

ANNUAL BUDGET FISCAL YEAR 2022-2023



Frank J. Viviano
Township Supervisor

Stacy I. Smith
Chief Financial Officer



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, 2022 and ending June 30, 2023 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, 2022 and ending June 30, 2023 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	\$	2,701,575
License and Permits		3,477,800
Federal Grants		511,665
State Shared Revenues and Grants		8,796,603
Charges for Services		282,470
Fines and Forfeitures		297,500
Special Assessment		945,800
Interest Income		75,000
Other		314,660
Sale of Fixed Assets		850,000
Operating Transfer In		-
Total General Fund Revenues	\$	18,253,073

EXPENDITURES

Legislative	\$	72,275
Supervisor		543,235
Finance		477,920
Clerk - Records Management		444,649
Information Technology		522,037
Broadcast Media		149,873
Board of Review		4,971
Treasury		419,975
Assessing		713,705
Elections		735,659
Facilities and Grounds		649,592
Building and Grounds		1,131,575
Legal Fees		525,000
Human Resource		386,735
Public Safety - Crossing Guards		27,125
Building		1,610,195
Roads and Streets		1,224,300
Planning and Zoning		591,145
Engineering		323,795
Debt Service		1,012,220
Other Functions		463,230
Employee Benefits		1,365,202
Contingencies		200,000
Operating Transfer Out		4,200,000
Total General Fund	\$	17,794,412

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

Fire Operating Revenue	\$ 8,286,920
Fire Operating Expenditures	8,314,486
Appropriated Surplus	(27,566)
Total Revenues and Appropriated Surplus	<u>8,314,486</u>

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

Park and Recreation Revenue	\$ 7,274,300
Park and Recreation Expenditure	7,482,149
Appropriated Surplus	(207,849)
Total Revenues and Appropriated Surplus	<u>7,482,149</u>

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

Park and Recreation Revolving Revenue	\$ 60
Park and Recreation Revolving Expenditure	-

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

Law Enforcement Revenue	\$ 6,417,050
Law Enforcement Expenditure	6,195,350

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

Fire Improvement Revenue	\$ 561,200
Fire Improvement Expenditure	2,261,732
Appropriated Surplus	(1,700,532)
Total Revenues and Appropriated Surplus	<u>\$ 2,261,732</u>

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

Municipal Roadway Revenue	\$ 6,273,500
Municipal Roadway Expenditure	4,929,218

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

Public Improvement Revenue	\$ 21,000
Public Improvement Expenditure	950,000
Appropriated Surplus	(929,000)
Total Revenues and Appropriated Surplus	<u>\$ 950,000</u>

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

Building Authority Revenue	\$	-
Building Authority Expenditure		234,989
Appropriated Surplus		(234,989)
Total Revenues and Appropriated Surplus	\$	234,989

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

Fire Pension Revenue	\$	377,920
Fire Pension Expenditure		178,390

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

Retiree Healthcare Revenue	\$	520,890
Retiree Healthcare Expenditure		653,695
Appropriated Surplus		(132,805)
Total Revenues and Appropriated Surplus	\$	653,695

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

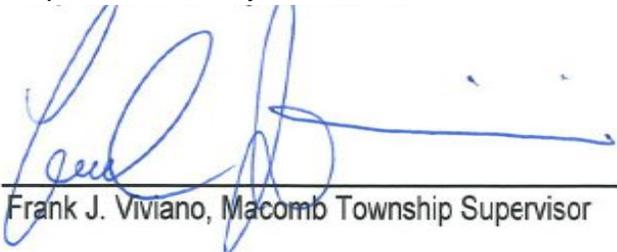
Water and Sewer Revenue	\$	40,296,250
Water and Sewer Expenditure		37,247,867

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:

General Operating	0.6258
Fire Operating	1.9000
Fire Pension	0.0900
Police	1.5000
Park and Recreation	0.7625

Adopted this 8th day of June, 2022.



Frank J. Viviano, Macomb Township Supervisor



Attested, Kristi L. Pozzi, Macomb Township Clerk



2022-2023 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 18,253,073	\$ 17,794,412	\$ 458,661
206	Fire Operations Fund	8,286,920	8,314,486	(27,566)
208	Park and Recreation Fund	7,274,300	7,482,149	(207,849)
209	Park and Recreation Revolving Fund	60	-	60
266	Law Enforcement Fund	6,417,050	6,195,350	221,700
663	Fire Improvement Fund	561,200	2,261,732	(1,700,532)
204	Municipal Roadway Fund	6,273,500	4,929,218	1,344,282
245	Public Improvement Fund	21,000	950,000	(929,000)
469	Building Authority Fund	-	234,989	(234,989)
732	Fire Pension Fund	377,920	178,390	199,530
736	Retiree Health Care Fund	520,890	653,695	(132,805)
591	Department of Public Works Fund	40,296,250	37,247,867	3,048,384



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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Property Taxes and Fees	\$ 2,500,557	\$ 2,554,705	\$ 2,554,703	\$ 2,701,575
License and permits	3,615,260	3,539,301	3,538,618	3,337,800
Federal Grants	349,485	657,100	657,096	511,665
State-shared revenues and grants	7,689,952	10,270,000	10,270,000	8,796,603
Charges for Services	260,164	327,226	326,428	282,470
Fines and forfeitures	242,101	307,320	307,320	297,500
Special Assessment	935,924	944,753	944,883	945,800
Donations	-	-	-	-
Interest	155,332	(105,165)	(105,165)	75,000
Other	444,121	314,694	316,653	314,660
Total Revenues	\$ 16,192,897	\$ 18,809,934	\$ 18,810,536	\$ 17,263,073
Expenditures				
Current:				
General Government	\$ 8,502,188	\$ 8,200,106	\$ 7,481,150	\$ 8,515,759
Public Safety	1,419,297	1,613,399	1,454,130	1,637,320
Public Works	1,336,985	1,464,175	1,448,591	1,548,095
Community and economic development	529,981	563,870	555,577	591,145
Recreation and culture	320,832	356,102	336,507	149,873
Capital Outlay	-	-	-	-
Total Expenditures	\$ 12,109,282	\$ 12,197,652	\$ 11,275,955	\$ 12,442,192
Excess of Revenue Over (Under) Expenditures	\$ 4,083,615	\$ 6,612,282	\$ 7,534,581	\$ 4,820,881
Other Financing Sources (Uses)				
Sale of Fixes Assets	\$ 91,151	\$ 1,810,380	1,810,380	\$ 850,000
Transfers In	-	-	-	-
Transfers Out	(8,733,960)	(5,720,795)	(5,701,725)	(5,212,220)
Total Other Financing Sources	\$ (8,642,809)	\$ (3,910,415)	\$ (3,891,345)	\$ (4,362,220)
Net Change in Fund Balances	\$ (4,559,194)	\$ 2,701,867	\$ 3,643,236	\$ 458,661
Fund Balance, Beginning	\$ 25,579,663	\$ 21,020,470	\$ 21,020,470	\$ 24,663,706
Fund Balance, Ending	\$ 21,020,470	\$ 23,722,336	\$ 24,663,706	\$ 25,122,367



GENERAL FUND
REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-000-403.000	Current Real & Personal Property	\$ 2,487,285	\$ 2,543,130	\$ 2,543,128	\$ 2,690,000
101-000-423.000	Trailer Park Fees	13,272	11,575	11,575	11,575
101-000-476.000	Building Permit Application Fee	68,200	52,000	52,000	55,000
101-000-477.000	Building Permits	1,264,946	1,200,000	1,200,000	1,000,000
101-000-477.001	Zoning Permits	115,889	87,550	87,550	100,000
101-000-478.000	Electrical Permits	253,982	273,200	273,197	260,000
101-000-479.000	HVAC	259,525	271,350	271,350	270,000
101-000-480.000	Plumbing Permits	140,334	135,260	135,260	135,000
101-000-480.001	Approach Permit	7,180	4,800	4,800	6,500
101-000-481.000	Building License Registration	3,800	4,000	3,320	3,500
101-000-481.001	Civil Engineer Charges	142,500	95,000	95,000	140,000
101-000-482.000	Extension of Time Application Fee	-	750	750	500
101-000-502.000	Community Dev. Block Grant	121,604	161,325	161,325	311,665
101-000-503.000	S.M.A.R.T.	(3,074)	15,000	15,000	15,000
101-000-528.000	Other Federal Grants-CARES/ARPA	227,881	495,775	495,771	200,000
101-000-539.000	State Grants	3,242	-	-	-
101-000-576.000	State Share Revenue Sales Use	7,572,037	10,255,000	10,255,000	8,781,603
101-000-605.000	Candidate Filing Fee	1,200	-	-	-
101-000-608.000	Planning Commission	90,298	85,000	85,000	80,000
101-000-609.000	Liquor License App Fee	830	500	-	500
101-000-611.000	ZBOA	13,650	15,000	15,000	12,000
101-000-613.000	Split Applications	4,260	5,000	5,000	4,000
101-000-615.000	Bldg Board of Appeals App Fee	-	300	-	300
101-000-616.000	School Tax Administration Fee	56,425	108,880	108,882	110,000
101-000-616.001	Penalty on Delinquent WS Billing	126,495	128,830	128,830	128,000
101-000-626.000	Administrative Charges	82,207	74,827	74,827	60,170
101-000-626.002	Reimbursement of Election Personnel	-	11,599	11,599	-
101-000-627.000	Weed Cutting Collection	6,520	6,120	6,120	5,000
101-000-628.000	PUD/Concept Review	5,974	-	-	-
101-000-629.000	Marihuana Review/Inspection Fee	-	19,250	19,250	10,000
101-000-651.000	Cable Franchise Fees	1,260,753	1,301,141	1,301,141	1,320,900
101-000-651.002	Video Service Franchise Fee	240,652	210,000	210,000	186,900
101-000-655.000	Court Fines & Fees	105,715	168,490	168,490	160,000
101-000-657.000	Penalties Late Charges	9,891	10,000	10,000	9,500
101-000-664.000	W/S Tower Lease	104,679	101,265	101,264	102,500
101-000-664.001	Station #2 Tower Lease	139,808	143,600	145,247	150,375
101-000-664.003	Station #1 Tower Lease	31,700	32,225	32,968	34,285
101-000-665.000	Gain/(Loss) on Investment Income	155,332	(105,165)	(105,165)	75,000
101-000-672.000	Street Lighting SAD Revenue	931,205	940,753	940,753	942,000
101-000-672.001	Special Assessment Revenue	4,719	4,000	4,130	3,800
101-000-673.000	Gain on Sale of Fixed Asset	91,151	1,810,380	1,810,380	850,000
101-000-674.000	Contribution-Election Grant	78,700	-	-	-
101-000-675.000	Donations-Historical Commission	-	-	-	-
101-000-676.001	Election Reimbursement	117,747	-	-	-
101-000-676.003	Qualified Leave Wages Reimbursement	-	6,104	6,104	-
101-000-694.000	Miscellaneous Revenue	87,516	30,700	30,700	27,000
101-000-694.004	Building Department Copies	518	800	370	500
101-000-669.000	Operating Transfer In	-	-	-	-
		<u>\$ 16,426,548</u>	<u>\$ 20,715,314</u>	<u>\$ 20,715,916</u>	<u>\$ 18,253,073</u>



GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT

Department Number	Department Name	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101	Legislative	\$ 65,724	\$ 72,300	\$ 68,155	\$ 72,275
171	Supervisor	293,443	364,915	340,408	543,235
202	Finance	424,938	445,550	432,660	477,920
215	Clerk	389,181	432,302	416,309	444,649
228	Information Technology	295,616	304,010	281,983	522,037
229	Broadcast Media	330,832	371,102	351,507	149,873
247	Board of Review	1,308	5,085	1,749	4,971
253	Treasury	366,409	404,904	380,994	419,975
257	Assessing	581,682	652,377	579,607	713,705
262	Elections	661,340	486,429	445,383	735,659
264	Facilities and Grounds	842,155	1,047,233	730,030	649,592
265	Building and Grounds	2,140,674	1,302,340	1,277,105	1,131,575
266	Legal Fees	447,604	575,000	521,675	525,000
270	Human Resource	266,748	320,260	282,155	386,735
326	Public Safety - Crossing Guards	18,094	32,495	23,765	27,125
371	Building	1,401,202	1,580,904	1,430,365	1,610,195
446	Roads and Streets	1,088,296	1,200,000	1,188,675	1,224,300
723	Planning and Zoning	529,981	563,870	555,577	591,145
725	Engineering	248,688	264,175	259,916	323,795
906	Debt Service	2,723,960	2,705,795	2,686,725	1,012,220
950	Other Functions	497,895	492,130	490,827	463,230
951	Employee Benefits	1,369,972	1,390,272	1,327,109	1,365,202
959	Contingencies	-	-	-	200,000
966	Operating Transfer Out	6,000,000	3,000,000	3,000,000	4,200,000
		<u>\$ 20,985,742</u>	<u>\$ 18,013,447</u>	<u>\$ 17,072,680</u>	<u>\$ 17,794,412</u>



LEGISLATIVE

TOWNSHIP BOARD OF TRUSTEES	
Township Board of Trustees	4
Total	4

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-101-701.000	Wages/Boards/Commissions	\$ 56,480	\$ 57,600	\$ 55,500	\$ 57,600
101-101-715.000	Fica Employer	3,502	3,780	3,780	3,575
101-101-715.001	Medicare Employer	819	900	900	840
101-101-721.000	Pension Contribution Employer 401(a)	4,755	6,100	6,100	5,760
101-101-860.000	Mileage Reimbursement	-	400	400	400
101-101-956.000	Miscellaneous	123	100	50	100
101-101-957.000	Conference, Education & Training	45	3,420	1,425	4,000
		\$ 65,724	\$ 72,300	\$ 68,155	\$ 72,275

SUPERVISORS DEPARTMENT

FULL TIME STAFFING SUMMARY	
Supervisor	1
Deputy Supervisor	1
Confidential Assistant to the Supervisor	1
Community Relations Liaison	1
Code Enforcement Officer	1
Total	5

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-171-703.000	Salary-Elected Appointed	\$ 189,148	\$ 204,060	\$ 183,754	\$ 310,830
101-171-704.010	Code Enforcement Officer	62,547	64,790	62,280	65,850
101-171-704.011	Code Enforcement OT	-	250	250	250
101-171-707.000	Wages Temps-Part-time-Code Enforcemer	-	33,830	33,820	78,530
101-171-715.000	Fica Employer	15,644	17,325	17,310	28,240
101-171-715.001	Medicare Employer	3,659	4,400	4,048	6,605
101-171-721.000	Pension Contribution Employer 401(a)	13,830	25,000	24,925	37,675
101-171-727.000	Office Supplies & Expense	3,186	3,150	3,148	3,200
101-171-860.000	Mileage Reimbursement	-	900	887	900
101-171-920.003	Utility Bill-Telephone	1,161	1,200	830	1,655
101-171-956.000	Miscellaneous Expense	1,593	2,010	2,007	2,000
101-171-957.000	Conference, Education & Training	295	2,500	1,650	4,000
101-171-958.000	Membership & Dues	499	500	499	500
101-171-977.001	Equipment & Software	1,880	5,000	5,000	3,000
		\$ 293,443	\$ 364,915	\$ 340,408	\$ 543,235



FINANCE

FULL TIME STAFFING SUMMARY	
Finance Director	1
Financial Analyst	1
Accountanting Clerk	1
Purchasing Specialist	1
Total	<u>4</u>

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-202-703.000	Salary-Elected-Appointed	\$ 186,001	\$ 206,500	\$ 206,395	\$ 275,600
101-202-706.000	Wages-Clerical	122,417	105,200	105,195	56,000
101-202-706.001	Clerical Overtime	427	3,750	3,750	600
101-202-710.000	Longevity/Benefit Wages	10,076	12,910	12,905	12,000
101-202-715.000	Fica Employer	19,249	20,630	20,630	21,345
101-202-715.001	Medicare Employer	4,502	4,830	4,830	4,995
101-202-721.000	Pension Contribution Employer 401(a)	30,712	32,175	32,175	33,160
101-202-727.000	Office Supplies & Expense	5,873	5,200	5,200	5,500
101-202-808.000	Audit & Accounting	41,700	44,500	34,562	34,570
101-202-860.000	Mileage Reimbursement	-	500	100	500
101-202-920.003	Utility Bill - Telephone	1,685	2,210	1,325	1,650
101-202-956.000	Miscellaneous Expense	266	500	100	500
101-202-957.000	Conference, Education & Training	214	2,020	1,500	4,000
101-202-958.000	Membership & Dues	1,334	1,400	1,400	2,000
101-202-977.001	Office Equipment	105	2,225	2,218	500
101-202-977.002	Computer Equipment/Software	375	1,000	375	25,000
		<u>\$ 424,938</u>	<u>\$ 445,550</u>	<u>\$ 432,660</u>	<u>\$ 477,920</u>



CLERK'S DEPARTMENT

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

GL Number	Description	2021 Actual	2021/2022	2021/2022	2022/2023
			Budget	Projected	Budget
101-215-703.000	Salary-Elected-Appointed	\$ 258,338	\$ 270,560	\$ 270,335	\$ 278,650
101-215-706.000	Wages-Clerical	53,143	54,550	53,635	55,390
101-215-706.001	Clerical Overtime	3,237	1,500	1,000	5,300
101-215-710.000	Longevity/Benefit Wages	6,531	6,250	6,240	6,475
101-215-715.000	Fica Employer	19,564	20,526	20,225	21,441
101-215-715.001	Medicare Employer	4,575	4,800	4,760	5,014
101-215-721.000	Pension Contribution Employer 401(a)	30,972	32,511	32,370	33,404
101-215-727.000	Office Supplies & Expense	2,532	2,375	2,370	7,000
101-215-860.000	Mileage Reimbursement	-	400	250	500
101-215-920.003	Utility Bill - Telephone	2,487	2,500	2,300	2,475
101-215-956.000	Miscellaneous Expense	139	1,000	911	1,000
101-215-956.006	Document Imaging	7,488	27,830	16,281	20,000
101-215-957.000	Conference, Education & Training	-	3,000	2,849	3,500
101-215-958.000	Membership & Dues	175	1,000	790	1,000
101-215-977.001	Equipment	-	3,500	1,993	3,500
		\$ 389,181	\$ 432,302	\$ 416,309	\$ 444,649

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Director	1
Total	1

GL Number	Description	2021 Actual	2021/2022	2021/2022	2022/2023
			Budget	Projected	Budget
101-228-703.000	Salary-Elected Appointed	\$ 86,276	\$ 87,845	\$ 85,466	\$ 109,500
101-228-710.000	Longevity/Benefit Wages	2,974	3,090	-	-
101-228-715.000	Fica Employer	5,516	5,660	5,494	6,789
101-228-715.001	Medicare Employer	1,290	1,325	1,285	1,588
101-228-721.000	Pension Contribution Employer 401(a)	8,591	8,815	3,105	10,950
101-228-727.000	Office Supplies	111	200	-	-
101-228-817.000	Contract Services	189,600	191,500	181,880	184,160
101-228-920.003	Utility Bill-Telephone	658	800	500	800
101-228-956.000	Miscellaneous Expense	-	500	-	-
101-228-977.000	Equipment	21	1,200	1,189	-
101-228-977.002	Computer Equipment/Software	579	3,075	3,064	208,250
		\$ 295,616	\$ 304,010	\$ 281,983	\$ 522,037



BROADCAST MEDIA DEPARTMENT

FULL TIME STAFFING SUMMARY	
Broadcast Media Director	1
Access Producer	0
Media Technician	0
Total	<u>1</u>

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-229-703.000	Salary-Elected Appointed	\$ 99,699	\$ 101,830	\$ 101,830	\$ 103,865
101-229-706.055	Broadcast Media Employee	136,625	138,850	137,325	-
101-229-710.000	Longevity/Benefit Wages	10,035	11,000	10,715	3,500
101-229-715.000	Fica Employer	15,294	16,225	16,220	6,440
101-229-715.001	Medicare Employer	3,577	3,775	3,760	1,506
101-229-721.000	Pension Contribution Employer 401(a)	23,401	24,725	24,715	10,387
101-229-727.000	Office Supplies	43	750	226	500
101-229-740.000	Operating Supplies	29	1,000	200	500
101-229-755.000	Apparel	-	750	-	-
101-229-817.000	Consultant/Contract Services	8,721	12,000	9,157	-
101-229-860.000	Mileage Reimbursement	-	500	-	200
101-229-863.000	Gas & Oil	113	500	367	100
101-229-920.000	Utility Bill- Water	549	575	575	575
101-229-920.001	Utility Bill - Edison	6,107	5,800	5,721	5,800
101-229-920.002	Utility Bill-Gas	1,369	2,375	2,360	2,400
101-229-920.003	Utility Bill-Telephone	8,601	9,000	4,733	5,500
101-229-920.004	Utility Bill - Cable	1,921	2,500	2,500	2,600
101-229-931.000	Building & Grounds Upkeep	159	7,500	7,500	1,000
101-229-933.000	Equipment Maintenance	804	3,000	782	-
101-229-933.005	Vehicle Maintenance/Repair	68	1,500	1,488	-
101-229-956.000	Miscellaneous Expense	200	3,000	200	-
101-229-957.000	Conference, Education & Training	-	1,000	-	-
101-229-977.000	Equipment	1,236	3,947	2,600	-
101-229-977.002	Computer Equipment/Software	2,281	4,000	3,534	5,000
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	10,000	15,000	15,000	-
		\$ 330,832	\$ 371,102	\$ 351,507	\$ 149,873



BOARD OF REVIEW

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-247-701.000	Wages/Boards/Commissions	\$ 1,215	\$ 3,000	\$ 1,215	\$ 3,000
101-247-715.000	Fica Employer	75	190	75	186
101-247-715.001	Medicare Employer	18	45	18	135
101-247-740.000	Operating Supplies	-	150	53	150
101-247-900.000	Publishing	-	1,700	388	1,500
		\$ 1,308	\$ 5,085	\$ 1,749	\$ 4,971

TREASURY DEPARTMENT

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

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-253-703.000	Salary-Elected-Appointed	\$ 172,062	\$ 182,375	\$ 181,275	\$ 188,725
101-253-706.000	Wages-Clerical	111,147	114,975	108,750	124,000
101-253-706.001	Clerical Overtime	4,144	2,525	2,505	2,400
101-253-707.000	Wages Temp - Part Time	8,904	1,600	-	-
101-253-710.000	Longevity/Benefit Wages	5,456	6,000	6,000	6,000
101-253-715.000	Fica Employer	18,613	19,100	19,071	20,000
101-253-715.001	Medicare Employer	4,353	4,500	4,460	4,680
101-253-721.000	Pension Contribution Employer 401(a)	25,623	30,050	30,045	31,420
101-253-727.000	Office Supplies & Expense	3,857	5,000	3,989	5,000
101-253-817.000	Consultant/Contract Services	8,841	23,000	18,047	23,000
101-253-860.000	Mileage Reimbursement	-	1,000	200	800
101-253-920.003	Utility Bill - Telephone	1,796	2,125	1,035	1,050
101-253-933.003	Computer Equipment Maint	903	1,000	600	1,000
101-253-956.000	Miscellaneous Expense	-	400	100	400
101-253-957.000	Conference, Education & Training	253	3,500	1,440	3,250
101-253-958.000	Membership & Dues	190	250	200	250
101-253-977.001	Equipment & Software	268	7,504	3,278	8,000
		\$ 366,409	\$ 404,904	\$ 380,994	\$ 419,975



ASSESSING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Assessor	1
Deputy Assessor	1
Senior Appraiser	0
Property Appraiser	2
Appraiser Aide	2
Administrative Assistant	1
Total	7

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 184,741	\$ 202,275	\$ 201,000	\$ 206,410
101-257-704.000	Wages-Inspectors-Appraiser	220,967	227,385	202,500	288,095
101-257-704.001	Inspectors-Appraisers OT	274	500	275	400
101-257-706.000	Wages-Clerical	60,482	60,185	59,360	61,115
101-257-706.001	Clerical Overtime	211	500	230	400
101-257-710.000	Longevity/Benefit Wages	7,000	23,500	14,876	9,800
101-257-715.000	Fica Employer	29,756	31,889	30,525	35,110
101-257-715.001	Medicare Employer	6,959	7,458	7,140	8,210
101-257-721.000	Pension Contribution Employer 401(a)	47,049	48,985	47,010	55,565
101-257-724.000	Uniforms	1,503	2,000	1,600	2,000
101-257-727.000	Office Supplies	4,563	10,000	5,000	7,000
101-257-817.000	Consultant/Contract Services	-	20,000	-	20,000
101-257-860.000	Mileage Reimbursement	-	500	-	500
101-257-863.000	Gas & Oil	526	1,500	700	1,500
101-257-920.003	Utility Bill - Telephone	1,946	3,000	1,600	1,700
101-257-933.001	Office Equipment Maintenance	-	500	-	-
101-257-933.005	Vehicle Maintenance/Repair	143	1,000	200	1,000
101-257-956.000	Miscellaneous Expense	483	350	331	200
101-257-957.000	Conference, Education & Training	276	2,000	400	2,000
101-257-958.000	Membership & Dues	1,570	2,000	1,410	2,000
101-257-977.001	Office Equipment	7,999	1,000	-	-
101-257-977.002	Computer Equipment/Software	5,236	5,850	5,450	4,000
101-257-977.005	Vehicles	-	-	-	6,700
		\$ 581,682	\$ 652,377	\$ 579,607	\$ 713,705



ELECTIONS

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

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-262-703.000	Salary-Elected-Appointed	\$ 161,112	\$ 165,125	\$ 162,900	\$ 168,500
101-262-706.000	Wages-Clerical	42,074	60,740	59,275	61,680
101-262-706.001	Clerical Overtime	6,101	3,700	3,700	12,000
101-262-707.000	Wages Temps-Part-time	118,202	72,720	72,720	147,640
101-262-711.000	Precinct Workers Wages	168,918	-	-	200,000
101-262-715.000	Fica Employer	20,873	19,030	19,026	24,169
101-262-715.001	Medicare Employer	4,882	4,450	4,450	5,652
101-262-721.000	Pension Contribution Employer 401(a)	18,312	22,760	22,758	23,018
101-262-724.001	Hazard Pay	40,300	-	-	-
101-262-727.000	Office/Election Supplies	38,770	28,404	24,002	20,000
101-262-742.000	AV Supplies	10,304	40,000	40,000	10,000
101-262-850.000	Postage	19,175	45,000	23,000	20,000
101-262-860.000	Mileage Reimbursement	799	1,000	300	1,000
101-262-900.000	Publishing	2,435	2,500	1,000	3,500
101-262-933.001	Election Equipment Maintenance	-	5,500	-	25,000
101-262-956.000	Miscellaneous Expense	4,969	7,500	7,500	6,000
101-262-957.000	Conference, Education & Training	1,066	2,500	561	1,500
101-262-958.000	Membership & Dues	235	1,000	265	-
101-262-977.001	Equipment & Software	2,815	4,500	3,926	6,000
		<u>\$ 661,340</u>	<u>\$ 486,429</u>	<u>\$ 445,383</u>	<u>\$ 735,659</u>



FACILITIES AND GROUNDS

FULL TIME STAFFING SUMMARY	
Maintenance Manager	1
Maintenance Worker	2
Total	3

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-264-703.000	Salary-Elected Appointed	\$ 86,185	\$ 107,900	\$ 88,105	\$ 89,920
101-264-706.000	Wages-Clerical	53,143	54,550	18,780	-
101-264-706.050	Grounds & Maintenance Worker	317,399	275,000	233,800	113,175
101-264-707.000	Wages Temps-Part-time	175,123	200,000	146,598	75,000
101-264-710.000	Longevity/Benefit Wages	11,321	11,665	11,040	6,650
101-264-715.000	Fica Employer	39,613	42,302	32,255	17,655
101-264-715.001	Medicare Employer	9,264	9,893	7,545	4,133
101-264-721.000	Pension Contribution Employer 401(a)	45,903	49,563	35,520	20,310
101-264-724.000	Uniforms	4,881	7,000	4,445	5,000
101-264-727.000	Office Supplies	1,742	2,500	760	2,000
101-264-777.000	Custodial Supplies	2,042	7,500	2,941	5,000
101-264-863.000	Gas & Oil	15,821	25,000	17,484	20,000
101-264-920.000	Utility Bill-Water	121	1,000	300	1,500
101-264-920.001	Utility Bill-Edison	2,897	3,500	3,278	5,000
101-264-920.002	Utility Bill-Gas	1,286	2,700	2,700	2,750
101-264-920.003	Utility Bill-Telephone	5,406	4,660	4,660	5,000
101-264-931.000	Building & Grounds Upkeep	3,629	50,000	23,832	75,000
101-264-933.000	Equipment Maintenance	14,389	15,000	8,325	10,000
101-264-933.005	Vehicle Maint/Repair	7,915	10,000	6,649	10,000
101-264-956.000	Miscellaneous Expense	11,830	15,000	13,865	15,000
101-264-957.000	Conference, Education & Training	-	2,000	500	2,000
101-264-958.000	Membership & Dues	320	1,000	500	1,000
101-264-977.000	Equipment	28,485	57,000	56,648	75,000
101-264-977.001	Office Equipment	3,440	3,500	3,000	3,500
101-264-977.005	Vehicles	-	89,000	6,500	85,000
		\$ 842,155	\$ 1,047,233	\$ 730,030	\$ 649,592



BUILDING AND GROUNDS

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-265-723.000	Insurance and Bonds	\$ 160,837	\$ 155,050	\$ 155,046	\$ 162,000
101-265-740.000	Operating Supplies	856	1,000	800	900
101-265-777.000	Custodial Supplies	3,555	6,800	6,800	7,800
101-265-811.000	Computer-Network Support Administration	125,418	130,000	129,700	130,000
101-265-920.000	Utility Bill - Water	8,694	9,500	2,650	7,500
101-265-920.001	Utility Bill - Edison	39,166	45,000	42,450	45,625
101-265-920.002	Utility Bill - Gas	5,645	11,755	11,755	12,000
101-265-920.003	Utility Bill - Telephone	54,585	66,585	66,585	68,000
101-265-931.000	Building & Grounds Upkeep	56,016	85,000	85,000	60,000
101-265-933.000	Equipment Maintenance	38,484	15,000	15,000	20,000
101-265-956.000	Miscellaneous Expense	5,876	1,000	500	1,000
101-265-961.001	Snow Removal	3,977	5,775	3,804	4,000
101-265-967.019	Town Center Park	-	3,090	3,089	-
101-265-967.020	Town Square	-	2,195	2,194	-
101-265-967.021	Old Town Hall Park	-	2,540	2,540	-
101-265-967.022	Townhall Basement Project	-	481,300	481,300	200,000
101-265-967.024	Boardroom Improvements	-	14,475	14,471	-
101-265-970.000	Capital Improvements	117,587	25,000	20,450	250,000
101-265-970.001	Ramp Program	56,350	-	-	92,750
101-265-970.002	Sidewalk 25 Mile to Macomb Cnrs Park	-	21,970	21,968	50,000
101-265-970.003	Wade Nursery Improvement	-	8,025	8,025	-
101-265-971.000	Land Acquisition	1,305,644	-	-	-
101-265-974.000	Capital Outlay-24/Foss Park	123,653	6,280	6,279	-
101-265-974.005	Senior Cntr/Media Storm Wtr Detention	579	-	-	-
101-265-977.000	Equipment	9,374	5,000	5,000	20,000
101-265-977.002	Computer Equipment/Software	24,378	200,000	191,700	-
		\$ 2,140,674	\$ 1,302,340	\$ 1,277,105	\$ 1,131,575

LEGAL FEES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-266-814.000	Legal Fees	\$ 447,604	\$ 575,000	\$ 521,675	\$ 525,000
		\$ 447,604	\$ 575,000	\$ 521,675	\$ 525,000



HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Human Resource Director	1
Human Resource Specialist	1
Clerical	1
Maintenance Custodian	1
Total	4

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-270-703.000	Salary-Elected-Appointed	\$ 182,066	\$ 185,905	\$ 185,905	\$ 190,455
101-270-706.000	Wages Clerical	23,552	53,517	31,085	50,900
101-270-706.001	Clerical Overtime	-	300	-	1,000
101-270-706.050	Maintenance Custodian	-	-	-	55,390
101-270-707.000	Wages Temps-Part-time	-	-	-	4,500
101-270-710.000	Longevity/Benefit Wages	3,500	6,750	6,750	6,810
101-270-715.000	Fica Employer	12,715	15,382	14,205	16,565
101-270-715.001	Medicare Employer	3,065	3,597	3,325	3,875
101-270-721.000	Pension Contribution Employer 401(a)	17,622	23,980	22,335	24,590
101-270-727.000	Office Supplies & Expense	2,132	3,000	2,900	3,000
101-270-815.000	Mediation, Arbitration, Labor	-	2,128	-	5,000
101-270-817.000	Consultant/Contract Services	9,951	11,000	9,050	11,000
101-270-835.000	Occupational Health Services	1,700	1,000	850	1,000
101-270-836.000	Recruitment Staffing	6,304	5,000	2,500	5,000
101-270-860.000	Mileage Reimbursement	-	500	100	500
101-270-920.003	Utility Bill - Telephone	1,017	1,200	1,100	1,150
101-270-956.000	Miscellaneous Expense	718	1,000	200	1,000
101-270-957.000	Conference, Education & Training	1,095	2,500	1,100	2,500
101-270-958.000	Membership & Dues	500	1,500	500	1,500
101-270-977.001	Equipment & Software	810	2,000	250	1,000
		\$ 266,748	\$ 320,260	\$ 282,155	\$ 386,735

PUBLIC SAFETY - CROSSING GUARDS

		2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-326-707.000	Wages Temps-Part time	\$ 16,682	\$ 30,000	\$ 22,075	\$ 25,000
101-326-715.000	Fica Employer	1,034	1,860	1,370	1,550
101-326-715.001	Medicare Employer	242	435	320	375
101-326-977.000	Equipment	136	200	-	200
		\$ 18,094	\$ 32,495	\$ 23,765	\$ 27,125



BUILDING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Building Official	1
Assistant Building Official	1
Building Inspector	4
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Administrative Assistant	1
Clerical	3
Total	13

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-371-701.000	Builders Board of Appeals	\$ -	\$ 1,000	\$ 300	\$ 300
101-371-703.000	Salary-Elected-Appointed	203,141	206,150	203,450	206,410
101-371-704.000	Wages-Building Inspector	228,705	307,150	302,210	311,890
101-371-704.001	Building Inspector Overtime	-	500	500	600
101-371-706.000	Wages-Clerical	211,486	218,200	213,465	227,680
101-371-706.001	Clerical Overtime	828	1,500	200	500
101-371-707.000	Wages Temps-Part-time	51,240	50,000	40,177	50,000
101-371-708.000	Wages-Electrical Inspectors	64,910	76,800	75,600	77,975
101-371-708.001	Electrical Inspectors OT	10,590	18,000	12,502	10,000
101-371-709.000	Mechanical Inspectors	74,887	76,800	74,980	77,975
101-371-709.001	Mechanical Inspectors OT	3,284	6,000	2,089	2,000
101-371-709.010	Plumbing Inspectors	74,812	76,800	75,600	77,975
101-371-709.011	Plumbing Inspectors OT	-	4,000	500	500
101-371-710.000	Longevity/Benefit Wages	17,160	27,600	22,810	17,115
101-371-715.000	Fica Employer	57,683	68,865	64,519	65,780
101-371-715.001	Medicare Employer	13,490	17,104	15,089	15,385
101-371-721.000	Pension Contribution Employer 401(a)	85,488	96,190	94,231	98,000
101-371-723.000	Insurance & Bonds	7,870	9,000	8,115	8,525
101-371-723.001	Worker Compensation Insurance	31,459	33,100	33,100	34,095
101-371-724.000	Uniforms	2,387	5,750	5,065	7,000
101-371-727.000	Office Supplies	6,444	7,325	7,310	7,500
101-371-740.000	Inspector Supplies	308	2,500	1,171	1,000
101-371-800.001	Weed Cutting Expense	2,060	5,000	2,410	5,000
101-371-816.000	Engineering Services	219,895	135,000	132,143	165,000
101-371-817.000	Consultant/Contract Services	200	7,000	5,000	5,000
101-371-860.000	Mileage	-	500	175	500
101-371-863.000	Gasoline & Oil	11,269	16,460	16,459	20,000
101-371-920.003	Utility Bill - Telephone	8,334	8,675	8,670	8,930
101-371-933.001	Office Equipment Maintenance	3,409	1,000	500	1,000
101-371-933.005	Vehicle Maintenance/Repair	7,380	5,050	5,049	1,000
101-371-956.000	Miscellaneous Expense	695	500	175	100
101-371-957.000	Conference, Education & Training	195	2,225	2,223	2,500
101-371-958.000	Membership & Dues	570	2,500	2,500	1,000
101-371-977.000	Equipment	-	500	-	-
101-371-977.001	Office Equipment	-	2,500	1,077	1,200
101-371-977.002	Computer Equipment/Software	1,024	5,000	1,000	5,000
101-371-977.005	Vehicles	-	78,660	-	95,760
		\$ 1,401,202	\$ 1,580,904	\$ 1,430,365	\$ 1,610,195



ROADS AND STREETS

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-446-927.000	Street Lighting	\$ 1,088,296	\$ 1,200,000	\$ 1,188,675	\$ 1,224,300
		\$ 1,088,296	\$ 1,200,000	\$ 1,188,675	\$ 1,224,300

PLANNING AND ZONING

FULL TIME STAFFING SUMMARY	
Planning Director	1
Plan Review Specialist	1
Administrative Assistant	1
Clerical	1
Total	4

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 15,132	\$ 20,000	\$ 18,650	\$ 25,200
101-723-701.001	Wages/Boards/Commissions ZBA	7,107	9,000	8,950	9,000
101-723-703.000	Salary-Elected-Appointed	124,816	170,000	167,250	193,885
101-723-706.000	Wages-Clerical	112,118	110,000	108,465	116,500
101-723-706.001	Clerical Overtime	-	500	281	500
101-723-707.000	Wages Temps-Part time	-	3,600	3,593	-
101-723-710.000	Longevity/Benefit Wages	6,677	3,500	3,500	3,500
101-723-715.000	Fica Employer	16,145	20,100	19,937	21,615
101-723-715.001	Medicare Employer	3,776	4,675	4,663	5,055
101-723-721.000	Pension Contribution Employer 401(a)	21,597	28,560	28,366	31,040
101-723-727.000	Office Supplies & Expense	4,008	3,530	3,527	4,000
101-723-817.000	Consultant/Contract Services	199,169	161,000	161,000	150,000
101-723-860.000	Mileage Reimbursement	-	200	-	200
101-723-900.000	Publishing	15,504	17,280	17,278	17,000
101-723-920.003	Utility Bill - Telephone	1,527	1,425	1,095	1,150
101-723-956.000	Miscellaneous Expense	442	1,000	997	1,000
101-723-957.000	Conference, Education & Training	-	2,000	2,000	4,000
101-723-958.000	Membership & Dues	1,106	2,000	1,875	2,000
101-723-977.001	Office Equipment	330	2,500	2,000	2,500
101-723-977.002	Computer Equipment/Software	526	3,000	2,150	3,000
		\$ 529,981	\$ 563,870	\$ 555,577	\$ 591,145



ENGINEERING

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

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-725-703.000	Salary-Elected-Appointed	\$ 193,913	\$ 201,600	\$ 201,600	\$ 235,195
101-725-715.000	Fica Employer	11,980	12,950	12,935	14,585
101-725-715.001	Medicare Employer	2,802	3,025	3,025	3,415
101-725-721.000	Pension Contribution Employer 401(a)	18,930	20,700	20,700	23,160
101-725-727.000	Office Supplies & Expense	212	1,000	310	1,000
101-725-816.000	Engineering Services	19,176	20,000	18,190	40,000
101-725-860.000	Mileage Reimbursement	-	300	50	300
101-725-920.003	Utility Bill - Telephone	1,675	1,300	1,105	1,140
101-725-956.000	Miscellaneous Expense	243	500	255	600
101-725-957.000	Conference, Education & Training	(675)	1,000	80	1,000
101-725-958.000	Membership & Dues	353	400	273	400
101-725-977.002	Computer Equipment/Software	80	1,400	1,393	3,000
		<u>\$ 248,688</u>	<u>\$ 264,175</u>	<u>\$ 259,916</u>	<u>\$ 323,795</u>

DEBT SERVICE

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-906-999.000	Operating Transfer Out	\$ 2,723,960	\$ 2,705,795	\$ 2,686,725	\$ 1,012,220
		<u>\$ 2,723,960</u>	<u>\$ 2,705,795</u>	<u>\$ 2,686,725</u>	<u>\$ 1,012,220</u>



OTHER FUNCTIONS

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-950-707.000	Wages Temp-Part Time	\$ 24,260	\$ -	\$ -	\$ -
101-950-715.000	Fica Employer	1,536	-	-	-
101-950-715.001	Medicare Employer	359	-	-	-
101-950-817.000	Consultant/Contract Services	30,686	75,800	75,800	42,900
101-950-845.000	Community Development Block Grant	122,132	161,325	161,325	218,915
101-950-849.000	S.M.A.R.T.	-	15,000	15,000	15,000
101-950-850.000	Postage	76,923	61,000	61,000	62,830
101-950-863.000	Gasoline & Oil	249	1,000	400	1,000
101-950-900.000	Publishing	14,047	13,500	13,500	16,000
101-950-920.001	Utility Bill - Edison	1,695	1,850	1,850	1,910
101-950-920.003	Utility Bill - Telephone	2,524	3,160	3,160	3,300
101-950-933.005	Vehicle Maintenance/Repair	336	2,000	1,500	2,000
101-950-956.000	Miscellaneous Expense	7,036	76,150	76,149	10,000
101-950-956.005	Bank Fees - ACH/Credit Card	1,035	2,800	2,795	3,000
101-950-958.000	Membership & Dues	19,392	25,000	25,000	26,000
101-950-967.006	Buckingham I & II/Windgate Retension Poi	2,690	4,975	4,965	5,125
101-950-967.011	Historical Expenses	185	250	84	250
101-950-967.013	Conklin Drain Cleanout	-	3,490	3,483	-
101-950-967.015	Deer Creek Drain Cleanout	6,591	-	-	-
101-950-967.018	Chelsea Park Paving SAD	-	42,515	42,515	5,000
101-950-967.023	Vintage Lane Paving SAD	-	135	134	50,000
101-950-967.025	Hillsboro Dr Paving SAD	-	730	726	-
101-950-977.005	Vehicles	-	-	-	-
101-950-999.001	COVID-19 Expenses	151,710	-	-	-
101-950-999.002	COVID-19 Expenses Election Supplies	34,508	1,450	1,440	-
		\$ 497,895	\$ 492,130	\$ 490,827	\$ 463,230



EMPLOYEE BENEFITS

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
101-951-710.000	Longevity/Benefit Wages	\$ -	\$ -	\$ -	\$ 28,250
101-951-715.000	Fica Employer	441	2,000	1,980	4,002
101-951-715.001	Medicare Employer	103	500	475	960
101-951-716.000	Health Care Insurance	772,836	772,367	725,175	699,032
101-951-716.001	Health Saving Account Expense		146,000	146,000	147,000
101-951-717.000	Life Insurance Premiums	16,107	18,150	17,000	18,804
101-951-718.000	Optical Insurance Premiums	12,139	13,625	12,500	13,868
101-951-719.000	Dental Insurance Premiums	55,140	61,655	58,575	64,902
101-951-720.000	Unemployment Compensation	1,108	5,200	5,195	2,000
101-951-722.000	Long & Short Term Disability Insurance	62,953	68,025	68,025	73,289
101-951-723.000	Insurance & Bonds	20,145	30,000	20,055	30,000
101-951-723.001	Worker Compensation Insurance	17,477	18,175	18,155	19,968
101-951-726.000	Employee Assistance Program	2,656	2,800	2,530	3,307
101-951-817.000	Consultant/Contract Services	1,330	1,550	1,220	1,135
101-951-965.000	OPEB Contributions	407,538	250,225	250,224	258,685
		<u>\$ 1,369,972</u>	<u>\$ 1,390,272</u>	<u>\$ 1,327,109</u>	<u>\$ 1,365,202</u>

CONTINGENCIES

GL Number	Description	2021 Actual	Budget	Projected	Budget
101-959-959.000	Contingencies	\$ -	\$ -	\$ -	\$ 200,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,000</u>

OPERATING TRANSFER OUT

GL Number	Description	2021 Actual	Budget	Projected	Budget
101-966-999.000	Contributions to other Funds	\$ 6,000,000	\$ 3,000,000	\$ 3,000,000	\$ 4,200,000
		<u>\$ 6,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 4,200,000</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**

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Property Taxes and Fees	\$ 7,505,492	\$ 7,435,175	\$ 7,799,065	\$ 8,163,420
Federal Grants	599,764	20,440	20,441	2,500
Charges for Services	-	-	-	-
Interest Income	27,764	17,540	10,000	25,000
Other	7,998	14,275	21,839	6,000
Total Revenues	\$ 8,141,019	\$ 7,487,430	\$ 7,851,345	\$ 8,196,920
Expenditures				
Public Safety	\$ 5,476,216	\$ 5,872,106	\$ 5,819,651	\$ 6,533,361
Capital Outlay	-	-	-	-
Total Expenditures	\$ 5,476,216	\$ 5,872,106	\$ 5,819,651	\$ 6,533,361
Excess of Revenue Over (Under) Expenditures	\$ 2,664,803	\$ 1,615,324	\$ 2,031,694	\$ 1,663,559
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 13,287	\$ 148,885	\$ 148,887	\$ 90,000
Transfers In	-	-	-	-
Transfers Out	(1,066,417)	(1,617,233)	(1,616,343)	(1,781,125)
Total Other Financing Sources	\$ (1,053,130)	\$ (1,468,348)	\$ (1,467,456)	\$ (1,691,125)
Net Change in Fund Balances	\$ 1,611,673	\$ 146,976	\$ 564,238	\$ (27,566)
Fund Balance, Beginning	\$ 7,849,084	\$ 9,460,757	\$ 9,460,757	\$ 10,024,995
Fund Balance, Ending	\$ 9,460,757	\$ 9,607,733	\$ 10,024,995	\$ 9,997,429



FIRE OPERATING FUND

FULL TIME STAFFING SUMMARY	
Fire Chief	1
Deputy Fire Chief	1
Lieutenant	5
Full Time Fire Fighter	22
RMS Supervisor	1
Accounting Clerk	1
Clerical	2
Total	33

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
206-000-402.001	Act 345 Pension Tax Collection	\$ -	\$ 363,885	\$ 363,888	\$ 317,420
206-000-403.000	Property Tax Collections	7,505,492	7,435,175	7,435,176	7,846,000
206-000-528.000	Other Federal Grants-Cares	599,764	20,440	20,441	2,500
206-000-665.000	Gain/(Loss) on Investment Income	27,764	10,000	10,000	25,000
206-000-673.000	Gain on Sale of Fixed Asset	13,287	148,885	148,887	90,000
206-000-676.003	Qualified Leave Wages Reimbursement	-	7,540	7,544	-
206-000-694.000	Miscellaneous Revenue	7,998	14,275	14,296	6,000
206-000-699.000	Operating Transfer In	-	-	-	-
		\$ 8,154,305	\$ 8,000,200	\$ 8,000,232	\$ 8,286,920



EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
206-336-703.000	Salary-Elected-Appointed	\$ 307,829	\$ 311,500	\$ 311,400	\$ 314,475
206-336-703.060	Fulltime Fire Fighter	1,983,725	2,427,000	2,426,921	2,600,000
206-336-705.000	Wages-Paid on Call Fire Fighter	581,749	530,000	521,392	645,000
206-336-706.000	Wages - Clerical	156,810	157,000	156,975	166,410
206-336-706.001	Clerical Overtime	-	615	614	675
206-336-707.010	Paid on Call Officer Pay	16,261	14,500	14,417	16,900
206-336-710.000	Longevity/Benefit Wages	3,177	3,275	3,177	30,855
206-336-714.000	Clothing Allowance	27,400	28,400	28,400	29,400
206-336-715.000	FICA Employer	164,378	203,800	202,048	235,831
206-336-715.001	Medicare Employer	45,845	52,020	51,986	55,153
206-336-716.000	Health Care Insurance	435,588	428,000	427,075	383,850
206-336-716.001	Health Saving Account Expense	-	102,000	102,000	106,000
206-336-717.000	Life Insurance Premiums	10,475	11,550	11,025	11,400
206-336-718.000	Optical Insurance Premiums	8,667	9,790	9,550	9,850
206-336-719.000	Dental Insurance Premiums	41,087	42,500	42,200	43,475
206-336-721.000	Pension Contributions Employer	142,566	201,000	200,465	308,089
206-336-721.010	Deferred Contribution Employer - Obra	29,890	31,000	30,155	41,038
206-336-722.000	Long & Short Term Disability Insurance	36,687	38,750	38,000	39,150
206-336-723.000	Insurance & Bonds	33,460	35,000	31,389	37,000
206-336-723.001	Workers Comp Insurance	62,917	73,735	73,731	76,000
206-336-724.000	Uniforms	15,466	30,000	30,000	10,500
206-336-724.001	Hazard Pay	(4,767)	-	-	-
206-336-726.000	Employee Assistance Program	1,987	2,500	2,000	2,100
206-336-740.000	Burn Bldg Supplies	-	3,000	2,070	3,000
206-336-808.000	Audit & Accounting	2,750	3,500	2,279	2,280
206-336-811.000	Computer Administration	7,609	7,700	7,700	7,500
206-336-814.000	Legal Services	14,278	32,200	32,192	25,000
206-336-815.000	Arbitration Fees	-	1,000	-	2,000
206-336-817.000	Consultant/Contract Services	477,845	405,000	399,000	475,000
206-336-835.000	Occupational Health Services	4,902	31,000	30,619	15,000
206-336-836.000	Recruitment Staffing	5,186	12,300	12,271	35,000
206-336-850.000	Postage	180	500	317	500
206-336-860.000	Mileage Reimbursement	-	700	14	250
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	1,137	2,000	1,841	2,000
206-336-957.000	Conference, Education & Training	1,287	12,700	12,653	25,000
206-336-958.000	Membership & Dues	2,208	2,550	2,138	2,550
206-336-959.000	Contingencies	-	-	-	100,000
206-336-960.000	Fire Prevention	7,162	1,000	1,000	2,500
206-336-961.000	Administrative Fees	40,531	36,021	36,021	25,336
206-336-961.001	Snow Removal	3,125	3,500	2,989	3,500
206-336-965.000	OPEB Contributions	89,160	55,000	54,744	56,595
206-336-965.001	Act 345 Pension Tax Transfer	-	364,608	363,888	317,420
206-336-970.000	Capital Improvements	-	-	-	10,000
206-336-999.000	Operating Transfer Out	1,228,055	1,252,625	1,252,455	1,463,705
206-336-999.001	COVID-19 Expenses	93,322	4,000	4,000	2,500
		\$ 6,079,933	\$ 6,964,939	\$ 6,933,112	\$ 7,739,886



FIRE OPERATING FUND
FIRE STATION #1

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
206-337-727.000	Office Supplies	\$ 867	\$ 2,000	\$ 1,810	\$ 2,500
206-337-740.000	Operating Supplies	3,032	2,000	2,000	2,000
206-337-760.000	Rescue Supplies	5,110	9,000	9,000	9,000
206-337-777.000	Custodial Supplies	2,175	2,500	2,352	3,000
206-337-863.000	Gasoline & Oil	8,680	14,650	14,647	17,500
206-337-920.000	Utility Bill - Water	1,782	3,000	2,840	3,500
206-337-920.001	Utility Bill - Edison	30,062	36,000	35,935	40,000
206-337-920.002	Utility Bill - Gas	1,674	13,500	13,500	15,000
206-337-920.003	Utility Bill - Telephone	6,680	14,000	13,869	14,000
206-337-931.000	Building & Grounds Upkeep	16,964	13,850	13,806	15,000
206-337-933.000	Equipment Maintenance	10,108	8,000	7,931	12,000
206-337-933.001	Office Equipment Maintenance	-	580	580	500
206-337-933.005	Vehicle Maintenance/Repair	39,936	22,000	21,872	30,000
206-337-956.000	Miscellaneous Expense	791	1,000	1,000	1,000
206-337-977.000	Equipment	3,340	2,500	2,323	4,500
206-337-977.002	Computer Equipment/Software	181	1,520	1,500	2,500
		<u>\$ 131,382</u>	<u>\$ 146,100</u>	<u>\$ 144,965</u>	<u>\$ 172,000</u>

FIRE OPERATING FUND
FIRE STATION #2

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
206-338-727.000	Office Supplies	\$ 665	\$ 1,200	\$ 1,000	\$ 750
206-338-740.000	Operating Supplies	2,241	4,000	2,000	2,000
206-338-760.000	Rescue Supplies	5,110	9,000	9,000	9,000
206-338-777.000	Custodial Supplies	1,926	3,500	2,086	2,500
206-338-863.000	Gasoline & Oil	7,488	8,500	8,414	12,000
206-338-920.000	Utility Bill - Water	3,042	3,500	3,123	3,500
206-338-920.001	Utility Bill - Edison	10,200	10,150	10,146	12,500
206-338-920.002	Utility Bill - Gas	5,841	8,000	8,000	8,000
206-338-920.003	Utility Bill - Telephone	5,823	6,250	5,177	5,500
206-338-931.000	Building & Grounds Upkeep	19,052	12,300	12,173	15,000
206-338-933.000	Equipment Maintenance	7,868	11,000	9,430	12,000
206-338-933.001	Office Equipment Maintenance	-	100	-	100
206-338-933.005	Vehicle Maintenance/Repair	24,174	31,000	30,991	32,000
206-338-956.000	Miscellaneous Expense	699	750	479	750
206-338-977.000	Equipment	3,380	3,800	3,702	7,500
206-338-977.002	Computer Equipment/Software	1,750	4,500	2,356	2,750
		<u>\$ 99,258</u>	<u>\$ 117,550</u>	<u>\$ 108,077</u>	<u>\$ 125,850</u>



FIRE OPERATING FUND
FIRE STATION #3

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
206-339-727.000	Office Supplies	\$ 1,461	\$ 1,550	\$ 1,192	\$ 1,500
206-339-740.000	Operating Supplies	2,274	2,000	2,000	2,500
206-339-760.000	Rescue Supplies	5,110	9,000	9,000	9,000
206-339-777.000	Custodial Supplies	2,035	1,700	1,675	3,000
206-339-863.000	Gasoline & Oil	6,313	10,000	9,908	12,000
206-339-920.000	Utility Bill - Water	4,076	5,000	4,608	5,500
206-339-920.001	Utility Bill - Edison	18,305	18,900	18,850	20,000
206-339-920.002	Utility Bill - Gas	5,166	4,750	3,844	5,000
206-339-920.003	Utility Bill - Telephone	16,040	17,000	16,618	17,000
206-339-931.000	Building & Grounds Upkeep	20,892	17,500	16,733	17,500
206-339-933.000	Equipment Maintenance	6,991	8,000	7,994	9,500
206-339-933.001	Office Equipment Maintenance	-	100	-	100
206-339-933.005	Vehicle Maintenance/Repair	30,547	39,500	39,500	30,000
206-339-956.000	Miscellaneous Expense	762	500	456	500
206-339-977.000	Equipment	3,626	4,100	4,032	7,500
206-339-977.002	Computer Equipment/Software	489	2,000	1,954	4,500
		\$ 124,087	\$ 141,600	\$ 138,364	\$ 145,100

FIRE OPERATING FUND
FIRE STATION #4

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
206-340-727.000	Office Supplies	\$ 2,632	\$ 1,175	\$ 1,000	\$ 500
206-340-740.000	Operating Supplies	2,267	2,500	2,000	2,500
206-340-760.000	Rescue Supplies	5,110	9,000	9,000	9,000
206-340-777.000	Custodial Supplies	2,025	3,000	1,948	3,000
206-340-863.000	Gasoline & Oil	6,344	10,000	9,736	12,000
206-340-920.000	Utility Bill - Water	2,624	3,000	2,768	3,000
206-340-920.001	Utility Bill - Edison	18,225	17,500	16,754	20,000
206-340-920.002	Utility Bill - Gas	4,180	5,800	5,790	6,500
206-340-920.003	Utility Bill - Telephone	16,791	17,500	17,480	17,500
206-340-931.000	Building & Grounds Upkeep	14,502	17,500	13,527	17,500
206-340-933.000	Equipment Maintenance	8,002	8,500	8,001	9,500
206-340-933.001	Office Equipment Maintenance	45	150	102	150
206-340-933.005	Vehicle Maintenance/Repair	11,751	17,400	17,365	20,000
206-340-956.000	Miscellaneous Expense	3,960	500	394	500
206-340-977.000	Equipment	3,351	3,825	3,811	7,500
206-340-977.002	Computer Equipment/Software	6,164	1,800	1,800	2,500
		\$ 107,971	\$ 119,150	\$ 111,476	\$ 131,650



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.

Pitchford Park is a 12.39 acre park located north of 22 Mile Road just west of Romeo Plank Road. Amenities will include a dog park, 4 pickle ball courts, 2 tennis courts, a walking path, a playscape, and a restroom area.



PARK AND RECREATION FUND SUMMARY

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Property Taxes and Fees	\$ 3,030,393	\$ 3,100,000	\$ 3,111,038	\$ 3,270,000
Federal Grants	35,242	-	-	-
Charges for Services	1,091,137	2,198,300	1,991,144	1,768,300
Interest Income	4,744	7,000	3,150	6,000
Other	-	-	-	-
Total Revenues	\$ 4,161,515	\$ 5,305,300	\$ 5,105,331	\$ 5,044,300
Expenditures				
Recreation and culture	\$ 1,904,663	\$ 2,518,922	\$ 2,449,354	\$ 3,669,944
Capital Outlay	27,400	600,000	300,000	2,200,000
Debt Service	-	-	-	-
Total Expenditures	\$ 1,932,063	\$ 3,118,922	\$ 2,749,354	\$ 5,869,944
Excess of Revenue Over (Under) Expenditures	\$ 2,229,452	\$ 2,186,379	\$ 2,355,977	\$ (825,644)
Other Financing Sources (Uses)				
Sale of Fixed Asset	\$ -	\$ -	\$ 27,959	\$ 30,000
Transfers In	-	-	-	2,200,000
Transfers Out	(1,748,640)	(1,669,355)	(1,661,580)	(1,612,205)
Debt Issuance	-	-	-	-
Total Other Financing Sources	\$ (1,748,640)	\$ (1,669,355)	\$ (1,633,621)	\$ 617,795
Net Change in Fund Balances	\$ 480,812	\$ 517,024	\$ 722,356	\$ (207,849)
Fund Balance, Beginning	\$ 3,582,340	\$ 4,063,153	\$ 4,063,153	\$ 4,785,509
Fund Balance, Ending	\$ 4,063,153	\$ 4,580,176	\$ 4,785,509	\$ 4,577,659



PARK AND RECREATION FUND

FULL TIME STAFFING SUMMARY	
Park and Recreation Director	1
Aquatics Supervisor	1
Facility Supervisor	1
Recreation Program Leader	2
Recreation Programmer 1	1
Clerical	1
Lead Maintenance Worker	1
Ground Maintenance Worker	2
Total	10

REVENUES

Park and Recreation Revenue

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
208-000-403.000	Property Tax Collections	\$ 3,030,393	\$ 3,100,000	\$ 3,111,038	\$ 3,270,000
208-000-528.000	Other Federal Grants-Cares/ARP	35,242	900,000	-	-
208-000-601.000	Independent Contractor Activities	32,283	32,000	39,151	40,000
208-000-601.001	Recreation Activities	30,738	7,000	13,500	10,000
208-000-601.004	Community Events/Sponsorships	12,101	55,000	50,000	55,000
208-000-603.000	Trips	(743)	10,000	32,885	20,000
208-000-608.001	Senior Center Program	(9)	500	12,000	10,000
208-000-665.000	Gain/(Loss) on Investment Income	4,744	7,000	3,150	6,000
208-000-667.000	Park Rental Fees	83,111	50,000	42,448	50,000
208-000-668.000	Concession Services	2,670	4,000	6,470	4,000
208-000-673.000	Gain on Sale of Fixed Asset	-	-	27,959	30,000
208-000-675.000	Donations	-	-	3,200	500
208-000-676.003	Qualified Leave Wages Reimbursement	-	-	692	-
208-000-694.000	Miscellaneous Income	4,105	100	4,730	4,000
208-000-699.000	Operating Transfer In	-	-	-	2,200,000
		\$ 3,234,635	\$ 4,165,600	\$ 3,347,222	\$ 5,699,500

Recreation Center Revenue

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
208-000-601.010	Independent Contractor Activities	\$ 93,612	\$ 150,000	\$ 195,000	\$ 150,000
208-000-601.011	Recreation Activities	48,819	65,000	61,200	60,000
208-000-607.000	Membership Fees	684,590	700,000	945,000	890,000
208-000-607.001	Daily Admissions	76,881	150,000	450,000	385,000
208-000-607.002	Special Events	7,646	10,000	15,500	10,000
208-000-607.003	Child Watch Fees	-	2,000	-	2,000
208-000-607-.004	Gift Certificates	810	1,500	4,418	1,000
208-000-667.010	Rental Fees	2,715	50,000	93,900	60,000
208-000-676.000	Apparel	5,128	1,200	2,550	1,800
208-000-694.010	Miscellaneous Income	6,680	10,000	18,500	15,000
		\$ 926,880	\$ 1,139,700	\$ 1,786,068	\$ 1,574,800



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

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
208-751-703.000	Salary-Elected-Appointed	\$ 105,623	\$ 108,000	\$ 107,220	\$ 109,575
208-751-704.060	Program Staff	117,893	121,500	119,780	172,755
208-751-706.000	Wages-Clerical	65,332	55,000	53,430	57,590
208-751-706.050	Grounds & Maintenance Worker	-	-	93,500	176,500
208-751-706.051	Grounds & Maintenance Worker Overtime	-	-	5,000	5,000
208-751-710.000	Longevity/Benefit Wages	28,780	12,500	12,621	17,075
208-751-715.000	FICA Employer	19,396	18,414	24,549	33,390
208-751-715.001	Medicare Employer	4,536	4,307	5,741	7,811
208-751-716.000	Health Care Insurance	56,167	61,125	73,560	96,200
208-751-716.001	Health Saving Account Expense	-	-	26,000	30,000
208-751-717.000	Life Insurance Premiums	1,048	1,215	1,435	1,720
208-751-718.000	Optical Insurance Premiums	856	970	1,360	2,180
208-751-719.000	Dental Insurance Premiums	3,768	4,280	5,780	8,310
208-751-720.000	Unemployment Compensation	-	150	1,790	1,000
208-751-721.000	Pension Contribution Employer 401(a)	27,379	28,450	37,775	51,645
208-751-722.000	Long & Short Term Disability Insurance	4,359	4,900	5,375	8,085
208-751-723.000	Insurance & Bonds	25,747	28,200	28,200	29,050
208-751-723.001	Workers Compensation Insurance	6,117	6,525	6,525	6,860
208-751-726.000	Employee Assistance Program	175	225	227	270
208-751-727.000	Office Supplies	4,741	6,000	7,660	7,500
208-751-730.000	Publications	1,449	1,000	1,126	1,000
208-751-740.000	Operating Supplies	14	1,000	1,200	1,000
208-751-750.000	Activity Supplies	1,829	10,000	22,414	20,000
208-751-808.000	Audit & Accounting	1,900	2,200	1,575	1,615
208-751-811.000	Computer Administration	9,242	9,000	8,749	10,000
208-751-817.000	Consultant Services	215	300	190	300
208-751-818.000	Independent Contractor Program	10,871	35,000	50,621	50,000
208-751-835.000	Occupational Health Services	1,437	2,000	2,200	2,000
208-751-836.000	Recruitment Staffing	790	1,000	388	1,000
208-751-850.000	Postage	-	20,000	18,500	20,000
208-751-901.000	Printing	1,175	15,000	10,400	15,000
208-751-920.000	Utility Bill - Water	623	3,000	2,493	3,000
208-751-920.001	Utility Bill - Edison	7,084	8,000	6,121	8,000
208-751-920.002	Utility Bill - Gas	1,369	2,000	2,360	2,500
208-751-920.003	Utility Bill - Telephone	547	1,000	1,327	1,500
208-751-931.000	Buildings & Grounds Upkeep	159	1,000	551	1,000
208-751-933.000	Equipment Maintenance	264	500	574	1,500
208-751-933.001	Office Equipment Maintenance	396	1,500	-	-
208-751-942.000	Facility Rental Fees	1,478	2,500	2,190	2,200
208-751-943.000	Trips	(2,852)	10,000	9,693	10,000
208-751-945.000	Equipment Rental	625	10,000	6,537	10,000
208-751-956.000	Miscellaneous Expense	161	300	100	-
208-751-956.005	Bank Fees	11,098	20,000	24,091	25,000
208-751-957.000	Conference, Education & Training	-	3,000	1,000	2,500
208-751-958.000	Membership & Dues	1,779	1,000	675	1,200
208-751-961.001	Snow Removal	4,687	5,000	4,483	5,000
208-751-965.000	OPEB Contributions	63,676	65,830	39,096	40,420
208-751-970.000	Capital Improvement	-	110,000	-	-
208-751-977.001	Office Equipment	894	2,000	-	-
208-751-977.002	Computer Equipment/Software	2,792	10,000	1,000	12,000
208-751-977.005	Vehicles	-	-	-	10,000
208-751-999.001	COVID-19 Expenses	30,465	-	-	-
		\$ 626,083	\$ 814,891	\$ 837,181	\$ 1,080,252



PARK AND RECREATION FUND
Recreation Center

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
208-752-703.000	Salary-Elected-Appointed	\$ 148,348	\$ 154,500	\$ 153,060	\$ 164,190
208-752-707.000	Wages Temps-Part-time	277,848	425,000	356,748	400,000
208-752-710.000	Longevity/Benefit Wages	3,500	4,500	5,300	17,600
208-752-715.000	FICA Employer	26,288	36,208	34,139	36,071
208-752-715.001	Medicare Employer	6,148	8,468	7,984	8,437
208-752-716.000	Health Care Insurance	24,085	25,200	22,435	19,735
208-752-716.001	Health Saving Account Expense	-	-	5,000	5,000
208-752-717.000	Life Insurance Premiums	589	640	560	580
208-752-718.000	Optical Insurance Premiums	449	490	460	475
208-752-719.000	Dental Insurance Premiums	2,105	2,300	2,110	2,500
208-752-721.000	Pension Contribution Employer 401(a)	15,014	15,450	15,850	16,420
208-752-722.000	Long & Short Term Disability Insurance	2,456	2,650	2,530	2,660
208-752-723.001	Workers Compensation Insurance	6,117	6,525	6,400	6,595
208-752-726.000	Employee Assistance	1,826	2,000	1,600	1,680
208-752-740.000	Operating Supplies	38,717	75,000	53,843	75,000
208-752-750.000	Activity Supplies	5,687	6,000	7,927	8,500
208-752-750.001	Catering Services	24	20,000	19,620	20,000
208-752-755.000	Apparel	1,418	2,500	5,000	4,000
208-752-777.000	Custodial Supplies	10,265	35,000	19,301	25,000
208-752-777.001	Chemicals	11,745	15,000	14,343	16,000
208-752-817.000	Contracted Services	3,028	4,000	3,363	4,000
208-752-818.000	Independent Contractor Program	32,762	100,000	130,318	135,000
208-752-850.000	Postage	-	100	13	-
208-752-901.000	Printing	-	2,000	1,420	2,000
208-752-920.000	Utility Bill - Water	35,494	40,000	25,000	25,000
208-752-920.001	Utility Bill - Edison	210,100	225,000	252,120	260,000
208-752-920.002	Utility Bill - Gas	45,405	50,000	79,100	80,000
208-752-920.003	Utility Bill - Telephone	5,676	6,000	6,554	7,500
208-752-931.000	Buildings & Grounds Upkeep	221,318	200,000	118,594	200,000
208-752-933.000	Equipment Maintenance	9,101	25,000	20,000	20,000
208-752-933.004	HVAC Maintenance	13,734	30,000	39,500	25,000
208-752-945.000	Equipment Rental	180	2,500	1,050	2,500
208-752-956.000	Miscellaneous Expense	568	1,000	292	-
208-752-957.000	Conference, Education & Training	2,190	4,000	4,200	4,200
208-752-970.000	Capital Improvement	-	-	-	230,000
208-752-977.000	Equipment	1,255	50,000	14,000	180,000
		\$ 1,163,443	\$ 1,577,031	\$ 1,429,734	\$ 2,005,643



**PARK AND RECREATION FUND
Park Operations**

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
208-753-707.000	Wages Temps-Part time	\$ -	\$ -	\$ 42,000	\$ 100,000
208-753-715.000	FICA Employer	-	-	2,605	6,200
208-753-715.001	Medicare Employer	-	-	610	1,450
208-753-740.000	Operating Supplies	44,686	35,000	30,000	40,000
208-753-777.000	Custodial Supplies	6,408	7,000	4,885	6,000
208-753-863.000	Gasoline & Oil	602	1,500	4,000	4,000
208-753-920.000	Utility Bill - Water	25,291	20,000	28,214	28,000
208-753-920.001	Utility Bill - Edison	17,035	14,000	20,488	21,000
208-753-931.000	Buildings & Grounds Upkeep	18,576	30,000	23,347	89,400
208-753-933.005	Vehicle Maintenance/Repair	290	1,500	191	1,000
208-753-945.000	Equipment Rental	2,050	3,000	1,099	2,000
208-753-970.000	Capital Improvement	-	-	-	235,000
208-753-974.007	Romeo Plank Park	27,400	600,000	300,000	2,200,000
208-753-977.000	Equipment	199	15,000	25,000	20,000
208-753-977.005	Vehicles	-	-	-	30,000
		\$ 142,538	\$ 727,000	\$ 482,439	\$ 2,784,050

Debt/Operating Transfer Out

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
208-906-999.000	Operating Transfer Out	\$ 1,748,640	\$ 1,669,355	\$ 1,661,580	\$ 1,612,205
		\$ 1,748,640	\$ 1,669,355	\$ 1,661,580	\$ 1,612,205



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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	273	400	60	60
Total Revenues	\$ 273	\$ 400	\$ 60	\$ 60
Expenditures				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess of Revenue Over (Under) Expenditures	\$ 273	\$ 400	\$ 60	\$ 60
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 273	\$ 400	\$ 60	\$ 60
Fund Balance, Beginning	\$ 659,718	\$ 659,991	\$ 659,991	\$ 660,051
Fund Balance, Ending	\$ 659,991	\$ 660,391	\$ 660,051	\$ 660,111



PARK AND RECREATION REVOLVING FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
209-000-665.000	Gain/(Loss) on Investment Income	\$ 273	\$ 400	\$ 60	\$ 60
209-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 273</u>	<u>\$ 400</u>	<u>\$ 60</u>	<u>\$ 60</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Property Taxes and Fees	\$ 6,014,884	\$ 6,000,000	\$ 6,065,709	\$ 6,390,000
Federal Grants	529,819	-	-	-
State-shared revenue and grants	24,742	23,050	28,286	25,050
Gain/(Loss) on Investment Income	3,047	2,500	2,000	2,000
Total Revenues	\$ 6,572,493	\$ 6,025,550	\$ 6,095,995	\$ 6,417,050
Expenditures				
Public Safety	\$ 5,555,886	\$ 5,986,000	\$ 5,743,825	\$ 6,195,350
Capital Outlay	-	-	-	-
Total Expenditures	\$ 5,555,886	\$ 5,986,000	\$ 5,743,825	\$ 6,195,350
Excess of Revenue Over (Under) Expenditures	\$ 1,016,607	\$ 39,550	\$ 352,170	\$ 221,700
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 1,016,607	\$ 39,550	\$ 352,170	\$ 221,700
Fund Balance, Beginning	\$ 2,762,185	\$ 3,778,792	\$ 3,778,792	\$ 4,130,962
Fund Balance, Ending	\$ 3,778,792	\$ 3,818,342	\$ 4,130,962	\$ 4,352,662



LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
266-000-403.000	Tax Collection	\$ 6,014,884	\$ 6,000,000	\$ 6,065,709	\$ 6,390,000
266-000-528.000	Other Federal Grants-Cares	529,819	-	-	-
266-000-574.000	State Share Revenue	24,664	23,000	28,192	25,000
266-000-665.000	Interest Income	3,047	2,500	2,000	2,000
266-000-694.000	Miscellaneous Revenue	79	50	94	50
266-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 6,572,493</u>	<u>\$ 6,025,550</u>	<u>\$ 6,095,995</u>	<u>\$ 6,417,050</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
266-301-802.000	Sheriff Deputy Expense	\$ 5,547,399	\$ 5,975,000	\$ 5,702,525	\$ 6,144,600
266-301-920.000	Utility Bill - Water	-	800	1,600	2,000
266-301-920.001	Utility Bill - Edison	6,142	6,500	21,475	23,000
266-301-920.002	Utility Bill - Gas	1,450	1,900	14,550	22,100
266-301-920.003	Utility Bill - Telephone	663	1,600	3,075	3,150
266-301-956.000	Miscellaneous	232	200	600	500
		<u>\$ 5,555,886</u>	<u>\$ 5,986,000</u>	<u>\$ 5,743,825</u>	<u>\$ 6,195,350</u>



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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	4,061	5,000	1,000	1,200
Other	269	-	363	-
Total Revenues	\$ 4,330	\$ 5,000	\$ 1,363	\$ 1,200
Expenditures				
Public Safety	\$ 410,718	\$ 1,006,400	\$ 637,523	\$ 2,261,732
Capital Outlay	-	-	-	-
Total Expenditures	\$ 410,718	\$ 1,006,400	\$ 637,523	\$ 2,261,732
Excess of Revenue Over (Under) Expenditures	\$ (406,388)	\$ (1,001,400)	\$ (636,160)	\$ (2,260,532)
Other Financing Sources (Uses)				
Transfers In	\$ 325,000	\$ 325,000	\$ 325,000	\$ 560,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 325,000	\$ 325,000	\$ 325,000	\$ 560,000
Net Change in Fund Balances	\$ (81,388)	\$ (676,400)	\$ (311,160)	\$ (1,700,532)
Fund Balance, Beginning	\$ 2,381,852	\$ 2,300,464	\$ 2,300,464	\$ 1,989,304
Fund Balance, Ending	\$ 2,300,464	\$ 1,624,064	\$ 1,989,304	\$ 288,772



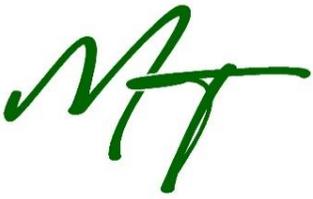
FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
663-000-665.000	Gain/(Loss) on Investment Income	\$ 4,061	\$ 5,000	\$ 1,000	\$ 1,200
663-000-694.000	Miscellaneous Revenue	269	-	363	-
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	560,000
		<u>\$ 329,330</u>	<u>\$ 330,000</u>	<u>\$ 326,363</u>	<u>\$ 561,200</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
663-336-800.000	Other Services & Charges	\$ -	\$ -	\$ 1,950	\$ 5,580
663-336-956.000	Miscellaneous	-	-	15	20
663-336-977.000	Equipment	410,718	1,006,400	614,498	2,192,232
663-336-991.000	Lease Principle	-	-	19,155	57,780
663-336-993.000	Lease Interest Expense	-	-	1,905	6,120
		<u>\$ 410,718</u>	<u>\$ 1,006,400</u>	<u>\$ 637,523</u>	<u>\$ 2,261,732</u>



Municipal Roadway Fund – 204

Purpose

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

Activities

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



MUNICIPAL ROADWAY FUND SUMMARY

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Federal Grants	\$ -	\$ -	\$ -	\$ 4,225,000
Telecommunications Fees	42,901	20,000	20,000	20,000
Special Assessment	-	-	-	25,000
Interest Income	4,978	4,500	2,500	3,500
Other	5,603	-	-	-
Total Revenues	\$ 53,481	\$ 24,500	\$ 22,500	\$ 4,273,500
Expenditures				
Miscellaneous Expense	\$ 15	\$ 50	\$ 20	\$ 50
Capital Outlay	3,915,515	5,641,000	5,626,846	4,929,168
Total Expenditures	\$ 3,915,530	\$ 5,641,050	\$ 5,626,866	\$ 4,929,218
Excess of Revenue Over (Under) Expenditures	\$ (3,862,048)	\$ (5,616,550)	\$ (5,604,366)	\$ (655,718)
Other Financing Sources (Uses)				
Transfers In	\$ 6,000,000	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000
Total Other Financing Sources	\$ 6,000,000	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000
Net Change in Fund Balances	\$ 2,137,952	\$ (2,616,550)	\$ (2,604,366)	\$ 1,344,282
Fund Balance, Beginning	\$ 1,149,548	\$ 3,287,500	\$ 3,287,500	\$ 683,134
Fund Balance, Ending	\$ 3,287,500	\$ 670,950	\$ 683,134	\$ 2,027,416



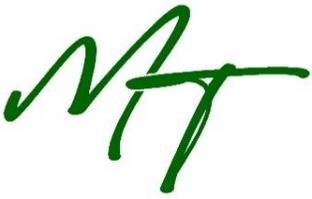
MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
204-000-501.000	Federal Grant	\$ -	\$ -	\$ -	\$ 4,225,000
204-000-651.001	Metro Act Fee	42,901	20,000	20,000	20,000
204-000-665.000	Gain/(Loss) on Investment Income	4,978	4,500	2,500	3,500
204-000-672.001	Special Assessment Revenue	-	-	-	25,000
204-000-676.002	Sidewalk Abeyance Charges	5,547	-	-	-
204-000-694.000	Miscellaneous Revenue	56	-	-	-
204-000-699.000	Operating Transfer In	6,000,000	3,000,000	3,000,000	2,000,000
		\$ 6,053,481	\$ 3,024,500	\$ 3,022,500	\$ 6,273,500

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
204-444-817.000	Consultantr/Contract Services	\$ 344,457	\$ 240,000	\$ 231,440	\$ 225,000
204-444-967.008	Sidewalk Acquisitions	156,982	85,000	84,554	75,000
204-444-974.000	Capital Outlay	608,079	525,000	520,241	700,000
		\$ 1,109,518	\$ 850,000	\$ 836,235	\$ 1,000,000
204-446-956.000	Miscellaneous	\$ 15	\$ 50	\$ 20	\$ 50
204-446-977.007	Capital Outlay	2,805,997	4,791,000	4,790,611	3,929,168
		\$ 2,806,012	\$ 4,791,050	\$ 4,790,631	\$ 3,929,218



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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest Income	1,569	2,000	9,000	6,000
Total Revenues	\$ 1,569	\$ 2,000	\$ 9,000	\$ 6,000
Expenditures				
General Government	17,543	10,000	100,000	950,000
Total Expenditures	\$ 17,543	\$ 10,000	\$ 100,000	\$ 950,000
Excess of Revenue Over (Under) Expenditures	\$ (15,974)	\$ (8,000)	\$ (91,000)	\$ (944,000)
Other Financing Sources (Uses)				
Transfers In	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 10,000	\$ 15,000	\$ 15,000	\$ 15,000
Net Change in Fund Balances	\$ (5,974)	\$ 7,000	\$ (76,000)	\$ (929,000)
Fund Balance, Beginning	\$ 3,259,314	\$ 3,253,340	\$ 3,253,340	\$ 3,177,340
Fund Balance, Ending	\$ 3,253,340	\$ 3,260,340	\$ 3,177,340	\$ 2,248,340



PUBLIC IMPROVEMENT FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
245-000-665.000	Gain/(Loss) on Investment Income	\$ 1,569	\$ 2,000	\$ 9,000	\$ 6,000
245-000-699.000	Operating Transfer In	10,000	15,000	15,000	15,000
		<u>\$ 11,569</u>	<u>\$ 17,000</u>	<u>\$ 24,000</u>	<u>\$ 21,000</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
245-229-977.000	Equipment-Broadcast Media	\$ -	\$ -	\$ -	\$ -
245-262-977.000	Equipment-Election	17,543	10,000	-	-
245-901-974.000	Capital Improvement-Parks	-	-	100,000	950,000
245-901-999.000	Operating Transfer Out	-	-	-	-
		<u>\$ 17,543</u>	<u>\$ 10,000</u>	<u>\$ 100,000</u>	<u>\$ 950,000</u>



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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Interest Income	\$ 1,973	\$ 25	\$ 55	\$ -
Other	-	-	-	-
Total Revenues	\$ 1,973	\$ 25	\$ 55	\$ -
Expenditures				
General Government	\$ 420	\$ 185	\$ 435	\$ 95
Capital Outlay	4,320,400	200,000	204,705	125,000
Total Expenditures	\$ 4,320,820	\$ 200,185	\$ 205,140	\$ 125,095
Excess of Revenue Over (Under) Expenditures	\$ (4,318,848)	\$ (200,160)	\$ (205,085)	\$ (125,095)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	(5,000)	-	(109,894)
Bond Issuance Expense	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	\$ -	\$ (5,000)	\$ -	\$ (109,894)
Net Change in Fund Balances	\$ (4,318,848)	\$ (205,160)	\$ (205,085)	\$ (234,989)
Fund Balance, Beginning	\$ 4,758,921	\$ 440,074	\$ 440,074	\$ 234,989
Fund Balance, Ending	\$ 440,074	\$ 234,914	\$ 234,989	\$ -



BUILDING AUTHORITY FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
469-000-665.000	Interest Income - 2018 Public Safety Bond	\$ 1,973	\$ 25	\$ 55	\$ -
469-000-698.000	Proceeds from Bond	-	-	-	-
		<u>\$ 1,973</u>	<u>\$ 25</u>	<u>\$ 55</u>	<u>\$ -</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
469-279-800.000	Other Services and Charges	\$ -	\$ 50	\$ 15	\$ 25
469-279-801.000	Bond Issuance Expenses	-	-	-	-
469-279-956.000	Miscellaneous Expense	420	135	420	70
469-279-974.000	Capital Outlay-Fire Station 1	4,320,400	200,000	204,705	125,000
469-279-999.000	Operating Transfer Out	-	5,000	-	109,894
		<u>\$ 4,320,820</u>	<u>\$ 205,185</u>	<u>\$ 205,140</u>	<u>\$ 234,989</u>



Fire Pension Fund – 732

Purpose

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

Activities

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

Resources Needed

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



FIRE PENSION FUND SUMMARY

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Employer Contributions	\$ 391,402	\$ 360,000	\$ 363,888	\$ 317,420
Employee Contributions	35,730	35,500	35,500	35,500
Investment Income	1,025,016	(193,200)	(193,200)	25,000
Other	2	-	363	-
Total Revenues	\$ 1,452,150	\$ 202,300	\$ 206,551	\$ 377,920
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	164,229	157,050	157,030	157,050
Administrative Expenses	15,149	16,860	10,892	21,340
Total Expenditures	\$ 179,378	\$ 173,910	\$ 167,922	\$ 178,390
Excess of Revenue Over (Under) Expenditures	\$ 1,272,772	\$ 28,390	\$ 38,629	\$ 199,530
Fund Balance, Beginning	\$ 3,576,412	\$ 4,849,184	\$ 4,849,184	\$ 4,887,813
Fund Balance, Ending	\$ 4,849,184	\$ 4,877,574	\$ 4,887,813	\$ 5,087,343



FIRE PENSION FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
732-000-403.000	Property Tax Collection	\$ 391,402	\$ 360,000	\$ 363,888	\$ 317,420
732-000-404.000	Employee Contribution	35,730	35,500	35,500	35,500
732-000-665.000	Gain/(Loss) on Investment Income	1,025,016	(193,200)	(193,200)	25,000
732-000-694.000	Miscellaneous Revenue	2	-	363	-
		<u>\$ 1,452,150</u>	<u>\$ 202,300</u>	<u>\$ 206,551</u>	<u>\$ 377,920</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
732-336-703.090	Fire Fighter Pension	\$ 164,229	\$ 157,050	\$ 157,030	\$ 157,050
732-336-808.000	Audit & Accounting	5,100	5,250	4,227	4,230
732-336-814.000	Legal Fees	-	-	4,390	7,000
732-336-956.000	Miscellaneous	10,049	11,610	275	6,110
732-336-957.000	Conference, Education & Training	-	-	2,000	4,000
		<u>\$ 179,378</u>	<u>\$ 173,910</u>	<u>\$ 167,922</u>	<u>\$ 178,390</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

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Revenues				
Employer Contributions	\$ 741,839	\$ 484,516	\$ 484,516	\$ 470,890
Employee Contributions	-	-	-	-
Investment Income	6,463,308	(1,000,000)	(1,000,000)	50,000
Total Revenues	\$ 7,205,147	\$ (515,484)	\$ (515,484)	\$ 520,890
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	530,381	583,810	584,785	641,560
Administrative Expenses	13,400	8,300	6,633	12,135
Total Expenditures	\$ 543,781	\$ 592,110	\$ 591,418	\$ 653,695
Excess of Revenue Over (Under) Expenditures	\$ 6,661,366	\$ (1,107,594)	\$ (1,106,902)	\$ (132,805)
Fund Balance, Beginning	\$ 30,348,543	\$ 37,009,909	\$ 37,009,909	\$ 35,903,006
Fund Balance, Ending	\$ 37,009,909	\$ 35,902,315	\$ 35,903,006	\$ 35,770,201



RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
736-000-665.000	Gain/(Loss) on Investment Income	\$ 6,463,308	\$ (1,000,000)	\$ (1,000,000)	\$ 50,000
736-000-694.000	Miscellaneous Revenue	3,144	30,965	30,965	2,000
736-000-699.000	Operating Transfer In	738,695	453,551	453,551	468,890
		<u>\$ 7,205,147</u>	<u>\$ (515,484)</u>	<u>\$ (515,484)</u>	<u>\$ 520,890</u>

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
736-274-716.000	Health Care Insurance	\$ 499,789	\$ 552,200	\$ 551,000	\$ 606,100
736-274-717.000	Life Insurance Premiums	1,305	1,460	1,915	1,600
736-274-718.000	Optical Insurance Premiums	4,743	5,300	5,290	5,450
736-274-719.000	Dental Insurance Premiums	24,545	24,850	26,580	28,410
736-274-808.000	Audit & Accounting	7,400	7,800	6,133	6,135
736-274-956.000	Miscellaneous Expense	6,000	500	500	6,000
		<u>\$ 543,781</u>	<u>\$ 592,110</u>	<u>\$ 591,418</u>	<u>\$ 653,695</u>



Departement of Public Works Fund – 591

Purpose

The Departement of Public 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 Department of Public Works 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



DEPARTMENT OF PUBLIC WORKS FUND SUMMARY

	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
Operating Revenue				
Sale of Water	\$ 18,049,289	\$ 21,002,700	\$ 18,000,101	\$ 21,002,700
Sewage Disposal Charges	13,902,383	15,700,000	13,865,000	15,680,000
Charges for Services	1,725,019	1,966,000	1,966,709	1,853,000
Total Revenues	\$ 33,676,691	\$ 38,668,700	\$ 33,831,810	\$ 38,535,700
Operating Expenses				
Cost of Water	\$ 13,390,452	\$ 13,502,100	\$ 13,705,621	\$ 14,502,320
Cost of Sewage Disposal	8,964,758	10,000,000	9,518,247	10,500,000
Operation and Maintenance	915,641	3,005,500	2,013,636	3,420,324
General and Administrative	2,402,165	2,706,670	2,654,926	2,862,033
Contribution to Retiree Health Fund	178,321	184,400	109,487	113,190
Depreciation	4,183,159	4,500,000	4,500,000	4,500,000
Total Expenditures	\$ 30,034,495	\$ 33,898,670	\$ 32,501,917	\$ 35,897,867
Operating Surplus/(Loss)	\$ 3,642,196	\$ 4,770,030	\$ 1,329,893	\$ 2,637,834
Nonoperating Revenue (Expense)				
Investment Income	\$ 135,578	\$ 200,000	\$ (120,850)	\$ 50,000
Federal Revenue	47,913	1,600	3,151	1,550
Land Acquisition	-	-	(201,423)	-
Interest Expense	(1,137,044)	(1,450,000)	(1,400,160)	(1,350,000)
Special Assessment	-	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	(74,714)	-	-	-
Other Revenue	1,532	10,000	-	20,000
Loss - Before Contributions	\$ (1,026,735)	\$ (1,238,400)	\$ (1,719,282)	\$ (1,278,450)
Capital Contributions				
Capital Grants	\$ -	\$ -	\$ -	\$ -
Developers	1,849,713	1,000,000	3,298,604	1,000,000
Tap Fees and frontage Charges	573,702	453,500	842,450	689,000
Total Capital Contributions	\$ 2,423,416	\$ 1,453,500	\$ 4,141,054	\$ 1,689,000
Change in Net Assets	\$ 5,038,876	\$ 4,985,130	\$ 3,751,665	\$ 3,048,384
Net Assets, Beginning on Year	\$ 185,971,484	\$ 191,010,360	\$ 191,010,360	\$ 194,762,024
Net Assets, End of Year	\$ 191,010,360	\$ 195,995,490	\$ 194,762,024	\$ 197,810,408



DEPARTMENT OF PUBLIC WORKS FUND

FULL TIME STAFFING SUMMARY	
DPW Director	1
Assistant Superintendent	1
Water & Sewer Supervisor	2
Inspector	4
Lead Utility Worker	2
Advanced Utility Worker	3
Utility Worker	5
Accounting Clerk	1
Administrative Assistant	1
Clerical	2
Total	22

REVENUES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
591-000-528.000	Other Federal Grants-Cares	\$ 45,996	\$ -	\$ -	\$ -
591-000-600.000	Water Metered Sales	18,049,245	21,000,000	18,000,000	21,000,000
591-000-600.001	Lateral Water Fees	30,866	32,000	277,458	200,000
591-000-600.002	Lateral Sewer Fees	114,637	140,000	275,392	200,000
591-000-600.003	Inflo Fees Customer Service	40,300	40,000	28,000	30,000
591-000-600.004	Cust Mtr Charge Installation	119,328	110,000	98,000	100,000
591-000-600.005	Customer Installation & Repair	4,597	5,000	7,000	9,000
591-000-600.006	Sewer Inspection Monies	6,165	5,000	6,590	8,000
591-000-600.007	Engineer Charges	165,737	150,000	190,000	150,000
591-000-600.008	Water Tap Connection	4,200	6,500	14,600	14,000
591-000-600.009	Capital Charges Tap Sewer	379,984	450,000	375,000	300,000
591-000-600.010	Const. Inspection Monies	267,105	400,000	584,970	500,000
591-000-600.011	Cap Charge Water	205,218	250,000	223,000	250,000
591-000-600.012	Contr. Reg. Fee	1,785	2,000	2,810	2,000
591-000-602.000	Sales of Bulk Water	44	200	101	200
591-000-602.001	Sewer Metered Sales	13,709,544	15,500,000	13,700,000	15,500,000
591-000-614.000	Tap Fees & Frontage Charges	424,000	275,000	275,000	275,000
591-000-616.001	Penalty on Delinquent WS Billing	126,495	134,000	128,830	134,000
591-000-626.001	Snow Removal Admin Fee	14,203	-	13,584	15,000
591-000-642.000	Clinton Twp Water Sales	-	2,500	-	2,500
591-000-643.000	S.M.D.A.	192,839	200,000	165,000	180,000
591-000-657.000	Late Charges/Penalties	326,350	350,000	284,340	325,000
591-000-665.000	Gain/(Loss) on Investment Income	135,578	200,000	(120,850)	50,000
591-000-672.001	Special Assessment	-	-	-	-
591-000-673.000	Gain on Sale of Fixed Asset	1,532	10,000	-	20,000
591-000-674.000	Contribution From Developer	1,849,713	1,000,000	3,298,604	1,000,000
591-000-676.003	Qualified Leave Wages Reimbursement	-	-	1,358	-
591-000-688.000	Fed Grant Rev int rebate	1,916	1,600	1,793	1,550
591-000-694.000	Miscellaneous Revenues	67,752	70,000	24,585	30,000
		\$ 36,285,129	\$ 40,333,800	\$ 37,855,165	\$ 40,296,250



DEPARTMENT OF PUBLIC WORKS FUND

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
591-536-703.000	Salary - Elected - Appointed	\$ 383,377	\$ 392,000	\$ 393,175	\$ 459,155
591-536-704.000	Wages-Inspectors-Appraisers	275,424	285,500	273,250	293,325
591-536-704.001	Inspectors-Appraisers Overtime	24,848	35,000	32,000	35,000
591-536-704.050	Wages-Utility Worker	489,135	600,000	545,600	602,925
591-536-704.051	Utility Worker Overtime	26,707	35,000	28,625	30,000
591-536-706.000	Wages-Clerical	217,885	225,000	220,055	227,520
591-536-706.001	Clerical Overtime	-	1,000	-	500
591-536-707.000	Wages Temps-Part time	-	-	32,500	41,725
591-536-710.000	Longevity/Benefit Wages	50,608	60,000	127,000	49,050
591-536-715.000	FICA Employer	91,321	101,280	105,390	107,831
591-536-715.001	Medicare Employer	21,357	23,690	24,648	25,218
591-536-716.000	Health Care Insurance	355,171	406,700	313,800	280,500
591-536-716.001	Health Saving Account Expense	-	-	60,000	78,000
591-536-717.000	Life Insurance Premiums	5,227	5,900	5,400	5,835
591-536-718.000	Optical Insurance Premiums	5,199	6,000	5,200	5,620
591-536-719.000	Dental Insurance Premiums	23,859	27,300	24,500	26,460
591-536-721.000	Pension Contribution Employer 401(a)	130,213	150,250	146,305	158,295
591-536-722.000	Long & Short Term Disability Ins.	20,629	24,500	22,050	23,815
591-536-723.001	Workers Compensation Insurance	50,683	50,000	52,649	53,550
591-536-723.002	Retiree Health Care Contribution	(197,090)	10,000	-	10,000
591-536-725.000	Compensated Absences	5,264	25,000	15,000	20,000
591-536-726.000	Employee Assistance Program	604	700	636	650
591-536-740.000	Operating Supplies	19,485	25,000	28,000	25,000
591-536-740.001	Supplies & Expense Cust	53,897	100,000	69,250	90,000
591-536-777.000	Custodial Supplies	1,799	1,500	1,888	2,000
591-536-781.000	Repair Parts Meters	-	75,000	52,064	75,000
591-536-835.000	Occupational Health Services	1,475	2,000	1,980	2,000
591-536-836.000	Recruitment Staffing	1,852	1,500	1,300	1,500
591-536-930.000	Storm Maintenance	56,943	100,000	50,128	75,000
591-536-931.000	Building & Grounds Upkeep	44,255	150,000	71,747	400,000
591-536-933.000	Equipment Maintenance	20,806	30,000	28,110	30,000
591-536-934.000	San Swr Cleaning & CCTV	236,667	400,000	589,448	600,000
591-536-935.000	Sewer Main Maintenance	76,922	500,000	171,874	300,000
591-536-935.001	Watermain Maintenance	26,307	125,000	95,615	125,000
591-536-935.002	Repair & Maintenance Hydrants	11,531	25,000	36,721	35,000
591-536-955.000	Sewer Treatment Fees	8,964,758	10,000,000	9,518,247	10,500,000
591-536-955.001	Water Purchased	13,388,385	13,500,000	13,703,371	14,500,000
591-536-957.000	Conference, Education & Training	3,050	6,500	7,500	6,500
591-536-961.000	Administrative Fees	41,676	43,000	38,806	34,834
591-536-961.001	Snow Removal	2,414	5,000	2,309	5,000
		\$ 24,932,643	\$ 27,554,320	\$ 26,896,142	\$ 29,341,808



DEPARTMENT OF PUBLIC WORKS FUND

EXPENSES

GL Number	Description	2021 Actual	2021/2022 Budget	2021/2022 Projected	2022/2023 Budget
591-537-723.000	Insurance & Bonds	\$ 22,532	\$ 25,700	\$ 23,467	\$ 25,000
591-537-727.000	Office Supplies & Expense	7,599	6,000	6,443	6,000
591-537-729.000	Customer Records billing	13,401	14,000	5,000	10,500
591-537-800.000	Other Services & Charges	852	1,000	950	1,000
591-537-801.000	Bond Issuance Expense	74,714	-	-	-
591-537-808.000	Audit & Accounting	24,400	25,500	20,223	20,225
591-537-811.000	Computer Administration	14,539	20,000	33,019	125,000
591-537-816.000	Engineering Fees	362,761	400,000	269,563	405,000
591-537-817.000	Consultant/Contract Services	19,680	75,000	22,365	35,000
591-537-817.001	Hydraulic Modeling	-	-	-	185,700
591-537-850.000	Postage	49,537	55,000	45,525	55,000
591-537-860.000	Mileage Reimbursement	-	150	-	-
591-537-863.000	Gas & Oil	27,942	30,000	39,921	35,000
591-537-900.000	Publishing	-	1,000	-	1,000
591-537-920.000	Utility Bill - Water	7,964	12,800	18,100	18,540
591-537-920.001	Utility Bill - Edison	72,589	73,950	77,750	80,100
591-537-920.002	Utility Bill - Gas	9,211	11,000	13,705	14,125
591-537-920.003	Utility Bill - Telephone	31,736	31,250	30,925	31,860
591-537-930.001	Sewer Backup Claims	-	25,000	-	25,000
591-537-933.005	Vehicle Maintenance / Repair	14,083	22,000	31,638	35,000
591-537-956.000	Miscellaneous Expense	567	500	150	500
591-537-956.002	State Required Samples	9,567	14,000	4,826	10,000
591-537-956.005	Bank Fees - ACH/Credit Cards	2,067	2,100	2,250	2,320
591-537-958.000	Membership & Dues	37,502	40,000	41,383	42,000
591-537-965.000	OPEB Contribution	178,321	184,400	109,487	113,190
591-537-968.000	Depreciation Expense	4,183,159	4,500,000	4,500,000	4,500,000
591-537-971.000	Land Acquisition	-	-	201,423	-
591-537-977.000	Equipment	1,832	20,000	20,160	25,000
591-537-977.001	Equipment & Software	2,831	504,000	238,925	404,000
591-537-977.005	Vehicles	-	150,000	-	200,000
591-537-977.006	Construction Equipment	-	100,000	50,000	150,000
591-537-996.000	Bond Interest Expense	1,137,044	1,450,000	1,400,160	1,350,000
591-537-999.001	COVID-19 Expenses	7,183	-	-	-
		\$ 6,313,611	\$ 7,794,350	\$ 7,207,359	\$ 7,906,059