



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



# ANNUAL BUDGET FISCAL YEAR 2018-2019



**Janet I. Dunn**  
Township Supervisor

**Stacy Smith**  
Finance Director



**Supervisor**

Janet I. Dunn

**Clerk**

Kristi L. Pozzi

**Treasurer**

Karen M. Goodhue

**Trustees**

Dino F. Bucci

Timothy F. Bussineau

Roger M. 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, 2018 and ending June 30, 2019 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, 2018 and ending June 30, 2019 the following sections are hereby appropriated:

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

### REVENUES

Property Tax	\$	2,199,000
License and Permits		3,567,000
Federal Grants		136,000
State Shared Revenues and Grants		6,610,000
Charges for Services		306,146
Fines and Forfeitures		190,750
Special Assessment		949,980
Interest Income		200,000
Other		275,100
Sale of Fixed Assets		15,000
Operating Transfer In		-
<b>Total General Fund Revenues</b>	<b>\$</b>	<b>14,448,976</b>

### EXPENDITURES

Legislative	\$	69,970
Supervisor		273,330
Finance		404,995
Clerk - Records Management		501,091
Information Technology		255,145
Broadcast Media		420,050
Board of Review		5,906
Treasury		430,851
Assessing		617,537
Elections		531,249
Facilities and Grounds		2,517,620
Building and Grounds		3,829,945
Legal Fees		250,144
Human Resource		473,123
Public Safety - Crossing Guards		16,400
Building		1,488,530
Roads and Streets		1,255,000
Planning and Zoning		343,613
Engineering		242,925
Debt Service		899,375
Other Functions		325,200
Employee Benefits		1,512,800
Contingencies		500,000
Operating Transfer Out		3,951,705
<b>Total General Fund</b>	<b>\$</b>	<b>21,116,504</b>
Appropriated Surplus	\$	(6,667,528)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$</b>	<b>21,116,504</b>

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

<b>Fire Operating Revenue</b>	<b>\$ 6,714,312</b>
<b>Fire Operating Expenditures</b>	<b>6,714,312</b>

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:

<b>Park and Recreation Revenue</b>	<b>\$ 4,622,350</b>
<b>Park and Recreation Expenditure</b>	<b>5,922,692</b>
Appropriated Surplus	\$ (1,300,342)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 5,922,692</b>

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:

<b>Park and Recreation Revolving Revenue</b>	<b>\$ 2,000</b>
<b>Park and Recreation Revolving Expenditure</b>	<b>-</b>

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

<b>Law Enforcement Revenue</b>	<b>\$ 5,313,000</b>
<b>Law Enforcement Expenditure</b>	<b>5,109,050</b>

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

<b>Fire Improvement Revenue</b>	<b>\$ 331,500</b>
<b>Fire Improvement Expenditure</b>	<b>485,000</b>
Appropriated Surplus	(153,500)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 485,000</b>

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

<b>Municipal Roadway Revenue</b>	<b>\$ 3,526,000</b>
<b>Municipal Roadway Expenditure</b>	<b>4,700,100</b>
Appropriated Surplus	(1,174,100)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 4,700,100</b>

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

<b>Building Authority Revenue</b>	<b>\$ 10,026,000</b>
<b>Building Authority Expenditure</b>	<b>10,026,000</b>

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

<b>Fire Pension Revenue</b>	<b>\$ 511,000</b>
<b>Fire Pension Expenditure</b>	<b>203,050</b>

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

<b>Retiree Healthcare Revenue</b>	<b>\$ 2,296,655</b>
<b>Retiree Healthcare Expenditure</b>	<b>16,500</b>

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

<b>Water and Sewer Revenue</b>	<b>\$ 34,332,999</b>
<b>Water and Sewer Expenditure</b>	<b>32,199,642</b>

Section 13. 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 14. Millage Levy-The Macomb Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon the current tax roll an allocated millage of:

<b>General Operating</b>	<b>0.6516</b>
<b>Fire Operating</b>	<b>2.0000</b>
<b>Fire Pension</b>	<b>0.0747</b>
<b>Police</b>	<b>1.5500</b>
<b>Park and Recreation</b>	<b>0.7938</b>

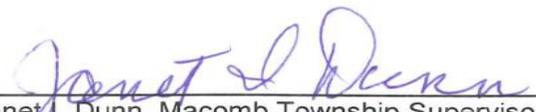
Section 15. Be it resolved that, pursuant to Public Act 152 of 2011, Section 8 (1), the Macomb Township Board of Trustees hereby exempts Macomb Township from the requirements of this act for the next succeeding calendar year of 2019.

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

Appendix A - Macomb Township Financial Policies

- A-1 Accounts Payable Policy
- A-2 Payroll Policy
- A-3 Purchasing Policy - In process of drafting revision

Adopted this 27th day of June, 2018.

  
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Janet L. Dunn, Macomb Township Supervisor

  
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Attested, Kristi L. Pozzi, Macomb Township Clerk

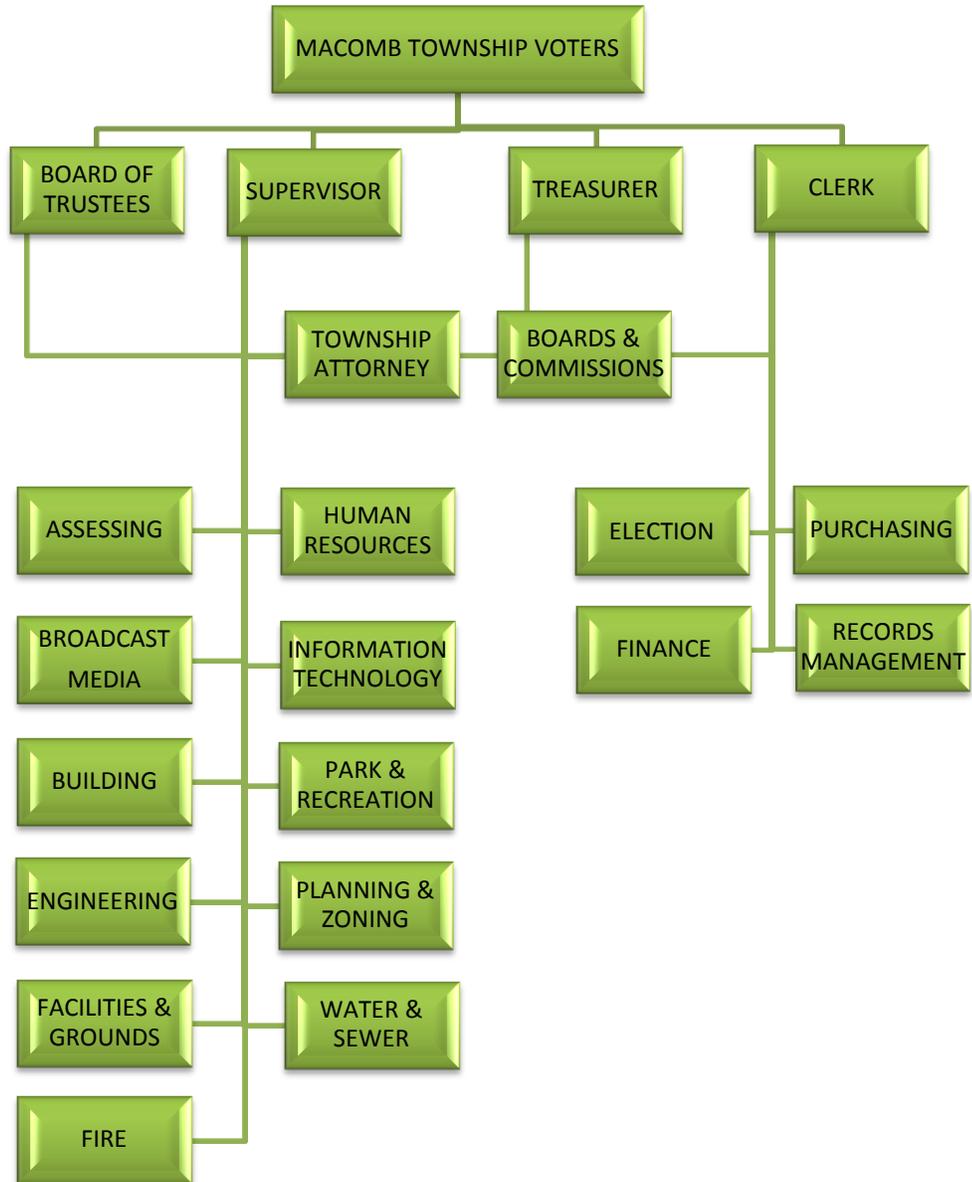


2018-2019 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 14,448,976	\$ 21,116,504	\$ (6,667,528)
206	Fire Operations Fund	6,714,312	6,714,312	-
208	Park and Recreation Fund	4,622,350	5,922,692	(1,300,342)
209	Park and Recreation Revolving Fund	2,000	-	2,000
266	Law Enforcement Fund	5,313,000	5,109,050	203,950
663	Fire Improvement Fund	331,500	485,000	(153,500)
204	Municipal Roadway Fund	3,526,000	4,700,100	(1,174,100)
469	Building Authority Fund	10,026,000	10,026,000	-
732	Fire Pension Fund	511,000	203,050	307,950
736	Retiree Health Care Fund	2,296,655	16,500	2,280,155
591	Water and Sewer Fund	34,332,999	32,199,642	2,133,357



# 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. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

**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**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ 2,131,106	\$ 2,136,000	\$ 2,207,556	\$ 2,199,000
License and permits	3,267,121	3,025,000	3,514,700	3,447,000
Federal Grants	288,181	135,600	135,600	136,000
State-shared revenues and grants	6,702,959	6,410,000	6,795,000	6,610,000
Charges for Services	284,316	270,198	387,451	306,146
Fines and forfeitures	226,950	176,000	192,825	190,750
Special Assessment	840,565	840,475	956,853	949,980
Donations	-	-	-	-
Interest	113,093	75,000	250,000	200,000
Other	275,741	264,450	279,160	275,100
<b>Total Revenues</b>	<b>\$ 14,130,032</b>	<b>\$ 13,332,723</b>	<b>\$ 14,719,145</b>	<b>\$ 14,313,976</b>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	\$ 7,064,389	\$ 11,320,238	\$ 9,907,903	\$ 13,042,724
Public Safety	1,724,740	1,986,895	1,615,920	1,926,855
Public Works	1,202,029	1,227,100	1,224,600	1,255,000
Recreation and culture	250,184	295,675	276,081	362,550
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 10,241,342</b>	<b>\$ 14,829,908</b>	<b>\$ 13,024,503</b>	<b>\$ 16,587,129</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 3,888,690</b>	<b>\$ (1,497,185)</b>	<b>\$ 1,694,641</b>	<b>\$ (2,273,153)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixes Assets	\$ 2,300	\$ 25,000	15,000	\$ 15,000
Transfers In	-	-	-	-
Transfers Out	(4,495,550)	(4,371,900)	(4,371,902)	(4,409,375)
<b>Total Other Financing Sources</b>	<b>\$ (4,493,250)</b>	<b>\$ (4,346,900)</b>	<b>\$ (4,356,902)</b>	<b>\$ (4,394,375)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (604,559)</b>	<b>\$ (5,844,085)</b>	<b>\$ (2,662,261)</b>	<b>\$ (6,667,528)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 30,928,685</b>	<b>\$ 30,324,126</b>	<b>\$ 30,324,126</b>	<b>\$ 27,661,865</b>
<b>Fund Balance, Ending</b>	<b>\$ 30,324,126</b>	<b>\$ 24,480,041</b>	<b>\$ 27,661,865</b>	<b>\$ 20,994,337</b>



**GENERAL FUND  
REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-000-403.000	Current Real & Personal Property	\$ 2,119,524	\$ 2,125,000	\$ 2,195,056	\$ 2,187,000
101-000-423.000	Trailer Park Fees	11,583	11,000	12,500	12,000
101-000-476.000	Building Permit Application Fee	75,600	75,000	73,000	73,000
101-000-477.000	Building Permits	951,795	850,000	1,200,000	1,200,000
101-000-477.001	Zoning Permits	25,570	15,000	61,000	61,000
101-000-478.000	Electrical Permits	218,650	200,000	220,000	220,000
101-000-479.000	HVAC	205,098	225,000	250,000	250,000
101-000-480.000	Plumbing Permits	108,842	125,000	160,000	160,000
101-000-480.001	Approach Permit	-	10,000	3,200	10,000
101-000-481.000	Building License Registration	104,859	105,000	3,000	3,000
101-000-481.001	Civil Engineer Charges	25,530	1,000	119,000	120,000
101-000-502.000	Community Dev. Block Grant	288,181	135,600	135,600	136,000
101-000-503.000	S.M.A.R.T.	5,990	10,000	10,000	10,000
101-000-539.000	State Grants	94,359	-	-	-
101-000-576.000	State Share Revenue Sales Use	6,564,992	6,400,000	6,725,000	6,600,000
101-000-580.001	School Election Reimbursements	37,618	-	60,000	-
101-000-608.000	Planning Commission	91,840	75,000	77,000	75,000
101-000-609.000	Liquor License App Fee	2,500	500	-	500
101-000-610.000	Township Board	-	500	-	500
101-000-611.000	ZBOA	8,800	6,000	8,000	7,000
101-000-613.000	Split Applications	1,500	1,500	3,300	2,000
101-000-615.000	Bldg Board of Appeals App Fee	-	-	250	500
101-000-616.000	School Tax Administration Fee	54,178	38,000	54,997	55,000
101-000-616.001	Penalty on Delinquent WS Billing	-	25,000	128,140	80,000
101-000-626.000	Administrative Charges	98,698	98,698	98,698	78,646
101-000-627.000	Weed Cutting Collection	26,800	25,000	17,065	5,000
101-000-628.000	PUD/Concept Review	-	-	-	2,000
101-000-651.000	Cable Franchise Fees	1,161,368	1,000,000	1,201,000	1,150,000
101-000-651.001	Telecommunications Fee	-	-	500	-
101-000-651.002	Video Service Franchise Fee	415,339	420,000	343,000	320,000
101-000-655.000	Court Fines & Fees	226,248	175,000	192,000	190,000
101-000-657.000	Penalties Late Charges	702	1,000	825	750
101-000-664.000	W/S Tower Lease	119,272	118,950	118,750	119,000
101-000-664.001	Station #2 Tower Lease	110,666	110,000	120,340	120,000
101-000-664.003	Station #1 Tower Lease	27,097	27,000	28,150	28,000
101-000-665.000	Interest Income	113,093	75,000	250,000	200,000
101-000-672.000	Street Lighting SAD Revenue	836,678	836,675	939,980	939,980
101-000-672.001	Special Assessment Revenue	3,886	3,800	16,873	10,000
101-000-673.000	Gain on Sale of Fixed Asset	2,300	25,000	15,000	15,000
101-000-675.000	Donations-Historical Commission	440	1,000	(480)	200
101-000-675.010	Donations-Art Project	7,200	-	4,450	-
101-000-694.000	Miscellaneous Revenue	10,971	7,500	7,500	7,500
101-000-694.004	Building Department Copies	95	-	450	400
101-000-669.000	Operating Transfer In	-	-	-	-
		<b>\$ 14,157,862</b>	<b>\$ 13,358,723</b>	<b>\$ 14,853,145</b>	<b>\$ 14,448,976</b>



GENERAL FUND  
EXPENDITURE SUMMARY BY DEPARTMENT

Department Number	Department Name	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101	Legislative	\$ 69,539	\$ 69,975	\$ 62,885	\$ 69,970
171	Supervisor	293,998	270,300	269,199	273,330
202	Finance	288,757	304,350	302,278	404,995
215	Clerk - Records Management	246,284	443,950	283,270	501,091
228	Information Technology	241,963	255,500	243,045	255,145
229	Broadcast Media	314,585	366,750	343,155	420,050
247	Board of Review	1,673	7,183	3,115	5,906
253	Treasury	343,401	407,625	349,889	430,851
257	Assessing	562,211	612,330	583,830	617,537
262	Elections	721,587	421,401	278,648	531,249
264	Facilities and Grounds	574,640	539,300	550,417	2,517,620
265	Building and Grounds	1,037,230	3,043,100	2,796,646	3,829,945
266	Legal Fees	292,103	350,800	134,685	250,144
270	Human Resource	280,394	465,280	377,533	473,123
326	Public Safety - Crossing Guards	15,385	16,400	15,830	16,400
371	Building	1,285,014	1,337,700	1,326,436	1,488,530
446	Roads and Streets	1,202,029	1,227,100	1,224,600	1,255,000
723	Planning and Zoning	167,246	334,507	307,932	343,613
725	Engineering	223,397	246,035	225,387	242,925
906	Debt Service	613,050	846,900	846,900	899,375
950	Other Functions	579,774	1,677,782	1,667,732	325,200
951	Employee Benefits	1,179,551	1,532,100	1,378,200	1,512,800
959	Contingencies	-	288,175	-	500,000
966	Operating Transfer Out	4,228,613	4,138,265	3,943,795	3,951,705
		<u>\$ 14,762,422</u>	<u>\$ 19,202,808</u>	<u>\$ 17,515,406</u>	<u>\$ 21,116,504</u>



**LEGISLATIVE**

<b>TOWNSHIP BOARD OF TRUSTEES</b>	
Township Board of Trustees	4
Total	4

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-101-701.000	Wages/Boards/Commissions	\$ 56,965	\$ 55,200	\$ 51,775	\$ 55,200
101-101-715.000	Fica Employer	3,546	3,450	3,250	3,450
101-101-715.001	Medicare Employer	829	800	760	800
101-101-721.000	Pension Contribution Employer 401(a)	5,444	5,525	5,200	5,520
101-101-860.000	Mileage Reimbursement	271	400	300	400
101-101-956.000	Miscellaneous	40	100	50	100
101-101-957.000	Conference, Education & Training	2,444	4,500	1,550	4,500
		<b>\$ 69,539</b>	<b>\$ 69,975</b>	<b>\$ 62,885</b>	<b>\$ 69,970</b>

**SUPERVISORS DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Supervisor	1
Deputy Supervisor	1
Code Enforcement Officer	1
Total	3

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-171-703.000	Salary-Elected Appointed	\$ 145,248	\$ 165,075	\$ 165,075	\$ 165,000
101-171-704.010	Code Enforcement Officer	46,717	61,100	61,100	61,100
101-171-704.011	Code Enforcement OT	-	300	100	300
101-171-706.000	Wages Clerical	3,192	-	-	-
101-171-706.001	Clerical Overtime	95	-	-	-
101-171-710.000	Longevity/Benefit Wages	4,193	-	-	-
101-171-715.000	Fica Employer	12,045	14,150	14,150	14,037
101-171-715.001	Medicare Employer	2,817	3,325	3,325	3,283
101-171-721.000	Pension Contribution Employer 401(a)	19,086	21,975	21,975	22,610
101-171-727.000	Office Supplies & Expense	1,173	200	200	500
101-171-817.000	Consultant/Contract Services	56,622	-	-	-
101-171-860.000	Mileage Reimbursement	-	200	100	200
101-171-920.003	Utility Bill-Telephone	905	900	700	800
101-171-956.000	Miscellaneous Expense	40	75	75	500
101-171-957.000	Conference, Education & Training	817	1,500	900	2,500
101-171-958.000	Membership & Dues	499	500	499	500
101-171-977.001	Office Equipment	549	1,000	1,000	2,000
		<b>\$ 293,998</b>	<b>\$ 270,300</b>	<b>\$ 269,199</b>	<b>\$ 273,330</b>



**FINANCE**

<b>FULL TIME STAFFING SUMMARY</b>	
Finance Director	1
Accountant	2
Purchasing Specialist	1
<b>Total</b>	<b>4</b>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-202-703.000	Salary-Elected-Appointed	\$ 95,416	\$ 97,500	\$ 97,810	\$ 173,795
101-202-706.000	Wages-Clerical	111,296	113,500	113,075	116,650
101-202-706.001	Clerical Overtime	806	900	800	1,000
101-202-710.000	Longevity/Benefit Wages	3,500	3,500	3,500	3,500
101-202-715.000	Fica Employer	12,925	13,375	13,425	18,300
101-202-715.001	Medicare Employer	3,023	3,125	3,150	4,300
101-202-721.000	Pension Contribution Employer 401(a)	20,598	21,100	21,500	29,050
101-202-727.000	Office Supplies & Expense	1,778	3,500	2,850	4,000
101-202-808.000	Audit & Accounting	32,480	40,000	43,223	44,600
101-202-860.000	Mileage Reimbursement	-	100	-	500
101-202-920.003	Utility Bill - Telephone	980	950	525	900
101-202-956.000	Miscellaneous Expense	1,167	1,200	1,000	1,200
101-202-957.000	Conference, Education & Training	1,644	2,000	-	2,000
101-202-958.000	Membership & Dues	-	200	120	200
101-202-977.001	Office Equipment	68	400	1,300	500
101-202-977.002	Computer Equipment/Software	3,076	3,000	-	4,500
		<b>\$ 288,757</b>	<b>\$ 304,350</b>	<b>\$ 302,278</b>	<b>\$ 404,995</b>



CLERK - RECORDS MANAGEMENT

FULL TIME STAFFING SUMMARY	
Township Clerk	1
Deputy Clerk	1
Records Manager	1
Clerical	1
<b>Total</b>	<b>4</b>

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-215-703.000	Salary-Elected-Appointed	\$ 130,265	\$ 241,600	\$ 165,165	\$ 243,650
101-215-706.000	Wages-Clerical	46,222	48,500	48,575	49,900
101-215-706.001	Clerical Overtime	-	-	600	-
101-215-710.000	Longevity/Benefit Wages	2,374	2,425	2,845	3,000
101-215-715.000	Fica Employer	10,890	18,150	13,700	18,386
101-215-715.001	Medicare Employer	2,547	4,250	3,200	4,300
101-215-721.000	Pension Contribution Employer 401(a)	15,091	29,025	21,800	29,355
101-215-727.000	Office Supplies & Expense	4,474	6,000	2,328	2,000
101-215-860.000	Mileage Reimbursement	290	400	125	400
101-215-920.003	Utility Bill - Telephone	769	1,500	1,205	1,500
101-215-956.000	Miscellaneous Expense	1,298	500	1,000	1,500
101-215-956.006	Document Imaging	28,274	83,000	18,771	138,000
101-215-957.000	Conference, Education & Training	1,970	3,000	1,409	3,000
101-215-958.000	Membership & Dues	330	1,100	185	1,100
101-215-977.001	Office Equipment	1,490	4,500	2,362	5,000
		<b>\$ 246,284</b>	<b>\$ 443,950</b>	<b>\$ 283,270</b>	<b>\$ 501,091</b>

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
<b>Total</b>	<b>1</b>

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-228-703.000	Salary-Elected Appointed	\$ 77,923	\$ 79,700	\$ 79,900	\$ 83,400
101-228-715.000	Fica Employer	4,818	4,950	5,055	5,175
101-228-715.001	Medicare Employer	1,127	1,175	1,190	1,220
101-228-721.000	Pension Contribution Employer 401(a)	7,766	7,975	8,150	8,350
101-228-727.000	Office Supplies	29	200	487	200
101-228-817.000	Contract Services	146,360	148,000	146,000	148,000
101-228-920.003	Utility Bill-Telephone	1,140	1,000	870	800
101-228-956.000	Miscellaneous Expense	445	1,500	672	1,000
101-228-957.000	Conference, Education & Training	-	5,000	100	3,000
101-228-977.000	Equipment	295	2,500	716	2,000
101-228-977.002	Computer Equipment/Software	2,060	3,500	(95)	2,000
		<b>\$ 241,963</b>	<b>\$ 255,500</b>	<b>\$ 243,045</b>	<b>\$ 255,145</b>



**BROADCAST MEDIA DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Broadcast Media Manager	1
Access Producer	1
Media Technician	1
<b>Total</b>	<b>3</b>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-229-703.000	Salary-Elected Appointed	\$ 90,064	\$ 92,050	\$ 92,325	\$ 94,975
101-229-706.055	Broadcast Media Employee	125,115	125,750	126,112	130,075
101-229-710.000	Longevity/Benefit Wages	7,076	8,500	8,710	8,900
101-229-715.000	Fica Employer	13,590	14,050	14,050	14,525
101-229-715.001	Medicare Employer	3,203	3,300	3,275	3,400
101-229-721.000	Pension Contribution Employer 401(a)	21,297	21,800	21,800	22,525
101-229-727.000	Office Supplies	315	1,000	892	1,000
101-229-740.000	Operating Supplies	466	1,000	764	1,000
101-229-755.000	Apparel	-	750	-	750
101-229-817.000	Consultant/Contract Services	10,323	18,000	9,785	8,500
101-229-860.000	Mileage Reimbursement	-	500	-	500
101-229-863.000	Gas & Oil	150	750	396	500
101-229-920.000	Utility Bill- Water	149	400	385	500
101-229-920.001	Utility Bill - Edison	3,801	5,000	3,767	4,000
101-229-920.002	Utility Bill-Gas	1,326	3,000	1,824	2,000
101-229-920.003	Utility Bill-Telephone	5,172	11,000	8,655	9,000
101-229-920.004	Utility Bill - Cable	1,458	2,200	1,968	2,200
101-229-931.000	Building & Grounds Upkeep	852	2,500	1,000	2,500
101-229-933.000	Equipment Maintenance	1,173	2,500	3,117	3,000
101-229-933.005	Vehicle Maintenance/Repair	33	1,500	837	1,500
101-229-956.000	Miscellaneous Expense	-	5,000	1,100	5,000
101-229-957.000	Conference, Education & Training	-	1,000	-	1,000
101-229-958.000	Membership & Dues	-	200	-	200
101-229-977.000	Equipment	421	15,000	12,559	85,000
101-229-977.002	Computer Equipment/Software	3,601	5,000	4,834	7,500
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	25,000	25,000	25,000	10,000
		<b>\$ 314,585</b>	<b>\$ 366,750</b>	<b>\$ 343,155</b>	<b>\$ 420,050</b>



**BOARD OF REVIEW**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-247-701.000	Wages/Boards/Commissions	\$ 1,554	\$ 5,000	\$ 1,752	\$ 4,000
101-247-715.000	Fica Employer	96	310	109	248
101-247-715.001	Medicare Employer	23	73	25	58
101-247-740.000	Operating Supplies	-	500	79	300
101-247-900.000	Publishing	-	1,300	1,150	1,300
		<b>\$ 1,673</b>	<b>\$ 7,183</b>	<b>\$ 3,115</b>	<b>\$ 5,906</b>

**TREASURY DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Township Treasurer	1
Deputy Treasurer	1
Lead Accounting Clerk	1
Accounting Clerk	1
<b>Total</b>	<b>4</b>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-253-703.000	Salary-Elected-Appointed	\$ 154,731	\$ 160,400	\$ 162,415	\$ 167,277
101-253-706.000	Wages-Clerical	101,572	135,000	104,250	140,000
101-253-706.001	Clerical Overtime	1,232	3,200	2,070	3,200
101-253-707.000	Wages Temp - Part Time	8,282	7,000	7,738	8,000
101-253-710.000	Longevity/Benefit Wages	4,674	2,700	4,770	5,000
101-253-715.000	Fica Employer	16,767	19,115	17,645	20,056
101-253-715.001	Medicare Employer	3,921	4,470	4,127	4,690
101-253-721.000	Pension Contribution Employer 401(a)	25,040	29,540	26,988	30,728
101-253-727.000	Office Supplies & Expense	2,588	5,000	2,662	5,000
101-253-817.000	Consultant/Contract Services	16,974	20,000	4,849	20,000
101-253-860.000	Mileage Reimbursement	1,428	2,000	4,559	5,000
101-253-920.003	Utility Bill - Telephone	1,299	1,500	1,225	1,500
101-253-933.003	Computer Equipment Maint	183	1,200	721	1,200
101-253-956.000	Miscellaneous Expense	369	500	172	500
101-253-957.000	Conference, Education & Training	2,328	3,500	1,329	3,800
101-253-958.000	Membership & Dues	40	500	240	400
101-253-977.001	Office Equipment	183	2,000	3,972	4,500
101-253-977.002	Computer Equipment/Software	1,789	10,000	158	10,000
		<b>\$ 343,401</b>	<b>\$ 407,625</b>	<b>\$ 349,889</b>	<b>\$ 430,851</b>



ASSESSING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Assessor	1
Senior Appraiser	2
Property Appraiser	1
Appraiser	1
Administrative Assistant	1
<b>Total</b>	<b>6</b>

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 98,681	\$ 100,230	\$ 100,330	\$ 103,340
101-257-704.000	Wages-Inspectors-Appraiser	273,227	279,500	280,000	288,400
101-257-704.001	Inspectors-Appraisers OT	236	4,000	254	3,000
101-257-706.000	Wages-Clerical	52,998	53,900	54,055	55,680
101-257-706.001	Clerical Overtime	200	2,000	194	1,000
101-257-710.000	Longevity/Benefit Wages	9,595	11,000	10,455	11,000
101-257-715.000	Fica Employer	26,867	27,950	28,099	28,670
101-257-715.001	Medicare Employer	6,284	6,550	6,571	6,705
101-257-721.000	Pension Contribution Employer 401(a)	41,986	43,400	44,037	44,742
101-257-724.000	Uniforms	1,529	3,500	1,774	3,000
101-257-727.000	Office Supplies	567	5,000	1,019	20,000
101-257-740.000	Operating Supplies	17,693	19,000	18,902	-
101-257-860.000	Mileage Reimbursement	-	1,000	400	500
101-257-863.000	Gas & Oil	672	2,800	1,429	2,800
101-257-920.003	Utility Bill - Telephone	2,793	3,000	2,560	3,000
101-257-933.001	Office Equipment Maintenance	-	3,000	560	2,000
101-257-933.005	Vehicle Maintenance/Repair	1,882	4,000	2,074	3,000
101-257-956.000	Miscellaneous Expense	-	200	-	200
101-257-957.000	Conference, Education & Training	1,386	1,800	1,823	2,000
101-257-958.000	Membership & Dues	1,530	2,500	2,125	2,500
101-257-977.001	Office Equipment	-	5,000	-	4,000
101-257-977.002	Computer Equipment/Software	4,667	13,000	7,169	12,000
101-257-977.005	Vehicles	19,420	20,000	20,000	20,000
		<b>\$ 562,211</b>	<b>\$ 612,330</b>	<b>\$ 583,830</b>	<b>\$ 617,537</b>



**ELECTIONS**

<b>FULL TIME STAFFING SUMMARY</b>	
Elections Manager	1
Election Supervisor	1
Elections Coordinator	1
<b>Total</b>	<b>3</b>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-262-703.000	Salary-Elected-Appointed	\$ 85,279	\$ 149,250	\$ 152,410	\$ 157,060
101-262-706.000	Wages-Clerical	63,794	57,200	-	56,075
101-262-706.001	Clerical Overtime	414	1,500	-	2,000
101-262-707.000	Wages Temps-Part-time	46,025	10,000	6,215	50,000
101-262-710.000	Longevity/Benefit Wages	3,069	5,000	3,500	3,500
101-262-711.000	Precinct Workers Wages	176,939	75,000	60,000	180,000
101-262-715.000	Fica Employer	10,865	13,823	10,206	16,655
101-262-715.001	Medicare Employer	2,852	3,233	2,387	3,895
101-262-721.000	Pension Contribution Employer 401(a)	14,387	20,645	15,336	21,314
101-262-727.000	Office Supplies	7,306	5,000	3,596	8,000
101-262-740.000	Elections Supplies	6,931	35,000	14,320	7,500
101-262-742.000	AV Supplies	1,909	13,000	3,000	3,000
101-262-850.000	Postage	4,490	6,000	3,087	7,500
101-262-860.000	Mileage Reimbursement	800	1,500	100	1,000
101-262-900.000	Publishing	584	4,000	300	1,000
101-262-933.001	Election Equipment Maintenance	3,500	5,000	200	5,000
101-262-956.000	Miscellaneous Expense	3,785	2,000	533	4,000
101-262-957.000	Conference, Education & Training	50	1,000	200	500
101-262-958.000	Membership & Dues	-	250	225	250
101-262-977.001	Office Equipment	482	3,000	2,033	1,000
101-262-977.002	Computer Equipment/Software	628	10,000	1,000	2,000
101-262-999.000	Transfer to Capital Improvement Fund	287,500	-	-	-
		<b>\$ 721,587</b>	<b>\$ 421,401</b>	<b>\$ 278,648</b>	<b>\$ 531,249</b>



FACILITIES AND GROUNDS

<b>FULL TIME STAFFING SUMMARY</b>	
Facilities and Grounds Supervisor	1
Building Maintenance Worker	6
Secretary	1
<b>Total</b>	<b>8</b>

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-264-703.000	Salary-Elected Appointed	\$ 77,908	\$ 79,900	\$ 79,900	\$ 93,475
101-264-706.000	Wages-Clerical	-	-	-	56,000
101-264-706.050	Grounds & Maintenance Worker	194,175	184,275	195,100	432,640
101-264-707.000	Wages Temps-Part-time	119,473	109,500	109,358	150,000
101-264-710.000	Longevity/Benefit Wages	8,258	9,975	9,962	10,000
101-264-715.000	Fica Employer	24,359	23,845	24,895	46,015
101-264-715.001	Medicare Employer	5,697	5,580	5,822	10,775
101-264-721.000	Pension Contribution Employer 401(a)	26,927	27,625	27,835	58,215
101-264-724.000	Uniforms	2,933	4,000	3,959	6,500
101-264-727.000	Office Supplies	599	1,000	745	2,000
101-264-777.000	Custodial Supplies	-	-	-	15,000
101-264-863.000	Gas & Oil	5,558	5,000	4,958	8,000
101-264-920.001	Utility Bill-Edison	-	900	878	-
101-264-920.003	Utility Bill-Telephone	1,105	1,700	1,690	1,500
101-264-931.000	Building & Grounds Upkeep	-	-	-	310,000
101-264-933.000	Equipment Maintenance	2,220	3,000	2,983	5,500
101-264-933.005	Vehicle Maint/Repair	6,158	4,500	4,335	7,000
101-264-936.000	Sidewalk Repair	-	-	-	1,200,000
101-264-956.000	Miscellaneous Expense	5,240	6,000	5,849	10,000
101-264-957.000	Conference, Education & Training	-	500	500	1,500
101-264-958.000	Membership & Dues	-	500	500	1,000
101-264-977.000	Equipment	60,744	26,000	19,750	20,000
101-264-977.001	Office Equipment	1,170	1,500	1,500	2,500
101-264-977.005	Vehicles	32,118	44,000	49,898	70,000
		<b>\$ 574,640</b>	<b>\$ 539,300</b>	<b>\$ 550,417</b>	<b>\$ 2,517,620</b>



**BUILDING AND GROUNDS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-265-723.000	Insurance and Bonds	\$ 118,557	\$ 140,000	\$ 118,646	\$ 145,000
101-265-740.000	Operating Supplies	1,146	1,600	1,400	1,600
101-265-777.000	Custodial Supplies	6,436	6,000	8,200	9,000
101-265-811.000	Computer-Network Support Administration	82,805	150,000	95,000	150,000
101-265-920.000	Utility Bill - Water	7,719	14,700	7,500	10,000
101-265-920.001	Utility Bill - Edison	39,301	44,000	51,400	53,000
101-265-920.002	Utility Bill - Gas	9,437	14,000	9,700	10,000
101-265-920.003	Utility Bill - Telephone	40,215	46,000	51,025	52,600
101-265-931.000	Building & Grounds Upkeep	71,912	101,200	119,375	-
101-265-933.000	Equipment Maintenance	18,321	35,000	21,300	25,000
101-265-956.000	Miscellaneous Expense	17,723	15,000	3,000	15,000
101-265-961.001	Snow Removal	2,199	5,600	5,600	5,775
101-265-970.000	Capital Improvements	604,874	400,000	100,000	782,970
101-265-971.000	Land Acquisition	-	2,000,000	2,000,000	2,000,000
101-265-974.000	Capital Outlay-24/Foss Park	-	-	50,000	250,000
101-265-975.000	Capital Outlay-Fire Station #1	-	-	100,000	250,000
101-265-977.000	Equipment	77	15,000	12,000	15,000
101-265-977.001	Office Equipment	-	15,000	2,500	15,000
101-265-977.002	Computer Equipment/Software	16,508	40,000	40,000	40,000
		<b>\$ 1,037,230</b>	<b>\$ 3,043,100</b>	<b>\$ 2,796,646</b>	<b>\$ 3,829,945</b>

**LEGAL FEES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-266-814.000	Legal Fees	\$ 291,077	\$ 345,800	\$ 134,283	\$ 241,050
101-266-814.001	Legal Recording Fees	1,025	5,000	402	3,000
101-266-814.002	Legal Costs	-	-	-	6,094
		<b>\$ 292,103</b>	<b>\$ 350,800</b>	<b>\$ 134,685</b>	<b>\$ 250,144</b>



**HUMAN RESOURCE DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
General Counsel/Human Resource Director	1
Employment Administrator	1
Secretary	1
<b>Total</b>	<b>3</b>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-270-703.000	Salary-Elected-Appointed	\$ 164,769	\$ 294,070	\$ 235,699	\$ 304,902
101-270-706.000	Wages Clerical	46,206	48,500	50,732	49,628
101-270-706.001	Clerical Overtime	411	500	519	500
101-270-707.000	Wages Temps-Part-time	2,391	6,750	8,980	5,000
101-270-710.000	Longevity/Benefit Wages	10,091	5,375	5,363	5,525
101-270-715.000	Fica Employer	13,636	22,025	17,996	22,664
101-270-715.001	Medicare Employer	3,189	5,150	4,427	5,301
101-270-721.000	Pension Contribution Employer 401(a)	17,139	34,260	29,171	35,453
101-270-727.000	Office Supplies & Expense	3,938	6,000	3,528	6,000
101-270-815.000	Mediation, Arbitration, Labor	-	10,000	2,500	10,000
101-270-817.000	Consultant/Contract Services	6,982	4,000	5,442	4,000
101-270-835.000	Occupational Health Services	845	1,500	335	1,500
101-270-836.000	Recruitment Staffing	3,372	3,500	3,741	4,000
101-270-860.000	Mileage Reimbursement	-	500	-	500
101-270-920.003	Utility Bill - Telephone	367	650	720	650
101-270-956.000	Miscellaneous Expense	1,590	2,000	1,190	2,000
101-270-957.000	Conference, Education & Training	1,231	3,000	2,248	3,000
101-270-958.000	Membership & Dues	608	2,500	940	2,500
101-270-977.001	Office Equipment	420	4,000	1,776	5,000
101-270-977.002	Computer Equipment/Software	3,209	11,000	2,225	5,000
		<b>\$ 280,394</b>	<b>\$ 465,280</b>	<b>\$ 377,533</b>	<b>\$ 473,123</b>

**PUBLIC SAFETY - CROSSING GUARDS**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>	
101-326-707.000	Wages Temps-Part time	\$ 14,287	\$ 15,000	\$ 14,700	\$ 15,000
101-326-715.000	Fica Employer	890	950	915	950
101-326-715.001	Medicare Employer	208	250	215	250
101-326-977.000	Equipment	-	200	-	200
		<b>\$ 15,385</b>	<b>\$ 16,400</b>	<b>\$ 15,830</b>	<b>\$ 16,400</b>



BUILDING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Building Official	1
Assistant Building Official	1
Building Inspector	5
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Secretary	4
<b>Total</b>	<b>14</b>

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
101-371-701.000	Builders Board of Appeals	\$ -	\$ 200	\$ -	\$ 500
101-371-703.000	Salary-Elected-Appointed	178,924	183,400	183,400	187,850
101-371-704.000	Wages-Building Inspector	280,112	295,850	295,850	360,625
101-371-704.001	Building Inspector Overtime	903	500	500	500
101-371-706.000	Wages-Clerical	146,288	166,500	166,255	202,255
101-371-706.001	Clerical Overtime	1,574	1,000	400	500
101-371-707.000	Wages Temps-Part-time	26,442	21,600	21,576	26,000
101-371-708.000	Wages-Electrical Inspectors	66,553	70,225	70,225	72,335
101-371-708.001	Electrical Inspectors OT	1,796	1,500	1,500	2,000
101-371-709.000	Mechanical Inspectors	71,159	70,225	70,225	72,335
101-371-709.001	Mechanical Inspectors OT	3,664	6,000	6,000	2,000
101-371-709.010	Plumbing Inspectors	68,856	70,225	70,225	72,335
101-371-709.011	Plumbing Inspectors OT	-	500	500	500
101-371-710.000	Longevity/Benefit Wages	21,842	22,050	22,019	22,680
101-371-715.000	Fica Employer	52,640	56,850	56,845	63,390
101-371-715.001	Medicare Employer	12,311	13,300	13,294	14,825
101-371-721.000	Pension Contribution Employer 401(a)	78,430	87,530	87,530	96,800
101-371-723.000	Insurance & Bonds	5,826	7,000	6,715	7,000
101-371-723.001	Worker Compensation Insurance	24,359	30,100	30,100	35,500
101-371-724.000	Uniforms	4,427	5,000	5,000	6,000
101-371-727.000	Office Supplies	3,590	4,000	3,000	4,000
101-371-740.000	Inspector Supplies	2,216	2,000	1,000	1,500
101-371-800.001	Weed Cutting Expense	11,880	7,000	5,000	5,000
101-371-816.000	Engineering Services	132,429	145,000	145,000	150,000
101-371-817.000	Consultant/Contract Services	2,820	14,450	14,429	6,000
101-371-860.000	Mileage	-	325	324	400
101-371-863.000	Gasoline & Oil	11,325	12,000	11,000	12,000
101-371-920.003	Utility Bill - Telephone	5,688	7,370	7,370	8,500
101-371-933.001	Office Equipment Maintenance	3,257	3,000	2,400	3,000
101-371-933.005	Vehicle Maintenance/Repair	6,045	4,000	3,800	5,000
101-371-956.000	Miscellaneous Expense	172	500	-	500
101-371-957.000	Conference, Education & Training	2,143	3,000	3,000	3,000
101-371-958.000	Membership & Dues	760	1,000	715	700
101-371-977.000	Equipment	-	500	18	-
101-371-977.001	Office Equipment	-	1,000	1,000	1,500
101-371-977.002	Computer Equipment/Software	16,411	1,000	700	1,500
101-371-977.005	Vehicles	40,175	22,000	19,520	40,000
		<b>\$ 1,285,014</b>	<b>\$ 1,337,700</b>	<b>\$ 1,326,436</b>	<b>\$ 1,488,530</b>



**ROADS AND STREETS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-446-927.000	Street Lighting	\$ 1,200,962	\$ 1,224,600	\$ 1,224,600	\$ 1,250,000
101-446-969.000	Chloride Treatment	1,068	2,500	-	5,000
		<u>\$ 1,202,029</u>	<u>\$ 1,227,100</u>	<u>\$ 1,224,600</u>	<u>\$ 1,255,000</u>

**PLANNING AND ZONING**

<b>FULL TIME STAFFING SUMMARY</b>	
Planning Director	1
Planning Supervisor	1
Administrative Assistant	1
<b>Total</b>	<u>3</u>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 14,005	\$ 22,000	\$ 13,800	\$ 22,000
101-723-701.001	Wages/Boards/Commissions ZBA	3,104	5,000	3,300	5,000
101-723-703.000	Salary-Elected-Appointed	60,816	169,445	167,280	174,100
101-723-706.000	Wages-Clerical	52,675	53,900	54,100	55,725
101-723-706.001	Clerical Overtime	495	1,000	600	1,000
101-723-710.000	Longevity/Benefit Wages	3,170	3,250	3,234	3,350
101-723-715.000	Fica Employer	8,043	15,785	15,361	16,401
101-723-715.001	Medicare Employer	1,881	3,692	3,592	3,787
101-723-721.000	Pension Contribution Employer 401(a)	7,092	22,335	22,025	23,000
101-723-727.000	Office Supplies & Expense	4,599	2,500	2,804	3,000
101-723-860.000	Mileage Reimbursement	-	1,000	1,219	2,000
101-723-900.000	Publishing	6,379	15,000	8,050	15,000
101-723-920.003	Utility Bill - Telephone	564	600	1,205	1,250
101-723-956.000	Miscellaneous Expense	262	1,500	825	1,500
101-723-957.000	Conference, Education & Training	476	4,000	2,019	4,000
101-723-958.000	Membership & Dues	637	2,500	880	2,500
101-723-977.001	Office Equipment	371	6,000	5,340	6,000
101-723-977.002	Computer Equipment/Software	2,677	5,000	2,298	4,000
		<u>\$ 167,246</u>	<u>\$ 334,507</u>	<u>\$ 307,932</u>	<u>\$ 343,613</u>



**ENGINEERING**

<b>FULL TIME STAFFING SUMMARY</b>	
Engineering Director	1
Engineering Manager	1
<b>Total</b>	<b>2</b>

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-725-703.000	Salary-Elected-Appointed	\$ 131,637	\$ 178,100	\$ 178,000	\$ 180,975
101-725-715.000	Fica Employer	8,046	11,050	11,235	11,225
101-725-715.001	Medicare Employer	1,882	2,600	2,630	2,625
101-725-721.000	Pension Contribution Employer 401(a)	10,986	17,825	17,930	18,100
101-725-727.000	Office Supplies & Expense	798	1,800	1,716	1,800
101-725-816.000	Engineering Services	68,797	30,000	9,907	20,000
101-725-860.000	Mileage Reimbursement	293	400	315	400
101-725-920.003	Utility Bill - Telephone	788	1,260	1,350	1,400
101-725-956.000	Miscellaneous Expense	288	1,500	1,131	1,500
101-725-957.000	Conference, Education & Training	(117)	1,000	-	1,000
101-725-958.000	Membership & Dues	-	-	273	400
101-725-977.002	Computer Equipment/Software	-	500	900	3,500
		<b>\$ 223,397</b>	<b>\$ 246,035</b>	<b>\$ 225,387</b>	<b>\$ 242,925</b>

**DEBT SERVICE**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-906-999.000	Operating Transfer Out	\$ 613,050	\$ 846,900	\$ 846,900	\$ 899,375
		<b>\$ 613,050</b>	<b>\$ 846,900</b>	<b>\$ 846,900</b>	<b>\$ 899,375</b>



**OTHER FUNCTIONS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-950-817.000	Consultant/Contract Services	\$ 1,900	\$ 47,000	\$ 47,000	\$ 30,000
101-950-845.000	Community Development Block Grant	288,181	135,600	135,600	136,000
101-950-849.000	S.M.A.R.T.	5,990	10,000	10,000	10,000
101-950-850.000	Postage	36,044	50,000	45,000	50,000
101-950-863.000	Gasoline & Oil	121	500	400	500
101-950-900.000	Publishing	21,763	33,000	33,000	34,000
101-950-920.001	Utility Bill - Edison	1,424	1,800	1,550	1,800
101-950-920.003	Utility Bill - Telephone	4,123	3,000	2,550	3,900
101-950-933.005	Vehicle Maintenance/Repair	304	3,000	3,000	3,000
101-950-956.000	Miscellaneous Expense	20,369	10,000	10,000	15,000
101-950-956.005	Bank Fees - ACH/Credit Card	1,222	2,500	1,700	5,000
101-950-958.000	Membership & Dues	21,835	26,000	23,000	25,000
101-950-967.006	Buckingham I & II/Windgate Retension Po	3,885	14,200	14,200	6,000
101-950-967.008	Sidewalk Projects	172,389	1,336,000	1,336,000	-
101-950-967.011	Historical Expenses	222	1,000	550	5,000
101-950-967.015	Deercreek Drain Cleanout	-	4,182	4,182	-
101-950-977.005	Vehicles	-	-	-	-
		<b>\$ 579,774</b>	<b>\$ 1,677,782</b>	<b>\$ 1,667,732</b>	<b>\$ 325,200</b>

**EMPLOYEE BENEFITS**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-951-716.000	Health Care Insurance	\$ 1,011,340	\$ 1,350,000	\$ 1,200,000	\$ 1,320,000
101-951-717.000	Life Insurance Premiums	13,015	13,300	15,400	16,700
101-951-718.000	Optical Insurance Premiums	16,273	17,900	16,150	17,775
101-951-719.000	Dental Insurance Premiums	72,669	74,800	74,550	80,500
101-951-720.000	Unemployment Compensation	-	-	-	-
101-951-722.000	Long & Short Term Disability Insurance	49,517	46,000	48,000	51,850
101-951-723.000	Insurance & Bonds	165	10,500	5,000	5,000
101-951-723.001	Worker Compensation Insurance	13,533	15,500	15,500	17,050
101-951-726.000	Employee Assistance Program	2,113	2,800	2,300	2,500
101-951-817.000	Consultant/Contract Services	925	1,300	1,300	1,425
		<b>\$ 1,179,551</b>	<b>\$ 1,532,100</b>	<b>\$ 1,378,200</b>	<b>\$ 1,512,800</b>



**CONTINGENCIES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-959-959.000	Contingencies	\$ -	\$ 288,175	\$ -	\$ 500,000
		<u>\$ -</u>	<u>\$ 288,175</u>	<u>\$ -</u>	<u>\$ 500,000</u>

**OPERATING TRANSFER OUT**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
101-966-999.000	Contributions to other Funds	\$ 4,228,613	\$ 4,138,265	\$ 3,943,795	\$ 3,951,705
		<u>\$ 4,228,613</u>	<u>\$ 4,138,265</u>	<u>\$ 3,943,795</u>	<u>\$ 3,951,705</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**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ 3,247,637	\$ 6,325,000	\$ 6,432,000	\$ 6,687,312
Charges for Services	-	-	-	-
Interest Income	24,096	15,000	27,000	26,000
Other	5,000	2,000	150	500
<b>Total Revenues</b>	<b>\$ 3,276,733</b>	<b>\$ 6,342,000</b>	<b>\$ 6,459,150</b>	<b>\$ 6,713,812</b>
<b>Expenditures</b>				
Public Safety	\$ 3,447,227	\$ 4,621,823	\$ 3,727,418	\$ 5,828,542
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,447,227</b>	<b>\$ 4,621,823</b>	<b>\$ 3,727,418</b>	<b>\$ 5,828,542</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (170,494)</b>	<b>\$ 1,720,177</b>	<b>\$ 2,731,732</b>	<b>\$ 885,270</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	\$ 10,734	\$ 500	\$ 15,250	\$ 500
Transfers In	-	-	-	-
Transfers Out	(804,347)	(999,940)	(903,825)	(885,770)
<b>Total Other Financing Sources</b>	<b>\$ (793,613)</b>	<b>\$ (999,440)</b>	<b>\$ (888,575)</b>	<b>\$ (885,270)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (964,107)</b>	<b>\$ 720,737</b>	<b>\$ 1,843,157</b>	<b>\$ -</b>
<b>Fund Balance, Beginning</b>	<b>\$ 5,703,694</b>	<b>\$ 4,739,587</b>	<b>\$ 4,739,587</b>	<b>\$ 6,582,744</b>
<b>Fund Balance, Ending</b>	<b>\$ 4,739,587</b>	<b>\$ 5,460,324</b>	<b>\$ 6,582,744</b>	<b>\$ 6,582,744</b>



**FIRE OPERATING FUND**

<b>FULL TIME STAFFING SUMMARY</b>	
Fire Chief	1
Deputy Fire Chief	1
Sergeant	6
Full Time Fire Fighter	21
RMS Supervisor	1
Accounting Clerk	1
Secretary	2
<b>Total</b>	<b>33</b>

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
206-000-403.000	Property Tax Collections	\$ 3,247,637	\$ 6,325,000	\$ 6,432,000	\$ 6,687,312
206-000-665.000	Interest Income	24,096	15,000	27,000	26,000
206-000-673.000	Gain on Sale of Fixed Asset	10,734	500	15,250	500
206-000-694.000	Miscellaneous Revenue	5,000	2,000	150	500
206-000-699.000	Operating Transfer In	-	-	-	-
		<b>\$ 3,287,467</b>	<b>\$ 6,342,500</b>	<b>\$ 6,474,400</b>	<b>\$ 6,714,312</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
206-336-415.000	FICA Employer	\$ 1,593	\$ -	\$ -	\$ -
206-336-715.001	Medicare Employer	373	-	-	-
206-336-740.000	Burn Bldg Supplies	4,703	2,500	1,509	2,000
206-336-808.000	Audit & Accounting	15,776	17,000	2,543	8,000
206-336-811.000	Computer Administration	7,374	7,500	7,129	7,500
206-336-814.000	Legal Services	42,819	40,000	-	40,000
206-336-815.000	Arbitration Fees	-	2,000	-	2,000
206-336-817.000	Consultant/Contract Services	65,000	62,000	47,180	36,000
206-336-835.000	Occupational Health Services	9,969	40,000	27,000	10,000
206-336-836.000	Recruitment Staffing	13,361	10,000	9,779	10,000
206-336-850.000	Postage	595	350	634	750
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	9,411	1,500	9,726	2,500
206-336-956.001	Settlement Award	25,700	-	-	-
206-336-959.000	Contingencies	-	200,000	-	200,000
206-336-960.000	Fire Prevention	11,477	11,000	5,412	7,500
206-336-961.000	Administrative Fees	28,955	28,955	28,955	39,882
206-336-961.001	Snow Removal	1,728	4,400	-	4,400
206-336-970.000	Capital Improvements	-	25,000	6,289	25,000
206-336-999.000	Operating Transfer Out	965,985	999,940	903,825	885,770
		<b>\$ 1,204,819</b>	<b>\$ 1,452,245</b>	<b>\$ 1,049,981</b>	<b>\$ 1,281,402</b>



**FIRE OPERATING FUND  
FIRE STATION #1**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
206-337-703.060	Fulltime Fire Fighter	\$ 118,499	\$ 180,000	\$ 167,782	\$ 750,000
206-337-705.000	Wages-Paid on Call Fire Fighter	219,248	250,000	169,233	185,000
206-337-707.010	Paid on Call Officer Pay	7,041	6,500	5,331	6,500
206-337-714.000	Clothing Allowance	1,000	2,000	8,000	9,000
206-337-715.000	FICA Employer	11,708	27,187	16,725	58,931
206-337-715.001	Medicare Employer	5,112	6,358	5,459	13,782
206-337-716.000	Health Care Insurance	28,429	30,500	32,000	91,025
206-337-717.000	Life Insurance Premiums	900	1,000	1,500	3,700
206-337-718.000	Optical Insurance Premiums	513	775	725	1,975
206-337-719.000	Dental Insurance Premiums	3,894	5,225	5,000	9,175
206-337-720.000	Unemployment Compensation	-	-	7,346	-
206-337-721.000	Pension Contributions Employer	-	-	4,087	75,000
206-337-721.010	Deferred Contribution Employer - Obra	9,239	15,903	8,854	11,873
206-337-722.000	Long & Short Term Disability Insurance	1,963	2,250	3,150	6,500
206-337-723.000	Insurance & Bonds	6,308	5,400	7,325	7,550
206-337-723.001	Workers Comp Insurance	12,179	19,000	15,927	24,125
206-337-724.000	Uniforms	13,585	3,000	2,580	3,000
206-337-726.000	Employee Assistance Program	506	600	245	600
206-337-727.000	Office Supplies	1,631	2,000	2,605	2,500
206-337-740.000	Operating Supplies	1,354	1,500	1,284	1,500
206-337-760.000	Rescue Supplies	3,060	3,000	2,015	3,000
206-337-777.000	Custodial Supplies	1,168	1,000	1,286	1,500
206-337-860.000	Mileage Reimbursement	-	200	-	200
206-337-863.000	Gasoline & Oil	10,252	12,000	11,507	15,000
206-337-920.000	Utility Bill - Water	950	925	770	1,000
206-337-920.001	Utility Bill - Edison	4,736	4,800	4,369	4,800
206-337-920.002	Utility Bill - Gas	3,199	4,650	3,098	4,650
206-337-920.003	Utility Bill - Telephone	5,432	5,350	6,302	6,500
206-337-931.000	Building & Grounds Upkeep	7,171	10,000	3,355	5,000
206-337-933.000	Equipment Maintenance	3,941	6,000	5,946	7,500
206-337-933.001	Office Equipment Maintenance	-	-	20	100
206-337-933.005	Vehicle Maintenance/Repair	34,602	18,000	13,260	18,000
206-337-956.000	Miscellaneous Expense	502	400	394	400
206-337-957.000	Conference, Education & Training	1,992	1,000	3,652	5,000
206-337-958.000	Membership & Dues	795	500	170	500
206-337-977.000	Equipment	1,313	5,000	2,566	5,000
206-337-977.002	Computer Equipment/Software	-	1,000	-	1,000
		<b>\$ 522,222</b>	<b>\$ 633,023</b>	<b>\$ 523,869</b>	<b>\$ 1,340,886</b>



**FIRE OPERATING FUND  
FIRE STATION #2**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
206-338-703.060	Fulltime Fire Fighter	\$ 343,703	\$ 558,000	\$ 377,270	\$ 510,000
206-338-705.000	Wages-Paid on Call Fire Fighter	179,771	200,000	149,365	175,000
206-338-707.010	Paid on Call Officer Pay	2,304	2,500	2,042	5,000
206-338-707.012	Dispatcher Wages	48,460	133,000	91,245	145,000
206-338-714.000	Clothing Allowance	8,000	8,000	13,000	8,000
206-338-715.000	FICA Employer	26,523	55,893	33,232	52,266
206-338-715.001	Medicare Employer	8,428	13,072	9,556	12,224
206-338-716.000	Health Care Insurance	62,429	102,400	110,000	106,825
206-338-717.000	Life Insurance Premiums	1,507	1,600	2,200	4,350
206-338-718.000	Optical Insurance Premiums	1,375	1,200	2,400	1,950
206-338-719.000	Dental Insurance Premiums	6,325	6,725	11,500	9,125
206-338-721.000	Pension Contributions Employer	4,886	45,000	16,749	51,000
206-338-721.010	Deferred Contribution Employer - Obra	9,091	12,555	9,382	11,160
206-338-722.000	Long & Short Term Disability Insurance	2,839	2,800	5,100	7,600
206-338-723.000	Insurance & Bonds	4,501	5,700	7,625	7,875
206-338-723.001	Workers Comp Insurance	14,239	19,000	15,927	24,125
206-338-724.000	Uniforms	14,536	3,000	3,601	3,800
206-338-726.000	Employee Assistance Program	542	1,100	262	600
206-338-727.000	Office Supplies	1,805	1,500	2,148	2,250
206-338-740.000	Operating Supplies	1,323	1,500	1,458	2,000
206-338-760.000	Rescue Supplies	2,876	2,500	1,672	2,500
206-338-777.000	Custodial Supplies	1,157	1,000	1,203	1,500
206-338-860.000	Mileage Reimbursement	-	150	-	150
206-338-863.000	Gasoline & Oil	13,757	12,000	12,584	15,000
206-338-920.000	Utility Bill - Water	2,160	2,675	2,773	3,000
206-338-920.001	Utility Bill - Edison	10,390	8,900	10,305	12,000
206-338-920.002	Utility Bill - Gas	2,893	3,300	4,022	5,000
206-338-920.003	Utility Bill - Telephone	4,174	4,775	4,097	5,000
206-338-931.000	Building & Grounds Upkeep	21,490	12,500	10,633	12,500
206-338-933.000	Equipment Maintenance	5,517	8,000	7,056	8,000
206-338-933.001	Office Equipment Maintenance	-	-	20	100
206-338-933.005	Vehicle Maintenance/Repair	15,104	17,000	31,824	20,000
206-338-956.000	Miscellaneous Expense	560	400	321	400
206-338-957.000	Conference, Education & Training	2,126	2,500	1,257	2,500
206-338-958.000	Membership & Dues	725	650	120	500
206-338-977.000	Equipment	3,073	5,000	1,604	5,000
206-338-977.002	Computer Equipment/Software	-	1,000	-	1,000
		<b>\$ 828,589</b>	<b>\$ 1,256,895</b>	<b>\$ 953,553</b>	<b>\$ 1,234,300</b>



**FIRE OPERATING FUND**

**FIRE OPERATING FUND  
FIRE STATION #3**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
206-339-703.000	Salary-Elected-Appointed	\$ 98,777	\$ 112,420	\$ 112,420	\$ 112,420
206-339-703.060	Fulltime Fire Fighter	303,378	570,000	509,324	570,000
206-339-705.000	Wages-Paid on Call Fire Fighter	198,592	250,000	189,268	225,000
206-339-706.000	Wages-Clerical	42,940	48,425	45,788	48,425
206-339-707.010	Paid on Call Officer Pay	1,551	2,100	2,042	4,500
206-339-710.000	Longevity/Benefit Wages	2,849	2,925	2,905	3,025
206-339-714.000	Clothing Allowance	9,700	8,000	12,700	8,000
206-339-715.000	FICA Employer	28,638	61,620	47,787	60,225
206-339-715.001	Medicare Employer	9,421	14,411	13,049	14,085
206-339-716.000	Health Care Insurance	108,216	151,000	142,000	168,000
206-339-717.000	Life Insurance Premiums	2,059	2,500	2,525	6,800
206-339-718.000	Optical Insurance Premiums	1,798	1,900	2,650	2,925
206-339-719.000	Dental Insurance Premiums	7,391	8,200	10,700	13,675
206-339-720.000	Unemployment Compensation	-	7,240	-	-
206-339-721.000	Pension Contribution Employer 401(a)	8,522	4,850	34,767	73,085
206-339-721.010	Deferred Contribution Employer - Obra	11,271	15,630	10,499	14,229
206-339-722.000	Long & Short Term Disability Insurance	4,180	4,425	13,935	11,900
206-339-723.000	Insurance & Bonds	5,594	7,000	8,975	9,250
206-339-723.001	Workers Comp Insurance	14,239	19,000	15,927	24,125
206-339-724.000	Uniforms	15,123	3,000	4,070	3,500
206-339-726.000	Employee Assistance Program	519	750	291	750
206-339-727.000	Office Supplies	4,038	2,500	2,910	3,250
206-339-740.000	Operating Supplies	1,434	1,500	1,626	2,000
206-339-760.000	Rescue Supplies	2,984	3,000	1,867	3,000
206-339-777.000	Custodial Supplies	1,451	1,000	1,264	2,000
206-339-860.000	Mileage Reimbursement	-	250	-	250
206-339-863.000	Gasoline & Oil	8,900	8,000	8,334	10,000
206-339-920.000	Utility Bill - Water	1,888	3,000	3,560	4,500
206-339-920.001	Utility Bill - Edison	16,898	19,400	16,437	19,400
206-339-920.002	Utility Bill - Gas	3,879	5,700	4,211	5,700
206-339-920.003	Utility Bill - Telephone	15,370	15,000	14,837	16,000
206-339-931.000	Building & Grounds Upkeep	13,264	15,500	16,570	17,500
206-339-933.000	Equipment Maintenance	6,026	8,500	6,909	8,500
206-339-933.001	Office Equipment Maintenance	-	-	41	100
206-339-933.005	Vehicle Maintenance/Repair	13,548	13,500	25,304	18,500
206-339-956.000	Miscellaneous Expense	699	500	468	750
206-339-957.000	Conference, Education & Training	2,729	3,500	6,018	7,500
206-339-958.000	Membership & Dues	1,039	500	314	500
206-339-977.000	Equipment	1,592	5,000	1,231	5,000
206-339-977.002	Computer Equipment/Software	-	1,000	368	1,000
		<b>\$ 970,495</b>	<b>\$ 1,402,746</b>	<b>\$ 1,293,892</b>	<b>\$ 1,499,368</b>



**FIRE OPERATING FUND  
FIRE STATION #4**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
206-340-703.000	Salary-Elected-Appointed	\$ 177,862	\$ 188,950	\$ 178,508	\$ 188,950
206-340-703.060	Fulltime Fire Fighter	38,377	91,000	170,000	480,000
206-340-705.000	Wages-Paid on Call Fire Fighter	102,379	140,000	86,719	110,000
206-340-706.000	Wages - Clerical	95,672	97,075	93,143	97,075
206-340-707.010	Paid on Call Officer Pay	4,731	4,500	4,492	5,000
206-340-710.000	Longevity/Benefit Wages	4,201	4,225	4,560	4,700
206-340-714.000	Clothing Allowance	700	1,700	4,700	8,700
206-340-715.000	FICA Employer	20,228	32,702	30,058	55,454
206-340-715.001	Medicare Employer	6,178	7,648	8,062	12,969
206-340-716.000	Health Care Insurance	75,264	86,100	70,000	132,800
206-340-717.000	Life Insurance Premiums	1,405	1,785	1,725	5,400
206-340-718.000	Optical Insurance Premiums	1,294	1,470	1,000	2,325
206-340-719.000	Dental Insurance Premiums	4,287	4,830	3,800	11,025
206-340-721.000	Pension Contribution Employer 401(a)	16,264	16,700	35,981	76,603
206-340-721.010	Deferred Contribution Employer - Obra	5,970	8,959	5,563	7,130
206-340-722.000	Long & Short Term Disability Insurance	4,443	5,000	4,800	9,400
206-340-723.000	Insurance & Bonds	5,220	6,550	6,725	6,950
206-340-723.001	Workers Comp Insurance	14,239	19,000	15,927	24,125
206-340-724.000	Uniforms	8,545	2,500	2,482	2,500
206-340-726.000	Employee Assistance Program	500	600	211	600
206-340-727.000	Office Supplies	2,503	2,500	3,054	3,250
206-340-740.000	Operating Supplies	1,213	1,500	1,426	2,000
206-340-760.000	Rescue Supplies	2,768	2,500	1,675	3,000
206-340-777.000	Custodial Supplies	1,157	1,000	1,253	1,500
206-340-860.000	Mileage Reimbursement	-	500	-	250
206-340-863.000	Gasoline & Oil	10,051	12,500	5,541	12,500
206-340-920.000	Utility Bill - Water	2,023	3,325	1,915	3,325
206-340-920.001	Utility Bill - Edison	14,573	17,085	12,853	16,000
206-340-920.002	Utility Bill - Gas	4,896	6,925	4,571	6,000
206-340-920.003	Utility Bill - Telephone	15,423	15,725	14,692	15,725
206-340-931.000	Building & Grounds Upkeep	12,163	15,000	11,326	15,000
206-340-933.000	Equipment Maintenance	5,454	9,000	6,069	7,500
206-340-933.001	Office Equipment Maintenance	-	-	20	100
206-340-933.005	Vehicle Maintenance/Repair	18,984	15,000	8,630	15,000
206-340-956.000	Miscellaneous Expense	2,716	2,000	1,966	2,000
206-340-957.000	Conference, Education & Training	5,744	3,500	3,561	4,500
206-340-958.000	Membership & Dues	2,100	3,000	1,000	2,500
206-340-977.000	Equipment	1,515	3,500	1,940	3,500
206-340-977.002	Computer Equipment/Software	621	3,000	-	3,000
206-340-977.005	Vehicles	33,784	38,000	-	-
		<b>\$ 725,448</b>	<b>\$ 876,854</b>	<b>\$ 809,949</b>	<b>\$ 1,358,356</b>



**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 primarily for football, lacrosse, other athletic events and sports camps.



## PARK AND RECREATION FUND

### PARK AND RECREATION FUND SUMMARY

	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ 2,582,409	\$ 2,640,000	\$ 2,672,270	\$ 2,686,000
Charges for Services	2,146,045	2,108,600	2,069,821	1,921,350
Interest Income	13,802	15,000	16,400	15,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,742,255</b>	<b>\$ 4,763,600</b>	<b>\$ 4,758,491</b>	<b>\$ 4,622,350</b>
<b>Expenditures</b>				
Recreation and culture	\$ 2,307,547	\$ 3,078,331	\$ 3,075,816	\$ 3,063,192
Capital Outlay	-	-	-	-
Debt Service	67,395	67,400	58,729	62,000
<b>Total Expenditures</b>	<b>\$ 2,374,942</b>	<b>\$ 3,145,731</b>	<b>\$ 3,134,545</b>	<b>\$ 3,125,192</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,367,314</b>	<b>\$ 1,617,869</b>	<b>\$ 1,623,946</b>	<b>\$ 1,497,158</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(2,707,800)	(2,885,215)	(2,885,750)	(2,797,500)
Debt Service	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (2,707,800)</b>	<b>\$ (2,885,215)</b>	<b>\$ (2,885,750)</b>	<b>\$ (2,797,500)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (340,486)</b>	<b>\$ (1,267,346)</b>	<b>\$ (1,261,804)</b>	<b>\$ (1,300,342)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,895,827</b>	<b>\$ 3,555,341</b>	<b>\$ 3,555,341</b>	<b>\$ 2,293,537</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,555,341</b>	<b>\$ 2,287,995</b>	<b>\$ 2,293,537</b>	<b>\$ 993,194</b>



**PARK AND RECREATION FUND**

<b>FULL TIME STAFFING SUMMARY</b>	
Park and Recreation Director	1
Aquatics Supervisor	1
Facility Supervisor	1
Recreation Program Leader	2
Administrative Assistant	1
Receptionist	1
<b>Total</b>	<b>7</b>

**REVENUES**

**Park and Recreation Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
208-000-403.000	S.A. Tax Collection	\$ 2,582,409	\$ 2,640,000	\$ 2,672,270	\$ 2,686,000
208-000-601.000	Independent Contractor Activities	13,835	6,000	12,500	8,000
208-000-601.001	Recreation Activities	21,544	6,000	8,190	6,000
208-000-601.004	Community Events/Sponsorships	59,329	55,000	52,696	55,000
208-000-603.000	Trips	18,250	8,000	27,405	15,000
208-000-608.001	Senior Center Program	2,984	3,000	3,182	3,000
208-000-665.000	Interest Income	13,802	15,000	16,400	15,000
208-000-667.000	Park Rental Fees	46,109	30,000	19,700	30,000
208-000-668.000	Concession Services	12,571	-	-	-
208-000-675.000	Donations	-	-	-	-
208-000-694.000	Miscellaneous Income	69	100	950	100
		<b>\$ 2,770,902</b>	<b>\$ 2,763,100</b>	<b>\$ 2,813,293</b>	<b>\$ 2,818,100</b>

**Recreation Center Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
208-000-601.010	Independent Contractor Activities	\$ 197,582	\$ 200,000	\$ 224,415	\$ 200,000
208-000-601.011	Recreation Activities	85,279	100,000	86,375	100,000
208-000-607.000	Membership Fees	1,123,876	1,200,000	1,073,068	1,000,000
208-000-607.001	Daily Admissions	410,901	350,000	392,485	350,000
208-000-607.002	Special Events	8,497	8,000	10,251	8,000
208-000-607-003	Child Watch Fees	4,825	4,000	3,018	3,000
208-000-607-.004	Gift Certificates	1,995	2,500	2,716	2,500
208-000-667.010	Rental Fees	97,357	100,000	101,405	100,000
208-000-676.000	Apparel	1,526	1,000	782	750
208-000-694.010	Miscellaneous Income	39,516	35,000	50,683	40,000
		<b>\$ 1,971,353</b>	<b>\$ 2,000,500</b>	<b>\$ 1,945,198</b>	<b>\$ 1,804,250</b>



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

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
208-751-703.000	Salary-Elected-Appointed	\$ 91,527	\$ 96,291	\$ 97,810	\$ 101,000
208-751-704.060	Program Staff	106,599	108,000	108,750	112,013
208-751-706.000	Wages-Clerical	87,970	86,000	88,000	90,640
208-751-710.000	Longevity/Benefit Wages	12,794	13,125	12,834	13,219
208-751-715.000	FICA Employer	18,418	18,365	19,196	19,646
208-751-715.001	Medicare Employer	4,307	4,295	4,489	4,595
208-751-716.000	Health Care Insurance	61,079	55,000	54,800	60,300
208-751-717.000	Life Insurance Premiums	1,093	1,150	1,165	1,260
208-751-718.000	Optical Insurance Premiums	1,004	1,200	850	935
208-751-719.000	Dental Insurance Premiums	4,192	4,650	3,700	4,000
208-751-720.000	Unemployment Compensation	-	-	-	-
208-751-721.000	Pension Contribution Employer 401(a)	28,896	28,309	30,100	30,365
208-751-722.000	Long & Short Term Disability Insurance	4,733	5,375	4,900	5,300
208-751-723.000	Insurance & Bonds	18,059	25,500	20,306	25,000
208-751-723.001	Workers Compensation Insurance	4,736	6,625	6,194	6,600
208-751-726.000	Employee Assistance Program	(309)	350	250	350
208-751-727.000	Office Supplies	6,144	6,000	5,007	6,000
208-751-730.000	Publications	364	400	416	500
208-751-740.000	Operating Supplies	474	2,000	518	2,000
208-751-750.000	Activity Supplies	17,324	13,000	15,796	20,000
208-751-808.000	Audit & Accounting	4,640	5,200	1,695	3,500
208-751-811.000	Computer Administration	4,346	5,000	4,899	5,000
208-751-814.000	Legal Services	1,389	-	-	-
208-751-817.000	Consultant Services	135	300	203	300
208-751-818.000	Independent Contractor Program	21,868	20,000	15,191	18,000
208-751-835.000	Occupational Health Services	3,474	2,500	1,523	2,500
208-751-836.000	Recruitment Staffing	-	1,500	-	1,500
208-751-850.000	Postage	13,941	14,000	14,277	15,000
208-751-860.000	Mileage Reimbursement	-	-	-	-
208-751-901.000	Printing	12,377	15,000	12,969	15,000
208-751-920.000	Utility Bill - Water	3,053	4,500	842	4,000
208-751-920.001	Utility Bill - Edison	3,801	4,000	3,249	4,000
208-751-920.002	Utility Bill - Gas	1,327	2,000	1,536	2,000
208-751-920.003	Utility Bill - Telephone	970	1,200	527	1,000
208-751-931.000	Buildings & Grounds Upkeep	1,206	3,000	1,553	3,000
208-751-933.000	Equipment Maintenance	550	1,000	-	1,000
208-751-933.001	Office Equipment Maintenance	1,112	1,100	1,224	1,300
208-751-942.000	Facility Rental Fees	2,309	2,500	2,238	2,500
208-751-943.000	Trips	14,423	10,000	19,924	20,000
208-751-945.000	Equipment Rental	5,070	4,500	4,025	4,500
208-751-956.000	Miscellaneous Expense	766	300	2	300
208-751-956.005	Bank Fees	26,690	25,000	27,372	25,000
208-751-957.000	Conference, Education & Training	1,480	3,000	1,607	3,000
208-751-958.000	Membership & Dues	1,077	750	205	750
208-751-961.001	Snow Removal	2,592	5,000	-	5,000
208-751-970.000	Capital Improvement	-	-	-	350,000
208-751-977.000	Equipment	-	1,000	-	-
208-751-977.001	Office Equipment	73	1,000	-	2,000
208-751-977.002	Computer Equipment/Software	7,838	10,000	6,961	10,000
208-751-999.000	Operating Transfer Out	80,274	54,103	54,100	55,050
		<b>\$ 686,185</b>	<b>\$ 673,088</b>	<b>\$ 651,202</b>	<b>\$ 1,058,923</b>



**PARK AND RECREATION FUND**

**Recreation Center**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
208-752-703.000	Salary-Elected-Appointed	\$ 134,501	\$ 130,500	\$ 139,640	\$ 143,829
208-752-707.000	Wages Temps-Part-time	479,459	500,000	530,550	546,467
208-752-710.000	Longevity/Benefit Wages	2,749	2,800	2,820	3,630
208-752-715.000	FICA Employer	38,707	39,265	43,125	43,023
208-752-715.001	Medicare Employer	9,052	9,183	10,100	10,062
208-752-716.000	Health Care Insurance	25,108	30,000	22,375	24,700
208-752-717.000	Life Insurance Premiums	569	850	575	625
208-752-718.000	Optical Insurance Premiums	478	600	460	525
208-752-719.000	Dental Insurance Premiums	2,182	2,625	2,100	2,300
208-752-721.000	Pension Contribution Employer 401(a)	13,572	13,050	14,250	14,383
208-752-722.000	Long & Short Term Disability Insurance	2,221	2,550	2,300	2,500
208-752-723.001	Workers Compensation Insurance	4,736	5,950	5,600	6,160
208-752-726.000	Employee Assistance	3,240	3,000	2,500	2,700
208-752-740.000	Operating Supplies	73,131	50,000	33,476	80,000
208-752-750.000	Activity Supplies	2,538	3,000	1,898	3,000
208-752-750.001	Catering Services	21,675	25,000	21,648	25,000
208-752-755.000	Apparel	3,709	2,500	815	2,000
208-752-777.000	Custodial Supplies	23,931	35,000	22,026	35,000
208-752-777.001	Chemicals	19,254	20,000	13,872	20,000
208-752-817.000	Contracted Services	4,025	4,000	4,002	4,000
208-752-818.000	Independent Contractor Program	108,939	115,000	110,933	150,000
208-752-850.000	Postage	-	100	30	100
208-752-860.000	Mileage Reimbursement	182	-	-	-
208-752-901.000	Printing	630	2,000	1,090	2,000
208-752-920.000	Utility Bill - Water	35,729	25,000	24,873	25,000
208-752-920.001	Utility Bill - Edison	179,228	225,000	321,236	300,000
208-752-920.002	Utility Bill - Gas	65,012	75,000	58,784	75,000
208-752-920.003	Utility Bill - Telephone	3,250	3,500	3,057	3,500
208-752-931.000	Buildings & Grounds Upkeep	114,491	798,100	798,100	175,000
208-752-933.000	Equipment Maintenance	10,502	25,000	10,190	25,000
208-752-933.004	HVAC Maintenance	57,303	45,000	33,551	45,000
208-752-945.000	Equipment Rental	245	5,000	1,800	5,000
208-752-956.000	Miscellaneous Expense	340	500	1,172	500
208-752-957.000	Conference, Education & Training	4,781	4,000	2,132	4,000
208-752-958.000	Membership & Dues	-	-	-	-
208-752-977.000	Equipment	36,462	50,000	57,971	60,000
		<b>\$ 1,481,931</b>	<b>\$ 2,253,073</b>	<b>\$ 2,299,051</b>	<b>\$ 1,840,004</b>



**PARK AND RECREATION FUND  
Park Operations**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
208-753-707.000	Wages Temps-Part time	\$ -	\$ -	\$ -	\$ 10,000
208-753-715.000	FICA Employer	-	-	-	620
208-753-715.001	Medicare Employer	-	-	-	145
208-753-740.000	Operating Supplies	47,316	30,000	25,182	30,000
208-753-777.000	Custodial Supplies	3,642	2,000	4,941	3,000
208-753-863.000	Gasoline & Oil	6,046	6,000	4,616	6,000
208-753-920.000	Utility Bill - Water	12,627	15,000	8,717	15,000
208-753-920.001	Utility Bill - Edison	11,323	15,000	17,788	18,000
208-753-931.000	Buildings & Grounds Upkeep	4,041	30,000	13,823	30,000
208-753-933.005	Vehicle Maintenance/Repair	1,637	2,500	953	2,500
208-753-945.000	Equipment Rental	685	3,000	2,000	3,000
208-753-977.000	Equipment	22,339	15,000	14,448	15,000
208-753-977.005	Vehicles	29,774	25,000	24,429	25,000
		<b>\$ 139,431</b>	<b>\$ 143,500</b>	<b>\$ 116,897</b>	<b>\$ 158,265</b>

**Debt/Operating Transfer Out**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
208-906-992.000	Principal Payment	\$ 67,395	\$ 67,400	\$ 58,729	\$ 62,000
208-906-996.000	Interest Expense	-	8,670	8,666	6,000
208-906-999.000	Operating Transfer Out	2,707,800	2,885,215	2,885,750	2,797,500
		<b>\$ 2,775,195</b>	<b>\$ 2,961,285</b>	<b>\$ 2,953,145</b>	<b>\$ 2,865,500</b>



**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

	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	1,735	1,200	2,550	2,000
<b>Total Revenues</b>	<b>\$ 1,735</b>	<b>\$ 1,200</b>	<b>\$ 2,550</b>	<b>\$ 2,000</b>
<b>Expenditures</b>				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 1,735</b>	<b>\$ 1,200</b>	<b>\$ 2,550</b>	<b>\$ 2,000</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ -	\$ -	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,735</b>	<b>\$ 1,200</b>	<b>\$ 2,550</b>	<b>\$ 2,000</b>
<b>Fund Balance, Beginning</b>	<b>\$ 643,907</b>	<b>\$ 645,642</b>	<b>\$ 645,642</b>	<b>\$ 648,192</b>
<b>Fund Balance, Ending</b>	<b>\$ 645,642</b>	<b>\$ 646,842</b>	<b>\$ 648,192</b>	<b>\$ 650,192</b>



## PARK AND RECREATION REVOLVING FUND

### PARK AND RECREATION REVOLVING FUND

#### REVENUES

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
209-000-665.000	Interest Income	\$ 1,735	\$ 1,200	\$ 2,550	\$ 2,000
209-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 1,735</u>	<u>\$ 1,200</u>	<u>\$ 2,550</u>	<u>\$ 2,000</u>

#### EXPENSES

GL Number	Description	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 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**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ 3,362,856	\$ 5,100,000	\$ 5,119,790	\$ 5,287,000
State-shared revenue and grants	21,365	20,000	22,829	20,000
Interest Income	3,827	4,000	7,000	6,000
<b>Total Revenues</b>	<b>\$ 3,388,048</b>	<b>\$ 5,124,000</b>	<b>\$ 5,149,619</b>	<b>\$ 5,313,000</b>
<b>Expenditures</b>				
Public Safety	\$ 4,142,640	\$ 5,017,725	\$ 4,983,705	\$ 5,109,050
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,142,640</b>	<b>\$ 5,017,725</b>	<b>\$ 4,983,705</b>	<b>\$ 5,109,050</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (754,592)</b>	<b>\$ 106,275</b>	<b>\$ 165,914</b>	<b>\$ 203,950</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 570,000	\$ -	-	-
<b>Total Other Financing Sources</b>	<b>\$ 570,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ (184,592)</b>	<b>\$ 106,275</b>	<b>\$ 165,914</b>	<b>\$ 203,950</b>
<b>Fund Balance, Beginning</b>	<b>\$ 1,991,993</b>	<b>\$ 1,807,402</b>	<b>\$ 1,807,402</b>	<b>\$ 1,973,316</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,807,402</b>	<b>\$ 1,913,677</b>	<b>\$ 1,973,316</b>	<b>\$ 2,177,266</b>



**LAW ENFORCEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
266-000-403.000	Tax Collection	\$ 3,362,856	\$ 5,100,000	\$ 5,119,790	\$ 5,287,000
266-000-574.000	State Share Revenue	21,365	20,000	22,829	20,000
266-000-665.000	Interest Income	3,827	4,000	7,000	6,000
266-000-699.000	Operating Transfer In	570,000	-	-	-
		<b>\$ 3,958,048</b>	<b>\$ 5,124,000</b>	<b>\$ 5,149,619</b>	<b>\$ 5,313,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
266-301-802.000	Sheriff Deputy Expense	\$ 4,135,275	\$ 5,009,000	\$ 4,975,730	\$ 5,100,000
266-301-920.000	Utility Bill - Water	668	525	525	600
266-301-920.001	Utility Bill - Edison	4,667	5,100	5,100	5,250
266-301-920.002	Utility Bill - Gas	728	1,500	750	1,550
266-301-920.003	Utility Bill - Telephone	1,301	1,500	1,500	1,550
266-301-956.000	Miscellaneous	-	100	100	100
		<b>\$ 4,142,640</b>	<b>\$ 5,017,725</b>	<b>\$ 4,983,705</b>	<b>\$ 5,109,050</b>



### **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**

	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	4,250	2,500	8,100	6,500
<b>Total Revenues</b>	<b>\$ 4,250</b>	<b>\$ 2,500</b>	<b>\$ 8,100</b>	<b>\$ 6,500</b>
<b>Expenditures</b>				
Public Safety	\$ 36,960	\$ 650,000	\$ 246,640	\$ 485,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 36,960</b>	<b>\$ 650,000</b>	<b>\$ 246,640</b>	<b>\$ 485,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (32,711)</b>	<b>\$ (647,500)</b>	<b>\$ (238,540)</b>	<b>\$ (478,500)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 292,289</b>	<b>\$ (322,500)</b>	<b>\$ 86,460</b>	<b>\$ (153,500)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 1,622,247</b>	<b>\$ 1,914,537</b>	<b>\$ 1,914,537</b>	<b>\$ 2,000,997</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,914,537</b>	<b>\$ 1,592,037</b>	<b>\$ 2,000,997</b>	<b>\$ 1,847,497</b>



**FIRE IMPROVEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
663-000-665.000	Interest Income	\$ 4,250	\$ 2,500	\$ 8,100	\$ 6,500
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	325,000
		<b>\$ 329,250</b>	<b>\$ 327,500</b>	<b>\$ 333,100</b>	<b>\$ 331,500</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
663-336-956.000	Miscellaneous	\$ 15	\$ -	\$ -	\$ -
663-336-977.000	Equipment	36,945	650,000	246,640	485,000
663-336-999.000	Operating Transfer Out	-	-	-	-
		<b>\$ 36,960</b>	<b>\$ 650,000</b>	<b>\$ 246,640</b>	<b>\$ 485,000</b>



### **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**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
<b>Revenues</b>				
Telecommunications Fees	\$ 56,239	\$ 20,000	\$ 20,000	\$ 20,000
Interest Income	6,939	4,000	15,000	6,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 63,178</b>	<b>\$ 24,000</b>	<b>\$ 35,000</b>	<b>\$ 26,000</b>
<b>Expenditures</b>				
Miscellaneous Expense	\$ 15	\$ -	\$ -	\$ 100
Capital Outlay	2,076,458	5,251,100	5,251,078	4,700,000
<b>Total Expenditures</b>	<b>\$ 2,076,473</b>	<b>\$ 5,251,100</b>	<b>\$ 5,251,078</b>	<b>\$ 4,700,100</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (2,013,295)</b>	<b>\$ (5,227,100)</b>	<b>\$ (5,216,078)</b>	<b>\$ (4,674,100)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 3,000,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000
<b>Total Other Financing Sources</b>	<b>\$ 3,000,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 986,705</b>	<b>\$ (1,727,100)</b>	<b>\$ (1,716,078)</b>	<b>\$ (1,174,100)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,415,044</b>	<b>\$ 3,401,748</b>	<b>\$ 3,401,748</b>	<b>\$ 1,685,670</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,401,748</b>	<b>\$ 1,674,648</b>	<b>\$ 1,685,670</b>	<b>\$ 511,570</b>



**MUNICIPAL ROADWAY FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
204-000-651.001	Telecommunications Fees	\$ 56,239	\$ 20,000	\$ 20,000	\$ 20,000
204-000-665.000	Interest Income	6,939	4,000	15,000	6,000
204-000-699.000	Operating Transfer In	3,000,000	3,500,000	3,500,000	3,500,000
		<b>\$ 3,063,178</b>	<b>\$ 3,524,000</b>	<b>\$ 3,535,000</b>	<b>\$ 3,526,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
204-444-817.000	Consultantr/Contract Services	\$ 101,579	\$ 1,012,575	\$ 1,012,573	\$ 315,000
204-444-967.008	Sidewalk Acquisitions	221,145	71,425	71,413	135,000
204-444-974.000	Capital Outlay	-	667,100	667,092	1,550,000
		<b>\$ 322,724</b>	<b>\$ 1,751,100</b>	<b>\$ 1,751,078</b>	<b>\$ 2,000,000</b>
204-446-956.000	Miscellaneous	\$ 15	\$ -	\$ -	\$ 100
204-446-977.007	Capital Outlay	1,753,734	3,500,000	3,500,000	2,700,000
		<b>\$ 1,753,749</b>	<b>\$ 3,500,000</b>	<b>\$ 3,500,000</b>	<b>\$ 2,700,100</b>



**Building Authority Fund – 469**

**Purpose**

The Building Authority is a separate legal identity from Macomb Township but operates in conformity with many of the Township’s policies and procedures. The Building Authority is reported in the Township’s financial statements. The Building Authority was formed to help finance some of the Township’s capital construction projects. A Building Authority Board has been appointed by the Township Board of Trustees.

**Activities**

Revenues in this fund come from the acquisition of bonds and investment income. Expenditures are costs associated with the construction of capital improvements.

**BUILDING AUTHORITY FUND SUMMARY**

	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
<b>Revenues</b>				
Interest Income	\$ -	\$ -	\$ -	\$ 26,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 26,000</b>
<b>Expenditures</b>				
General Government	\$ -	\$ -	\$ -	\$ 1,000
Capital Outlay	-	-	-	10,000,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,001,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (9,975,000)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Bond Issuance Expense	-	-	-	(25,000)
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	10,000,000
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,975,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, Beginning</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balance, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**BUILDING AUTHORITY FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
469-000-665.000	Interest Income - 2018 Public Safety Bond	\$ -	\$ -	\$ -	\$ 26,000
469-000-698.000	Proceeds from Bond	-	-	-	10,000,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,026,000</u>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
469-279-800.000	Other Services and Charges	\$ -	\$ -	\$ -	\$ 1,000
469-279-801.000	Bond Issuance Expenses	-	-	-	25,000
469-279-974.000	Capital Outlay-Fire Station 1	-	-	-	10,000,000
469-279-999.000	Operating Transfer Out	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,026,000</u>



**Fire Pension Fund – 732**

**Purpose**

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

**Activities**

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

**Resources Needed**

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



**FIRE PENSION FUND SUMMARY**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
<b>Revenues</b>				
Employer Contributions	\$ 236,828	\$ 247,000	\$ 247,000	\$ 249,000
Employee Contributions	30,044	27,000	31,800	37,000
Investment Income	242,094	150,000	176,335	225,000
<b>Total Revenues</b>	<b>\$ 508,965</b>	<b>\$ 424,000</b>	<b>\$ 455,135</b>	<b>\$ 511,000</b>
<b>Expenditures</b>				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	162,615	204,360	204,360	177,600
Administrative Expenses	8,875	13,120	13,120	25,450
<b>Total Expenditures</b>	<b>\$ 171,490</b>	<b>\$ 217,480</b>	<b>\$ 217,480</b>	<b>\$ 203,050</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 337,475</b>	<b>\$ 206,520</b>	<b>\$ 237,655</b>	<b>\$ 307,950</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,461,901</b>	<b>\$ 2,799,375</b>	<b>\$ 2,799,375</b>	<b>\$ 3,037,030</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,799,375</b>	<b>\$ 3,005,895</b>	<b>\$ 3,037,030</b>	<b>\$ 3,344,980</b>



**FIRE PENSION FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
732-000-403.000	Property Tax Collection	\$ 236,828	\$ 247,000	\$ 247,000	\$ 249,000
732-000-404.000	Employee Contribution	30,044	27,000	31,800	37,000
732-000-665.000	Interest	242,044	150,000	176,335	225,000
732-000-694.000	Miscellaneous Revenue	50	-	-	-
		<u>\$ 508,965</u>	<u>\$ 424,000</u>	<u>\$ 455,135</u>	<u>\$ 511,000</u>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
732-336-703.090	Fire Fighter Pension	\$ 162,615	\$ 204,360	\$ 204,360	\$ 177,600
732-336-808.000	Audit & Accounting	-	5,085	5,085	6,500
732-336-956.000	Miscellaneous	8,875	8,035	8,035	18,950
		<u>\$ 171,490</u>	<u>\$ 217,480</u>	<u>\$ 217,480</u>	<u>\$ 203,050</u>



**Retiree Health Care Fund – 736**

**Purpose**

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

**Activities**

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

	2017 Actual	2017/18 Budget	2017/18 Projected	2018/19 Budget
<b>Revenues</b>				
Employer Contributions	\$ 1,157,627	\$ 1,257,920	\$ 821,853	\$ 796,655
Employee Contributions	-	-	-	-
Investment Income	1,821,542	800,000	1,690,000	1,500,000
<b>Total Revenues</b>	<b>\$ 2,979,169</b>	<b>\$ 2,057,920</b>	<b>\$ 2,511,853</b>	<b>\$ 2,296,655</b>
<b>Expenditures</b>				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	-	-	-	-
Administrative Expenses	-	7,630	7,628	16,500
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 7,630</b>	<b>\$ 7,628</b>	<b>\$ 16,500</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,979,169</b>	<b>\$ 2,050,290</b>	<b>\$ 2,504,225</b>	<b>\$ 2,280,155</b>
<b>Fund Balance, Beginning</b>	<b>\$ 20,341,571</b>	<b>\$ 23,320,740</b>	<b>\$ 23,320,740</b>	<b>\$ 25,824,965</b>
<b>Fund Balance, Ending</b>	<b>\$ 23,320,740</b>	<b>\$ 25,371,030</b>	<b>\$ 25,824,965</b>	<b>\$ 28,105,120</b>



**RETIREE HEALTHCARE FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
736-000-665.000	Interest Income	\$ 1,821,542	\$ 800,000	\$ 1,690,000	\$ 1,500,000
736-000-694.000	Miscellaneous Revenue	1,064	1,000	42,586	3,500
736-000-699.000	Operating Transfer In	1,156,564	1,256,920	779,267	793,155
		<b>\$ 2,979,169</b>	<b>\$ 2,057,920</b>	<b>\$ 2,511,853</b>	<b>\$ 2,296,655</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
736-274-808.000	Audit & Accounting		\$ 7,630	\$ 7,628	\$ 8,000
736-274-956.000	Miscellaneous Expense	-	-	-	8,500
		<b>\$ -</b>	<b>\$ 7,630</b>	<b>\$ 7,628</b>	<b>\$ 16,500</b>



**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**

	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
<b>Operating Revenue</b>				
Sale of Water	\$ 14,388,603	\$ 15,010,400	\$ 15,946,536	\$ 16,005,200
Sewage Disposal Charges	13,271,882	13,680,000	14,446,236	14,890,000
Charges for Services	842,564	1,576,800	1,646,443	1,721,800
<b>Total Revenues</b>	<b>\$ 28,503,048</b>	<b>\$ 30,267,200</b>	<b>\$ 32,039,215</b>	<b>\$ 32,617,000</b>
<b>Operating Expenses</b>				
Cost of Water	\$ 10,949,193	\$ 10,504,000	\$ 8,923,767	\$ 10,504,000
Cost of Sewage Disposal	9,586,017	10,500,000	8,894,030	10,500,000
Operation and Maintenance	2,418,268	2,651,500	1,757,722	2,546,000
General and Administrative	2,429,681	2,741,545	2,553,923	2,685,177
Contribution to Retiree Health Fund	273,092	328,685	183,985	187,265
Depreciation	3,938,454	4,700,000	4,100,000	4,500,000
<b>Total Expenditures</b>	<b>\$ 29,594,704</b>	<b>\$ 31,425,730</b>	<b>\$ 26,413,427</b>	<b>\$ 30,922,442</b>
<b>Operating Loss</b>	<b>\$ (1,091,656)</b>	<b>\$ (1,158,530)</b>	<b>\$ 5,625,788</b>	<b>\$ 1,694,558</b>
<b>Nonoperating Revenue (Expense)</b>				
Investment Income	\$ 113,708	\$ 80,000	\$ 176,352	\$ 125,000
Federal Revenue	222,552	213,000	38,350	8,000
Interest Expense	(1,205,912)	(1,335,000)	(1,453,640)	(1,277,200)
Special Assessment	-	-	509,223	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	(135,279)	-	-	-
Other Revenue	13,792	20,000	15,000	15,000
<b>Loss - Before Contributions</b>	<b>\$ (991,139)</b>	<b>\$ (1,022,000)</b>	<b>\$ (714,715)</b>	<b>\$ (1,129,200)</b>
<b>Capital Contributions</b>				
Capital Grants	\$ 1,389,626	\$ 1,000,000	\$ 599,099	\$ 999,999
Developers	1,623,307	1,500,000	200,000	400,000
Tap Fees and frontage Charges	1,313,172	94,500	154,919	168,000
<b>Total Capital Contributions</b>	<b>\$ 4,326,104</b>	<b>\$ 2,594,500</b>	<b>\$ 954,018</b>	<b>\$ 1,567,999</b>
<b>Change in Net Assets</b>	<b>\$ 2,243,309</b>	<b>\$ 413,970</b>	<b>\$ 5,865,091</b>	<b>\$ 2,133,357</b>
<b>Net Assets, Beginning on Year</b>	<b>\$ 170,264,494</b>	<b>\$ 172,507,803</b>	<b>\$ 172,507,803</b>	<b>\$ 178,372,894</b>
<b>Net Assets, End of Year</b>	<b>\$ 172,507,803</b>	<b>\$ 172,921,773</b>	<b>\$ 178,372,894</b>	<b>\$ 180,506,251</b>



**WATER AND SEWER FUND**

<b>FULL TIME STAFFING SUMMARY</b>	
Superintendent	1
Assistant Superintendent	1
Water & Sewer Supervisor	2
Inspector	4
Lead Utility Worker	2
Advanced Utility Worker	8
Accounting Clerk	1
Administrative Assistant	1
Clerical	2
<b>Total</b>	<b>22</b>

		<b>REVENUES</b>			
<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
591-000-501.000	Federal Grant	\$ 4,322	\$ -	\$ -	\$ -
591-000-539.000	State Grants-SAW Grant	1,385,304	1,000,000	599,099	999,999
591-000-600.000	Water Metered Sales	14,370,098	15,000,000	15,944,114	16,000,000
591-000-600.001	Lateral Water Fees	-	30,000	36,000	70,000
591-000-600.002	Lateral Sewer Fees	-	60,000	109,844	90,000
591-000-600.003	Info Fees Customer Service	42,500	50,000	39,200	50,000
591-000-600.004	Cust Mtr Charge Installation	(3,380)	100,000	130,041	120,000
591-000-600.005	Customer Installation & Repair	7,886	10,000	8,302	10,000
591-000-600.006	Sewer Inspection Monies	6,450	9,000	10,035	10,000
591-000-600.007	Engineer Charges	99,330	110,000	42,165	50,000
591-000-600.008	Water Tap Connection	-	4,500	9,075	8,000
591-000-600.009	Capital Charges Tap Sewer	(51,000)	400,000	402,710	400,000
591-000-600.010	Const. Inspection Monies	206,371	225,000	306,090	300,000
591-000-600.011	Cap Charge Water	(27,000)	250,000	229,520	250,000
591-000-600.012	Contr. Reg. Fee	1,400	1,800	2,025	1,800
591-000-602.000	Sales of Bulk Water	95	400	138	200
591-000-602.001	Sewer Metered Sales	11,487,244	12,000,000	12,632,609	13,000,000
591-000-614.000	Tap Fees & Frontage Charges	1,313,172	-	-	-
591-000-616.001	Penalty on Delinquent WS Billing	-	25,000	128,140	130,000
591-000-626.001	Snow Removal Admin Fee	7,855	5,000	9,000	10,000
591-000-642.000	Clinton Twp Water Sales	18,409	10,000	2,284	5,000
591-000-642.001	Washington Twp. Sewer PR	1,590,345	1,500,000	1,629,910	1,700,000
591-000-643.000	S.M.D.A.	194,292	180,000	183,717	190,000
591-000-657.000	Late Charges/Penalties	328,157	350,000	301,619	350,000
591-000-665.000	Interest Income	113,708	80,000	176,352	125,000
591-000-672.001	Special Assessment	-	-	509,223	-
591-000-673.000	Gain on Sale of Fixed Asset	13,792	20,000	15,000	15,000
591-000-674.000	Contribution From Developer	1,623,307	1,500,000	200,000	400,000
591-000-688.000	Fed Grant Rev int rebate	222,552	213,000	38,350	8,000
591-000-694.000	Miscellaneous Revenues	223,995	41,000	37,596	40,000
		<b>\$ 33,179,205</b>	<b>\$ 33,174,700</b>	<b>\$ 33,732,158</b>	<b>\$ 34,332,999</b>



**WATER AND SEWER FUND  
EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
591-536-703.000	Salary - Elected - Appointed	\$ 344,489	\$ 370,000	\$ 374,475	\$ 385,000
591-536-704.000	Wages-Inspectors-Appraisers	246,599	270,000	245,700	270,000
591-536-704.001	Inspectors-Appraisers Overtime	19,663	30,000	28,500	30,000
591-536-704.050	Wages-Utility Worker	548,642	590,000	578,000	590,000
591-536-704.051	Utility Worker Overtime	14,375	20,000	34,525	30,000
591-536-706.000	Wages-Clerical	196,357	210,000	203,000	210,000
591-536-706.001	Clerical Overtime	353	1,000	400	750
591-536-710.000	Longevity/Benefit Wages	44,051	60,000	49,000	55,000
591-536-715.000	FICA Employer	87,456	96,162	94,950	97,387
591-536-715.001	Medicare Employer	20,453	22,490	22,225	22,776
591-536-716.000	Health Care Insurance	420,903	520,000	415,000	475,000
591-536-717.000	Life Insurance Premiums	5,642	6,100	6,675	7,225
591-536-718.000	Optical Insurance Premiums	7,248	7,600	6,200	7,000
591-536-719.000	Dental Insurance Premiums	31,887	35,000	29,000	32,000
591-536-720.000	Unemployment Compensation	-	-	-	-
591-536-721.000	Pension Contribution Employer 401(a)	130,720	144,000	139,650	145,500
591-536-722.000	Long & Short Term Disability Ins.	21,595	23,000	22,000	23,775
591-536-723.001	Workers Compensation Insurance	39,245	47,250	47,250	51,975
591-536-723.002	Retiree Health Care Contribution	(205,512)	20,000	-	10,000
591-536-725.000	Compensated Absences	2,522	25,000	15,000	25,000
591-536-726.000	Employee Assistance Program	706	850	850	925
591-536-740.000	Operating Supplies	23,397	20,000	15,183	20,000
591-536-740.001	Supplies & Expense Cust	25,222	150,000	59,566	100,000
591-536-777.000	Custodial Supplies	506	1,500	446	500
591-536-781.000	Repair Parts Meters	-	100,000	104,231	100,000
591-536-835.000	Occupational Health Services	1,380	5,500	2,550	3,000
591-536-836.000	Recruitment Staffing	-	-	-	-
591-536-930.000	Storm Maintenance	13,968	20,000	11,404	20,000
591-536-931.000	Building & Grounds Upkeep	34,909	100,000	68,149	160,000
591-536-933.000	Equipment Maintenance	49,670	45,000	27,345	40,000
591-536-935.000	Sewer Main Maintenance	1,696,050	1,000,000	657,674	1,000,000
591-536-935.001	Watermain Maintenance	26,929	70,000	49,536	70,000
591-536-935.002	Repair & Maintenance Hydrants	18,838	35,000	15,564	35,000
591-536-955.000	Sewer Treatment Fees	9,586,017	10,500,000	8,894,030	10,500,000
591-536-955.001	Water Purchased	10,945,117	10,500,000	8,920,267	10,500,000
591536-956.000	Miscellaneous Expense	(1,907)	-	-	-
591-536-957.000	Conference, Education & Training	6,008	6,500	5,240	6,500
591-536-961.000	Administrative Fees	69,743	69,743	69,743	38,764
591-536-961.001	Snow Removal	1,335	4,000	8,000	8,000
		<b>\$ 24,474,577</b>	<b>\$ 25,125,695</b>	<b>\$ 21,221,328</b>	<b>\$ 25,071,077</b>



**WATER AND SEWER FUND  
EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2017 Actual</b>	<b>2017/18 Budget</b>	<b>2017/18 Projected</b>	<b>2018/19 Budget</b>
591-537-723.000	Insurance & Bonds	\$ 18,734	\$ 23,000	\$ 21,696	\$ 23,000
591-537-727.000	Office Supplies & Expense	3,077	6,000	6,375	6,000
591-537-729.000	Customer Records billing	22,197	15,000	21,995	24,000
591-537-800.000	Other Services & Charges	927	1,200	1,184	1,200
591-537-801.000	Bond Issuance Expense	135,279	-	-	-
591-537-808.000	Audit & Accounting	39,904	46,000	24,578	30,000
591-537-811.000	Computer Administration	13,400	15,000	15,000	15,750
591-537-814.000	Legal Fees	2,083	-	-	-
591-537-816.000	Engineering Fees	561,045	600,000	458,607	500,000
591-537-850.000	Postage	37,633	45,000	41,334	45,000
591-537-860.000	Mileage Reimbursement	98	150	-	150
591-537-863.000	Gas & Oil	26,262	27,000	25,628	27,000
591-537-900.000	Publishing	-	1,000	-	1,000
591-537-920.000	Utility Bill - Water	8,241	12,000	9,000	12,000
591-537-920.001	Utility Bill - Edison	66,783	68,000	65,000	68,000
591-537-920.002	Utility Bill - Gas	5,865	12,000	9,200	11,000
591-537-920.003	Utility Bill - Telephone	24,903	27,000	25,000	27,000
591-537-930.001	Sewer Backup Claims	-	25,000	10,502	25,000
591-537-933.005	Vehicle Maintenance / Repair	28,046	30,000	28,850	30,000
591-537-956.000	Miscellaneous Expense	1,006	500	10,832	500
591-537-956.002	State Required Samples	2,800	4,500	3,600	4,500
591-537-956.005	Bank Fees - ACH/Credit Cards	4,076	4,000	3,500	4,000
591-537-958.000	Membership & Dues	32,080	30,000	30,778	30,000
591-537-968.000	Depreciation Expense	3,938,454	4,700,000	4,100,000	4,500,000
591-537-977.000	Equipment	1,775	15,000	12,635	15,000
591-537-977.001	Office Equipment	350	4,000	2,000	4,000
591-537-977.002	Computer Equipment / Software	5,751	10,000	820	10,000
591-537-977.005	Vehicles	-	150,000	55,000	150,000
591-537-977.006	Construction Equipment	1,547	100,000	25,000	100,000
591-537-996.000	Bond Interest Expense	1,205,912	1,335,000	1,453,640	1,277,200
591-537-999.000	Operating Transfer Out	273,092	328,685	183,985	187,265
		<b>\$ 6,461,319</b>	<b>\$ 7,635,035</b>	<b>\$ 6,645,739</b>	<b>\$ 7,128,565</b>