



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



ANNUAL BUDGET FISCAL YEAR 2019-2020



Janet I. Dunn
Township Supervisor

Stacy Smith
Finance Director



Supervisor

Janet I. Dunn

Clerk

Kristi L. Pozzi

Treasurer

Karen M. Goodhue

Trustees

Timothy F. Bussineau

Roger M. Krzeminski

Nancy J. Nevers

Kathy Smith



Table of Contents

APPROPRIATIONS RESOLUTION

Appropriations Resolution..... i

INTRODUCTION

Budget Summary By Fund..... 1
Organizational Chart..... 2

GENERAL FUND

Overview..... 3
Fund Summary..... 4
Revenues by Account..... 5
Expenditure Summary by Department..... 6
Legislative..... 7
Supervisors Department..... 7
Finance..... 8
Clerk-Records Management..... 9
Information Technology Department..... 9
Broadcast Media Department..... 10
Board of Review..... 11
Treasury Department..... 11
Assessing Department..... 12
Elections..... 13
Facilities and Grounds..... 14
Building and Grounds..... 15
Legal Fees..... 15
Human Resource Department..... 16
Public Safety - Crossing Gaurds..... 16
Building Department..... 17
Roads and Streets..... 18
Planning and Zoning..... 18
Engineering..... 19
Debt Service..... 19
Other Functions..... 20
Employee Benefits..... 20
Contingencies..... 21
Operating Transfer Out..... 21



SPECIAL REVENUE FUNDS

Fire Operations Fund.....	22
Park and Recreation Fund.....	29
Park and Recreation Revolving Fund.....	35
Law Enforcement Fund.....	38
Fire Improvement Fund.....	41

CAPITAL PROJECT FUNDS

Municipal Roadway Fund.....	44
Public Improvement Fund.....	47
Building Authority Fund.....	50

FIDUCIARY FUNDS

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

ENTERPRISE FUND

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

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, 2019 and ending June 30, 2020 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, 2019 and ending June 30, 2020 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	\$	2,342,500
License and Permits		3,427,500
Federal Grants		130,000
State Shared Revenues and Grants		7,120,000
Charges for Services		303,173
Fines and Forfeitures		201,000
Special Assessment		903,000
Interest Income		400,000
Other		277,500
Sale of Fixed Assets		10,000
Operating Transfer In		-
Total General Fund Revenues	\$	15,114,673

EXPENDITURES

Legislative	\$	72,805
Supervisor		277,920
Finance		420,805
Clerk - Records Management		509,125
Information Technology		299,825
Broadcast Media		373,840
Board of Review		5,910
Treasury		433,390
Assessing		641,070
Elections		587,615
Facilities and Grounds		1,682,087
Building and Grounds		6,667,275
Legal Fees		250,145
Human Resource		483,516
Public Safety - Crossing Guards		24,105
Building		1,560,035
Roads and Streets		1,317,500
Planning and Zoning		355,650
Engineering		309,870
Debt Service		2,594,965
Other Functions		319,800
Employee Benefits		1,410,765
Contingencies		500,000
Operating Transfer Out		4,793,785
Total General Fund	\$	25,891,803
Appropriated Surplus	\$	(10,777,130)
Total Revenues and Appropriated Surplus	\$	25,891,803

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

Fire Operating Revenue	\$ 7,163,000
Fire Operating Expenditures	7,242,617
Appropriated Surplus	\$ (79,617)
Total Revenues and Appropriated Surplus	<u>\$ 7,242,617</u>

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

Park and Recreation Revenue	\$ 4,873,850
Park and Recreation Expenditure	4,696,070

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

Park and Recreation Revolving Revenue	\$ 4,200
Park and Recreation Revolving Expenditure	-

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

Law Enforcement Revenue	\$ 5,663,600
Law Enforcement Expenditure	5,511,005

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

Fire Improvement Revenue	\$ 333,000
Fire Improvement Expenditure	450,000
Appropriated Surplus	(117,000)
Total Revenues and Appropriated Surplus	<u>\$ 450,000</u>

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

Municipal Roadway Revenue	\$ 4,329,000
Municipal Roadway Expenditure	4,272,600

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

Public Improvement Revenue	\$ 30,000
Public Improvement Expenditure	50,000
Appropriated Surplus	(20,000)
Total Revenues and Appropriated Surplus	<u>\$ 50,000</u>

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

Building Authority Revenue	\$ 122,000
Building Authority Expenditure	8,501,550
Appropriated Surplus	(8,379,550)
Total Revenues and Appropriated Surplus	<u>\$ 8,501,550</u>

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

Fire Pension Revenue	\$	490,500
Fire Pension Expenditure		201,700

Section 12. That for the said fiscal year there is hereby appropriated out of the Retiree Health Care Fund on an activity basis, the following:

Retiree Healthcare Revenue	\$	1,931,881
Retiree Healthcare Expenditure		525,050

Section 13. That for the said fiscal year there is hereby appropriated out of the Water and Sewer Fund on an activity basis, the following:

Water and Sewer Revenue	\$	36,278,200
Water and Sewer Expenditure		34,986,144

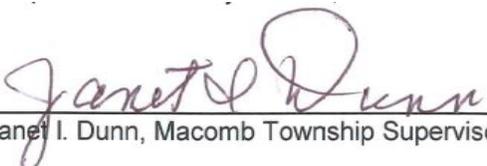
Section 14. That those amounts budgeted for specific items or purchases and not required to be utilized for such items and purposes may be rebudgeted by the Township Supervisor for other items and purposes within the same funds for which such allocation was originally made with the consent of the Board of Trustees.

Section 15. Millage Levy-The Macomb Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon the current tax roll an allocated millage of:

General Operating	0.6461
Fire Operating	2.0000
Fire Pension	0.1009
Police	1.5500
Park and Recreation	0.7871

Section 16. 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 2020.

Adopted this 26th day of June, 2019.



Janet I. Dunn, Macomb Township Supervisor



Attested, Kristi L. Pozzi, Macomb Township Clerk

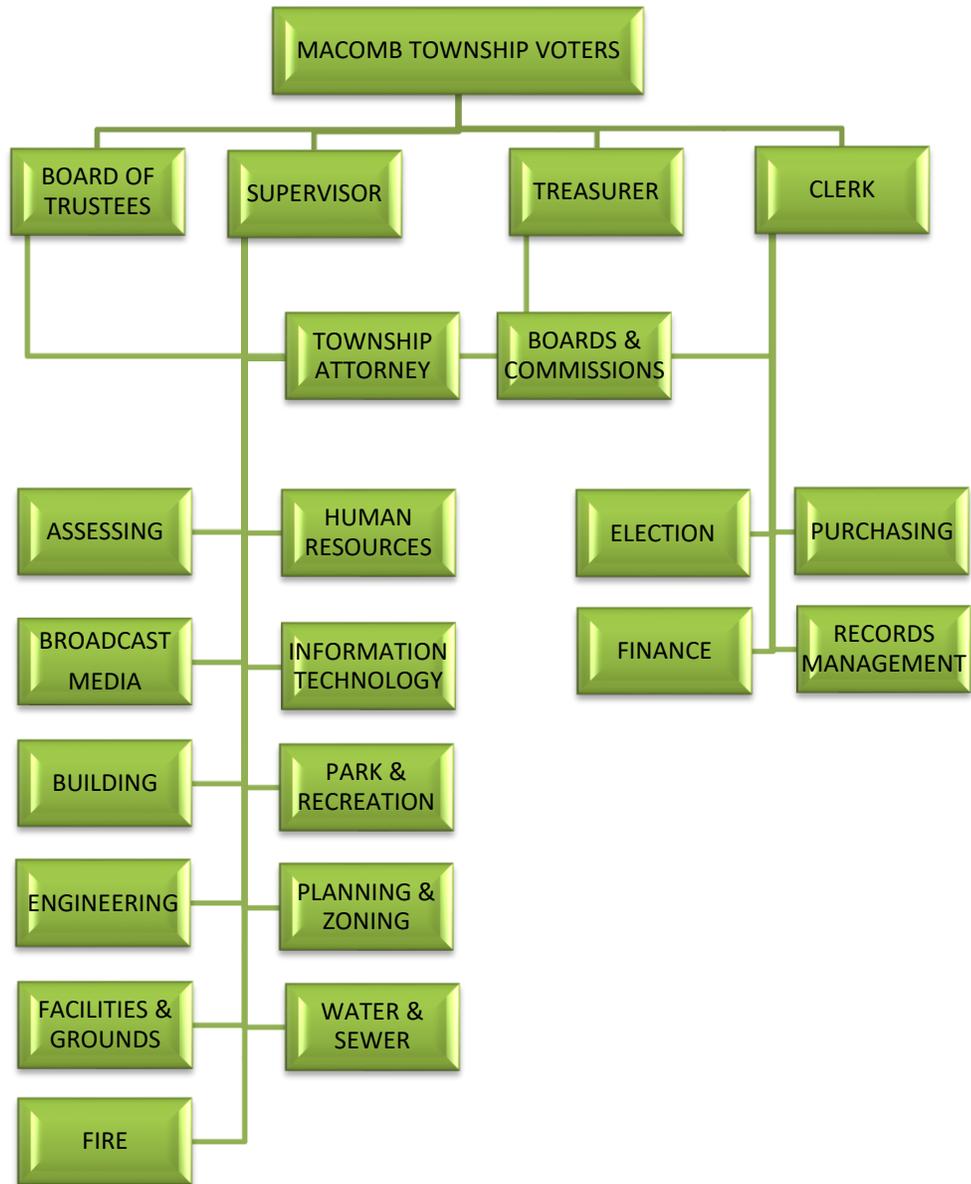


2019-2020 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 15,114,673	\$ 25,891,803	\$ (10,777,130)
206	Fire Operations Fund	7,163,000	7,242,617	(79,617)
208	Park and Recreation Fund	4,873,850	4,696,070	177,780
209	Park and Recreation Revolving Fund	4,200	-	4,200
266	Law Enforcement Fund	5,663,600	5,511,005	152,595
663	Fire Improvement Fund	333,000	450,000	(117,000)
204	Municipal Roadway Fund	4,329,000	4,272,600	56,400
245	Public Improvement Fund	30,000	50,000	(20,000)
469	Building Authority Fund	122,000	8,501,550	(8,379,550)
732	Fire Pension Fund	490,500	201,700	288,800
736	Retiree Health Care Fund	1,931,881	525,050	1,406,831
591	Water and Sewer Fund	36,278,200	34,986,144	1,292,056



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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Property Taxes and Fees	\$ 2,214,078	\$ 2,199,000	\$ 2,275,350	\$ 2,342,500
License and permits	3,796,597	3,447,000	3,600,470	3,362,500
Federal Grants	26,916	136,000	140,000	130,000
State-shared revenues and grants	6,796,873	6,610,000	7,178,020	7,120,000
Charges for Services	354,608	306,146	349,672	303,173
Fines and forfeitures	189,101	190,750	244,650	201,000
Special Assessment	890,213	949,980	901,471	903,000
Donations	-	-	-	-
Interest	213,601	200,000	500,000	400,000
Other	281,642	275,100	296,271	277,500
Total Revenues	\$ 14,763,631	\$ 14,313,976	\$ 15,485,904	\$ 15,039,673
Expenditures				
Current:				
General Government	\$ 7,758,637	\$ 13,249,632	\$ 10,295,224	\$ 15,389,911
Public Safety	1,590,898	1,926,855	1,740,773	2,063,740
Public Works	1,049,108	1,255,000	1,251,200	1,317,500
Recreation and culture	273,300	362,550	269,359	315,515
Capital Outlay	-	-	-	-
Total Expenditures	\$ 10,671,943	\$ 16,794,037	\$ 13,556,556	\$ 19,086,666
Excess of Revenue Over (Under) Expenditures	\$ 4,091,688	\$ (2,480,061)	\$ 1,929,348	\$ (4,046,993)
Other Financing Sources (Uses)				
Sale of Fixes Assets	\$ 18,500	\$ 15,000	1	\$ 10,000
Transfers In	-	-	-	-
Transfers Out	(4,157,079)	(5,325,082)	(5,380,454)	(6,740,137)
Total Other Financing Sources	\$ (4,138,579)	\$ (5,310,082)	\$ (5,380,453)	\$ (6,730,137)
Net Change in Fund Balances	\$ (46,891)	\$ (7,790,143)	\$ (3,451,105)	\$ (10,777,130)
Fund Balance, Beginning	\$ 30,324,125	\$ 30,277,234	\$ 30,277,234	\$ 26,826,129
Fund Balance, Ending	\$ 30,277,234	\$ 22,487,091	\$ 26,826,129	\$ 16,048,999



**GENERAL FUND
REVENUES**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-000-403.000	Current Real & Personal Property	\$ 2,201,760	\$ 2,187,000	\$ 2,262,350	\$ 2,330,000
101-000-423.000	Trailer Park Fees	12,318	12,000	13,000	12,500
101-000-476.000	Building Permit Application Fee	80,050	73,000	73,550	66,000
101-000-477.000	Building Permits	1,409,590	1,200,000	1,300,828	1,195,000
101-000-477.001	Zoning Permits	70,329	61,000	55,708	50,000
101-000-478.000	Electrical Permits	242,279	220,000	213,400	201,000
101-000-479.000	HVAC	272,065	250,000	269,040	245,000
101-000-480.000	Plumbing Permits	172,935	160,000	164,355	150,000
101-000-480.001	Approach Permit	1,980	10,000	4,595	4,000
101-000-481.000	Building License Registration	3,500	3,000	2,440	1,500
101-000-481.001	Civil Engineer Charges	123,640	120,000	74,650	65,000
101-000-502.000	Community Dev. Block Grant	26,917	136,000	140,000	130,000
101-000-503.000	S.M.A.R.T.	7,147	10,000	10,000	10,000
101-000-576.000	State Share Revenue Sales Use	6,789,726	6,600,000	7,095,400	7,100,000
101-000-580.001	School Election Reimbursements	-	-	72,620	10,000
101-000-608.000	Planning Commission	87,042	75,000	51,000	50,000
101-000-609.000	Liquor License App Fee	500	500	4,679	500
101-000-610.000	Township Board	-	500	-	-
101-000-611.000	ZBOA	9,500	7,000	4,500	5,000
101-000-613.000	Split Applications	4,800	2,000	1,200	1,000
101-000-615.000	Bldg Board of Appeals App Fee	-	500	500	1,500
101-000-616.000	School Tax Administration Fee	54,997	55,000	55,624	55,000
101-000-616.001	Penalty on Delinquent WS Billing	128,140	80,000	134,896	90,000
101-000-626.000	Administrative Charges	51,395	78,646	78,646	78,173
101-000-627.000	Weed Cutting Collection	17,065	5,000	15,640	20,000
101-000-628.000	PUD/Concept Review	1,169	2,000	2,988	2,000
101-000-651.000	Cable Franchise Fees	1,200,194	1,150,000	1,208,500	1,150,000
101-000-651.001	Telecommunications Fee	500	-	-	-
101-000-651.002	Video Service Franchise Fee	343,177	320,000	308,054	300,000
101-000-655.000	Court Fines & Fees	188,417	190,000	233,000	200,000
101-000-657.000	Penalties Late Charges	684	750	11,650	1,000
101-000-664.000	W/S Tower Lease	109,935	119,000	111,100	111,000
101-000-664.001	Station #2 Tower Lease	120,474	120,000	129,100	129,000
101-000-664.003	Station #1 Tower Lease	28,181	28,000	29,300	29,000
101-000-665.000	Interest Income	213,601	200,000	500,000	400,000
101-000-672.000	Street Lighting SAD Revenue	873,341	939,980	896,083	900,000
101-000-672.001	Special Assessment Revenue	16,873	10,000	5,388	3,000
101-000-673.000	Gain on Sale of Fixed Asset	18,500	15,000	1	10,000
101-000-675.000	Donations-Historical Commission	(135)	200	-	-
101-000-675.010	Donations-Art Project	15,650	-	3,200	-
101-000-694.000	Miscellaneous Revenue	6,947	7,500	23,000	7,500
101-000-694.004	Building Department Copies	590	400	571	1,000
101-000-669.000	Operating Transfer In	-	-	-	-
		\$ 14,905,772	\$ 14,448,976	\$ 15,560,555	\$ 15,114,673



**GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT**

Department Number	Department Name	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101	Legislative	\$ 64,211	\$ 69,970	\$ 69,525	\$ 72,805
171	Supervisor	267,042	273,330	207,245	277,920
202	Finance	300,112	404,995	366,455	420,805
215	Clerk - Records Management	284,428	501,091	410,439	509,125
228	Information Technology	241,040	278,175	277,522	299,825
229	Broadcast Media	337,661	420,050	323,328	373,840
247	Board of Review	3,115	5,906	3,097	5,910
253	Treasury	348,756	430,851	362,616	433,390
257	Assessing	551,265	617,537	588,512	641,070
262	Elections	288,987	531,249	499,106	587,615
264	Facilities and Grounds	576,619	2,517,620	2,090,057	1,682,087
265	Building and Grounds	836,289	3,829,945	2,536,326	6,667,275
266	Legal Fees	127,078	250,144	102,874	250,145
270	Human Resource	346,395	473,123	422,066	483,516
326	Public Safety - Crossing Guards	15,457	22,115	22,065	24,105
371	Building	1,316,102	1,488,530	1,421,008	1,560,035
446	Roads and Streets	1,049,108	1,255,000	1,251,200	1,317,500
723	Planning and Zoning	311,097	343,613	325,495	355,650
725	Engineering	219,669	248,970	247,025	309,870
906	Debt Service	846,900	2,021,990	2,021,987	2,594,965
950	Other Functions	1,529,201	325,200	307,585	319,800
951	Employee Benefits	1,148,337	1,512,800	1,149,047	1,410,765
959	Contingencies	-	409,835	-	500,000
966	Operating Transfer Out	3,943,793	4,007,080	4,007,080	4,793,785
		<u>\$ 14,952,662</u>	<u>\$ 22,239,119</u>	<u>\$ 19,011,660</u>	<u>\$ 25,891,803</u>



LEGISLATIVE

TOWNSHIP BOARD OF TRUSTEES	
Township Board of Trustees	4
Total	4

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-101-701.000	Wages/Boards/Commissions	\$ 52,965	\$ 55,200	\$ 55,450	\$ 57,600
101-101-715.000	Fica Employer	3,298	3,450	3,750	3,580
101-101-715.001	Medicare Employer	771	800	900	850
101-101-721.000	Pension Contribution Employer 401(a)	5,320	5,520	5,900	5,775
101-101-860.000	Mileage Reimbursement	261	400	400	400
101-101-956.000	Miscellaneous	45	100	125	100
101-101-957.000	Conference, Education & Training	1,551	4,500	3,000	4,500
		\$ 64,211	\$ 69,970	\$ 69,525	\$ 72,805

SUPERVISORS DEPARTMENT

FULL TIME STAFFING SUMMARY	
Supervisor	1
Deputy Supervisor	0
Code Enforcement Officer	1
Total	2

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-171-703.000	Salary-Elected Appointed	\$ 165,083	\$ 165,000	\$ 111,950	\$ 165,000
101-171-704.010	Code Enforcement Officer	61,057	61,100	62,400	65,000
101-171-704.011	Code Enforcement OT	63	300	100	300
101-171-715.000	Fica Employer	13,743	14,037	9,025	14,280
101-171-715.001	Medicare Employer	3,214	3,283	2,590	3,340
101-171-721.000	Pension Contribution Employer 401(a)	21,344	22,610	17,780	23,000
101-171-727.000	Office Supplies & Expense	163	500	200	500
101-171-860.000	Mileage Reimbursement	-	200	100	200
101-171-920.003	Utility Bill-Telephone	691	800	650	800
101-171-956.000	Miscellaneous Expense	56	500	75	500
101-171-957.000	Conference, Education & Training	954	2,500	1,375	2,500
101-171-958.000	Membership & Dues	499	500	500	500
101-171-977.001	Office Equipment	174	2,000	500	2,000
		\$ 267,042	\$ 273,330	\$ 207,245	\$ 277,920



FINANCE

FULL TIME STAFFING SUMMARY	
Finance Director	1
Accountant	2
Purchasing Specialist	1
Total	4

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-202-703.000	Salary-Elected-Appointed	\$ 97,807	\$ 173,795	\$ 146,225	\$ 182,005
101-202-706.000	Wages-Clerical	112,673	116,650	116,480	119,900
101-202-706.001	Clerical Overtime	377	1,000	650	1,000
101-202-710.000	Longevity/Benefit Wages	3,500	3,500	3,500	3,500
101-202-715.000	Fica Employer	12,912	18,300	16,550	19,000
101-202-715.001	Medicare Employer	3,020	4,300	3,900	4,500
101-202-721.000	Pension Contribution Employer 401(a)	20,970	29,050	24,800	30,200
101-202-727.000	Office Supplies & Expense	2,558	4,000	5,200	4,500
101-202-808.000	Audit & Accounting	43,223	44,600	42,950	44,500
101-202-860.000	Mileage Reimbursement	-	500	300	500
101-202-920.003	Utility Bill - Telephone	491	900	650	900
101-202-956.000	Miscellaneous Expense	870	1,200	1,200	1,200
101-202-957.000	Conference, Education & Training	-	2,000	1,100	2,000
101-202-958.000	Membership & Dues	120	200	585	600
101-202-977.001	Office Equipment	1,217	500	525	500
101-202-977.002	Computer Equipment/Software	375	4,500	1,840	6,000
		\$ 300,112	\$ 404,995	\$ 366,455	\$ 420,805



CLERK - RECORDS MANAGEMENT

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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-215-703.000	Salary-Elected-Appointed	\$ 165,162	\$ 243,650	\$ 235,400	\$ 246,100
101-215-706.000	Wages-Clerical	48,587	49,900	50,200	51,710
101-215-706.001	Clerical Overtime	506	-	1,659	2,000
101-215-710.000	Longevity/Benefit Wages	2,845	3,000	3,013	3,125
101-215-715.000	Fica Employer	13,358	18,386	18,250	18,790
101-215-715.001	Medicare Employer	3,124	4,300	4,240	4,310
101-215-721.000	Pension Contribution Employer 401(a)	21,300	29,355	26,680	29,790
101-215-727.000	Office Supplies & Expense	1,705	2,000	2,500	2,000
101-215-860.000	Mileage Reimbursement	76	400	100	400
101-215-920.003	Utility Bill - Telephone	1,201	1,500	995	1,300
101-215-956.000	Miscellaneous Expense	832	1,500	62	1,500
101-215-956.006	Document Imaging	20,753	138,000	51,800	138,000
101-215-957.000	Conference, Education & Training	1,469	3,000	3,957	4,000
101-215-958.000	Membership & Dues	260	1,100	120	1,100
101-215-977.001	Office Equipment	3,248	5,000	11,463	5,000
		\$ 284,428	\$ 501,091	\$ 410,439	\$ 509,125

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
Total	1

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-228-703.000	Salary-Elected Appointed	\$ 79,893	\$ 84,900	\$ 84,900	\$ 84,300
101-228-715.000	Fica Employer	4,939	5,400	5,380	5,250
101-228-715.001	Medicare Employer	1,155	1,275	1,260	1,225
101-228-721.000	Pension Contribution Employer 401(a)	7,960	8,700	8,650	8,450
101-228-727.000	Office Supplies	437	200	200	200
101-228-817.000	Contract Services	146,000	169,050	169,050	191,600
101-228-920.003	Utility Bill-Telephone	864	700	605	800
101-228-956.000	Miscellaneous Expense	172	600	565	500
101-228-957.000	Conference, Education & Training	-	-	-	1,000
101-228-977.000	Equipment	216	1,000	602	1,500
101-228-977.002	Computer Equipment/Software	(595)	6,350	6,310	5,000
		\$ 241,040	\$ 278,175	\$ 277,522	\$ 299,825



BROADCAST MEDIA DEPARTMENT

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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-229-703.000	Salary-Elected Appointed	\$ 92,323	\$ 94,975	\$ 93,210	\$ 97,400
101-229-706.055	Broadcast Media Employee	128,719	130,075	129,290	132,315
101-229-710.000	Longevity/Benefit Wages	6,141	8,900	8,650	8,900
101-229-715.000	Fica Employer	13,991	14,525	14,711	14,800
101-229-715.001	Medicare Employer	3,272	3,400	3,440	3,500
101-229-721.000	Pension Contribution Employer 401(a)	21,767	22,525	22,749	22,975
101-229-727.000	Office Supplies	920	1,000	350	1,000
101-229-740.000	Operating Supplies	514	1,000	301	1,000
101-229-755.000	Apparel	-	750	-	750
101-229-817.000	Consultant/Contract Services	5,485	8,500	7,420	12,500
101-229-860.000	Mileage Reimbursement	-	500	-	500
101-229-863.000	Gas & Oil	215	500	290	500
101-229-920.000	Utility Bill- Water	467	500	400	500
101-229-920.001	Utility Bill - Edison	4,127	4,000	4,296	4,500
101-229-920.002	Utility Bill-Gas	1,774	2,000	1,241	2,000
101-229-920.003	Utility Bill-Telephone	8,509	9,000	7,558	9,000
101-229-920.004	Utility Bill - Cable	2,006	2,200	1,981	2,200
101-229-931.000	Building & Grounds Upkeep	1,094	2,500	350	2,500
101-229-933.000	Equipment Maintenance	3,882	3,000	22	3,000
101-229-933.005	Vehicle Maintenance/Repair	837	1,500	1,900	2,000
101-229-956.000	Miscellaneous Expense	200	5,000	3,423	5,000
101-229-957.000	Conference, Education & Training	-	1,000	-	1,000
101-229-958.000	Membership & Dues	-	200	-	-
101-229-977.000	Equipment	14,052	85,000	5,000	23,000
101-229-977.002	Computer Equipment/Software	2,367	7,500	6,746	13,000
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	25,000	10,000	10,000	10,000
		\$ 337,661	\$ 420,050	\$ 323,328	\$ 373,840



BOARD OF REVIEW

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-247-701.000	Wages/Boards/Commissions	\$ 1,752	\$ 4,000	\$ 1,808	\$ 4,000
101-247-715.000	Fica Employer	109	248	112	250
101-247-715.001	Medicare Employer	25	58	26	60
101-247-740.000	Operating Supplies	79	300	-	300
101-247-900.000	Publishing	1,150	1,300	1,150	1,300
		\$ 3,115	\$ 5,906	\$ 3,097	\$ 5,910

TREASURY DEPARTMENT

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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-253-703.000	Salary-Elected-Appointed	\$ 162,410	\$ 167,277	\$ 161,900	\$ 177,000
101-253-706.000	Wages-Clerical	104,402	140,000	105,700	140,000
101-253-706.001	Clerical Overtime	2,167	3,200	3,566	3,800
101-253-707.000	Wages Temp - Part Time	8,283	8,000	8,581	10,000
101-253-710.000	Longevity/Benefit Wages	4,767	5,000	4,927	5,000
101-253-715.000	Fica Employer	17,287	20,056	17,921	20,820
101-253-715.001	Medicare Employer	4,043	4,690	4,191	4,870
101-253-721.000	Pension Contribution Employer 401(a)	26,401	30,728	27,362	31,700
101-253-727.000	Office Supplies & Expense	1,995	5,000	4,071	5,000
101-253-817.000	Consultant/Contract Services	7,927	20,000	6,203	10,000
101-253-860.000	Mileage Reimbursement	1,047	5,000	1,010	2,500
101-253-920.003	Utility Bill - Telephone	1,201	1,500	995	1,500
101-253-933.003	Computer Equipment Maint	321	1,200	1,827	1,500
101-253-956.000	Miscellaneous Expense	72	500	616	800
101-253-957.000	Conference, Education & Training	2,470	3,800	2,959	4,000
101-253-958.000	Membership & Dues	190	400	216	400
101-253-977.001	Office Equipment	3,615	4,500	3,436	4,500
101-253-977.002	Computer Equipment/Software	158	10,000	7,135	10,000
		\$ 348,756	\$ 430,851	\$ 362,616	\$ 433,390



ASSESSING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Assessor	1
Deputy Assessor	1
Senior Appraiser	1
Property Appraiser	1
Appraiser	1
Administrative Assistant	1
Total	6

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 99,232	\$ 104,840	\$ 96,765	\$ 195,575
101-257-704.000	Wages-Inspectors-Appraiser	280,199	288,400	287,675	217,025
101-257-704.001	Inspectors-Appraisers OT	254	3,000	466	3,000
101-257-706.000	Wages-Clerical	54,074	55,680	55,675	57,200
101-257-706.001	Clerical Overtime	194	1,000	442	1,000
101-257-710.000	Longevity/Benefit Wages	10,452	11,000	10,500	11,000
101-257-715.000	Fica Employer	27,455	28,670	28,813	30,060
101-257-715.001	Medicare Employer	6,421	6,705	6,738	7,030
101-257-721.000	Pension Contribution Employer 401(a)	42,935	44,742	45,067	46,980
101-257-724.000	Uniforms	1,448	3,000	1,553	3,000
101-257-727.000	Office Supplies	335	20,000	20,075	21,000
101-257-740.000	Operating Supplies	17,279	-	-	-
101-257-860.000	Mileage Reimbursement	200	500	324	500
101-257-863.000	Gas & Oil	706	2,800	789	1,500
101-257-920.003	Utility Bill - Telephone	2,431	3,000	1,950	3,000
101-257-933.001	Office Equipment Maintenance	60	2,000	200	1,500
101-257-933.005	Vehicle Maintenance/Repair	130	3,000	308	1,500
101-257-956.000	Miscellaneous Expense	-	200	-	200
101-257-957.000	Conference, Education & Training	923	2,000	1,002	2,000
101-257-958.000	Membership & Dues	1,640	2,500	1,695	2,000
101-257-977.001	Office Equipment	60	4,000	100	4,000
101-257-977.002	Computer Equipment/Software	4,838	10,500	9,562	12,000
101-257-977.005	Vehicles	-	20,000	18,812	20,000
		\$ 551,265	\$ 617,537	\$ 588,512	\$ 641,070



ELECTIONS

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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-262-703.000	Salary-Elected-Appointed	\$ 152,409	\$ 157,060	\$ 155,500	\$ 160,850
101-262-706.000	Wages-Clerical	-	56,075	46,725	57,720
101-262-706.001	Clerical Overtime	-	2,000	1,126	2,000
101-262-707.000	Wages Temps-Part-time	15,860	50,000	29,695	50,000
101-262-710.000	Longevity/Benefit Wages	3,500	3,500	3,584	4,000
101-262-711.000	Precinct Workers Wages	35,390	180,000	179,185	210,000
101-262-715.000	Fica Employer	10,443	16,655	14,915	13,925
101-262-715.001	Medicare Employer	2,442	3,895	3,490	3,260
101-262-721.000	Pension Contribution Employer 401(a)	14,915	21,314	18,645	21,860
101-262-727.000	Office Supplies	5,030	8,000	6,597	10,000
101-262-740.000	Elections Supplies	30,187	7,500	16,082	20,000
101-262-742.000	AV Supplies	6,306	3,000	4,386	3,000
101-262-850.000	Postage	6,301	7,500	7,347	10,000
101-262-860.000	Mileage Reimbursement	348	1,000	1,186	1,500
101-262-900.000	Publishing	640	1,000	2,308	2,500
101-262-933.001	Election Equipment Maintenance	-	5,000	-	5,000
101-262-956.000	Miscellaneous Expense	431	4,000	444	4,000
101-262-957.000	Conference, Education & Training	194	500	-	1,000
101-262-958.000	Membership & Dues	150	250	660	1,000
101-262-977.001	Office Equipment	3,550	1,000	3,298	4,000
101-262-977.002	Computer Equipment/Software	890	2,000	3,933	2,000
		\$ 288,987	\$ 531,249	\$ 499,106	\$ 587,615



FACILITIES AND GROUNDS

FULL TIME STAFFING SUMMARY	
Facilities and Grounds Manager	1
Maintenance Worker	5
Maintenance Custodian	1
Secretary	1
Total	8

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-264-703.000	Salary-Elected Appointed	\$ 79,893	\$ 93,475	\$ 83,000	\$ 105,752
101-264-706.000	Wages-Clerical	-	56,000	41,500	51,710
101-264-706.050	Grounds & Maintenance Worker	181,988	432,640	283,775	315,975
101-264-707.000	Wages Temps-Part-time	162,198	150,000	134,481	150,000
101-264-710.000	Longevity/Benefit Wages	9,962	10,000	10,103	10,300
101-264-715.000	Fica Employer	26,592	46,015	34,563	39,300
101-264-715.001	Medicare Employer	6,219	10,775	8,083	9,200
101-264-721.000	Pension Contribution Employer 401(a)	25,925	58,215	34,776	47,350
101-264-724.000	Uniforms	3,621	6,500	6,427	7,500
101-264-727.000	Office Supplies	467	2,000	1,423	3,500
101-264-777.000	Custodial Supplies	-	15,000	10,804	15,000
101-264-863.000	Gas & Oil	7,961	8,000	7,963	15,000
101-264-920.001	Utility Bill-Edison	1,052	-	3,304	4,500
101-264-920.003	Utility Bill-Telephone	1,187	1,500	1,036	1,500
101-264-931.000	Building & Grounds Upkeep	2,499	310,000	120,000	250,000
101-264-933.000	Equipment Maintenance	3,262	5,500	8,915	10,000
101-264-933.005	Vehicle Maint/Repair	4,295	7,000	5,020	8,500
101-264-936.000	Sidewalk Repair	-	1,200,000	1,199,638	500,000
101-264-956.000	Miscellaneous Expense	7,306	10,000	6,782	15,000
101-264-957.000	Conference, Education & Training	-	1,500	150	2,000
101-264-958.000	Membership & Dues	-	1,000	90	1,000
101-264-977.000	Equipment	26,273	20,000	16,830	40,000
101-264-977.001	Office Equipment	-	2,500	1,396	4,000
101-264-977.005	Vehicles	25,918	70,000	69,998	75,000
		\$ 576,619	\$ 2,517,620	\$ 2,090,057	\$ 1,682,087



BUILDING AND GROUNDS

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-265-723.000	Insurance and Bonds	\$ 118,646	\$ 145,000	\$ 141,709	\$ 145,000
101-265-740.000	Operating Supplies	1,231	1,600	950	1,500
101-265-777.000	Custodial Supplies	8,544	9,000	-	-
101-265-811.000	Computer-Network Support Administration	69,161	150,000	107,000	140,000
101-265-920.000	Utility Bill - Water	3,958	10,000	7,500	10,000
101-265-920.001	Utility Bill - Edison	15,179	53,000	60,675	65,000
101-265-920.002	Utility Bill - Gas	9,592	10,000	15,250	17,000
101-265-920.003	Utility Bill - Telephone	44,510	52,600	47,700	53,000
101-265-931.000	Building & Grounds Upkeep	98,595	-	11,000	12,000
101-265-933.000	Equipment Maintenance	22,276	25,000	18,500	25,000
101-265-956.000	Miscellaneous Expense	19,459	15,000	8,500	15,000
101-265-961.001	Snow Removal	5,649	5,775	5,775	5,775
101-265-970.000	Capital Improvements	1,500	782,970	200,000	700,000
101-265-970.001	Ramp Program	-	-	-	75,000
101-265-970.002	Sidewalk 25 Mile to Macomb Cnrs Park	-	-	-	803,000
101-265-971.000	Land Acquisition	169,209	2,000,000	1,675,000	4,000,000
101-265-974.000	Capital Outlay-24/Foss Park	6,884	250,000	100,000	250,000
101-265-974.001	Chelsea Park Paving	-	-	3,200	-
101-265-974.005	Senior Cntr/Media Storm Wtr Detention	-	-	218,135	215,000
101-265-975.000	Capital Outlay-Fire Station #1	187,435	250,000	(186,768)	-
101-265-977.000	Equipment	4,352	15,000	6,000	15,000
101-265-977.001	Office Equipment	3,038	15,000	6,200	15,000
101-265-977.002	Computer Equipment/Software	47,072	40,000	90,000	105,000
		\$ 836,289	\$ 3,829,945	\$ 2,536,326	\$ 6,667,275

LEGAL FEES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-266-814.000	Legal Fees	\$ 126,950	\$ 241,050	\$ 102,516	\$ 241,050
101-266-814.001	Legal Recording Fees	129	3,000	300	3,000
101-266-814.002	Legal Costs	-	6,094	58	6,095
		\$ 127,078	\$ 250,144	\$ 102,874	\$ 250,145



HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
General Counsel/Human Resource Director	1
Confidential Assistant to General Counsel/HR Director	1
Employment Administrator	1
Secretary	1
Total	4

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-270-703.000	Salary-Elected-Appointed	\$ 224,899	\$ 304,902	\$ 225,105	\$ 228,777
101-270-706.000	Wages Clerical	41,249	49,628	81,425	129,049
101-270-706.001	Clerical Overtime	629	500	550	500
101-270-707.000	Wages Temps-Part-time	6,041	5,000	20,386	3,000
101-270-710.000	Longevity/Benefit Wages	5,363	5,525	6,515	6,625
101-270-715.000	Fica Employer	16,436	22,664	19,732	22,815
101-270-715.001	Medicare Employer	4,062	5,301	4,925	5,335
101-270-721.000	Pension Contribution Employer 401(a)	27,024	35,453	29,954	35,785
101-270-727.000	Office Supplies & Expense	5,279	6,000	2,258	6,000
101-270-815.000	Mediation, Arbitration, Labor	1,100	10,000	-	10,000
101-270-817.000	Consultant/Contract Services	3,470	4,000	3,874	4,000
101-270-835.000	Occupational Health Services	475	1,500	1,500	1,700
101-270-836.000	Recruitment Staffing	2,077	4,000	7,425	5,000
101-270-860.000	Mileage Reimbursement	-	500	459	500
101-270-920.003	Utility Bill - Telephone	691	650	540	650
101-270-956.000	Miscellaneous Expense	2,038	2,000	3,055	2,000
101-270-957.000	Conference, Education & Training	2,289	3,000	3,112	3,000
101-270-958.000	Membership & Dues	689	2,500	719	2,500
101-270-977.001	Office Equipment	1,276	5,000	5,133	5,000
101-270-977.002	Computer Equipment/Software	1,307	5,000	5,400	11,280
		\$ 346,395	\$ 473,123	\$ 422,066	\$ 483,516

PUBLIC SAFETY - CROSSING GUARDS

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-326-707.000	\$ 14,359	\$ 20,350	\$ 20,350	\$ 22,200
101-326-715.000	890	1,265	1,265	1,380
101-326-715.001	208	300	300	325
101-326-977.000	-	200	150	200
	\$ 15,457	\$ 22,115	\$ 22,065	\$ 24,105



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
Total	14

GL Number	Description	2018 Actual	Budget	Projected	Budget
101-371-701.000	Builders Board of Appeals	\$ -	\$ 500	\$ -	\$ 1,500
101-371-703.000	Salary-Elected-Appointed	183,389	187,850	193,170	194,015
101-371-704.000	Wages-Building Inspector	279,636	360,625	312,670	366,500
101-371-704.001	Building Inspector Overtime	316	500	100	500
101-371-706.000	Wages-Clerical	164,648	202,255	201,625	206,840
101-371-706.001	Clerical Overtime	294	500	100	500
101-371-707.000	Wages Temps-Part-time	30,062	26,000	15,000	30,000
101-371-708.000	Wages-Electrical Inspectors	70,174	72,335	71,790	73,300
101-371-708.001	Electrical Inspectors OT	1,610	2,000	2,200	2,500
101-371-709.000	Mechanical Inspectors	66,302	72,335	71,790	73,300
101-371-709.001	Mechanical Inspectors OT	7,210	2,000	1,300	1,500
101-371-709.010	Plumbing Inspectors	70,174	72,335	71,790	73,300
101-371-709.011	Plumbing Inspectors OT	-	500	100	500
101-371-710.000	Longevity/Benefit Wages	22,019	22,680	22,290	28,030
101-371-715.000	Fica Employer	54,519	63,390	60,134	65,250
101-371-715.001	Medicare Employer	12,750	14,825	14,064	15,260
101-371-721.000	Pension Contribution Employer 401(a)	81,745	96,800	93,549	98,750
101-371-723.000	Insurance & Bonds	6,715	7,000	7,438	8,500
101-371-723.001	Worker Compensation Insurance	31,855	35,500	26,921	35,500
101-371-724.000	Uniforms	4,471	6,000	4,157	6,000
101-371-727.000	Office Supplies	4,100	4,000	5,100	5,500
101-371-740.000	Inspector Supplies	1,164	1,500	600	1,000
101-371-800.001	Weed Cutting Expense	6,530	5,000	5,000	5,000
101-371-816.000	Engineering Services	149,380	150,000	135,000	135,000
101-371-817.000	Consultant/Contract Services	14,179	6,000	16,803	10,000
101-371-860.000	Mileage	337	400	100	500
101-371-863.000	Gasoline & Oil	13,469	12,000	11,500	13,500
101-371-920.003	Utility Bill - Telephone	7,580	8,500	6,400	7,200
101-371-933.001	Office Equipment Maintenance	2,529	3,000	5,700	6,190
101-371-933.005	Vehicle Maintenance/Repair	4,571	5,000	6,000	7,000
101-371-956.000	Miscellaneous Expense	(281)	500	400	500
101-371-957.000	Conference, Education & Training	2,903	3,000	2,083	2,500
101-371-958.000	Membership & Dues	740	700	2,010	2,000
101-371-977.000	Equipment	18	-	100	100
101-371-977.001	Office Equipment	1,017	1,500	2,500	2,500
101-371-977.002	Computer Equipment/Software	455	1,500	5,324	10,000
101-371-977.005	Vehicles	19,520	40,000	46,201	70,000
		\$ 1,316,102	\$ 1,488,530	\$ 1,421,008	\$ 1,560,035



ROADS AND STREETS

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-446-927.000	Street Lighting	\$ 1,049,108	\$ 1,250,000	\$ 1,250,000	\$ 1,312,500
101-446-969.000	Chloride Treatment	-	5,000	1,200	5,000
		<u>\$ 1,049,108</u>	<u>\$ 1,255,000</u>	<u>\$ 1,251,200</u>	<u>\$ 1,317,500</u>

PLANNING AND ZONING

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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 12,946	\$ 22,000	\$ 13,500	\$ 22,000
101-723-701.001	Wages/Boards/Commissions ZBA	3,923	5,000	4,160	9,000
101-723-703.000	Salary-Elected-Appointed	167,279	174,100	177,045	179,325
101-723-706.000	Wages-Clerical	54,074	55,725	55,670	57,180
101-723-706.001	Clerical Overtime	334	1,000	1,275	1,000
101-723-710.000	Longevity/Benefit Wages	3,234	3,350	3,341	3,435
101-723-715.000	Fica Employer	14,906	16,401	16,150	16,860
101-723-715.001	Medicare Employer	3,486	3,787	3,775	3,945
101-723-721.000	Pension Contribution Employer 401(a)	21,506	23,000	23,785	23,655
101-723-727.000	Office Supplies & Expense	2,320	3,000	2,004	3,000
101-723-860.000	Mileage Reimbursement	898	2,000	300	2,000
101-723-900.000	Publishing	7,794	15,000	13,286	15,000
101-723-920.003	Utility Bill - Telephone	1,201	1,250	1,020	1,250
101-723-956.000	Miscellaneous Expense	637	1,500	500	1,500
101-723-957.000	Conference, Education & Training	1,869	4,000	2,500	4,000
101-723-958.000	Membership & Dues	1,580	2,500	1,798	2,500
101-723-977.001	Office Equipment	10,725	6,000	2,150	6,000
101-723-977.002	Computer Equipment/Software	2,385	4,000	3,236	4,000
		<u>\$ 311,097</u>	<u>\$ 343,613</u>	<u>\$ 325,495</u>	<u>\$ 355,650</u>



ENGINEERING

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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-725-703.000	Salary-Elected-Appointed	\$ 178,000	\$ 180,975	\$ 179,170	\$ 235,580
101-725-715.000	Fica Employer	10,935	11,580	11,577	14,610
101-725-715.001	Medicare Employer	2,557	2,710	2,707	3,420
101-725-721.000	Pension Contribution Employer 401(a)	17,526	18,835	18,834	23,560
101-725-727.000	Office Supplies & Expense	1,025	1,000	926	3,000
101-725-816.000	Engineering Services	7,299	27,060	27,060	20,000
101-725-860.000	Mileage Reimbursement	140	300	300	500
101-725-920.003	Utility Bill - Telephone	1,282	875	875	1,300
101-725-956.000	Miscellaneous Expense	631	-	-	1,500
101-725-957.000	Conference, Education & Training	-	1,400	1,390	2,000
101-725-958.000	Membership & Dues	273	400	353	400
101-725-977.002	Computer Equipment/Software	-	3,835	3,833	4,000
		\$ 219,669	\$ 248,970	\$ 247,025	\$ 309,870

DEBT SERVICE

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-906-999.000	Operating Transfer Out	\$ 846,900	\$ 2,021,990	\$ 2,021,987	\$ 2,594,965
		\$ 846,900	\$ 2,021,990	\$ 2,021,987	\$ 2,594,965



OTHER FUNCTIONS

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-950-817.000	Consultant/Contract Services	\$ 34,600	\$ 30,000	\$ 30,000	\$ 30,000
101-950-845.000	Community Development Block Grant	26,917	136,000	140,000	130,000
101-950-849.000	S.M.A.R.T.	7,147	10,000	10,000	10,000
101-950-850.000	Postage	42,417	50,000	50,000	55,000
101-950-863.000	Gasoline & Oil	284	500	900	1,200
101-950-900.000	Publishing	25,738	34,000	28,000	34,000
101-950-920.001	Utility Bill - Edison	1,369	1,800	1,600	1,800
101-950-920.003	Utility Bill - Telephone	2,524	3,900	2,200	3,800
101-950-933.005	Vehicle Maintenance/Repair	2,408	3,000	2,300	3,000
101-950-956.000	Miscellaneous Expense	8,670	15,000	8,400	12,000
101-950-956.005	Bank Fees - ACH/Credit Card	1,280	5,000	1,100	3,000
101-950-958.000	Membership & Dues	22,139	25,000	22,520	25,000
101-950-967.006	Buckingham I & II/Windgate Retension Po	14,397	6,000	5,375	6,000
101-950-967.008	Sidewalk Projects	1,315,905	-	-	-
101-950-967.011	Historical Expenses	410	5,000	190	5,000
101-950-967.015	Deercreek Drain Cleanout	4,182	-	-	-
101-950-967.016	Harder Drain Cleanout	-	-	5,000	-
101-950-977.005	Vehicles	18,812	-	-	-
		\$ 1,529,201	\$ 325,200	\$ 307,585	\$ 319,800

EMPLOYEE BENEFITS

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
101-951-716.000	Health Care Insurance	\$ 974,036	\$ 1,320,000	\$ 957,000	\$ 1,200,000
101-951-717.000	Life Insurance Premiums	14,752	16,700	18,195	20,015
101-951-718.000	Optical Insurance Premiums	14,746	17,775	14,900	16,250
101-951-719.000	Dental Insurance Premiums	68,711	80,500	72,225	78,200
101-951-720.000	Unemployment Compensation	-	-	-	-
101-951-722.000	Long & Short Term Disability Insurance	55,123	51,850	58,725	63,425
101-951-723.000	Insurance & Bonds	-	5,000	10,000	10,000
101-951-723.001	Worker Compensation Insurance	17,694	17,050	14,956	19,175
101-951-726.000	Employee Assistance Program	1,970	2,500	1,621	2,200
101-951-817.000	Consultant/Contract Services	1,305	1,425	1,425	1,500
		\$ 1,148,337	\$ 1,512,800	\$ 1,149,047	\$ 1,410,765



CONTINGENCIES

GL Number	Description	2018 Actual	Budget	Projected	Budget
101-959-959.000	Contingencies	\$ -	\$ 409,835	\$ -	\$ 500,000
		<u>\$ -</u>	<u>\$ 409,835</u>	<u>\$ -</u>	<u>\$ 500,000</u>

OPERATING TRANSFER OUT

GL Number	Description	2018 Actual	Budget	Projected	Budget
101-966-999.000	Contributions to other Funds	\$ 3,943,793	\$ 4,007,080	\$ 4,007,080	\$ 4,793,785
		<u>\$ 3,943,793</u>	<u>\$ 4,007,080</u>	<u>\$ 4,007,080</u>	<u>\$ 4,793,785</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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Property Taxes and Fees	\$ 6,393,003	\$ 6,687,312	\$ 6,743,607	\$ 7,072,500
Charges for Services	-	-	-	-
Interest Income	37,313	26,000	92,000	60,000
Other	150	500	2,115	500
Total Revenues	\$ 6,430,466	\$ 6,713,812	\$ 6,837,722	\$ 7,133,000
Expenditures				
Public Safety	\$ 4,263,803	\$ 5,828,542	\$ 4,381,444	\$ 5,917,141
Capital Outlay	-	-	-	-
Total Expenditures	\$ 4,263,803	\$ 5,828,542	\$ 4,381,444	\$ 5,917,141
Excess of Revenue Over (Under) Expenditures	\$ 2,166,663	\$ 885,270	\$ 2,456,278	\$ 1,215,859
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 15,250	\$ 500	\$ 43,109	\$ 30,000
Transfers In	-	-	-	-
Transfers Out	(742,170)	(1,085,850)	(1,085,848)	(1,325,476)
Total Other Financing Sources	\$ (726,920)	\$ (1,085,350)	\$ (1,042,739)	\$ (1,295,476)
Net Change in Fund Balances	\$ 1,439,743	\$ (200,080)	\$ 1,413,538	\$ (79,617)
Fund Balance, Beginning	\$ 4,739,587	\$ 6,179,330	\$ 6,179,330	\$ 7,592,868
Fund Balance, Ending	\$ 6,179,330	\$ 5,979,250	\$ 7,592,868	\$ 7,513,251



FIRE OPERATING FUND

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

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
206-000-403.000	Property Tax Collections	\$ 6,393,003	\$ 6,687,312	\$ 6,743,607	\$ 7,072,500
206-000-665.000	Interest Income	37,313	26,000	92,000	60,000
206-000-673.000	Gain on Sale of Fixed Asset	15,250	500	43,109	30,000
206-000-694.000	Miscellaneous Revenue	150	500	2,115	500
206-000-699.000	Operating Transfer In	-	-	-	-
		\$ 6,445,716	\$ 6,714,312	\$ 6,880,831	\$ 7,163,000

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
206-336-740.000	Burn Bldg Supplies	1,236	2,000	833	1,500
206-336-808.000	Audit & Accounting	2,543	8,000	2,750	4,500
206-336-811.000	Computer Administration	7,799	7,500	7,252	7,500
206-336-814.000	Legal Services	-	40,000	-	15,000
206-336-815.000	Arbitration Fees	-	2,000	-	2,000
206-336-817.000	Consultant/Contract Services	51,180	36,000	33,000	724,000
206-336-835.000	Occupational Health Services	35,870	10,000	9,048	38,000
206-336-836.000	Recruitment Staffing	14,101	10,000	9,730	10,000
206-336-850.000	Postage	484	750	613	750
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	9,241	2,500	1,628	2,500
206-336-959.000	Contingencies	-	200,000	18,000	200,000
206-336-960.000	Fire Prevention	3,527	7,500	6,705	7,500
206-336-961.000	Administrative Fees	22,526	39,882	39,882	37,864
206-336-961.001	Snow Removal	4,439	4,400	4,400	4,400
206-336-970.000	Capital Improvements	1,289	25,000	-	10,000
206-336-999.000	Operating Transfer Out	903,808	1,085,850	1,085,848	1,325,476
		\$ 1,058,042	\$ 1,481,482	\$ 1,219,690	\$ 2,391,090



**FIRE OPERATING FUND
FIRE STATION #1**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
206-337-703.060	Fulltime Fire Fighter	\$ 258,444	\$ 750,000	\$ 559,305	\$ 630,000
206-337-705.000	Wages-Paid on Call Fire Fighter	186,177	185,000	186,938	190,000
206-337-707.010	Paid on Call Officer Pay	6,321	6,500	5,659	6,500
206-337-714.000	Clothing Allowance	6,000	9,000	8,000	9,000
206-337-715.000	FICA Employer	19,557	58,931	42,262	51,801
206-337-715.001	Medicare Employer	6,587	13,782	11,409	12,115
206-337-716.000	Health Care Insurance	31,360	91,025	104,055	110,000
206-337-717.000	Life Insurance Premiums	1,532	3,700	4,212	4,800
206-337-718.000	Optical Insurance Premiums	693	1,975	2,354	2,500
206-337-719.000	Dental Insurance Premiums	4,852	9,175	12,945	14,000
206-337-720.000	Unemployment Compensation	7,346	-	-	-
206-337-721.000	Pension Contributions Employer	950	75,000	35,471	63,000
206-337-721.010	Deferred Contribution Employer - Obra	8,076	11,873	9,848	12,183
206-337-722.000	Long & Short Term Disability Insurance	3,472	6,500	9,466	10,000
206-337-723.000	Insurance & Bonds	4,746	7,550	4,564	25,000
206-337-723.001	Workers Comp Insurance	17,987	24,125	13,460	25,000
206-337-724.000	Uniforms	48,121	3,000	8,761	3,000
206-337-726.000	Employee Assistance Program	467	600	468	600
206-337-727.000	Office Supplies	2,160	2,500	1,662	2,000
206-337-740.000	Operating Supplies	1,880	1,500	2,580	2,800
206-337-760.000	Rescue Supplies	1,944	3,000	2,932	3,200
206-337-777.000	Custodial Supplies	1,513	1,500	1,963	1,500
206-337-860.000	Mileage Reimbursement	-	200	279	250
206-337-863.000	Gasoline & Oil	14,568	15,000	10,992	15,000
206-337-920.000	Utility Bill - Water	1,246	1,000	1,500	1,500
206-337-920.001	Utility Bill - Edison	4,922	4,800	5,762	5,000
206-337-920.002	Utility Bill - Gas	3,882	4,650	4,225	4,000
206-337-920.003	Utility Bill - Telephone	6,979	6,500	4,569	5,000
206-337-931.000	Building & Grounds Upkeep	7,484	5,000	6,000	1,000
206-337-933.000	Equipment Maintenance	8,518	7,500	6,169	7,500
206-337-933.001	Office Equipment Maintenance	20	100	-	100
206-337-933.005	Vehicle Maintenance/Repair	18,910	18,000	35,000	18,000
206-337-956.000	Miscellaneous Expense	259	400	968	500
206-337-957.000	Conference, Education & Training	3,897	5,000	8,800	7,500
206-337-958.000	Membership & Dues	1,515	500	474	500
206-337-977.000	Equipment	2,580	5,000	12,858	6,000
206-337-977.002	Computer Equipment/Software	-	1,000	5,850	3,500
		\$ 694,965	\$ 1,340,886	\$ 1,131,760	\$ 1,254,349



**FIRE OPERATING FUND
FIRE STATION #2**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
206-338-703.060	Fulltime Fire Fighter	\$ 465,893	\$ 510,000	\$ 374,910	\$ 430,000
206-338-705.000	Wages-Paid on Call Fire Fighter	176,445	175,000	136,073	150,000
206-338-707.010	Paid on Call Officer Pay	2,505	5,000	2,458	2,700
206-338-707.012	Dispatcher Wages	97,166	145,000	90,977	145,000
206-338-714.000	Clothing Allowance	9,000	8,000	6,000	6,000
206-338-715.000	FICA Employer	37,189	52,266	35,116	45,489
206-338-715.001	Medicare Employer	11,057	12,224	9,271	10,639
206-338-716.000	Health Care Insurance	106,997	106,825	119,591	130,000
206-338-717.000	Life Insurance Premiums	1,887	4,350	1,410	2,500
206-338-718.000	Optical Insurance Premiums	2,370	1,950	1,677	1,950
206-338-719.000	Dental Insurance Premiums	10,900	9,125	8,006	8,500
206-338-721.000	Pension Contributions Employer	20,401	51,000	25,140	43,000
206-338-721.010	Deferred Contribution Employer - Obra	9,499	11,160	7,152	9,467
206-338-722.000	Long & Short Term Disability Insurance	5,554	7,600	6,464	7,000
206-338-723.000	Insurance & Bonds	5,010	7,875	4,823	5,575
206-338-723.001	Workers Comp Insurance	17,987	24,125	13,460	25,000
206-338-724.000	Uniforms	48,938	3,800	7,959	3,000
206-338-726.000	Employee Assistance Program	490	600	482	600
206-338-727.000	Office Supplies	2,304	2,250	1,682	1,800
206-338-740.000	Operating Supplies	1,905	2,000	2,933	3,500
206-338-760.000	Rescue Supplies	1,949	2,500	2,682	3,000
206-338-777.000	Custodial Supplies	1,373	1,500	1,986	2,250
206-338-860.000	Mileage Reimbursement	-	150	-	150
206-338-863.000	Gasoline & Oil	14,308	15,000	12,187	15,000
206-338-920.000	Utility Bill - Water	2,445	3,000	1,872	2,500
206-338-920.001	Utility Bill - Edison	12,022	12,000	8,749	10,000
206-338-920.002	Utility Bill - Gas	4,653	5,000	5,100	4,750
206-338-920.003	Utility Bill - Telephone	4,223	5,000	4,172	4,500
206-338-931.000	Building & Grounds Upkeep	15,040	12,500	6,200	6,000
206-338-933.000	Equipment Maintenance	8,980	8,000	9,599	12,000
206-338-933.001	Office Equipment Maintenance	20	100	36	100
206-338-933.005	Vehicle Maintenance/Repair	37,453	20,000	35,000	30,000
206-338-956.000	Miscellaneous Expense	367	400	889	500
206-338-957.000	Conference, Education & Training	1,167	2,500	4,338	4,000
206-338-958.000	Membership & Dues	70	500	419	500
206-338-977.000	Equipment	2,143	5,000	12,282	7,500
206-338-977.002	Computer Equipment/Software	-	1,000	3,154	3,500
		\$ 1,139,709	\$ 1,234,300	\$ 964,250	\$ 1,137,970



FIRE OPERATING FUND

**FIRE OPERATING FUND
FIRE STATION #3**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
206-339-703.000	Salary-Elected-Appointed	\$ 111,402	\$ 112,420	\$ 110,000	\$ 112,420
206-339-703.060	Fulltime Fire Fighter	495,923	570,000	350,274	410,000
206-339-705.000	Wages-Paid on Call Fire Fighter	195,718	225,000	131,778	160,000
206-339-706.000	Wages-Clerical	48,401	48,425	48,425	50,250
206-339-707.010	Paid on Call Officer Pay	2,505	4,500	2,458	2,700
206-339-710.000	Longevity/Benefit Wages	2,905	3,025	3,013	3,200
206-339-714.000	Clothing Allowance	10,700	8,000	6,700	6,700
206-339-715.000	FICA Employer	43,777	60,225	36,447	46,208
206-339-715.001	Medicare Employer	12,617	14,085	9,711	10,806
206-339-716.000	Health Care Insurance	141,858	168,000	149,748	168,000
206-339-717.000	Life Insurance Premiums	2,245	6,800	2,166	2,800
206-339-718.000	Optical Insurance Premiums	2,600	2,925	3,040	3,500
206-339-719.000	Dental Insurance Premiums	10,637	13,675	13,288	14,000
206-339-721.000	Pension Contribution Employer 401(a)	23,768	73,085	32,673	57,267
206-339-721.010	Deferred Contribution Employer - Obra	9,667	14,229	7,213	10,087
206-339-722.000	Long & Short Term Disability Insurance	8,460	11,900	8,577	9,250
206-339-723.000	Insurance & Bonds	6,240	9,250	6,019	7,000
206-339-723.001	Workers Comp Insurance	17,987	24,125	13,460	25,000
206-339-724.000	Uniforms	49,861	3,500	8,572	2,500
206-339-726.000	Employee Assistance Program	574	750	541	750
206-339-727.000	Office Supplies	2,615	3,250	1,974	2,500
206-339-740.000	Operating Supplies	2,027	2,000	3,243	3,500
206-339-760.000	Rescue Supplies	2,134	3,000	2,682	3,000
206-339-777.000	Custodial Supplies	1,434	2,000	1,934	2,250
206-339-860.000	Mileage Reimbursement	-	250	-	-
206-339-863.000	Gasoline & Oil	9,434	10,000	7,864	10,000
206-339-920.000	Utility Bill - Water	3,577	4,500	2,655	4,000
206-339-920.001	Utility Bill - Edison	18,682	19,400	13,253	18,750
206-339-920.002	Utility Bill - Gas	4,253	5,700	3,583	4,750
206-339-920.003	Utility Bill - Telephone	15,531	16,000	9,347	16,000
206-339-931.000	Building & Grounds Upkeep	16,997	17,500	6,668	8,000
206-339-933.000	Equipment Maintenance	9,554	8,500	6,974	8,500
206-339-933.001	Office Equipment Maintenance	41	100	-	100
206-339-933.005	Vehicle Maintenance/Repair	27,824	18,500	16,163	18,500
206-339-956.000	Miscellaneous Expense	373	750	874	750
206-339-957.000	Conference, Education & Training	5,619	7,500	8,317	8,500
206-339-958.000	Membership & Dues	314	500	676	650
206-339-977.000	Equipment	1,109	5,000	16,687	7,500
206-339-977.002	Computer Equipment/Software	368	1,000	7,094	3,500
		\$ 1,319,730	\$ 1,499,368	\$ 1,054,091	\$ 1,223,188



**FIRE OPERATING FUND
FIRE STATION #4**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
206-340-703.000	Salary-Elected-Appointed	\$ 189,544	\$ 188,950	\$ 181,099	\$ 188,950
206-340-703.060	Fulltime Fire Fighter	68,805	480,000	325,100	380,000
206-340-705.000	Wages-Paid on Call Fire Fighter	99,768	110,000	105,737	110,000
206-340-706.000	Wages - Clerical	95,935	97,075	82,576	98,500
206-340-707.010	Paid on Call Officer Pay	5,404	5,000	4,934	5,000
206-340-710.000	Longevity/Benefit Wages	18,673	4,700	-	-
206-340-714.000	Clothing Allowance	2,700	8,700	6,700	6,700
206-340-715.000	FICA Employer	23,348	55,454	39,669	48,927
206-340-715.001	Medicare Employer	6,829	12,969	10,457	11,443
206-340-716.000	Health Care Insurance	71,332	132,800	116,544	132,800
206-340-717.000	Life Insurance Premiums	1,543	5,400	2,540	3,500
206-340-718.000	Optical Insurance Premiums	952	2,325	2,082	2,325
206-340-719.000	Dental Insurance Premiums	3,705	11,025	10,076	11,000
206-340-721.000	Pension Contribution Employer 401(a)	20,373	76,603	47,322	66,745
206-340-721.010	Deferred Contribution Employer - Obra	5,695	7,130	7,037	7,130
206-340-722.000	Long & Short Term Disability Insurance	4,497	9,400	9,666	10,500
206-340-723.000	Insurance & Bonds	5,831	6,950	6,183	6,500
206-340-723.001	Workers Comp Insurance	17,987	24,125	24,125	25,000
206-340-724.000	Uniforms	47,932	2,500	7,874	2,500
206-340-726.000	Employee Assistance Program	405	600	439	600
206-340-727.000	Office Supplies	2,959	3,250	3,049	3,250
206-340-740.000	Operating Supplies	1,872	2,000	3,146	3,250
206-340-760.000	Rescue Supplies	1,944	3,000	2,747	3,000
206-340-777.000	Custodial Supplies	1,422	1,500	2,244	2,500
206-340-860.000	Mileage Reimbursement	-	250	62	250
206-340-863.000	Gasoline & Oil	7,944	12,500	6,450	10,000
206-340-920.000	Utility Bill - Water	2,092	3,325	2,457	3,325
206-340-920.001	Utility Bill - Edison	14,661	16,000	14,371	16,000
206-340-920.002	Utility Bill - Gas	5,527	6,000	4,499	6,000
206-340-920.003	Utility Bill - Telephone	15,179	15,725	9,748	15,725
206-340-931.000	Building & Grounds Upkeep	13,476	15,000	5,096	10,000
206-340-933.000	Equipment Maintenance	7,610	7,500	6,227	7,500
206-340-933.001	Office Equipment Maintenance	20	100	-	100
206-340-933.005	Vehicle Maintenance/Repair	15,665	15,000	20,570	20,000
206-340-956.000	Miscellaneous Expense	2,582	2,000	3,300	2,500
206-340-957.000	Conference, Education & Training	7,414	4,500	4,200	5,500
206-340-958.000	Membership & Dues	200	2,500	694	1,000
206-340-977.000	Equipment	1,700	3,500	13,023	5,000
206-340-977.002	Computer Equipment/Software	-	3,000	5,459	3,000
		\$ 793,526	\$ 1,358,356	\$ 1,097,502	\$ 1,236,020



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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Property Taxes and Fees	\$ 2,672,030	\$ 2,686,000	\$ 2,765,549	\$ 2,850,000
Charges for Services	2,159,810	1,921,350	2,203,229	2,004,850
Interest Income	16,773	15,000	23,000	19,000
Other	-	-	-	-
Total Revenues	\$ 4,848,613	\$ 4,622,350	\$ 4,991,778	\$ 4,873,850
Expenditures				
Recreation and culture	\$ 3,171,361	\$ 3,063,192	\$ 2,354,593	\$ 2,929,345
Capital Outlay	-	-	-	-
Debt Service	120,302	62,000	-	-
Total Expenditures	\$ 3,291,663	\$ 3,125,192	\$ 2,354,593	\$ 2,929,345
Excess of Revenue Over (Under) Expenditures	\$ 1,556,950	\$ 1,497,158	\$ 2,637,184	\$ 1,944,505
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(2,885,750)	(2,797,500)	(1,916,760)	(1,766,725)
Debt Issuance	-	-	-	-
Total Other Financing Sources	\$ (2,885,750)	\$ (2,797,500)	\$ (1,916,760)	\$ (1,766,725)
Net Change in Fund Balances	\$ (1,328,800)	\$ (1,300,342)	\$ 720,424	\$ 177,780
Fund Balance, Beginning	\$ 3,555,341	\$ 2,226,541	\$ 2,226,541	\$ 2,946,965
Fund Balance, Ending	\$ 2,226,541	\$ 926,199	\$ 2,946,965	\$ 3,124,745



PARK AND RECREATION FUND

FULL TIME STAFFING SUMMARY	
Park and Recreation Director	1
Aquatics Supervisor	1
Facility Supervisor	1
Recreation Program Leader	2
Administrative Assistant	1
Total	6

REVENUES

Park and Recreation Revenue

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
208-000-403.000	Property Tax Collections	\$ 2,672,030	\$ 2,686,000	\$ 2,765,549	\$ 2,850,000
208-000-601.000	Independent Contractor Activities	26,104	8,000	40,436	40,000
208-000-601.001	Recreation Activities	22,195	6,000	23,000	7,000
208-000-601.004	Community Events/Sponsorships	53,192	55,000	71,125	55,000
208-000-603.000	Trips	28,599	15,000	26,048	25,000
208-000-608.001	Senior Center Program	3,191	3,000	2,790	3,000
208-000-665.000	Interest Income	16,773	15,000	23,000	19,000
208-000-667.000	Park Rental Fees	42,302	30,000	52,500	35,000
208-000-668.000	Concession Services	-	-	3,600	4,000
208-000-673.000	Gain on Sale of Fixed Asset	-	-	-	-
208-000-675.000	Donations	-	-	-	-
208-000-694.000	Miscellaneous Income	950	100	1,243	100
208-000-699.000	Operating Transfer In	-	-	10,574	-
		\$ 2,865,334	\$ 2,818,100	\$ 3,019,866	\$ 3,038,100

Recreation Center Revenue

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
208-000-601.010	Independent Contractor Activities	\$ 220,425	\$ 200,000	\$ 232,572	\$ 200,000
208-000-601.011	Recreation Activities	82,425	100,000	82,938	100,000
208-000-607.000	Membership Fees	1,098,138	1,000,000	1,066,556	1,000,000
208-000-607.001	Daily Admissions	407,352	350,000	433,533	400,000
208-000-607.002	Special Events	8,582	8,000	11,073	10,000
208-000-607-003	Child Watch Fees	3,132	3,000	2,894	2,500
208-000-607-.004	Gift Certificates	2,776	2,500	3,592	2,500
208-000-667.010	Rental Fees	110,366	100,000	108,303	100,000
208-000-676.000	Apparel	1,115	750	451	750
208-000-694.010	Miscellaneous Income	48,969	40,000	30,000	20,000
		\$ 1,983,279	\$ 1,804,250	\$ 1,971,912	\$ 1,835,750



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

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
208-751-703.000	Salary-Elected-Appointed	\$ 97,807	\$ 101,000	\$ 98,696	\$ 105,000
208-751-704.060	Program Staff	108,773	112,013	111,600	115,000
208-751-706.000	Wages-Clerical	85,003	90,640	52,375	55,000
208-751-710.000	Longevity/Benefit Wages	13,740	13,219	15,505	14,000
208-751-715.000	FICA Employer	18,766	19,646	17,675	17,925
208-751-715.001	Medicare Employer	4,389	4,595	4,150	4,200
208-751-716.000	Health Care Insurance	54,738	60,300	59,775	64,500
208-751-717.000	Life Insurance Premiums	1,152	1,260	1,050	1,150
208-751-718.000	Optical Insurance Premiums	835	935	800	875
208-751-719.000	Dental Insurance Premiums	3,679	4,000	3,110	3,360
208-751-720.000	Unemployment Compensation	-	-	-	-
208-751-721.000	Pension Contribution Employer 401(a)	29,360	30,365	27,200	27,500
208-751-722.000	Long & Short Term Disability Insurance	4,737	5,300	4,360	4,725
208-751-723.000	Insurance & Bonds	18,119	25,000	19,956	23,000
208-751-723.001	Workers Compensation Insurance	6,194	6,600	5,235	6,600
208-751-726.000	Employee Assistance Program	196	350	200	350
208-751-727.000	Office Supplies	5,361	6,000	3,792	6,000
208-751-730.000	Publications	416	500	419	500
208-751-740.000	Operating Supplies	363	2,000	-	2,000
208-751-750.000	Activity Supplies	21,247	20,000	13,293	20,000
208-751-808.000	Audit & Accounting	1,695	3,500	1,900	2,200
208-751-811.000	Computer Administration	5,374	5,000	5,149	6,000
208-751-814.000	Legal Services	-	-	-	-
208-751-817.000	Consultant Services	215	300	240	300
208-751-818.000	Independent Contractor Program	27,500	18,000	27,954	25,000
208-751-835.000	Occupational Health Services	3,199	2,500	1,850	2,500
208-751-836.000	Recruitment Staffing	-	1,500	-	1,000
208-751-850.000	Postage	14,384	15,000	14,902	20,000
208-751-860.000	Mileage Reimbursement	-	-	-	-
208-751-901.000	Printing	13,115	15,000	13,841	15,000
208-751-920.000	Utility Bill - Water	742	4,000	3,924	5,000
208-751-920.001	Utility Bill - Edison	4,127	4,000	4,979	5,000
208-751-920.002	Utility Bill - Gas	1,774	2,000	1,600	2,000
208-751-920.003	Utility Bill - Telephone	572	1,000	309	1,000
208-751-931.000	Buildings & Grounds Upkeep	1,098	3,000	300	3,000
208-751-933.000	Equipment Maintenance	-	1,000	-	1,000
208-751-933.001	Office Equipment Maintenance	1,147	1,300	1,134	1,500
208-751-942.000	Facility Rental Fees	2,238	2,500	2,265	2,500
208-751-943.000	Trips	24,394	20,000	20,756	20,000
208-751-945.000	Equipment Rental	6,485	4,500	4,950	4,500
208-751-956.000	Miscellaneous Expense	985	300	199	300
208-751-956.005	Bank Fees	28,317	25,000	32,025	30,000
208-751-957.000	Conference, Education & Training	1,306	3,000	1,446	3,000
208-751-958.000	Membership & Dues	1,265	750	1,000	1,000
208-751-961.001	Snow Removal	6,658	5,000	5,000	5,000
208-751-970.000	Capital Improvement	-	350,000	-	250,000
208-751-977.001	Office Equipment	-	2,000	-	2,000
208-751-977.002	Computer Equipment/Software	9,330	10,000	7,112	10,000
208-751-999.000	Operating Transfer Out	54,081	55,050	74,540	72,585
		\$ 684,877	\$ 1,058,923	\$ 666,566	\$ 963,070



**PARK AND RECREATION FUND
Recreation Center**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
208-752-703.000	Salary-Elected-Appointed	\$ 138,678	\$ 143,829	\$ 125,970	\$ 150,000
208-752-707.000	Wages Temps-Part-time	484,647	546,467	500,175	560,000
208-752-710.000	Longevity/Benefit Wages	2,818	3,630	3,500	3,630
208-752-715.000	FICA Employer	39,754	43,023	41,175	44,245
208-752-715.001	Medicare Employer	9,297	10,062	9,650	10,350
208-752-716.000	Health Care Insurance	22,359	24,700	23,050	24,900
208-752-717.000	Life Insurance Premiums	504	625	575	625
208-752-718.000	Optical Insurance Premiums	451	525	440	475
208-752-719.000	Dental Insurance Premiums	2,088	2,300	2,090	2,275
208-752-721.000	Pension Contribution Employer 401(a)	13,911	14,383	14,025	15,000
208-752-722.000	Long & Short Term Disability Insurance	2,277	2,500	2,325	2,525
208-752-723.001	Workers Compensation Insurance	6,194	6,160	5,235	6,675
208-752-726.000	Employee Assistance	2,506	2,700	2,275	2,475
208-752-740.000	Operating Supplies	37,946	80,000	54,984	80,000
208-752-750.000	Activity Supplies	7,054	3,000	2,195	3,000
208-752-750.001	Catering Services	25,305	25,000	23,426	25,000
208-752-755.000	Apparel	1,861	2,000	2,238	2,000
208-752-777.000	Custodial Supplies	23,145	35,000	23,246	35,000
208-752-777.001	Chemicals	16,779	20,000	14,454	20,000
208-752-817.000	Contracted Services	4,163	4,000	3,533	4,000
208-752-818.000	Independent Contractor Program	171,277	150,000	129,612	150,000
208-752-850.000	Postage	20	100	-	100
208-752-901.000	Printing	1,090	2,000	515	2,000
208-752-920.000	Utility Bill - Water	35,535	25,000	31,391	30,000
208-752-920.001	Utility Bill - Edison	303,436	300,000	204,806	250,000
208-752-920.002	Utility Bill - Gas	67,608	75,000	50,447	75,000
208-752-920.003	Utility Bill - Telephone	3,125	3,500	2,705	3,500
208-752-931.000	Buildings & Grounds Upkeep	819,059	175,000	115,000	175,000
208-752-933.000	Equipment Maintenance	16,340	25,000	218	25,000
208-752-933.004	HVAC Maintenance	26,306	45,000	-	45,000
208-752-945.000	Equipment Rental	1,400	5,000	650	5,000
208-752-956.000	Miscellaneous Expense	992	500	1,065	1,000
208-752-957.000	Conference, Education & Training	2,305	4,000	3,630	4,000
208-752-977.000	Equipment	58,130	60,000	208,700	60,000
		\$ 2,348,362	\$ 1,840,004	\$ 1,603,300	\$ 1,817,775



**PARK AND RECREATION FUND
Park Operations**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
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	34,570	30,000	20,000	30,000
208-753-777.000	Custodial Supplies	7,140	3,000	2,792	4,000
208-753-863.000	Gasoline & Oil	7,427	6,000	5,484	6,000
208-753-920.000	Utility Bill - Water	8,524	15,000	8,099	15,000
208-753-920.001	Utility Bill - Edison	20,162	18,000	13,272	18,000
208-753-931.000	Buildings & Grounds Upkeep	5,522	30,000	30,000	30,000
208-753-933.005	Vehicle Maintenance/Repair	1,412	2,500	81	2,500
208-753-945.000	Equipment Rental	-	3,000	-	3,000
208-753-977.000	Equipment	14,448	15,000	5,000	15,000
208-753-977.005	Vehicles	24,429	25,000	-	25,000
		\$ 123,635	\$ 158,265	\$ 84,728	\$ 148,500

Debt/Operating Transfer Out

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
208-906-992.000	Principal Payment	\$ 120,302	\$ 62,000	\$ -	\$ -
208-906-996.000	Interest Expense	14,488	6,000	-	-
208-906-999.000	Operating Transfer Out	2,885,750	2,797,500	1,916,760	1,766,725
		\$ 3,020,540	\$ 2,865,500	\$ 1,916,760	\$ 1,766,725



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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	3,003	2,000	5,600	4,200
Total Revenues	\$ 3,003	\$ 2,000	\$ 5,600	\$ 4,200
Expenditures				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess of Revenue Over (Under) Expenditures	\$ 3,003	\$ 2,000	\$ 5,600	\$ 4,200
Other Financing Sources (Uses)				
Transfers Out	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 3,003	\$ 2,000	\$ 5,600	\$ 4,200
Fund Balance, Beginning	\$ 645,642	\$ 648,645	\$ 648,645	\$ 654,245
Fund Balance, Ending	\$ 648,645	\$ 650,645	\$ 654,245	\$ 658,445



PARK AND RECREATION REVOLVING FUND

PARK AND RECREATION REVOLVING FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
209-000-665.000	Interest Income	\$ 3,003	\$ 2,000	\$ 5,600	\$ 4,200
209-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 3,003</u>	<u>\$ 2,000</u>	<u>\$ 5,600</u>	<u>\$ 4,200</u>

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Property Taxes and Fees	\$ 5,119,324	\$ 5,287,000	\$ 5,403,907	\$ 5,635,550
State-shared revenue and grants	22,829	20,000	22,887	22,050
Interest Income	7,245	6,000	11,000	6,000
Total Revenues	\$ 5,149,399	\$ 5,313,000	\$ 5,437,795	\$ 5,663,600
Expenditures				
Public Safety	\$ 4,557,639	\$ 5,314,309	\$ 5,310,135	\$ 5,511,005
Capital Outlay	-	-	-	-
Total Expenditures	\$ 4,557,639	\$ 5,314,309	\$ 5,310,135	\$ 5,511,005
Excess of Revenue Over (Under) Expenditures	\$ 591,760	\$ (1,309)	\$ 127,660	\$ 152,595
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 591,760	\$ (1,309)	\$ 127,660	\$ 152,595
Fund Balance, Beginning	\$ 1,807,402	\$ 2,399,162	\$ 2,399,162	\$ 2,526,821
Fund Balance, Ending	\$ 2,399,162	\$ 2,397,853	\$ 2,526,821	\$ 2,679,416



LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
266-000-403.000	Tax Collection	\$ 5,119,324	\$ 5,287,000	\$ 5,403,907	\$ 5,635,550
266-000-574.000	State Share Revenue	22,829	20,000	22,852	22,000
266-000-665.000	Interest Income	7,245	6,000	11,000	6,000
266-000-694.000	Miscellaneous Revenue	-	-	35	50
266-000-699.000	Operating Transfer In	-	-	-	-
		\$ 5,149,399	\$ 5,313,000	\$ 5,437,795	\$ 5,663,600

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
266-301-802.000	Sheriff Deputy Expense	\$ 4,550,047	\$ 5,305,259	\$ 5,302,750	\$ 5,500,455
266-301-920.000	Utility Bill - Water	578	600	475	700
266-301-920.001	Utility Bill - Edison	4,854	5,250	4,175	6,500
266-301-920.002	Utility Bill - Gas	912	1,550	1,435	1,700
266-301-920.003	Utility Bill - Telephone	1,172	1,550	1,250	1,550
266-301-956.000	Miscellaneous	75	100	50	100
		\$ 4,557,639	\$ 5,314,309	\$ 5,310,135	\$ 5,511,005



Fire Improvement Fund – 663

Purpose

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

Activities

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

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

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

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



FIRE IMPROVEMENT FUND SUMMARY

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	8,936	6,500	15,500	8,000
Total Revenues	\$ 8,936	\$ 6,500	\$ 15,500	\$ 8,000
Expenditures				
Public Safety	\$ 78,015	\$ 485,000	\$ 344,853	\$ 450,000
Capital Outlay	-	-	-	-
Total Expenditures	\$ 78,015	\$ 485,000	\$ 344,853	\$ 450,000
Excess of Revenue Over (Under) Expenditures	\$ (69,079)	\$ (478,500)	\$ (329,353)	\$ (442,000)
Other Financing Sources (Uses)				
Transfers In	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Net Change in Fund Balances	\$ 255,921	\$ (153,500)	\$ (4,353)	\$ (117,000)
Fund Balance, Beginning	\$ 1,914,537	\$ 2,170,457	\$ 2,170,457	\$ 2,166,104
Fund Balance, Ending	\$ 2,170,457	\$ 2,016,957	\$ 2,166,104	\$ 2,049,104



FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
663-000-665.000	Interest Income	\$ 8,936	\$ 6,500	\$ 15,500	\$ 8,000
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	325,000
		<u>\$ 333,936</u>	<u>\$ 331,500</u>	<u>\$ 340,500</u>	<u>\$ 333,000</u>

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
663-336-956.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -
663-336-977.000	Equipment	78,015	485,000	344,853	450,000
		<u>\$ 78,015</u>	<u>\$ 485,000</u>	<u>\$ 344,853</u>	<u>\$ 450,000</u>



Municipal Roadway Fund – 204

Purpose

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

Activities

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



MUNICIPAL ROADWAY FUND SUMMARY

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Telecommunications Fees	\$ 27,712	\$ 20,000	\$ 20,000	\$ 20,000
Interest Income	15,165	6,000	9,000	9,000
Other	-	-	-	-
Total Revenues	\$ 42,877	\$ 26,000	\$ 29,000	\$ 29,000
Expenditures				
Miscellaneous Expense	\$ -	\$ 100	\$ -	\$ 100
Capital Outlay	4,808,949	4,700,000	5,241,900	4,272,500
Total Expenditures	\$ 4,808,949	\$ 4,700,100	\$ 5,241,900	\$ 4,272,600
Excess of Revenue Over (Under) Expenditures	\$ (4,766,071)	\$ (4,674,100)	\$ (5,212,900)	\$ (4,243,600)
Other Financing Sources (Uses)				
Transfers In	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 4,300,000
Total Other Financing Sources	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 4,300,000
Net Change in Fund Balances	\$ (1,266,071)	\$ (1,174,100)	\$ (1,712,900)	\$ 56,400
Fund Balance, Beginning	\$ 3,401,748	\$ 2,135,677	\$ 2,135,677	\$ 422,777
Fund Balance, Ending	\$ 2,135,677	\$ 961,577	\$ 422,777	\$ 479,177



MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
204-000-651.001	Telecommunications Fees	\$ 27,712	\$ 20,000	\$ 20,000	\$ 20,000
204-000-665.000	Interest Income	15,165	6,000	9,000	9,000
204-000-699.000	Operating Transfer In	3,500,000	3,500,000	3,500,000	4,300,000
		\$ 3,542,877	\$ 3,526,000	\$ 3,529,000	\$ 4,329,000

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
204-444-817.000	Consultantr/Contract Services	\$ 1,556,331	\$ 316,700	\$ 316,700	\$ 472,500
204-444-967.008	Sidewalk Acquisitions	72,279	190,000	190,000	150,000
204-444-974.000	Capital Outlay	92	1,100,000	1,073,000	1,550,000
		\$ 1,628,702	\$ 1,606,700	\$ 1,579,700	\$ 2,172,500
204-446-956.000	Miscellaneous	\$ -	\$ 100	\$ -	\$ 100
204-446-977.007	Capital Outlay	3,180,246	3,662,200	3,662,200	2,100,000
		\$ 3,180,246	\$ 3,662,300	\$ 3,662,200	\$ 2,100,100



Public Improvement Fund – 245

Purpose

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



PUBLIC IMPROVEMENT FUND SUMMARY

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest Income	15,194	-	34,000	20,000
Total Revenues	\$ 15,194	\$ -	\$ 34,000	\$ 20,000
Expenditures				
General Government	124,551	-	76,256	50,000
Total Expenditures	\$ 124,551	\$ -	\$ 76,256	\$ 50,000
Excess of Revenue Over (Under) Expenditures	\$ (109,357)	\$ -	\$ (42,256)	\$ (30,000)
Other Financing Sources (Uses)				
Transfers In	\$ 25,000	\$ -	\$ 10,000	\$ 10,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 25,000	\$ -	\$ 10,000	\$ 10,000
Net Change in Fund Balances	\$ (84,357)	\$ -	\$ (32,256)	\$ (20,000)
Fund Balance, Beginning	\$ 3,373,955	\$ 3,289,598	\$ 3,289,598	\$ 3,257,342
Fund Balance, Ending	\$ 3,289,598	\$ 3,289,598	\$ 3,257,342	\$ 3,237,342



PUBLIC IMPROVEMENT FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
245-000-665.000	Interest Income	\$ 15,194	\$ -	\$ 34,000	\$ 20,000
245-000-699.000	Operating Transfer In	25,000	-	10,000	10,000
		\$ 40,194	\$ -	\$ 44,000	\$ 30,000

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
245-229-977.000	Equipment-Broadcast Media	\$ -	\$ -	\$ 76,256	\$ -
245-262-977.000	Equipment-Election	124,551	-	-	50,000
245-901-956.000	Miscellaneous Expense	-	-	-	-
245-901-999.000	Operating Transfer Out	-	-	-	-
		\$ 124,551	\$ -	\$ 76,256	\$ 50,000



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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Interest Income	\$ -	\$ 26,000	\$ 103,500	\$ 122,000
Other	-	10,000,000	12,772,039	-
Total Revenues	\$ -	\$ 10,026,000	\$ 12,875,539	\$ 122,000
Expenditures				
General Government	\$ -	\$ 1,000	\$ 950	\$ 1,550
Capital Outlay	-	10,000,000	3,700,000	8,500,000
Total Expenditures	\$ -	\$ 10,001,000	\$ 3,700,950	\$ 8,501,550
Excess of Revenue Over (Under) Expenditures	\$ -	\$ 25,000	\$ 9,174,589	\$ (8,379,550)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Bond Issuance Expense	-	(25,000)	(121,150)	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	\$ -	\$ (25,000)	\$ (121,150)	\$ -
Net Change in Fund Balances	\$ -	\$ -	\$ 9,053,439	\$ (8,379,550)
Fund Balance, Beginning	\$ -	\$ -	\$ -	\$ 9,053,439
Fund Balance, Ending	\$ -	\$ -	\$ 9,053,439	\$ 673,889



BUILDING AUTHORITY FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
469-000-665.000	Interest Income - 2018 Public Safety Bond	\$ -	\$ 26,000	\$ 103,500	\$ 122,000
469-000-698.000	Proceeds from Bond	-	10,000,000	12,772,039	-
		<u>\$ -</u>	<u>\$ 10,026,000</u>	<u>\$ 12,875,539</u>	<u>\$ 122,000</u>

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
469-279-800.000	Other Services and Charges	\$ -	\$ 1,000	\$ 500	\$ 1,000
469-279-801.000	Bond Issuance Expenses	-	25,000	121,150	-
469-279-956.000	Miscellaneous Expense	-	-	450	550
469-279-974.000	Capital Outlay-Fire Station 1	-	10,000,000	3,700,000	8,500,000
469-279-999.000	Operating Transfer Out	-	-	-	-
		<u>\$ -</u>	<u>\$ 10,026,000</u>	<u>\$ 3,822,100</u>	<u>\$ 8,501,550</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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Employer Contributions	\$ 246,982	\$ 249,000	\$ 260,283	\$ 370,000
Employee Contributions	33,650	37,000	35,475	35,500
Investment Income	94,879	225,000	178,000	85,000
Total Revenues	\$ 375,511	\$ 511,000	\$ 473,758	\$ 490,500
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	204,358	177,600	177,579	177,600
Administrative Expenses	13,132	25,450	17,805	24,100
Total Expenditures	\$ 217,490	\$ 203,050	\$ 195,384	\$ 201,700
Excess of Revenue Over (Under) Expenditures	\$ 158,021	\$ 307,950	\$ 278,374	\$ 288,800
Fund Balance, Beginning	\$ 2,799,375	\$ 2,957,396	\$ 2,957,396	\$ 3,235,770
Fund Balance, Ending	\$ 2,957,396	\$ 3,265,346	\$ 3,235,770	\$ 3,524,570



FIRE PENSION FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
732-000-403.000	Property Tax Collection	\$ 246,982	\$ 249,000	\$ 260,283	\$ 370,000
732-000-404.000	Employee Contribution	33,650	37,000	35,475	35,500
732-000-665.000	Interest	94,879	225,000	178,000	85,000
		\$ 375,511	\$ 511,000	\$ 473,758	\$ 490,500

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
732-336-703.090	Fire Fighter Pension	\$ 204,358	\$ 177,600	\$ 177,579	\$ 177,600
732-336-808.000	Audit & Accounting	5,085	6,500	5,000	5,150
732-336-956.000	Miscellaneous	8,047	18,950	12,805	18,950
		\$ 217,490	\$ 203,050	\$ 195,384	\$ 201,700



Retiree Health Care Fund – 736

Purpose

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

Activities

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

Resources Needed

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



RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND SUMMARY

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Revenues				
Employer Contributions	\$ 821,853	\$ 796,655	\$ 973,569	\$ 931,881
Employee Contributions	-	-	-	-
Investment Income	1,359,954	1,500,000	1,400,000	1,000,000
Total Revenues	\$ 2,181,808	\$ 2,296,655	\$ 2,373,569	\$ 1,931,881
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	-	-	-	502,850
Administrative Expenses	7,628	16,500	15,650	22,200
Total Expenditures	\$ 7,628	\$ 16,500	\$ 15,650	\$ 525,050
Excess of Revenue Over (Under) Expenditures	\$ 2,174,180	\$ 2,280,155	\$ 2,357,919	\$ 1,406,831
Fund Balance, Beginning	\$ 23,320,740	\$ 25,494,920	\$ 25,494,920	\$ 27,852,840
Fund Balance, Ending	\$ 25,494,920	\$ 27,775,075	\$ 27,852,840	\$ 29,259,671



RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
736-000-665.000	Interest Income	\$ 1,359,954	\$ 1,500,000	\$ 1,400,000	\$ 1,000,000
736-000-694.000	Miscellaneous Revenue	42,586	3,500	19,157	2,500
736-000-699.000	Operating Transfer In	779,267	793,155	954,412	929,381
		\$ 2,181,808	\$ 2,296,655	\$ 2,373,569	\$ 1,931,881

EXPENSES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
736-274-716.000	Health Care Insurance	\$ -	\$ -	\$ -	\$ 473,650
736-274-717.000	Life Insurance Premiums	-	-	-	1,275
736-274-718.000	Optical Insurance Premiums	-	-	-	4,400
736-274-719.000	Dental Insurance Premiums	-	-	-	23,525
736-274-808.000	Audit & Accounting	7,628	8,000	7,750	8,000
736-274-956.000	Miscellaneous Expense	-	8,500	7,900	14,200
		\$ 7,628	\$ 16,500	\$ 15,650	\$ 525,050



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

	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
Operating Revenue				
Sale of Water	\$ 15,054,178	\$ 16,005,200	\$ 17,603,937	\$ 17,005,200
Sewage Disposal Charges	14,115,289	14,890,000	15,498,610	15,490,000
Charges for Services	939,191	1,721,800	1,877,427	1,850,000
Total Revenues	\$ 30,108,658	\$ 32,617,000	\$ 34,979,974	\$ 34,345,200
Operating Expenses				
Cost of Water	\$ 11,169,951	\$ 10,504,000	\$ 9,120,069	\$ 12,003,000
Cost of Sewage Disposal	10,104,617	10,500,000	9,893,768	11,000,000
Operation and Maintenance	1,864,915	2,546,000	1,604,930	3,133,000
General and Administrative	2,472,276	2,685,177	2,598,807	2,728,858
Contribution to Retiree Health Fund	183,985	187,265	238,603	232,346
Depreciation	3,838,953	4,500,000	4,500,000	4,500,000
Total Expenditures	\$ 29,634,696	\$ 30,922,442	\$ 27,956,177	\$ 33,597,204
Operating Loss	\$ 473,962	\$ 1,694,558	\$ 7,023,797	\$ 747,996
Nonoperating Revenue (Expense)				
Investment Income	\$ 204,698	\$ 125,000	\$ 475,000	\$ 250,000
Federal Revenue	38,607	8,000	9,000	8,000
Interest Expense	(1,452,972)	(1,277,200)	(1,458,910)	(1,388,940)
Special Assessment	509,223	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	-	15,000	17,073	20,000
Loss - Before Contributions	\$ (700,445)	\$ (1,129,200)	\$ (957,837)	\$ (1,110,940)
Capital Contributions				
Capital Grants	\$ 785,929	\$ 999,999	\$ 171,534	\$ -
Developers	2,307,157	400,000	2,125,167	1,500,000
Tap Fees and frontage Charges	1,333,637	168,000	222,145	155,000
Total Capital Contributions	\$ 4,426,723	\$ 1,567,999	\$ 2,518,846	\$ 1,655,000
Change in Net Assets	\$ 4,200,240	\$ 2,133,357	\$ 8,584,807	\$ 1,292,056
Net Assets, Beginning on Year	\$ 171,925,933	\$ 176,126,174	\$ 176,126,174	\$ 184,710,980
Net Assets, End of Year	\$ 176,126,174	\$ 178,259,531	\$ 184,710,980	\$ 186,003,037



WATER AND SEWER FUND

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

REVENUES

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
591-000-501.000	Federal Grant	\$ 5,015	\$ -	\$ -	\$ -
591-000-539.000	State Grants-SAW Grant	780,914	999,999	171,534	-
591-000-600.000	Water Metered Sales	15,051,806	16,000,000	17,603,772	17,000,000
591-000-600.001	Lateral Water Fees	-	70,000	49,570	50,000
591-000-600.002	Lateral Sewer Fees	-	90,000	168,850	100,000
591-000-600.003	Inflo Fees Customer Service	42,200	50,000	29,000	40,000
591-000-600.004	Cust Mtr Charge Installation	-	120,000	118,026	120,000
591-000-600.005	Customer Installation & Repair	10,069	10,000	7,622	10,000
591-000-600.006	Sewer Inspection Monies	6,435	10,000	4,770	8,000
591-000-600.007	Engineer Charges	77,225	50,000	79,713	80,000
591-000-600.008	Water Tap Connection	-	8,000	3,725	5,000
591-000-600.009	Capital Charges Tap Sewer	-	400,000	444,174	450,000
591-000-600.010	Const. Inspection Monies	270,881	300,000	399,282	350,000
591-000-600.011	Cap Charge Water	-	250,000	270,360	250,000
591-000-600.012	Contr. Reg. Fee	1,820	1,800	2,250	2,000
591-000-602.000	Sales of Bulk Water	88	200	165	200
591-000-602.001	Sewer Metered Sales	12,220,685	13,000,000	13,511,197	13,500,000
591-000-614.000	Tap Fees & Frontage Charges	1,333,637	-	-	-
591-000-616.001	Penalty on Delinquent WS Billing	128,140	130,000	134,896	140,000
591-000-626.001	Snow Removal Admin Fee	20,176	10,000	10,000	10,000
591-000-642.000	Clinton Twp Water Sales	2,284	5,000	-	5,000
591-000-642.001	Washington Twp. Sewer PR	1,699,544	1,700,000	1,805,677	1,800,000
591-000-643.000	S.M.D.A.	195,061	190,000	181,736	190,000
591-000-657.000	Late Charges/Penalties	299,273	350,000	340,405	350,000
591-000-665.000	Interest Income	204,698	125,000	475,000	250,000
591-000-672.001	Special Assessment	509,223	-	-	-
591-000-673.000	Gain on Sale of Fixed Asset	-	15,000	17,073	20,000
591-000-674.000	Contribution From Developer	2,307,157	400,000	2,125,167	1,500,000
591-000-688.000	Fed Grant Rev int rebate	38,607	8,000	9,000	8,000
591-000-694.000	Miscellaneous Revenues	82,972	40,000	36,929	40,000
		\$ 35,287,908	\$ 34,332,999	\$ 37,999,893	\$ 36,278,200



**WATER AND SEWER FUND
EXPENSES**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
591-536-703.000	Salary - Elected - Appointed	\$ 363,427	\$ 385,000	\$ 370,540	\$ 385,000
591-536-704.000	Wages-Inspectors-Appraisers	244,518	270,000	290,210	295,000
591-536-704.001	Inspectors-Appraisers Overtime	33,044	30,000	36,280	35,000
591-536-704.050	Wages-Utility Worker	577,993	590,000	569,950	590,000
591-536-704.051	Utility Worker Overtime	32,634	30,000	31,870	32,000
591-536-706.000	Wages-Clerical	202,942	210,000	207,380	215,000
591-536-706.001	Clerical Overtime	205	750	150	500
591-536-710.000	Longevity/Benefit Wages	59,043	55,000	48,755	55,000
591-536-715.000	FICA Employer	91,708	97,387	99,125	99,665
591-536-715.001	Medicare Employer	21,448	22,776	23,182	23,309
591-536-716.000	Health Care Insurance	408,378	475,000	443,575	479,100
591-536-717.000	Life Insurance Premiums	5,456	7,225	5,900	7,200
591-536-718.000	Optical Insurance Premiums	6,315	7,000	6,200	7,000
591-536-719.000	Dental Insurance Premiums	29,579	32,000	29,300	24,500
591-536-720.000	Unemployment Compensation	-	-	-	-
591-536-721.000	Pension Contribution Employer 401(a)	133,605	145,500	142,454	148,500
591-536-722.000	Long & Short Term Disability Ins.	21,840	23,775	21,575	23,100
591-536-723.001	Workers Compensation Insurance	51,321	51,975	43,373	54,775
591-536-723.002	Retiree Health Care Contribution	9,025	10,000	10,000	10,000
591-536-725.000	Compensated Absences	3,512	25,000	18,000	25,000
591-536-726.000	Employee Assistance Program	693	925	510	550
591-536-740.000	Operating Supplies	14,601	20,000	33,101	30,000
591-536-740.001	Supplies & Expense Cust	80,237	100,000	66,465	90,000
591-536-777.000	Custodial Supplies	409	500	406	500
591-536-781.000	Repair Parts Meters	-	100,000	100,032	100,000
591-536-835.000	Occupational Health Services	2,305	3,000	1,467	2,000
591-536-836.000	Recruitment Staffing	116	-	1,438	1,500
591-536-930.000	Storm Maintenance	37,606	20,000	41,138	40,000
591-536-931.000	Building & Grounds Upkeep	39,397	160,000	28,311	150,000
591-536-933.000	Equipment Maintenance	26,984	40,000	23,317	40,000
591-536-934.000	San Swr Cleaning & CCTV	-	-	97,866	400,000
591-536-935.000	Sewer Main Maintenance	732,856	1,000,000	157,608	1,000,000
591-536-935.001	Watermain Maintenance	51,162	70,000	191,297	150,000
591-536-935.002	Repair & Maintenance Hydrants	16,883	35,000	20,879	30,000
591-536-955.000	Sewer Treatment Fees	10,104,617	10,500,000	9,893,768	11,000,000
591-536-955.001	Water Purchased	11,167,739	10,500,000	9,118,069	12,000,000
591-536-957.000	Conference, Education & Training	3,540	6,500	6,395	6,500
591-536-961.000	Administrative Fees	28,869	38,764	38,764	40,309
591-536-961.001	Snow Removal	3,430	8,000	10,000	10,000
		\$ 24,607,437	\$ 25,071,077	\$ 22,228,650	\$ 27,601,008



**WATER AND SEWER FUND
EXPENSES**

GL Number	Description	2018 Actual	2018/19 Budget	2018/19 Projected	2019/20 Budget
591-537-723.000	Insurance & Bonds	\$ 19,596	\$ 23,000	\$ 19,547	\$ 23,000
591-537-727.000	Office Supplies & Expense	6,798	6,000	3,544	5,000
591-537-729.000	Customer Records billing	11,100	24,000	15,000	18,000
591-537-800.000	Other Services & Charges	784	1,200	1,088	1,200
591-537-801.000	Bond Issuance Expense	-	-	-	-
591-537-808.000	Audit & Accounting	24,578	30,000	24,400	28,000
591-537-811.000	Computer Administration	13,400	15,750	14,070	15,000
591-537-814.000	Legal Fees	-	-	-	-
591-537-816.000	Engineering Fees	505,704	500,000	581,606	600,000
591-537-850.000	Postage	42,098	45,000	45,136	48,000
591-537-860.000	Mileage Reimbursement	-	150	-	150
591-537-863.000	Gas & Oil	27,707	27,000	30,245	30,000
591-537-900.000	Publishing	-	1,000	-	1,000
591-537-920.000	Utility Bill - Water	5,177	12,000	9,900	12,000
591-537-920.001	Utility Bill - Edison	69,911	68,000	67,450	70,000
591-537-920.002	Utility Bill - Gas	8,256	11,000	8,160	9,000
591-537-920.003	Utility Bill - Telephone	23,513	27,000	18,250	20,000
591-537-930.001	Sewer Backup Claims	10,502	25,000	-	25,000
591-537-933.005	Vehicle Maintenance / Repair	25,677	30,000	21,886	25,000
591-537-956.000	Miscellaneous Expense	7,393	500	255	500
591-537-956.002	State Required Samples	2,800	4,500	4,686	6,000
591-537-956.005	Bank Fees - ACH/Credit Cards	2,096	4,000	2,000	3,000
591-537-958.000	Membership & Dues	31,053	30,000	36,409	35,000
591-537-967.017	Camelot Pump St Abandonment	160,765	-	-	-
591-537-968.000	Depreciation Expense	3,838,953	4,500,000	4,500,000	4,500,000
591-537-977.000	Equipment	1,908	15,000	24,867	25,000
591-537-977.001	Office Equipment	-	4,000	424	4,000
591-537-977.002	Computer Equipment / Software	3,506	10,000	10,000	10,000
591-537-977.005	Vehicles	-	150,000	-	150,000
591-537-977.006	Construction Equipment	-	100,000	50,000	100,000
591-537-996.000	Bond Interest Expense	1,452,972	1,277,200	1,458,910	1,388,940
591-537-999.000	Operating Transfer Out	183,985	187,265	238,603	232,346
		\$ 6,480,231	\$ 7,128,565	\$ 7,186,436	\$ 7,385,136