

Adopted this 22nd day of June, 2016.

Janet I. Dunn

Janet I. Dunn, Macomb Township Supervisor

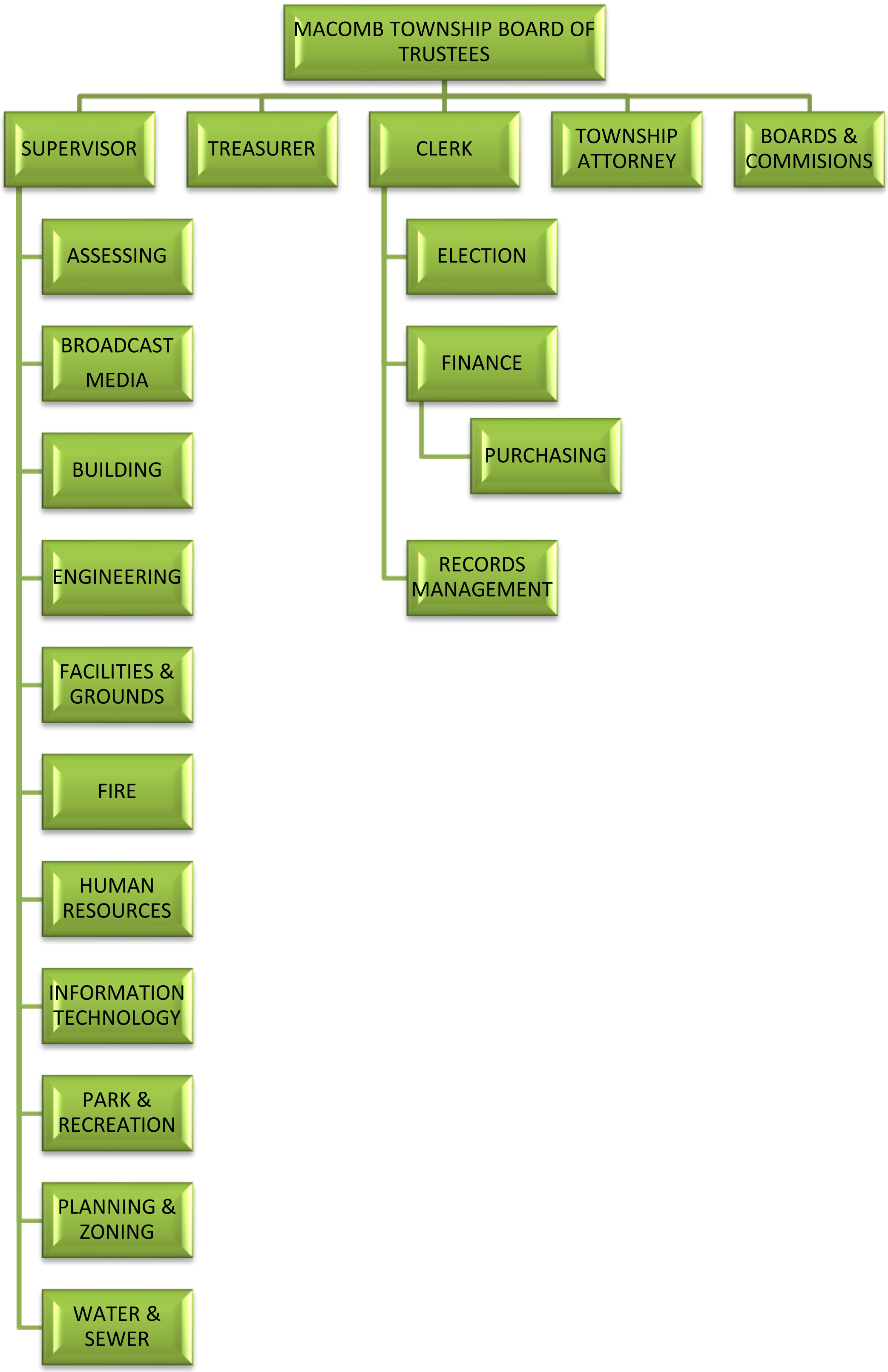
Edward A. Carey, Jr.

Attested, Edward A. Carey, Jr., Macomb Township Clerk

2016-2017 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	$ 12,998,648	$ 17,668,578	$ (4,669,930)
206	Fire Operations Fund	3,247,500	4,501,496	(1,253,996)
208	Park and Recreation Fund	4,685,800	5,554,803	(869,003)
209	Park and Recreation Revolving Fund	1,200	-	1,200
266	Law Enforcement Fund	3,926,000	3,831,335	94,665
663	Fire Improvement Fund	327,500	300,000	27,500
204	Municipal Roadway Fund	3,022,000	3,000,200	21,800
732	Fire Pension Fund	265,825	179,660	86,165
736	Retiree Health Care Fund	1,357,560	-	1,357,560
591	Water and Sewer Fund	30,253,554	29,672,966	580,588
		$ 60,085,587	**$ 64,709,038**	**$ (4,623,451)**

MACOMB TOWNSHIP ORGANIZATIONAL CHART



General Fund – 101

Purpose
The General Fund accounts for the ordinary activities of the Township that are not accounted for in another fund.

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

- Legislative
- Supervisor
- Finance
- Records Management
- Information Technology
- Broadcast Media
- Board of Review
- Treasury
- Assessing
- Elections
- Facilities and Grounds
- Building and Grounds
- Legal Fees
- Human Resource
- Public Safety - Crossing Guards
- Building
- Roads and Streets
- Planning and Zoning
- Engineering
- Debt Service
- Other Functions
- Employee Benefits
- Contingencies
- Operating Transfer Out

GENERAL FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Property Taxes and Fees	$ 2,005,353	$ 2,010,200	$ 2,082,775	$ 2,110,400
License and permits	2,695,685	2,458,000	2,653,190	2,764,500
Federal Grants	-	180,270	180,270	250,000
State-shared revenues and grants	6,266,251	6,331,500	6,279,614	6,306,500
Charges for Services	299,517	245,698	221,342	226,598
Fines and forfeitures	124,623	118,500	159,400	133,000
Special Assessment	828,964	827,975	828,825	828,675
Donations	1,725	1,000	115,661	1,000
Interest	118,842	78,000	1,000	85,000
Other	395,254	262,500	321,674	292,975
Total Revenues	**$ 12,736,214**	**$ 12,513,643**	**$ 12,843,750**	**$ 12,998,648**
Expenditures				
Current:				
General Government	$ 7,032,053	$ 9,837,967	$ 7,363,947	$ 10,680,468
Public Safety	1,405,446	1,548,050	1,412,964	1,372,110
Public Works	1,035,734	1,126,500	1,023,850	1,120,000
Recreation and culture	244,716	371,475	301,115	312,950
Capital Outlay	-	-	-	-
Total Expenditures	**$ 9,717,949**	**$ 12,883,992**	**$ 10,101,876**	**$ 13,485,528**
Excess of Revenue Over (Under) Expenditures	**$ 3,018,265**	**$ (370,349)**	**$ 2,741,874**	**$ (486,880)**
Other Financing Sources (Uses)				
Transfers In	$ -	$ -	-	$ -
Transfers Out	(2,393,175)	(3,199,180)	(3,068,457)	(4,183,050)
Total Other Financing Sources	**$ (2,393,175)**	**$ (3,199,180)**	**$ (3,068,457)**	**$ (4,183,050)**
Net Change in Fund Balances	**$ 625,091**	**$ (3,569,529)**	**$ (326,582)**	**$ (4,669,930)**
Fund Balance, Beginning	**$ 29,708,032**	**$ 30,333,123**	**$ 30,333,123**	**$ 30,006,540**
Fund Balance, Ending	**$ 30,333,123**	**$ 26,763,594**	**$ 30,006,540**	**$ 25,336,610**

GENERAL FUND
REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-000-403.000	Current Real & Personal Property	$ 1,995,294	$ 2,000,000	$ 2,072,275	$ 2,100,000
101-000-423.000	Trailer Park Fees	10,059	10,200	10,500	10,400
101-000-476.000	Building Permit Application Fee	-	-	56,350	-
101-000-477.000	Building Permits	-	180,270	540,225	250,000
101-000-477.001	Zoning Permits	6,920	6,500	250	6,500
101-000-478.000	Electrical Permits	-	-	162,780	-
101-000-479.000	HVAC	6,259,331	6,325,000	176,650	6,300,000
101-000-480.000	Plumbing Permits	135,712	95,000	89,220	75,000
101-000-481.000	Other Non Business License	3,000	500	34,500	500
101-000-481.001	Civil Engineer Charges	-	500	82,715	500
101-000-501.000	Federal Grant	11,200	2,000	-	6,000
101-000-502.000	Community Dev. Block Grant	2,700	3,000	180,270	3,000
101-000-503.000	S.M.A.R.T.	-	-	8,000	-
101-000-539.000	State Grants	39,787	35,000	75,614	35,000
101-000-576.000	State Share Revenue Sales Use	98,698	98,698	6,196,000	98,698
101-000-608.000	Planning Commission	1,018,487	1,000,000	65,000	1,000,000
101-000-609.000	Liquor License App Fee	-	-	500	-
101-000-610.000	Township Board	444,342	400,000	-	430,000
101-000-611.000	ZBOA	121,118	115,000	6,000	130,000
101-000-613.000	Split Applications	3,505	3,500	3,000	3,000
101-000-615.000	Bldg Board of Appeals App Fee	222,969	117,500	-	118,950
101-000-616.000	School Tax Administration Fee	99,564	102,500	40,244	106,325
101-000-626.000	Administrative Charges	25,135	25,500	98,698	25,700
101-000-627.000	Weed Cutting Collection	118,623	78,000	8,400	85,000
101-000-651.000	Cable Franchise Fees	219	-	1,060,000	-
101-000-651.001	Telecommunications Fee	817,994	817,975	-	824,275
101-000-651.002	Video Service Franchise Fee	18,220	10,000	450,000	4,400
101-000-655.000	Court Fines & Fees	(7,250)	-	156,900	-
101-000-657.000	Penalties Late Charges	30,600	2,000	2,500	25,000
101-000-664.000	W/S Tower Lease	1,725	1,000	118,967	1,000
101-000-664.001	Station #2 Tower Lease	16,986	15,000	106,322	17,000
101-000-664.003	Station #1 Tower Lease	-	-	25,712	-
101-000-665.000	Interest Income	54,150	50,000	115,500	32,000
101-000-665.004	Interest Income SADS	634,885	555,000	161	645,000
101-000-672.000	Street Lighting SAD Revenue	-	-	824,274	25,000
101-000-672.001	Special Assessment Revenue	159,539	131,000	4,476	175,000
101-000-672.002	Woodberry Paving SAD	164,550	135,000	75	200,000
101-000-673.000	Gain on Sale of Fixed Asset	86,643	70,000	46,673	115,000
101-000-675.000	Donations-Historical Commission	25,690	21,000	1,000	27,000
101-000-694.000	Miscellaneous Revenue	104,400	95,500	24,000	115,000
101-000-669.000	Operating Transfer In	11,420	11,500	-	8,400
		$ 12,736,214	**$12,513,643**	**$12,843,750**	**$12,998,648**

GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT

Department Number	Department Name	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101	Legislative	$ 75,040	$ 74,665	$ 71,815	$ 74,665
171	Supervisor	276,059	305,275	343,722	442,360
202	Finance	277,630	303,160	288,670	306,560
215	Clerk - Records Management	323,556	446,256	336,100	381,675
228	Information Technology	239,320	247,440	256,558	253,975
229	Broadcast Media	287,461	416,025	343,717	359,840
247	Board of Review	3,709	8,500	4,005	8,500
253	Treasury	395,692	419,400	689,972	418,742
257	Assessing	521,988	603,625	556,600	604,225
262	Elections	371,811	349,830	383,685	672,325
264	Facilities and Grounds	227,032	308,075	370,796	521,844
265	Building and Grounds	769,267	2,491,500	623,418	2,622,625
266	Legal Fees	351,075	312,100	330,598	350,800
270	Human Resource	349,499	340,300	271,161	394,572
326	Public Safety - Crossing Guards	15,150	16,400	15,400	16,400
371	Building	1,280,441	1,454,325	1,367,756	1,279,885
446	Roads and Streets	1,016,313	1,126,500	1,023,850	1,120,000
723	Planning and Zoning	178,174	205,575	112,298	115,475
725	Engineering	200,017	219,400	203,690	217,920
906	Debt Service	523,175	498,500	498,400	613,050
950	Other Functions	511,283	438,270	386,470	609,000
951	Employee Benefits	1,176,309	1,556,926	1,381,151	1,555,525
959	Contingencies	-	500,000	-	500,000
966	Operating Transfer Out	2,741,124	3,441,125	3,310,500	4,228,615
		$ 12,111,124	**$ 16,083,172**	**$ 13,170,333**	**$ 17,668,578**

LEGISLATIVE

TOWNSHIP BOARD OF TRUSTEES	
Township Board of Trustees	4
Total	4

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-101-701.000	Wages/Boards/Commissions	$ 59,984	$ 59,200	$ 56,800	$ 59,200
101-101-715.000	Fica Employer	3,745	3,675	3,860	3,675
101-101-715.001	Medicare Employer	876	865	905	865
101-101-721.000	Pension Contribution Employer 401(a)	6,040	5,925	6,225	5,925
101-101-860.000	Mileage Reimbursement	362	400	150	400
101-101-956.000	Miscellaneous	196	100	25	100
101-101-957.000	Conference, Education & Training	3,837	4,500	3,850	4,500
		$ 75,040	**$ 74,665**	**$ 71,815**	**$ 74,665**

SUPERVISORS DEPARTMENT

FULL TIME STAFFING SUMMARY	
Supervisor	1
Code Enforcement Officer	1
Clerical	2
Total	4

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-171-703.000	Salary-Elected Appointed	$ 141,330	$ 147,000	$ 146,600	$ 147,000
101-171-704.010	Code Enforcement Officer	-	-	-	60,270
101-171-704.011	Code Enforcement OT	-	-	-	300
101-171-706.000	Wages Clerical	-	-	49,685	52,850
101-171-706.001	Clerical Overtime	-	-	200	200
101-171-710.000	Longevity/Benefit Wages	-	-	-	3,100
101-171-715.000	Fica Employer	8,501	9,125	12,540	16,165
101-171-715.001	Medicare Employer	1,988	2,150	2,940	3,785
101-171-721.000	Pension Contribution Employer 401(a)	14,000	14,700	20,090	26,015
101-171-727.000	Office Supplies & Expense	-	-	750	-
101-171-817.000	Consultant/Contract Services	108,000	125,000	108,000	125,000
101-171-860.000	Mileage Reimbursement	-	300	43	300
101-171-920.003	Utility Bill-Telephone	720	1,000	699	1,375
101-171-956.000	Miscellaneous Expense	10	1,000	120	1,000
101-171-957.000	Conference, Education & Training	541	2,500	1,384	2,500
101-171-958.000	Membership & Dues	495	500	404	500
101-171-977.001	Office Equipment	473	2,000	267	2,000
		$ 276,059	**$ 305,275**	**$ 343,722**	**$ 442,360**

FINANCE

FULL TIME STAFFING SUMMARY	
Finance Director	1
Accountant	2
Total	3

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-202-703.000	Salary-Elected-Appointed	$ 94,096	$ 93,810	$ 92,875	$ 95,500
101-202-706.000	Wages-Clerical	105,453	109,000	108,600	111,325
101-202-706.001	Clerical Overtime	477	200	600	350
101-202-710.000	Longevity/Benefit Wages	3,500	3,500	3,500	3,500
101-202-715.000	Fica Employer	12,496	12,850	13,350	13,075
101-202-715.001	Medicare Employer	2,922	3,000	3,125	3,060
101-202-721.000	Pension Contribution Employer 401(a)	19,612	20,300	21,225	20,700
101-202-727.000	Office Supplies & Expense	2,954	5,000	4,600	5,000
101-202-808.000	Audit & Accounting	33,740	45,000	35,530	45,000
101-202-860.000	Mileage Reimbursement	-	100	-	100
101-202-920.003	Utility Bill - Telephone	771	800	935	950
101-202-956.000	Miscellaneous Expense	930	1,500	1,330	1,400
101-202-957.000	Conference, Education & Training	-	4,500	-	3,000
101-202-958.000	Membership & Dues	-	200	-	200
101-202-977.001	Office Equipment	375	400	-	400
101-202-977.002	Computer Equipment/Software	305	3,000	3,000	3,000
		$ 277,630	**$ 303,160**	**$ 288,670**	**$ 306,560**

CLERK - RECORDS MANAGEMENT

FULL TIME STAFFING SUMMARY	
Township Clerk	1
Deputy Clerk	1
Records Manager	1
Total	3

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-215-703.000	Salary-Elected-Appointed	$ 232,341	$ 240,675	$ 233,600	$ 235,925
101-215-710.000	Longevity/Benefit Wages	5,808	5,825	9,350	9,350
101-215-715.000	Fica Employer	14,731	15,300	15,875	15,225
101-215-715.001	Medicare Employer	3,445	3,600	3,725	3,575
101-215-721.000	Pension Contribution Employer 401(a)	23,175	24,075	24,650	23,600
101-215-727.000	Office Supplies & Expense	5,045	4,000	6,350	5,000
101-215-860.000	Mileage Reimbursement	318	400	350	400
101-215-920.003	Utility Bill - Telephone	776	1,500	1,400	1,500
101-215-956.000	Miscellaneous Expense	68	500	450	500
101-215-956.006	Document Imaging	33,147	138,581	35,000	78,000
101-215-957.000	Conference, Education & Training	1,087	6,200	900	3,000
101-215-958.000	Membership & Dues	765	1,100	950	1,100
101-215-977.001	Office Equipment	2,850	4,500	3,500	4,500
		$ 323,556	**$ 446,256**	**$ 336,100**	**$ 381,675**

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
Total	1

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-228-703.000	Salary-Elected Appointed	$ 74,736	$ 75,000	$ 75,860	$ 78,000
101-228-715.000	Fica Employer	4,621	4,650	4,960	4,840
101-228-715.001	Medicare Employer	1,081	1,090	1,160	1,135
101-228-721.000	Pension Contribution Employer 401(a)	7,450	7,500	7,995	7,800
101-228-727.000	Office Supplies	15	200	500	200
101-228-817.000	Contract Services	146,000	148,000	147,500	148,000
101-228-860.000	Mileage Reimbursement	-	-	-	-
101-228-920.003	Utility Bill-Telephone	1,168	1,500	2,423	2,000
101-228-956.000	Miscellaneous Expense	-	1,500	2,162	1,500
101-228-957.000	Conference, Education & Training	25	4,000	5,000	5,000
101-228-977.000	Equipment	2,691	1,000	2,914	2,500
101-228-977.002	Computer Equipment/Software	1,533	3,000	6,084	3,000
		$ 239,320	**$ 247,440**	**$ 256,558**	**$ 253,975**

BROADCAST MEDIA DEPARTMENT

FULL TIME STAFFING SUMMARY	
Broadcast Media Manager	1
Access Producer	1
Media Technician	1
Total	3

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-229-703.000	Salary-Elected Appointed	$ 85,835	$ 87,000	$ 87,650	$ 89,900
101-229-706.055	Broadcast Media Employee	117,175	121,025	120,625	123,500
101-229-710.000	Longevity/Benefit Wages	6,953	7,000	8,185	8,315
101-229-715.000	Fica Employer	12,883	13,350	14,210	13,750
101-229-715.001	Medicare Employer	3,013	3,125	3,325	3,225
101-229-721.000	Pension Contribution Employer 401(a)	20,167	20,825	21,950	21,350
101-229-727.000	Office Supplies	38	1,000	619	1,000
101-229-740.000	Operating Supplies	357	1,500	912	1,500
101-229-755.000	Apparel	-	750	-	750
101-229-817.000	Consultant/Contract Services	19,702	40,000	16,180	16,000
101-229-860.000	Mileage Reimbursement	-	500	-	500
101-229-863.000	Gas & Oil	410	750	307	750
101-229-920.000	Utility Bill- Water	154	500	162	400
101-229-920.001	Utility Bill - Edison	4,081	5,000	4,769	5,000
101-229-920.002	Utility Bill-Gas	2,080	3,000	1,947	3,000
101-229-920.003	Utility Bill-Telephone	1,607	12,000	4,139	11,000
101-229-920.004	Utility Bill - Cable	-	-	-	2,200
101-229-931.000	Building & Grounds Upkeep	1,373	1,500	3,201	2,500
101-229-933.000	Equipment Maintenance	532	2,500	1,246	2,500
101-229-933.005	Vehicle Maintenance/Repair	-	1,000	1,240	1,500
101-229-956.000	Miscellaneous Expense	688	5,000	1,011	5,000
101-229-957.000	Conference, Education & Training	-	1,000	-	1,000
101-229-958.000	Membership & Dues	-	200	200	200
101-229-977.000	Equipment	7,274	55,000	23,344	15,000
101-229-977.002	Computer Equipment/Software	3,140	7,500	3,495	5,000
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	-	25,000	25,000	25,000
		$ 287,461	**$ 416,025**	**$ 343,717**	**$ 359,840**

BOARD OF REVIEW

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-247-701.000	Wages/Boards/Commissions	$ 2,288	$ 6,000	$ 2,400	$ 6,000
101-247-715.000	Fica Employer	142	400	65	400
101-247-715.001	Medicare Employer	33	100	40	100
101-247-740.000	Operating Supplies	110	700	200	700
101-247-900.000	Publishing	1,135	1,300	1,300	1,300
		$ 3,709	**$ 8,500**	**$ 4,005**	**$ 8,500**

TREASURY DEPARTMENT

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

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-253-703.000	Salary-Elected-Appointed	$ 155,501	$ 163,000	$ 157,500	$ 160,400
101-253-706.000	Wages-Clerical	139,877	150,400	97,875	135,000
101-253-706.001	Clerical Overtime	255	700	2,343	700
101-253-707.000	Wages Temp - Part Time	-	-	3,781	3,800
101-253-710.000	Longevity/Benefit Wages	14,552	5,800	(145)	4,700
101-253-715.000	Fica Employer	18,538	19,500	17,781	18,885
101-253-715.001	Medicare Employer	4,336	4,650	4,158	4,417
101-253-721.000	Pension Contribution Employer 401(a)	29,062	31,350	27,230	29,540
101-253-727.000	Office Supplies & Expense	2,682	9,000	2,637	5,000
101-253-817.000	Consultant/Contract Services	21,034	15,000	16,433	17,000
101-253-860.000	Mileage Reimbursement	630	1,000	905	1,200
101-253-920.003	Utility Bill - Telephone	1,394	1,400	1,198	1,400
101-253-933.003	Computer Equipment Maint	703	1,100	356	1,200
101-253-956.000	Miscellaneous Expense	111	500	172	500
101-253-957.000	Conference, Education & Training	3,590	3,500	2,200	3,500
101-253-958.000	Membership & Dues	140	500	295	500
101-253-977.001	Office Equipment	351	2,000	200	1,000
101-253-977.002	Computer Equipment/Software	2,938	10,000	355,054	30,000
		$ 395,692	**$ 419,400**	**$ 689,972**	**$ 418,742**

ASSESSING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Assessor	1
Senior Appraiser	2
Property Appraiser	0
Appraiser	2
Appraiser Aide	0
Administrative Assistant	1
Total	6

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-257-703.000	Salary-Elected-Appointed	$ 94,490	$ 98,000	$ 97,075	$ 99,500
101-257-704.000	Wages-Inspectors-Appraiser	266,652	275,000	267,000	275,000
101-257-704.001	Inspectors-Appraisers OT	393	4,000	1,000	4,000
101-257-706.000	Wages-Clerical	50,222	52,000	51,025	52,325
101-257-706.001	Clerical Overtime	202	2,000	250	2,000
101-257-710.000	Longevity/Benefit Wages	7,047	13,000	9,500	11,000
101-257-715.000	Fica Employer	26,020	27,575	27,825	27,550
101-257-715.001	Medicare Employer	6,085	6,450	6,525	6,450
101-257-721.000	Pension Contribution Employer 401(a)	39,298	42,500	43,300	42,700
101-257-724.000	Uniforms	1,252	3,500	2,500	3,500
101-257-727.000	Office Supplies	1,064	5,000	1,500	5,000
101-257-740.000	Operating Supplies	16,207	19,000	17,200	19,000
101-257-860.000	Mileage Reimbursement	136	1,000	150	1,000
101-257-863.000	Gas & Oil	559	2,800	750	2,800
101-257-920.003	Utility Bill - Telephone	2,073	2,500	3,025	3,100
101-257-933.001	Office Equipment Maintenance	-	3,000	-	3,000
101-257-933.005	Vehicle Maintenance/Repair	24	4,000	600	4,000
101-257-956.000	Miscellaneous Expense	-	200	-	200
101-257-957.000	Conference, Education & Training	1,557	1,600	1,600	1,600
101-257-958.000	Membership & Dues	1,420	2,500	2,075	2,500
101-257-977.001	Office Equipment	200	5,000	200	5,000
101-257-977.002	Computer Equipment/Software	7,084	13,000	4,500	13,000
101-257-977.005	Vehicles	-	20,000	19,000	20,000
		$ 521,988	**$ 603,625**	**$ 556,600**	**$ 604,225**

ELECTIONS

FULL TIME STAFFING SUMMARY	
Elections Manager	1
Elections Coordinator	1
Total	2

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-262-703.000	Salary-Elected-Appointed	$ 77,336	$ 79,975	$ 75,950	$ 78,675
101-262-706.000	Wages-Clerical	55,183	56,900	56,850	58,275
101-262-706.001	Clerical Overtime	1,538	1,500	2,000	1,500
101-262-707.000	Wages Temps-Part-time	-	3,000	1,000	3,000
101-262-710.000	Longevity/Benefit Wages	2,980	3,000	2,980	3,075
101-262-711.000	Precinct Workers Wages	172,010	110,000	125,000	140,000
101-262-715.000	Fica Employer	8,485	8,955	16,750	16,725
101-262-715.001	Medicare Employer	1,985	2,100	3,925	3,925
101-262-721.000	Pension Contribution Employer 401(a)	12,500	13,700	13,725	13,700
101-262-727.000	Office Supplies	468	750	2,000	1,000
101-262-740.000	Elections Supplies	12,388	30,000	25,000	25,000
101-262-742.000	AV Supplies	4,941	11,000	11,000	11,000
101-262-816.000	Engineering Services	-	-	2,605	-
101-262-850.000	Postage	4,262	3,500	4,875	4,500
101-262-860.000	Mileage Reimbursement	1,369	1,500	1,500	1,500
101-262-900.000	Publishing	2,936	3,200	3,200	3,200
101-262-933.001	Election Equipment Maintenance	-	8,000	2,000	5,000
101-262-956.000	Miscellaneous Expense	65	1,500	1,000	1,500
101-262-957.000	Conference, Education & Training	90	500	100	500
101-262-958.000	Membership & Dues	140	250	200	250
101-262-977.000	Equipment	228	2,500	20,000	2,500
101-262-977.001	Office Equipment	-	2,000	3,700	2,000
101-262-977.002	Computer Equipment/Software	12,908	6,000	8,325	8,000
101-262-999.000	Transfer to Capital Improvement Fund	-	-	-	287,500
		$ 371,811	**$ 349,830**	**$ 383,685**	**$ 672,325**

FACILITIES AND GROUNDS

FULL TIME STAFFING SUMMARY	
Facilities and Grounds Supervisor	1
Building Maintenance Worker	4
Total	5

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-264-703.000	Salary-Elected Appointed	$ 69,741	$ 71,000	$ 72,375	$ 78,000
101-264-706.050	Grounds & Maintenance Worker	110,432	138,000	172,800	190,000
101-264-707.000	Wages Temps-Part-time	-	-	50,000	100,000
101-264-710.000	Longevity/Benefit Wages	3,297	3,575	7,505	7,610
101-264-715.000	Fica Employer	11,009	13,200	19,353	23,288
101-264-715.001	Medicare Employer	2,575	3,100	4,526	5,446
101-264-721.000	Pension Contribution Employer 401(a)	14,293	20,900	23,939	26,800
101-264-724.000	Uniforms	3,866	3,500	3,133	3,500
101-264-727.000	Office Supplies	-	1,000	319	1,000
101-264-863.000	Custodial Supplies	2,233	4,500	1,613	4,500
101-264-920.003	Gas & Oil	1,150	1,300	1,001	1,200
101-264-933.000	Utility Bill-Telephone	1,139	-	-	2,500
101-264-933.005	Vehicle Maint/Repair	2,028	4,000	1,504	4,000
101-264-956.000	Miscellaneous Expense	3,272	5,000	4,947	6,000
101-264-957.000	Conference, Education & Training	-	1,000	-	1,000
101-264-958.000	Membership & Dues	368	500	456	500
101-264-977.000	Equipment	1,549	10,000	7,225	15,000
101-264-977.001	Office Equipment	80	2,000	100	1,500
101-264-977.002	Computer Equipment Software	-	500	-	-
101-264-977.005	Vehicles	-	25,000	-	50,000
		$ 227,032	**$ 308,075**	**$ 370,796**	**$ 521,844**

BUILDING AND GROUNDS

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-265-723.000	Insurance and Bonds	$ 122,489	$ 155,000	$ 138,443	$ 155,000
101-265-740.000	Custodial Supplies	723	1,000	2,025	2,000
101-265-777.000	Computer-Network Support Administration	5,765	6,000	6,000	6,000
101-265-811.000	Utility Bill - Water	88,900	150,000	125,000	150,000
101-265-920.000	Utility Bill - Edison	4,486	7,400	8,750	9,025
101-265-920.001	Utility Bill - Gas	41,649	47,000	45,000	47,000
101-265-920.002	Utility Bill - Telephone	17,804	18,500	10,000	18,000
101-265-920.003	Building & Grounds Upkeep	43,964	75,000	45,000	65,000
101-265-931.000	Cemetery Maintenance	57,531	140,000	140,000	140,000
101-265-933.000	Equipment Maintenance	20,622	38,000	39,600	40,000
101-265-956.000	Miscellaneous Expense	5,973	18,000	6,000	15,000
101-265-961.001	Snow Removal	2,214	5,600	5,600	5,600
101-265-970.000	Capital Improvements	273,662	400,000	5,000	400,000
101-265-971.000	Land Acquisition	13,874	1,000,000	-	1,500,000
101-265-977.000	Equipment	26,376	15,000	6,000	15,000
101-265-977.001	Office Equipment	5,508	15,000	6,000	15,000
101-265-977.002	Computer-Custom Software	37,727	400,000	35,000	40,000
		$ 769,267	**$ 2,491,500**	**$ 623,418**	**$ 2,622,625**

LEGAL FEES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-266-814.000	Legal Fees	$ 351,075	$ 312,100	$ 330,598	$ 350,800
		$ 351,075	**$ 312,100**	**$ 330,598**	**$ 350,800**

HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Human Resource Director	1
Benefits Administrator	1
Employment Administrator	1
Secretary	1
Total	4

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-270-703.000	Salary-Elected-Appointed	$ 221,987	$ 245,000	$ 156,500	$ 242,000
101-270-706.000	Wages Clerical	29,649	-	39,650	47,500
101-270-706.001	Clerical Overtime	-	-	-	-
101-270-710.000	Longevity/Benefit Wages	29,737	6,400	5,110	5,325
101-270-715.000	Fica Employer	17,553	17,000	12,844	17,949
101-270-715.001	Medicare Employer	4,105	4,000	2,970	4,198
101-270-721.000	Pension Contribution Employer 401(a)	25,578	28,000	20,400	28,950
101-270-727.000	Office Supplies & Expense	6,437	8,000	6,010	6,000
101-270-815.000	Mediation, Arbitration, Labor	1,375	10,000	1,000	10,000
101-270-817.000	Consultant/Contract Services	1,800	2,500	4,735	4,000
101-270-835.000	Occupational Health Services	473	1,500	1,525	1,500
101-270-836.000	Recruitment Staffing	944	2,500	5,200	3,500
101-270-860.000	Mileage Reimbursement	61	750	100	500
101-270-920.003	Utility Bill - Telephone	504	650	-	650
101-270-956.000	Miscellaneous Expense	2,340	2,000	1,284	2,000
101-270-957.000	Conference, Education & Training	1,867	3,000	1,670	3,000
101-270-958.000	Membership & Dues	1,402	2,500	1,090	2,500
101-270-977.001	Office Equipment	2,543	4,000	3,573	4,000
101-270-977.002	Computer Equipment/Software	1,144	2,500	7,500	11,000
		$ 349,499	**$ 340,300**	**$ 271,161**	**$ 394,572**

PUBLIC SAFETY - CROSSING GUARDS

		2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-326-707.000	Wages Temps-Part time	$ 14,074	$ 15,000	$ 14,300	$ 15,000
101-326-715.000	Fica Employer	873	950	890	950
101-326-715.001	Medicare Employer	204	250	210	250
101-326-977.000	Equipment	-	200	-	200
		$ 15,150	**$ 16,400**	**$ 15,400**	**$ 16,400**

BUILDING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Building Official	1
Assistant Building Official	1
Building Inspector	4
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Clerical	3
Total	12

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-371-701.000	Building Board of Appeals	$ -	$ 200	$ -	$ 200
101-371-703.000	Salary-Elected-Appointed	180,614	185,000	149,900	180,000
101-371-704.000	Wages-Inspectors-Appraisers	342,710	355,000	293,650	281,875
101-371-704.001	Inspectors-Appraisers OT	4,329	10,000	2,000	5,000
101-371-704.010	Code Enforcement Officer	55,397	56,800	58,000	-
101-371-704.011	Code Enforcement OT	320	300	300	-
101-371-706.000	Wages-Clerical	180,571	150,000	140,400	144,000
101-371-706.001	Clerical Overtime	458	400	400	1,500
101-371-707.000	Wages Temps-Part-time	485	10,000	23,050	25,000
101-371-708.000	Wages-Electrical Inspectors	65,222	67,400	67,200	68,750
101-371-708.001	Electrical Inspectors OT	327	200	200	500
101-371-709.000	Mechanical Inspectors	-	-	54,100	68,750
101-371-709.001	Mechanical Inspectors OT	-	-	-	250
101-371-709.010	Plumbing Inspectors	-	-	18,050	68,750
101-371-709.011	Plumbing Inspectors OT	-	-	-	250
101-371-710.000	Longevity/Benefit Wages	41,498	28,425	36,625	22,000
101-371-715.000	Fica Employer	53,409	53,550	54,230	53,320
101-371-715.001	Medicare Employer	12,491	12,525	12,690	12,470
101-371-721.000	Pension Contribution Employer 401(a)	79,867	81,500	80,090	80,545
101-371-723.000	Insurance & Bonds	5,562	7,525	4,901	7,500
101-371-723.001	Worker Compensation Insurance	25,835	34,500	30,000	34,500
101-371-724.000	Uniforms	507	3,500	6,124	4,000
101-371-727.000	Office Supplies	6,758	5,500	6,119	6,000
101-371-740.000	Inspector Supplies	3,040	3,000	1,771	3,000
101-371-800.001	Weed Cutting Expense	5,725	20,000	10,030	10,000
101-371-811.000	Computer Administration	-	2,000	-	-
101-371-816.000	Engineering Services	134,433	125,000	170,019	140,000
101-371-817.000	Consultant/Contract Services	495	5,000	300	2,000
101-371-860.000	Mileage	-	1,000	-	100
101-371-863.000	Gasoline & Oil	14,000	18,500	11,502	15,000
101-371-920.003	Utility Bill - Telephone	4,739	5,000	4,200	5,625
101-371-933.001	Office Equipment Maintenance	958	1,500	3,190	3,000
101-371-933.005	Vehicle Maintenance/Repair	3,278	8,000	2,656	3,000
101-371-936.000	Sidewalk Repair	19,191	80,000	29,436	-
101-371-956.000	Miscellaneous Expense	-	2,500	500	1,000
101-371-957.000	Conference, Education & Training	852	6,000	2,921	4,000
101-371-958.000	Membership & Dues	680	1,500	6,615	2,000
101-371-977.000	Equipment	811	1,000	637	1,000
101-371-977.001	Office Equipment	1,267	2,000	579	1,000
101-371-977.002	Computer Equipment/Software	18,292	74,000	41,214	2,000
101-371-977.005	Vehicles	16,323	36,000	44,158	22,000
		$ 1,280,441	**$ 1,454,325**	**$ 1,367,756**	**$ 1,279,885**

ROADS AND STREETS

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-446-927.000	Street Lighting	$ 1,012,871	$ 1,110,000	$ 1,020,100	$ 1,110,000
101-446-969.000	Chloride Treatment	3,442	16,500	3,750	10,000
		$ 1,016,313	**$ 1,126,500**	**$ 1,023,850**	**$ 1,120,000**

PLANNING AND ZONING

FULL TIME STAFFING SUMMARY	
Clerical	1
Total	1

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-723-701.000	Wages/Boards/Commissions Planning Co	$ 24,305	$ 27,000	$ 23,200	$ 22,000
101-723-701.001	Wages/Boards/Commissions ZBA	6,194	5,000	5,100	6,000
101-723-706.000	Wages-Clerical	98,532	101,900	51,600	47,600
101-723-706.001	Clerical Overtime	6,623	6,600	1,500	1,000
101-723-710.000	Longevity/Benefit Wages	5,251	5,300	2,316	2,500
101-723-715.000	Fica Employer	8,692	9,050	4,350	2,000
101-723-715.001	Medicare Employer	2,033	2,125	1,325	1,200
101-723-721.000	Pension Contribution Employer 401(a)	9,501	10,200	5,700	4,775
101-723-727.000	Office Supplies & Expense	-	400	700	400
101-723-860.000	Mileage Reimbursement	-	200	-	200
101-723-900.000	Publishing	14,110	35,000	15,000	25,000
101-723-956.000	Miscellaneous Expense	457	250	200	250
101-723-957.000	Conference, Education & Training	435	500	419	500
101-723-958.000	Membership & Dues	650	650	650	650
101-723-977.001	Office Equipment	-	-	237	-
101-723-977.002	Computer Equipment/Software	1,390	1,400	-	1,400
		$ 178,174	**$ 205,575**	**$ 112,298**	**$ 115,475**

ENGINEERING

FULL TIME STAFFING SUMMARY	
Engineering Director	1
Total	1

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-725-703.000	Salary-Elected-Appointed	$ 94,070	$ 97,000	$ 92,875	$ 95,500
101-725-715.000	Fica Employer	5,821	6,025	6,075	5,925
101-725-715.001	Medicare Employer	1,361	1,425	1,425	1,390
101-725-721.000	Pension Contribution Employer 401(a)	9,121	9,700	9,790	9,555
101-725-727.000	Office Supplies & Expense	648	1,500	142	1,500
101-725-816.000	Engineering Services	87,516	100,000	92,380	100,000
101-725-860.000	Mileage Reimbursement	358	400	92	400
101-725-920.003	Utility Bill - Telephone	837	850	600	850
101-725-956.000	Miscellaneous Expense	57	1,500	71	1,500
101-725-957.000	Conference, Education & Training	227	500	240	800
101-725-977.002	Computer Equipment/Software	-	500	-	500
		$ 200,017	**$ 219,400**	**$ 203,690**	**$ 217,920**

DEBT SERVICE

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-906-999.000	Operating Transfer Out	$ 523,175	$ 498,500	$ 498,400	$ 613,050
		$ 523,175	**$ 498,500**	**$ 498,400**	**$ 613,050**

OTHER FUNCTIONS

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-950-817.000	Consultant/Contract Services	$ 2,000	$ 25,000	$ 25,000	$ 25,000
101-950-845.000	Community Development Block Grant	-	180,270	180,270	250,000
101-950-849.000	S.M.A.R.T.	6,920	6,500	8,000	6,500
101-950-850.000	Postage	34,902	50,000	45,000	50,000
101-950-863.000	Gasoline & Oil	239	1,000	600	1,000
101-950-900.000	Publishing	15,328	30,000	28,000	30,000
101-950-920.001	Utility Bill - Edison	1,029	1,800	1,800	1,800
101-950-920.003	Utility Bill - Telephone	3,700	4,700	3,900	4,700
101-950-933.005	Vehicle Maintenance/Repair	2,305	3,000	1,000	3,000
101-950-936.000	Sidewalk Repair	-	-	-	120,000
101-950-956.000	Miscellaneous Expense	285	10,000	10,000	10,000
101-950-956.005	Bank Fees - ACH/Credit Card	14,576	35,000	35,000	35,000
101-950-958.000	Membership & Dues	24,098	26,000	26,000	26,000
101-950-967.005	Energy Grant Expenses	19,420	-	-	-
101-950-967.006	Buckingham I & II/Windgate Retension Po	10,199	15,000	6,000	11,000
101-950-967.008	Sidewalk Projects	2,600	25,000	15,000	25,000
101-950-967.009	Woodberry Est SAD	(45,260)	-	-	-
101-950-967.011	Historical Expenses	984	25,000	900	10,000
101-950-967.013	Conklin Drain Cleanout	318,957	-	-	-
101-950-967.014	24 Mile Road WM	99,000	-	-	-
		$ 511,283	**$ 438,270**	**$ 386,470**	**$ 609,000**

EMPLOYEE BENEFITS

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-951-716.000	Health Care Insurance	$ 1,001,437	$ 1,350,000	$ 1,200,000	$ 1,350,000
101-951-717.000	Life Insurance Premiums	11,038	13,600	14,450	15,900
101-951-718.000	Optical Insurance Premiums	14,340	17,500	15,500	17,500
101-951-719.000	Dental Insurance Premiums	70,851	87,000	82,000	90,200
101-951-720.000	Unemployment Compensation	14,274	2,026	2,026	-
101-951-722.000	Long & Short Term Disability Insurance	46,938	57,500	47,000	51,700
101-951-723.000	Insurance & Bonds	-	10,000	1,000	10,000
101-951-723.001	Worker Compensation Insurance	14,353	15,500	15,500	16,200
101-951-726.000	Employee Assistance Program	2,143	2,550	2,425	2,650
101-951-817.000	Consultant/Contract Services	936	1,250	1,250	1,375
		$ 1,176,309	**$ 1,556,926**	**$ 1,381,151**	**$ 1,555,525**

CONTINGENCIES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-959-959.000	Contingencies	$ -	$ 500,000	$ -	$ 500,000
		$ -	**$ 500,000**	**$ -**	**$ 500,000**

OPERATING TRANSFER OUT

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
101-966-999.000	Contributions to other Funds	$ 2,741,124	$ 3,441,125	$ 3,310,500	$ 4,228,615
		$ 2,741,124	**$ 3,441,125**	**$ 3,310,500**	**$ 4,228,615**

Purpose

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

Activities

The Macomb Township Fire Department provides the following:

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

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

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

FIRE OPERATING FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Property Taxes and Fees	$ 3,009,127	$ 3,050,000	$ 3,146,576	$ 3,224,000
Charges for Services	-	100	3,000	-
Interest Income	24,171	25,000	30,300	23,000
Other	-	-	-	-
Total Revenues	**$ 3,033,298**	**$ 3,075,100**	**$ 3,179,876**	**$ 3,247,000**
Expenditures				
Public Safety	$ 3,208,140	$ 3,831,123	$ 3,091,555	$ 3,535,286
Capital Outlay	-	-	-	-
Total Expenditures	**$ 3,208,140**	**$ 3,831,123**	**$ 3,091,555**	**$ 3,535,286**
Excess of Revenue Over (Under) Expenditures	**$ (174,842)**	**$ (756,023)**	**$ 88,321**	**$ (288,286)**
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	$ 575	$ -	$ 533	$ 500
Transfers In	-	-	-	-
Transfers Out	(812,561)	(923,175)	(923,175)	(966,210)
Total Other Financing Sources	**$ (811,986)**	**$ (923,175)**	**$ (922,642)**	**$ (965,710)**
Net Change in Fund Balances	**$ (986,828)**	**$ (1,679,198)**	**$ (834,321)**	**$ (1,253,996)**
Fund Balance, Beginning	**$ 7,451,867**	**$ 6,465,038**	**$ 6,465,038**	**$ 5,630,717**
Fund Balance, Ending	**$ 6,465,038**	**$ 4,785,840**	**$ 5,630,717**	**$ 4,376,721**

FIRE OPERATING FUND

FULL TIME STAFFING SUMMARY	
Fire Chief	1
Deputy Fire Chief	1
Fire Captain	1
Lieutenant	0
Sergeant	6
RMS Supervisor	1
Accounting Clerk	1
Clerical	1
Total	12

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
206-000-403.000	Property Tax Collections	$ 3,009,127	$ 3,050,000	$ 3,146,576	$ 3,224,000
206-000-665.000	Interest Income	24,171	25,000	30,300	23,000
206-000-673.000	Donations	575	-	533	500
206-000-694.000	Miscellaneous Revenue	-	100	3,000	-
206-000-699.000	Operating Transfer In	-	-	-	-
		$ 3,033,873	**$ 3,075,100**	**$ 3,180,409**	**$ 3,247,500**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
206-336-740.000	Burn Bldg Supplies	$ 3,144	$ 5,000	$ 2,731	$ 4,000
206-336-808.000	Audit & Accounting	16,388	17,000	16,286	17,000
206-336-811.000	Computer Administration	6,957	5,000	10,000	5,000
206-336-814.000	Legal Services	3,600	66,500	72,500	80,000
206-336-815.000	Arbitration Fees	-	2,000	-	2,000
206-336-817.000	Consultant/Contract Services	61,570	60,000	62,000	62,000
206-336-835.000	Occupational Health Services	6,921	5,000	32,550	8,000
206-336-836.000	Recruitment Staffing	10,950	12,000	8,036	10,000
206-336-850.000	Postage	350	300	400	350
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	247,360	1,000	15,000	1,500
206-336-959.000	Contingencies	-	200,000	-	200,000
206-336-960.000	Fire Prevention	7,307	8,500	13,000	6,000
206-336-961.000	Administrative Fees	28,955	28,955	28,955	28,955
206-336-961.001	Snow Removal	1,740	4,400	4,400	4,400
206-336-970.000	Capital Improvements	94,656	300,000	264,703	80,000
206-336-999.000	Operating Transfer Out	974,199	923,175	923,175	966,210
		$ 1,464,097	**$ 1,638,930**	**$ 1,453,736**	**$ 1,475,515**

FIRE OPERATING FUND
FIRE STATION #1

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
206-337-703.060	Fulltime Fire Fighter	$ 184,547	$ 180,000	$ 176,000	$ 180,000
206-337-705.000	Wages-Paid on Call Fire Fighter	179,461	210,000	150,000	200,000
206-337-707.010	Paid on Call Officer Pay	8,969	8,925	6,000	6,000
206-337-714.000	Clothing Allowance	2,700	2,000	2,000	2,000
206-337-715.000	FICA Employer	14,171	24,750	19,000	24,056
206-337-715.001	Medicare Employer	5,567	5,800	5,500	5,626
206-337-716.000	Health Care Insurance	59,583	70,925	60,000	70,000
206-337-717.000	Life Insurance Premiums	774	1,005	1,500	1,800
206-337-718.000	Optical Insurance Premiums	716	885	1,000	1,200
206-337-719.000	Dental Insurance Premiums	4,504	5,350	4,600	5,525
206-337-720.000	Unemployment Compensation	-	-	-	-
206-337-721.010	Deferred Contribution Employer - Obra	9,072	13,573	11,000	12,772
206-337-722.000	Long & Short Term Disablility Insurance	2,909	3,375	3,100	3,725
206-337-723.000	Insurance & Bonds	3,976	5,400	4,756	5,400
206-337-723.001	Workers Comp Insurance	14,921	18,170	15,000	18,000
206-337-724.000	Uniforms	4,007	3,000	3,216	3,000
206-337-726.000	Employee Assistance Program	603	750	575	700
206-337-727.000	Office Supplies	2,422	2,500	1,283	2,000
206-337-740.000	Operating Supplies	1,006	1,250	1,129	1,500
206-337-760.000	Rescue Supplies	3,869	5,000	1,927	3,000
206-337-777.000	Custodial Supplies	649	1,000	582	1,000
206-337-860.000	Mileage Reimbursement	-	250	-	250
206-337-863.000	Gasoline & Oil	14,463	18,000	9,990	15,000
206-337-920.000	Utility Bill - Water	802	650	825	1,000
206-337-920.001	Utility Bill - Edison	4,138	5,500	4,800	5,500
206-337-920.002	Utility Bill - Gas	4,044	5,000	2,300	3,000
206-337-920.003	Utility Bill - Telephone	5,733	6,200	5,500	5,700
206-337-931.000	Building & Grounds Upkeep	5,650	10,000	6,600	10,000
206-337-933.000	Equipment Maintenance	9,133	7,000	7,392	8,500
206-337-933.001	Office Equipment Maintenance	-	300	-	300
206-337-933.005	Vehicle Maintenance/Repair	14,995	14,000	9,142	12,000
206-337-956.000	Miscellaneous Expense	269	300	400	300
206-337-957.000	Conference, Education & Training	2,536	2,500	1,636	2,500
206-337-958.000	Membership & Dues	-	800	625	800
206-337-977.000	Equipment	5,581	5,000	3,918	5,000
206-337-977.002	Computer Equipment/Software	-	2,500	-	2,500
		$ 571,770	**$ 641,658**	**$ 521,296**	**$ 619,654**

FIRE OPERATING FUND
FIRE STATION #2

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
206-338-703.060	Fulltime Fire Fighter	$ 117,427	$ 194,500	$ 194,000	$ 198,000
206-338-705.000	Wages-Paid on Call Fire Fighter	206,712	275,000	205,000	225,000
206-338-706.000	Wages Clerical	-	133,000	-	133,000
206-338-707.010	Paid on Call Officer Pay	2,306	2,500	2,100	2,500
206-338-714.000	Clothing Allowance	1,300	2,000	2,000	2,000
206-338-715.000	FICA Employer	9,237	37,510	20,500	34,751
206-338-715.001	Medicare Employer	4,930	8,773	6,500	8,127
206-338-716.000	Health Care Insurance	35,039	43,400	33,000	40,000
206-338-717.000	Life Insurance Premiums	1,463	2,200	1,335	1,625
206-338-718.000	Optical Insurance Premiums	405	425	775	950
206-338-719.000	Dental Insurance Premiums	1,963	1,950	1,675	2,025
206-338-721.010	Deferred Contribution Employer - Obra	11,151	17,205	12,325	14,105
206-338-722.000	Long & Short Term Disablility Insurance	1,197	1,400	1,400	1,680
206-338-723.000	Insurance & Bonds	4,202	5,700	5,027	5,700
206-338-723.001	Workers Comp Insurance	14,921	18,170	15,000	18,000
206-338-724.000	Uniforms	5,055	2,000	4,110	3,000
206-338-726.000	Employee Assistance Program	560	605	775	930
206-338-727.000	Office Supplies	1,427	2,500	1,000	1,500
206-338-740.000	Operating Supplies	974	1,200	1,500	1,250
206-338-760.000	Rescue Supplies	3,849	3,500	1,527	2,500
206-338-777.000	Custodial Supplies	745	1,250	632	1,000
206-338-860.000	Mileage Reimbursement	-	150	-	150
206-338-863.000	Gasoline & Oil	12,651	12,000	9,884	12,000
206-338-920.000	Utility Bill - Water	1,775	1,800	2,550	3,000
206-338-920.001	Utility Bill - Edison	8,049	7,000	8,100	9,000
206-338-920.002	Utility Bill - Gas	4,646	5,000	3,000	3,000
206-338-920.003	Utility Bill - Telephone	3,700	5,000	4,000	4,500
206-338-931.000	Building & Grounds Upkeep	19,166	15,000	17,000	16,000
206-338-933.000	Equipment Maintenance	8,851	8,000	6,779	8,000
206-338-933.001	Office Equipment Maintenance	-	250	-	250
206-338-933.005	Vehicle Maintenance/Repair	19,531	14,000	17,900	17,000
206-338-956.000	Miscellaneous Expense	241	500	350	350
206-338-957.000	Conference, Education & Training	1,708	1,000	2,000	2,500
206-338-958.000	Membership & Dues	-	250	559	650
206-338-977.000	Equipment	3,339	6,000	3,183	5,000
206-338-977.002	Computer Equipment/Software	-	3,000	-	3,000
		$ 508,520	**$ 833,738**	**$ 585,486**	**$ 782,043**

FIRE OPERATING FUND
FIRE STATION #3

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
206-339-703.000	Sarary-Elected-Appointed	$ 85,701	$ 82,000	$ 82,300	$ 82,300
206-339-703.060	Fulltime Fire Fighter	146,988	170,500	173,200	177,500
206-339-705.000	Wages-Paid on Call Fire Fighter	267,681	250,000	240,000	265,000
206-339-707.010	Paid on Call Officer Pay	1,139	2,100	-	2,100
206-339-714.000	Clothing Allowance	2,700	2,700	2,700	2,700
206-339-715.000	FICA Employer	16,020	31,285	25,000	32,835
206-339-715.001	Medicare Employer	7,284	7,317	7,850	7,679
206-339-716.000	Health Care Insurance	97,726	118,800	98,000	118,000
206-339-717.000	Life Insurance Premiums	1,499	1,850	1,400	1,700
206-339-718.000	Optical Insurance Premiums	1,180	1,425	1,450	1,750
206-339-719.000	Dental Insurance Premiums	7,116	8,425	7,200	8,650
206-339-720.000	Unemployment Compensation	-	-	-	-
206-339-721.010	Deferred Contribution Employer - Obra	14,166	15,630	15,275	16,560
206-339-722.000	Long & Short Term Disablility Insurance	3,278	3,800	3,500	4,200
206-339-723.000	Insurance & Bonds	5,179	7,000	6,195	7,000
206-339-723.001	Workers Comp Insurance	14,921	18,170	15,000	18,000
206-339-724.000	Uniforms	6,877	2,800	3,683	3,000
206-339-726.000	Employee Assistance Program	671	800	650	800
206-339-727.000	Office Supplies	1,836	2,500	2,070	2,500
206-339-740.000	Operating Supplies	1,084	1,000	1,300	1,500
206-339-760.000	Rescue Supplies	3,848	4,000	1,626	2,500
206-339-777.000	Custodial Supplies	649	1,250	750	1,000
206-339-860.000	Mileage Reimbursement	-	250	-	250
206-339-863.000	Gasoline & Oil	9,455	11,000	5,208	7,500
206-339-920.000	Utility Bill - Water	3,922	5,000	4,000	5,000
206-339-920.001	Utility Bill - Edison	14,640	15,000	14,200	15,000
206-339-920.002	Utility Bill - Gas	5,049	5,000	4,000	5,000
206-339-920.003	Utility Bill - Telephone	13,815	11,000	14,600	15,000
206-339-931.000	Building & Grounds Upkeep	15,671	15,000	15,165	15,500
206-339-933.000	Equipment Maintenance	9,925	10,000	7,067	8,500
206-339-933.001	Office Equipment Maintenance	-	500	-	500
206-339-933.005	Vehicle Maintenance/Repair	14,284	15,000	11,641	13,500
206-339-956.000	Miscellaneous Expense	306	500	400	500
206-339-957.000	Conference, Education & Training	3,139	3,500	4,000	3,500
206-339-958.000	Membership & Dues	671	1,200	800	750
206-339-977.000	Equipment	9,067	8,000	2,333	5,000
206-339-977.002	Computer Equpment/Software	1,131	3,000	695	3,000
		$ 788,622	**$ 837,302**	**$ 773,258**	**$ 855,774**

FIRE OPERATING FUND
FIRE STATION #4

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
206-340-703.000	Salary-Elected-Appointed	$ 160,943	$ 161,500	$ 162,350	$ 164,800
206-340-703.060	Fulltime Fire Fighter	57,153	84,700	88,000	89,800
206-340-705.000	Wages-Paid on Call Fire Fighter	94,922	125,000	72,500	100,000
206-340-706.000	Wages - Clerical	96,524	100,000	95,600	98,000
206-340-707.000	Wages-Temps-Parttime	-	-	-	-
206-340-707.010	Paid on Call Officer Pay	7,410	6,475	6,550	6,550
206-340-710.000	Longevity/Benefit Wages	3,978	4,000	2,400	4,225
206-340-714.000	Clothing Allowance	1,700	1,700	1,700	1,700
206-340-715.000	FICA Employer	20,037	29,864	25,400	28,835
206-340-715.001	Medicare Employer	6,140	6,984	6,600	6,744
206-340-716.000	Health Care Insurance	74,497	88,500	80,700	96,800
206-340-717.000	Life Insurance Premiums	1,156	1,600	1,600	1,925
206-340-718.000	Optical Insurance Premiums	1,005	1,225	1,275	1,550
206-340-719.000	Dental Insurance Premiums	5,687	6,750	5,700	6,850
206-340-721.000	Pension Contribution Employer 401(a)	14,577	26,150	20,700	16,700
206-340-721.010	Deferred Contribution Employer - Obra	5,855	8,151	5,050	6,606
206-340-722.000	Long & Short Term Disablility Insurance	5,071	6,025	5,225	6,275
206-340-723.000	Insurance & Bonds	4,846	6,550	5,797	6,550
206-340-723.001	Workers Comp Insurance	14,921	18,170	15,000	18,000
206-340-724.000	Uniforms	3,614	2,500	3,176	2,500
206-340-726.000	Employee Assistance Program	529	625	500	600
206-340-727.000	Office Supplies	4,315	5,500	2,825	2,500
206-340-740.000	Operating Supplies	951	1,000	1,200	1,500
206-340-760.000	Rescue Supplies	3,848	5,000	1,976	2,500
206-340-777.000	Custodial Supplies	649	1,000	732	1,000
206-340-860.000	Mileage Reimbursement	407	500	450	500
206-340-863.000	Gasoline & Oil	14,312	15,000	9,456	12,500
206-340-920.000	Utility Bill - Water	748	1,200	1,125	1,500
206-340-920.001	Utility Bill - Edison	12,020	15,000	11,500	13,500
206-340-920.002	Utility Bill - Gas	5,565	6,000	5,575	6,500
206-340-920.003	Utility Bill - Telephone	13,869	12,000	11,885	12,500
206-340-931.000	Building & Grounds Upkeep	13,368	15,000	8,930	15,000
206-340-933.000	Equipment Maintenance	9,714	9,000	7,389	9,000
206-340-933.001	Office Equipment Maintenance	156	500	-	500
206-340-933.005	Vehicle Maintenance/Repair	13,410	12,000	6,719	10,000
206-340-956.000	Miscellaneous Expense	1,876	2,000	1,600	2,000
206-340-957.000	Conference, Education & Training	2,880	5,000	1,816	3,000
206-340-958.000	Membership & Dues	2,524	3,000	890	3,000
206-340-977.000	Equipment	4,233	4,500	1,063	3,500
206-340-977.002	Computer Equipment/Software	2,284	3,000	-	3,000
		$ 687,693	**$ 802,670**	**$ 680,954**	**$ 768,510**

Park and Recreation Fund – 208

Purpose

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

Activities

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

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

To perform the care and management of the townships three parks totaling 126 acres including the following:

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

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

Macomb TownCenter Park is a 15 acre park located on the south side of 25 Mile Road just west of Broughton Road. It is used for many community events, including summer concerts, Movie Under the Stars, children's activities, sports camps and athletic events.

PARK AND RECREATION FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Property Taxes and Fees	$ 2,423,724	$ 2,500,000	$ 2,522,582	$ 2,565,000
Charges for Services	2,146,465	2,116,600	2,005,267	2,098,300
Interest Income	-	26,000	22,500	22,500
Other	-	-	-	-
Total Revenues	**$ 4,570,188**	**$ 4,642,600**	**$ 4,550,349**	**$ 4,685,800**
Expenditures				
Recreation and culture	$ 2,354,096	$ 2,779,080	$ 2,680,522	$ 2,746,703
Capital Outlay	-	-	-	-
Debt Service	133,193	-	-	-
Total Expenditures	**$ 2,487,288**	**$ 2,779,080**	**$ 2,680,522**	**$ 2,746,703**
Excess of Revenue Over (Under) Expenditures	**$ 2,082,900**	**$ 1,863,520**	**$ 1,869,827**	**$ 1,939,097**
Other Financing Sources (Uses)				
Transfers In	$ -	$ -	$ -	$ -
Transfers Out	(2,539,410)	(2,763,605)	(2,763,500)	(2,808,100)
Debt Service	-	-	-	-
Total Other Financing Sources	**$ (2,539,410)**	**$ (2,763,605)**	**$ (2,763,500)**	**$ (2,808,100)**
Net Change in Fund Balances	**$ (456,510)**	**$ (900,085)**	**$ (893,673)**	**$ (869,003)**
Fund Balance, Beginning	**$ 5,052,586**	**$ 4,596,076**	**$ 4,596,076**	**$ 3,702,403**
Fund Balance, Ending	**$ 4,596,076**	**$ 3,695,991**	**$ 3,702,403**	**$ 2,833,400**

PARK AND RECREATION FUND

FULL TIME STAFFING SUMMARY	
Park and Recreation Director	1
Aquatics Supervisor	1
Facility Supervisor	1
Clerical	2
Recreation Program Leader	2
Total	7

REVENUES

Park and Recreation Revenue

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
208-000-403.000	S.A. Tax Collection	$ 2,423,724	$ 2,500,000	$ 2,522,582	$ 2,565,000
208-000-601.000	Independent Contractor Activities	18,653	18,000	7,485	10,000
208-000-601.001	Recreation Activities	21,084	15,000	8,541	10,000
208-000-601.004	Community Events/Sponsorships	41,461	35,000	43,000	35,000
208-000-603.000	Trips	12,147	12,000	17,811	12,000
208-000-608.001	Senior Center Program	2,494	2,500	2,682	2,700
208-000-665.000	Interest Income	29,718	26,000	22,500	22,500
208-000-667.000	Park Rental Fees	47,095	20,000	28,661	25,000
208-000-668.000	Concession Services	-	-	-	-
208-000-675.000	Donations	-	-	-	-
208-000-694.000	Miscellaneous Income	400	100	100	100
208-000-699.000	Operating Transfer In	-	-	-	-
		$ 2,596,775	**$ 2,628,600**	**$ 2,653,362**	**$ 2,682,300**

Recreation Center Revenue

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
208-000-601.010	Independent Contractor Activities	$ 208,057	$ 260,000	$ 177,940	$ 200,000
208-000-601.011	Recreation Activities	81,379	100,000	77,682	100,000
208-000-607.000	Membership Fees	1,195,540	1,200,000	1,142,127	1,200,000
208-000-607.001	Daily Admissions	350,128	300,000	343,762	350,000
208-000-607.002	Special Events	7,397	8,000	8,726	8,000
208-000-607-003	Child Watch Fees	9,124	10,000	10,641	10,000
208-000-607-.004	Gift Certificates	1,730	3,000	1,963	2,500
208-000-667.010	Rental Fees	111,494	100,000	101,045	100,000
208-000-676.000	Apparel	1,680	1,000	1,101	1,000
208-000-694.010	Miscellaneous Income	36,602	32,000	32,000	32,000
		$ 2,003,131	**$ 2,014,000**	**$ 1,896,987**	**$ 2,003,500**

PARK AND RECREATION FUND
Park and Recreation Administration

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
208-751-703.000	Salary-Elected-Appointed	$ 94,096	$ 93,825	$ 92,855	$ 93,825
208-751-704.060	Program Staff	101,020	100,800	104,025	100,800
208-751-704.061	Program Staff Overtime	-	-	-	-
208-751-706.000	Wages-Clerical	68,236	83,500	84,565	86,000
208-751-706.001	Clerical Overtime	-	-	-	-
208-751-710.000	Longevity/Benefit Wages	11,027	12,000	11,878	12,200
208-751-715.000	FICA Employer	16,598	18,000	18,975	18,155
208-751-715.001	Medicare Employer	3,882	4,225	4,450	4,246
208-751-716.000	Health Care Insurance	73,257	109,025	75,000	87,000
208-751-717.000	Life Insurance Premiums	883	1,075	1,000	1,150
208-751-718.000	Optical Insurance Premiums	1,048	1,650	1,650	1,900
208-751-719.000	Dental Insurance Premiums	5,129	7,305	5,060	5,850
208-751-720.000	Unemployment Compensation	-	-	-	-
208-751-721.000	Pension Contribution Employer 401(a)	24,817	27,850	29,700	28,063
208-751-722.000	Long & Short Term Disability Insurance	4,085	5,680	4,650	5,350
208-751-723.000	Insurance & Bonds	19,674	23,150	22,233	25,500
208-751-723.001	Workers Compensation Insurance	5,023	5,750	5,750	6,625
208-751-726.000	Employee Assistance Program	198	300	250	300
208-751-727.000	Office Supplies	5,478	6,000	5,959	6,000
208-751-730.000	Publications	343	400	364	400
208-751-740.000	Operating Supplies	797	2,000	559	2,000
208-751-750.000	Activity Supplies	13,582	15,000	12,271	15,000
208-751-808.000	Audit & Accounting	4,820	5,800	4,790	5,700
208-751-811.000	Computer Administration	7,788	4,000	4,887	10,000
208-751-814.000	Legal Services	3,600	3,600	1,713	3,000
208-751-816.000	Engineering Services	-	-	-	-
208-751-817.000	Consultant Services	204	500	309	500
208-751-818.000	Independent Contractor Program	34,895	35,000	22,272	25,000
208-751-835.000	Occupational Health Services	4,527	4,000	2,031	2,500
208-751-836.000	Recruitment Staffing	1,300	1,500	-	1,500
208-751-850.000	Postage	7,064	10,000	11,500	12,000
208-751-860.000	Mileage Reimbursement	-	-	-	-
208-751-901.000	Printing	12,675	18,000	11,465	15,000
208-751-920.000	Utility Bill - Water	2,224	4,000	4,373	4,500
208-751-920.001	Utility Bill - Edison	3,751	4,000	3,033	4,000
208-751-920.002	Utility Bill - Gas	2,080	2,500	1,147	2,000
208-751-920.003	Utility Bill - Telephone	1,426	2,500	513	1,000
208-751-931.000	Buildings & Grounds Upkeep	2,420	5,000	12,500	5,000
208-751-933.000	Equipment Maintenance	500	500	943	1,000
208-751-933.001	Office Equipment Maintenance	926	1,000	934	1,000
208-751-942.000	Facility Rental Fees	2,327	2,500	2,500	2,500
208-751-943.000	Trips	10,031	15,000	14,792	15,000
208-751-945.000	Equipment Rental	(69,642)	5,000	3,600	4,000
208-751-956.000	Miscellaneous Expense	15	500	154	250
208-751-956.005	Bank Fees	22,496	25,000	19,174	20,000
208-751-957.000	Conference, Education & Training	2,160	5,000	2,432	3,000
208-751-958.000	Membership & Dues	1,191	750	750	750
208-751-961.001	Snow Removal	2,610	5,000	-	5,000
208-751-977.000	Equipment	-	1,000	250	1,000
208-751-977.001	Office Equipment	-	1,000	-	1,000
208-751-977.002	Computer Equipment/Software	5,886	5,000	4,993	5,000
208-751-999.000	Operating Transfer Out	99,035	78,800	78,763	80,275
		$ 615,482	**$ 763,985**	**$ 691,011**	**$ 731,839**

PARK AND RECREATION FUND
Recreation Center

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
208-752-703.000	Salary-Elected-Appointed	$ 125,980	$ 130,500	$ 130,500	$ 130,500
208-752-707.000	Wages Temps-Part-time	489,098	450,000	503,000	500,000
208-752-710.000	Longevity/Benefit Wages	2,604	2,685	2,700	2,700
208-752-715.000	FICA Employer	38,427	36,175	42,000	39,258
208-752-715.001	Medicare Employer	8,987	8,500	9,825	9,181
208-752-716.000	Health Care Insurance	29,105	34,500	33,000	37,950
208-752-717.000	Life Insurance Premiums	472	680	475	600
208-752-718.000	Optical Insurance Premiums	430	515	750	875
208-752-719.000	Dental Insurance Premiums	2,252	2,670	2,275	2,625
208-752-721.000	Pension Contribution Employer 401(a)	13,020	13,050	14,000	13,050
208-752-722.000	Long & Short Term Disability Insurance	2,125	2,450	2,200	2,550
208-752-723.001	Workers Compensation Insurance	5,023	5,175	5,175	5,950
208-752-726.000	Employee Assistance	2,891	3,225	3,200	3,700
208-752-740.000	Operating Supplies	38,439	40,000	40,228	45,000
208-752-750.000	Activity Supplies	3,720	5,000	900	3,000
208-752-750.001	Catering Services	29,068	30,000	23,155	30,000
208-752-755.000	Apparel	3,421	3,000	1,343	3,000
208-752-777.000	Custodial Supplies	32,422	40,000	32,508	40,000
208-752-777.001	Chemicals	15,591	20,000	20,051	20,000
208-752-817.000	Contracted Services	3,534	3,500	3,584	3,500
208-752-818.000	Independent Contractor Program	126,624	180,000	145,269	180,000
208-752-850.000	Postage	35	100	126	100
208-752-860.000	Mileage Reimbursement	-	-	-	-
208-752-901.000	Printing	1,154	2,000	453	2,000
208-752-920.000	Utility Bill - Water	30,374	25,000	25,817	25,000
208-752-920.001	Utility Bill - Edison	217,800	250,000	185,020	225,000
208-752-920.002	Utility Bill - Gas	88,492	110,000	56,000	100,000
208-752-920.003	Utility Bill - Telephone	2,229	2,000	2,885	3,000
208-752-931.000	Buildings & Grounds Upkeep	170,248	150,000	76,187	175,000
208-752-933.000	Equipment Maintenance	19,379	20,000	33,896	25,000
208-752-933.004	HVAC Maintenance	-	30,000	198,000	40,000
208-752-945.000	Equipment Rental	77,013	100,000	80,039	10,000
208-752-956.000	Miscellaneous Expense	903	1,000	134	1,000
208-752-957.000	Conference, Education & Training	2,872	3,000	2,896	3,000
208-752-958.000	Membership & Dues	-	-	-	-
208-752-977.000	Equipment	18,486	20,000	63,556	25,000
		$ 1,602,219	**$ 1,724,725**	**$ 1,741,147**	**$ 1,707,539**

PARK AND RECREATION FUND
Park Operations

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
208-753-707.000	Wages Temps-Part time	$ 50,753	$ 50,000	$ 62,520	$ 50,000
208-753-715.000	FICA Employer	3,142	3,100	4,370	3,100
208-753-715.001	Medicare Employer	735	725	1,022	725
208-753-740.000	Operating Supplies	17,017	25,000	20,705	25,000
208-753-777.000	Custodial Supplies	2,992	1,500	726	1,500
208-753-863.000	Gasoline & Oil	7,142	7,000	6,743	7,000
208-753-920.000	Utility Bill - Water	5,724	15,000	14,935	15,000
208-753-920.001	Utility Bill - Edison	14,220	15,000	17,185	15,000
208-753-931.000	Buildings & Grounds Upkeep	40,736	50,000	36,164	50,000
208-753-933.005	Vehicle Maintenance/Repair	1,785	2,000	2,884	2,000
208-753-945.000	Equipment Rental	796	5,000	1,462	5,000
208-753-977.000	Equipment	2,179	15,000	11,123	15,000
208-753-977.005	Vehicles	-	25,000	-	25,000
		$ 147,222	**$ 214,325**	**$ 179,839**	**$ 214,325**

Debt/Operating Transfer Out

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
208-906-992.000	Principal Payment	$ 133,193	$ 68,445	$ 64,825	$ 80,000
208-906-996.000	Interest Expense	18,890	7,600	3,700	13,000
208-906-999.000	Operating Transfer Out	2,539,410	2,763,605	2,763,500	2,808,100
		$ 2,691,493	**$ 2,839,650**	**$ 2,832,025**	**$ 2,901,100**

Parks and Recreation Revolving Fund – 209

Purpose

This fund was established to provide for future bond payments scheduled after the current Park and Recreation millage expires. The fund will only be set up for budgeted revenue since Macomb Township will not be paying anything out of this fund until the year 2022.

PARK AND RECREATION REVOLVING FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Property Taxes and Fees	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-
Interest Income	1,284	1,200	1,250	1,200
Total Revenues	**$ 1,284**	**$ 1,200**	**$ 1,250**	**$ 1,200**
Expenditures				
Recreation and culture	$ -	$ -	$ -	$ -
Capital Outlay	-	-	-	-
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess of Revenue Over (Under) Expenditures	**$ 1,284**	**$ 1,200**	**$ 1,250**	**$ 1,200**
Other Financing Sources (Uses)				
Transfers Out	$ -	$ -	-	-
Total Other Financing Sources	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balances	**$ 1,284**	**$ 1,200**	**$ 1,250**	**$ 1,200**
Fund Balance, Beginning	**$ 641,335**	**$ 642,619**	**$ 642,619**	**$ 643,869**
Fund Balance, Ending	**$ 642,619**	**$ 643,819**	**$ 643,869**	**$ 645,069**

PARK AND RECREATION REVOLVING FUND

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
209-000-665.000	Interest Income	$ 1,284	$ 1,200	$ 1,250	$ 1,200
209-000-699.000	Operating Transfer In	-	-	-	-
		$ 1,284	**$ 1,200**	**$ 1,250**	**$ 1,200**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
209-906-956.000	Miscellaneous	$ -	$ -	$ -	$ -
209-906-999.000	Operating Transfer Out	-	-	-	-
		$ -	**$ -**	**$ -**	**$ -**

Law Enforcement Fund – 266

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

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

LAW ENFORCEMENT FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Property Taxes and Fees	$ 3,120,926	$ 3,200,000	$ 3,268,028	$ 3,332,000
State-shared revenue and grants	22,274	20,000	20,137	20,000
Interest Income	5,912	4,000	7,000	4,000
Total Revenues	**$ 3,149,112**	**$ 3,224,000**	**$ 3,295,165**	**$ 3,356,000**
Expenditures				
Public Safetly	$ 3,611,911	$ 3,609,275	$ 3,607,655	$ 3,831,335
Capital Outlay	-	-	-	-
Total Expenditures	**$ 3,611,911**	**$ 3,609,275**	**$ 3,607,655**	**$ 3,831,335**
Excess of Revenue Over (Under) Expenditures	**$ (462,799)**	**$ (385,275)**	**$ (312,490)**	**$ (475,335)**
Other Financing Sources (Uses)				
Transfers In	$ 370,000	$ 570,000	570,000	570,000
Total Other Financing Sources	**$ 370,000**	**$ 570,000**	**$ 570,000**	**$ 570,000**
Net Change in Fund Balances	**$ (92,799)**	**$ 184,725**	**$ 257,510**	**$ 94,665**
Fund Balance, Beginning	**$ 1,513,613**	**$ 1,420,814**	**$ 1,420,814**	**$ 1,678,324**
Fund Balance, Ending	**$ 1,420,814**	**$ 1,605,539**	**$ 1,678,324**	**$ 1,772,989**

LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
266-000-403.000	Tax Collection	$ 3,120,926	$ 3,200,000	$ 3,268,028	$ 3,332,000
266-000-574.000	State Share Revenue	22,274	20,000	20,137	20,000
266-000-665.000	Interest Income	5,912	4,000	7,000	4,000
266-000-699.000	Operating Transfer In	370,000	570,000	570,000	570,000
		$ 3,519,112	**$ 3,794,000**	**$ 3,865,165**	**$ 3,926,000**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
266-301-802.000	Sheriff Deputy Expense	$ 3,604,385	$ 3,600,375	$ 3,600,155	$ 3,822,185
266-301-920.000	Utility Bill - Water	178	300	300	350
266-301-920.001	Utility Bill - Edison	4,750	4,900	4,500	5,100
266-301-920.002	Utility Bill - Gas	1,328	2,000	1,300	2,000
266-301-920.003	Utility Bill - Telephone	1,270	1,500	1,300	1,500
266-301-956.000	Miscellaneous	0	200	100	200
		$ 3,611,911	**$ 3,609,275**	**$ 3,607,655**	**$ 3,831,335**

Fire Improvement Fund – 663

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

Activities

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

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

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

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

FIRE IMPROVEMENT FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Property Taxes and Fees	$ -	$ -	$ -	$ -
Charges for Services	-	-	-	-
Interest Income	3,703	3,500	2,450	2,500
Total Revenues	**$ 3,703**	**$ 3,500**	**$ 2,450**	**$ 2,500**
Expenditures				
Public Safety	$ -	$ 125,000	$ 60,000	$ 300,000
Capital Outlay	-	-	-	-
Total Expenditures	**$ -**	**$ 125,000**	**$ 60,000**	**$ 300,000**
Excess of Revenue Over (Under) Expenditures	**$ 3,703**	**$ (121,500)**	**$ (57,550)**	**$ (297,500)**
Other Financing Sources (Uses)				
Transfers In	$ 325,000	$ 325,000	$ 325,000	$ 325,000
Transfers Out	-	-	-	-
Total Other Financing Sources	**$ 325,000**	**$ 325,000**	**$ 325,000**	**$ 325,000**
Net Change in Fund Balances	**$ 328,703**	**$ 203,500**	**$ 267,450**	**$ 27,500**
Fund Balance, Beginning	**$ 965,475**	**$ 1,294,178**	**$ 1,294,178**	**$ 1,561,628**
Fund Balance, Ending	**$ 1,294,178**	**$ 1,497,678**	**$ 1,561,628**	**$ 1,589,128**

FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
663-000-665.000	Interest Income	$ 3,703	$ 3,500	$ 2,450	$ 2,500
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	325,000
		$ 328,703	**$ 328,500**	**$ 327,450**	**$ 327,500**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
663-336-956.000	Miscellaneous	$ -	$ -	$ -	$ -
663-336-977.000	Equipment	-	125,000	60,000	300,000
663-336-999.000	Operating Transfer Out	-	-	-	-
		$ -	**$ 125,000**	**$ 60,000**	**$ 300,000**

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 SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Telecommunications Fees	$ -	$ 22,700	$ 20,124	$ 20,000
Interest Income	2,666	1,500	3,500	2,000
Other	-	-	-	-
Total Revenues	**$ 2,666**	**$ 24,200**	**$ 23,624**	**$ 22,000**
Expenditures				
Miscellaneous Expense	$ -	$ 200	$ 75	$ 200
Capital Outlay	1,282,701	1,600,000	2,865,718	3,000,000
Total Expenditures	**$ 1,282,701**	**$ 1,600,200**	**$ 2,865,793**	**$ 3,000,200**
Excess of Revenue Over (Under) Expenditures	**$ (1,280,034)**	**$ (1,576,000)**	**$ (2,842,169)**	**$ (2,978,200)**
Other Financing Sources (Uses)				
Transfers In	$ 1,500,000	$ 2,000,000	$ 2,000,000	$ 3,000,000
Total Other Financing Sources	**$ 1,500,000**	**$ 2,000,000**	**$ 2,000,000**	**$ 3,000,000**
Net Change in Fund Balances	**$ 219,966**	**$ 424,000**	**$ (842,169)**	**$ 21,800**
Fund Balance, Beginning	**$ 1,650,810**	**$ 1,870,776**	**$ 1,870,776**	**$ 1,028,607**
Fund Balance, Ending	**$ 1,870,776**	**$ 2,294,776**	**$ 1,028,607**	**$ 1,050,407**

MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
204-000-651.001	Telecommunications Fees	$ -	$ 22,700	$ 20,124	$ 20,000
204-000-665.000	Interest Income	2,666	1,500	3,500	2,000
204-000-687.000	Refunds	-	-	-	-
204-000-699.000	Operating Transfer In	1,500,000	2,000,000	2,000,000	3,000,000
		$ 1,502,666	**$ 2,024,200**	**$ 2,023,624**	**$ 3,022,000**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
204-446-956.000	Miscellaneous	$ -	$ 200	$ 75	$ 200
204-446-977.007	Capital Outlay	1,282,701	1,600,000	2,865,718	3,000,000
		$ 1,282,701	**$ 1,600,200**	**$ 2,865,793**	**$ 3,000,200**

Fire Pension Fund – 732

Purpose

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

Activities

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

Resources Needed

The obligation to contribute to and maintain the system for these employees was established by a vote of the taxpayers in 1988 and requires a contribution from the employees of 5 percent of gross wages. The funding policy 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 pension benefits when due. Administrative costs of the plan are financed through investment earnings.

FIRE PENSION FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Employer Contributions	$ 219,782	$ 229,000	$ 230,143	$ 230,000
Employee Contributions	30,906	28,000	27,375	25,825
Investment Income	(84,608)	25,000	5,000	10,000
Total Revenues	**$ 166,081**	**$ 282,000**	**$ 262,518**	**$ 265,825**
Expenditures				
Investment Losses	$ -	$ -	$ -	$ -
Benefit Payments	154,056	154,060	154,056	154,060
Administrative Expenses	8,880	19,350	6,000	25,600
Total Expenditures	**$ 162,935**	**$ 173,410**	**$ 160,056**	**$ 179,660**
Excess of Revenue Over (Under) Expenditures	**$ 3,145**	**$ 108,590**	**$ 102,462**	**$ 86,165**
Fund Balance, Beginning	**$ 2,434,704**	**$ 2,437,849**	**$ 2,437,849**	**$ 2,540,310**
Fund Balance, Ending	**$ 2,437,849**	**$ 2,546,439**	**$ 2,540,310**	**$ 2,626,475**

FIRE PENSION FUND

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
732-000-403.000	Property Tax Collection	$ 219,782	$ 229,000	$ 230,143	$ 230,000
732-000-404.000	Employee Contribution	30,906	28,000	27,375	25,825
732-000-665.000	Interest	(84,608)	25,000	5,000	10,000
		$ 166,081	**$ 282,000**	**$ 262,518**	**$ 265,825**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
732-336-703.090	Fire Fighter Pension	$ 154,056	$ 154,060	$ 154,056	$ 154,060
732-336-956.000	Miscellaneous	8,880	19,350	6,000	25,600
		$ 162,935	**$ 173,410**	**$ 160,056**	**$ 179,660**

Retiree Health Care Fund – 736

Purpose

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

Activities

Revenues are generated from Township contributions made in accordance with an actuarial valuation. At the present time no benefits are being paid out of this fund.

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 SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Revenues				
Employer Contributions	$ 1,500,120	$ 1,229,745	$ 1,229,748	$ 1,157,560
Employee Contributions	-	-	-	-
Investment Income	293,267	600,000	100,000	200,000
Total Revenues	**$ 1,793,387**	**$ 1,829,745**	**$ 1,329,748**	**$ 1,357,560**
Expenditures				
Investment Losses	$ -	$ -	$ -	$ -
Benefit Payments	-	-	-	-
Administrative Expenses	5,400	-	-	-
Total Expenditures	**$ 5,400**	**$ -**	**$ -**	**$ -**
Excess of Revenue Over (Under) Expenditures	**$ 1,787,987**	**$ 1,829,745**	**$ 1,329,748**	**$ 1,357,560**
Fund Balance, Beginning	**$ 17,107,119**	**$ 18,895,105**	**$ 18,895,105**	**$ 20,224,853**
Fund Balance, Ending	**$ 18,895,105**	**$ 20,724,850**	**$ 20,224,853**	**$ 21,582,413**

RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
736-000-665.000	Interest Income	$ 293,267	$ 600,000	$ 100,000	$ 200,000
736-000-694.000	Miscellaneous Revenue	15,184	1,000	1,000	1,000
736-000-699.000	Operating Transfer In	1,484,936	1,228,745	1,228,748	1,156,560
		$ 1,793,387	**$ 1,829,745**	**$ 1,329,748**	**$ 1,357,560**

EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
736-274-956.000	Miscellaneous Expense	$ 5,400	$ -	$ -	$ -
		$ 5,400	**$ -**	**$ -**	**$ -**

Water and Sewer Fund – 591

Purpose

The Water and Sewer 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 Water and Sewer Department provides the following:

Accurate and continuous readings of all water meters

Maintains fire hydrants by keeping them in proper working order

Responds to service calls

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

WATER AND SEWER FUND SUMMARY

	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
Operating Revenue				
Sale of Water	$ 10,422,217	$ 13,015,500	$ 13,744,937	$ 13,510,400
Sewage Disposal Charges	10,580,437	12,365,000	12,704,471	13,000,000
Charges for Services	729,429	884,400	921,869	990,200
Total Revenues	**$ 21,732,083**	**$ 26,264,900**	**$ 27,371,277**	**$ 27,500,600**
Operating Expenses				
Cost of Water	$ 8,013,506	$ 10,000,100	$ 7,908,225	$ 9,501,200
Cost of Sewage Disposal	8,181,791	8,800,000	8,028,031	9,100,000
Operation and Maintenance	639,515	1,389,400	1,131,487	2,022,400
General and Administrative	2,395,089	2,666,460	2,515,844	2,701,771
Contribution to Retiree Health Fund	336,603	267,745	267,744	273,095
Depreciation	3,635,981	4,700,000	4,700,000	4,700,000
Total Expenditures	**$ 23,202,485**	**$ 27,823,705**	**$ 24,551,332**	**$ 28,298,466**
Operating Loss	**$ (1,470,403)**	**$ (1,558,805)**	**$ 2,819,945**	**$ (797,866)**
Nonoperating Revenue (Expense)				
Investment Income	$ 109,590	$ 86,000	$ 122,200	$ 116,000
Federal Revenue	230,434	220,000	226,880	220,000
State Grants	-	-	228,464	-
Interest Expense	(1,297,909)	(1,323,000)	(1,312,500)	(1,374,500)
Special Assessment	116,159	-	5,000	5,000
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	20,230	30,000	20,000	30,000
Loss - Before Contributions	**$ (821,497)**	**$ (987,000)**	**$ (709,956)**	**$ (1,003,500)**
Captial Contribtuions				
Developers	$ 1,527,501	$ -	$ -	$ 1,773,954
Tap Fees and frontage Charges	1,344,258	563,000	568,855	608,000
Total Capital Contributions	**$ 2,871,759**	**$ 563,000**	**$ 568,855**	**$ 2,381,954**
Change in Net Assets	**$ 579,858**	**$ (1,982,805)**	**$ 2,678,845**	**$ 580,588**
Net Assets, Beginning on Year	**$ 166,537,549**	**$ 167,117,407**	**$ 167,117,407**	**$ 169,796,252**
Net Assets, End of Year	**$ 167,117,407**	**$ 165,134,602**	**$ 169,796,252**	**$ 170,376,840**

WATER AND SEWER FUND

FULL TIME STAFFING SUMMARY	
Superintendent	1
Assistant Superintendent	1
Water & Sewer Supervisor	2
Inspector	4
Lead Utility Worker	2
Advanced Utility Worker	4
Utility Worker	4
Accounting Clerk	1
Administrative Assistant	1
Clerical	2
Total	22

REVENUES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
591-000-539.000	State Grants	$ -	$ -	$ 228,464	$ -
591-000-600.000	Water Metered Sales	10,403,730	13,000,000	13,744,703	13,500,000
591-000-600.001	Lateral Water Fees	-	30,000	24,400	30,000
591-000-600.002	Lateral Sewer Fees	-	60,000	156,170	100,000
591-000-600.003	Inflo Fees Customer Service	45,800	55,000	31,700	55,000
591-000-600.004	Cust Mtr Charge Installation	-	70,000	86,570	75,000
591-000-600.005	Customer Installation & Repair	9,597	10,000	4,164	10,000
591-000-600.006	Sewer Inspection Monies	7,720	9,000	4,320	9,000
591-000-600.007	Engineer Charges	91,376	75,000	97,686	90,000
591-000-600.008	Water Tap Connection	-	3,000	1,000	3,000
591-000-600.009	Capital Charges Tap Sewer	-	400,000	300,715	400,000
591-000-600.010	Const. Inspection Monies	264,348	150,000	311,719	200,000
591-000-600.011	Cap Charge Water	-	250,000	144,267	250,000
591-000-600.012	Contr. Reg. Fee	650	400	1,505	1,200
591-000-602.000	Sales of Bulk Water	82	500	234	400
591-000-602.001	Sewer Metered Sales	9,136,145	11,000,000	11,145,588	11,500,000
591-000-614.000	Tap Fees & Frontage Charges	1,344,258	-	-	-
591-000-626.001	Snow Removal Admin Fee	7,908	20,000	5,000	5,000
591-000-642.000	Clinton Twp Water Sales	18,405	15,000	-	10,000
591-000-642.001	Washington Twp. Sewer PR	1,363,398	1,300,000	1,452,516	1,400,000
591-000-643.000	S.M.D.A.	80,894	65,000	106,367	100,000
591-000-657.000	Late Charges/Penalties	263,100	300,000	303,081	350,000
591-000-665.000	Interest Income	109,131	85,000	122,000	115,000
591-000-665.004	Interest Income SADS	458	1,000	200	1,000
591-000-672.001	Special Assessment	116,159	-	5,000	5,000
591-000-673.000	Gain on Sale of Fixed Asset	20,230	30,000	20,000	30,000
591-000-674.000	Contribution From Developer	1,527,501	-	-	1,773,954
591-000-688.000	Fed Grant Rev int rebate	230,434	220,000	226,880	220,000
591-000-694.000	Miscellaneous Revenues	38,929	15,000	18,427	20,000
		$ 25,080,253	**$ 27,163,900**	**$ 28,542,676**	**$ 30,253,554**

WATER AND SEWER FUND
EXPENSES

GL Number	Description		2015 Actual		2015/16 Budget		2015/16 Projected		2016/17 Budget
591-536-703.000	Salary - Elected - Appointed	$	347,023	$	350,225	$	346,225	$	360,000
591-536-704.000	Wages-Inspectors-Appraisers		222,928		250,000		242,500		250,000
591-536-704.001	Inspectors-Appraisers Overtime		24,147		20,000		23,400		30,000
591-536-704.050	Wages-Utility Worker		476,360		575,000		545,000		575,000
591-536-704.051	Utility Worker Overtime		26,285		25,000		15,000		20,000
591-536-706.000	Wages-Clerical		195,061		191,000		195,700		201,500
591-536-706.001	Clerical Overtime		484		1,000		225		1,000
591-536-710.000	Longevity/Benefit Wages		49,818		56,000		52,700		56,000
591-536-715.000	FICA Employer		84,609		91,030		91,925		92,597
591-536-715.001	Medicare Employer		19,788		21,289		21,500		21,656
591-536-716.000	Health Care Insurance		443,004		540,450		465,500		540,000
591-536-717.000	Life Insurance Premiums		4,452		6,700		5,000		5,800
591-536-718.000	Optical Insurance Premiums		6,242		7,500		6,700		7,725
591-536-719.000	Dental Insurance Premiums		31,560		37,300		34,000		39,100
591-536-720.000	Unemployment Compensation		-		-		-		-
591-536-721.000	Pension Contribution Employer 401(a)		119,077		136,623		137,200		138,650
591-536-722.000	Long & Short Term Disablility Ins.		19,592		23,200		20,700		23,825
591-536-723.001	Workers Compensation Insurance		41,622		46,600		42,500		48,900
591-536-723.002	Retiree Health Care Contribution		(183,387)		20,000		20,000		20,000
591-536-725.000	Compensated Absences		40,068		17,000		25,000		25,000
591-536-726.000	Employee Assistance Program		684		825		750		875
591-536-740.000	Operating Supplies		24,181		20,000		15,853		20,000
591-536-740.001	Supplies & Expense Cust		114,268		150,000		152,720		150,000
591-536-777.000	Custodial Supplies		472		1,500		1,194		1,500
591-536-781.000	Repair Parts Meters		43,756		60,000		58,151		60,000
591-536-835.000	Occupational Health Services		1,828		2,500		2,516		2,500
591-536-836.000	Recruitment Staffing		1,808		-		-		-
591-536-930.000	Storm Maintenance		8,405		20,000		18,208		20,000
591-536-931.000	Building & Grounds Upkeep		35,428		100,000		69,748		100,000
591-536-933.000	Equipment Maintenance		33,153		45,000		31,604		45,000
591-536-935.000	Sewer Main Maintenance		40,521		100,000		44,624		700,000
591-536-935.001	Watermain Maintenance		68,722		80,000		76,399		80,000
591-536-935.002	Repair & Maintenance Hydrants		26,219		35,000		34,975		35,000
591-536-936.000	Sidewalk Repair		-		-		-		-
591-536-955.000	Sewer Treatment Fees		8,181,791		8,800,000		8,028,031		9,100,000
591-536-955.001	Water Purchased		8,013,434		10,000,000		7,907,875		9,500,000
591-536-957.000	Conference, Education & Training		5,303		8,000		4,845		6,000
591-536-961.000	Administrative Fees		69,743		69,743		69,743		69,743
591-536-961.001	Snow Removal		1,344		3,400		3,400		3,400
		$	**18,639,793**	**$**	**21,911,885**	**$**	**18,811,411**	**$**	**22,350,771**

WATER AND SEWER FUND
EXPENSES

GL Number	Description	2015 Actual	2015/16 Budget	2015/16 Projected	2016/17 Budget
591-537-723.000	Insurance & Bonds	$ 15,924	$ 21,525	$ 20,355	$ 23,000
591-537-727.000	Office Supplies & Expense	5,184	7,000	4,960	6,000
591-537-729.000	Customer Records billing	9,466	12,000	9,883	12,000
591-537-800.000	Other Services & Charges	1,080	2,000	1,000	1,200
591-537-801.000	Bond Issuance Expense	-	-	-	-
591-537-808.000	Audit & Accounting	41,452	49,750	41,194	47,000
591-537-811.000	Computer Administration	14,031	15,000	13,700	15,000
591-537-814.000	Legal Fees	3,600	3,600	2,700	3,500
591-537-816.000	Engineering Fees	234,380	250,000	298,671	300,000
591-537-850.000	Postage	41,307	45,000	42,801	45,000
591-537-860.000	Mileage Reimbursement	-	400	-	-
591-537-863.000	Gas & Oil	31,537	35,000	22,735	28,000
591-537-900.000	Publishing	-	1,000	1,000	1,000
591-537-920.000	Utility Bill - Water	11,204	15,000	9,500	12,000
591-537-920.001	Utility Bill - Edison	63,629	65,000	65,000	68,000
591-537-920.002	Utility Bill - Gas	13,404	15,000	10,000	13,000
591-537-920.003	Utility Bill - Telephone	22,547	23,000	28,100	30,000
591-537-930.001	Sewer Backup Claims	-	25,000	20,000	25,000
591-537-933.000	Equipment Maintenance	7,882	10,000	7,853	10,000
591-537-933.005	Vehicle Maintenance / Repair	36,713	30,000	8,345	20,000
591-537-956.000	Miscellaneous Expense	181	500	280	500
591-537-956.002	State Required Samples	2,060	4,200	4,020	4,200
591-537-956.005	Bank Fees - ACH/Credit Cards	72	100	350	1,200
591-537-958.000	Membership & Dues	31,144	30,000	27,838	30,000
591-537-968.000	Depreciation Expense	3,635,981	4,700,000	4,700,000	4,700,000
591-537-977.000	Equipment	2,776	20,000	6,111	15,000
591-537-977.001	Office Equipment	-	4,000	-	4,000
591-537-977.002	Computer Equipment / Software	534	10,000	5,780	10,000
591-537-977.005	Vehicles	-	150,000	60,000	150,000
591-537-977.006	Construction Equipment	-	100,000	60,000	100,000
591-537-996.000	Bond Interest Expense	1,297,909	1,323,000	1,312,500	1,374,500
591-537-999.000	Operating Transfer Out	336,603	267,745	267,744	273,095
		$ 5,860,602	**$ 7,234,820**	**$ 7,052,421**	**$ 7,322,195**