



**MACOMB TOWNSHIP**  
5411 BROUGHTON ROAD - MACOMB - MI - 586-992-0710



# ANNUAL BUDGET FISCAL YEAR 2021-2022



**Frank J. Viviano**  
Township Supervisor

**Stacy I. Smith**  
Finance Director



**Supervisor**

Frank J. Viviano

**Clerk**

Kristi L. Pozzi

**Treasurer**

Leon Drolet

**Trustees**

Frank A. Cusumano, Jr.

Peter J. Lucido III

Nance J. Nevers

Charles Oliver

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## GENERAL APPROPRIATIONS ACT

An Act to provide for the adoption of a budget proposed by the Macomb Township Supervisor containing estimates of proposed revenues and expenditures, and to provide for the levy of taxes for the fiscal year beginning July 1, 2021 and ending June 30, 2022 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, 2021 and ending June 30, 2022 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	\$	2,538,500
License and Permits		3,550,500
Federal Grants		53,915
State Shared Revenues and Grants		9,354,977
Charges for Services		267,827
Fines and Forfeitures		241,000
Special Assessment		936,425
Interest Income		200,000
Other		318,125
Sale of Fixed Assets		600,000
Operating Transfer In		-
<b>Total General Fund Revenues</b>	<b>\$</b>	<b>18,061,269</b>

### EXPENDITURES

Legislative	\$	72,300
Supervisor		364,915
Finance		445,550
Clerk - Records Management		432,302
Information Technology		304,010
Broadcast Media		371,102
Board of Review		5,085
Treasury		404,904
Assessing		652,377
Elections		486,429
Facilities and Grounds		1,128,548
Building and Grounds		992,700
Legal Fees		575,000
Human Resource		320,260
Public Safety - Crossing Guards		32,495
Building		1,727,884
Roads and Streets		1,200,000
Planning and Zoning		552,645
Engineering		256,105
Debt Service		2,705,795
Other Functions		186,750
Employee Benefits		1,596,292
Contingencies		200,000
Operating Transfer Out		3,000,000
<b>Total General Fund</b>	<b>\$</b>	<b>18,013,446</b>

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

<b>Fire Operating Revenue</b>	<b>\$ 7,541,500</b>
<b>Fire Operating Expenditures</b>	<b>7,132,536</b>

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

<b>Park and Recreation Revenue</b>	<b>\$ 5,305,300</b>
<b>Park and Recreation Expenditure</b>	<b>4,788,277</b>

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

<b>Park and Recreation Revolving Revenue</b>	<b>\$ 400</b>
<b>Park and Recreation Revolving Expenditure</b>	<b>-</b>

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

<b>Law Enforcement Revenue</b>	<b>\$ 6,025,550</b>
<b>Law Enforcement Expenditure</b>	<b>5,986,000</b>

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

<b>Fire Improvement Revenue</b>	<b>\$ 330,000</b>
<b>Fire Improvement Expenditure</b>	<b>1,006,400</b>
Appropriated Surplus	(676,400)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 1,006,400</b>

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

<b>Municipal Roadway Revenue</b>	<b>\$ 3,424,500</b>
<b>Municipal Roadway Expenditure</b>	<b>3,894,431</b>
Appropriated Surplus	(469,931)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 3,894,431</b>

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

<b>Public Improvement Revenue</b>	<b>\$ 17,000</b>
<b>Public Improvement Expenditure</b>	<b>10,000</b>

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

<b>Building Authority Revenue</b>	<b>\$ 25</b>
<b>Building Authority Expenditure</b>	<b>205,185</b>
Appropriated Surplus	(205,160)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 205,185</b>

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

<b>Fire Pension Revenue</b>	<b>\$ 620,500</b>
<b>Fire Pension Expenditure</b>	<b>173,910</b>

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:

<b>Retiree Healthcare Revenue</b>	<b>\$ 2,765,461</b>
<b>Retiree Healthcare Expenditure</b>	<b>592,110</b>

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:

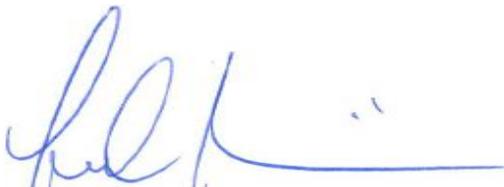
<b>Water and Sewer Revenue</b>	<b>\$ 40,333,800</b>
<b>Water and Sewer Expenditure</b>	<b>35,348,670</b>

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.

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:

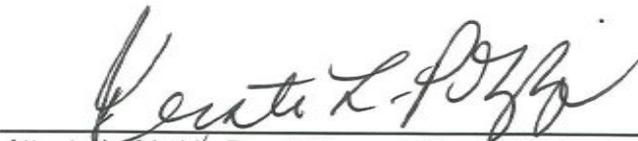
<b>General Operating</b>	<b>0.6314</b>
<b>Fire Operating</b>	<b>1.9000</b>
<b>Fire Pension</b>	<b>0.0900</b>
<b>Police</b>	<b>1.5000</b>
<b>Park and Recreation</b>	<b>0.7693</b>

Adopted this 9th day of June, 2021.



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Frank J. Viviano, Macomb Township Supervisor



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Attested, Kristi L. Pozzi, Macomb Township Clerk



2021-2022 BUDGET SUMMARY BY FUND

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus/ (Shortfall)</b>
101	General Fund	\$ 18,061,269	\$ 18,013,446	\$ 47,823
206	Fire Operations Fund	7,541,500	7,132,536	408,964
208	Park and Recreation Fund	5,305,300	4,788,277	517,024
209	Park and Recreation Revolving Fund	400	-	400
266	Law Enforcement Fund	6,025,550	5,986,000	39,550
663	Fire Improvement Fund	330,000	1,006,400	(676,400)
204	Municipal Roadway Fund	3,424,500	3,894,431	(469,931)
245	Public Improvement Fund	17,000	10,000	7,000
469	Building Authority Fund	25	205,185	(205,160)
732	Fire Pension Fund	620,500	173,910	446,590
736	Retiree Health Care Fund	2,765,461	592,110	2,173,351
591	Water and Sewer Fund	40,333,800	35,348,670	4,985,130



**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
- Clerk
- 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**

	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ 2,398,959	\$ 2,413,500	\$ 2,484,940	\$ 2,538,500
License and permits	3,463,373	3,461,000	3,489,850	3,415,500
Federal Grants	118,338	130,000	415,022	53,915
State-shared revenues and grants	7,356,889	6,792,745	7,373,915	9,354,977
Charges for Services	235,604	216,407	242,954	267,827
Fines and forfeitures	321,783	291,000	243,895	241,000
Special Assessment	920,617	917,250	935,924	936,425
Donations	-	-	-	-
Interest	701,458	500,000	181,600	200,000
Other	306,252	321,275	317,139	318,125
<b>Total Revenues</b>	<b>\$ 15,823,272</b>	<b>\$ 15,043,177</b>	<b>\$ 15,685,241</b>	<b>\$ 17,326,269</b>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	\$ 8,127,459	\$ 10,530,674	\$ 8,682,223	\$ 8,032,420
Public Safety	1,491,897	1,638,885	1,381,383	1,760,379
Public Works	1,339,502	1,627,375	1,324,886	1,456,105
Community and economic development	296,918	620,280	535,958	552,645
Recreation and culture	334,333	355,205	326,020	356,102
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,590,109</b>	<b>\$ 14,772,419</b>	<b>\$ 12,250,470</b>	<b>\$ 12,157,651</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 4,233,163</b>	<b>\$ 270,758</b>	<b>\$ 3,434,770</b>	<b>\$ 5,168,618</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixes Assets	\$ 9,246	\$ 10,000	169,603	\$ 600,000
Transfers In	-	-	-	-
Transfers Out	(6,458,492)	(8,328,085)	(8,733,960)	(5,720,795)
<b>Total Other Financing Sources</b>	<b>\$ (6,449,246)</b>	<b>\$ (8,318,085)</b>	<b>\$ (8,564,357)</b>	<b>\$ (5,120,795)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,216,082)</b>	<b>\$ (8,047,327)</b>	<b>\$ (5,129,587)</b>	<b>\$ 47,823</b>
<b>Fund Balance, Beginning</b>	<b>\$ 27,865,746</b>	<b>\$ 25,649,664</b>	<b>\$ 25,649,664</b>	<b>\$ 20,520,078</b>
<b>Fund Balance, Ending</b>	<b>\$ 25,649,664</b>	<b>\$ 17,602,337</b>	<b>\$ 20,520,078</b>	<b>\$ 20,567,901</b>



**GENERAL FUND  
REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-000-403.000	Current Real & Personal Property	\$ 2,385,314	\$ 2,400,000	\$ 2,471,333	\$ 2,525,000
101-000-423.000	Trailer Park Fees	13,646	13,500	13,607	13,500
101-000-476.000	Building Permit Application Fee	47,900	50,000	73,950	75,000
101-000-477.000	Building Permits	1,210,296	1,300,000	1,176,591	1,200,000
101-000-477.001	Zoning Permits	69,525	60,000	100,814	80,000
101-000-478.000	Electrical Permits	232,328	225,000	234,435	235,000
101-000-479.000	HVAC	248,058	265,000	261,128	265,000
101-000-480.000	Plumbing Permits	147,959	160,000	130,787	135,000
101-000-480.001	Approach Permit	4,815	5,000	6,570	6,500
101-000-481.000	Building License Registration	2,820	1,000	4,170	4,000
101-000-481.001	Civil Engineer Charges	88,950	80,000	134,775	135,000
101-000-502.000	Community Dev. Block Grant	118,338	130,000	108,441	27,000
101-000-503.000	S.M.A.R.T.	7,464	10,000	(3,074)	10,000
101-000-528.000	Other Federal Grants-CARES/ARPA	-	-	306,581	26,915
101-000-539.000	State Grants	-	-	3,242	-
101-000-576.000	State Share Revenue Sales Use	7,339,172	6,782,745	7,256,000	9,344,977
101-000-580.001	School Election Reimbursements	10,253	-	-	-
101-000-605.000	Candidate Filing Fee	-	-	1,200	-
101-000-608.000	Planning Commission	79,120	60,000	73,053	70,000
101-000-609.000	Liquor License App Fee	41	500	830	500
101-000-611.000	ZBOA	5,575	5,000	14,000	5,500
101-000-613.000	Split Applications	2,730	1,200	3,945	2,500
101-000-615.000	Bldg Board of Appeals App Fee	700	1,000	-	300
101-000-616.000	School Tax Administration Fee	56,536	56,500	56,425	106,700
101-000-616.001	Penalty on Delinquent WS Billing	134,549	115,000	126,495	117,000
101-000-626.000	Administrative Charges	78,173	82,207	82,207	74,827
101-000-627.000	Weed Cutting Collection	10,910	8,000	6,520	5,500
101-000-628.000	PUD/Concept Review	1,819	2,000	5,974	2,000
101-000-651.000	Cable Franchise Fees	1,226,870	1,150,000	1,260,753	1,200,000
101-000-651.002	Video Service Franchise Fee	272,801	245,000	240,652	215,000
101-000-655.000	Court Fines & Fees	176,542	175,000	107,350	115,000
101-000-657.000	Penalties Late Charges	10,693	1,000	10,050	9,000
101-000-664.000	W/S Tower Lease	112,852	124,800	113,150	116,500
101-000-664.001	Station #2 Tower Lease	134,432	149,500	139,425	143,600
101-000-664.003	Station #1 Tower Lease	30,481	30,975	31,283	32,225
101-000-665.000	Interest Income	701,458	500,000	181,600	200,000
101-000-672.000	Street Lighting SAD Revenue	913,256	913,250	931,205	932,425
101-000-672.001	Special Assessment Revenue	7,361	4,000	4,719	4,000
101-000-673.000	Gain on Sale of Fixed Asset	9,246	10,000	169,603	600,000
101-000-675.000	Donations-Historical Commission	(5)	-	-	-
101-000-675.010	Donations-Art Project	1,600	-	-	-
101-000-676.001	Election Reimbursement	-	-	117,747	-
101-000-694.000	Miscellaneous Revenue	26,127	15,000	31,406	25,000
101-000-694.004	Building Department Copies	765	1,000	675	800
101-000-669.000	Operating Transfer In	-	-	-	-
		<b>\$ 15,921,468</b>	<b>\$ 15,133,177</b>	<b>\$ 15,989,619</b>	<b>\$ 18,061,269</b>



**GENERAL FUND  
EXPENDITURE SUMMARY BY DEPARTMENT**

<b>Department Number</b>	<b>Department Name</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101	Legislative	\$ 64,640	\$ 72,300	\$ 66,603	\$ 72,300
171	Supervisor	225,048	278,700	310,881	364,915
202	Finance	387,644	438,185	428,428	445,550
215	Clerk	389,976	431,862	388,395	432,302
228	Information Technology	292,031	299,185	298,061	304,010
229	Broadcast Media	344,333	365,205	336,020	371,102
247	Board of Review	3,255	6,260	1,308	5,085
253	Treasury	339,566	440,200	373,588	404,904
257	Assessing	608,721	639,825	610,802	652,377
262	Elections	469,677	585,547	661,466	486,429
264	Facilities and Grounds	1,391,447	1,319,727	862,096	1,128,548
265	Building and Grounds	1,423,405	2,487,075	2,158,561	992,700
266	Legal Fees	124,739	241,050	426,128	575,000
270	Human Resource	371,361	454,075	272,378	320,260
326	Public Safety - Crossing Guards	17,795	24,640	24,601	32,495
371	Building	1,474,102	1,614,245	1,356,782	1,727,884
446	Roads and Streets	1,062,948	1,317,500	1,085,000	1,200,000
723	Planning and Zoning	296,918	620,280	535,958	552,645
725	Engineering	276,554	309,875	239,886	256,105
906	Debt Service	2,594,390	2,724,785	2,723,960	2,705,795
950	Other Functions	324,068	318,600	480,230	186,750
951	Employee Benefits	1,354,931	1,691,383	1,478,073	1,596,292
959	Contingencies	-	500,000	-	200,000
966	Operating Transfer Out	4,300,000	6,000,000	6,000,000	3,000,000
		<b>\$ 18,137,551</b>	<b>\$ 23,180,504</b>	<b>\$ 21,119,205</b>	<b>\$ 18,013,446</b>



**LEGISLATIVE**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-101-701.000	Wages/Boards/Commissions	\$ 54,875	\$ 57,600	\$ 56,000	\$ 57,600
101-101-715.000	Fica Employer	3,402	3,575	3,810	3,575
101-101-715.001	Medicare Employer	796	850	850	850
101-101-721.000	Pension Contribution Employer 401(a)	5,568	5,775	5,775	5,775
101-101-860.000	Mileage Reimbursement	-	400	-	400
101-101-956.000	Miscellaneous	-	100	123	100
101-101-957.000	Conference, Education & Training	-	4,000	45	4,000
		<b>\$ 64,640</b>	<b>\$ 72,300</b>	<b>\$ 66,603</b>	<b>\$ 72,300</b>

**SUPERVISORS DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Supervisor	1
Deputy Supervisor (part time)	0.5
Confidential Assistant to the Supervisor	1
Code Enforcement Officer	1
<b>Total</b>	<b>3.5</b>

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-171-703.000	Salary-Elected Appointed	\$ 127,661	\$ 165,000	\$ 202,525	\$ 238,125
101-171-704.010	Code Enforcement Officer	64,506	66,000	62,455	64,790
101-171-704.011	Code Enforcement OT	-	300	-	200
101-171-715.000	Fica Employer	11,577	14,345	17,025	18,800
101-171-715.001	Medicare Employer	2,708	3,355	3,985	4,400
101-171-721.000	Pension Contribution Employer 401(a)	15,138	23,100	16,500	30,300
101-171-727.000	Office Supplies & Expense	174	500	3,100	1,400
101-171-860.000	Mileage Reimbursement	-	200	-	200
101-171-920.003	Utility Bill-Telephone	747	800	1,165	1,200
101-171-956.000	Miscellaneous Expense	191	100	1,593	500
101-171-957.000	Conference, Education & Training	862	2,500	245	2,500
101-171-958.000	Membership & Dues	499	500	499	500
101-171-977.001	Office Equipment	986	2,000	1,789	2,000
		<b>\$ 225,048</b>	<b>\$ 278,700</b>	<b>\$ 310,881</b>	<b>\$ 364,915</b>



**FINANCE**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-202-703.000	Salary-Elected-Appointed	\$ 169,189	\$ 187,250	\$ 186,095	\$ 190,300
101-202-706.000	Wages-Clerical	115,202	123,100	122,710	125,900
101-202-706.001	Clerical Overtime	496	1,000	427	500
101-202-710.000	Longevity/Benefit Wages	3,500	6,300	10,076	12,250
101-202-715.000	Fica Employer	17,380	19,694	20,070	20,400
101-202-715.001	Medicare Employer	4,065	4,606	4,695	4,770
101-202-721.000	Pension Contribution Employer 401(a)	26,152	31,035	31,860	31,620
101-202-727.000	Office Supplies & Expense	3,643	5,000	6,200	5,200
101-202-808.000	Audit & Accounting	43,200	44,500	41,700	44,500
101-202-860.000	Mileage Reimbursement	338	500	-	500
101-202-920.003	Utility Bill - Telephone	554	900	1,480	2,210
101-202-956.000	Miscellaneous Expense	206	1,200	300	500
101-202-957.000	Conference, Education & Training	1,888	4,000	1,000	4,000
101-202-958.000	Membership & Dues	1,115	600	1,334	1,400
101-202-977.001	Office Equipment	26	500	105	500
101-202-977.002	Computer Equipment/Software	690	8,000	375	1,000
		<b>\$ 387,644</b>	<b>\$ 438,185</b>	<b>\$ 428,428</b>	<b>\$ 445,550</b>



**CLERK'S DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-215-703.000	Salary-Elected-Appointed	\$ 248,464	\$ 252,925	\$ 258,465	\$ 270,560
101-215-706.000	Wages-Clerical	52,039	53,000	53,170	54,550
101-215-706.001	Clerical Overtime	1,147	2,500	3,237	1,500
101-215-710.000	Longevity/Benefit Wages	4,097	4,220	4,399	4,455
101-215-715.000	Fica Employer	18,600	19,384	20,200	20,526
101-215-715.001	Medicare Employer	4,350	4,533	4,725	4,800
101-215-721.000	Pension Contribution Employer 401(a)	29,846	30,600	32,130	32,511
101-215-727.000	Office Supplies & Expense	4,215	2,000	895	2,000
101-215-860.000	Mileage Reimbursement	118	400	-	400
101-215-920.003	Utility Bill - Telephone	1,528	1,300	2,445	2,500
101-215-956.000	Miscellaneous Expense	1,442	1,000	329	1,000
101-215-956.006	Document Imaging	18,956	50,000	7,500	30,000
101-215-957.000	Conference, Education & Training	4,503	4,000	-	3,000
101-215-958.000	Membership & Dues	-	1,000	-	1,000
101-215-977.001	Office Equipment	673	5,000	900	3,500
		<b>\$ 389,976</b>	<b>\$ 431,862</b>	<b>\$ 388,395</b>	<b>\$ 432,302</b>

**INFORMATION TECHNOLOGY DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-228-703.000	Salary-Elected Appointed	\$ 84,613	\$ 86,625	\$ 86,320	\$ 88,120
101-228-715.000	Fica Employer	-	-	2,974	3,090
101-228-715.001	Medicare Employer	5,213	5,375	5,710	5,660
101-228-721.000	Pension Contribution Employer 401(a)	1,219	1,410	1,140	1,325
101-228-727.000	Office Supplies	8,402	8,675	8,910	8,815
101-228-817.000	Contract Services	-	200	202	200
101-228-920.003	Utility Bill-Telephone	189,600	191,600	189,600	191,500
101-228-956.000	Miscellaneous Expense	657	800	625	800
101-228-957.000	Conference, Education & Training	327	500	500	500
101-228-977.000	Equipment	-	1,000	500	1,000
101-228-977.002	Computer Equipment/Software	2,000	3,000	1,580	3,000
		<b>\$ 292,031</b>	<b>\$ 299,185</b>	<b>\$ 298,061</b>	<b>\$ 304,010</b>



**BROADCAST MEDIA DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-229-703.000	Salary-Elected Appointed	\$ 97,778	\$ 99,450	\$ 99,750	\$ 101,830
101-229-706.055	Broadcast Media Employee	136,573	134,900	135,765	138,850
101-229-710.000	Longevity/Benefit Wages	8,803	11,080	13,485	11,000
101-229-715.000	Fica Employer	14,827	15,225	16,205	15,604
101-229-715.001	Medicare Employer	3,468	3,560	3,790	3,649
101-229-721.000	Pension Contribution Employer 401(a)	22,934	23,440	24,255	24,068
101-229-727.000	Office Supplies	244	1,000	243	750
101-229-740.000	Operating Supplies	294	1,000	429	1,000
101-229-755.000	Apparel	-	750	-	750
101-229-817.000	Consultant/Contract Services	10,706	12,500	9,000	12,000
101-229-860.000	Mileage Reimbursement	-	500	-	500
101-229-863.000	Gas & Oil	220	500	154	500
101-229-920.000	Utility Bill- Water	523	500	500	500
101-229-920.001	Utility Bill - Edison	5,050	4,500	5,625	5,800
101-229-920.002	Utility Bill-Gas	1,043	2,000	1,350	2,000
101-229-920.003	Utility Bill-Telephone	8,566	9,000	8,700	9,000
101-229-920.004	Utility Bill - Cable	2,214	2,300	2,000	2,300
101-229-931.000	Building & Grounds Upkeep	1,670	2,500	200	2,500
101-229-933.000	Equipment Maintenance	2,733	3,000	804	3,000
101-229-933.005	Vehicle Maintenance/Repair	621	1,500	48	1,500
101-229-956.000	Miscellaneous Expense	200	5,000	200	3,000
101-229-957.000	Conference, Education & Training	-	1,000	-	1,000
101-229-977.000	Equipment	7,063	15,000	1,235	10,000
101-229-977.002	Computer Equipment/Software	8,805	5,000	2,281	5,000
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	10,000	10,000	10,000	15,000
		<b>\$ 344,333</b>	<b>\$ 365,205</b>	<b>\$ 336,020</b>	<b>\$ 371,102</b>



**BOARD OF REVIEW**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-247-701.000	Wages/Boards/Commissions	\$ 1,610	\$ 4,000	\$ 1,215	\$ 3,000
101-247-715.000	Fica Employer	100	250	75	190
101-247-715.001	Medicare Employer	23	60	18	45
101-247-740.000	Operating Supplies	-	250	-	150
101-247-900.000	Publishing	1,522	1,700	-	1,700
		<b>\$ 3,255</b>	<b>\$ 6,260</b>	<b>\$ 1,308</b>	<b>\$ 5,085</b>

**TREASURY DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-253-703.000	Salary-Elected-Appointed	\$ 154,445	\$ 177,000	\$ 172,150	\$ 182,375
101-253-706.000	Wages-Clerical	109,394	140,000	111,630	114,975
101-253-706.001	Clerical Overtime	3,542	4,000	4,239	1,500
101-253-707.000	Wages Temp - Part Time	9,626	14,000	8,936	1,600
101-253-710.000	Longevity/Benefit Wages	5,921	6,000	5,410	6,000
101-253-715.000	Fica Employer	17,652	21,150	19,315	19,000
101-253-715.001	Medicare Employer	4,128	4,950	4,525	4,444
101-253-721.000	Pension Contribution Employer 401(a)	26,954	31,700	26,725	29,735
101-253-727.000	Office Supplies & Expense	2,286	5,000	3,549	5,000
101-253-817.000	Consultant/Contract Services	3,261	12,000	13,341	23,000
101-253-860.000	Mileage Reimbursement	63	2,000	60	1,000
101-253-920.003	Utility Bill - Telephone	1,079	1,500	1,950	2,125
101-253-933.003	Computer Equipment Maint	(299)	1,500	447	1,000
101-253-956.000	Miscellaneous Expense	98	500	100	400
101-253-957.000	Conference, Education & Training	892	4,000	753	3,500
101-253-958.000	Membership & Dues	190	400	190	250
101-253-977.001	Office Equipment	209	4,500	143	4,000
101-253-977.002	Computer Equipment/Software	125	10,000	125	5,000
		<b>\$ 339,566</b>	<b>\$ 440,200</b>	<b>\$ 373,588</b>	<b>\$ 404,904</b>



**ASSESSING DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-257-703.000	Salary-Elected-Appointed	\$ 198,752	\$ 201,000	\$ 201,505	\$ 202,275
101-257-704.000	Wages-Inspectors-Appraiser	209,542	220,800	221,070	227,385
101-257-704.001	Inspectors-Appraisers OT	294	1,000	375	500
101-257-706.000	Wages-Clerical	55,695	58,700	60,510	60,185
101-257-706.001	Clerical Overtime	206	1,000	250	500
101-257-710.000	Longevity/Benefit Wages	34,382	8,000	13,400	23,500
101-257-715.000	Fica Employer	27,337	30,425	32,095	31,889
101-257-715.001	Medicare Employer	6,393	7,125	7,510	7,458
101-257-721.000	Pension Contribution Employer 401(a)	38,049	48,075	49,490	48,985
101-257-724.000	Uniforms	1,345	2,000	1,403	2,000
101-257-727.000	Office Supplies	7,368	21,000	5,066	10,000
101-257-817.000	Consultant/Contract Services	-	-	-	20,000
101-257-860.000	Mileage Reimbursement	-	500	-	500
101-257-863.000	Gas & Oil	502	1,500	492	1,500
101-257-920.003	Utility Bill - Telephone	2,024	3,000	1,980	3,000
101-257-933.001	Office Equipment Maintenance	-	500	-	500
101-257-933.005	Vehicle Maintenance/Repair	112	1,000	175	1,000
101-257-956.000	Miscellaneous Expense	-	200	483	200
101-257-957.000	Conference, Education & Training	943	2,000	149	2,000
101-257-958.000	Membership & Dues	1,525	2,000	1,570	2,000
101-257-977.001	Office Equipment	1,002	18,000	7,999	1,000
101-257-977.002	Computer Equipment/Software	4,328	12,000	5,280	6,000
101-257-977.005	Vehicles	18,920	-	-	-
		<b>\$ 608,721</b>	<b>\$ 639,825</b>	<b>\$ 610,802</b>	<b>\$ 652,377</b>



**ELECTIONS**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-262-703.000	Salary-Elected-Appointed	\$ 125,639	\$ 162,800	\$ 161,060	\$ 165,125
101-262-706.000	Wages-Clerical	47,806	59,550	42,105	60,740
101-262-706.001	Clerical Overtime	2,890	2,000	6,101	2,000
101-262-707.000	Wages Temps-Part-time	56,484	56,000	117,515	45,560
101-262-710.000	Longevity/Benefit Wages	31,807	-	-	-
101-262-711.000	Precinct Workers Wages	71,001	175,000	168,918	-
101-262-715.000	Fica Employer	16,194	17,382	21,425	16,952
101-262-715.001	Medicare Employer	3,787	4,065	5,010	3,965
101-262-721.000	Pension Contribution Employer 401(a)	17,708	22,250	19,105	22,587
101-262-727.000	Office Supplies	-	-	40,300	-
101-262-740.000	Elections Supplies	33,682	30,000	38,963	60,000
101-262-742.000	AV Supplies	40,106	5,000	10,304	40,000
101-262-850.000	Postage	15,137	35,000	19,175	45,000
101-262-860.000	Mileage Reimbursement	562	2,000	637	1,000
101-262-900.000	Publishing	1,627	2,500	2,435	2,500
101-262-933.001	Election Equipment Maintenance	-	2,000	-	7,000
101-262-956.000	Miscellaneous Expense	1,701	2,500	4,969	4,500
101-262-957.000	Conference, Education & Training	820	1,000	620	2,500
101-262-958.000	Membership & Dues	-	1,000	60	1,500
101-262-977.001	Office Equipment	2,658	3,500	-	3,500
101-262-977.002	Computer Equipment/Software	67	2,000	2,765	2,000
		<b>\$ 469,677</b>	<b>\$ 585,547</b>	<b>\$ 661,466</b>	<b>\$ 486,429</b>



**FACILITIES AND GROUNDS**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-264-703.000	Salary-Elected Appointed	\$ 87,319	\$ 105,752	\$ 86,100	\$ 107,900
101-264-706.000	Wages-Clerical	51,641	53,500	53,170	54,550
101-264-706.050	Grounds & Maintenance Worker	320,272	328,650	317,300	333,175
101-264-707.000	Wages Temps-Part-time	128,305	200,000	147,527	200,000
101-264-710.000	Longevity/Benefit Wages	10,221	10,600	11,321	11,665
101-264-715.000	Fica Employer	35,944	43,307	39,805	42,302
101-264-715.001	Medicare Employer	8,406	10,128	9,310	9,893
101-264-721.000	Pension Contribution Employer 401(a)	44,849	48,790	47,550	49,563
101-264-724.000	Uniforms	5,017	7,500	5,798	7,000
101-264-727.000	Office Supplies	582	3,500	2,666	2,500
101-264-777.000	Custodial Supplies	5,573	10,000	3,860	7,500
101-264-863.000	Gas & Oil	13,706	25,000	15,000	25,000
101-264-920.000	Utility Bill-Water	58	2,500	204	1,000
101-264-920.001	Utility Bill-Edison	2,112	4,500	2,656	3,500
101-264-920.002	Utility Bill-Gas	983	2,500	1,344	2,000
101-264-920.003	Utility Bill-Telephone	3,020	3,500	2,993	3,500
101-264-931.000	Building & Grounds Upkeep	43,546	250,000	7,955	75,000
101-264-933.000	Equipment Maintenance	9,592	15,000	10,544	15,000
101-264-933.005	Vehicle Maint/Repair	5,942	10,000	9,735	10,000
101-264-936.000	Sidewalk Repair	486,701	-	-	-
101-264-956.000	Miscellaneous Expense	7,544	15,000	7,799	15,000
101-264-957.000	Conference, Education & Training	809	3,500	1,000	2,000
101-264-958.000	Membership & Dues	417	1,500	470	1,000
101-264-977.000	Equipment	85,696	80,000	76,295	57,000
101-264-977.001	Office Equipment	60	5,000	1,694	3,500
101-264-977.005	Vehicles	33,131	80,000	-	89,000
		<b>\$ 1,391,447</b>	<b>\$ 1,319,727</b>	<b>\$ 862,096</b>	<b>\$ 1,128,548</b>



**BUILDING AND GROUNDS**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-265-723.000	Insurance and Bonds	\$ 142,497	\$ 155,500	\$ 160,837	\$ 165,675
101-265-740.000	Operating Supplies	993	1,500	1,000	1,000
101-265-777.000	Custodial Supplies	58	-	2,450	2,500
101-265-811.000	Computer-Network Support Administration	109,123	140,000	119,000	130,000
101-265-920.000	Utility Bill - Water	8,527	10,500	8,600	9,500
101-265-920.001	Utility Bill - Edison	36,785	66,000	41,070	48,000
101-265-920.002	Utility Bill - Gas	8,654	17,000	7,600	8,000
101-265-920.003	Utility Bill - Telephone	47,840	56,800	54,225	56,800
101-265-931.000	Building & Grounds Upkeep	30,249	25,000	52,033	50,000
101-265-933.000	Equipment Maintenance	21,614	30,000	39,670	50,000
101-265-956.000	Miscellaneous Expense	3,960	19,000	6,000	8,000
101-265-961.001	Snow Removal	3,730	5,775	3,977	5,775
101-265-970.000	Capital Improvements	92,469	100,000	117,000	94,700
101-265-970.001	Ramp Program	35,055	35,000	55,779	92,750
101-265-970.002	Sidewalk 25 Mile to Macomb Cnrs Park	16,598	100,000	-	-
101-265-970.003	Wade Nursery Improvement	2,648	250,000	-	-
101-265-970.004	Town Center Improvement	2,405	100,000	-	-
101-265-971.000	Land Acquisition	39,758	1,275,000	1,305,644	-
101-265-974.000	Capital Outlay-24/Foss Park	515,178	-	123,653	-
101-265-974.002	Capital Outlay-26 Mile Park	-	-	-	-
101-265-974.005	Senior Cntr/Media Storm Wtr Detention	282,513	-	-	-
101-265-975.000	Capital Outlay-Fire Station #1	-	-	-	-
101-265-977.000	Equipment	-	15,000	322	10,000
101-265-977.001	Office Equipment	-	10,000	8,503	10,000
101-265-977.002	Computer Equipment/Software	22,752	75,000	51,200	250,000
		<b>\$ 1,423,405</b>	<b>\$ 2,487,075</b>	<b>\$ 2,158,561</b>	<b>\$ 992,700</b>

**LEGAL FEES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-266-814.000	Legal Fees	\$ 124,389	\$ 241,050	\$ 426,128	\$ 575,000
101-266-814.002	Legal Costs	350	-	-	-
		<b>\$ 124,739</b>	<b>\$ 241,050</b>	<b>\$ 426,128</b>	<b>\$ 575,000</b>



**HUMAN RESOURCE DEPARTMENT**

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

GL Number	Description	2020 Actual	2020/2021	2020/2021	2021/2022
			Budget	Projected	Budget
101-270-703.000	Salary-Elected-Appointed	\$ 229,493	\$ 230,400	\$ 182,150	\$ 185,250
101-270-706.000	Wages Clerical	53,186	105,800	27,100	54,550
101-270-706.001	Clerical Overtime	-	300	-	300
101-270-707.000	Wages Temps-Part-time	4,458	1,000	-	-
101-270-710.000	Longevity/Benefit Wages	3,500	3,500	3,500	3,500
101-270-715.000	Fica Employer	17,003	21,150	13,580	15,382
101-270-715.001	Medicare Employer	4,218	4,950	3,270	3,597
101-270-721.000	Pension Contribution Employer 401(a)	28,489	33,625	19,425	23,980
101-270-727.000	Office Supplies & Expense	2,809	5,500	2,000	3,000
101-270-815.000	Mediation, Arbitration, Labor	-	10,000	-	5,000
101-270-817.000	Consultant/Contract Services	6,622	9,950	10,176	11,000
101-270-835.000	Occupational Health Services	1,433	1,700	1,395	1,000
101-270-836.000	Recruitment Staffing	8,018	5,000	5,449	5,000
101-270-860.000	Mileage Reimbursement	285	500	-	500
101-270-920.003	Utility Bill - Telephone	677	700	1,070	1,200
101-270-956.000	Miscellaneous Expense	2,026	4,000	714	1,000
101-270-957.000	Conference, Education & Training	642	2,500	1,095	2,500
101-270-958.000	Membership & Dues	929	1,500	644	1,500
101-270-977.001	Office Equipment	-	3,000	-	1,000
101-270-977.002	Computer Equipment/Software	7,573	9,000	810	1,000
		<b>\$ 371,361</b>	<b>\$ 454,075</b>	<b>\$ 272,378</b>	<b>\$ 320,260</b>

**PUBLIC SAFETY - CROSSING GUARDS**

	Description	2020 Actual	2020/2021	2020/2021	2021/2022
			Budget	Projected	Budget
101-326-707.000	Wages Temps-Part time	\$ 16,530	\$ 22,700	\$ 22,725	\$ 30,000
101-326-715.000	Fica Employer	1,025	1,410	1,410	1,860
101-326-715.001	Medicare Employer	240	330	330	435
101-326-977.000	Equipment	-	200	136	200
		<b>\$ 17,795</b>	<b>\$ 24,640</b>	<b>\$ 24,601</b>	<b>\$ 32,495</b>



**BUILDING DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Building Official	1
Assistant Building Official	1
Building Inspector	4
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Secretary	4
<b>Total</b>	<b>13</b>

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-371-701.000	Builders Board of Appeals	\$ 475	\$ 1,000	\$ -	\$ 1,000
101-371-703.000	Salary-Elected-Appointed	195,500	198,350	198,150	206,150
101-371-704.000	Wages-Building Inspector	312,095	374,500	218,975	307,150
101-371-704.001	Building Inspector Overtime	53	500	50	500
101-371-706.000	Wages-Clerical	207,310	212,950	211,790	218,200
101-371-706.001	Clerical Overtime	561	500	1,200	1,500
101-371-707.000	Wages Temps-Part-time	19,578	50,000	41,649	90,225
101-371-708.000	Wages-Electrical Inspectors	73,766	74,900	64,930	76,800
101-371-708.001	Electrical Inspectors OT	5,547	7,000	13,458	18,000
101-371-709.000	Mechanical Inspectors	73,766	74,900	74,850	76,800
101-371-709.001	Mechanical Inspectors OT	3,636	6,000	3,599	6,000
101-371-709.010	Plumbing Inspectors	73,766	74,900	74,850	76,800
101-371-709.011	Plumbing Inspectors OT	-	4,000	50	4,000
101-371-710.000	Longevity/Benefit Wages	31,270	19,750	18,675	27,600
101-371-715.000	Fica Employer	63,424	68,155	58,885	68,865
101-371-715.001	Medicare Employer	14,833	15,940	13,925	17,104
101-371-721.000	Pension Contribution Employer 401(a)	96,399	101,050	88,110	96,190
101-371-723.000	Insurance & Bonds	8,638	9,800	8,383	9,000
101-371-723.001	Worker Compensation Insurance	24,308	30,000	31,459	33,100
101-371-724.000	Uniforms	4,267	7,000	3,435	5,750
101-371-727.000	Office Supplies	5,111	7,000	5,401	7,000
101-371-740.000	Inspector Supplies	1,109	2,500	445	2,500
101-371-800.001	Weed Cutting Expense	3,060	5,000	1,800	5,000
101-371-816.000	Engineering Services	165,105	145,000	188,414	225,000
101-371-817.000	Consultant/Contract Services	10,541	9,000	1,400	9,000
101-371-860.000	Mileage	189	600	-	500
101-371-863.000	Gasoline & Oil	11,305	14,000	8,116	14,000
101-371-920.003	Utility Bill - Telephone	6,789	7,350	7,500	7,500
101-371-933.001	Office Equipment Maintenance	3,776	5,000	5,114	6,000
101-371-933.005	Vehicle Maintenance/Repair	4,161	5,000	8,479	5,000
101-371-956.000	Miscellaneous Expense	240	500	695	500
101-371-957.000	Conference, Education & Training	1,391	3,000	275	1,500
101-371-958.000	Membership & Dues	690	1,500	845	1,500
101-371-977.000	Equipment	-	100	500	500
101-371-977.001	Office Equipment	-	2,500	500	2,500
101-371-977.002	Computer Equipment/Software	40	15,000	875	15,000
101-371-977.005	Vehicles	51,403	60,000	-	84,150
		<b>\$ 1,474,102</b>	<b>\$ 1,614,245</b>	<b>\$ 1,356,782</b>	<b>\$ 1,727,884</b>



**ROADS AND STREETS**

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
101-446-927.000	Street Lighting	\$ 1,062,948	\$ 1,312,500	\$ 1,085,000	\$ 1,200,000
101-446-969.000	Chloride Treatment	-	5,000	-	-
		<u>\$ 1,062,948</u>	<u>\$ 1,317,500</u>	<u>\$ 1,085,000</u>	<u>\$ 1,200,000</u>

**PLANNING AND ZONING**

<b>FULL TIME STAFFING SUMMARY</b>	
Planning Director	1
Planning Supervisor	1
Administrative Assistant	1
Secretary	1
<b>Total</b>	<u>4</u>

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 10,620	\$ 21,000	\$ 14,900	\$ 25,200
101-723-701.001	Wages/Boards/Commissions ZBA	2,227	9,000	7,350	9,000
101-723-703.000	Salary-Elected-Appointed	27,110	183,000	126,090	170,825
101-723-706.000	Wages-Clerical	109,085	111,975	112,175	114,750
101-723-706.001	Clerical Overtime	742	1,000	250	500
101-723-710.000	Longevity/Benefit Wages	6,533	6,680	6,680	6,885
101-723-715.000	Fica Employer	9,467	20,625	17,040	20,100
101-723-715.001	Medicare Employer	2,214	4,750	3,985	1,700
101-723-721.000	Pension Contribution Employer 401(a)	10,863	29,500	24,398	28,560
101-723-727.000	Office Supplies & Expense	2,369	3,000	3,000	3,000
101-723-817.000	Consultant/Contract Services	99,138	200,000	199,561	145,000
101-723-860.000	Mileage Reimbursement	-	500	-	200
101-723-900.000	Publishing	9,495	14,000	13,977	13,000
101-723-920.003	Utility Bill - Telephone	600	1,250	1,375	1,425
101-723-956.000	Miscellaneous Expense	277	500	494	1,000
101-723-957.000	Conference, Education & Training	-	4,000	1,000	4,000
101-723-958.000	Membership & Dues	675	2,500	1,250	2,000
101-723-977.001	Office Equipment	272	3,000	1,180	2,500
101-723-977.002	Computer Equipment/Software	5,231	4,000	1,253	3,000
		<u>\$ 296,918</u>	<u>\$ 620,280</u>	<u>\$ 535,958</u>	<u>\$ 552,645</u>



**ENGINEERING**

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

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-725-703.000	Salary-Elected-Appointed	\$ 188,856	\$ 236,000	\$ 190,065	\$ 196,000
101-725-715.000	Fica Employer	11,590	14,650	12,465	12,155
101-725-715.001	Medicare Employer	2,711	3,425	2,850	2,850
101-725-721.000	Pension Contribution Employer 401(a)	18,470	23,600	19,610	19,600
101-725-727.000	Office Supplies & Expense	186	3,000	200	1,000
101-725-816.000	Engineering Services	51,148	20,000	12,864	20,000
101-725-860.000	Mileage Reimbursement	285	500	-	300
101-725-920.003	Utility Bill - Telephone	1,026	1,300	1,610	1,300
101-725-956.000	Miscellaneous Expense	84	1,000	164	500
101-725-957.000	Conference, Education & Training	430	2,000	(675)	1,000
101-725-958.000	Membership & Dues	273	400	353	400
101-725-977.002	Computer Equipment/Software	1,496	4,000	380	1,000
		<b><u>\$ 276,554</u></b>	<b><u>\$ 309,875</u></b>	<b><u>\$ 239,886</u></b>	<b><u>\$ 256,105</u></b>

**DEBT SERVICE**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-906-999.000	Operating Transfer Out	\$ 2,594,390	\$ 2,724,785	\$ 2,723,960	\$ 2,705,795
		<b><u>\$ 2,594,390</u></b>	<b><u>\$ 2,724,785</u></b>	<b><u>\$ 2,723,960</u></b>	<b><u>\$ 2,705,795</u></b>



**OTHER FUNCTIONS**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-950-707.000	Wages Temp-Part Time	\$ 757	\$ -	\$ 26,000	\$ -
101-950-715.000	Fica Employer	-	-	1,645	-
101-950-715.001	Medicare Employer	-	-	385	-
101-950-817.000	Consultant/Contract Services	37,333	30,000	15,534	25,000
101-950-845.000	Community Development Block Grant	118,338	130,000	108,441	27,000
101-950-849.000	S.M.A.R.T.	4,390	10,000	-	10,000
101-950-850.000	Postage	48,699	57,000	82,275	57,000
101-950-863.000	Gasoline & Oil	629	1,300	275	1,000
101-950-900.000	Publishing	16,164	34,000	12,300	20,000
101-950-920.001	Utility Bill - Edison	1,316	1,800	1,600	1,800
101-950-920.003	Utility Bill - Telephone	1,947	3,500	2,550	2,700
101-950-933.005	Vehicle Maintenance/Repair	52	3,000	500	2,000
101-950-956.000	Miscellaneous Expense	12,074	13,500	7,500	10,000
101-950-956.005	Bank Fees - ACH/Credit Card	1,107	2,500	925	1,500
101-950-958.000	Membership & Dues	22,772	25,000	24,640	25,000
101-950-967.006	Buckingham I & II/Windgate Retension Poi	3,139	6,000	2,600	3,500
101-950-967.011	Historical Expenses	51	1,000	250	250
101-950-967.015	Deer Creek Drain Cleanout	-	-	6,591	-
101-950-977.005	Vehicles	-	-	-	-
101-950-999.001	COVID-19 Expenses	45,049	-	151,710	-
101-950-999.002	COVID-19 Expenses Election Supplies	10,253	-	34,508	-
		<b>\$ 324,068</b>	<b>\$ 318,600</b>	<b>\$ 480,230</b>	<b>\$ 186,750</b>

**EMPLOYEE BENEFITS**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
101-951-715.000	Fica Employer	\$ -	\$ -	\$ 700	\$ 1,900
101-951-715.001	Medicare Employer	-	-	135	450
101-951-716.000	Health Care Insurance	721,830	1,080,000	868,000	954,800
101-951-717.000	Life Insurance Premiums	14,937	20,225	16,500	18,150
101-951-718.000	Optical Insurance Premiums	11,079	13,300	12,275	13,625
101-951-719.000	Dental Insurance Premiums	50,981	61,200	56,050	61,655
101-951-720.000	Unemployment Compensation	-	1,108	1,108	4,750
101-951-722.000	Long & Short Term Disability Insurance	62,643	68,500	64,000	67,200
101-951-723.000	Insurance & Bonds	30,110	20,000	30,090	30,000
101-951-723.001	Worker Compensation Insurance	13,504	16,000	17,477	18,100
101-951-726.000	Employee Assistance Program	2,560	2,800	2,700	2,800
101-951-817.000	Consultant/Contract Services	1,390	1,550	1,500	1,550
101-951-965.000	OPEB Contributions	445,898	406,700	407,538	421,312
		<b>\$ 1,354,931</b>	<b>\$ 1,691,383</b>	<b>\$ 1,478,073</b>	<b>\$ 1,596,292</b>



**CONTINGENCIES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-959-959.000	Contingencies	\$ -	\$ 500,000	\$ -	\$ 200,000
		<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 200,000</u>

**OPERATING TRANSFER OUT**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-966-999.000	Contributions to other Funds	\$ 4,300,000	\$ 6,000,000	\$ 6,000,000	\$ 3,000,000
		<u>\$ 4,300,000</u>	<u>\$ 6,000,000</u>	<u>\$ 6,000,000</u>	<u>\$ 3,000,000</u>



**Purpose**

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

**Activities**

The Macomb Township Fire Department provides the following:

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

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

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



**FIRE OPERATING FUND SUMMARY**

	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ 7,113,034	\$ 7,100,000	\$ 7,505,492	\$ 7,400,000
Federal Grants	\$ -	\$ -	\$ 599,762	\$ -
Charges for Services	-	-	-	-
Interest Income	120,647	100,000	27,260	35,000
Other	6,833	500	5,498	4,000
<b>Total Revenues</b>	<b>\$ 7,240,514</b>	<b>\$ 7,200,500</b>	<b>\$ 8,138,012</b>	<b>\$ 7,439,000</b>
<b>Expenditures</b>				
Public Safety	\$ 5,570,407	\$ 5,767,507	\$ 5,218,813	\$ 5,879,911
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,570,407</b>	<b>\$ 5,767,507</b>	<b>\$ 5,218,813</b>	<b>\$ 5,879,911</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 1,670,107</b>	<b>\$ 1,432,993</b>	<b>\$ 2,919,200</b>	<b>\$ 1,559,089</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	\$ -	\$ 30,000	\$ 18,287	\$ 102,500
Transfers In	-	-	-	-
Transfers Out	(1,151,050)	(1,320,245)	(1,228,055)	(1,252,625)
<b>Total Other Financing Sources</b>	<b>\$ (1,151,050)</b>	<b>\$ (1,290,245)</b>	<b>\$ (1,209,768)</b>	<b>\$ (1,150,125)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 519,056</b>	<b>\$ 142,748</b>	<b>\$ 1,709,432</b>	<b>\$ 408,964</b>
<b>Fund Balance, Beginning</b>	<b>\$ 7,330,028</b>	<b>\$ 7,849,084</b>	<b>\$ 7,849,084</b>	<b>\$ 9,558,516</b>
<b>Fund Balance, Ending</b>	<b>\$ 7,849,084</b>	<b>\$ 7,991,832</b>	<b>\$ 9,558,516</b>	<b>\$ 9,967,480</b>



**FIRE OPERATING FUND**

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

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
206-000-403.000	Property Tax Collections	\$ 7,113,034	\$ 7,100,000	\$ 7,505,492	\$ 7,400,000
206-000-528.000	Other Federal Grants-Cares	-	-	599,762	-
206-000-665.000	Interest Income	120,647	100,000	27,260	35,000
206-000-673.000	Gain on Sale of Fixed Asset	-	30,000	18,287	102,500
206-000-694.000	Miscellaneous Revenue	6,833	500	5,498	4,000
206-000-699.000	Operating Transfer In	-	-	-	-
		<b>\$ 7,240,514</b>	<b>\$ 7,230,500</b>	<b>\$ 8,156,299</b>	<b>\$ 7,541,500</b>



**FIRE OPERATING FUND**

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
206-336-703.000	Salary-Elected-Appointed	\$ 306,511	\$ 307,800	\$ 307,975	\$ 310,500
206-336-703.060	Fulltime Fire Fighter	1,889,527	1,971,000	1,918,040	2,052,000
206-336-705.000	Wages-Paid on Call Fire Fighter	606,241	645,000	537,244	645,000
206-336-706.000	Wages - Clerical	157,862	152,000	158,910	164,000
206-336-707.010	Paid on Call Officer Pay	17,050	16,900	13,273	16,900
206-336-707.012	Dispatcher Wages	9,988	-	-	-
206-336-710.000	Longevity/Benefit Wages	3,103	3,200	3,177	3,275
206-336-714.000	Clothing Allowance	27,400	28,400	27,400	28,400
206-336-715.000	FICA Employer	157,448	193,706	170,000	199,645
206-336-715.001	Medicare Employer	43,755	45,303	46,095	46,691
206-336-716.000	Health Care Insurance	397,375	532,800	425,000	467,500
206-336-717.000	Life Insurance Premiums	10,115	12,500	10,500	11,550
206-336-718.000	Optical Insurance Premiums	8,122	10,700	8,900	9,790
206-336-719.000	Dental Insurance Premiums	37,972	48,500	42,000	46,200
206-336-721.000	Pension Contributions Employer	135,315	227,880	156,300	224,226
206-336-721.010	Deferred Contribution Employer - Obra	29,093	41,037	31,095	41,038
206-336-722.000	Long & Short Term Disability Insurance	35,343	38,750	36,850	38,750
206-336-723.000	Insurance & Bonds	30,949	40,800	35,640	37,000
206-336-723.001	Workers Comp Insurance	48,616	100,000	62,917	65,000
206-336-724.000	Uniforms	34,704	11,500	8,566	9,500
206-336-724.001	Hazard Pay	66,767	-	-	-
206-336-726.000	Employee Assistance Program	2,115	2,950	1,987	2,500
206-336-740.000	Burn Bldg Supplies	83	1,500	750	3,000
206-336-808.000	Audit & Accounting	2,750	5,000	2,750	3,500
206-336-811.000	Computer Administration	7,314	8,000	8,983	10,000
206-336-814.000	Legal Services	-	15,000	-	15,000
206-336-815.000	Arbitration Fees	-	2,000	-	2,000
206-336-817.000	Consultant/Contract Services	794,395	475,000	471,567	475,000
206-336-835.000	Occupational Health Services	3,719	40,000	36,689	35,000
206-336-836.000	Recruitment Staffing	6,437	10,000	8,753	10,000
206-336-850.000	Postage	304	500	285	500
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	95	2,500	1,394	2,000
206-336-959.000	Contingencies	-	200,000	-	200,000
206-336-960.000	Fire Prevention	7,544	8,000	7,396	9,500
206-336-961.000	Administrative Fees	37,864	40,531	40,531	36,021
206-336-961.001	Snow Removal	2,931	4,500	3,125	3,500
206-336-965.000	OPEB Contributions	-	-	89,161	92,175
206-336-970.000	Capital Improvements	-	10,000	-	10,000
206-336-999.000	Operating Transfer Out	1,312,688	1,320,245	1,228,055	1,252,625
206-336-999.001	COVID-19 Expenses	23,319	-	93,352	-
		<b>\$ 6,254,815</b>	<b>\$ 6,573,602</b>	<b>\$ 5,994,660</b>	<b>\$ 6,579,386</b>



**FIRE OPERATING FUND**

**FIRE OPERATING FUND  
FIRE STATION #1**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
206-337-727.000	Office Supplies	\$ 1,107	\$ 4,000	\$ 1,087	\$ 4,000
206-337-740.000	Operating Supplies	2,165	4,000	3,229	4,000
206-337-760.000	Rescue Supplies	4,142	4,500	5,351	7,000
206-337-777.000	Custodial Supplies	1,978	3,500	1,915	4,500
206-337-860.000	Mileage Reimbursement	-	250	-	250
206-337-863.000	Gasoline & Oil	9,360	15,000	8,046	13,000
206-337-920.000	Utility Bill - Water	1,809	3,000	1,366	3,000
206-337-920.001	Utility Bill - Edison	18,450	12,000	25,500	15,000
206-337-920.002	Utility Bill - Gas	4,321	10,000	917	10,000
206-337-920.003	Utility Bill - Telephone	7,520	8,000	6,761	14,000
206-337-931.000	Building & Grounds Upkeep	8,751	4,000	11,500	10,000
206-337-933.000	Equipment Maintenance	5,803	7,500	10,388	12,000
206-337-933.001	Office Equipment Maintenance	-	500	-	500
206-337-933.005	Vehicle Maintenance/Repair	28,911	25,000	23,032	30,000
206-337-956.000	Miscellaneous Expense	550	550	901	600
206-337-957.000	Conference, Education & Training	6,683	9,000	1,113	9,000
206-337-958.000	Membership & Dues	543	750	603	750
206-337-977.000	Equipment	2,663	6,000	26,896	4,500
206-337-977.002	Computer Equipment/Software	1,078	3,500	3,000	14,000
		<b>\$ 105,832</b>	<b>\$ 121,050</b>	<b>\$ 131,602</b>	<b>\$ 156,100</b>

**FIRE OPERATING FUND  
FIRE STATION #2**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
206-338-727.000	Office Supplies	\$ 997	\$ 1,800	\$ 931	\$ 1,200
206-338-740.000	Operating Supplies	1,986	3,000	2,987	4,000
206-338-760.000	Rescue Supplies	4,467	5,000	5,801	7,500
206-338-777.000	Custodial Supplies	1,744	3,500	1,715	3,500
206-338-860.000	Mileage Reimbursement	-	150	-	150
206-338-863.000	Gasoline & Oil	8,712	15,000	5,971	12,000
206-338-920.000	Utility Bill - Water	2,613	3,000	2,636	3,500
206-338-920.001	Utility Bill - Edison	9,151	10,000	8,926	10,000
206-338-920.002	Utility Bill - Gas	3,923	4,750	6,270	4,750
206-338-920.003	Utility Bill - Telephone	5,982	5,000	5,798	6,250
206-338-931.000	Building & Grounds Upkeep	16,207	10,000	20,461	15,000
206-338-933.000	Equipment Maintenance	6,164	12,000	10,011	12,000
206-338-933.001	Office Equipment Maintenance	-	100	-	100
206-338-933.005	Vehicle Maintenance/Repair	37,072	30,000	21,637	25,000
206-338-956.000	Miscellaneous Expense	567	750	886	750
206-338-957.000	Conference, Education & Training	410	4,000	523	4,000
206-338-958.000	Membership & Dues	463	600	513	600
206-338-977.000	Equipment	13,624	7,500	3,580	7,500
206-338-977.002	Computer Equipment/Software	-	3,500	1,021	4,500
		<b>\$ 114,082</b>	<b>\$ 119,650</b>	<b>\$ 99,665</b>	<b>\$ 122,300</b>



**FIRE OPERATING FUND**

**FIRE OPERATING FUND  
FIRE STATION #3**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
206-339-727.000	Office Supplies	\$ 1,728	\$ 2,500	\$ 1,705	\$ 2,500
206-339-740.000	Operating Supplies	1,939	3,000	3,120	3,500
206-339-760.000	Rescue Supplies	3,987	5,000	6,051	7,500
206-339-777.000	Custodial Supplies	1,749	3,000	1,715	3,000
206-339-860.000	Mileage Reimbursement	-	-	-	150
206-339-863.000	Gasoline & Oil	7,509	10,000	4,715	10,000
206-339-920.000	Utility Bill - Water	3,417	4,750	4,325	5,000
206-339-920.001	Utility Bill - Edison	16,362	18,750	15,676	18,750
206-339-920.002	Utility Bill - Gas	4,063	4,750	5,190	4,750
206-339-920.003	Utility Bill - Telephone	15,506	17,000	16,124	17,000
206-339-931.000	Building & Grounds Upkeep	16,240	15,000	14,362	17,500
206-339-933.000	Equipment Maintenance	7,974	9,000	8,734	9,500
206-339-933.001	Office Equipment Maintenance	-	100	-	100
206-339-933.005	Vehicle Maintenance/Repair	27,406	30,000	28,936	30,000
206-339-956.000	Miscellaneous Expense	410	500	816	500
206-339-957.000	Conference, Education & Training	6,102	8,500	(1,453)	8,500
206-339-958.000	Membership & Dues	765	700	650	700
206-339-977.000	Equipment	12,980	7,500	3,796	7,500
206-339-977.002	Computer Equipment/Software	-	3,500	1,989	4,500
		<b>\$ 128,138</b>	<b>\$ 143,550</b>	<b>\$ 116,451</b>	<b>\$ 150,950</b>

**FIRE OPERATING FUND  
FIRE STATION #4**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
206-340-727.000	Office Supplies	\$ 1,101	\$ 2,750	\$ 2,300	\$ 1,200
206-340-740.000	Operating Supplies	2,137	2,750	3,120	3,500
206-340-760.000	Rescue Supplies	4,059	4,500	5,801	6,500
206-340-777.000	Custodial Supplies	1,744	3,000	1,715	3,000
206-340-860.000	Mileage Reimbursement	-	250	-	150
206-340-863.000	Gasoline & Oil	5,784	10,000	4,092	10,000
206-340-920.000	Utility Bill - Water	1,988	3,000	2,443	3,000
206-340-920.001	Utility Bill - Edison	17,044	17,500	15,286	17,500
206-340-920.002	Utility Bill - Gas	4,297	6,000	4,850	4,800
206-340-920.003	Utility Bill - Telephone	15,954	16,000	16,257	17,500
206-340-931.000	Building & Grounds Upkeep	20,609	15,000	15,402	17,500
206-340-933.000	Equipment Maintenance	6,010	7,500	7,800	8,500
206-340-933.001	Office Equipment Maintenance	-	150	650	150
206-340-933.005	Vehicle Maintenance/Repair	13,854	20,000	9,748	15,000
206-340-956.000	Miscellaneous Expense	4,111	2,500	4,100	500
206-340-957.000	Conference, Education & Training	6,142	7,500	548	4,000
206-340-958.000	Membership & Dues	563	1,000	663	500
206-340-977.000	Equipment	13,122	7,500	3,551	7,500
206-340-977.002	Computer Equipment/Software	73	3,000	6,164	3,000
		<b>\$ 118,590</b>	<b>\$ 129,900</b>	<b>\$ 104,489</b>	<b>\$ 123,800</b>



## Park and Recreation Fund – 208

### Purpose

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

### Activities

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

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

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

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

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

**Macomb Town Center Park** is a 15 acre park located on the south side of 25 Mile Road just west of Broughton Road. It is used for primarily for football, lacrosse, other athletic events and sports camps.



## PARK AND RECREATION FUND

### PARK AND RECREATION FUND SUMMARY

	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ 2,902,390	\$ 2,950,000	\$ 3,018,707	\$ 3,100,000
Federal Grants	\$ -	\$ -	\$ 35,242	\$ 900,000
Charges for Services	1,563,790	2,009,850	908,958	1,298,300
Interest Income	20,812	22,000	5,550	7,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,486,991</b>	<b>\$ 4,981,850</b>	<b>\$ 3,968,457</b>	<b>\$ 5,305,300</b>
<b>Expenditures</b>				
Recreation and culture	\$ 2,236,490	\$ 2,932,028	\$ 1,789,688	\$ 3,118,922
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,236,490</b>	<b>\$ 2,932,028</b>	<b>\$ 1,789,688</b>	<b>\$ 3,118,922</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,250,501</b>	<b>\$ 2,049,822</b>	<b>\$ 2,178,770</b>	<b>\$ 2,186,379</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(1,766,380)	(2,635,500)	(1,748,640)	(1,669,355)
Debt Issuance	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (1,766,380)</b>	<b>\$ (2,635,500)</b>	<b>\$ (1,748,640)</b>	<b>\$ (1,669,355)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 484,121</b>	<b>\$ (585,678)</b>	<b>\$ 430,130</b>	<b>\$ 517,024</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,098,219</b>	<b>\$ 3,582,340</b>	<b>\$ 3,582,340</b>	<b>\$ 4,012,470</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,582,340</b>	<b>\$ 2,996,662</b>	<b>\$ 4,012,470</b>	<b>\$ 4,529,494</b>



**PARK AND RECREATION FUND**

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

**REVENUES**

**Park and Recreation Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
208-000-403.000	Property Tax Collections	\$ 2,902,390	\$ 2,950,000	\$ 3,018,707	\$ 3,100,000
208-000-528.000	Other Federal Grants-Cares/ARP	\$ -	\$ -	\$ 35,242	\$ 900,000
208-000-601.000	Independent Contractor Activities	23,651	45,000	13,680	32,000
208-000-601.001	Recreation Activities	6,414	7,000	22,800	7,000
208-000-601.004	Community Events/Sponsorships	58,792	55,000	10,601	55,000
208-000-603.000	Trips	10,888	25,000	(798)	10,000
208-000-608.001	Senior Center Program	1,959	3,000	(9)	500
208-000-665.000	Interest Income	20,812	22,000	5,550	7,000
208-000-667.000	Park Rental Fees	60,493	40,000	71,931	50,000
208-000-668.000	Concession Services	6,200	4,000	4,200	4,000
208-000-673.000	Gain on Sale of Fixed Asset	-	-	-	-
208-000-675.000	Donations	-	-	-	-
208-000-694.000	Miscellaneous Income	9,212	100	4,105	100
208-000-699.000	Operating Transfer In	-	-	-	-
		<b>\$ 3,100,809</b>	<b>\$ 3,151,100</b>	<b>\$ 3,186,010</b>	<b>\$ 4,165,600</b>

**Recreation Center Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
208-000-601.010	Independent Contractor Activities	\$ 148,851	\$ 200,000	\$ 57,906	\$ 150,000
208-000-601.011	Recreation Activities	47,491	100,000	34,261	65,000
208-000-607.000	Membership Fees	769,241	1,000,000	618,519	700,000
208-000-607.001	Daily Admissions	328,855	400,000	51,150	150,000
208-000-607.002	Special Events	4,438	10,000	8,095	10,000
208-000-607-003	Child Watch Fees	2,241	2,500	-	2,000
208-000-607-.004	Gift Certificates	2,365	2,500	710	1,500
208-000-667.010	Rental Fees	63,287	100,000	2,515	50,000
208-000-676.000	Apparel	1,047	750	4,183	1,200
208-000-694.010	Miscellaneous Income	18,367	15,000	5,109	10,000
		<b>\$ 1,386,182</b>	<b>\$ 1,830,750</b>	<b>\$ 782,448</b>	<b>\$ 1,139,700</b>



## PARK AND RECREATION FUND

### PARK AND RECREATION FUND Park and Recreation Administration

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
208-751-703.000	Salary-Elected-Appointed	\$ 101,633	\$ 105,500	\$ 105,375	\$ 108,000
208-751-704.060	Program Staff	115,716	117,800	117,950	121,500
208-751-706.000	Wages-Clerical	56,719	58,700	66,000	55,000
208-751-710.000	Longevity/Benefit Wages	11,344	14,000	31,860	12,500
208-751-715.000	FICA Employer	17,531	18,400	18,705	18,414
208-751-715.001	Medicare Employer	4,100	4,400	4,375	4,307
208-751-716.000	Health Care Insurance	54,170	57,800	55,565	61,125
208-751-717.000	Life Insurance Premiums	1,061	1,200	1,105	1,215
208-751-718.000	Optical Insurance Premiums	842	1,000	880	970
208-751-719.000	Dental Insurance Premiums	3,687	4,350	3,890	4,280
208-751-720.000	Unemployment Compensation	-	-	-	150
208-751-721.000	Pension Contribution Employer 401(a)	27,494	28,300	28,525	28,450
208-751-722.000	Long & Short Term Disability Insurance	4,495	4,900	4,600	4,900
208-751-723.000	Insurance & Bonds	22,872	25,625	27,369	28,200
208-751-723.001	Workers Compensation Insurance	4,727	6,000	6,117	6,525
208-751-726.000	Employee Assistance Program	175	300	185	225
208-751-727.000	Office Supplies	4,509	6,000	4,950	6,000
208-751-730.000	Publications	339	500	1,200	1,000
208-751-740.000	Operating Supplies	-	2,000	314	1,000
208-751-750.000	Activity Supplies	10,227	20,000	908	10,000
208-751-808.000	Audit & Accounting	1,900	2,200	1,900	2,200
208-751-811.000	Computer Administration	8,000	6,000	9,210	9,000
208-751-814.000	Legal Services	-	-	-	-
208-751-817.000	Consultant Services	240	300	160	300
208-751-818.000	Independent Contractor Program	34,724	40,000	20,704	35,000
208-751-835.000	Occupational Health Services	2,114	2,500	1,227	2,000
208-751-836.000	Recruitment Staffing	-	1,000	850	1,000
208-751-850.000	Postage	10,276	20,000	-	20,000
208-751-901.000	Printing	9,838	15,000	1,250	15,000
208-751-920.000	Utility Bill - Water	2,287	5,000	755	3,000
208-751-920.001	Utility Bill - Edison	5,050	5,000	6,661	8,000
208-751-920.002	Utility Bill - Gas	1,097	2,000	1,164	2,000
208-751-920.003	Utility Bill - Telephone	610	1,000	1,360	1,000
208-751-931.000	Buildings & Grounds Upkeep	237	3,000	200	1,000
208-751-933.000	Equipment Maintenance	-	1,000	264	500
208-751-933.001	Office Equipment Maintenance	1,360	1,500	996	1,500
208-751-942.000	Facility Rental Fees	2,300	2,500	2,500	2,500
208-751-943.000	Trips	12,143	20,000	(2,852)	10,000
208-751-945.000	Equipment Rental	8,050	10,000	2,625	10,000
208-751-956.000	Miscellaneous Expense	247	300	161	300
208-751-956.005	Bank Fees	24,870	30,000	8,452	20,000
208-751-957.000	Conference, Education & Training	1,739	3,000	-	3,000
208-751-958.000	Membership & Dues	382	1,000	1,079	1,000
208-751-965.000	OPEB Contributions	4,396	5,000	4,687	5,000
208-751-961.001	Snow Removal	-	-	63,676	65,830
208-751-970.000	Capital Improvement	-	200,000	-	110,000
208-751-977.001	Office Equipment	-	2,000	894	2,000
208-751-977.002	Computer Equipment/Software	8,362	10,000	3,707	10,000
208-751-999.000	Operating Transfer Out	65,603	65,575	-	-
208-751-999.001	COVID-19 Expenses	4,777	-	30,465	-
		<b>\$ 652,243</b>	<b>\$ 931,650</b>	<b>\$ 641,967</b>	<b>\$ 814,891</b>



**PARK AND RECREATION FUND**

**PARK AND RECREATION FUND  
Recreation Center**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
208-752-703.000	Salary-Elected-Appointed	\$ 147,874	\$ 151,250	\$ 148,420	\$ 154,500
208-752-707.000	Wages Temps-Part-time	373,274	560,000	225,708	425,000
208-752-710.000	Longevity/Benefit Wages	3,500	3,500	4,925	4,500
208-752-715.000	FICA Employer	33,814	44,315	24,295	36,208
208-752-715.001	Medicare Employer	7,908	10,364	5,685	8,468
208-752-716.000	Health Care Insurance	22,532	24,500	23,345	25,200
208-752-717.000	Life Insurance Premiums	605	825	600	640
208-752-718.000	Optical Insurance Premiums	413	525	450	490
208-752-719.000	Dental Insurance Premiums	1,930	2,300	2,110	2,300
208-752-721.000	Pension Contribution Employer 401(a)	14,684	15,200	15,565	15,450
208-752-722.000	Long & Short Term Disability Insurance	2,403	2,650	2,460	2,650
208-752-723.001	Workers Compensation Insurance	4,727	6,000	6,117	6,525
208-752-726.000	Employee Assistance	2,100	2,350	1,875	2,000
208-752-740.000	Operating Supplies	38,262	80,000	35,172	75,000
208-752-750.000	Activity Supplies	5,208	6,000	5,106	6,000
208-752-750.001	Catering Services	16,115	25,000	24	20,000
208-752-755.000	Apparel	2,427	2,500	1,372	2,500
208-752-777.000	Custodial Supplies	24,777	35,000	10,000	35,000
208-752-777.001	Chemicals	12,891	20,000	12,000	15,000
208-752-817.000	Contracted Services	3,541	4,000	2,368	4,000
208-752-818.000	Independent Contractor Program	102,863	150,000	26,902	100,000
208-752-850.000	Postage	41	100	-	100
208-752-901.000	Printing	575	2,000	-	2,000
208-752-920.000	Utility Bill - Water	40,159	35,000	46,346	40,000
208-752-920.001	Utility Bill - Edison	212,655	250,000	169,401	225,000
208-752-920.002	Utility Bill - Gas	39,115	75,000	40,224	50,000
208-752-920.003	Utility Bill - Telephone	5,377	3,500	5,211	6,000
208-752-931.000	Buildings & Grounds Upkeep	86,624	200,000	209,330	200,000
208-752-933.000	Equipment Maintenance	21,843	25,000	13,416	25,000
208-752-933.004	HVAC Maintenance	5,384	45,000	14,496	30,000
208-752-945.000	Equipment Rental	400	5,000	680	2,500
208-752-956.000	Miscellaneous Expense	653	1,000	779	1,000
208-752-957.000	Conference, Education & Training	2,515	4,000	1,530	4,000
208-752-977.000	Equipment	244,770	60,000	1,255	50,000
		<b>\$ 1,481,960</b>	<b>\$ 1,851,878</b>	<b>\$ 1,057,167</b>	<b>\$ 1,577,031</b>



**PARK AND RECREATION FUND  
Park Operations**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
208-753-740.000	Operating Supplies	\$ 28,803	\$ 30,000	\$ 30,732	\$ 35,000
208-753-777.000	Custodial Supplies	3,703	4,000	5,231	7,000
208-753-863.000	Gasoline & Oil	738	6,000	845	1,500
208-753-920.000	Utility Bill - Water	13,030	15,000	22,407	20,000
208-753-920.001	Utility Bill - Edison	9,992	18,000	12,190	14,000
208-753-931.000	Buildings & Grounds Upkeep	9,651	30,000	15,897	30,000
208-753-933.005	Vehicle Maintenance/Repair	142	2,500	285	1,500
208-753-945.000	Equipment Rental	799	3,000	2,966	3,000
208-753-974.007	Romeo Plank Park	-	-	-	600,000
208-753-977.000	Equipment	2,636	15,000	-	15,000
208-753-977.005	Vehicles	32,793	25,000	-	-
		<b>\$ 102,287</b>	<b>\$ 148,500</b>	<b>\$ 90,553</b>	<b>\$ 727,000</b>

**Debt/Operating Transfer Out**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
208-906-999.000	Operating Transfer Out	\$ 1,766,380	\$ 2,635,500	\$ 1,748,640	\$ 1,669,355
		<b>\$ 1,766,380</b>	<b>\$ 2,635,500</b>	<b>\$ 1,748,640</b>	<b>\$ 1,669,355</b>



**Parks and Recreation Revolving Fund – 209**

**Purpose**

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



## PARK AND RECREATION REVOLVING FUND

### PARK AND RECREATION REVOLVING FUND SUMMARY

	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	4,848	5,400	350	400
<b>Total Revenues</b>	<b>\$ 4,848</b>	<b>\$ 5,400</b>	<b>\$ 350</b>	<b>\$ 400</b>
<b>Expenditures</b>				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 4,848</b>	<b>\$ 5,400</b>	<b>\$ 350</b>	<b>\$ 400</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 3	\$ -	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 4,851</b>	<b>\$ 5,400</b>	<b>\$ 350</b>	<b>\$ 400</b>
<b>Fund Balance, Beginning</b>	<b>\$ 654,867</b>	<b>\$ 659,718</b>	<b>\$ 659,718</b>	<b>\$ 660,068</b>
<b>Fund Balance, Ending</b>	<b>\$ 659,718</b>	<b>\$ 665,118</b>	<b>\$ 660,068</b>	<b>\$ 660,468</b>



## PARK AND RECREATION REVOLVING FUND

### PARK AND RECREATION REVOLVING FUND

#### REVENUES

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
209-000-665.000	Interest Income	\$ 4,848	\$ 5,400	\$ 350	\$ 400
209-000-699.000	Operating Transfer In	3	-	-	-
		<u>\$ 4,851</u>	<u>\$ 5,400</u>	<u>\$ 350</u>	<u>\$ 400</u>

#### EXPENSES

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 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**

	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ 5,703,235	\$ 5,900,000	\$ 6,014,884	\$ 6,000,000
Federal Grants	\$ -	\$ -	\$ 529,819	\$ -
State-shared revenue and grants	24,721	22,050	24,742	23,050
Interest Income	13,674	7,500	2,500	2,500
<b>Total Revenues</b>	<b>\$ 5,741,630</b>	<b>\$ 5,929,550</b>	<b>\$ 6,571,946</b>	<b>\$ 6,025,550</b>
<b>Expenditures</b>				
Public Safety	\$ 5,508,342	\$ 5,660,700	\$ 5,556,757	\$ 5,986,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,508,342</b>	<b>\$ 5,660,700</b>	<b>\$ 5,556,757</b>	<b>\$ 5,986,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 233,287</b>	<b>\$ 268,850</b>	<b>\$ 1,015,189</b>	<b>\$ 39,550</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 233,287</b>	<b>\$ 268,850</b>	<b>\$ 1,015,189</b>	<b>\$ 39,550</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,528,898</b>	<b>\$ 2,762,185</b>	<b>\$ 2,762,185</b>	<b>\$ 3,777,374</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,762,185</b>	<b>\$ 3,031,035</b>	<b>\$ 3,777,374</b>	<b>\$ 3,816,924</b>



**LAW ENFORCEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
266-000-403.000	Tax Collection	\$ 5,703,235	\$ 5,900,000	\$ 6,014,884	\$ 6,000,000
266-000-528.000	Other Federal Grants-Cares	-	-	529,819	-
266-000-574.000	State Share Revenue	24,628	22,000	24,664	23,000
266-000-665.000	Interest Income	13,674	7,500	2,500	2,500
266-000-694.000	Miscellaneous Revenue	93	50	79	50
266-000-699.000	Operating Transfer In	-	-	-	-
		<b>\$ 5,741,630</b>	<b>\$ 5,929,550</b>	<b>\$ 6,571,946</b>	<b>\$ 6,025,550</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
266-301-802.000	Sheriff Deputy Expense	\$ 5,500,550	\$ 5,650,000	\$ 5,547,500	\$ 5,975,000
266-301-920.000	Utility Bill - Water	-	800	300	800
266-301-920.001	Utility Bill - Edison	5,050	6,500	5,725	6,500
266-301-920.002	Utility Bill - Gas	1,043	1,700	1,700	1,900
266-301-920.003	Utility Bill - Telephone	1,382	1,550	1,300	1,600
266-301-956.000	Miscellaneous	318	150	232	200
		<b>\$ 5,508,342</b>	<b>\$ 5,660,700</b>	<b>\$ 5,556,757</b>	<b>\$ 5,986,000</b>



**Fire Improvement Fund – 663**

**Purpose**

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

**Activities**

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

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

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

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



**FIRE IMPROVEMENT FUND SUMMARY**

	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	21,917	15,000	4,100	5,000
Other	965	-	269	-
<b>Total Revenues</b>	<b>\$ 22,882</b>	<b>\$ 15,000</b>	<b>\$ 4,369</b>	<b>\$ 5,000</b>
<b>Expenditures</b>				
Public Safety	\$ 104,142	\$ 471,000	\$ 410,718	\$ 1,006,400
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 104,142</b>	<b>\$ 471,000</b>	<b>\$ 410,718</b>	<b>\$ 1,006,400</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (81,260)</b>	<b>\$ (456,000)</b>	<b>\$ (406,349)</b>	<b>\$ (1,001,400)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 243,740</b>	<b>\$ (131,000)</b>	<b>\$ (81,349)</b>	<b>\$ (676,400)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,138,112</b>	<b>\$ 2,381,852</b>	<b>\$ 2,381,852</b>	<b>\$ 2,300,503</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,381,852</b>	<b>\$ 2,250,852</b>	<b>\$ 2,300,503</b>	<b>\$ 1,624,103</b>



**FIRE IMPROVEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
663-000-665.000	Interest Income	\$ 21,917	\$ 15,000	\$ 4,100	\$ 5,000
663-000-694.000	Miscellaneous Revenue	965	-	269	-
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	325,000
		<b>\$ 347,882</b>	<b>\$ 340,000</b>	<b>\$ 329,369</b>	<b>\$ 330,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
663-336-956.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -
663-336-977.000	Equipment	104,142	471,000	410,718	1,006,400
		<b>\$ 104,142</b>	<b>\$ 471,000</b>	<b>\$ 410,718</b>	<b>\$ 1,006,400</b>



**Municipal Roadway Fund – 204**

**Purpose**

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

**Activities**

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



**MUNICIPAL ROADWAY FUND SUMMARY**

	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
<b>Revenues</b>				
Federal Grants	\$ -	\$ -	\$ -	\$ 400,000
Telecommunications Fees	31,329	20,000	20,000	20,000
Interest Income	10,493	9,000	4,600	4,500
Other	2	-	5,603	-
<b>Total Revenues</b>	<b>\$ 41,824</b>	<b>\$ 29,000</b>	<b>\$ 30,203</b>	<b>\$ 424,500</b>
<b>Expenditures</b>				
Miscellaneous Expense	\$ -	\$ 50	\$ 30	\$ 50
Capital Outlay	3,899,671	6,120,250	3,309,608	3,894,381
<b>Total Expenditures</b>	<b>\$ 3,899,671</b>	<b>\$ 6,120,300</b>	<b>\$ 3,309,638</b>	<b>\$ 3,894,431</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (3,857,847)</b>	<b>\$ (6,091,300)</b>	<b>\$ (3,279,435)</b>	<b>\$ (3,469,931)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 4,300,000	\$ 6,000,000	\$ 6,000,000	\$ 3,000,000
<b>Total Other Financing Sources</b>	<b>\$ 4,300,000</b>	<b>\$ 6,000,000</b>	<b>\$ 6,000,000</b>	<b>\$ 3,000,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 442,153</b>	<b>\$ (91,300)</b>	<b>\$ 2,720,565</b>	<b>\$ (469,931)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 707,395</b>	<b>\$ 1,149,548</b>	<b>\$ 1,149,548</b>	<b>\$ 3,870,114</b>
<b>Fund Balance, Ending</b>	<b>\$ 1,149,548</b>	<b>\$ 1,058,248</b>	<b>\$ 3,870,114</b>	<b>\$ 3,400,183</b>



MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
204-000-501.000	Federal Grant	\$ -	\$ -	\$ -	\$ 400,000
204-000-651.001	Metro Act Fee	31,329	20,000	20,000	20,000
204-000-665.000	Interest Income	10,493	9,000	4,600	4,500
204-000-676.002	Sidewalk Abeyance Charges	-	-	5,547	-
204-000-694.000	Miscellaneous Revenue	2	-	56	-
204-000-699.000	Operating Transfer In	4,300,000	6,000,000	6,000,000	3,000,000
		<b>\$ 4,341,824</b>	<b>\$ 6,029,000</b>	<b>\$ 6,030,203</b>	<b>\$ 3,424,500</b>

EXPENSES

GL Number	Description	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
204-444-817.000	Consultantr/Contract Services	\$ 178,330	\$ 497,200	\$ 344,466	\$ 80,000
204-444-967.008	Sidewalk Acquisitions	144,121	368,650	118,105	45,000
204-444-974.000	Capital Outlay	503,050	2,149,400	588,143	375,000
		<b>\$ 825,500</b>	<b>\$ 3,015,250</b>	<b>\$ 1,050,714</b>	<b>\$ 500,000</b>
204-446-956.000	Miscellaneous	\$ -	\$ 50	\$ 30	\$ 50
204-446-977.007	Capital Outlay	3,074,170	3,105,000	2,258,894	3,394,381
		<b>\$ 3,074,170</b>	<b>\$ 3,105,050</b>	<b>\$ 2,258,924</b>	<b>\$ 3,394,431</b>



**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**

	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest Income	27,713	25,000	2,000	2,000
<b>Total Revenues</b>	<b>\$ 27,713</b>	<b>\$ 25,000</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
<b>Expenditures</b>				
General Government	37,676	40,000	17,543	10,000
<b>Total Expenditures</b>	<b>\$ 37,676</b>	<b>\$ 40,000</b>	<b>\$ 17,543</b>	<b>\$ 10,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (9,962)</b>	<b>\$ (15,000)</b>	<b>\$ (15,543)</b>	<b>\$ (8,000)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 38</b>	<b>\$ (5,000)</b>	<b>\$ (5,543)</b>	<b>\$ 7,000</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,259,277</b>	<b>\$ 3,259,314</b>	<b>\$ 3,259,314</b>	<b>\$ 3,253,771</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,259,314</b>	<b>\$ 3,254,314</b>	<b>\$ 3,253,771</b>	<b>\$ 3,260,771</b>



**PUBLIC IMPROVEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
245-000-665.000	Interest Income	\$ 27,713	\$ 25,000	\$ 2,000	\$ 2,000
245-000-699.000	Operating Transfer In	10,000	10,000	10,000	15,000
		<b>\$ 37,713</b>	<b>\$ 35,000</b>	<b>\$ 12,000</b>	<b>\$ 17,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
245-229-977.000	Equipment-Broadcast Media	\$ -	\$ -	\$ -	\$ -
245-262-977.000	Equipment-Election	37,676	40,000	17,543	10,000
245-901-974.000	Capital Improvement	-	-	-	-
245-901-956.000	Miscellaneous Expense	-	-	-	-
245-901-999.000	Operating Transfer Out	-	-	-	-
		<b>\$ 37,676</b>	<b>\$ 40,000</b>	<b>\$ 17,543</b>	<b>\$ 10,000</b>



**Building Authority Fund – 469**

**Purpose**

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

**Activities**

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



**BUILDING AUTHORITY FUND SUMMARY**

	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
<b>Revenues</b>				
Interest Income	\$ 83,643	\$ 125,000	\$ 1,990	\$ 25
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 83,643</b>	<b>\$ 125,000</b>	<b>\$ 1,990</b>	<b>\$ 25</b>
<b>Expenditures</b>				
General Government	\$ 420	\$ 1,300	\$ 520	\$ 185
Capital Outlay	6,762,299	13,004,150	4,555,231	200,000
<b>Total Expenditures</b>	<b>\$ 6,762,719</b>	<b>\$ 13,005,450</b>	<b>\$ 4,555,751</b>	<b>\$ 200,185</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (6,679,076)</b>	<b>\$ (12,880,450)</b>	<b>\$ (4,553,761)</b>	<b>\$ (200,160)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	(5,000)
Bond Issuance Expense	-	(128,000)	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	10,000,000	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 9,872,000</b>	<b>\$ -</b>	<b>\$ (5,000)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (6,679,076)</b>	<b>\$ (3,008,450)</b>	<b>\$ (4,553,761)</b>	<b>\$ (205,160)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 11,437,997</b>	<b>\$ 4,758,921</b>	<b>\$ 4,758,921</b>	<b>\$ 205,160</b>
<b>Fund Balance, Ending</b>	<b>\$ 4,758,921</b>	<b>\$ 1,750,471</b>	<b>\$ 205,160</b>	<b>\$ -</b>



**BUILDING AUTHORITY FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
469-000-665.000	Interest Income - 2018 Public Safety Bond	\$ 83,643	\$ 50,000	\$ 1,990	\$ 25
469-000-665.001	Interest Income 2020 Park & Rec Bond	-	75,000	-	-
469-000-698.000	Proceeds from Bond	-	10,000,000	-	-
		<b>\$ 83,643</b>	<b>\$ 10,125,000</b>	<b>\$ 1,990</b>	<b>\$ 25</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
469-279-800.000	Other Services and Charges	\$ -	\$ 500	\$ 100	\$ 50
469-279-801.000	Bond Issuance Expenses	-	128,000	-	-
469-279-956.000	Miscellaneous Expense	420	800	420	135
469-279-974.000	Capital Outlay-Fire Station 1	6,762,299	3,104,150	4,555,231	200,000
469-279-974.006	Capital Outlay-Foss Rd Park	-	9,900,000	-	-
469-279-999.000	Operating Transfer Out	-	-	-	5,000
		<b>\$ 6,762,719</b>	<b>\$ 13,133,450</b>	<b>\$ 4,555,751</b>	<b>\$ 205,185</b>



**Fire Pension Fund – 732**

**Purpose**

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

**Activities**

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

**Resources Needed**

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



**FIRE PENSION FUND SUMMARY**

	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
<b>Revenues</b>				
Employer Contributions	\$ 370,889	\$ 380,000	\$ 391,402	\$ 360,000
Employee Contributions	37,104	35,500	35,500	35,500
Investment Income	113,434	85,000	932,000	225,000
Other	9	-	2	-
<b>Total Revenues</b>	<b>\$ 521,436</b>	<b>\$ 500,500</b>	<b>\$ 1,358,905</b>	<b>\$ 620,500</b>
<b>Expenditures</b>				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	177,579	177,600	164,235	157,050
Administrative Expenses	12,243	22,750	11,299	16,860
<b>Total Expenditures</b>	<b>\$ 189,822</b>	<b>\$ 200,350</b>	<b>\$ 175,534</b>	<b>\$ 173,910</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 331,613</b>	<b>\$ 300,150</b>	<b>\$ 1,183,370</b>	<b>\$ 446,590</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,244,799</b>	<b>\$ 3,576,412</b>	<b>\$ 3,576,412</b>	<b>\$ 4,759,783</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,576,412</b>	<b>\$ 3,876,562</b>	<b>\$ 4,759,783</b>	<b>\$ 5,206,373</b>



**FIRE PENSION FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
732-000-403.000	Property Tax Collection	\$ 370,889	\$ 380,000	\$ 391,402	\$ 360,000
732-000-404.000	Employee Contribution	37,104	35,500	35,500	35,500
732-000-665.000	Interest	113,434	85,000	932,000	225,000
732-000-694.000	Miscellaneous Revenue	9	-	2	-
		<u>\$ 521,436</u>	<u>\$ 500,500</u>	<u>\$ 1,358,905</u>	<u>\$ 620,500</u>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
732-336-703.090	Fire Fighter Pension	\$ 177,579	\$ 177,600	\$ 164,235	\$ 157,050
732-336-808.000	Audit & Accounting	5,100	5,250	5,100	5,250
732-336-956.000	Miscellaneous	7,143	17,500	6,199	11,610
		<u>\$ 189,822</u>	<u>\$ 200,350</u>	<u>\$ 175,534</u>	<u>\$ 173,910</u>



### Retiree Health Care Fund – 736

#### **Purpose**

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

#### **Activities**

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

#### **Resources Needed**

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



**RETIREE HEALTHCARE FUND SUMMARY**

	2020 Actual	2020/2021 Budget	2020/2021 Projected	2021/2022 Budget
<b>Revenues</b>				
Employer Contributions	\$ 828,230	\$ 750,200	\$ 741,839	\$ 765,461
Employee Contributions	-	-	-	-
Investment Income	1,853,040	800,000	5,900,000	2,000,000
<b>Total Revenues</b>	<b>\$ 2,681,271</b>	<b>\$ 1,550,200</b>	<b>\$ 6,641,839</b>	<b>\$ 2,765,461</b>
<b>Expenditures</b>				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	493,657	546,625	531,250	583,810
Administrative Expenses	20,400	16,200	13,400	8,300
<b>Total Expenditures</b>	<b>\$ 514,057</b>	<b>\$ 562,825</b>	<b>\$ 544,650</b>	<b>\$ 592,110</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,167,213</b>	<b>\$ 987,375</b>	<b>\$ 6,097,189</b>	<b>\$ 2,173,351</b>
<b>Fund Balance, Beginning</b>	<b>\$ 28,181,329</b>	<b>\$ 30,348,543</b>	<b>\$ 30,348,543</b>	<b>\$ 36,445,732</b>
<b>Fund Balance, Ending</b>	<b>\$ 30,348,543</b>	<b>\$ 31,335,918</b>	<b>\$ 36,445,732</b>	<b>\$ 38,619,083</b>



**RETIREE HEALTHCARE FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
736-000-665.000	Interest Income	\$ 1,853,040	\$ 800,000	\$ 5,900,000	\$ 2,000,000
736-000-694.000	Miscellaneous Revenue	1,952	2,500	3,144	1,800
736-000-699.000	Operating Transfer In	826,279	747,700	738,695	763,661
		<b>\$ 2,681,271</b>	<b>\$ 1,550,200</b>	<b>\$ 6,641,839</b>	<b>\$ 2,765,461</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
736-274-716.000	Health Care Insurance	\$ 467,388	\$ 512,725	\$ 502,000	\$ 552,200
736-274-717.000	Life Insurance Premiums	1,167	1,350	1,350	1,460
736-274-718.000	Optical Insurance Premiums	4,132	5,050	4,900	5,300
736-274-719.000	Dental Insurance Premiums	20,971	27,500	23,000	24,850
736-274-808.000	Audit & Accounting	7,400	8,000	7,400	7,800
736-274-956.000	Miscellaneous Expense	13,000	8,200	6,000	500
		<b>\$ 514,057</b>	<b>\$ 562,825</b>	<b>\$ 544,650</b>	<b>\$ 592,110</b>



**Water and Sewer Fund – 591**

**Purpose**

The Water and Sewer fund is an enterprise fund which operates much like a business. It is self supporting and designed to meet its obligations free of taxation. The fund is used to provide water and sewer services to residential, industrial and commercial consumers.

**Activities**

The Macomb Township Water and Sewer Department provides the following:

Accurate and continuous readings of all water meters

Maintains fire hydrants by keeping them in proper working order

Responds to service calls

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



**WATER AND SEWER FUND SUMMARY**

	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
<b>Operating Revenue</b>				
Sale of Water	\$ 17,391,235	\$ 19,002,700	\$ 20,790,555	\$ 21,002,700
Sewage Disposal Charges	13,840,488	14,690,000	15,097,203	15,700,000
Charges for Services	2,074,578	1,888,000	1,827,684	1,966,000
<b>Total Revenues</b>	<b>\$ 33,306,300</b>	<b>\$ 35,580,700</b>	<b>\$ 37,715,442</b>	<b>\$ 38,668,700</b>
<b>Operating Expenses</b>				
Cost of Water	\$ 12,870,948	\$ 13,003,000	\$ 10,413,161	\$ 13,502,100
Cost of Sewage Disposal	9,294,138	11,000,000	8,229,431	10,000,000
Operation and Maintenance	1,704,506	2,619,300	1,224,502	3,005,500
General and Administrative	2,458,216	2,705,913	2,382,552	2,706,670
Contribution to Retiree Health Fund	196,717	183,650	178,321	184,400
Depreciation	4,049,283	4,500,000	4,500,000	4,500,000
<b>Total Expenditures</b>	<b>\$ 30,573,809</b>	<b>\$ 34,011,863</b>	<b>\$ 26,927,966</b>	<b>\$ 33,898,670</b>
<b>Operating Surplus/(Loss)</b>	<b>\$ 2,732,491</b>	<b>\$ 1,568,837</b>	<b>\$ 10,787,476</b>	<b>\$ 4,770,030</b>
<b>Nonoperating Revenue (Expense)</b>				
Investment Income	\$ 688,321	\$ 400,000	\$ 199,300	\$ 200,000
Federal Revenue	7,061	1,500	47,913	1,600
Land Acquisition	-	-	(200,000)	-
Interest Expense	(1,211,638)	(1,278,500)	(1,471,175)	(1,450,000)
Special Assessment	-	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	0	15,000	4,032	10,000
<b>Loss - Before Contributions</b>	<b>\$ (516,256)</b>	<b>\$ (862,000)</b>	<b>\$ (1,419,930)</b>	<b>\$ (1,238,400)</b>
<b>Capital Contributions</b>				
Capital Grants	\$ -	\$ -	\$ -	\$ -
Developers	3,333,462	2,000,000	1,271,283	1,000,000
Tap Fees and frontage Charges	393,760	176,500	531,748	453,500
<b>Total Capital Contributions</b>	<b>\$ 3,727,222</b>	<b>\$ 2,176,500</b>	<b>\$ 1,803,031</b>	<b>\$ 1,453,500</b>
<b>Change in Net Assets</b>	<b>\$ 5,943,457</b>	<b>\$ 2,883,337</b>	<b>\$ 11,170,576</b>	<b>\$ 4,985,130</b>
<b>Net Assets, Beginning on Year</b>	<b>\$ 180,028,026</b>	<b>\$ 185,971,484</b>	<b>\$ 185,971,484</b>	<b>\$ 197,142,060</b>
<b>Net Assets, End of Year</b>	<b>\$ 185,971,484</b>	<b>\$ 188,854,821</b>	<b>\$ 197,142,060</b>	<b>\$ 202,127,190</b>



**WATER AND SEWER FUND**

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

		<b>REVENUES</b>			
<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
591-000-528.000	Other Federal Grants-Cares	\$ -	\$ -	\$ 45,996	\$ -
591-000-600.000	Water Metered Sales	17,391,132	19,000,000	20,790,486	21,000,000
591-000-600.001	Lateral Water Fees	20,329	30,000	36,836	32,000
591-000-600.002	Lateral Sewer Fees	108,831	140,000	121,212	140,000
591-000-600.003	Inflo Fees Customer Service	24,500	40,000	39,100	40,000
591-000-600.004	Cust Mtr Charge Installation	81,855	110,000	119,633	110,000
591-000-600.005	Customer Installation & Repair	4,228	5,000	3,600	5,000
591-000-600.006	Sewer Inspection Monies	3,750	5,000	5,990	5,000
591-000-600.007	Engineer Charges	55,215	90,000	161,363	150,000
591-000-600.008	Water Tap Connection	3,600	6,500	5,700	6,500
591-000-600.009	Capital Charges Tap Sewer	334,671	450,000	378,623	450,000
591-000-600.010	Const. Inspection Monies	477,661	400,000	340,745	400,000
591-000-600.011	Cap Charge Water	181,117	250,000	206,971	250,000
591-000-600.012	Contr. Reg. Fee	1,600	2,000	2,455	2,000
591-000-602.000	Sales of Bulk Water	102	200	69	200
591-000-602.001	Sewer Metered Sales	13,543,939	14,500,000	14,889,618	15,500,000
591-000-614.000	Tap Fees & Frontage Charges	261,000	-	368,000	275,000
591-000-616.001	Penalty on Delinquent WS Billing	134,549	134,000	126,495	134,000
591-000-626.001	Snow Removal Admin Fee	13,322	12,000	14,203	-
591-000-642.000	Clinton Twp Water Sales	-	2,500	-	2,500
591-000-642.001	Washington Twp. Sewer PR	138,812	-	-	-
591-000-643.000	S.M.D.A.	157,736	190,000	207,585	200,000
591-000-657.000	Late Charges/Penalties	260,876	350,000	347,001	350,000
591-000-665.000	Interest Income	688,321	400,000	199,300	200,000
591-000-672.001	Special Assessment	-	-	-	-
591-000-673.000	Gain on Sale of Fixed Asset	0	15,000	4,032	10,000
591-000-674.000	Contribution From Developer	3,333,462	2,000,000	1,271,283	1,000,000
591-000-688.000	Fed Grant Rev int rebate	7,061	1,500	1,916	1,600
591-000-694.000	Miscellaneous Revenues	501,234	40,000	81,505	70,000
		<b>\$ 37,728,904</b>	<b>\$ 38,173,700</b>	<b>\$ 39,769,717</b>	<b>\$ 40,333,800</b>



**WATER AND SEWER FUND  
EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
591-536-703.000	Salary - Elected - Appointed	\$ 361,873	\$ 390,000	\$ 363,000	\$ 392,000
591-536-704.000	Wages-Inspectors-Appraisers	269,380	300,000	261,750	285,500
591-536-704.001	Inspectors-Appraisers Overtime	24,858	35,000	29,000	35,000
591-536-704.050	Wages-Utility Worker	576,843	615,000	474,000	600,000
591-536-704.051	Utility Worker Overtime	26,989	35,000	33,600	35,000
591-536-706.000	Wages-Clerical	212,541	220,000	218,200	225,000
591-536-706.001	Clerical Overtime	-	3,000	100	1,000
591-536-710.000	Longevity/Benefit Wages	55,340	60,000	52,465	60,000
591-536-715.000	FICA Employer	93,344	102,796	92,497	101,280
591-536-715.001	Medicare Employer	21,830	24,041	21,632	23,690
591-536-716.000	Health Care Insurance	347,272	390,000	343,900	406,700
591-536-717.000	Life Insurance Premiums	5,331	6,000	4,800	5,900
591-536-718.000	Optical Insurance Premiums	5,210	6,600	4,800	6,000
591-536-719.000	Dental Insurance Premiums	23,517	28,350	24,000	27,300
591-536-720.000	Unemployment Compensation	-	-	-	-
591-536-721.000	Pension Contribution Employer 401(a)	134,654	152,500	132,868	150,250
591-536-722.000	Long & Short Term Disability Ins.	21,112	24,425	20,800	24,500
591-536-723.001	Workers Compensation Insurance	39,163	50,000	50,683	50,000
591-536-723.002	Retiree Health Care Contribution	74,142	10,000	10,000	10,000
591-536-725.000	Compensated Absences	27,205	15,000	25,000	25,000
591-536-726.000	Employee Assistance Program	620	700	604	700
591-536-740.000	Operating Supplies	30,010	30,000	18,020	25,000
591-536-740.001	Supplies & Expense Cust	84,609	100,000	44,229	100,000
591-536-777.000	Custodial Supplies	2,122	2,000	1,700	1,500
591-536-781.000	Repair Parts Meters	-	100,000	36,152	75,000
591-536-835.000	Occupational Health Services	2,253	2,000	1,960	2,000
591-536-836.000	Recruitment Staffing	156	1,500	2,000	1,500
591-536-930.000	Storm Maintenance	69,128	100,000	85,764	100,000
591-536-931.000	Building & Grounds Upkeep	41,143	150,000	51,051	150,000
591-536-933.000	Equipment Maintenance	17,576	30,000	17,347	30,000
591-536-934.000	San Swr Cleaning & CCTV	852,132	400,000	228,575	400,000
591-536-935.000	Sewer Main Maintenance	99,604	500,000	19,276	500,000
591-536-935.001	Watermain Maintenance	111,552	125,000	31,436	125,000
591-536-935.002	Repair & Maintenance Hydrants	17,453	25,000	12,424	25,000
591-536-955.000	Sewer Treatment Fees	9,294,138	11,000,000	8,229,431	10,000,000
591-536-955.001	Water Purchased	12,870,377	13,000,000	10,411,161	13,500,000
591-536-957.000	Conference, Education & Training	3,115	6,500	4,885	6,500
591-536-961.000	Administrative Fees	40,309	41,676	41,676	43,000
591-536-961.001	Snow Removal	2,265	6,000	2,414	5,000
		<b>\$ 25,859,166</b>	<b>\$ 28,088,088</b>	<b>\$ 21,403,201</b>	<b>\$ 27,554,320</b>



**WATER AND SEWER FUND  
EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2020/2021 Budget</b>	<b>2020/2021 Projected</b>	<b>2021/2022 Budget</b>
591-537-723.000	Insurance & Bonds	\$ 21,946	\$ 25,800	\$ 23,999	\$ 25,700
591-537-727.000	Office Supplies & Expense	3,818	5,000	7,437	6,000
591-537-729.000	Customer Records billing	11,754	16,000	8,656	14,000
591-537-800.000	Other Services & Charges	1,048	1,000	1,221	1,000
591-537-801.000	Bond Issuance Expense	-	-	-	-
591-537-808.000	Audit & Accounting	24,400	25,375	24,400	25,500
591-537-811.000	Computer Administration	15,973	27,000	18,000	20,000
591-537-816.000	Engineering Fees	233,076	400,000	298,542	400,000
591-537-817.000	Consultant/Contract Services	-	150,000	75,000	75,000
591-537-850.000	Postage	47,601	50,000	49,463	55,000
591-537-860.000	Mileage Reimbursement	-	150	-	150
591-537-863.000	Gas & Oil	27,234	30,000	20,330	30,000
591-537-900.000	Publishing	-	1,000	-	1,000
591-537-920.000	Utility Bill - Water	6,018	12,500	12,400	12,800
591-537-920.001	Utility Bill - Edison	72,192	72,500	70,700	73,950
591-537-920.002	Utility Bill - Gas	7,338	12,000	9,575	11,000
591-537-920.003	Utility Bill - Telephone	27,581	26,300	30,600	31,250
591-537-930.001	Sewer Backup Claims	(99,832)	25,000	-	25,000
591-537-933.005	Vehicle Maintenance / Repair	18,285	22,000	16,944	22,000
591-537-956.000	Miscellaneous Expense	469	500	257	500
591-537-956.002	State Required Samples	4,444	8,000	12,115	14,000
591-537-956.005	Bank Fees - ACH/Credit Cards	571	3,000	2,000	2,100
591-537-958.000	Membership & Dues	36,725	40,000	37,000	40,000
591-537-965.000	OPEB Contribution	-	-	178,321	184,400
591-537-968.000	Depreciation Expense	4,049,283	4,500,000	4,500,000	4,500,000
591-537-971.000	Land Acquisition	-	-	200,000	-
591-537-977.000	Equipment	2,487	25,000	2,000	20,000
591-537-977.001	Office Equipment	-	4,000	-	4,000
591-537-977.002	Computer Equipment / Software	958	8,000	12,000	500,000
591-537-977.005	Vehicles	-	150,000	-	150,000
591-537-977.006	Construction Equipment	-	100,000	74,565	100,000
591-537-996.000	Bond Interest Expense	1,211,638	1,278,500	1,471,175	1,450,000
591-537-999.000	Operating Transfer Out	196,717	183,650	-	-
591-537-999.001	COVID-19 Expenses	4,556	-	39,240	-
		<b>\$ 5,926,281</b>	<b>\$ 7,202,275</b>	<b>\$ 7,195,941</b>	<b>\$ 7,794,350</b>