



ANNUAL BUDGET

Fiscal Year 2023-2024



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

Chief Financial Officer

Stacy I. Smith



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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, 2023 and ending June 30, 2024 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, 2023 and ending June 30, 2024 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	\$	2,836,575
License and Permits		3,257,000
Federal Grants		436,565
State Shared Revenues and Grants		10,165,000
Charges for Services		337,451
Fines and Forfeitures		288,000
Special Assessment		1,008,250
Interest Income		425,600
Lease Revenue		297,000
Other		28,600
Sale of Fixed Assets		25,000
Operating Transfer In		-
Total General Fund Revenues	\$	19,105,041

EXPENDITURES

Legislative	\$	73,325
Supervisor		533,835
Finance		525,480
Clerk - Records Management		471,690
Information Technology		571,030
Board of Review		4,890
Treasury		421,845
Assessing		720,785
Elections		642,225
Building and Grounds		1,639,957
Legal Fees		525,000
Other Functions		1,046,915
Human Resource		352,980
Employee Benefits		1,144,335
Public Safety - Crossing Guards		27,115
Building		1,614,340
Maintenance Department		575,230
Roads and Streets		1,236,000
Engineering		329,080
Planning and Zoning		584,650
Media Services		119,525
Debt Service		1,000,995
Operating Transfer Out		9,400,000
Total General Fund	\$	23,561,227
Appropriated Surplus	\$	(4,456,186)
Total Revenues and Appropriated Surplus	\$	23,561,227

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	\$ 8,927,000
Fire Operating Expenditures	10,129,040
Appropriated Surplus	(1,202,040)
Total Revenues and Appropriated Surplus	<u>10,129,040</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	\$ 7,822,200
Park and Recreation Expenditure	8,371,336
Appropriated Surplus	(549,136)
Total Revenues and Appropriated Surplus	<u>8,371,336</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	\$ 10
Park and Recreation Revolving Expenditure	674,064
Appropriated Surplus	(674,054)
Total Revenues and Appropriated Surplus	<u>674,064</u>

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	\$ 6,956,050
Law Enforcement Expenditure	6,508,000

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	\$ 1,236,000
Fire Improvement Expenditure	1,447,425
Appropriated Surplus	(211,425)
Total Revenues and Appropriated Surplus	<u>\$ 1,447,425</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	\$ 7,245,000
Municipal Roadway Expenditure	9,460,075
Appropriated Surplus	(2,215,075)
Total Revenues and Appropriated Surplus	<u>\$ 9,460,075</u>

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	\$ 42,000
Public Improvement Expenditure	600,100
Appropriated Surplus	(558,100)
Total Revenues and Appropriated Surplus	\$ 600,100

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

Opioid Settlement Revenue	\$ 20,150
Opioid Settlement Expenditure	28,000
Appropriated Surplus	(7,850)
Total Revenues and Appropriated Surplus	\$ 28,000

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

Fire Pension Revenue	\$ 519,300
Fire Pension Expenditure	178,500

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

Retiree Healthcare Revenue	\$ 1,900,927
Retiree Healthcare Expenditure	384,700

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	\$ 37,025,800
Water and Sewer Expenditure	38,590,518
Appropriated Surplus	(1,564,718)
Total Revenues and Appropriated Surplus	\$ 38,590,518

Section 14. That those amounts budgeted for specific items or purchases and not required to be utilized for such items and purposes may be reallocated 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	0.0625
Police	1.5000
Park and Recreation	0.7500

MOTION by Drolet seconded by Nevers to adopt the General Appropriations Act for Fiscal Year 2023-2024. Adopted this 14th Day of June, 2023.

Roll Call:

Ayes: Drolet, Nevers, Cusumano, Lucido, Oliver, Viviano

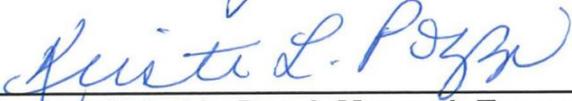
Nays: None

Absent: Pozzi

RESOLUTION DECLARED ADOPTED THIS 14th day of June, 2023



Frank J. Viviano, Macomb Township Supervisor



Attested, Kristi L. Pozzi, Macomb Township Clerk



2023-2024 BUDGET SUMMARY BY FUND

Fund	Fund Name	Revenues	Expenditures	Surplus/ (Shortfall)
101	General Fund	\$ 19,105,041	\$ 23,561,227	\$ (4,456,186)
206	Fire Operations Fund	8,927,000	10,129,040	(1,202,040)
208	Park and Recreation Fund	7,822,200	8,371,336	(549,136)
209	Park and Recreation Revolving Fund	10	674,064	(674,054)
266	Law Enforcement Fund	6,956,050	6,508,000	448,050
284	Opioid Settlement Fund	20,150	28,000	(7,850)
663	Fire Improvement Fund	1,236,000	1,447,425	(211,425)
204	Municipal Roadway Fund	7,245,000	9,460,075	(2,215,075)
401	Public Improvement Fund	42,000	600,100	(558,100)
732	Fire Pension Fund	519,300	178,500	340,800
736	Retiree Health Care Fund	1,900,927	384,700	1,516,227
592	Water & Sewer Fund	37,025,800	38,590,518	(1,564,718)



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-three activities in the General Fund. They are:

- Legislative
- Supervisor's Department
- Finance Department
- Clerk's Department
- Information Technology Department
- Board of Review
- Treasury Department
- Assessing Department
- Election Department
- Building and Grounds
- Legal Fees
- Other Functions
- Human Resource Department
- Employee Benefits
- Public Safety - Crossing Guards
- Building Department
- Maintenance Department
- Roads and Streets
- Engineering Department
- Planning and Zoning Department
- Media Services Department
- Debt Service
- Operating Transfer Out



GENERAL FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Property Taxes and Fees	\$ 2,582,545	\$ 2,701,575	\$ 2,701,575	\$ 2,836,575
License and permits	3,589,848	3,338,300	3,047,204	3,157,000
Federal Grants	442,920	511,665	3,552,625	436,565
State-shared revenues and grants	10,736,198	8,796,603	10,216,268	10,165,000
Charges for Services	325,237	281,970	303,034	337,451
Fines and forfeitures	310,666	297,500	274,018	288,000
Special Assessment	944,883	945,800	1,317,100	1,008,250
Donations	-	-	25,000	12,500
Gain/(Loss) on investment income	(319,273)	75,000	500,500	425,600
Lease Revenue	320,864	287,160	292,285	297,000
Other	29,436	27,500	115,024	16,100
Total Revenues	\$ 18,963,322	\$ 17,263,073	\$ 22,344,632	\$ 18,980,041
Expenditures				
Current:				
General Government	\$ 7,559,895	\$ 8,296,844	\$ 7,976,898	\$ 8,712,958
Public Safety	1,480,063	1,637,320	1,572,255	1,641,455
Public Works	1,438,572	1,548,095	1,503,262	1,565,080
Social Services	28,600	218,915	357,137	436,565
Community and economic development	587,230	591,145	588,746	584,650
Recreation and culture	345,457	149,873	39,160	119,525
Capital Outlay	-	-	-	-
Total Expenditures	\$ 11,439,816	\$ 12,442,192	\$ 12,037,458	\$ 13,060,233
Excess of Revenue Over (Under) Expenditures	\$ 7,523,505	\$ 4,820,881	\$ 10,307,174	\$ 5,919,808
Other Financing Sources (Uses)				
Sale of Fixes Assets	\$ 1,873,054	\$ 850,000	1,149,886	\$ 25,000
Transfers In	-	-	-	-
Transfers Out	(5,731,925)	(5,212,220)	(5,212,125)	(10,400,995)
New Leases	365,031	-	-	-
Total Other Financing Sources	\$ (3,493,840)	\$ (4,362,220)	\$ (4,062,239)	\$ (10,375,995)
Net Change in Fund Balances	\$ 4,029,666	\$ 458,661	\$ 6,244,935	\$ (4,456,187)
Fund Balance, Beginning	\$ 21,020,470	\$ 25,050,135	\$ 25,050,135	\$ 31,295,071
Fund Balance, Ending	\$ 25,050,135	\$ 25,508,796	\$ 31,295,071	\$ 26,838,884



GENERAL FUND
REVENUES

Table with 6 columns: GL Number, Description, 2022 Actual, 2022/2023 Budget, 2022/2023 Projected, 2023/2024 Budget. Lists various revenue items like Current Real & Personal Property, Trailer Park Fees, etc., with corresponding dollar amounts.



GENERAL FUND
EXPENDITURE SUMMARY BY DEPARTMENT

Department Number	Department Name	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101	Legislative	\$ 68,093	\$ 72,275	\$ 69,199	\$ 73,325
171	Supervisor's Department	341,528	543,235	524,216	533,835
191	Finance Department	414,923	477,920	458,660	525,480
215	Clerk's Department	420,312	444,649	453,032	471,690
228	Information Technology Department	373,868	522,037	471,146	571,030
247	Board of Review	1,749	4,971	3,607	4,890
253	Treasury Department	377,510	419,975	399,883	421,845
257	Assessing Department	570,753	713,705	665,136	720,785
262	Election Department	423,600	735,659	659,984	642,225
265	Building and Grounds	1,311,649	1,161,575	1,599,247	1,639,957
266	Legal Fees	514,671	525,000	525,000	525,000
267	Other Functions	676,737	663,230	688,192	1,046,915
270	Human Resource Department	287,353	386,735	355,717	352,980
271	Employee Benefits	1,246,364	1,335,202	1,073,877	1,144,335
316	Public Safety - Crossing Guards	21,508	27,125	22,591	27,115
371	Building Department	1,458,554	1,610,195	1,549,664	1,614,340
441	Maintenance Department	663,936	649,592	440,139	575,230
446	Roads and Streets	1,177,231	1,224,300	1,200,000	1,236,000
447	Engineering Department	261,341	323,795	303,262	329,080
701	Planning and Zoning Department	587,230	591,145	588,746	584,650
800	Media Services Department	360,457	149,873	39,160	119,525
906	Debt Service	2,716,925	1,012,220	1,012,125	1,000,995
966	Operating Transfer Out	3,000,000	4,200,000	4,200,000	9,400,000
		<u>\$ 17,276,291</u>	<u>\$ 17,794,412</u>	<u>\$ 17,302,583</u>	<u>\$ 23,561,227</u>



LEGISLATIVE

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

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-101-702.000	Wages/Boards/Commissions	\$ 57,222	\$ 57,600	\$ 57,450	\$ 58,500
101-101-715.000	Fica Employer	3,548	3,575	3,899	3,627
101-101-715.000	Medicare Employer	830	840	915	848
101-101-721.000	Pension Contribution Employer 401(a)	5,660	5,760	6,285	5,850
101-101-860.000	Mileage Reimbursement	80	400	100	400
101-101-956.000	Miscellaneous	-	100	50	100
101-101-957.000	Conference, Education & Training	754	4,000	500	4,000
		\$ 68,093	\$ 72,275	\$ 69,199	\$ 73,325

SUPERVISOR'S DEPARTMENT

FULL TIME STAFFING SUMMARY	
Supervisor	1
Deputy Supervisor	1
Confidential Assistant to the Supervisor	1
Code Enforcement Officer	1
Receptionist	1
Total	<u>5</u>

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-171-703.000	Salary-Elected Appointed	\$ 191,211	\$ 310,830	\$ 299,600	\$ 260,800
101-171-704.010	Code Enforcement Officer	62,798	65,850	65,850	67,100
101-171-704.011	Code Enforcement OT	274	250	250	250
101-171-706.000	Wages-Clerical	-	-	11,100	43,000
101-171-706.001	Clerical Overtime	-	-	-	-
101-171-707.000	Wages Temps-Part-time-Code Enforcemer	30,963	78,530	61,500	83,500
101-171-715.000	Fica Employer	17,075	28,240	27,615	25,525
101-171-715.000	Medicare Employer	3,993	6,605	6,458	5,970
101-171-721.000	Pension Contribution Employer 401(a)	21,324	37,675	37,788	32,790
101-171-727.000	Office Supplies & Expense	3,394	3,200	3,000	3,000
101-171-851.000	Utility Bill-Telephone	618	1,655	1,200	1,400
101-171-860.000	Mileage Reimbursement	825	900	2,196	2,200
101-171-956.000	Miscellaneous Expense	2,113	2,000	2,000	1,500
101-171-957.000	Conference, Education & Training	1,513	4,000	3,059	4,000
101-171-958.000	Membership & Dues	709	500	1,100	1,100
101-171-977.001	Equipment & Software	4,721	3,000	1,500	1,700
		\$ 341,528	\$ 543,235	\$ 524,216	\$ 533,835



FINANCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Chief Financial Officer	1
Financial Analyst	1
Accountanting Clerk	1
Purchasing Specialist	1
Clerical	1
Total	5

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-191-703.000	Salary-Elected-Appointed	\$ 203,252	\$ 275,600	\$ 273,150	\$ 284,200
101-191-706.000	Wages-Clerical	97,910	56,000	47,700	107,500
101-191-706.001	Clerical Overtime	2,589	600	200	500
101-191-710.000	Longevity/Benefit Wages	12,905	12,000	5,767	8,500
101-191-715.000	Fica Employer	19,164	21,345	20,535	24,845
101-191-715.000	Medicare Employer	4,482	4,995	4,803	5,815
101-191-721.000	Pension Contribution Employer 401(a)	30,114	33,160	32,052	39,170
101-191-727.000	Office Supplies & Expense	4,578	5,500	5,500	5,500
101-191-808.000	Audit & Accounting	34,562	34,570	32,058	35,400
101-191-851.000	Utility Bill - Telephone	1,318	1,650	1,800	1,850
101-191-860.000	Mileage Reimbursement	25	500	200	300
101-191-956.000	Miscellaneous Expense	32	500	200	500
101-191-957.000	Conference, Education & Training	65	4,000	500	4,000
101-191-958.000	Membership & Dues	1,334	2,000	1,175	1,500
101-191-977.000	Office Equipment	2,218	500	-	2,000
101-191-977.001	Computer Equipment/Software	375	25,000	33,020	3,900
		\$ 414,923	\$ 477,920	\$ 458,660	\$ 525,480



CLERK'S DEPARTMENT

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

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-215-703.000	Salary-Elected-Appointed	\$ 271,339	\$ 278,650	\$ 278,650	\$ 291,090
101-215-706.000	Wages-Clerical	59,250	55,390	70,285	58,000
101-215-706.001	Clerical Overtime	-	5,300	2,891	2,000
101-215-710.000	Longevity/Benefit Wages	5,214	6,475	3,306	8,200
101-215-715.000	Fica Employer	20,472	21,441	22,570	22,280
101-215-715.000	Medicare Employer	4,788	5,014	5,280	5,210
101-215-721.000	Pension Contribution Employer 401(a)	32,333	33,404	36,170	34,910
101-215-727.000	Office Supplies & Expense	2,242	7,000	8,000	8,000
101-215-851.000	Cellular Services	2,291	2,475	2,100	2,500
101-215-860.000	Mileage Reimbursement	-	500	647	800
101-215-933.001	Office Equipment Maintenance	-	-	6,800	7,000
101-215-956.000	Miscellaneous Expense	611	1,000	974	1,200
101-215-956.006	Document Imaging	15,911	20,000	10,000	20,000
101-215-957.000	Conference, Education & Training	3,155	3,500	4,499	5,500
101-215-958.000	Membership & Dues	715	1,000	860	1,500
101-215-977.000	Equipment	1,993	3,500	-	3,500
		\$ 420,312	\$ 444,649	\$ 453,032	\$ 471,690

INFORMATION TECHNOLOGY DEPARTMENT

FULL TIME STAFFING SUMMARY	
Information Technology Manager	1
Total	1

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-228-703.000	Salary-Elected Appointed	\$ 85,466	\$ 109,500	\$ 76,500	\$ 91,600
101-228-715.000	Fica Employer	5,494	6,789	4,744	5,680
101-228-715.000	Medicare Employer	1,285	1,588	1,109	1,330
101-228-721.000	Pension Contribution Employer 401(a)	3,105	10,950	5,606	9,160
101-228-727.000	Office Supplies	-	-	359	500
101-228-817.000	Contract Services	181,880	184,160	174,160	184,160
101-228-851.000	Cellular Services	545	800	(41)	600
101-228-956.000	Miscellaneous Expense	-	-	421	500
101-228-977.000	Equipment	1,189	-	37	500
101-228-977.001	Computer Equipment/Software	94,904	208,250	208,250	277,000
		\$ 373,868	\$ 522,037	\$ 471,146	\$ 571,030



BOARD OF REVIEW

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-247-702.000	Wages/Boards/Commissions	\$ 1,215	\$ 3,000	\$ 1,865	\$ 3,000
101-247-715.000	Fica Employer	75	186	116	190
101-247-715.000	Medicare Employer	18	135	27	50
101-247-740.000	Operating Supplies	53	150	100	150
101-247-900.000	Publishing	388	1,500	1,500	1,500
		\$ 1,749	\$ 4,971	\$ 3,607	\$ 4,890

TREASURY DEPARTMENT

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

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-253-703.000	Salary-Elected-Appointed	\$ 183,409	\$ 188,725	\$ 188,700	\$ 199,000
101-253-706.000	Wages-Clerical	112,293	124,000	123,500	125,500
101-253-706.001	Clerical Overtime	2,505	2,400	2,200	2,200
101-253-710.000	Longevity/Benefit Wages	11,311	6,000	8,175	8,500
101-253-715.000	Fica Employer	18,679	20,000	20,922	20,785
101-253-715.000	Medicare Employer	4,369	4,680	4,893	4,860
101-253-721.000	Pension Contribution Employer 401(a)	29,448	31,420	32,384	32,450
101-253-727.000	Office Supplies & Expense	2,672	5,000	4,000	4,000
101-253-817.000	Consultant/Contract Services	7,212	23,000	10,909	15,000
101-253-851.000	Cellular Services	1,030	1,050	1,050	1,100
101-253-860.000	Mileage Reimbursement	36	800	200	800
101-253-956.000	Miscellaneous Expense	590	1,400	200	1,000
101-253-957.000	Conference, Education & Training	902	3,250	500	2,500
101-253-958.000	Membership & Dues	150	250	250	250
101-253-977.000	Equipment	2,903	1,000	-	1,000
101-253-977.001	Computer Equipment/Software	-	7,000	2,000	2,900
		\$ 377,510	\$ 419,975	\$ 399,883	\$ 421,845



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	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-257-703.000	Salary-Elected-Appointed	\$ 200,627	\$ 206,410	\$ 206,410	\$ 209,850
101-257-704.000	Wages-Inspectors-Appraiser	200,617	288,095	267,700	285,100
101-257-704.001	Inspectors-Appraisers OT	27	400	275	400
101-257-706.000	Wages-Clerical	58,783	61,115	61,165	62,400
101-257-706.001	Clerical Overtime	147	400	300	400
101-257-710.000	Longevity/Benefit Wages	14,876	9,800	8,600	9,800
101-257-715.000	Fica Employer	28,800	35,110	34,348	35,215
101-257-715.000	Medicare Employer	6,735	8,210	8,033	8,235
101-257-721.000	Pension Contribution Employer 401(a)	44,375	55,565	53,958	55,735
101-257-724.000	Uniforms	1,431	2,000	1,727	2,000
101-257-727.000	Office Supplies	4,557	7,000	4,775	4,000
101-257-817.000	Consultant/Contract Services	-	20,000	8,715	28,200
101-257-851.000	Cellular Services	1,410	1,700	1,400	1,700
101-257-860.000	Mileage Reimbursement	-	500	-	250
101-257-863.000	Gas & Oil	992	1,500	1,000	1,500
101-257-933.005	Vehicle Maintenance/Repair	170	1,000	121	1,000
101-257-956.000	Miscellaneous Expense	331	200	465	200
101-257-957.000	Conference, Education & Training	792	2,000	409	2,000
101-257-958.000	Membership & Dues	1,410	2,000	1,735	2,000
101-257-977.001	Computer Equipment/Software	4,672	4,000	4,000	4,100
101-257-977.005	Vehicles	-	6,700	-	6,700
		\$ 570,753	\$ 713,705	\$ 665,136	\$ 720,785



ELECTION DEPARTMENT

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

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-262-703.000	Salary-Elected-Appointed	\$ 147,261	\$ 168,500	\$ 169,750	\$ 171,975
101-262-706.000	Wages-Clerical	59,329	61,680	48,090	63,590
101-262-706.001	Clerical Overtime	3,486	12,000	6,403	7,000
101-262-707.000	Wages Temps-Part-time	69,319	147,640	68,375	45,000
101-262-707.001	Election Assistance - Full-time employees	-	-	19,272	7,500
101-262-710.000	Longevity/Benefit Wages	-	-	4,018	-
101-262-711.000	Precinct Workers Wages	-	200,000	193,629	110,000
101-262-715.000	Fica Employer	16,735	24,169	21,099	18,300
101-262-715.000	Medicare Employer	3,914	5,652	4,708	4,300
101-262-721.000	Pension Contribution Employer 401(a)	19,917	23,018	21,100	23,560
101-262-727.000	Precincts, AV & Early Voting Supplies	58,656	30,000	38,000	100,000
101-262-850.000	Postage	17,194	20,000	10,621	25,000
101-262-860.000	Mileage Reimbursement	176	1,000	955	1,500
101-262-900.000	Publishing	795	3,500	6,082	7,500
101-262-933.001	Election Equipment Maintenance	-	25,000	25,000	35,000
101-262-956.000	Miscellaneous Expense	8,995	6,000	5,969	7,000
101-262-957.000	Conference, Education & Training	628	1,500	-	-
101-262-958.000	Membership & Dues	265	-	-	-
101-262-977.001	Computer Equipment/Software	16,927	6,000	5,441	15,000
101-262-998.000	State Reimbursable & Special Election Supplies	-	-	11,472	-
		\$ 423,600	\$ 735,659	\$ 659,984	\$ 642,225



BUILDING AND GROUNDS

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-265-740.000	Operating Supplies	\$ 1,544	\$ 900	\$ 700	\$ 1,000
101-265-777.000	Custodial Supplies	6,430	7,800	6,000	7,000
101-265-803.000	Insurance and Bonds	155,256	192,000	161,490	180,000
101-265-811.000	Computer/Network Support Administration	120,800	130,000	180,000	185,000
101-265-920.000	Utility Bill - Water	2,940	7,500	11,500	11,500
101-265-920.001	Utility Bill - Edison	42,560	45,625	47,000	49,500
101-265-920.002	Utility Bill - Gas	9,872	12,000	16,000	16,500
101-265-920.003	Utility Bill-Communications	72,770	68,000	63,000	65,000
101-265-933.000	Equipment Maintenance	37,432	20,000	19,300	20,000
101-265-933.004	HVAC Maintenance	-	-	19,000	20,000
101-265-956.000	Miscellaneous Expense	110	1,000	3,000	1,500
101-265-961.001	Snow Removal	3,804	4,000	2,000	4,000
101-265-962.000	Building & Grounds Upkeep	94,926	60,000	55,000	65,000
101-265-967.002	Denryter Drain Ped Crossing Pitchford Prk	-	-	20,922	220,000
101-265-967.019	Town Center Park	2,135	-	987	500
101-265-967.020	Town Square	1,111	-	-	2,000
101-265-967.021	Old Town Hall Park	2,950	-	25,000	50,000
101-265-967.022	Townhall Basement Project	397,256	200,000	246,933	-
101-265-967.024	Boardroom Improvements	17,063	-	-	-
101-265-967.027	Lucido River Park	-	-	3,000	12,500
101-265-971.000	Land Acquisition	279,433	-	480,000	-
101-265-972.000	Capital Improvements	1,795	250,000	50,000	380,000
101-265-972.001	Ramp Program	10,272	92,750	80,000	31,524
101-265-972.002	Sidewalk 25 Mile to Macomb Cnrs Park	21,968	50,000	35,000	180,000
101-265-972.003	Wade Nursery Improvement	8,025	-	-	-
101-265-972.005	Paser Study	8,580	-	(3,731)	-
101-265-972.006	Senior Center Patio/Fence	4,440	-	5,017	-
101-265-972.007	Senior Cntr Remodel Phase I	-	-	-	31,823
101-265-972.008	Senior Cntr Remodel Phase II	-	-	-	35,610
101-265-974.000	Capital Outlay-24/Foss Park	5,279	-	-	-
101-265-974.007	Pitchford Park Demolition	-	-	50,000	50,000
101-265-977.000	Equipment	2,897	20,000	22,129	20,000
		\$ 1,311,649	\$ 1,161,575	\$ 1,599,247	\$ 1,639,957

LEGAL FEES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-266-814.000	Legal Fees	\$ 514,671	\$ 525,000	\$ 525,000	\$ 525,000
		\$ 514,671	\$ 525,000	\$ 525,000	\$ 525,000



OTHER FUNCTIONS

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-267-817.000	Consultant/Contract Services	\$ 80,249	\$ 42,900	\$ 47,000	\$ 43,000
101-267-845.000	Community Development Block Grant	28,600	218,915	357,137	436,565
101-267-849.000	S.M.A.R.T.	12,484	15,000	15,000	15,000
101-267-850.000	Postage	62,377	62,830	80,000	82,000
101-267-863.000	Gasoline & Oil	353	1,000	800	1,000
101-267-865.000	Capital Leases	365,031	-	-	-
101-267-900.000	Publishing	10,246	16,000	10,000	14,000
101-267-920.001	Utility Bill - Edison	2,214	1,910	-	-
101-267-920.003	Utility Bill-Communications	3,505	3,300	3,500	3,600
101-267-933.005	Vehicle Maintenance/Repair	735	2,000	1,000	2,000
101-267-956.000	Miscellaneous Expense	39,928	10,000	32,000	50,000
101-267-956.005	Bank Fees - ACH/Credit Card	2,178	3,000	2,500	3,000
101-267-957.000	Conference, Education & Training	-	-	2,780	-
101-267-958.000	Membership & Dues	17,718	26,000	26,000	26,500
101-267-967.006	Buckingham I & II/Windgate Retention Por	4,392	5,125	4,200	5,000
101-267-967.011	Historical Expenses	84	250	30	250
101-267-967.013	Drain Cleanout	3,483	-	18,000	30,000
101-267-967.018	Chelsea Park Paving SAD	28,960	5,000	(2,606)	-
101-267-967.023	Vintage Lane Paving SAD	268	50,000	50,000	-
101-267-967.025	Hillsboro Dr Paving SAD	726	-	1,558	35,000
101-267-967.028	Grant Matches	-	-	-	100,000
101-267-969.000	Contingencies	\$ -	\$ 200,000	\$ -	\$ 200,000
101-267-999.002	COVID-19 Expenses Election Supplies	13,207	-	39,293	-
		<u>\$ 676,737</u>	<u>\$ 663,230</u>	<u>\$ 688,192</u>	<u>\$ 1,046,915</u>



HUMAN RESOURCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Human Resource Director	1
Human Resource Specialist	1
Maintenance Custodian	1
Total	3

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-270-703.000	Salary-Elected-Appointed	\$ 185,494	\$ 190,455	\$ 191,000	\$ 197,200
101-270-706.000	Wages Clerical	36,842	50,900	8,720	-
101-270-706.001	Overtime	-	1,000	200	1,000
101-270-706.050	Maintenance Custodian	2,106	55,390	55,450	56,650
101-270-707.000	Wages Temps-Part-time	1,282	4,500	17,173	17,000
101-270-710.000	Longevity/Benefit Wages	6,677	6,810	8,957	9,100
101-270-715.000	Fica Employer	13,822	16,565	19,690	17,420
101-270-715.000	Medicare Employer	3,233	3,875	4,605	4,075
101-270-721.000	Pension Contribution Employer 401(a)	21,722	24,590	29,190	25,385
101-270-727.000	Office Supplies & Expense	2,446	3,000	2,656	3,000
101-270-815.000	Mediation, Arbitration, Labor	-	5,000	2,000	5,000
101-270-817.000	Consultant/Contract Services	8,169	11,000	1,766	2,000
101-270-819.000	Recruitment Staffing	3,181	5,000	5,731	5,000
101-270-835.000	Occupational Health Services	685	1,000	964	1,000
101-270-851.000	Cell Phones	1,092	1,150	1,100	1,150
101-270-860.000	Mileage Reimbursement	-	500	681	1,000
101-270-956.000	Miscellaneous Expense	23	1,000	667	1,000
101-270-957.000	Conference, Education & Training	-	2,500	2,608	4,000
101-270-958.000	Membership & Dues	329	1,500	756	1,500
101-270-977.001	Computer Equipment/Software	250	1,000	1,804	500
		\$ 287,353	\$ 386,735	\$ 355,717	\$ 352,980



EMPLOYEE BENEFITS

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-271-710.000	Longevity/Benefit Wages	\$ -	\$ 28,250	\$ 32,600	\$ -
101-271-715.000	Fica Employer	1,957	4,002	3,300	2,250
101-271-715.000	Medicare Employer	458	960	765	550
101-271-716.000	Health Care Insurance	678,043	699,032	504,000	565,400
101-271-716.001	Health Saving Account Expense	144,167	147,000	146,917	164,000
101-271-717.000	Life Insurance Premiums	15,507	18,804	18,755	20,275
101-271-718.000	Optical Insurance Premiums	11,956	13,868	11,100	12,000
101-271-719.000	Dental Insurance Premiums	53,010	64,902	52,000	56,175
101-271-720.000	Unemployment Compensation	5,195	2,000	-	2,000
101-271-722.000	Long & Short Term Disability Insurance	63,943	73,289	64,500	67,725
101-271-722.001	Employee Assistance Program	2,530	3,307	2,500	2,625
101-271-723.001	Worker Compensation Insurance	18,155	19,968	10,568	20,000
101-271-803.000	Insurance & Bonds	-	-	55	-
101-271-817.000	Consultant/Contract Services	1,220	1,135	1,000	1,000
101-271-965.000	OPEB Contributions	250,224	258,685	225,816	230,335
		\$ 1,246,364	\$ 1,335,202	\$ 1,073,877	\$ 1,144,335

PUBLIC SAFETY - CROSSING GUARDS

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-316-707.000	Wages Temps-Part time	\$ 19,980	\$ 25,000	\$ 20,800	\$ 25,000
101-316-715.000	Fica Employer	1,239	1,550	1,290	1,550
101-316-715.000	Medicare Employer	290	375	302	365
101-316-977.000	Equipment	-	200	200	200
		\$ 21,508	\$ 27,125	\$ 22,591	\$ 27,115



BUILDING DEPARTMENT

FULL TIME STAFFING SUMMARY

Building Official	1
Assistant Building Official	1
Building Inspector	4
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Clerical	3
Total	12

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-371-702.000	Builders Board of Appeals	\$ -	\$ 300	\$ 300	\$ 300
101-371-703.000	Salary-Elected-Appointed	207,980	206,410	205,745	210,400
101-371-704.000	Wages-Building Inspector	300,120	311,890	312,230	319,000
101-371-704.001	Building Inspector Overtime	1,632	600	3,230	2,000
101-371-706.000	Wages-Clerical	212,047	227,680	186,800	169,800
101-371-706.001	Clerical Overtime	222	500	249	500
101-371-707.000	Wages Temps-Part-time	41,261	50,000	66,000	94,000
101-371-708.000	Wages-Electrical Inspectors	75,531	77,975	75,975	79,750
101-371-708.001	Electrical Inspectors OT	10,640	10,000	14,024	14,000
101-371-709.000	Mechanical Inspectors	74,537	77,975	78,060	79,750
101-371-709.001	Mechanical Inspectors OT	1,233	2,000	696	3,000
101-371-709.010	Plumbing Inspectors	69,698	77,975	60,680	78,850
101-371-709.011	Plumbing Inspectors OT	-	500	200	500
101-371-710.000	Longevity/Benefit Wages	32,029	17,115	29,238	10,500
101-371-715.000	Fica Employer	61,909	65,780	65,085	65,870
101-371-715.000	Medicare Employer	14,479	15,385	15,221	15,405
101-371-721.000	Pension Contribution Employer 401(a)	90,264	98,000	93,707	93,755
101-371-723.001	Worker Compensation Insurance	32,679	34,095	19,023	35,000
101-371-724.000	Uniforms	6,251	7,000	6,895	7,000
101-371-727.000	Office Supplies	7,177	7,500	5,360	7,000
101-371-740.000	Inspector Supplies	890	1,000	500	1,000
101-371-803.000	Insurance & Bonds	7,321	8,525	8,525	8,785
101-371-804.000	Weed Cutting/Snow Removal Expense	2,220	5,000	4,455	5,000
101-371-816.000	Engineering Services	160,513	165,000	105,304	110,000
101-371-817.000	Consultant/Contract Services	-	5,000	5,000	5,000
101-371-851.000	Cell Phones	8,665	8,930	8,810	9,075
101-371-860.000	Mileage	39	500	100	400
101-371-863.000	Gasoline & Oil	22,296	20,000	32,917	30,000
101-371-933.001	Office Equipment Maintenance	-	1,000	500	-
101-371-933.005	Vehicle Maintenance/Repair	6,433	1,000	1,863	2,000
101-371-956.000	Miscellaneous Expense	125	100	400	200
101-371-957.000	Conference, Education & Training	1,638	2,500	1,679	2,500
101-371-958.000	Membership & Dues	2,345	1,000	1,500	1,000
101-371-977.000	Equipment	-	1,200	208	300
101-371-977.001	Computer Equipment/Software	1,135	5,000	4,000	7,700
101-371-977.005	Vehicles	5,247	95,760	135,185	145,000
		\$ 1,458,554	\$ 1,610,195	\$ 1,549,664	\$ 1,614,340



MAINTENANCE DEPARTMENT

FULL TIME STAFFING SUMMARY	
Maintenance Manager	1
Maintenance Worker	2
Total	<u>3</u>

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-441-703.000	Salary-Elected Appointed	\$ 87,943	\$ 89,920	\$ 90,090	\$ 92,100
101-441-706.000	Wages-Clerical	18,780	-	-	-
101-441-706.050	Grounds & Maintenance Worker	230,510	113,175	113,450	115,550
101-441-706.051	Grounds & Maintenance Worker OT	-	-	1,345	5,000
101-441-707.000	Wages Temps-Part-time	112,254	75,000	55,000	88,000
101-441-710.000	Longevity/Benefit Wages	22,147	6,650	4,400	6,000
101-441-715.000	Fica Employer	29,911	17,655	16,868	19,016
101-441-715.000	Medicare Employer	6,995	4,133	3,945	4,449
101-441-721.000	Pension Contribution Employer 401(a)	34,397	20,310	21,113	20,765
101-441-724.000	Uniforms	445	5,000	2,600	3,000
101-441-727.000	Office Supplies	562	2,000	1,000	2,000
101-441-777.000	Custodial Supplies	1,546	5,000	1,000	5,000
101-441-851.000	Cell Phones	4,876	5,000	3,800	4,000
101-441-863.000	Gas & Oil	15,775	20,000	10,635	20,000
101-441-920.000	Utility Bill-Water	574	1,500	-	-
101-441-920.001	Utility Bill-Edison	4,106	5,000	-	-
101-441-920.002	Utility Bill-Gas	2,928	2,750	-	-
101-441-933.000	Equipment Maintenance	9,621	10,000	4,346	10,000
101-441-933.005	Vehicle Maint/Repair	3,231	10,000	4,164	8,000
101-441-956.000	Miscellaneous Expense	10,811	15,000	15,000	15,000
101-441-957.000	Conference, Education & Training	318	2,000	100	1,000
101-441-958.000	Membership & Dues	100	1,000	100	500
101-441-962.000	Building & Grounds Upkeep	4,841	75,000	25,578	25,000
101-441-977.000	Equipment	55,197	75,000	11,280	75,000
101-441-977.001	Computer Equipment/Software	-	3,500	1,500	3,000
101-441-977.005	Vehicles	6,066	85,000	52,825	52,850
		\$ 663,936	\$ 649,592	\$ 440,139	\$ 575,230

ROADS AND STREETS

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-446-927.000	Street Lighting	\$ 1,177,231	\$ 1,224,300	\$ 1,200,000	\$ 1,236,000
		\$ 1,177,231	\$ 1,224,300	\$ 1,200,000	\$ 1,236,000



ENGINEERING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Engineering Director	1
Engineering Manager	1
GIS Specialist	0.2
Total	2.2

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-447-703.000	Salary-Elected-Appointed	\$ 203,404	\$ 235,195	\$ 228,765	\$ 237,500
101-447-715.000	Fica Employer	12,453	14,585	14,001	14,725
101-447-715.000	Medicare Employer	2,912	3,415	3,278	3,445
101-447-721.000	Pension Contribution Employer 401(a)	19,860	23,160	22,768	23,750
101-447-727.000	Office Supplies & Expense	237	1,000	1,000	1,500
101-447-816.000	Engineering Services	19,303	40,000	27,977	40,000
101-447-851.000	Cell Phones	1,093	1,140	1,110	1,160
101-447-860.000	Mileage Reimbursement	-	300	100	300
101-447-956.000	Miscellaneous Expense	255	600	600	700
101-447-957.000	Conference, Education & Training	80	1,000	300	1,000
101-447-958.000	Membership & Dues	273	400	363	500
101-447-977.001	Computer Equipment/Software	1,470	3,000	3,000	4,500
		\$ 261,341	\$ 323,795	\$ 303,262	\$ 329,080



PLANNING AND ZONING DEPARTMENT

FULL TIME STAFFING SUMMARY	
Planning Director	1
GIS Specialist	0.2
Plan Review Analyst	1
Administrative Assistant	1
Clerical	1
Total	4.2

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-701-702.000	Wages/Boards/Commissions Planning Comm.	\$ 17,010	\$ 25,200	\$ 22,550	\$ 25,200
101-701-702.001	Wages/Boards/Commissions ZBA	7,143	9,000	9,600	9,750
101-701-703.000	Salary-Elected-Appointed	168,819	193,885	183,100	196,500
101-701-706.000	Wages-Clerical	111,656	116,500	116,500	119,000
101-701-706.001	Clerical Overtime	281	500	150	500
101-701-707.000	Wages Temps-Part time	3,593	-	-	-
101-701-710.000	Longevity/Benefit Wages	3,500	3,500	7,871	6,900
101-701-715.000	Fica Employer	19,174	21,615	21,840	22,200
101-701-715.000	Medicare Employer	4,484	5,055	5,110	5,200
101-701-721.000	Pension Contribution Employer 401(a)	27,656	31,040	30,831	31,550
101-701-727.000	Office Supplies & Expense	3,851	4,000	3,969	4,000
101-701-817.000	Consultant/Contract Services	191,864	150,000	157,158	135,000
101-701-851.000	Cell Phones	1,000	1,150	1,100	1,150
101-701-860.000	Mileage Reimbursement	74	200	613	300
101-701-900.000	Publishing	17,884	17,000	15,732	15,000
101-701-956.000	Miscellaneous Expense	873	1,000	1,000	1,200
101-701-957.000	Conference, Education & Training	1,010	4,000	3,023	4,500
101-701-958.000	Membership & Dues	2,440	2,000	1,500	2,500
101-701-977.000	Equipment	4,180	2,500	2,326	2,500
101-701-977.001	Computer Equipment/Software	741	3,000	4,774	1,700
		\$ 587,230	\$ 591,145	\$ 588,746	\$ 584,650



MEDIA SERVICES DEPARTMENT

FULL TIME STAFFING SUMMARY	
Community Relations Liaison	1
Total	1

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-800-703.000	Salary-Elected Appointed	\$ 101,646	\$ 103,865	\$ 7,977	\$ 75,000
101-800-706.055	Broadcast Media Employee	150,891	-	10,446	-
101-800-709.020	Meeting Recording Pay	-	-	5,250	13,500
101-800-710.000	Longevity/Benefit Wages	10,376	3,500	429	-
101-800-715.000	Fica Employer	15,111	6,440	3,220	5,490
101-800-715.000	Medicare Employer	3,534	1,506	753	1,285
101-800-721.000	Pension Contribution Employer 401(a)	23,634	10,387	909	7,500
101-800-727.000	Office Supplies	366	1,000	-	1,000
101-800-740.000	Operating Supplies	-	-	-	4,000
101-800-817.000	Consultant/Contract Services	9,157	-	-	5,000
101-800-860.000	Mileage Reimbursement	-	200	-	200
101-800-863.000	Gas & Oil	307	100	515	-
101-800-900.000	Publishing	-	-	-	2,000
101-800-920.000	Utility Bill- Water	425	575	277	-
101-800-920.001	Utility Bill - Edison	5,725	5,800	-	-
101-800-920.002	Utility Bill-Gas	1,834	2,400	-	-
101-800-920.003	Utility Bill-Communications	5,800	5,500	1,748	-
101-800-920.003	Utility Bill - Cable	2,027	2,600	1,094	-
101-800-933.000	Equipment Maintenance	782	-	-	-
101-800-933.005	Vehicle Maintenance/Repair	1,488	-	42	-
101-800-956.000	Miscellaneous Expense	200	-	-	200
101-800-957.000	Conference, Education & Training	-	-	-	1,500
101-800-958.000	Membership & Dues	-	-	-	350
101-800-962.000	Building & Grounds Upkeep	7,508	1,000	1,500	-
101-800-977.000	Equipment	3,177	-	-	2,000
101-800-977.001	Computer Equipment/Software	1,470	5,000	5,000	500
101-800-995.000	Transfer to Capital Improvement Fund	15,000	-	-	-
		\$ 360,457	\$ 149,873	\$ 39,160	\$ 119,525

DEBT SERVICE

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-906-995.000	Operating Transfer Out	\$ 2,716,925	\$ 1,012,220	\$ 1,012,125	\$ 1,000,995
		\$ 2,716,925	\$ 1,012,220	\$ 1,012,125	\$ 1,000,995



OPERATING TRANSFER OUT

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
101-966-995.000	Contributions to other Funds	\$ 3,000,000	\$ 4,200,000	\$ 4,200,000	\$ 9,400,000
		<u>\$ 3,000,000</u>	<u>\$ 4,200,000</u>	<u>\$ 4,200,000</u>	<u>\$ 9,400,000</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

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Property Taxes and Fees	\$ 7,799,065	\$ 8,163,420	\$ 8,295,239	\$ 8,797,000
Federal Grants	20,090	2,500	-	-
Gain/(Loss) on investment income	(100,289)	25,000	165,000	125,000
Other	21,839	6,000	9,007	5,000
Total Revenues	\$ 7,740,704	\$ 8,196,920	\$ 8,469,245	\$ 8,927,000
Expenditures				
Public Safety	\$ 6,031,669	\$ 6,850,781	\$ 5,976,269	\$ 8,556,190
Capital Outlay	-	-	-	-
Total Expenditures	\$ 6,031,669	\$ 6,850,781	\$ 5,976,269	\$ 8,556,190
Excess of Revenue Over (Under) Expenditures	\$ 1,709,035	\$ 1,346,139	\$ 2,492,976	\$ 370,810
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 149,826	\$ 90,000	\$ 184,506	\$ -
Transfers In	-	-	-	-
Transfers Out	(1,252,455)	(1,463,705)	(1,463,880)	(1,572,850)
New Leases	211,239	-	-	-
Total Other Financing Sources	\$ (891,390)	\$ (1,373,705)	\$ (1,279,374)	\$ (1,572,850)
Net Change in Fund Balances	\$ 817,645	\$ (27,566)	\$ 1,213,602	\$ (1,202,040)
Fund Balance, Beginning	\$ 9,460,757	\$ 10,278,402	\$ 10,278,402	\$ 11,492,004
Fund Balance, Ending	\$ 10,278,402	\$ 10,250,836	\$ 11,492,004	\$ 10,289,964



FIRE OPERATING FUND

FIRE OPERATING FUND

FULL TIME STAFFING SUMMARY

Fire Chief	1
Deputy Fire Chief	1
Captain	3
Lieutenant	3
Sergeant	4
Full Time Fire Fighter	19
Fire Inspector	1
RMS Supervisor	1
Accounting Clerk	1
Clerical	1
Total	<u>35</u>

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
206-000-402.000	Property Tax Collections	\$ 7,435,176	\$ 7,846,000	\$ 7,909,529	\$ 8,510,000
206-000-402.001	Act 345 Pension Tax Collection	363,888	317,420	385,710	287,000
206-000-528.000	Other Federal Grants	20,090	2,500	-	-
206-000-665.000	Gain/(Loss) on Investment Income	(100,289)	25,000	165,000	125,000
206-000-676.003	Qualified Leave Wages Reimbursement	7,544	-	4,507	-
206-000-680.000	Miscellaneous Revenue	14,296	6,000	4,500	5,000
206-000-691.000	Other Financing Sources-Leases	211,239	-	-	-
206-000-693.000	Gain on Fixed Asset	149,826	90,000	184,506	-
206-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 8,101,769</u>	<u>\$ 8,286,920</u>	<u>\$ 8,653,751</u>	<u>\$ 8,927,000</u>



FIRE OPERATING FUND

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
206-336-703.000	Salary-Elected-Appointed	\$ 310,838	\$ 314,475	\$ 315,735	\$ 322,000
206-336-703.060	Fulltime Fire Fighter	2,182,437	2,600,000	2,360,015	2,769,000
206-336-705.000	Wages-Paid on Call Fire Fighter	445,963	645,000	333,835	575,000
206-336-705.001	Paid on Call Officer Pay	14,640	16,900	15,052	20,340
206-336-706.000	Wages - Clerical	156,263	166,410	127,210	113,500
206-336-706.001	Clerical Overtime	614	675	675	725
206-336-710.000	Longevity/Benefit Wages	3,177	30,855	26,050	2,000
206-336-714.000	Clothing Allowance	30,400	29,400	31,400	32,400
206-336-715.000	FICA Employer	170,325	235,831	192,337	237,768
206-336-715.000	Medicare Employer	45,396	55,153	48,184	55,607
206-336-716.000	Health Care Insurance	418,566	383,850	374,400	424,840
206-336-716.001	Health Saving Account Expense	102,000	106,000	112,668	122,000
206-336-717.000	Life Insurance Premiums	10,432	11,400	12,550	14,355
206-336-718.000	Optical Insurance Premiums	9,352	9,850	8,705	9,740
206-336-719.000	Dental Insurance Premiums	40,258	43,475	38,230	42,880
206-336-721.000	Pension Contributions Employer	149,768	308,089	202,800	246,000
206-336-721.010	Deferred Contribution Employer - Obra	22,597	41,038	20,661	36,915
206-336-722.000	Long & Short Term Disability Insurance	45,346	39,150	42,970	56,160
206-336-722.001	Employee Assistance Program	1,921	2,100	1,850	1,945
206-336-723.001	Workers Comp Insurance	73,731	76,000	38,046	70,000
206-336-724.000	Uniforms	34,204	10,500	18,512	12,000
206-336-740.000	Burn Bldg Supplies	1,754	3,000	3,500	12,000
206-336-803.000	Insurance & Bonds	31,389	37,000	35,843	37,635
206-336-808.000	Audit & Accounting	2,279	2,280	2,114	2,350
206-336-811.000	Computer/Network Support Administration	9,932	7,500	24,022	28,700
206-336-814.000	Legal Services	61,232	25,000	40,000	30,000
206-336-815.000	Arbitration Fees	-	2,000	4,220	5,000
206-336-817.000	Consultant/Contract Services	389,868	475,000	354,097	400,000
206-336-819.000	Recruitment Staffing	3,783	35,000	33,102	20,000
206-336-835.000	Occupational Health Services	30,565	15,000	4,728	35,000
206-336-850.000	Postage	275	500	282	350
206-336-860.000	Mileage Reimbursement	14	250	-	250
206-336-865.000	Capital Leases	211,239	-	-	-
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	1,299	2,000	3,003	3,500
206-336-957.000	Conference, Education & Training	20,501	25,000	21,101	40,000
206-336-958.000	Membership & Dues	1,543	2,550	3,765	5,000
206-336-960.000	Fire Prevention	629	2,500	4,500	5,500
206-336-960.001	K9 ESD & Public Interaction Device	-	-	-	2,000
206-336-961.000	Administrative Fees	36,021	25,336	25,336	29,830
206-336-961.001	Snow Removal	2,989	3,500	3,500	4,000
206-336-965.000	OPEB Contributions	54,744	56,595	50,195	51,200
206-336-965.001	Act 345 Pension Tax Transfer	363,888	317,420	385,710	287,000
206-336-969.000	Contingencies	-	100,000	-	100,000
206-336-972.000	Capital Improvements	-	10,000	21,430	30,000
206-336-995.000	Operating Transfer Out	1,252,455	1,463,705	1,463,880	1,572,850
206-336-999.001	COVID-19 Expenses	3,649	2,500	-	-
		\$ 6,748,277	\$ 7,739,886	\$ 6,806,213	\$ 7,867,440



FIRE OPERATING FUND

FIRE OPERATING FUND
FIRE STATION #1

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
206-337-727.000	Office Supplies	\$ 1,399	\$ 2,500	\$ 2,681	\$ 3,000
206-337-740.000	Operating Supplies	1,885	2,000	440	750
206-337-760.000	Rescue Supplies	9,215	9,000	7,353	9,000
206-337-777.000	Custodial Supplies	1,855	3,000	2,500	2,500
206-337-863.000	Gasoline & Oil	16,918	17,500	23,883	27,000
206-337-920.000	Utility Bill - Water	2,316	3,500	1,024	2,500
206-337-920.001	Utility Bill - Edison	32,585	40,000	29,808	35,000
206-337-920.002	Utility Bill - Gas	16,292	15,000	20,500	22,000
206-337-920.003	Utility Bill-Communications	9,570	14,000	12,000	12,000
206-337-933.000	Equipment Maintenance	6,640	12,000	10,000	12,000
206-337-933.001	Office Equipment Maintenance	921	500	495	750
206-337-933.004	HVAC Maintenance	-	-	4,000	7,500
206-337-933.005	Vehicle Maintenance/Repair	22,484	30,000	50,434	60,000
206-337-956.000	Miscellaneous Expense	971	1,000	2,000	1,000
206-337-962.000	Building & Grounds Upkeep	17,530	15,000	18,000	18,000
206-337-977.000	Equipment	1,352	4,500	8,436	13,000
206-337-977.001	Computer Equipment/Software	6,615	2,500	2,500	27,700
		\$ 148,548	\$ 172,000	\$ 196,054	\$ 253,700

FIRE OPERATING FUND
FIRE STATION #2

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
206-338-727.000	Office Supplies	\$ 828	\$ 750	\$ 1,300	\$ 750
206-338-740.000	Operating Supplies	1,802	2,000	440	750
206-338-760.000	Rescue Supplies	9,221	9,000	7,214	9,000
206-338-777.000	Custodial Supplies	1,462	2,500	2,041	2,500
206-338-863.000	Gasoline & Oil	9,459	12,000	11,646	15,000
206-338-920.000	Utility Bill - Water	2,631	3,500	2,897	3,500
206-338-920.001	Utility Bill - Edison	11,026	12,500	12,072	14,000
206-338-920.002	Utility Bill - Gas	7,915	8,000	7,775	9,000
206-338-920.003	Utility Bill-Communications	5,676	5,500	5,268	6,000
206-338-933.000	Equipment Maintenance	5,097	12,000	11,342	12,000
206-338-933.001	Office Equipment Maintenance	-	100	-	100
206-338-933.004	HVAC Maintenance	-	-	4,000	4,500
206-338-933.005	Vehicle Maintenance/Repair	32,928	32,000	26,244	25,000
206-338-956.000	Miscellaneous Expense	285	750	250	300
206-338-962.000	Building & Grounds Upkeep	17,996	15,000	14,126	17,500
206-338-972.000	Capital Improvement-Refurbish Station #2	-	-	-	1,500,000
206-338-977.000	Equipment	1,604	7,500	6,885	13,000
206-338-977.001	Computer Equipment/Software	6,995	2,750	1,786	13,300
		\$ 114,924	\$ 125,850	\$ 115,286	\$ 1,646,200



FIRE OPERATING FUND

FIRE OPERATING FUND
FIRE STATION #3

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
206-339-727.000	Office Supplies	\$ 1,175	\$ 1,500	\$ 1,300	\$ 750
206-339-740.000	Operating Supplies	1,807	2,500	440	750
206-339-760.000	Rescue Supplies	9,397	9,000	7,334	9,000
206-339-777.000	Custodial Supplies	1,272	3,000	1,821	2,000
206-339-863.000	Gasoline & Oil	11,994	12,000	15,339	17,000
206-339-920.000	Utility Bill - Water	4,780	5,500	3,764	5,500
206-339-920.001	Utility Bill - Edison	18,609	20,000	17,706	20,000
206-339-920.002	Utility Bill - Gas	3,981	5,000	8,690	8,800
206-339-920.003	Utility Bill-Communications	15,183	17,000	17,000	17,000
206-339-933.000	Equipment Maintenance	5,304	9,500	9,451	10,000
206-339-933.001	Office Equipment Maintenance	-	100	-	100
206-339-933.004	HVAC Maintenance	-	-	3,500	6,000
206-339-933.005	Vehicle Maintenance/Repair	43,270	30,000	34,995	40,000
206-339-956.000	Miscellaneous Expense	337	500	500	300
206-339-962.000	Building & Grounds Upkeep	20,572	17,500	16,542	18,000
206-339-977.000	Equipment	1,134	7,500	6,885	13,000
206-339-977.001	Computer Equipment/Software	6,980	4,500	4,181	13,800
		\$ 145,795	\$ 145,100	\$ 149,448	\$ 182,000

FIRE OPERATING FUND
FIRE STATION #4

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
206-340-727.000	Office Supplies	\$ 1,406	\$ 500	\$ 1,300	\$ 800
206-340-740.000	Operating Supplies	1,802	2,500	440	750
206-340-760.000	Rescue Supplies	9,215	9,000	7,478	9,000
206-340-777.000	Custodial Supplies	1,474	3,000	1,941	3,000
206-340-863.000	Gasoline & Oil	9,578	12,000	12,054	15,000
206-340-920.000	Utility Bill - Water	3,711	3,000	2,800	3,500
206-340-920.001	Utility Bill - Edison	19,773	20,000	16,653	20,000
206-340-920.002	Utility Bill - Gas	7,417	6,500	8,950	8,900
206-340-920.003	Utility Bill-Communications	18,228	17,500	17,500	17,500
206-340-933.000	Equipment Maintenance	5,324	9,500	10,200	13,500
206-340-933.001	Office Equipment Maintenance	102	150	-	150
206-340-933.004	HVAC Maintenance	-	-	16,200	6,000
206-340-933.005	Vehicle Maintenance/Repair	23,774	20,000	33,843	35,000
206-340-956.000	Miscellaneous Expense	341	500	300	300
206-340-962.000	Building & Grounds Upkeep	16,639	17,500	35,000	20,000
206-340-977.000	Equipment	896	7,500	6,885	13,000
206-340-977.001	Computer Equipment/Software	6,900	2,500	1,604	13,300
		\$ 126,580	\$ 131,650	\$ 173,148	\$ 179,700



Parks 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 14.28 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.



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Property Taxes and Fees	\$ 3,132,437	\$ 3,270,000	\$ 3,271,780	\$ 3,423,000
Federal Grants	692	-	81	-
Charges for Services	1,982,668	1,748,800	2,067,666	2,049,200
Gain/(Loss) on investment income	1,684	6,000	110,000	95,000
Other	30,375	19,500	29,622	25,000
Total Revenues	\$ 5,147,856	\$ 5,044,300	\$ 5,479,149	\$ 5,592,200
Expenditures				
Recreation and culture	\$ 2,757,450	\$ 3,669,944	\$ 3,523,064	\$ 5,459,286
Capital Outlay	51,749	2,200,000	2,200,000	2,200,000
Debt Service	-	-	-	-
Total Expenditures	\$ 2,809,199	\$ 5,869,944	\$ 5,723,064	\$ 7,659,286
Excess of Revenue Over (Under) Expenditures	\$ 2,338,657	\$ (825,644)	\$ (243,915)	\$ (2,067,086)
Other Financing Sources (Uses)				
Sale of Fixed Asset	\$ 27,959	\$ 30,000	\$ 37,273	\$ 30,000
Transfers In	10,559	2,200,000	2,200,000	2,200,000
Transfers Out	(1,666,580)	(1,612,205)	(1,611,932)	(712,050)
Debt Issuance	123,692	-	-	-
New Leases				
Total Other Financing Sources	\$ (1,504,371)	\$ 617,795	\$ 625,341	\$ 1,517,950
Net Change in Fund Balances	\$ 834,286	\$ (207,849)	\$ 381,426	\$ (549,136)
Fund Balance, Beginning	\$ 4,063,153	\$ 4,897,439	\$ 4,897,439	\$ 5,278,864
Fund Balance, Ending	\$ 4,897,439	\$ 4,689,589	\$ 5,278,864	\$ 4,729,729



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

FULL TIME STAFFING SUMMARY	
Park and Recreation Director	1
Aquatics Supervisor	1
Facility Supervisor	1
Park Supervisor I	1
Senior Citizens & Special Program Coordinator	1
Recreation Program Leader	2
Recreation Program Assistant	1
Clerical	1
Lead Maintenance Worker	1
Ground Maintenance Worker	2
Total	12

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-752-402.000	Property Tax Collections	\$ 3,132,437	\$ 3,270,000	\$ 3,271,780	\$ 3,423,000
208-752-604.000	Independent Contractor Activities	47,441	40,000	42,420	45,000
208-752-604.001	Recreation Activities	22,235	10,000	22,575	20,000
208-752-604.002	Trips	33,461	20,000	30,706	30,000
208-752-604.003	Senior Center Program	11,861	10,000	20,000	17,000
208-752-604.004	Concession Services	5,016	4,000	5,223	5,000
208-752-665.000	Gain/(Loss) on Investment Income	1,684	6,000	110,000	95,000
208-752-667.000	Park Rental Fees	38,206	50,000	57,775	60,000
208-752-674.002	Community Events/Sponsorships	59,124	55,000	65,623	75,000
208-752-674.002	Donations	3,400	500	504	1,000
208-752-676.003	Qualified Leave Wages Reimbursement	692	-	81	-
208-752-680.000	Miscellaneous Income	4,811	4,000	5,500	4,000
208-752-691.000	Other Financing Sources-Leases	123,692	-	-	-
208-752-693.000	Gain on Sale of Fixed Asset	27,959	30,000	37,273	30,000
208-752-699.000	Operating Transfer In	10,559	2,200,000	2,200,000	2,200,000
		\$ 3,522,576	\$ 5,699,500	\$ 5,869,460	\$ 6,005,000

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-756-604.000	Independent Contractor Activities	\$ 217,860	\$ 150,000	\$ 228,859	\$ 250,000
208-756-604.001	Recreation Activities	69,496	60,000	86,513	90,000
208-756-604.005	Special Events	12,921	10,000	23,000	17,000
208-756-604.006	Child Watch Fees	-	2,000	-	-
208-756-604.007	Gift Certificates	3,762	1,000	5,000	3,000
208-756-651.000	Membership Fees	921,605	890,000	985,000	975,000
208-756-651.001	Daily Admissions	431,847	385,000	375,000	370,000
208-756-667.000	Rental Fees	105,490	60,000	118,000	90,000
208-756-680.001	Miscellaneous Income	22,164	15,000	23,618	20,000
208-756-681.000	Apparel	2,347	1,800	1,972	2,200
		\$ 1,787,490	\$ 1,574,800	\$ 1,846,962	\$ 1,817,200



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND
Park and Recreation Administration

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-752-703.000	Salary-Elected-Appointed	\$ 110,238	\$ 109,575	\$ 133,360	\$ 111,925
208-752-704.060	Program Staff	127,001	172,755	173,425	174,900
208-752-706.000	Wages-Clerical	53,280	57,590	55,500	62,800
208-752-706.050	Grounds & Maintenance Worker	95,355	176,500	156,100	-
208-752-706.051	Grounds & Maintenance Worker Overtime	1,089	5,000	179	-
208-752-710.000	Longevity/Benefit Wages	12,621	17,075	16,943	13,000
208-752-715.000	FICA Employer	23,539	33,390	34,190	22,483
208-752-715.000	Medicare Employer	5,505	7,811	8,015	5,258
208-752-716.000	Health Care Insurance	70,810	96,200	83,500	70,000
208-752-716.001	Health Saving Account Expense	24,667	30,000	29,000	20,000
208-752-717.000	Life Insurance Premiums	1,577	1,720	2,305	1,800
208-752-718.000	Optical Insurance Premiums	1,296	2,180	1,850	2,000
208-752-719.000	Dental Insurance Premiums	5,407	8,310	9,360	7,500
208-752-720.000	Unemployment Compensation	1,790	1,000	-	1,000
208-752-721.000	Pension Contribution Employer 401(a)	34,797	51,645	53,055	34,963
208-752-722.000	Long & Short Term Disability Insurance	5,111	8,085	8,025	7,000
208-752-722.001	Employee Assistance Program	227	270	270	200
208-752-723.001	Workers Compensation Insurance	6,354	6,860	3,699	6,000
208-752-727.000	Office Supplies	7,409	7,500	7,672	8,000
208-752-730.000	Publications	563	1,000	500	1,000
208-752-740.000	Operating Supplies	3,286	1,000	3,200	3,000
208-752-750.000	Activity Supplies	22,587	20,000	36,000	25,000
208-752-803.000	Insurance & Bonds	24,355	29,050	29,989	30,900
208-752-808.000	Audit & Accounting	1,575	1,615	1,461	1,650
208-752-811.000	Computer/Network Support Administration	8,888	10,000	14,191	17,600
208-752-817.000	Consultant Services	145	300	120	300
208-752-818.000	Independent Contractor Program	51,843	50,000	46,735	50,000
208-752-819.000	Recruitment Staffing	388	1,000	270	1,000
208-752-835.000	Occupational Health Services	2,726	2,000	1,756	2,000
208-752-850.000	Postage	16,348	20,000	23,987	25,000
208-752-865.000	Capital Leases	123,692	-	-	-
208-752-901.000	Printing	15,067	15,000	36,449	35,000
208-752-920.000	Utility Bill - Water	2,425	3,000	3,000	-
208-752-920.001	Utility Bill - Edison	5,725	8,000	8,400	-
208-752-920.002	Utility Bill - Gas	2,922	2,500	6,500	-
208-752-920.003	Utility Bill-Communications	1,045	1,500	6,030	6,000
208-752-933.000	Equipment Maintenance	574	1,500	500	1,500
208-752-942.000	Facility Rental Fees	2,190	2,200	2,704	2,750
208-752-943.000	Trips	8,250	10,000	19,880	20,000
208-752-945.000	Equipment Rental	3,537	10,000	8,925	10,000
208-752-956.000	Miscellaneous Expense	142	-	203	-
208-752-956.005	Bank Fees	35,335	25,000	40,830	41,000
208-752-957.000	Conference, Education & Training	1,630	2,500	2,438	3,000
208-752-958.000	Membership & Dues	367	1,200	800	1,500
208-752-961.001	Snow Removal	4,483	5,000	5,000	5,000
208-752-962.000	Buildings & Grounds Upkeep	8,932	1,000	7,200	3,000
208-752-965.000	OPEB Contributions	39,096	40,420	25,078	25,580
208-752-977.001	Computer Equipment/Software	3,781	12,000	10,437	15,000
208-752-977.005	Vehicles	-	10,000	-	-
		\$ 979,970	\$ 1,080,252	\$ 1,119,031	\$ 875,608



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Recreation Center

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-756-703.000	Salary-Elected-Appointed	\$ 152,178	\$ 164,190	\$ 157,800	\$ 160,000
208-756-707.000	Wages Temps-Part time	409,687	400,000	471,148	500,000
208-756-710.000	Longevity/Benefit Wages	3,500	17,600	13,500	5,000
208-756-715.000	FICA Employer	35,548	36,071	41,699	41,230
208-756-715.000	Medicare Employer	8,314	8,437	9,752	9,643
208-756-716.000	Health Care Insurance	22,196	19,735	28,100	30,850
208-756-716.001	Health Saving Account Expense	5,000	5,000	6,000	8,000
208-756-717.000	Life Insurance Premiums	450	580	400	525
208-756-718.000	Optical Insurance Premiums	459	475	600	650
208-756-719.000	Dental Insurance Premiums	2,105	2,500	2,550	2,650
208-756-721.000	Pension Contribution Employer 401(a)	15,313	16,420	16,382	16,000
208-756-722.000	Long & Short Term Disability Insurance	2,506	2,660	2,575	2,680
208-756-722.001	Employee Assistance	1,172	1,680	2,100	2,200
208-756-723.001	Workers Compensation Insurance	6,354	6,595	3,699	6,800
208-756-740.000	Operating Supplies	54,434	75,000	56,354	75,000
208-756-750.000	Activity Supplies	7,845	8,500	26,952	20,000
208-756-750.001	Catering Services	24,227	20,000	29,000	25,000
208-756-755.000	Apparel	5,547	4,000	4,433	5,000
208-756-777.000	Custodial Supplies	20,009	25,000	20,000	25,000
208-756-777.001	Chemicals	17,207	16,000	17,292	18,000
208-756-817.000	Contracted Services	4,016	4,000	3,428	4,000
208-756-818.000	Independent Contractor Program	135,597	135,000	136,000	135,000
208-756-850.000	Postage	13	-	-	-
208-756-901.000	Printing	420	2,000	-	2,000
208-756-920.000	Utility Bill - Water	29,291	25,000	27,276	30,000
208-756-920.001	Utility Bill - Edison	274,212	260,000	271,693	275,000
208-756-920.002	Utility Bill - Gas	93,704	80,000	82,107	83,000
208-756-920.003	Utility Bill-Communications	5,927	7,500	7,220	7,500
208-756-933.000	Equipment Maintenance	9,060	20,000	19,423	22,000
208-756-933.004	HVAC Maintenance	43,979	25,000	63,000	64,000
208-756-945.000	Equipment Rental	450	2,500	1,750	2,500
208-756-956.000	Miscellaneous Expense	192	-	-	-
208-756-957.000	Conference, Education & Training	3,698	4,200	3,715	4,000
208-756-962.000	Buildings & Grounds Upkeep	149,598	200,000	169,328	200,000
208-756-972.000	Capital Improvement	-	230,000	109,006	1,607,000
208-756-977.000	Equipment	3,387	180,000	194,208	70,000
208-756-977.001	Computer Equipment/Software	-	-	400	18,550
		\$ 1,547,593	\$ 2,005,643	\$ 1,998,890	\$ 3,478,778



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Park Operations

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-770-703.000	Salary-Elected-Appointed	\$ -	\$ -	\$ -	\$ 71,000
208-770-706.050	Grounds & Maintenance Worker	-	-	-	180,700
208-770-706.051	Grounds & Maintenance Worker Overtime	-	-	-	5,000
208-770-707.000	Wages Temps-Part time	58,551	100,000	123,127	125,000
208-770-715.000	FICA Employer	2,975	6,200	8,289	23,665
208-770-715.000	Medicare Employer	696	1,450	1,939	5,535
208-770-716.000	Health Care Insurance	-	-	-	50,500
208-770-716.001	Health Saving Account Expense	-	-	-	16,000
208-770-717.000	Life Insurance Premiums	-	-	-	1,000
208-770-718.000	Optical Insurance Premiums	-	-	-	1,200
208-770-719.000	Dental Insurance Premiums	-	-	-	5,300
208-770-721.000	Pension Contribution Employer 401(a)	-	-	-	25,170
208-770-722.000	Long & Short Term Disability Insurance	-	-	-	3,050
208-770-722.001	Employee Assistance	-	-	-	160
208-770-723.001	Workers Compensation Insurance	-	-	-	7,880
208-770-727.000	Office Supplies	-	-	-	2,000
208-770-740.000	Operating Supplies	38,628	40,000	34,477	40,000
208-770-777.000	Custodial Supplies	3,718	6,000	6,589	6,000
208-770-863.000	Gasoline & Oil	6,944	4,000	10,000	10,000
208-770-920.000	Utility Bill - Water	16,116	28,000	28,345	30,000
208-770-920.001	Utility Bill - Edison	22,377	21,000	23,400	25,000
208-770-933.005	Vehicle Maintenance/Repair	(906)	1,000	3,600	2,500
208-770-945.000	Equipment Rental	837	2,000	2,450	2,500
208-770-962.000	Buildings & Grounds Upkeep	55,067	89,400	88,865	90,000
208-770-972.000	Capital Improvement	-	235,000	-	80,000
208-770-974.007	Capital Outlay Pitchford Park	51,749	2,200,000	2,200,000	2,200,000
208-770-977.000	Equipment	21,450	20,000	24,446	25,000
208-770-977.005	Vehicles	3,432	30,000	28,880	30,000
		\$ 281,636	\$ 2,784,050	\$ 2,584,407	\$ 3,064,160



PARKS AND RECREATION FUND

PARKS AND RECREATION FUND

Senior Center

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-775-703.000	Salary-Elected-Appointed	\$ -	\$ -	\$ 13,405	\$ 67,000
208-775-707.000	Wages Temps-Part time	-	-	-	35,000
208-775-715.000	FICA Employer	-	-	850	6,325
208-775-715.000	Medicare Employer	-	-	205	1,480
208-775-716.000	Health Care Insurance	-	-	1,190	15,000
208-775-716.001	Health Saving Account Expense	-	-	2,335	4,000
208-775-717.000	Life Insurance Premiums	-	-	25	300
208-775-718.000	Optical Insurance Premiums	-	-	38	375
208-775-719.000	Dental Insurance Premiums	-	-	135	1,700
208-775-721.000	Pension Contribution Employer 401(a)	-	-	275	6,700
208-775-722.000	Long & Short Term Disability Insurance	-	-	95	1,200
208-775-722.001	Employee Assistance	-	-	10	40
208-775-723.001	Workers Compensation Insurance	-	-	1,930	1,970
208-775-727.000	Office Supplies	-	-	-	2,000
208-775-740.000	Operating Supplies	-	-	-	2,000
208-775-750.000	Activity Supplies	-	-	-	10,000
208-775-777.000	Custodial Supplies	-	-	-	15,000
208-775-901.000	Printing	-	-	-	5,000
208-775-920.000	Utility Bill - Water	-	-	-	3,000
208-775-920.001	Utility Bill - Edison	-	-	-	8,000
208-775-920.002	Utility Bill - Gas	-	-	-	3,500
208-775-943.000	Trips	-	-	-	20,000
208-775-962.000	Buildings & Grounds Upkeep	-	-	-	10,000
208-775-972.000	Capital Improvement	-	-	243	15,000
208-775-977.001	Computer Equipment/Software	-	-	-	6,150
		\$ -	\$ -	\$ 20,736	\$ 240,740

Debt/Operating Transfer Out

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
208-906-995.000	Operating Transfer Out	\$ 1,666,580	\$ 1,612,205	\$ 1,611,932	\$ 712,050
		\$ 1,666,580	\$ 1,612,205	\$ 1,611,932	\$ 712,050



PARKS AND RECREATION REVOLVING FUND

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 2023.



PARKS AND RECREATION REVOLVING FUND

PARKS AND RECREATION REVOLVING FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Gain/(Loss) on investment income	63	60	14,000	10
Total Revenues	\$ 63	\$ 60	\$ 14,000	\$ 10
Expenditures				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess of Revenue Over (Under) Expenditures	\$ 63	\$ 60	\$ 14,000	\$ 10
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Transfers Out	-	-	-	(674,064)
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ (674,064)
Net Change in Fund Balances	\$ 63	\$ 60	\$ 14,000	\$ (674,054)
Fund Balance, Beginning	\$ 659,991	\$ 660,054	\$ 660,054	\$ 674,054
Fund Balance, Ending	\$ 660,054	\$ 660,114	\$ 674,054	\$ -



PARKS AND RECREATION REVOLVING FUND

PARK AND RECREATION REVOLVING FUND

REVENUES

Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
209-000-665.000 Gain/(Loss) on Investment Income	\$ 63	\$ 60	\$ 14,000	\$ 10
	<u>\$ 63</u>	<u>\$ 60</u>	<u>\$ 14,000</u>	<u>\$ 10</u>

EXPENSES

Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
209-906-956.000 Miscellaneous	\$ -	\$ -	\$ -	\$ -
209-906-995.000 Operating Transfer Out	-	-	-	674,064
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 674,064</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

LAW ENFORCEMENT FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Property Taxes and Fees	\$ 6,065,709	\$ 6,390,000	\$ 6,431,017	\$ 6,890,000
Federal Grants	-	-	-	-
State-shared revenue and grants	28,286	26,050	27,027	26,050
Gain/(Loss) on Investment Income	3,029	6,000	50,000	40,000
Total Revenues	\$ 6,097,024	\$ 6,422,050	\$ 6,508,043	\$ 6,956,050
Expenditures				
Public Safety	\$ 5,746,256	\$ 6,195,350	\$ 6,121,695	\$ 6,508,000
Capital Outlay	-	-	-	-
Total Expenditures	\$ 5,746,256	\$ 6,195,350	\$ 6,121,695	\$ 6,508,000
Excess of Revenue Over (Under) Expenditures	\$ 350,768	\$ 226,700	\$ 386,348	\$ 448,050
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ 350,768	\$ 226,700	\$ 386,348	\$ 448,050
Fund Balance, Beginning	\$ 3,778,792	\$ 4,129,560	\$ 4,129,560	\$ 4,515,908
Fund Balance, Ending	\$ 4,129,560	\$ 4,356,260	\$ 4,515,908	\$ 4,963,959



LAW ENFORCEMENT FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
266-000-402.000	Tax Collection	\$ 6,065,709	\$ 6,390,000	\$ 6,431,017	\$ 6,890,000
266-000-574.003	State Share Revenue	28,192	26,000	26,844	26,000
266-000-665.000	Gain/(Loss) on Investment Income	3,029	6,000	50,000	40,000
266-000-680.000	Miscellaneous Revenue	94	50	183	50
266-000-699.000	Operating Transfer In	-	-	-	-
		<u>\$ 6,097,024</u>	<u>\$ 6,422,050</u>	<u>\$ 6,508,043</u>	<u>\$ 6,956,050</u>

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
266-301-802.000	Sheriff Deputy Expense	\$ 5,702,520	\$ 6,144,600	\$ 6,062,750	\$ 6,446,700
266-301-920.000	Utility Bill - Water	1,558	2,000	2,200	2,290
266-301-920.001	Utility Bill - Edison	25,680	23,000	32,725	34,035
266-301-920.002	Utility Bill - Gas	14,312	22,100	20,500	21,320
266-301-920.003	Utility Bill-Communications	1,568	3,150	3,270	3,405
266-301-956.000	Miscellaneous	618	500	250	250
		<u>\$ 5,746,256</u>	<u>\$ 6,195,350</u>	<u>\$ 6,121,695</u>	<u>\$ 6,508,000</u>



Opioid Settlement Fund – 284

Purpose

In 2021, nationwide settlements were reached to resolve all opioid litigation brought by states and local political subdivisions against the three largest pharmaceutical distributors - McKesson, Cardinal Health, and AmerisourceBergen ("Distributors") - and against manufacturer Janssen Pharmaceuticals, Inc. and its parent company Johnson & Johnson (collectively, "J&J"). In 2022, agreements were announced with three pharmacy chains - CVS, Walgreens, and Walmart - and two additional manufacturers -Allergan and Teva.

Activities

To provide for the care, treatment, and other programs and expenditures designed to address the misuse and abuse of opioid products and treat or mitigate opioid use or related disorders and mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic.



OPIOID SETTLEMENT FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Opioid Settlement	\$ -	\$ -	\$ 37,356	\$ 20,000
Gain/(Loss) on Investment Income	-	-	150	150
Total Revenues	\$ -	\$ -	\$ 37,506	\$ 20,150
Expenditures				
Opioid Expense	\$ -	\$ -	\$ -	\$ 28,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 28,000
Excess of Revenue Over (Under) Expenditures	\$ -	\$ -	\$ 37,506	\$ (7,850)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	-	-
Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	\$ -	\$ -	\$ 37,506	\$ (7,850)
Fund Balance, Beginning	\$ -	\$ -	\$ -	\$ 37,506
Fund Balance, Ending	\$ -	\$ -	\$ 37,506	\$ 29,656



OPIOID SETTLEMENT FUND

OPIOID SETTLEMENT FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
284-000-665.000	Gain/(Loss) on Investment Income	\$ -	\$ -	\$ 150	\$ 150
284-000-685.000	Opioid Settlement Revenue	-	-	37,356	20,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,506</u>	<u>\$ 20,150</u>

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
284-631-840.000	Opioid Expense	\$ -	\$ -	\$ -	\$ 28,000
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,000</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

FIRE IMPROVEMENT FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Gain/(Loss) on investment income	(4,371)	1,200	49,000	36,000
Other	363	-	36	-
Total Revenues	\$ (4,009)	\$ 1,200	\$ 49,036	\$ 36,000
Expenditures				
Public Safety	\$ 61,915	\$ 2,261,732	\$ 1,949,294	\$ 1,447,425
Capital Outlay	-	-	-	-
Total Expenditures	\$ 61,915	\$ 2,261,732	\$ 1,949,294	\$ 1,447,425
Excess of Revenue Over (Under) Expenditures	\$ (65,923)	\$ (2,260,532)	\$ (1,900,258)	\$ (1,411,425)
Other Financing Sources (Uses)				
Transfers In	\$ 325,000	\$ 560,000	\$ 560,000	\$ 1,200,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 325,000	\$ 560,000	\$ 560,000	\$ 1,200,000
Net Change in Fund Balances	\$ 259,077	\$ (1,700,532)	\$ (1,340,258)	\$ (211,425)
Fund Balance, Beginning	\$ 2,300,464	\$ 2,559,541	\$ 2,559,541	\$ 1,219,284
Fund Balance, Ending	\$ 2,559,541	\$ 859,009	\$ 1,219,284	\$ 1,007,859



FIRE IMPROVEMENT FUND

FIRE IMPROVEMENT FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
663-000-665.000	Gain/(Loss) on Investment Income	\$ (4,371)	\$ 1,200	\$ 49,000	\$ 36,000
663-000-680.000	Miscellaneous Revenue	363	-	36	-
663-000-699.000	Operating Transfer In	325,000	560,000	560,000	1,200,000
		\$ 320,991	\$ 561,200	\$ 609,036	\$ 1,236,000

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
663-336-956.000	Miscellaneous	\$ 5	\$ 20	\$ 20	\$ 25
663-336-977.000	Equipment	40,693	2,192,232	1,888,131	1,382,400
663-336-977.005	Vehicles-Leased	21,216	69,480	61,143	65,000
		\$ 61,915	\$ 2,261,732	\$ 1,949,294	\$ 1,447,425



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

MUNICIPAL ROADWAY FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Federal Grants	\$ -	\$ 4,225,000	\$ 3,597,441	\$ -
Telecommunications Fees	43,681	20,000	20,000	20,000
Special Assessment	-	25,000	-	-
Gain/(Loss) on investment income	2,640	3,500	55,000	25,000
Other	-	-	3,555	-
Total Revenues	\$ 46,321	\$ 4,273,500	\$ 3,675,996	\$ 45,000
Expenditures				
Miscellaneous Expense	\$ -	\$ 50	\$ 10	\$ 50
Capital Outlay	3,886,270	4,929,168	5,078,964	9,460,025
Total Expenditures	\$ 3,886,270	\$ 4,929,218	\$ 5,078,974	\$ 9,460,075
Excess of Revenue Over (Under) Expenditures	\$ (3,839,949)	\$ (655,718)	\$ (1,402,978)	\$ (9,415,075)
Other Financing Sources (Uses)				
Transfers In	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 7,200,000
Total Other Financing Sources	\$ 3,000,000	\$ 2,000,000	\$ 2,000,000	\$ 7,200,000
Net Change in Fund Balances	\$ (839,949)	\$ 1,344,282	\$ 597,022	\$ (2,215,075)
Fund Balance, Beginning	\$ 3,287,500	\$ 2,447,551	\$ 2,447,551	\$ 3,044,573
Fund Balance, Ending	\$ 2,447,551	\$ 3,791,833	\$ 3,044,573	\$ 829,498



MUNICIPAL ROADWAY FUND

MUNICIPAL ROADWAY FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
204-000-451.000	Special Assessment Revenue	\$ -	\$ 25,000	\$ -	\$ -
204-000-528.000	Federal Grant	-	4,225,000	3,597,441	-
204-000-574.001	Metro Act Fee	43,681	20,000	20,000	20,000
204-000-665.000	Gain/(Loss) on Investment Income	2,640	3,500	55,000	25,000
204-000-674.000	Contribution from Developers	-	-	3,555	-
204-000-680.000	Miscellaneous Revenue	-	-	-	-
204-000-699.000	Operating Transfer In	3,000,000	2,000,000	2,000,000	7,200,000
		\$ 3,046,321	\$ 6,273,500	\$ 5,675,996	\$ 7,245,000

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
204-444-817.000	Consultant/Contract Services	\$ 143,890	\$ 225,000	\$ 214,278	\$ 250,000
204-444-967.008	Sidewalk Acquisitions	64,954	75,000	66,457	80,000
204-444-974.000	Capital Outlay	520,241	700,000	434,929	670,000
		\$ 729,084	\$ 1,000,000	\$ 715,664	\$ 1,000,000
204-446-956.000	Miscellaneous Expense	\$ -	\$ 50	\$ 10	\$ 50
204-446-977.007	Capital Outlay	3,157,186	3,929,168	4,363,300	8,460,025
		\$ 3,157,186	\$ 3,929,218	\$ 4,363,310	\$ 8,460,075



PUBLIC IMPROVEMENT FUND

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

PUBLIC IMPROVEMENT FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Gain/(Loss) on investment income	10,839	6,000	56,000	42,000
Total Revenues	\$ 10,839	\$ 6,000	\$ 56,000	\$ 42,000
Expenditures				
General Government	38,799	950,000	949,520	600,100
Total Expenditures	\$ 38,799	\$ 950,000	\$ 949,520	\$ 600,100
Excess of Revenue Over (Under) Expenditures	\$ (27,959)	\$ (944,000)	\$ (893,520)	\$ (558,100)
Other Financing Sources (Uses)				
Transfers In	\$ 15,000	\$ 15,000	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 15,000	\$ 15,000	\$ -	\$ -
Net Change in Fund Balances	\$ (12,959)	\$ (929,000)	\$ (893,520)	\$ (558,100)
Fund Balance, Beginning	\$ 3,253,340	\$ 3,240,381	\$ 3,240,381	\$ 2,346,861
Fund Balance, Ending	\$ 3,240,381	\$ 2,311,381	\$ 2,346,861	\$ 1,788,761



PUBLIC IMPROVEMENT FUND

PUBLIC IMPROVEMENT FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
401-000-665.000	Gain/(Loss) on Investment Income	\$ 10,839	\$ 6,000	\$ 56,000	\$ 42,000
401-000-699.000	Operating Transfer In	15,000	15,000	-	-
		\$ 25,839	\$ 21,000	\$ 56,000	\$ 42,000

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
401-262-977.000	Equipment-Elections	\$ -	\$ -	\$ 2,795	\$ -
401-901-956.005	Bank Fees & ACH/Credit Card Fees	-	-	100	100
401-901-974.000	Capital Improvement	38,799	950,000	946,625	600,000
		\$ 38,799	\$ 950,000	\$ 949,520	\$ 600,100



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

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Employer Contributions	\$ 363,888	\$ 317,420	\$ 385,710	\$ 287,000
Employee Contributions	36,364	35,500	31,700	32,300
Gain/(Loss) on investment income	(786,278)	25,000	335,000	200,000
Other	-	-	4	-
Total Revenues	\$ (386,025)	\$ 377,920	\$ 752,414	\$ 519,300
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	157,029	157,050	157,029	157,050
Administrative Expenses	8,869	21,340	20,643	21,450
Total Expenditures	\$ 165,898	\$ 178,390	\$ 177,672	\$ 178,500
Excess of Revenue Over (Under) Expenditures	\$ (551,923)	\$ 199,530	\$ 574,742	\$ 340,800
Fund Balance, Beginning	\$ 4,849,184	\$ 4,297,261	\$ 4,297,261	\$ 4,872,003
Fund Balance, Ending	\$ 4,297,261	\$ 4,496,791	\$ 4,872,003	\$ 5,212,803



FIRE PENSION FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
732-000-402.000	Property Tax Collection	\$ 363,888	\$ 317,420	\$ 385,710	\$ 287,000
732-000-665.000	Gain/(Loss) on Investment Income	(786,278)	25,000	335,000	200,000
732-000-680.000	Miscellaneous Revenue	-	-	4	-
732-000-682.000	Employee Contribution	36,364	35,500	31,700	32,300
		\$ (386,025)	\$ 377,920	\$ 752,414	\$ 519,300

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
732-336-808.000	Audit & Accounting	\$ 4,227	\$ 4,230	\$ 3,921	\$ 4,350
732-336-814.000	Legal Fees	-	7,000	7,000	7,000
732-336-874.000	Fire Fighter Pension	157,029	157,050	157,029	157,050
732-336-956.000	Miscellaneous	4,642	6,110	5,722	6,100
732-336-957.000	Conference, Education & Training	-	4,000	4,000	4,000
		\$ 165,898	\$ 178,390	\$ 177,672	\$ 178,500



Retiree Health Care Fund – 736

Purpose

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

Activities

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

Resources Needed

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



RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Revenues				
Employer Contributions	\$ 484,516	\$ 470,890	\$ 431,075	\$ 400,927
Employee Contributions	-	-	-	-
Gain/(Loss) on investment income	(5,273,109)	50,000	2,700,000	1,500,000
Total Revenues	\$ (4,788,593)	\$ 520,890	\$ 3,131,075	\$ 1,900,927
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	586,545	641,560	442,770	377,900
Administrative Expenses	6,633	12,135	11,689	6,800
Total Expenditures	\$ 593,178	\$ 653,695	\$ 454,459	\$ 384,700
Excess of Revenue Over (Under) Expenditures	\$ (5,381,771)	\$ (132,805)	\$ 2,676,616	\$ 1,516,227
Fund Balance, Beginning	\$ 37,009,909	\$ 31,628,137	\$ 31,628,137	\$ 34,304,754
Fund Balance, Ending	\$ 31,628,137	\$ 31,495,332	\$ 34,304,754	\$ 35,820,981



RETIREE HEALTHCARE FUND

RETIREE HEALTHCARE FUND

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
736-000-665.000	Gain/(Loss) on Investment Income	\$ (5,273,109)	\$ 50,000	\$ 2,700,000	\$ 1,500,000
736-000-680.000	Miscellaneous Revenue	30,965	2,000	38,009	-
736-000-699.000	Operating Transfer In	453,551	468,890	393,066	400,927
		<u>\$ (4,788,593)</u>	<u>\$ 520,890</u>	<u>\$ 3,131,075</u>	<u>\$ 1,900,927</u>

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
736-271-716.000	Health Care Insurance	\$ 553,182	\$ 606,100	\$ 395,900	\$ 315,500
736-271-716.001	Health Saving Account Expense	-	-	12,000	24,000
736-271-717.000	Life Insurance Premiums	1,895	1,600	1,620	1,800
736-271-718.000	Optical Insurance Premiums	5,245	5,450	5,450	6,000
736-271-719.000	Dental Insurance Premiums	26,224	28,410	27,800	30,600
736-271-808.000	Audit & Accounting	6,133	6,135	5,689	6,300
736-271-956.000	Miscellaneous Expense	500	6,000	6,000	500
		<u>\$ 593,178</u>	<u>\$ 653,695</u>	<u>\$ 454,459</u>	<u>\$ 384,700</u>



Water and Sewer Fund – 591

Purpose

The Department 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



WATER AND SEWER FUND SUMMARY

	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
Operating Revenue				
Sale of Water	\$ 16,951,252	\$ 21,002,700	\$ 20,431,247	\$ 18,300,200
Sewage Disposal Charges	13,614,792	15,680,000	15,337,142	14,360,000
Charges for Services	1,931,979	1,853,000	1,799,054	1,889,000
Total Revenues	\$ 32,498,023	\$ 38,535,700	\$ 37,567,443	\$ 34,549,200
Operating Expenses				
Cost of Water	\$ 13,067,315	\$ 14,502,320	\$ 14,502,500	\$ 14,002,300
Cost of Sewage Disposal	8,907,713	10,500,000	10,500,000	10,000,000
Operation and Maintenance	1,491,765	3,420,324	3,072,073	5,640,771
General and Administrative	2,434,961	2,862,033	2,707,708	2,963,630
Contribution to Retiree Health Fund	109,487	113,190	91,977	93,817
Depreciation	4,315,777	4,500,000	4,500,000	4,650,000
Total Expenditures	\$ 30,327,018	\$ 35,897,867	\$ 35,374,259	\$ 37,350,518
Operating Surplus/(Loss)	\$ 2,171,005	\$ 2,637,834	\$ 2,193,184	\$ (2,801,318)
Nonoperating Revenue (Expense)				
Gain/(Loss) on investment income	\$ (414,651)	\$ 50,000	\$ 698,000	\$ 450,000
Federal Revenue	104,830	1,550	3,285	1,600
Land Acquisition	-	-	-	-
Interest Expense	(1,081,471)	(1,350,000)	(1,299,075)	(1,240,000)
Special Assessment	-	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	0	20,000	73,042	40,000
Loss - Before Contributions	\$ (1,391,293)	\$ (1,278,450)	\$ (524,748)	\$ (748,400)
Capital Contributions				
Capital Grants	\$ -	\$ -	\$ -	\$ -
Developers	6,476,909	1,000,000	1,500,000	1,500,000
Tap Fees and frontage Charges	719,653	689,000	297,033	485,000
Total Capital Contributions	\$ 7,196,562	\$ 1,689,000	\$ 1,797,033	\$ 1,985,000
Change in Net Assets	\$ 7,976,274	\$ 3,048,384	\$ 3,465,469	\$ (1,564,718)
Net Assets, Beginning on Year	\$ 191,010,360	\$ 198,986,634	\$ 198,986,634	\$ 202,452,103
Net Assets, End of Year	\$ 198,986,634	\$ 202,035,017	\$ 202,452,103	\$ 200,887,385



WATER AND SEWER FUND SUMMARY

FULL TIME STAFFING SUMMARY	
DPW Director	1
Assistant Superintendent	1
Water & Sewer Supervisor	2
GIS Specialist	0.6
Inspector	4
Lead Utility Worker	0
Advanced Utility Worker	7
Utility Worker	3
Administrative Assistant	1
Accounting Clerk	1
Clerical	2
Total	22.6

REVENUES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
592-000-447.000	Penalty on Delinquent WS Billing	\$ 128,830	\$ 134,000	\$ 130,018	\$ 145,000
592-000-528.001	Fed Grant Rev Int Rebate	103,472	1,550	1,745	1,600
592-000-617.000	Water Metered Sales	16,951,151	21,000,000	20,431,047	18,300,000
592-000-617.001	Lateral Water Fees	189,848	200,000	46,902	100,000
592-000-617.002	Sales of Bulk Water	101	200	200	200
592-000-617.003	Clinton Twp Water Sales	-	2,500	-	-
592-000-618.000	Sewer Metered Sales	13,433,728	15,500,000	15,178,339	14,200,000
592-000-618.001	Lateral Sewer Fees	201,604	200,000	106,190	100,000
592-000-618.002	S.M.D.A.	181,064	180,000	158,803	160,000
592-000-619.000	Inflow Fees Customer Service	28,700	30,000	13,029	30,000
592-000-619.001	Cust Mtr Charge Installation	107,647	100,000	56,220	100,000
592-000-619.002	Customer Installation & Repair	6,203	9,000	5,426	9,000
592-000-619.003	Sewer Inspection Monies	5,860	8,000	2,537	8,000
592-000-619.004	Water Tap Connection	9,200	14,000	1,655	10,000
592-000-619.005	Capital Charges Tap Sewer	383,973	300,000	142,800	300,000
592-000-619.006	Const. Inspection Monies	521,440	500,000	607,474	500,000
592-000-619.007	Cap Charge Water	203,380	250,000	79,200	150,000
592-000-619.008	Contr. Reg. Fee	1,695	2,000	1,300	2,000
592-000-619.009	Tap Fees & Frontage Charges	319,000	275,000	142,286	275,000
592-000-620.000	Engineer Charges	215,331	150,000	294,021	250,000
592-000-626.001	Snow Removal Admin Fee	13,584	15,000	15,000	15,000
592-000-658.000	Late Charges/Penalties	268,487	325,000	422,029	350,000
592-000-665.000	Gain/(Loss) on Investment Income	(414,651)	50,000	698,000	450,000
592-000-674.000	Contribution From Developer	6,476,909	1,000,000	1,500,000	1,500,000
592-000-676.003	Qualified Leave Wages Reimbursement	1,358	-	1,540	-
592-000-680.000	Miscellaneous Revenues	46,850	30,000	30,000	30,000
592-000-693.000	Gain on Sale of Fixed Asset	0	20,000	73,042	40,000
		\$ 39,384,764	\$ 40,296,250	\$ 40,138,803	\$ 37,025,800



WATER AND SEWER FUND SUMMARY

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
592-536-703.000	Salary - Elected - Appointed	\$ 403,412	\$ 459,155	\$ 440,220	\$ 472,875
592-536-704.000	Wages-Inspectors-Appraisers	236,820	293,325	293,175	303,850
592-536-704.001	Inspectors-Appraisers Overtime	25,235	35,000	30,000	30,000
592-536-704.050	Wages-Utility Worker	560,875	602,925	596,700	627,560
592-536-704.051	Utility Worker Overtime	30,115	30,000	25,128	26,000
592-536-706.000	Wages-Clerical	209,982	227,520	176,240	232,850
592-536-706.001	Clerical Overtime	531	500	2,468	1,500
592-536-707.000	Wages Temps-Part time	19,872	41,725	60,189	42,000
592-536-710.000	Longevity/Benefit Wages	126,009	49,050	40,010	34,500
592-536-715.000	FICA Employer	100,291	107,831	106,622	109,810
592-536-715.000	Medicare Employer	23,455	25,218	24,936	25,681
592-536-716.000	Health Care Insurance	286,533	280,500	276,500	304,150
592-536-716.001	Health Saving Account Expense	58,667	78,000	73,000	77,600
592-536-717.000	Life Insurance Premiums	4,699	5,835	5,850	6,030
592-536-718.000	Optical Insurance Premiums	4,975	5,620	5,675	5,960
592-536-719.000	Dental Insurance Premiums	22,708	26,460	25,000	26,250
592-536-721.000	Pension Contribution Employer 401(a)	131,891	158,295	148,560	163,714
592-536-722.000	Long & Short Term Disability Insurance	20,950	23,815	21,700	22,355
592-536-722.001	Employee Assistance Program	636	650	865	900
592-536-723.001	Workers Compensation Insurance	52,649	53,550	30,648	55,160
592-536-723.002	Retiree Health Care Contribution	(70,040)	10,000	-	10,000
592-536-725.000	Compensated Absences	(89,424)	20,000	20,000	20,000
592-536-740.000	Operating Supplies	27,554	25,000	49,160	40,000
592-536-740.001	Supplies & Expense Cust	168,395	90,000	90,028	200,000
592-536-777.000	Custodial Supplies	1,679	2,000	1,371	2,000
592-536-819.000	Recruitment Staffing	1,132	1,500	702	1,500
592-536-835.000	Occupational Health Services	2,210	2,000	800	2,000
592-536-930.000	Storm Maintenance	9,091	75,000	77,965	76,000
592-536-933.000	Equipment Maintenance	18,984	30,000	25,249	42,000
592-536-933.002	Repair Parts Meters	-	75,000	98,000	-
592-536-933.004	HVAC Maintenance	-	-	6,500	8,000
592-536-934.000	San Swr Cleaning & CCTV	515,078	600,000	600,000	600,000
592-536-935.000	Sewer Main Maintenance	79,655	300,000	50,509	350,000
592-536-935.001	Watermain Maintenance	28,747	125,000	75,337	125,000
592-536-935.002	Repair & Maintenance Hydrants	25,505	35,000	1,000	35,000
592-536-955.000	Sewer Treatment Fees	8,907,713	10,500,000	10,500,000	10,000,000
592-536-955.001	Water Purchased	13,065,395	14,500,000	14,500,000	14,000,000
592-536-957.000	Conference, Education & Training	7,825	6,500	10,087	14,000
592-536-961.000	Administrative Fees	38,806	34,834	34,834	39,621
592-536-961.001	Snow Removal	2,309	5,000	2,500	5,000
592-536-962.000	Building & Grounds Upkeep	59,323	400,000	400,009	55,000
		\$ 25,120,243	\$ 29,341,808	\$ 28,927,537	\$ 28,193,865



WATER AND SEWER FUND SUMMARY

EXPENSES

GL Number	Description	2022 Actual	2022/2023 Budget	2022/2023 Projected	2023/2024 Budget
592-537-727.000	Office Supplies & Expense	\$ 7,301	\$ 6,000	\$ 4,888	\$ 6,000
592-537-729.000	Customer Records Billing	3,060	10,500	15,000	15,000
592-537-801.001	Other Services & Charges	456	1,000	600	1,000
592-537-803.000	Insurance & Bonds	21,171	25,000	25,694	26,465
592-537-804.000	Bond Issuance Expense	-	-	-	-
592-537-808.000	Audit & Accounting	20,223	20,225	18,758	20,700
592-537-811.000	Computer/Network Support Administration	20,639	125,000	83,730	125,000
592-537-816.000	Engineering Fees	321,716	405,000	475,000	400,000
592-537-817.000	Consultant/Contract Services	13,846	35,000	-	-
592-537-817.001	Hydraulic Modeling	63,120	185,700	185,700	87,000
592-537-850.000	Postage	42,051	55,000	63,000	72,000
592-537-860.000	Mileage Reimbursement	-	-	41	100
592-537-863.000	Gas & Oil	42,270	35,000	45,124	45,000
592-537-900.000	Publishing	-	1,000	-	3,000
592-537-920.000	Utility Bill - Water	10,989	18,540	13,200	14,000
592-537-920.001	Utility Bill - Edison	81,264	80,100	80,000	82,400
592-537-920.002	Utility Bill - Gas	14,823	14,125	17,650	18,200
592-537-920.003	Utility Bill-Communications	34,708	31,860	49,000	45,000
592-537-930.001	Sewer Backup Claims	-	25,000	947	15,000
592-537-932.000	Sewer Maintenance/Repair 106ab 107ab	-	-	-	1,364,000
592-537-933.005	Vehicle Maintenance / Repair	28,053	35,000	40,181	35,000
592-537-956.000	Miscellaneous Expense	186	500	5,424	2,000
592-537-956.002	State Required Samples	4,664	10,000	5,590	10,000
592-537-956.005	Bank Fees - ACH/Credit Card	1,920	2,320	2,500	2,300
592-537-958.000	Membership & Dues	37,883	42,000	42,000	42,000
592-537-965.000	OPEB Contribution	109,487	113,190	91,977	93,817
592-537-968.000	Depreciation Expense	4,315,777	4,500,000	4,500,000	4,650,000
592-537-972.000	Capital Improvement	-	-	-	1,045,000
592-537-977.000	Equipment	-	25,000	57,574	28,000
592-537-977.001	Computer Equipment/Software	334	404,000	351,674	125,000
592-537-977.005	Vehicles	10,539	200,000	271,469	378,671
592-537-977.006	Construction Equipment	295	150,000	-	405,000
592-537-993.000	Bond Interest Expense	1,081,471	1,350,000	1,299,075	1,240,000
		\$ 6,288,246	\$ 7,906,059	\$ 7,745,797	\$ 10,396,653