



MACOMB TOWNSHIP
54111 BROUGHTON ROAD - MACOMB - MI - 586-992-0710



ANNUAL BUDGET FISCAL YEAR 2017-2018



Janet I. Dunn
Township Supervisor

Stacy VanReyendam
Finance Director



Supervisor

Janet I. Dunn

Clerk

Kristi L. Pozzi

Treasurer

Karen M. Goodhue

Trustees

Dino F. Bucci

Timothy F. Bussineau

Roger Krzeminski

Nancy J. Nevers



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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, 2017 and ending June 30, 2018 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, 2017 and ending June 30, 2018 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	\$	2,136,000
License and Permits		3,026,500
Federal Grants		135,600
State Shared Revenues and Grants		6,410,000
Charges for Services		269,698
Fines and Forfeitures		176,000
Special Assessment		840,475
Interest Income		75,000
Local Donations		-
Other		264,450
Sale of Fixed Assets		25,000
Operating Transfer In		-
Total General Fund Revenues	\$	13,358,723

EXPENDITURES

Legislative	\$	69,975
Supervisor		247,475
Finance		304,350
Clerk - Records Management		438,950
Information Technology		255,500
Broadcast Media		366,750
Board of Review		7,183
Treasury		407,625
Assessing		612,330
Elections		421,401
Facilities and Grounds		539,300
Building and Grounds		3,043,100
Legal Fees		350,800
Human Resource		465,280
Public Safety - Crossing Guards		16,400
Building		1,273,882
Roads and Streets		1,115,000
Planning and Zoning		334,506
Engineering		246,035
Debt Service		846,700
Other Functions		453,900
Employee Benefits		1,532,100
Contingencies		500,000
Operating Transfer Out		4,138,265
Total General Fund	\$	17,986,807
Appropriated Surplus	\$	(4,628,084)
Total Revenues and Appropriated Surplus	\$	17,986,807

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	\$ 6,342,500
Fire Operating Expenditures	5,621,763

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	\$ 4,763,600
Park and Recreation Expenditure	5,543,166
Appropriated Surplus	\$ (779,566)
Total Revenues and Appropriated Surplus	\$ 5,543,166

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	\$ 5,124,000
Law Enforcement Expenditure	5,017,725

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	650,000
Appropriated Surplus	(322,500)
Total Revenues and Appropriated Surplus	\$ 650,000

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	\$ 3,524,000
Municipal Roadway Expenditure	5,000,200
Appropriated Surplus	(1,476,200)
Total Revenues and Appropriated Surplus	\$ 5,000,200

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	\$ 424,000
Fire Pension Expenditure	198,950

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	\$ 2,057,920
Retiree Healthcare Expenditure	6,000

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	\$ 33,174,700
Water and Sewer Expenditure	32,760,730

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 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	0.6580
Fire Operating	2.0000
Fire Pension	0.0747
Police	1.5500
Park and Recreation	0.8016

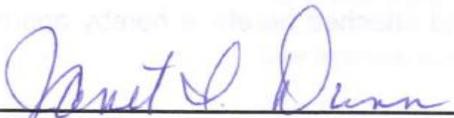
Section 14. Be it resolved that, pursuant to Public Act 152 of 2011, Section 8 (1), the Macomb Township Board of Trustees hereby exempts Macomb Township from the requirements of this act for the next succeeding calendar year of 2018.

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

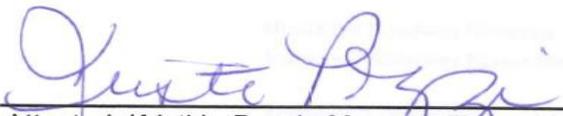
Appendix A - Capital Improvement Plan

- 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 Facilities & 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

Adopted this 28th day of June, 2017.



Janet I. Dunn, Macomb Township Supervisor



Attested, Kristi L. Pozzi, Macomb Township Clerk

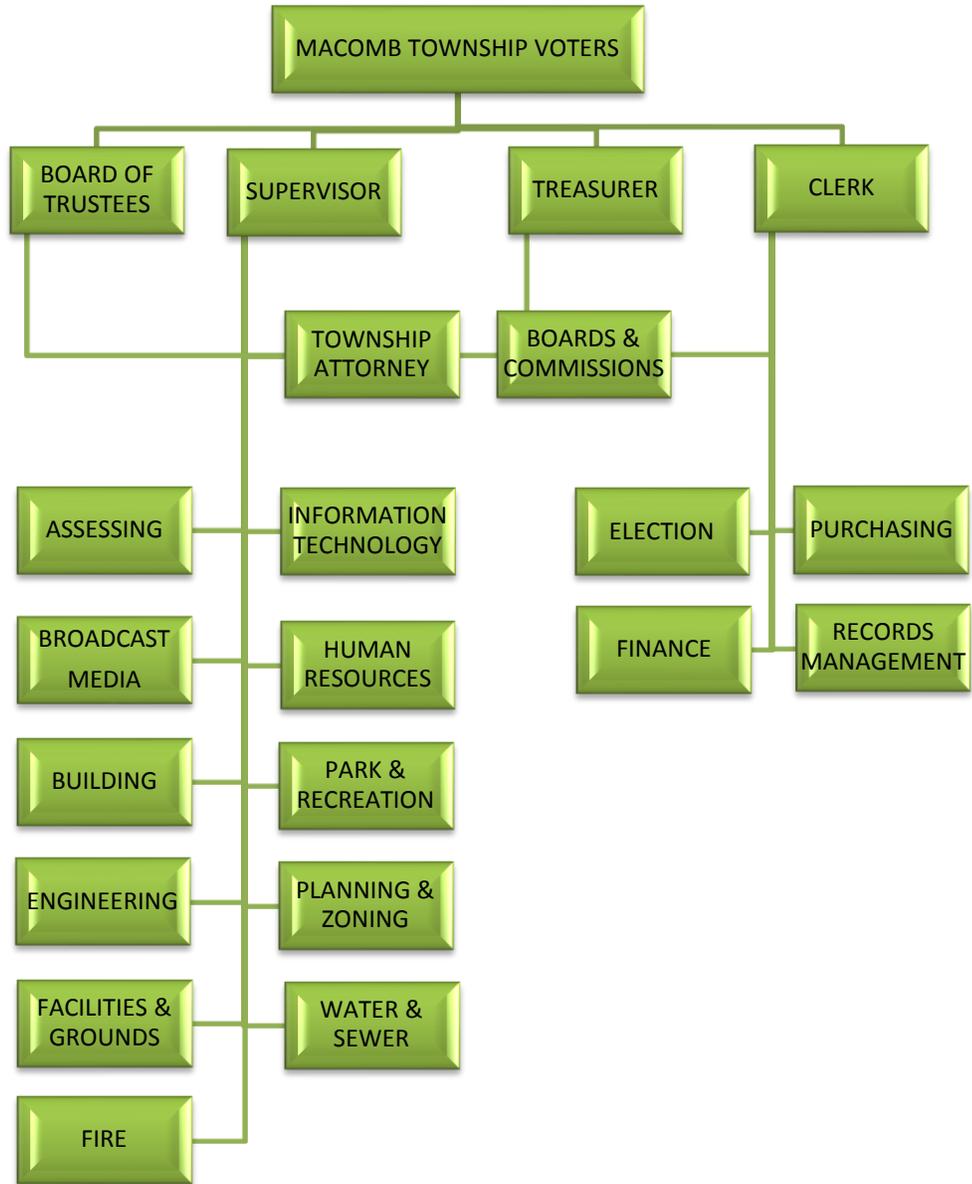


2017-2018 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 13,358,723	\$ 17,986,807	\$ (4,628,084)
206	Fire Operations Fund	6,342,500	5,621,763	720,737
208	Park and Recreation Fund	4,763,600	5,543,166	(779,566)
209	Park and Recreation Revolving Fund	1,200	-	1,200
266	Law Enforcement Fund	5,124,000	5,017,725	106,275
663	Fire Improvement Fund	327,500	650,000	(322,500)
204	Municipal Roadway Fund	3,524,000	5,000,200	(1,476,200)
732	Fire Pension Fund	424,000	198,950	225,050
736	Retiree Health Care Fund	2,057,920	6,000	2,051,920
591	Water and Sewer Fund	33,174,700	32,760,730	413,971
		\$ 69,098,143	\$ 72,785,340	\$ (3,687,198)



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 2,081,947	\$ 2,110,400	\$ 2,131,463	\$ 2,136,000
License and permits	2,781,663	2,649,500	2,933,906	3,025,500
Federal Grants	18,128	250,000	282,218	135,600
State-shared revenues and grants	6,302,808	6,306,500	6,420,859	6,410,000
Charges for Services	245,788	226,598	248,632	269,698
Fines and forfeitures	195,438	133,000	199,550	176,000
Special Assessment	829,313	828,675	840,565	840,475
Donations	-	-	-	-
Interest	139,707	85,000	100,000	75,000
Other	286,718	268,975	279,415	264,450
Total Revenues	\$ 12,881,511	\$ 12,858,648	\$ 13,436,607	\$ 13,332,723
Expenditures				
Current:				
General Government	\$ 6,316,767	\$ 10,025,481	\$ 7,728,540	\$ 10,463,975
Public Safety	1,639,417	1,640,135	1,729,742	1,756,032
Public Works	1,031,204	1,120,000	1,052,200	1,115,000
Recreation and culture	251,758	272,410	247,567	279,100
Capital Outlay	-	-	-	-
Total Expenditures	\$ 9,239,145	\$ 13,058,026	\$ 10,758,049	\$ 13,614,107
Excess of Revenue Over (Under) Expenditures	\$ 3,642,365	\$ (199,378)	\$ 2,678,558	\$ (281,384)
Other Financing Sources (Uses)				
Sale of Fixes Assets	\$ 46,598	\$ 25,000	25,000	\$ 25,000
Transfers In	-	-	-	-
Transfers Out	(3,093,400)	(4,495,552)	(4,495,562)	(4,371,700)
Total Other Financing Sources	\$ (3,046,802)	\$ (4,470,552)	\$ (4,470,562)	\$ (4,346,700)
Net Change in Fund Balances	\$ 595,564	\$ (4,669,930)	\$ (1,792,004)	\$ (4,628,084)
Fund Balance, Beginning	\$ 30,333,121	\$ 30,928,686	\$ 30,928,686	\$ 29,136,681
Fund Balance, Ending	\$ 30,928,686	\$ 26,258,756	\$ 29,136,681	\$ 24,508,597



**GENERAL FUND
REVENUES**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-000-403.000	Current Real & Personal Property	\$ 2,071,259	\$ 2,100,000	\$ 2,119,713	\$ 2,125,000
101-000-423.000	Trailer Park Fees	10,688	10,400	11,750	11,000
101-000-476.000	Building Permit Application Fee	69,950	32,000	57,150	75,000
101-000-477.000	Building Permits	653,166	645,000	748,500	850,000
101-000-477.001	Zoning Permits	2,250	25,000	16,550	15,000
101-000-478.000	Electrical Permits	153,376	175,000	175,000	200,000
101-000-479.000	HVAC	176,143	200,000	171,033	225,000
101-000-480.000	Plumbing Permits	88,939	115,000	91,270	125,000
101-000-480.001	Approach Permit	-	-	-	10,000
101-000-481.000	Building License Registration	69,653	27,000	107,103	105,000
101-000-481.001	Civil Engineer Charges	56,750	115,000	2,400	1,000
101-000-502.000	Community Dev. Block Grant	18,128	250,000	282,218	135,600
101-000-503.000	S.M.A.R.T.	9,195	6,500	6,500	10,000
101-000-539.000	State Grants	75,614	-	94,359	-
101-000-576.000	State Share Revenue Sales Use	6,217,998	6,300,000	6,320,000	6,400,000
101-000-608.000	Planning Commission	85,107	75,000	75,000	75,000
101-000-609.000	Liquor License App Fee	-	500	2,500	500
101-000-610.000	Township Board	-	500	-	500
101-000-611.000	ZBOA	10,700	6,000	6,100	6,000
101-000-613.000	Split Applications	2,840	3,000	1,400	1,500
101-000-615.000	Bldg Board of Appeals App Fee	-	-	-	-
101-000-616.000	School Tax Administration Fee	40,244	35,000	40,634	38,000
101-000-616.001	Penalty on Delinquent WS Billing	-	-	-	25,000
101-000-626.000	Administrative Charges	98,698	98,698	98,698	98,698
101-000-627.000	Weed Cutting Collection	8,200	8,400	26,800	25,000
101-000-651.000	Cable Franchise Fees	1,075,858	1,000,000	1,142,500	1,000,000
101-000-651.002	Video Service Franchise Fee	492,328	430,000	422,300	420,000
101-000-655.000	Court Fines & Fees	193,471	130,000	198,700	175,000
101-000-657.000	Penalties Late Charges	1,967	3,000	850	1,000
101-000-664.000	W/S Tower Lease	119,338	118,950	118,950	118,950
101-000-664.001	Station #2 Tower Lease	100,864	106,325	110,540	110,000
101-000-664.003	Station #1 Tower Lease	23,912	25,700	27,075	27,000
101-000-665.000	Interest Income	139,546	85,000	100,000	75,000
101-000-665.004	Interest Income SADS	161	-	-	-
101-000-672.000	Street Lighting SAD Revenue	822,647	824,275	836,678	836,675
101-000-672.001	Special Assessment Revenue	4,476	4,400	3,886	3,800
101-000-672.002	Woodberry Paving SAD	2,190	-	-	-
101-000-673.000	Gain on Sale of Fixed Asset	46,598	25,000	25,000	25,000
101-000-675.000	Donations-Historical Commission	130	1,000	-	1,000
101-000-675.010	Donations-Art Project	10,500	-	12,450	-
101-000-694.000	Miscellaneous Revenue	31,973	17,000	10,400	7,500
101-000-669.000	Operating Transfer In	-	-	-	-
		\$ 12,984,858	\$ 12,998,648	\$ 13,464,007	\$ 13,358,723



**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

Department Number	Department Name	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101	Legislative	\$ 75,389	\$ 74,665	\$ 69,570	\$ 69,975
171	Supervisor	339,715	442,360	304,952	247,475
202	Finance	281,430	306,560	294,827	304,350
215	Clerk - Records Management	352,347	381,675	276,244	438,950
228	Information Technology	241,688	253,975	246,295	255,500
229	Broadcast Media	337,902	359,840	319,029	366,750
247	Board of Review	3,876	8,500	4,302	7,183
253	Treasury	714,920	418,742	348,919	407,625
257	Assessing	529,293	604,225	568,108	612,330
262	Elections	328,768	672,325	764,030	421,401
264	Facilities and Grounds	372,797	521,844	545,785	539,300
265	Building and Grounds	468,833	2,622,625	1,261,780	3,043,100
266	Legal Fees	334,180	350,800	350,830	350,800
270	Human Resource	237,421	394,572	296,934	465,280
326	Public Safety - Crossing Guards	15,110	16,400	16,200	16,400
371	Building	1,256,023	1,279,885	1,270,105	1,273,882
446	Roads and Streets	1,031,204	1,120,000	1,052,200	1,115,000
723	Planning and Zoning	100,395	115,475	160,231	334,506
725	Engineering	191,279	217,920	223,119	246,035
906	Debt Service	498,400	613,050	613,050	846,700
950	Other Functions	166,911	609,000	614,743	453,900
951	Employee Benefits	1,200,973	1,555,525	1,426,133	1,532,100
959	Contingencies	-	500,000	-	500,000
966	Operating Transfer Out	3,310,443	4,228,615	4,228,625	4,138,265
		\$ 12,389,295	\$ 17,668,578	\$ 15,256,011	\$ 17,986,807



LEGISLATIVE

TOWNSHIP BOARD OF TRUSTEES	
Township Board of Trustees	4
Total	4

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-101-701.000	Wages/Boards/Commissions	\$ 61,200	\$ 59,200	\$ 54,800	\$ 55,200
101-101-715.000	Fica Employer	3,794	3,675	3,735	3,450
101-101-715.001	Medicare Employer	888	865	875	800
101-101-721.000	Pension Contribution Employer 401(a)	6,120	5,925	5,860	5,525
101-101-860.000	Mileage Reimbursement	32	400	200	400
101-101-956.000	Miscellaneous	-	100	100	100
101-101-957.000	Conference, Education & Training	3,355	4,500	4,000	4,500
		\$ 75,389	\$ 74,665	\$ 69,570	\$ 69,975

SUPERVISORS DEPARTMENT

FULL TIME STAFFING SUMMARY	
Supervisor	1
Code Enforcement Officer	1
Clerical	1
Total	3

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-171-703.000	Salary-Elected Appointed	\$ 143,389	\$ 147,000	\$ 145,000	\$ 145,000
101-171-704.010	Code Enforcement Officer	659	60,270	54,000	58,400
101-171-704.011	Code Enforcement OT	-	300	100	300
101-171-706.000	Wages Clerical	49,540	52,850	3,192	-
101-171-706.001	Clerical Overtime	326	200	95	-
101-171-710.000	Longevity/Benefit Wages	-	3,100	4,193	-
101-171-715.000	Fica Employer	12,074	16,165	12,650	12,650
101-171-715.001	Medicare Employer	2,824	3,785	2,975	2,975
101-171-721.000	Pension Contribution Employer 401(a)	19,429	26,015	20,625	20,350
101-171-727.000	Office Supplies & Expense	922	-	1,200	1,200
101-171-817.000	Consultant/Contract Services	108,000	125,000	56,322	-
101-171-860.000	Mileage Reimbursement	43	300	100	200
101-171-920.003	Utility Bill-Telephone	549	1,375	900	900
101-171-956.000	Miscellaneous Expense	120	1,000	100	500
101-171-957.000	Conference, Education & Training	969	2,500	2,000	2,500
101-171-958.000	Membership & Dues	604	500	500	500
101-171-977.001	Office Equipment	267	2,000	1,000	2,000
		\$ 339,715	\$ 442,360	\$ 304,952	\$ 247,475



FINANCE

FULL TIME STAFFING SUMMARY	
Finance Director	1
Accountant	2
Total	3

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-202-703.000	Salary-Elected-Appointed	\$ 92,577	\$ 95,500	\$ 95,500	\$ 97,500
101-202-706.000	Wages-Clerical	108,273	111,325	111,300	113,500
101-202-706.001	Clerical Overtime	648	350	900	900
101-202-710.000	Longevity/Benefit Wages	3,500	3,500	3,500	3,500
101-202-715.000	Fica Employer	13,107	13,075	13,275	13,375
101-202-715.001	Medicare Employer	3,065	3,060	3,125	3,125
101-202-721.000	Pension Contribution Employer 401(a)	20,830	20,700	21,025	21,100
101-202-727.000	Office Supplies & Expense	3,495	5,000	2,500	3,500
101-202-808.000	Audit & Accounting	33,530	45,000	37,000	40,000
101-202-860.000	Mileage Reimbursement	-	100	-	100
101-202-920.003	Utility Bill - Telephone	874	950	720	950
101-202-956.000	Miscellaneous Expense	1,030	1,400	1,200	1,200
101-202-957.000	Conference, Education & Training	-	3,000	1,632	2,000
101-202-958.000	Membership & Dues	-	200	-	200
101-202-977.001	Office Equipment	-	400	150	400
101-202-977.002	Computer Equipment/Software	500	3,000	3,000	3,000
		\$ 281,430	\$ 306,560	\$ 294,827	\$ 304,350



CLERK - RECORDS MANAGEMENT

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

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-215-703.000	Salary-Elected-Appointed	\$ 222,003	\$ 235,925	\$ 158,350	\$ 241,600
101-215-706.000	Wages-Clerical	-	-	45,850	48,500
101-215-710.000	Longevity/Benefit Wages	31,936	9,350	2,374	2,425
101-215-715.000	Fica Employer	16,456	15,225	12,900	18,150
101-215-715.001	Medicare Employer	3,849	3,575	3,025	4,250
101-215-721.000	Pension Contribution Employer 401(a)	23,268	23,600	18,975	29,025
101-215-727.000	Office Supplies & Expense	9,047	5,000	4,500	6,000
101-215-860.000	Mileage Reimbursement	46	400	200	400
101-215-920.003	Utility Bill - Telephone	1,207	1,500	850	1,500
101-215-956.000	Miscellaneous Expense	588	500	700	500
101-215-956.006	Document Imaging	40,640	78,000	24,145	78,000
101-215-957.000	Conference, Education & Training	858	3,000	2,275	3,000
101-215-958.000	Membership & Dues	270	1,100	600	1,100
101-215-977.001	Office Equipment	2,179	4,500	1,500	4,500
		\$ 352,347	\$ 381,675	\$ 276,244	\$ 438,950

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
Total	1

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-228-703.000	Salary-Elected Appointed	\$ 75,619	\$ 78,000	\$ 78,000	\$ 79,700
101-228-715.000	Fica Employer	4,866	4,840	4,925	4,950
101-228-715.001	Medicare Employer	1,138	1,135	1,150	1,175
101-228-721.000	Pension Contribution Employer 401(a)	7,845	7,800	7,950	7,975
101-228-727.000	Office Supplies	107	200	100	200
101-228-817.000	Contract Services	147,316	148,000	147,000	148,000
101-228-920.003	Utility Bill-Telephone	382	2,000	1,170	1,000
101-228-956.000	Miscellaneous Expense	549	1,500	1,000	1,500
101-228-957.000	Conference, Education & Training	-	5,000	-	5,000
101-228-977.000	Equipment	663	2,500	1,500	2,500
101-228-977.002	Computer Equipment/Software	3,201	3,000	3,500	3,500
		\$ 241,688	\$ 253,975	\$ 246,295	\$ 255,500



BROADCAST MEDIA DEPARTMENT

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

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-229-703.000	Salary-Elected Appointed	\$ 87,385	\$ 89,900	\$ 90,050	\$ 92,050
101-229-706.055	Broadcast Media Employee	123,752	123,500	123,000	125,750
101-229-710.000	Longevity/Benefit Wages	3,369	8,315	8,375	8,500
101-229-715.000	Fica Employer	13,800	13,750	13,900	14,050
101-229-715.001	Medicare Employer	3,227	3,225	3,275	3,300
101-229-721.000	Pension Contribution Employer 401(a)	21,538	21,350	21,750	21,800
101-229-727.000	Office Supplies	377	1,000	472	1,000
101-229-740.000	Operating Supplies	534	1,500	641	1,000
101-229-755.000	Apparel	-	750	-	750
101-229-817.000	Consultant/Contract Services	18,973	16,000	10,540	18,000
101-229-860.000	Mileage Reimbursement	-	500	-	500
101-229-863.000	Gas & Oil	254	750	222	750
101-229-920.000	Utility Bill- Water	188	400	209	400
101-229-920.001	Utility Bill - Edison	4,221	5,000	4,150	5,000
101-229-920.002	Utility Bill-Gas	1,248	3,000	1,500	3,000
101-229-920.003	Utility Bill-Telephone	1,771	11,000	4,000	11,000
101-229-920.004	Utility Bill - Cable	259	2,200	1,515	2,200
101-229-931.000	Building & Grounds Upkeep	1,615	2,500	1,000	2,500
101-229-933.000	Equipment Maintenance	1,701	2,500	1,079	2,500
101-229-933.005	Vehicle Maintenance/Repair	1,240	1,500	50	1,500
101-229-956.000	Miscellaneous Expense	1,211	5,000	-	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	23,344	15,000	4,500	15,000
101-229-977.002	Computer Equipment/Software	2,895	5,000	3,601	5,000
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	25,000	25,000	25,000	25,000
		\$ 337,902	\$ 359,840	\$ 319,029	\$ 366,750



BOARD OF REVIEW

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-247-701.000	Wages/Boards/Commissions	\$ 2,458	\$ 6,000	\$ 1,554	\$ 5,000
101-247-715.000	Fica Employer	152	400	96	310
101-247-715.001	Medicare Employer	36	100	2,252	73
101-247-740.000	Operating Supplies	75	700	100	500
101-247-900.000	Publishing	1,155	1,300	300	1,300
		\$ 3,876	\$ 8,500	\$ 4,302	\$ 7,183

TREASURY DEPARTMENT

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

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-253-703.000	Salary-Elected-Appointed	\$ 156,941	\$ 160,400	\$ 154,700	\$ 160,400
101-253-706.000	Wages-Clerical	91,153	135,000	101,450	135,000
101-253-706.001	Clerical Overtime	3,123	700	3,127	3,200
101-253-707.000	Wages Temp - Part Time	6,469	3,800	10,841	7,000
101-253-710.000	Longevity/Benefit Wages	2,355	4,700	2,650	2,700
101-253-715.000	Fica Employer	17,404	18,885	17,254	19,115
101-253-715.001	Medicare Employer	4,070	4,417	4,035	4,470
101-253-721.000	Pension Contribution Employer 401(a)	25,546	29,540	25,537	29,540
101-253-727.000	Office Supplies & Expense	2,412	5,000	3,075	5,000
101-253-817.000	Consultant/Contract Services	16,433	17,000	16,974	20,000
101-253-860.000	Mileage Reimbursement	926	1,200	1,125	2,000
101-253-920.003	Utility Bill - Telephone	1,097	1,400	1,300	1,500
101-253-933.003	Computer Equipment Maint	156	1,200	197	1,200
101-253-956.000	Miscellaneous Expense	72	500	500	500
101-253-957.000	Conference, Education & Training	2,374	3,500	2,169	3,500
101-253-958.000	Membership & Dues	195	500	540	500
101-253-977.001	Office Equipment	59	1,000	656	2,000
101-253-977.002	Computer Equipment/Software	384,134	30,000	2,789	10,000
		\$ 714,920	\$ 418,742	\$ 348,919	\$ 407,625



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	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 95,266	\$ 99,500	\$ 99,000	\$ 100,230
101-257-704.000	Wages-Inspectors-Appraiser	266,209	275,000	273,500	279,500
101-257-704.001	Inspectors-Appraisers OT	253	4,000	400	4,000
101-257-706.000	Wages-Clerical	50,863	52,325	53,000	53,900
101-257-706.001	Clerical Overtime	208	2,000	400	2,000
101-257-710.000	Longevity/Benefit Wages	9,472	11,000	9,600	11,000
101-257-715.000	Fica Employer	27,172	27,550	27,450	27,950
101-257-715.001	Medicare Employer	6,355	6,450	6,425	6,550
101-257-721.000	Pension Contribution Employer 401(a)	42,137	42,700	42,975	43,400
101-257-724.000	Uniforms	1,157	3,500	1,300	3,500
101-257-727.000	Office Supplies	1,111	5,000	1,638	5,000
101-257-740.000	Operating Supplies	16,505	19,000	17,826	19,000
101-257-860.000	Mileage Reimbursement	-	1,000	-	1,000
101-257-863.000	Gas & Oil	578	2,800	1,096	2,800
101-257-920.003	Utility Bill - Telephone	2,806	3,100	2,600	3,000
101-257-933.001	Office Equipment Maintenance	-	3,000	1,000	3,000
101-257-933.005	Vehicle Maintenance/Repair	489	4,000	2,382	4,000
101-257-956.000	Miscellaneous Expense	-	200	-	200
101-257-957.000	Conference, Education & Training	1,661	1,600	1,536	1,800
101-257-958.000	Membership & Dues	2,090	2,500	1,810	2,500
101-257-977.001	Office Equipment	-	5,000	-	5,000
101-257-977.002	Computer Equipment/Software	4,960	13,000	4,750	13,000
101-257-977.005	Vehicles	-	20,000	19,420	20,000
		\$ 529,293	\$ 604,225	\$ 568,108	\$ 612,330



ELECTIONS

FULL TIME STAFFING SUMMARY	
Elections Manager	1
Election Supervisor	1
Elections Coordinator	0
Total	2

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-262-703.000	Salary-Elected-Appointed	\$ 75,818	\$ 78,675	\$ 81,150	\$ 149,250
101-262-706.000	Wages-Clerical	57,817	58,275	65,750	57,200
101-262-706.001	Clerical Overtime	617	1,500	1,000	1,500
101-262-707.000	Wages Temps-Part-time	8,234	3,000	50,640	10,000
101-262-710.000	Longevity/Benefit Wages	2,980	3,075	3,069	5,000
101-262-711.000	Precinct Workers Wages	77,289	140,000	199,245	75,000
101-262-715.000	Fica Employer	11,389	16,725	11,271	13,823
101-262-715.001	Medicare Employer	2,353	3,925	2,946	3,233
101-262-721.000	Pension Contribution Employer 401(a)	13,461	13,700	14,577	20,645
101-262-727.000	Office Supplies	2,010	1,000	11,842	5,000
101-262-740.000	Elections Supplies	42,790	25,000	8,104	35,000
101-262-742.000	AV Supplies	6,125	11,000	5,000	13,000
101-262-816.000	Engineering Services	2,605	-	-	-
101-262-850.000	Postage	4,847	4,500	4,935	6,000
101-262-860.000	Mileage Reimbursement	379	1,500	1,086	1,500
101-262-900.000	Publishing	971	3,200	724	4,000
101-262-933.001	Election Equipment Maintenance	5,274	5,000	4,500	5,000
101-262-956.000	Miscellaneous Expense	466	1,500	7,063	2,000
101-262-957.000	Conference, Education & Training	50	500	1,500	1,000
101-262-958.000	Membership & Dues	190	250	-	250
101-262-977.000	Equipment	2,388	2,500	-	-
101-262-977.001	Office Equipment	3,413	2,000	500	3,000
101-262-977.002	Computer Equipment/Software	7,301	8,000	1,628	10,000
101-262-999.000	Transfer to Capital Improvement Fund	-	287,500	287,500	-
		\$ 328,768	\$ 672,325	\$ 764,030	\$ 421,401



FACILITIES AND GROUNDS

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

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-264-703.000	Salary-Elected Appointed	\$ 72,051	\$ 78,000	\$ 77,900	\$ 79,650
101-264-706.050	Grounds & Maintenance Worker	174,080	190,000	194,100	196,500
101-264-707.000	Wages Temps-Part-time	40,733	100,000	95,536	100,000
101-264-710.000	Longevity/Benefit Wages	7,503	7,610	8,325	8,400
101-264-715.000	Fica Employer	18,258	23,288	23,565	23,845
101-264-715.001	Medicare Employer	4,270	5,446	5,511	5,580
101-264-721.000	Pension Contribution Employer 401(a)	23,402	26,800	27,502	27,625
101-264-724.000	Uniforms	5,040	3,500	3,500	4,000
101-264-727.000	Office Supplies	185	1,000	360	1,000
101-264-863.000	Gas & Oil	2,376	4,500	3,992	5,000
101-264-920.003	Utility Bill-Telephone	906	1,200	1,200	1,200
101-264-933.000	Equipment Maintenance	233	2,500	1,972	3,000
101-264-933.005	Vehicle Maint/Repair	4,198	4,000	4,200	4,500
101-264-956.000	Miscellaneous Expense	6,107	6,000	5,778	6,000
101-264-957.000	Conference, Education & Training	-	1,000	-	1,000
101-264-958.000	Membership & Dues	456	500	-	500
101-264-977.000	Equipment	12,999	15,000	58,725	20,000
101-264-977.001	Office Equipment	-	1,500	1,500	1,500
101-264-977.005	Vehicles	-	50,000	32,118	50,000
		\$ 372,797	\$ 521,844	\$ 545,785	\$ 539,300



BUILDING AND GROUNDS

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-265-723.000	Insurance and Bonds	\$ 113,002	\$ 155,000	\$ 126,456	\$ 140,000
101-265-740.000	Operating Supplies	1,500	2,000	1,200	1,600
101-265-777.000	Custodial Supplies	5,991	6,000	5,800	6,000
101-265-811.000	Computer-Network Support Administration	101,885	150,000	140,000	150,000
101-265-920.000	Utility Bill - Water	5,453	9,025	14,700	14,700
101-265-920.001	Utility Bill - Edison	37,975	47,000	41,700	44,000
101-265-920.002	Utility Bill - Gas	8,322	18,000	12,700	14,000
101-265-920.003	Utility Bill - Telephone	32,219	65,000	45,000	46,000
101-265-931.000	Building & Grounds Upkeep	90,745	140,000	99,200	101,200
101-265-933.000	Equipment Maintenance	22,261	40,000	30,225	35,000
101-265-956.000	Miscellaneous Expense	16,980	15,000	13,000	15,000
101-265-961.001	Snow Removal	2,474	5,600	2,199	5,600
101-265-970.000	Capital Improvements	-	400,000	685,600	400,000
101-265-971.000	Land Acquisition	8,182	1,500,000	25,000	2,000,000
101-265-977.000	Equipment	309	15,000	2,000	15,000
101-265-977.001	Office Equipment	-	15,000	2,000	15,000
101-265-977.002	Computer Equipment/Software	21,535	40,000	15,000	40,000
		\$ 468,833	\$ 2,622,625	\$ 1,261,780	\$ 3,043,100

LEGAL FEES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-266-814.000	Legal Fees	\$ 334,180	\$ 350,800	\$ 350,800	\$ 345,800
101-266-814.001	Legal Recording Fees	-	-	30	5,000
		\$ 334,180	\$ 350,800	\$ 350,830	\$ 350,800



HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
General Counsel/Human Resource Director	1
Benefits Administrator	0
Employment Administrator	1
Secretary	1
Total	3

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-270-703.000	Salary-Elected-Appointed	\$ 141,170	\$ 242,000	\$ 164,750	\$ 294,070
101-270-706.000	Wages Clerical	35,414	47,500	46,200	48,500
101-270-706.001	Clerical Overtime	-	-	450	500
101-270-707.000	Wages Temps-Part-time	-	-	-	6,750
101-270-710.000	Longevity/Benefit Wages	2,787	5,325	10,100	5,375
101-270-715.000	Fica Employer	11,256	17,949	13,874	22,025
101-270-715.001	Medicare Employer	2,632	4,198	3,245	5,150
101-270-721.000	Pension Contribution Employer 401(a)	18,111	28,950	17,665	34,260
101-270-727.000	Office Supplies & Expense	4,081	6,000	6,000	6,000
101-270-815.000	Mediation, Arbitration, Labor	-	10,000	10,000	10,000
101-270-817.000	Consultant/Contract Services	4,797	4,000	7,000	4,000
101-270-835.000	Occupational Health Services	1,560	1,500	1,500	1,500
101-270-836.000	Recruitment Staffing	8,249	3,500	3,500	3,500
101-270-860.000	Mileage Reimbursement	38	500	500	500
101-270-920.003	Utility Bill - Telephone	-	650	650	650
101-270-956.000	Miscellaneous Expense	849	2,000	2,000	2,000
101-270-957.000	Conference, Education & Training	1,200	3,000	3,000	3,000
101-270-958.000	Membership & Dues	929	2,500	2,500	2,500
101-270-977.001	Office Equipment	3,573	4,000	4,000	4,000
101-270-977.002	Computer Equipment/Software	775	11,000	-	11,000
		\$ 237,421	\$ 394,572	\$ 296,934	\$ 465,280

PUBLIC SAFETY - CROSSING GUARDS

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-326-707.000	\$ 14,041	\$ 15,000	\$ 15,000	\$ 15,000
101-326-715.000	866	950	950	950
101-326-715.001	203	250	250	250
101-326-977.000	-	200	-	200
	\$ 15,110	\$ 16,400	\$ 16,200	\$ 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	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-371-701.000	Builders Board of Appeals	\$ -	\$ 200	\$ -	\$ 200
101-371-703.000	Salary-Elected-Appointed	147,196	180,000	178,900	182,850
101-371-704.000	Wages-Building Inspector	294,127	281,875	281,000	287,100
101-371-704.001	Building Inspector Overtime	717	5,000	500	500
101-371-704.010	Code Enforcement Officer	56,608	-	-	-
101-371-704.011	Code Enforcement OT	(6)	-	-	-
101-371-706.000	Wages-Clerical	143,422	144,000	146,250	145,275
101-371-706.001	Clerical Overtime	470	1,500	1,000	1,000
101-371-707.000	Wages Temps-Part-time	32,620	25,000	23,620	21,000
101-371-708.000	Wages-Electrical Inspectors	86,121	68,750	66,550	69,900
101-371-708.001	Electrical Inspectors OT	185	500	498	500
101-371-709.000	Mechanical Inspectors	1,288	68,750	71,150	69,900
101-371-709.001	Mechanical Inspectors OT	-	250	3,703	5,000
101-371-709.010	Plumbing Inspectors	16,306	68,750	68,850	69,900
101-371-709.011	Plumbing Inspectors OT	-	250	150	500
101-371-710.000	Longevity/Benefit Wages	38,423	22,000	21,850	22,050
101-371-715.000	Fica Employer	52,566	53,320	53,645	53,982
101-371-715.001	Medicare Employer	12,294	12,470	12,546	12,625
101-371-721.000	Pension Contribution Employer 401(a)	72,429	80,545	80,225	82,500
101-371-723.000	Insurance & Bonds	4,311	7,500	6,541	7,000
101-371-723.001	Worker Compensation Insurance	21,369	34,500	24,359	34,500
101-371-724.000	Uniforms	3,124	4,000	4,596	5,000
101-371-727.000	Office Supplies	5,383	6,000	4,178	6,000
101-371-740.000	Inspector Supplies	2,476	3,000	2,959	3,000
101-371-800.001	Weed Cutting Expense	5,700	10,000	12,190	12,000
101-371-816.000	Engineering Services	206,914	140,000	121,071	125,000
101-371-817.000	Consultant/Contract Services	(200)	2,000	1,000	2,000
101-371-860.000	Mileage	-	100	100	100
101-371-863.000	Gasoline & Oil	9,934	15,000	9,853	12,000
101-371-920.003	Utility Bill - Telephone	4,522	5,625	5,000	6,000
101-371-933.001	Office Equipment Maintenance	3,269	3,000	3,212	3,000
101-371-933.005	Vehicle Maintenance/Repair	2,673	3,000	4,118	4,000
101-371-936.000	Sidewalk Repair	19,436	-	-	-
101-371-956.000	Miscellaneous Expense	-	1,000	100	500
101-371-957.000	Conference, Education & Training	6,781	4,000	1,992	3,000
101-371-958.000	Membership & Dues	1,615	2,000	825	1,000
101-371-977.000	Equipment	137	1,000	200	500
101-371-977.001	Office Equipment	79	1,000	200	500
101-371-977.002	Computer Equipment/Software	3,579	2,000	17,000	2,000
101-371-977.005	Vehicles	158	22,000	40,175	22,000
		\$ 1,256,023	\$ 1,279,885	\$ 1,270,105	\$ 1,273,882



ROADS AND STREETS

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-446-927.000	Street Lighting	\$ 1,029,339	\$ 1,110,000	\$ 1,050,000	\$ 1,110,000
101-446-969.000	Chloride Treatment	1,865	10,000	2,200	5,000
		<u>\$ 1,031,204</u>	<u>\$ 1,120,000</u>	<u>\$ 1,052,200</u>	<u>\$ 1,115,000</u>

PLANNING AND ZONING

FULL TIME STAFFING SUMMARY	
Planning Director	1
Planning Supervisor	1
Clerical	1
Total	<u>3</u>

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 18,936	\$ 22,000	\$ 17,000	\$ 22,000
101-723-701.001	Wages/Boards/Commissions ZBA	4,696	6,000	3,250	5,000
101-723-703.000	Salary-Elected-Appointed	-	-	48,040	169,445
101-723-706.000	Wages-Clerical	51,444	47,600	52,700	53,900
101-723-706.001	Clerical Overtime	1,071	1,000	500	1,000
101-723-710.000	Longevity/Benefit Wages	2,316	2,500	3,170	3,250
101-723-715.000	Fica Employer	5,188	2,000	7,831	15,785
101-723-715.001	Medicare Employer	1,213	1,200	1,831	3,692
101-723-721.000	Pension Contribution Employer 401(a)	5,590	4,775	7,558	22,335
101-723-727.000	Office Supplies & Expense	962	400	2,100	2,500
101-723-860.000	Mileage Reimbursement	-	200	100	1,000
101-723-900.000	Publishing	7,957	25,000	5,500	15,000
101-723-920.003	Utility Bill - Telephone	-	-	600	600
101-723-956.000	Miscellaneous Expense	-	250	600	1,500
101-723-957.000	Conference, Education & Training	769	500	1,000	4,000
101-723-958.000	Membership & Dues	-	650	2,450	2,500
101-723-977.001	Office Equipment	237	-	1,000	6,000
101-723-977.002	Computer Equipment/Software	15	1,400	5,000	5,000
		<u>\$ 100,395</u>	<u>\$ 115,475</u>	<u>\$ 160,231</u>	<u>\$ 334,506</u>



ENGINEERING

FULL TIME STAFFING SUMMARY	
Engineering Director	1
Engineering Manager	1
Total	2

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-725-703.000	Salary-Elected-Appointed	\$ 92,577	\$ 95,500	\$ 130,825	\$ 178,100
101-725-715.000	Fica Employer	5,959	5,925	8,210	11,050
101-725-715.001	Medicare Employer	1,394	1,390	1,920	2,600
101-725-721.000	Pension Contribution Employer 401(a)	9,604	9,555	11,357	17,825
101-725-727.000	Office Supplies & Expense	197	1,500	784	1,800
101-725-816.000	Engineering Services	80,124	100,000	66,952	30,000
101-725-860.000	Mileage Reimbursement	91	400	393	400
101-725-920.003	Utility Bill - Telephone	551	850	825	1,260
101-725-956.000	Miscellaneous Expense	41	1,500	75	1,500
101-725-957.000	Conference, Education & Training	740	800	300	1,000
101-725-977.002	Computer Equipment/Software	-	500	1,478	500
		\$ 191,279	\$ 217,920	\$ 223,119	\$ 246,035

DEBT SERVICE

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-906-999.000	Operating Transfer Out	\$ 498,400	\$ 613,050	\$ 613,050	\$ 846,700
		\$ 498,400	\$ 613,050	\$ 613,050	\$ 846,700



OTHER FUNCTIONS

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-950-817.000	Consultant/Contract Services	\$ 21,102	\$ 25,000	\$ 25,000	\$ 25,000
101-950-845.000	Community Development Block Grant	18,128	250,000	282,218	135,600
101-950-849.000	S.M.A.R.T.	9,195	6,500	6,500	10,000
101-950-850.000	Postage	26,088	50,000	45,000	50,000
101-950-863.000	Gasoline & Oil	182	1,000	200	500
101-950-900.000	Publishing	19,292	30,000	25,000	30,000
101-950-920.001	Utility Bill - Edison	1,327	1,800	1,500	1,800
101-950-920.003	Utility Bill - Telephone	3,384	4,700	5,600	5,000
101-950-933.005	Vehicle Maintenance/Repair	24	3,000	1,000	3,000
101-950-936.000	Sidewalk Repair	-	120,000	-	-
101-950-956.000	Miscellaneous Expense	9,775	10,000	22,000	22,000
101-950-956.005	Bank Fees - ACH/Credit Card	32,653	35,000	2,000	10,000
101-950-958.000	Membership & Dues	21,777	26,000	23,000	26,000
101-950-967.006	Buckingham I & II/Windgate Retension Po	3,517	11,000	3,725	5,000
101-950-967.008	Sidewalk Projects	-	25,000	170,000	125,000
101-950-967.011	Historical Expenses	466	10,000	2,000	5,000
		\$ 166,911	\$ 609,000	\$ 614,743	\$ 453,900

EMPLOYEE BENEFITS

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-951-716.000	Health Care Insurance	\$ 1,046,655	\$ 1,350,000	\$ 1,250,000	\$ 1,350,000
101-951-717.000	Life Insurance Premiums	10,138	15,900	13,000	13,300
101-951-718.000	Optical Insurance Premiums	15,338	17,500	17,500	17,900
101-951-719.000	Dental Insurance Premiums	72,026	90,200	73,250	74,800
101-951-720.000	Unemployment Compensation	2,026	-	-	-
101-951-722.000	Long & Short Term Disability Insurance	39,163	51,700	45,000	46,000
101-951-723.000	Insurance & Bonds	55	10,000	10,000	10,500
101-951-723.001	Worker Compensation Insurance	11,872	16,200	13,533	15,500
101-951-726.000	Employee Assistance Program	2,754	2,650	2,650	2,800
101-951-817.000	Consultant/Contract Services	945	1,375	1,200	1,300
		\$ 1,200,973	\$ 1,555,525	\$ 1,426,133	\$ 1,532,100



CONTINGENCIES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-959-959.000	Contingencies	\$ -	\$ 500,000	\$ -	\$ 500,000
		<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>

OPERATING TRANSFER OUT

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
101-966-999.000	Contributions to other Funds	\$ 3,310,443	\$ 4,228,615	\$ 4,228,625	\$ 4,138,265
		<u>\$ 3,310,443</u>	<u>\$ 4,228,615</u>	<u>\$ 4,228,625</u>	<u>\$ 4,138,265</u>



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 3,144,684	\$ 3,224,000	\$ 3,247,637	\$ 6,325,000
Charges for Services	-	-	-	-
Interest Income	32,533	23,000	25,000	15,000
Other	3,000	-	2,500	2,000
Total Revenues	\$ 3,180,217	\$ 3,247,000	\$ 3,275,137	\$ 6,342,000
Expenditures				
Public Safety	\$ 3,210,760	\$ 3,535,286	\$ 3,464,195	\$ 4,621,823
Capital Outlay	-	-	-	-
Total Expenditures	\$ 3,210,760	\$ 3,535,286	\$ 3,464,195	\$ 4,621,823
Excess of Revenue Over (Under) Expenditures	\$ (30,543)	\$ (288,286)	\$ (189,058)	\$ 1,720,177
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 30,533	\$ 500	\$ 334	\$ 500
Transfers In	-	-	-	-
Transfers Out	(761,334)	(966,210)	(966,100)	(999,940)
Total Other Financing Sources	\$ (730,801)	\$ (965,710)	\$ (965,766)	\$ (999,440)
Net Change in Fund Balances	\$ (761,344)	\$ (1,253,996)	\$ (1,154,824)	\$ 720,737
Fund Balance, Beginning	\$ 6,465,038	\$ 5,703,694	\$ 5,703,694	\$ 4,548,870
Fund Balance, Ending	\$ 5,703,694	\$ 4,449,698	\$ 4,548,870	\$ 5,269,607



FIRE OPERATING FUND

FIRE OPERATING FUND

FULL TIME STAFFING SUMMARY	
Fire Chief	1
Deputy Fire Chief	1
Fire Captain	1
Lieutenant	0
Sergeant	6
Full Time Fire Fighter	11
RMS Supervisor	1
Accounting Clerk	1
Clerical	2
Total	24

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
206-000-403.000	Property Tax Collections	\$ 3,144,684	\$ 3,224,000	\$ 3,247,637	\$ 6,325,000
206-000-665.000	Interest Income	32,533	23,000	25,000	15,000
206-000-673.000	Gain on Sale of Fixed Asset	30,533	500	334	500
206-000-694.000	Miscellaneous Revenue	3,000	-	2,500	2,000
206-000-699.000	Operating Transfer In	-	-	-	-
		\$ 3,210,750	\$ 3,247,500	\$ 3,275,471	\$ 6,342,500

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
206-336-415.000	FICA Employer	\$ -	\$ -	\$ 1,593	\$ -
206-336-715.001	Medicare Employer	-	-	373	-
206-336-740.000	Burn Bldg Supplies	2,382	4,000	2,400	2,500
206-336-808.000	Audit & Accounting	16,286	17,000	15,776	17,000
206-336-811.000	Computer Administration	11,930	5,000	5,647	7,500
206-336-814.000	Legal Services	78,239	80,000	42,819	40,000
206-336-815.000	Arbitration Fees	-	2,000	-	2,000
206-336-817.000	Consultant/Contract Services	56,178	62,000	60,000	62,000
206-336-835.000	Occupational Health Services	38,914	8,000	10,000	40,000
206-336-836.000	Recruitment Staffing	8,758	10,000	13,000	10,000
206-336-850.000	Postage	536	350	600	350
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	12,123	1,500	10,313	1,500
206-336-956.001	Settlement Award	-	-	25,700	-
206-336-959.000	Contingencies	-	200,000	-	200,000
206-336-960.000	Fire Prevention	12,277	6,000	12,000	11,000
206-336-961.000	Administrative Fees	55,955	28,955	28,955	28,955
206-336-961.001	Snow Removal	1,944	4,400	1,728	4,400
206-336-970.000	Capital Improvements	278,223	80,000	5,000	25,000
206-336-999.000	Operating Transfer Out	922,972	966,210	966,100	999,940
		\$ 1,496,717	\$ 1,475,515	\$ 1,202,004	\$ 1,452,245



**FIRE OPERATING FUND
FIRE STATION #1**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
206-337-703.060	Fulltime Fire Fighter	\$ 159,801	\$ 180,000	\$ 119,300	\$ 180,000
206-337-705.000	Wages-Paid on Call Fire Fighter	164,524	200,000	235,825	250,000
206-337-707.010	Paid on Call Officer Pay	7,632	6,000	6,500	6,500
206-337-714.000	Clothing Allowance	2,000	2,000	1,000	2,000
206-337-715.000	FICA Employer	13,708	24,056	16,980	27,187
206-337-715.001	Medicare Employer	4,949	5,626	5,575	6,358
206-337-716.000	Health Care Insurance	54,373	70,000	28,500	30,500
206-337-717.000	Life Insurance Premiums	863	1,800	950	1,000
206-337-718.000	Optical Insurance Premiums	841	1,200	700	775
206-337-719.000	Dental Insurance Premiums	4,132	5,525	3,900	5,225
206-337-721.010	Deferred Contribution Employer - Obra	6,935	12,772	13,175	15,903
206-337-722.000	Long & Short Term Disability Insurance	2,584	3,725	2,200	2,250
206-337-723.000	Insurance & Bonds	4,183	5,400	4,769	5,400
206-337-723.001	Workers Comp Insurance	12,744	18,000	12,179	19,000
206-337-724.000	Uniforms	4,705	3,000	11,000	3,000
206-337-726.000	Employee Assistance Program	568	700	600	600
206-337-727.000	Office Supplies	1,914	2,000	1,519	2,000
206-337-740.000	Operating Supplies	1,458	1,500	1,246	1,500
206-337-760.000	Rescue Supplies	2,200	3,000	2,743	3,000
206-337-777.000	Custodial Supplies	695	1,000	900	1,000
206-337-860.000	Mileage Reimbursement	-	250	-	200
206-337-863.000	Gasoline & Oil	11,634	15,000	8,075	12,000
206-337-920.000	Utility Bill - Water	760	1,000	900	925
206-337-920.001	Utility Bill - Edison	4,332	5,500	4,700	4,800
206-337-920.002	Utility Bill - Gas	2,803	3,000	4,550	4,650
206-337-920.003	Utility Bill - Telephone	4,987	5,700	5,200	5,350
206-337-931.000	Building & Grounds Upkeep	7,273	10,000	8,209	10,000
206-337-933.000	Equipment Maintenance	7,430	8,500	4,370	6,000
206-337-933.001	Office Equipment Maintenance	-	300	-	-
206-337-933.005	Vehicle Maintenance/Repair	16,288	12,000	30,831	18,000
206-337-956.000	Miscellaneous Expense	325	300	600	400
206-337-957.000	Conference, Education & Training	1,868	2,500	2,000	1,000
206-337-958.000	Membership & Dues	525	800	1,000	500
206-337-977.000	Equipment	6,470	5,000	3,243	5,000
206-337-977.002	Computer Equipment/Software	-	2,500	-	1,000
		\$ 515,503	\$ 619,654	\$ 543,240	\$ 633,023



**FIRE OPERATING FUND
FIRE STATION #2**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
206-338-703.060	Fulltime Fire Fighter	\$ 192,835	\$ 198,000	\$ 362,000	\$ 558,000
206-338-705.000	Wages-Paid on Call Fire Fighter	201,458	225,000	177,500	200,000
206-338-707.010	Paid on Call Officer Pay	2,304	2,500	2,100	2,500
206-338-707.012	Dispatcher Wages	-	133,000	40,000	133,000
206-338-714.000	Clothing Allowance	2,000	2,000	8,000	8,000
206-338-715.000	FICA Employer	15,267	34,751	32,000	55,893
206-338-715.001	Medicare Employer	5,934	8,127	8,900	13,072
206-338-716.000	Health Care Insurance	36,107	40,000	122,515	102,400
206-338-717.000	Life Insurance Premiums	1,070	1,625	1,500	1,600
206-338-718.000	Optical Insurance Premiums	551	950	1,100	1,200
206-338-719.000	Dental Insurance Premiums	2,251	2,025	6,400	6,725
206-338-721.000	Pension Contributions Employer	-	-	13,125	45,000
206-338-721.010	Deferred Contribution Employer - Obra	9,817	14,105	10,425	12,555
206-338-722.000	Long & Short Term Disability Insurance	1,524	1,680	2,600	2,800
206-338-723.000	Insurance & Bonds	4,421	5,700	5,025	5,700
206-338-723.001	Workers Comp Insurance	12,744	18,000	12,179	19,000
206-338-724.000	Uniforms	5,895	3,000	12,025	3,000
206-338-726.000	Employee Assistance Program	799	930	1,025	1,100
206-338-727.000	Office Supplies	1,200	1,500	1,800	1,500
206-338-740.000	Operating Supplies	1,485	1,250	1,065	1,500
206-338-760.000	Rescue Supplies	2,200	2,500	2,259	2,500
206-338-777.000	Custodial Supplies	695	1,000	1,000	1,000
206-338-860.000	Mileage Reimbursement	-	150	-	150
206-338-863.000	Gasoline & Oil	11,270	12,000	12,000	12,000
206-338-920.000	Utility Bill - Water	1,831	3,000	2,600	2,675
206-338-920.001	Utility Bill - Edison	8,087	9,000	8,600	8,900
206-338-920.002	Utility Bill - Gas	2,440	3,000	3,225	3,300
206-338-920.003	Utility Bill - Telephone	3,843	4,500	4,675	4,775
206-338-931.000	Building & Grounds Upkeep	18,056	16,000	20,000	12,500
206-338-933.000	Equipment Maintenance	7,349	8,000	5,144	8,000
206-338-933.001	Office Equipment Maintenance	-	250	-	-
206-338-933.005	Vehicle Maintenance/Repair	24,810	17,000	14,083	17,000
206-338-956.000	Miscellaneous Expense	364	350	650	400
206-338-957.000	Conference, Education & Training	3,698	2,500	2,391	2,500
206-338-958.000	Membership & Dues	559	650	1,000	650
206-338-977.000	Equipment	2,737	5,000	3,247	5,000
206-338-977.002	Computer Equipment/Software	-	3,000	-	1,000
		\$ 585,600	\$ 782,043	\$ 902,158	\$ 1,256,895



**FIRE OPERATING FUND
FIRE STATION #3**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
206-339-703.000	Salary-Elected-Appointed	\$ 82,000	\$ 82,300	\$ 98,755	\$ 112,420
206-339-703.060	Fulltime Fire Fighter	151,699	177,500	275,575	570,000
206-339-705.000	Wages-Paid on Call Fire Fighter	206,504	265,000	225,000	250,000
206-339-706.000	Wages-Clerical	-	-	42,925	48,425
206-339-707.010	Paid on Call Officer Pay	-	2,100	1,350	2,100
206-339-710.000	Longevity/Benefit Wages	-	-	2,849	2,925
206-339-714.000	Clothing Allowance	2,700	2,700	9,700	8,000
206-339-715.000	FICA Employer	16,279	32,835	34,400	61,620
206-339-715.001	Medicare Employer	6,816	7,679	9,850	14,411
206-339-716.000	Health Care Insurance	90,909	118,000	143,800	151,000
206-339-717.000	Life Insurance Premiums	1,249	1,700	2,300	2,500
206-339-718.000	Optical Insurance Premiums	1,391	1,750	1,750	1,900
206-339-719.000	Dental Insurance Premiums	6,832	8,650	7,700	8,200
206-339-720.000	Unemployment Compensation	-	-	-	7,240
206-339-721.000	Pension Contribution Employer 401(a)	-	-	4,300	4,850
206-339-721.010	Deferred Contribution Employer - Obra	11,992	16,560	14,400	15,630
206-339-722.000	Long & Short Term Disability Insurance	3,229	4,200	4,200	4,425
206-339-723.000	Insurance & Bonds	5,449	7,000	6,280	7,000
206-339-723.001	Workers Comp Insurance	12,744	18,000	12,179	19,000
206-339-724.000	Uniforms	4,658	3,000	12,000	3,000
206-339-726.000	Employee Assistance Program	649	800	700	750
206-339-727.000	Office Supplies	2,390	2,500	2,130	2,500
206-339-740.000	Operating Supplies	1,472	1,500	1,000	1,500
206-339-760.000	Rescue Supplies	2,200	2,500	2,467	3,000
206-339-777.000	Custodial Supplies	713	1,000	1,100	1,000
206-339-860.000	Mileage Reimbursement	-	250	-	250
206-339-863.000	Gasoline & Oil	6,562	7,500	6,974	8,000
206-339-920.000	Utility Bill - Water	1,163	5,000	2,900	3,000
206-339-920.001	Utility Bill - Edison	14,989	15,000	19,000	19,400
206-339-920.002	Utility Bill - Gas	3,011	5,000	5,500	5,700
206-339-920.003	Utility Bill - Telephone	13,781	15,000	13,044	15,000
206-339-931.000	Building & Grounds Upkeep	16,759	15,500	12,579	15,500
206-339-933.000	Equipment Maintenance	8,385	8,500	5,500	8,500
206-339-933.001	Office Equipment Maintenance	-	500	-	-
206-339-933.005	Vehicle Maintenance/Repair	14,168	13,500	7,551	13,500
206-339-956.000	Miscellaneous Expense	393	500	700	500
206-339-957.000	Conference, Education & Training	4,683	3,500	3,217	3,500
206-339-958.000	Membership & Dues	1,127	750	1,000	500
206-339-977.000	Equipment	1,147	5,000	3,859	5,000
206-339-977.002	Computer Equipment/Software	695	3,000	-	1,000
		\$ 698,738	\$ 855,774	\$ 998,535	\$ 1,402,746



**FIRE OPERATING FUND
FIRE STATION #4**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
206-340-703.000	Salary-Elected-Appointed	\$ 161,813	\$ 164,800	\$ 177,825	\$ 188,950
206-340-703.060	Fulltime Fire Fighter	74,109	89,800	38,377	91,000
206-340-705.000	Wages-Paid on Call Fire Fighter	84,707	100,000	120,000	140,000
206-340-706.000	Wages - Clerical	95,241	98,000	95,650	97,075
206-340-707.010	Paid on Call Officer Pay	4,879	6,550	4,275	4,500
206-340-710.000	Longevity/Benefit Wages	4,098	4,225	4,205	4,225
206-340-714.000	Clothing Allowance	1,700	1,700	700	1,700
206-340-715.000	FICA Employer	21,969	28,835	24,000	32,702
206-340-715.001	Medicare Employer	6,328	6,744	6,650	7,648
206-340-716.000	Health Care Insurance	83,098	96,800	82,000	86,100
206-340-717.000	Life Insurance Premiums	1,313	1,925	1,700	1,785
206-340-718.000	Optical Insurance Premiums	1,283	1,550	1,400	1,470
206-340-719.000	Dental Insurance Premiums	5,257	6,850	4,600	4,830
206-340-721.000	Pension Contribution Employer 401(a)	16,424	16,700	16,400	16,700
206-340-721.010	Deferred Contribution Employer - Obra	4,789	6,606	7,750	8,959
206-340-722.000	Long & Short Term Disability Insurance	4,857	6,275	4,100	5,000
206-340-723.000	Insurance & Bonds	5,099	6,550	5,860	6,550
206-340-723.001	Workers Comp Insurance	12,744	18,000	12,179	19,000
206-340-724.000	Uniforms	4,408	2,500	6,600	2,500
206-340-726.000	Employee Assistance Program	543	600	500	600
206-340-727.000	Office Supplies	2,356	2,500	2,167	2,500
206-340-740.000	Operating Supplies	1,598	1,500	1,000	1,500
206-340-760.000	Rescue Supplies	2,200	2,500	2,002	2,500
206-340-777.000	Custodial Supplies	695	1,000	1,000	1,000
206-340-860.000	Mileage Reimbursement	389	500	-	500
206-340-863.000	Gasoline & Oil	10,188	12,500	9,831	12,500
206-340-920.000	Utility Bill - Water	1,058	1,500	3,325	3,325
206-340-920.001	Utility Bill - Edison	12,856	13,500	16,750	17,085
206-340-920.002	Utility Bill - Gas	3,798	6,500	6,775	6,925
206-340-920.003	Utility Bill - Telephone	14,261	12,500	15,400	15,725
206-340-931.000	Building & Grounds Upkeep	7,983	15,000	11,096	15,000
206-340-933.000	Equipment Maintenance	9,469	9,000	5,300	9,000
206-340-933.001	Office Equipment Maintenance	-	500	-	-
206-340-933.005	Vehicle Maintenance/Repair	7,963	10,000	16,300	15,000
206-340-956.000	Miscellaneous Expense	2,011	2,000	2,200	2,000
206-340-957.000	Conference, Education & Training	3,152	3,000	3,673	3,500
206-340-958.000	Membership & Dues	690	3,000	2,129	3,000
206-340-977.000	Equipment	213	3,500	3,046	3,500
206-340-977.002	Computer Equipment/Software	-	3,000	1,121	3,000
206-340-977.005	Vehicles	-	-	66,472	38,000
		\$ 675,536	\$ 768,510	\$ 784,358	\$ 876,854



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

PARK AND RECREATION FUND SUMMARY

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 2,521,114	\$ 2,565,000	\$ 2,582,409	\$ 2,640,000
Charges for Services	2,110,481	2,098,300	2,099,281	2,108,600
Interest Income	-	22,500	11,370	15,000
Other	-	-	-	-
Total Revenues	\$ 4,631,595	\$ 4,685,800	\$ 4,693,060	\$ 4,763,600
Expenditures				
Recreation and culture	\$ 2,568,543	\$ 2,746,703	\$ 2,449,047	\$ 2,657,951
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	\$ 2,568,543	\$ 2,746,703	\$ 2,449,047	\$ 2,657,951
Excess of Revenue Over (Under) Expenditures	\$ 2,063,052	\$ 1,939,097	\$ 2,244,013	\$ 2,105,649
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(2,763,300)	(2,808,100)	(2,707,800)	(2,885,215)
Debt Service	-	-	-	-
Total Other Financing Sources	\$ (2,763,300)	\$ (2,808,100)	\$ (2,707,800)	\$ (2,885,215)
Net Change in Fund Balances	\$ (700,248)	\$ (869,003)	\$ (463,787)	\$ (779,566)
Fund Balance, Beginning	\$ 4,596,076	\$ 3,895,827	\$ 3,895,827	\$ 3,432,040
Fund Balance, Ending	\$ 3,895,827	\$ 3,026,824	\$ 3,432,040	\$ 2,652,474



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	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
208-000-403.000	S.A. Tax Collection	\$ 2,521,114	\$ 2,565,000	\$ 2,582,409	\$ 2,640,000
208-000-601.000	Independent Contractor Activities	21,259	10,000	5,400	6,000
208-000-601.001	Recreation Activities	18,684	10,000	7,800	6,000
208-000-601.004	Community Events/Sponsorships	48,759	35,000	59,000	55,000
208-000-603.000	Trips	14,459	12,000	10,066	8,000
208-000-608.001	Senior Center Program	2,719	2,700	2,700	3,000
208-000-665.000	Interest Income	20,398	22,500	11,370	15,000
208-000-667.000	Park Rental Fees	47,839	25,000	46,000	30,000
208-000-668.000	Concession Services	21,700	-	10,400	-
208-000-675.000	Donations	-	-	-	-
208-000-694.000	Miscellaneous Income	12	100	69	100
		\$ 2,716,944	\$ 2,682,300	\$ 2,735,214	\$ 2,763,100

Recreation Center Revenue

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
208-000-601.010	Independent Contractor Activities	\$ 165,619	\$ 200,000	\$ 196,553	\$ 200,000
208-000-601.011	Recreation Activities	80,494	100,000	91,430	100,000
208-000-607.000	Membership Fees	1,138,635	1,200,000	1,105,031	1,200,000
208-000-607.001	Daily Admissions	381,761	350,000	409,224	350,000
208-000-607.002	Special Events	8,109	8,000	8,600	8,000
208-000-607.003	Child Watch Fees	8,807	10,000	4,849	4,000
208-000-607-.004	Gift Certificates	1,145	2,500	2,429	2,500
208-000-667.010	Rental Fees	110,659	100,000	96,513	100,000
208-000-676.000	Apparel	1,323	1,000	1,325	1,000
208-000-694.010	Miscellaneous Income	38,498	32,000	41,892	35,000
		\$ 1,935,049	\$ 2,003,500	\$ 1,957,846	\$ 2,000,500



**PARK AND RECREATION FUND
Park and Recreation Administration**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
208-751-703.000	Salary-Elected-Appointed	\$ 92,577	\$ 93,825	\$ 95,395	\$ 96,291
208-751-704.060	Program Staff	103,734	100,800	106,600	108,000
208-751-704.061	Program Staff Overtime	-	-	-	-
208-751-706.000	Wages-Clerical	84,328	86,000	87,950	86,000
208-751-706.001	Clerical Overtime	-	-	-	-
208-751-710.000	Longevity/Benefit Wages	11,878	12,200	12,794	13,125
208-751-715.000	FICA Employer	18,492	18,155	18,870	18,365
208-751-715.001	Medicare Employer	4,325	4,246	4,425	4,295
208-751-716.000	Health Care Insurance	74,828	87,000	65,500	72,000
208-751-717.000	Life Insurance Premiums	934	1,150	1,100	1,150
208-751-718.000	Optical Insurance Premiums	1,169	1,900	1,025	1,200
208-751-719.000	Dental Insurance Premiums	5,068	5,850	4,225	4,650
208-751-720.000	Unemployment Compensation	-	-	-	-
208-751-721.000	Pension Contribution Employer 401(a)	29,109	28,063	29,475	28,309
208-751-722.000	Long & Short Term Disability Insurance	4,616	5,350	5,100	5,375
208-751-723.000	Insurance & Bonds	20,959	25,500	22,168	25,500
208-751-723.001	Workers Compensation Insurance	4,155	6,625	4,736	6,625
208-751-726.000	Employee Assistance Program	264	300	200	350
208-751-727.000	Office Supplies	5,597	6,000	6,747	6,000
208-751-730.000	Publications	364	400	364	400
208-751-740.000	Operating Supplies	2,302	2,000	575	2,000
208-751-750.000	Activity Supplies	11,440	15,000	13,200	13,000
208-751-808.000	Audit & Accounting	4,790	5,700	4,640	5,200
208-751-811.000	Computer Administration	5,754	10,000	599	5,000
208-751-814.000	Legal Services	2,472	3,000	1,868	-
208-751-816.000	Engineering Services	4,255	-	-	-
208-751-817.000	Consultant Services	240	500	125	300
208-751-818.000	Independent Contractor Program	26,452	25,000	15,847	20,000
208-751-835.000	Occupational Health Services	3,224	2,500	2,700	2,500
208-751-836.000	Recruitment Staffing	45	1,500	-	1,500
208-751-850.000	Postage	11,270	12,000	14,100	14,000
208-751-860.000	Mileage Reimbursement	-	-	-	-
208-751-901.000	Printing	11,088	15,000	12,243	15,000
208-751-920.000	Utility Bill - Water	2,765	4,500	4,385	4,500
208-751-920.001	Utility Bill - Edison	4,221	4,000	3,543	4,000
208-751-920.002	Utility Bill - Gas	1,249	2,000	1,313	2,000
208-751-920.003	Utility Bill - Telephone	499	1,000	1,265	1,200
208-751-931.000	Buildings & Grounds Upkeep	8,679	5,000	2,131	3,000
208-751-933.000	Equipment Maintenance	550	1,000	-	1,000
208-751-933.001	Office Equipment Maintenance	1,142	1,000	1,057	1,100
208-751-942.000	Facility Rental Fees	2,291	2,500	2,309	2,500
208-751-943.000	Trips	13,002	15,000	10,104	10,000
208-751-945.000	Equipment Rental	3,775	4,000	4,470	4,500
208-751-956.000	Miscellaneous Expense	309	250	320	300
208-751-956.005	Bank Fees	22,759	20,000	25,832	25,000
208-751-957.000	Conference, Education & Training	1,504	3,000	2,180	3,000
208-751-958.000	Membership & Dues	930	750	750	750
208-751-961.001	Snow Removal	2,916	5,000	2,592	5,000
208-751-977.000	Equipment	50	1,000	-	1,000
208-751-977.001	Office Equipment	-	1,000	73	1,000
208-751-977.002	Computer Equipment/Software	4,618	5,000	8,929	10,000
208-751-999.000	Operating Transfer Out	78,763	80,275	80,274	96,658
		\$ 695,747	\$ 731,839	\$ 684,099	\$ 732,643



**PARK AND RECREATION FUND
Recreation Center**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
208-752-703.000	Salary-Elected-Appointed	\$ 130,028	\$ 130,500	\$ 134,500	\$ 130,500
208-752-707.000	Wages Temps-Part-time	494,007	500,000	475,000	500,000
208-752-710.000	Longevity/Benefit Wages	2,682	2,700	2,756	2,800
208-752-715.000	FICA Employer	41,068	39,258	39,100	39,265
208-752-715.001	Medicare Employer	9,605	9,181	9,150	9,183
208-752-716.000	Health Care Insurance	29,473	37,950	26,925	30,000
208-752-717.000	Life Insurance Premiums	467	600	775	850
208-752-718.000	Optical Insurance Premiums	466	875	525	600
208-752-719.000	Dental Insurance Premiums	2,250	2,625	2,375	2,625
208-752-721.000	Pension Contribution Employer 401(a)	13,710	13,050	13,850	13,050
208-752-722.000	Long & Short Term Disability Insurance	2,163	2,550	2,415	2,550
208-752-723.001	Workers Compensation Insurance	4,155	5,950	4,736	5,950
208-752-726.000	Employee Assistance	3,494	3,700	2,500	3,000
208-752-740.000	Operating Supplies	45,917	45,000	78,696	80,000
208-752-750.000	Activity Supplies	1,409	3,000	2,611	3,000
208-752-750.001	Catering Services	25,733	30,000	21,318	25,000
208-752-755.000	Apparel	1,655	3,000	3,500	2,500
208-752-777.000	Custodial Supplies	30,177	40,000	23,535	35,000
208-752-777.001	Chemicals	19,833	20,000	17,997	20,000
208-752-817.000	Contracted Services	3,457	3,500	4,022	4,000
208-752-818.000	Independent Contractor Program	139,013	180,000	110,887	150,000
208-752-850.000	Postage	81	100	-	100
208-752-860.000	Mileage Reimbursement	-	-	182	-
208-752-901.000	Printing	652	2,000	945	2,000
208-752-920.000	Utility Bill - Water	31,967	25,000	28,000	25,000
208-752-920.001	Utility Bill - Edison	203,878	225,000	218,174	225,000
208-752-920.002	Utility Bill - Gas	62,315	100,000	56,145	75,000
208-752-920.003	Utility Bill - Telephone	2,606	3,000	3,167	3,500
208-752-931.000	Buildings & Grounds Upkeep	83,787	175,000	126,418	175,000
208-752-933.000	Equipment Maintenance	29,206	25,000	18,471	25,000
208-752-933.004	HVAC Maintenance	253,201	40,000	42,871	45,000
208-752-945.000	Equipment Rental	151	10,000	445	5,000
208-752-956.000	Miscellaneous Expense	684	1,000	350	500
208-752-957.000	Conference, Education & Training	3,105	3,000	4,500	4,000
208-752-958.000	Membership & Dues	-	-	-	-
208-752-977.000	Equipment	60,188	25,000	46,945	50,000
		\$ 1,732,583	\$ 1,707,539	\$ 1,523,786	\$ 1,694,973



**PARK AND RECREATION FUND
Park Operations**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
208-753-707.000	Wages Temps-Part time	\$ 36,470	\$ 50,000	\$ 36,470	\$ 10,000
208-753-715.000	FICA Employer	2,755	3,100	2,261	620
208-753-715.001	Medicare Employer	644	725	529	145
208-753-740.000	Operating Supplies	35,643	25,000	26,337	30,000
208-753-777.000	Custodial Supplies	2,597	1,500	1,838	2,000
208-753-863.000	Gasoline & Oil	6,810	7,000	5,756	6,000
208-753-920.000	Utility Bill - Water	20,878	15,000	13,847	15,000
208-753-920.001	Utility Bill - Edison	16,185	15,000	11,799	15,000
208-753-931.000	Buildings & Grounds Upkeep	25,932	50,000	12,594	30,000
208-753-933.005	Vehicle Maintenance/Repair	1,805	2,000	2,307	2,500
208-753-945.000	Equipment Rental	1,115	5,000	2,685	3,000
208-753-977.000	Equipment	9,778	15,000	12,570	15,000
208-753-977.005	Vehicles	-	25,000	44,774	25,000
		\$ 160,610	\$ 214,325	\$ 173,767	\$ 154,265

Debt/Operating Transfer Out

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
208-906-992.000	Principal Payment	\$ -	\$ 80,000	\$ 67,395	\$ 67,400
208-906-996.000	Interest Expense	-	13,000	-	8,670
208-906-999.000	Operating Transfer Out	2,763,300	2,808,100	2,707,800	2,885,215
		\$ 2,763,300	\$ 2,901,100	\$ 2,775,195	\$ 2,961,285



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

PARK AND RECREATION REVOLVING FUND SUMMARY

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	1,288	1,200	1,560	1,200
Total Revenues	\$ 1,288	\$ 1,200	\$ 1,560	\$ 1,200
Expenditures				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess of Revenue Over (Under) Expenditures	\$ 1,288	\$ 1,200	\$ 1,560	\$ 1,200
Other Financing Sources (Uses)				
Transfers Out	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 1,288	\$ 1,200	\$ 1,560	\$ 1,200
Fund Balance, Beginning	\$ 642,619	\$ 643,907	\$ 643,907	\$ 645,467
Fund Balance, Ending	\$ 643,907	\$ 645,107	\$ 645,467	\$ 646,667



PARK AND RECREATION REVOLVING FUND

PARK AND RECREATION REVOLVING FUND

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
209-000-665.000	Interest Income	\$ 1,288	\$ 1,200	\$ 1,560	\$ 1,200
209-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 1,288</u>	<u>\$ 1,200</u>	<u>\$ 1,560</u>	<u>\$ 1,200</u>

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
209-906-956.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -
209-906-999.000	Operating Transfer Out	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 3,266,134	\$ 3,332,000	\$ 3,362,856	\$ 5,100,000
State-shared revenue and grants	20,137	20,000	21,145	20,000
Interest Income	6,448	4,000	2,235	4,000
Total Revenues	\$ 3,292,719	\$ 3,356,000	\$ 3,386,236	\$ 5,124,000
Expenditures				
Public Safety	\$ 3,291,539	\$ 3,831,335	\$ 3,822,625	\$ 5,017,725
Capital Outlay	-	-	-	-
Total Expenditures	\$ 3,291,539	\$ 3,831,335	\$ 3,822,625	\$ 5,017,725
Excess of Revenue Over (Under) Expenditures	\$ 1,180	\$ (475,335)	\$ (436,389)	\$ 106,275
Other Financing Sources (Uses)				
Transfers In	\$ 570,000	\$ 570,000	570,000	-
Total Other Financing Sources	\$ 570,000	\$ 570,000	\$ 570,000	\$ -
Net Change in Fund Balances	\$ 571,180	\$ 94,665	\$ 133,611	\$ 106,275
Fund Balance, Beginning	\$ 1,420,814	\$ 1,991,993	\$ 1,991,993	\$ 2,125,604
Fund Balance, Ending	\$ 1,991,993	\$ 2,086,658	\$ 2,125,604	\$ 2,231,879



LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
266-000-403.000	Tax Collection	\$ 3,266,134	\$ 3,332,000	\$ 3,362,856	\$ 5,100,000
266-000-574.000	State Share Revenue	20,137	20,000	21,145	20,000
266-000-665.000	Interest Income	6,448	4,000	2,235	4,000
266-000-699.000	Operating Transfer In	570,000	570,000	570,000	-
		\$ 3,862,719	\$ 3,926,000	\$ 3,956,236	\$ 5,124,000

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
266-301-802.000	Sheriff Deputy Expense	\$ 3,285,202	\$ 3,822,185	\$ 3,815,000	\$ 5,009,000
266-301-920.000	Utility Bill - Water	278	350	500	525
266-301-920.001	Utility Bill - Edison	4,268	5,100	4,900	5,100
266-301-920.002	Utility Bill - Gas	691	2,000	1,000	1,500
266-301-920.003	Utility Bill - Telephone	1,100	1,500	1,225	1,500
266-301-956.000	Miscellaneous	-	200	-	100
		\$ 3,291,539	\$ 3,831,335	\$ 3,822,625	\$ 5,017,725



Fire Improvement Fund – 663

Purpose

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

Activities

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

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

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

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



FIRE IMPROVEMENT FUND

FIRE IMPROVEMENT FUND SUMMARY

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	3,069	2,500	2,900	2,500
Total Revenues	\$ 3,069	\$ 2,500	\$ 2,900	\$ 2,500
Expenditures				
Public Safety	\$ -	\$ 300,000	\$ 15	\$ 650,000
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ 300,000	\$ 15	\$ 650,000
Excess of Revenue Over (Under) Expenditures	\$ 3,069	\$ (297,500)	\$ 2,885	\$ (647,500)
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	\$ 328,069	\$ 27,500	\$ 327,885	\$ (322,500)
Fund Balance, Beginning	\$ 1,294,178	\$ 1,622,247	\$ 1,622,247	\$ 1,950,132
Fund Balance, Ending	\$ 1,622,247	\$ 1,649,747	\$ 1,950,132	\$ 1,627,632



FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
663-000-665.000	Interest Income	\$ 3,069	\$ 2,500	\$ 2,900	\$ 2,500
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	325,000
		<u>\$ 328,069</u>	<u>\$ 327,500</u>	<u>\$ 327,900</u>	<u>\$ 327,500</u>

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
663-336-956.000	Miscellaneous	\$ -	\$ -	\$ 15	\$ -
663-336-977.000	Equipment	-	300,000	-	650,000
663-336-999.000	Operating Transfer Out	-	-	-	-
		<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 15</u>	<u>\$ 650,000</u>



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Telecommunications Fees	\$ 20,124	\$ 20,000	\$ 28,419	\$ 20,000
Interest Income	3,776	2,000	5,376	4,000
Other	-	-	-	-
Total Revenues	\$ 23,901	\$ 22,000	\$ 33,795	\$ 24,000
Expenditures				
Miscellaneous Expense	\$ 15	\$ 200	\$ 100	\$ 200
Capital Outlay	1,479,618	3,000,000	2,975,000	5,000,000
Total Expenditures	\$ 1,479,633	\$ 3,000,200	\$ 2,975,100	\$ 5,000,200
Excess of Revenue Over (Under) Expenditures	\$ (1,455,732)	\$ (2,978,200)	\$ (2,941,305)	\$ (4,976,200)
Other Financing Sources (Uses)				
Transfers In	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,500,000
Total Other Financing Sources	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,500,000
Net Change in Fund Balances	\$ 544,268	\$ 21,800	\$ 58,695	\$ (1,476,200)
Fund Balance, Beginning	\$ 1,870,776	\$ 2,415,044	\$ 2,415,044	\$ 2,473,738
Fund Balance, Ending	\$ 2,415,044	\$ 2,436,844	\$ 2,473,738	\$ 997,538



MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
204-000-651.001	Telecommunications Fees	\$ 20,124	\$ 20,000	\$ 28,419	\$ 20,000
204-000-665.000	Interest Income	3,776	2,000	5,376	4,000
204-000-699.000	Operating Transfer In	2,000,000	3,000,000	3,000,000	3,500,000
		\$ 2,023,901	\$ 3,022,000	\$ 3,033,795	\$ 3,524,000

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
204-444-817.000	Consultantr/Contract Services	\$ 120,076	\$ -	\$ 125,000	\$ 500,000
204-444-967.008	Sidewalk Acquisitions	55,198	-	350,000	1,000,000
		\$ 175,274	\$ -	\$ 475,000	\$ 1,500,000
204-446-956.000	Miscellaneous	\$ 15	\$ 200	\$ 100	\$ 200
204-446-977.007	Capital Outlay	1,304,344	3,000,000	2,500,000	3,500,000
		\$ 1,304,359	\$ 3,000,200	\$ 2,500,100	\$ 3,500,200



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Employer Contributions	\$ 230,009	\$ 230,000	\$ 236,828	\$ 247,000
Employee Contributions	32,417	25,825	27,000	27,000
Investment Income	-	10,000	270,000	150,000
Total Revenues	\$ 262,426	\$ 265,825	\$ 533,828	\$ 424,000
Expenditures				
Investment Losses	\$ 78,706	\$ -	\$ -	\$ -
Benefit Payments	154,056	154,060	162,620	180,000
Administrative Expenses	5,612	25,600	11,500	18,950
Total Expenditures	\$ 238,374	\$ 179,660	\$ 174,120	\$ 198,950
Excess of Revenue Over (Under) Expenditures	\$ 24,052	\$ 86,165	\$ 359,708	\$ 225,050
Fund Balance, Beginning	\$ 2,437,849	\$ 2,461,901	\$ 2,461,901	\$ 2,821,608
Fund Balance, Ending	\$ 2,461,901	\$ 2,548,066	\$ 2,821,608	\$ 3,046,658



FIRE PENSION FUND

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
732-000-403.000	Property Tax Collection	\$ 230,009	\$ 230,000	\$ 236,828	\$ 247,000
732-000-404.000	Employee Contribution	32,417	25,825	27,000	27,000
732-000-665.000	Interest	(78,706)	10,000	270,000	150,000
732-000-694.000	Miscellaneous Revenue	-	-	-	-
		\$ 183,720	\$ 265,825	\$ 533,828	\$ 424,000

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
732-336-703.090	Fire Fighter Pension	\$ 154,056	\$ 154,060	\$ 162,620	\$ 180,000
732-336-956.000	Miscellaneous	5,612	25,600	11,500	18,950
		\$ 159,668	\$ 179,660	\$ 174,120	\$ 198,950



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Employer Contributions	\$ 1,228,748	\$ 1,157,560	\$ 1,157,627	\$ 1,257,920
Employee Contributions	-	-	-	-
Investment Income	217,718	200,000	1,550,000	800,000
Total Revenues	\$ 1,446,466	\$ 1,357,560	\$ 2,707,627	\$ 2,057,920
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	-	-	-	-
Administrative Expenses	-	-	-	6,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 6,000
Excess of Revenue Over (Under) Expenditures	\$ 1,446,466	\$ 1,357,560	\$ 2,707,627	\$ 2,051,920
Fund Balance, Beginning	\$ 18,895,105	\$ 20,341,571	\$ 20,341,571	\$ 23,049,198
Fund Balance, Ending	\$ 20,341,571	\$ 21,699,131	\$ 23,049,198	\$ 25,101,118



RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
736-000-665.000	Interest Income	\$ 217,718	\$ 200,000	\$ 1,550,000	\$ 800,000
736-000-694.000	Miscellaneous Revenue	-	1,000	1,064	1,000
736-000-699.000	Operating Transfer In	1,228,748	1,156,560	1,156,564	1,256,920
		\$ 1,446,466	\$ 1,357,560	\$ 2,707,627	\$ 2,057,920

EXPENSES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
736-274-956.000	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ 6,000
		\$ -	\$ -	\$ -	\$ 6,000



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

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Operating Revenue				
Sale of Water	\$ 13,399,015	\$ 13,510,400	\$ 16,846,045	\$ 15,010,400
Sewage Disposal Charges	12,663,563	13,000,000	14,191,799	13,680,000
Charges for Services	768,417	990,200	1,035,464	1,076,800
Total Revenues	\$ 26,830,995	\$ 27,500,600	\$ 32,073,308	\$ 29,767,200
Operating Expenses				
Cost of Water	\$ 10,105,352	\$ 9,501,200	\$ 8,813,188	\$ 10,504,000
Cost of Sewage Disposal	9,278,923	9,100,000	8,591,843	10,500,000
Operation and Maintenance	987,267	2,022,400	2,376,701	2,651,000
General and Administrative	2,437,915	2,701,771	2,540,014	2,742,045
Contribution to Retiree Health Fund	267,744	273,095	273,092	328,685
Depreciation	3,676,038	4,700,000	4,700,000	4,700,000
Total Expenditures	\$ 26,753,239	\$ 28,298,466	\$ 27,294,839	\$ 31,425,730
Operating Loss	\$ 77,756	\$ (797,866)	\$ 4,778,469	\$ (1,658,530)
Nonoperating Revenue (Expense)				
Investment Income	\$ 131,373	\$ 116,000	\$ 105,000	\$ 80,000
Federal Revenue	227,625	220,000	222,000	213,000
Interest Expense	(1,252,625)	(1,374,500)	(1,298,800)	(1,335,000)
Special Assessment	-	5,000	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	6,000	30,000	14,503	20,000
Loss - Before Contributions	\$ (887,627)	\$ (1,003,500)	\$ (957,297)	\$ (1,022,000)
Capital Contributions				
Capital Grants	\$ 549,773	\$ -	\$ 1,033,759	\$ 1,000,000
Developers	1,965,740	1,773,954	-	1,500,000
Tap Fees and frontage Charges	1,441,445	608,000	522,594	594,500
Total Capital Contributions	\$ 3,956,958	\$ 2,381,954	\$ 1,556,353	\$ 3,094,500
Change in Net Assets	\$ 3,147,087	\$ 580,588	\$ 5,377,525	\$ 413,971
Net Assets, Beginning on Year	\$ 167,117,407	\$ 170,264,494	\$ 170,264,494	\$ 175,642,019
Net Assets, End of Year	\$ 170,264,494	\$ 170,845,082	\$ 175,642,019	\$ 176,055,990



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	8
Utility Worker	0
Accounting Clerk	1
Administrative Assistant	1
Clerical	2
Total	22

REVENUES

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
591-000-501.000	Federal Grant	\$ 247,126	\$ -	\$ -	\$ -
591-000-539.000	State Grants-SAW Grant	302,647	-	1,033,759	1,000,000
591-000-600.000	Water Metered Sales	13,398,881	13,500,000	16,840,900	15,000,000
591-000-600.001	Lateral Water Fees	-	30,000	6,825	30,000
591-000-600.002	Lateral Sewer Fees	-	100,000	42,739	60,000
591-000-600.003	Inflo Fees Customer Service	45,200	55,000	36,900	50,000
591-000-600.004	Cust Mtr Charge Installation	-	75,000	109,880	100,000
591-000-600.005	Customer Installation & Repair	6,669	10,000	5,156	10,000
591-000-600.006	Sewer Inspection Monies	6,795	9,000	5,565	9,000
591-000-600.007	Engineer Charges	117,930	90,000	121,382	110,000
591-000-600.008	Water Tap Connection	-	3,000	4,725	4,500
591-000-600.009	Capital Charges Tap Sewer	-	400,000	358,425	400,000
591-000-600.010	Const. Inspection Monies	293,459	200,000	225,180	225,000
591-000-600.011	Cap Charge Water	-	250,000	195,275	250,000
591-000-600.012	Contr. Reg. Fee	1,335	1,200	1,785	1,800
591-000-602.000	Sales of Bulk Water	134	400	145	400
591-000-602.001	Sewer Metered Sales	11,045,310	11,500,000	12,451,138	12,000,000
591-000-614.000	Tap Fees & Frontage Charges	1,441,445	-	-	-
591-000-616.001	Penalty on Delinquent WS Billing	-	-	-	25,000
591-000-626.001	Snow Removal Admin Fee	8,836	5,000	7,855	5,000
591-000-642.000	Clinton Twp Water Sales	-	10,000	5,000	10,000
591-000-642.001	Washington Twp. Sewer PR	1,496,427	1,400,000	1,558,140	1,500,000
591-000-643.000	S.M.D.A.	121,826	100,000	182,521	180,000
591-000-657.000	Late Charges/Penalties	260,865	350,000	396,012	350,000
591-000-665.000	Interest Income	131,249	115,000	105,000	80,000
591-000-665.004	Interest Income SADS	124	1,000	-	-
591-000-672.001	Special Assessment	-	5,000	-	-
591-000-673.000	Gain on Sale of Fixed Asset	6,000	30,000	14,503	20,000
591-000-674.000	Contribution From Developer	1,965,740	1,773,954	-	1,500,000
591-000-688.000	Fed Grant Rev int rebate	227,625	220,000	222,000	213,000
591-000-694.000	Miscellaneous Revenues	27,328	20,000	40,354	41,000
		\$ 31,152,951	\$ 30,253,554	\$ 33,971,164	\$ 33,174,700



**WATER AND SEWER FUND
EXPENSES**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
591-536-703.000	Salary - Elected - Appointed	\$ 334,926	\$ 360,000	\$ 355,000	\$ 370,000
591-536-704.000	Wages-Inspectors-Appraisers	239,157	250,000	250,000	270,000
591-536-704.001	Inspectors-Appraisers Overtime	27,717	30,000	24,500	30,000
591-536-704.050	Wages-Utility Worker	529,333	575,000	560,825	590,000
591-536-704.051	Utility Worker Overtime	14,542	20,000	16,500	20,000
591-536-706.000	Wages-Clerical	190,757	201,500	198,500	210,000
591-536-706.001	Clerical Overtime	1,172	1,000	600	1,000
591-536-710.000	Longevity/Benefit Wages	51,890	56,000	45,500	60,000
591-536-715.000	FICA Employer	88,855	92,597	90,883	96,162
591-536-715.001	Medicare Employer	20,781	21,656	21,255	22,490
591-536-716.000	Health Care Insurance	453,911	540,000	465,500	520,000
591-536-717.000	Life Insurance Premiums	4,113	5,800	5,800	6,100
591-536-718.000	Optical Insurance Premiums	7,000	7,725	7,200	7,600
591-536-719.000	Dental Insurance Premiums	32,718	39,100	32,175	35,000
591-536-720.000	Unemployment Compensation	-	-	-	-
591-536-721.000	Pension Contribution Employer 401(a)	130,887	138,650	135,600	144,000
591-536-722.000	Long & Short Term Disability Ins.	20,522	23,825	21,750	23,000
591-536-723.001	Workers Compensation Insurance	34,429	48,900	39,245	47,250
591-536-723.002	Retiree Health Care Contribution	(88,717)	20,000	-	20,000
591-536-725.000	Compensated Absences	9,709	25,000	20,000	25,000
591-536-726.000	Employee Assistance Program	876	875	800	850
591-536-740.000	Operating Supplies	34,500	20,000	17,285	20,000
591-536-740.001	Supplies & Expense Cust	143,657	150,000	36,770	150,000
591-536-777.000	Custodial Supplies	409	1,500	408	1,500
591-536-781.000	Repair Parts Meters	-	60,000	139,502	100,000
591-536-835.000	Occupational Health Services	2,226	2,500	1,330	5,500
591-536-836.000	Recruitment Staffing	-	-	-	-
591-536-930.000	Storm Maintenance	23,159	20,000	19,045	20,000
591-536-931.000	Building & Grounds Upkeep	59,738	100,000	39,120	100,000
591-536-933.000	Equipment Maintenance	28,700	45,000	52,863	45,000
591-536-935.000	Sewer Main Maintenance	27,119	700,000	1,154,129	1,000,000
591-536-935.001	Watermain Maintenance	42,460	80,000	24,567	70,000
591-536-935.002	Repair & Maintenance Hydrants	25,640	35,000	36,688	35,000
591-536-936.000	Sidewalk Repair	237	-	-	-
591-536-955.000	Sewer Treatment Fees	9,278,923	9,100,000	8,591,843	10,500,000
591-536-955.001	Water Purchased	10,103,543	9,500,000	8,809,088	10,500,000
591536-956.000	Miscellaneous Expense	15	-	(1,907)	
591-536-957.000	Conference, Education & Training	4,830	6,000	7,258	6,500
591-536-961.000	Administrative Fees	69,743	69,743	69,743	69,743
591-536-961.001	Snow Removal	1,502	3,400	1,335	4,000
		\$ 21,950,979	\$ 22,350,771	\$ 21,290,700	\$ 25,125,695



**WATER AND SEWER FUND
EXPENSES**

GL Number	Description	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
591-537-723.000	Insurance & Bonds	\$ 17,903	\$ 23,000	\$ 21,033	\$ 23,000
591-537-727.000	Office Supplies & Expense	5,264	6,000	3,442	6,000
591-537-729.000	Customer Records billing	6,839	12,000	17,014	15,000
591-537-800.000	Other Services & Charges	805	1,200	1,397	1,200
591-537-808.000	Audit & Accounting	41,194	47,000	39,904	46,000
591-537-811.000	Computer Administration	13,694	15,000	13,500	15,000
591-537-814.000	Legal Fees	4,008	3,500	2,083	-
591-537-816.000	Engineering Fees	526,118	300,000	586,348	600,000
591-537-850.000	Postage	45,760	45,000	40,000	45,000
591-537-860.000	Mileage Reimbursement	-	-	148	150
591-537-863.000	Gas & Oil	23,973	28,000	23,609	27,000
591-537-900.000	Publishing	-	1,000	-	1,000
591-537-920.000	Utility Bill - Water	5,609	12,000	11,000	12,000
591-537-920.001	Utility Bill - Edison	64,207	68,000	67,000	68,000
591-537-920.002	Utility Bill - Gas	6,801	13,000	8,000	12,000
591-537-920.003	Utility Bill - Telephone	25,697	30,000	25,000	27,000
591-537-930.001	Sewer Backup Claims	11,993	25,000	-	25,000
591-537-933.000	Equipment Maintenance	7,426	10,000	-	-
591-537-933.005	Vehicle Maintenance / Repair	13,460	20,000	33,932	30,000
591-537-956.000	Miscellaneous Expense	275	500	461	500
591-537-956.002	State Required Samples	4,080	4,200	3,100	4,500
591-537-956.005	Bank Fees - ACH/Credit Cards	1,810	1,200	4,100	4,000
591-537-958.000	Membership & Dues	30,211	30,000	31,205	30,000
591-537-968.000	Depreciation Expense	3,676,038	4,700,000	4,700,000	4,700,000
591-537-977.000	Equipment	1,111	15,000	13,770	15,000
591-537-977.001	Office Equipment	243	4,000	2,000	4,000
591-537-977.002	Computer Equipment / Software	-	10,000	3,000	10,000
591-537-977.005	Vehicles	-	150,000	60,000	150,000
591-537-977.006	Construction Equipment	-	100,000	20,000	100,000
591-537-996.000	Bond Interest Expense	1,252,625	1,374,500	1,298,800	1,335,000
591-537-999.000	Operating Transfer Out	267,744	273,095	273,092	328,685
		\$ 6,054,885	\$ 7,322,195	\$ 7,302,938	\$ 7,635,035