

PRELIMINARY BUDGET



FISCAL YEAR 2017/2018

MACOMB TOWNSHIP
54111 BROUGHTON ROAD
MACOMB, MI 48042



INDEX FOR 2017/18 PRELIMINARY BUDGET

	FUND NUMBER	PAGE NUMBER
Budget Summary		i
Tax Revenue Estimates		ii
General Fund	101	1-8
Fire Fund	206	9-14
Park & Recreation Fund	208	15-19
Park & Recreation Revolving Fund	209	20-21
Law Enforcement Fund	266	22-23
Fire Improvement Fund	663	24-25
Municipal Roadway Fund	204	26-27
Fire Pension Fund	732	28-29
Retiree Healthcare Fund	736	30-31
Water & Sewer Fund	591	32-35



**MACOMB TOWNSHIP
2017/18 PRELIMINARY BUDGET SUMMARY**

FUND	FUND NAME	REVENUES	EXPENDITURES	SURPLUS (SHORTFALL) 6/30/18	ESTIMATED FUND BALANCE AT 6/30/18
101	General Fund	\$ 13,358,723	\$ 18,386,807	\$ (5,028,084)	\$ 24,108,596
206	Fire Operations Fund	3,342,500	5,621,763	(2,279,263)	2,269,607
208	Park & Recreation Fund	4,763,600	5,543,166	(779,566)	2,652,474
209	Park & Recreation Revolving Fund	1,200	-	1,200	646,667
266	Law Enforcement Fund	3,849,000	3,832,625	16,375	2,141,979
663	Fire Improvement Fund	327,500	650,000	(322,500)	1,627,632
204	Municipal Roadway Fund	3,524,000	5,000,200	(1,476,200)	997,538
732	Fire Pension Fund	424,000	198,950	225,050	3,046,658
736	Retiree Health Care Fund	2,057,920	-	2,057,920	25,107,118
591	Water & Sewer Fund	33,174,700	32,760,730	413,971	176,055,990

2016 RATES				2017 ANTICIPATED RATES	
TOWNSHIP				To be set at the 6/28/17 Public Hrg.	
		REAL	PERSONAL		
Operating	Mil	0.6657	0.6657		0.6580
Fire Operating	SAD	1.0588	0.0000		1.0588 <small>Real Only</small>
Fire Pension	Mil	0.0747	0.0747		0.0747
Police	Mil	1.0601	1.0601		1.0601
Parks/Rec	Mil	0.8109	0.8109		0.8016
		<u>3.6702</u>	<u>2.6114</u>		<u>3.6532</u>
				ANTICIPATED TAX REVENUE using 2016 rates	
	3/17/2017	SEV	TAXABLE VALUE		
Real			3,190,196,910	Operating	\$ 2,169,637.76
IFT Real (1/2)			4,827,260	Fire Operating	3,382,891.59
Personal			97,186,930	Fire Pension	246,309.94
IFT Personal (1/2)			5,110,720	Police	3,495,490.86
Totals		-	<u>3,297,321,820</u>	Parks/Rec	2,643,133.17

Ad Valorem Tax calculates against the Taxable Value



PRELIMINARY BUDGET 2017/18

GENERAL FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 2,081,947	\$ 2,110,400	\$ 2,131,463	\$ 2,136,000
License and permits	2,781,663	2,649,500	2,933,906	3,025,500
Federal Grants	18,128	250,000	282,218	135,600
State-shared revenues and grants	6,302,808	6,306,500	6,420,859	6,410,000
Charges for Services	245,788	226,598	248,632	269,698
Fines and forfeitures	195,438	133,000	199,550	176,000
Special Assessment	829,313	828,675	840,565	840,475
Donations	-	-	-	-
Interest	139,707	85,000	100,000	75,000
Other	286,718	268,975	279,415	264,450
Total Revenues	\$ 12,881,511	\$ 12,858,648	\$ 13,436,607	\$ 13,332,723
Expenditures				
Current:				
General Government	\$ 6,316,767	\$ 10,025,481	\$ 7,728,540	\$ 10,463,975
Public Safety	1,639,417	1,640,135	1,729,742	1,756,032
Public Works	1,031,204	1,120,000	1,052,200	1,115,000
Recreation and culture	251,758	272,410	247,567	279,100
Employee benefits and insurance	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	\$ 9,239,145	\$ 13,058,026	\$ 10,758,049	\$ 13,614,107
Excess of Revenue Over (Under) Expenditures	\$ 3,642,365	\$ (199,378)	\$ 2,678,558	\$ (281,384)
Other Financing Sources (Uses)				
Sale of Fixed Asset	\$ 46,598	\$ 25,000	\$ 25,000	\$ 25,000
Transfers In	-	-	-	-
Transfers Out	(3,093,400)	(4,495,552)	(4,495,562)	(4,771,700)
Total Other Financing Sources	\$ (3,046,802)	\$ (4,470,552)	\$ (4,470,562)	\$ (4,746,700)
Net Change in Fund Balances	\$ 595,563	\$ (4,669,930)	\$ (1,792,004)	\$ (5,028,084)
Fund Balance, Beginning	\$ 30,333,121	\$ 30,928,685	\$ 30,928,685	\$ 29,136,680
Fund Balance, Ending	\$ 30,928,685	\$ 26,258,755	\$ 29,136,680	\$ 24,108,596

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

GENERAL FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
REVENUE								
101-000-403.000	Current Real & Personal Property	\$ 2,071,259	\$ 2,119,713	\$ -	\$ 2,119,713	\$ 2,100,000	\$ 2,125,000	2,125,000
101-000-423.000	Trailer Park Fees	10,688	9,675	2,075	11,750	10,400	11,000	11,000
101-000-476.000	Building Permit Application Fee	69,950	54,500	2,650	57,150	32,000	75,000	75,000
101-000-477.000	Building Permits	653,166	730,500	18,000	748,500	645,000	850,000	850,000
101-000-477.001	Zoning Permits	2,250	11,175	5,375	16,550	25,000	15,000	15,000
101-000-478.000	Electrical Permits	153,376	171,853	3,147	175,000	175,000	200,000	200,000
101-000-479.000	HVAC	176,143	145,655	25,378	171,033	200,000	225,000	225,000
101-000-480.000	Plumbing Permits	88,939	81,707	9,563	91,270	115,000	125,000	125,000
101-000-480.001	Approach Permit	-	-	-	-	-	10,000	10,000
101-000-481.000	Building License Registration	69,653	99,699	7,404	107,103	27,000	105,000	105,000
101-000-481.001	Civil Engineer Charges	56,750	2,400	-	2,400	115,000	1,000	1,000
101-000-502.000	Community Dev. Block Grant	18,128	282,218	-	282,218	250,000	135,600	135,600
101-000-503.000	S.M.A.R.T.	9,195	4,674	1,826	6,500	6,500	10,000	10,000
101-000-539.000	State Grants	75,614	94,359	0	94,359	-	-	-
101-000-576.000	State Share Revenue Sales Use	6,217,998	5,534,973	785,027	6,320,000	6,300,000	6,400,000	6,400,000
101-000-608.000	Planning Commission	85,107	71,240	3,760	75,000	75,000	75,000	75,000
101-000-609.000	Liquor License App Fee	-	2,500	-	2,500	500	500	500
101-000-610.000	Township Board	-	-	-	-	500	500	500
101-000-611.000	ZBOA	10,700	6,100	-	6,100	6,000	6,000	6,000
101-000-613.000	Split Applications	2,840	1,200	200	1,400	3,000	1,500	1,500
101-000-615.000	Bldg Board of Appeals App Fee	-	-	-	-	-	-	-
101-000-616.000	School Tax Administration Fee	40,244	40,634	-	40,634	35,000	38,000	38,000
101-000-616.001	Penalty on Delinquent WS billing	-	-	-	-	-	25,000	25,000
101-000-626.000	Administrative Charges	98,698	98,698	-	98,698	98,698	98,698	98,698
101-000-627.000	Weed Cutting Collection	8,200	26,800	-	26,800	8,400	25,000	25,000
101-000-651.000	Cable Franchise Fees	1,075,858	862,718	279,782	1,142,500	1,000,000	1,000,000	1,000,000
101-000-651.002	Video Service Franchise Fee	492,328	320,302	101,998	422,300	430,000	420,000	420,000
101-000-655.000	Court Fines & Fees	193,471	181,106	17,594	198,700	130,000	175,000	175,000
101-000-657.000	Penalties Late Charges	1,967	677	173	850	3,000	1,000	1,000
101-000-664.000	W/S Tower Lease	119,338	91,746	27,204	118,950	118,950	118,950	118,950
101-000-664.001	Station #2 Tower Lease	100,864	91,995	18,545	110,540	106,325	110,000	110,000
101-000-664.003	Station #1 Tower Lease	23,912	22,462	4,613	27,075	25,700	27,000	27,000
101-000-665.000	Interest Income	139,546	83,792	16,208	100,000	85,000	75,000	75,000
101-000-665.004	Interest Income SADS	161	-	-	-	-	-	-
101-000-672.000	Street Lighting SAD Revenue	822,647	836,678	-	836,678	824,275	836,675	836,675
101-000-672.001	Special Assessment Revenue	4,476	3,886	-	3,886	4,400	3,800	3,800
101-000-672.002	Woodberry Paving SAD	2,190	-	-	-	-	-	-
101-000-673.000	Gain on Sale of Fixed Asset	46,598	-	25,000	25,000	25,000	25,000	25,000
101-000-675.000	Donations-Historical Commission	130	-	-	-	1,000	1,000	1,000
101-000-675.010	Donations-Art Project	10,500	4,800	7,650	12,450	-	-	-
101-000-694.000	Miscellaneous Revenue	31,973	10,310	90	10,400	17,000	7,500	7,500
101-000-699.000	Operating Transfer In	-	-	-	-	-	-	-
TOTAL REVENUE		\$ 12,984,858	\$ 12,100,744	\$ 1,363,262	\$ 13,464,007	\$ 12,998,648	\$ 13,358,723	\$ 13,358,723

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

GENERAL FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
EXPENSE								
LEGISLATIVE								
101-101-701.000	Wages/Boards/Commissions	\$ 61,200	\$ 40,988	\$ 13,812	\$ 54,800	\$ 59,200	\$ 55,200	\$ 55,200
101-101-715.000	Fica Employer	3,794	2,877	858	3,735	3,675	3,450	3,450
101-101-715.001	Medicare Employer	888	673	202	875	865	800	800
101-101-721.000	Pension Contribution Employer 401(a)	6,120	4,364	1,496	5,860	5,925	5,525	5,525
101-101-860.000	Mileage Reimbursement	32	-	200	200	400	400	400
101-101-956.000	Miscellaneous	-	40	60	100	100	100	100
101-101-957.000	Conference, Education & Training	3,355	2,392	1,608	4,000	4,500	4,500	4,500
		\$ 75,389	\$ 51,333	\$ 18,237	\$ 69,570	\$ 74,665	\$ 69,975	\$ 69,975
SUPERVISOR'S DEPARTMENT								
101-171-703.000	Salary-Elected Appointed	\$ 143,389	\$ 114,542	\$ 30,458	\$ 145,000	147,000	145,000	145,000
101-171-704.010	Code Enforcement Officer	659	41,411	12,589	54,000	60,270	58,400	58,400
101-171-704.011	Code Enforcement OT	-	-	100	100	300	300	300
101-171-706.000	Wages Clerical	49,540	3,192	-	3,192	52,850	-	-
101-171-706.001	Clerical Overtime	326	95	-	95	200	-	-
101-171-710.000	Longevity/Benefit Wages	-	4,193	-	4,193	3,100	-	-
101-171-715.000	Fica Employer	12,074	10,084	2,566	12,650	16,165	12,650	12,650
101-171-715.001	Medicare Employer	2,824	2,358	617	2,975	3,785	2,975	2,975
101-171-721.000	Pension Contribution Employer 401(a)	19,429	16,297	4,327.86	20,625	26,015	20,350	20,350
101-171-727.000	Office Supplies & Expense	922	1,148	52	1,200	-	1,200	1,200
101-171-817.000	Consultant/Contract Services	108,000	56,322	-	56,322	125,000	-	-
101-171-860.000	Mileage Reimbursement	43	-	100	100	300	200	200
101-171-920.003	Utility Bill-Telephone	549	805	95	900	1,375	900	900
101-171-956.000	Miscellaneous Expense	120	40	60	100	1,000	500	500
101-171-957.000	Conference, Education & Training	969	774	1,226	2,000	2,500	2,500	2,500
101-171-958.000	Membership & Dues	604	299	201	500	500	500	500
101-171-977.001	Office Equipment	267	-	1,000	1,000	2,000	2,000	2,000
		\$ 339,715	\$ 251,560	\$ 53,392	\$ 304,952	\$ 442,360	\$ 247,475	\$ 247,475
FINANCE								
101-202-703.000	Salary-Elected-Appointed	\$ 92,577	\$ 75,024	\$ 20,476	\$ 95,500	\$ 95,500	\$ 97,500	\$ 97,500
101-202-706.000	Wages-Clerical	108,273	87,780	23,520	111,300	111,325	113,500	113,500
101-202-706.001	Clerical Overtime	648	666	234	900	350	900	900
101-202-710.000	Longevity/Benefit Wages	3,500	3,500	-	3,500	3,500	3,500	3,500
101-202-715.000	Fica Employer	13,107	10,480	2,795	13,275	13,075	13,375	13,375
101-202-715.001	Medicare Employer	3,065	2,451	674	3,125	3,060	3,125	3,125
101-202-721.000	Pension Contribution Employer 401(a)	20,830	16,612	4,413	21,025	20,700	21,100	21,100
101-202-727.000	Office Supplies & Expense	3,495	1,343	1,157	2,500	5,000	3,500	3,500
101-202-808.000	Audit & Accounting	33,530	32,480	4,520	37,000	45,000	40,000	40,000
101-202-860.000	Mileage Reimbursement	-	-	-	-	100	100	100
101-202-920.003	Utility Bill - Telephone	874	660	60	720	950	950	950
101-202-956.000	Miscellaneous Expense	1,030	1,110	90	1,200	1,400	1,200	1,200
101-202-957.000	Conference, Education & Training	-	1,632	-	1,632	3,000	2,000	2,000
101-202-958.000	Membership & Dues	-	-	-	-	200	200	200
101-202-977.001	Office Equipment	-	68	82	150	400	400	400
101-202-977.002	Computer Equipment/Software	500	2,701	299	3,000	3,000	3,000	3,000
		\$ 281,430	\$ 236,507	\$ 58,320	\$ 294,827	\$ 306,560	\$ 304,350	\$ 304,350
RECORDS MANAGEMENT								
101-215-703.000	Salary-Elected-Appointed	\$ 222,003	\$ 95,609	\$ 62,741	\$ 158,350	\$ 235,925	\$ 241,600	\$ 241,600
101-215-706.000	Wages-Clerical	-	35,772	10,078	45,850	-	48,500	48,500
101-215-710.000	Longevity/Benefit Wages	31,936	2,374	-	2,374	9,350	2,425	2,425
101-215-715.000	Fica Employer	16,456	8,360	4,540	12,900	15,225	18,150	18,150
101-215-715.001	Medicare Employer	3,849	1,955	1,070	3,025	3,575	4,250	4,250
101-215-721.000	Pension Contribution Employer 401(a)	23,268	11,031	7,944	18,975	23,600	29,025	29,025
101-215-727.000	Office Supplies & Expense	9,047	2,900	1,600	4,500	5,000	6,000	6,000
101-215-860.000	Mileage Reimbursement	46	165	35	200	400	400	400
101-215-920.003	Utility Bill - Telephone	1,207	570	280	850	1,500	1,500	1,500
101-215-956.000	Miscellaneous Expense	588	614	86	700	500	500	500
101-215-956.006	Document Imaging	40,640	20,059	4,086	24,145	78,000	78,000	78,000
101-215-957.000	Conference, Education & Training	858	1,845	430	2,275	3,000	3,000	3,000
101-215-958.000	Membership & Dues	270	330	270	600	1,100	1,100	1,100
101-215-977.001	Office Equipment	2,179	1,313	187	1,500	4,500	4,500	4,500
		\$ 352,347	\$ 182,896	\$ 93,348	\$ 276,244	\$ 381,675	\$ 438,950	\$ 438,950

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

GENERAL FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
IT DEPARTMENT								
101-228-703.000	Salary-Elected Appointed	\$ 75,619	\$ 61,267	\$ 16,733	\$ 78,000	\$ 78,000	\$ 79,700	\$ 79,700
101-228-715.000	Fica Employer	4,866	3,880	1,045	4,925	4,840	4,950	4,950
101-228-715.001	Medicare Employer	1,138	907	243	1,150	1,135	1,175	1,175
101-228-721.000	Pension Contribution Employer 401(a)	7,845	6,253	1,697	7,950	7,800	7,975	7,975
101-228-727.000	Office Supplies	107	29	71	100	200	200	200
101-228-817.000	Contract Services	147,316	122,027	24,973	147,000	148,000	148,000	148,000
101-228-920.003	Utility Bill-Telephone	382	970	200	1,170	2,000	1,000	1,000
101-228-956.000	Miscellaneous Expense	549	433	567	1,000	1,500	1,500	1,500
101-228-957.000	Conference, Education & Training	-	-	-	-	5,000	5,000	5,000
101-228-977.000	Equipment	663	295	1,205	1,500	2,500	2,500	2,500
101-228-977.002	Computer Equipment/Software	3,201	1,928	1,572	3,500	3,000	3,500	3,500
		\$ 241,688	\$ 197,989	\$ 48,306	\$ 246,295	\$ 253,975	\$ 255,500	\$ 255,500
BROADCAST MEDIA DEPARTMENT								
101-229-703.000	Salary-Elected Appointed	\$ 87,385	\$ 70,816	\$ 19,234	\$ 90,050	\$ 89,900	\$ 92,050	\$ 92,050
101-229-706.055	Broadcast Media Employee	123,752	96,466	26,534	123,000	123,500	125,750	125,750
101-229-710.000	Longevity/Benefit Wages	3,369	2,355	6,020	8,375	8,315	8,500	8,500
101-229-715.000	Fica Employer	13,800	10,668	3,232	13,900	13,750	14,050	14,050
101-229-715.001	Medicare Employer	3,227	2,520	755	3,275	3,225	3,300	3,300
101-229-721.000	Pension Contribution Employer 401(a)	21,538	17,179	4,571	21,750	21,350	21,800	21,800
101-229-727.000	Office Supplies	377	222	250	472	1,000	1,000	1,000
101-229-740.000	Operating Supplies	534	466	175	641	1,500	1,000	1,000
101-229-755.000	Apparel	-	-	-	-	750	750	750
101-229-817.000	Consultant/Contract Services	18,973	1,990	8,550	10,540	16,000	18,000	18,000
101-229-860.000	Mileage Reimbursement	-	-	-	-	500	500	500
101-229-863.000	Gas & Oil	254	116	106	222	750	750	750
101-229-920.000	Utility Bill- Water	188	115	94	209	400	400	400
101-229-920.001	Utility Bill - Edison	4,221	2,950	1,200	4,150	5,000	5,000	5,000
101-229-920.002	Utility Bill-Gas	1,248	1,216	284	1,500	3,000	3,000	3,000
101-229-920.003	Utility Bill-Telephone	1,771	3,656	344	4,000	11,000	11,000	11,000
101-229-920.004	Utility Bill - Cable	259	1,125	390	1,515	2,200	2,200	2,200
101-229-931.000	Building & Grounds Upkeep	1,615	659	341	1,000	2,500	2,500	2,500
101-229-933.000	Equipment Maintenance	1,701	1,079	-	1,079	2,500	2,500	2,500
101-229-933.005	Vehicle Maintenance/Repair	1,240	33	17	50	1,500	1,500	1,500
101-229-956.000	Miscellaneous Expense	1,211	-	-	-	5,000	5,000	5,000
101-229-957.000	Conference, Education & Training	-	-	-	-	1,000	1,000	1,000
101-229-958.000	Membership & Dues	-	-	200	200	200	200	200
101-229-977.000	Equipment	23,344	421	4,079	4,500	15,000	15,000	15,000
101-229-977.002	Computer-Custom Software	2,895	3,601	-	3,601	5,000	5,000	5,000
101-229-977.005	Vehicles	-	-	-	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	25,000	25,000	-	25,000	25,000	25,000	25,000
		\$ 337,902	\$ 242,652	\$ 76,376	\$ 319,029	\$ 359,840	\$ 366,750	\$ 366,750
BOARD OF REVIEW								
101-247-701.000	Wages/Boards/Commissions	\$ 2,458	\$ 1,554	\$ -	\$ 1,554	\$ 6,000	\$ 5,000	\$ 5,000
101-247-715.000	Fica Employer	152	96	-	96	400	310	310
101-247-715.001	Medicare Employer	36	23	2,229	2,252	100	73	73
101-247-740.000	Operating Supplies	75	-	100	100	700	500	500
101-247-900.000	Publishing	1,155	-	300	300	1,300	1,300	1,300
		\$ 3,876	\$ 1,673	\$ 2,629	\$ 4,302	\$ 8,500	\$ 7,183	\$ 7,183
TREASURER'S DEPARTMENT								
101-253-703.000	Salary-Elected-Appointed	\$ 156,941	\$ 120,446	\$ 34,254	\$ 154,700	\$ 160,400	\$ 160,400	\$ 160,400
101-253-706.000	Wages-Clerical	91,153	80,265	21,185	101,450	135,000	135,000	135,000
101-253-706.001	Clerical Overtime	3,123	1,223	1,904	3,127	700	3,200	3,200
101-253-707.000	Wages Temp-Part Time	6,469	8,282	2,559	10,841	3,800	7,000	7,000
101-253-710.000	Longevity/Benefit Wages	2,355	-	2,650	2,650	4,700	2,700	2,700
101-253-715.000	Fica Employer	17,404	13,375	3,878	17,254	18,885	19,115	19,115
101-253-715.001	Medicare Employer	4,070	3,128	907	4,035	4,417	4,470	4,470
101-253-721.000	Pension Contribution Employer 401(a)	25,546	19,993	5,544	25,537	29,540	29,540	29,540
101-253-727.000	Office Supplies & Expense	2,412	2,283	792	3,075	5,000	5,000	5,000
101-253-817.000	Consultant/Contract Services	16,433	16,974	-	16,974	17,000	20,000	20,000
101-253-860.000	Mileage Reimbursement	926	1,021	104	1,125	1,200	2,000	2,000
101-253-920.003	Utility Bill - Telephone	1,097	1,099	201	1,300	1,400	1,500	1,500
101-253-933.003	Computer Equipment Maint	156	143	54	197	1,200	1,200	1,200
101-253-956.000	Miscellaneous Expense	72	369	131	500	500	500	500
101-253-957.000	Conference, Education & Training	2,374	1,849	320	2,169	3,500	3,500	3,500
101-253-958.000	Membership & Dues	195	40	500	540	500	500	500
101-253-977.001	Office Equipment	59	183	473	656	1,000	2,000	2,000
101-253-977.002	Computer Equipment/Software	384,134	1,789	1,000	2,789	30,000	10,000	10,000
		\$ 714,920	\$ 272,462	\$ 76,456	\$ 348,919	\$ 418,742	\$ 407,625	\$ 407,625

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

GENERAL FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
ASSESSING DEPARTMENT								
101-257-703.000	Salary-Elected-Appointed	\$ 95,266	\$ 78,042	\$ 20,958	\$ 99,000	\$ 99,500	\$ 100,230	\$ 100,230
101-257-704.000	Wages-Inspectors-Appraiser	266,209	215,229	58,271	273,500	275,000	279,500	279,500
101-257-704.001	Inspectors-Appraisers OT	253	236	164	400	4,000	4,000	4,000
101-257-706.000	Wages-Clerical	50,863	41,800	11,200	53,000	52,325	53,900	53,900
101-257-706.001	Clerical Overtime	208	200	200	400	2,000	2,000	2,000
101-257-710.000	Longevity/Benefit Wages	9,472	6,095	3,505	9,600	11,000	11,000	11,000
101-257-715.000	Fica Employer	27,172	21,589	5,862	27,450	27,550	27,950	27,950
101-257-715.001	Medicare Employer	6,355	5,049	1,376	6,425	6,450	6,550	6,550
101-257-721.000	Pension Contribution Employer 401(a)	42,137	33,870	9,105	42,975	42,700	43,400	43,400
101-257-724.000	Uniforms	1,157	322	978	1,300	3,500	3,500	3,500
101-257-727.000	Office Supplies	1,111	567	1,071	1,638	5,000	5,000	5,000
101-257-740.000	Operating Supplies	16,505	17,469	357	17,826	19,000	19,000	19,000
101-257-860.000	Mileage Reimbursement	-	-	-	-	1,000	1,000	1,000
101-257-863.000	Gas & Oil	578	523	573	1,096	2,800	2,800	2,800
101-257-920.003	Utility Bill - Telephone	2,806	2,369	231	2,600	3,100	3,000	3,000
101-257-933.001	Office Equipment Maintenance	-	-	1,000	1,000	3,000	3,000	3,000
101-257-933.005	Vehicle Maintenance/Repair	489	1,882	500	2,382	4,000	4,000	4,000
101-257-956.000	Miscellaneous Expense	-	-	-	-	200	200	200
101-257-957.000	Conference, Education & Training	1,661	1,036	500	1,536	1,600	1,800	1,800
101-257-958.000	Membership & Dues	2,090	1,530	280	1,810	2,500	2,500	2,500
101-257-977.001	Office Equipment	-	-	-	-	5,000	5,000	5,000
101-257-977.002	Computer Equipment/Software	4,960	3,708	1,042	4,750	13,000	13,000	13,000
101-257-977.005	Vehicles	-	19,420	-	19,420	20,000	20,000	20,000
		\$ 529,293	\$ 450,935	\$ 117,173	\$ 568,108	\$ 604,225	\$ 612,330	\$ 612,330
ELECTIONS								
101-262-703.000	Salary-Elected-Appointed	\$ 75,818	\$ 64,485	\$ 16,665	\$ 81,150	\$ 78,675	\$ 149,250	\$ 149,250
101-262-706.000	Wages-Clerical	57,817	53,868	11,882	65,750	58,275	57,200	57,200
101-262-706.001	Clerical Overtime	617	-	1,000	1,000	1,500	1,500	1,500
101-262-707.000	Wages Temps-Part-time	8,234	44,735	5,906	50,640	3,000	10,000	10,000
101-262-710.000	Longevity/Benefit Wages	2,980	3,069	-	3,069	3,075	5,000	5,000
101-262-711.000	Precinct Workers Wages	77,289	154,245	45,000	199,245	140,000	75,000	75,000
101-262-715.000	Fica Employer	11,389	9,030	2,241	11,271	16,725	13,823	13,823
101-262-715.001	Medicare Employer	2,353	2,422	523.54	2,946	3,925	3,233	3,233
101-262-721.000	Pension Contribution Employer 401(a)	13,461	11,659	2,918	14,577	13,700	20,645	20,645
101-262-727.000	Office Supplies	2,010	7,306	4,536	11,842	1,000	5,000	5,000
101-262-740.000	Elections Supplies	42,790	6,374	1,730	8,104	25,000	35,000	35,000
101-262-742.000	AV Supplies	6,125	1,909	3,091	5,000	11,000	13,000	13,000
101-262-816.000	Engineering Services	2,605	-	-	-	-	-	-
101-262-850.000	Postage	4,847	4,490	445	4,935	4,500	6,000	6,000
101-262-860.000	Mileage Reimbursement	379	586	500	1,086	1,500	1,500	1,500
101-262-900.000	Publishing	971	296	428	724	3,200	4,000	4,000
101-262-933.001	Election Equipment Maintenance	5,274	3,500	1,000	4,500	5,000	5,000	5,000
101-262-956.000	Miscellaneous Expense	466	3,785	3,278	7,063	1,500	2,000	2,000
101-262-957.000	Conference, Education & Training	50	50	1,450	1,500	500	1,000	1,000
101-262-958.000	Membership & Dues	190	-	-	-	250	250	250
101-262-977.000	Equipment	2,388	-	-	-	2,500	-	-
101-262-977.001	Office Equipment	3,413	482	18	500	2,000	3,000	3,000
101-262-977.002	Computer Equipment/Software	7,301	628	1,000	1,628	8,000	10,000	10,000
101-262-999.000	Transfer to Capital Improvement Fund	-	287,500	-	287,500	287,500	-	-
		\$ 328,768	\$ 660,420	\$ 103,610	\$ 764,030	\$ 672,325	\$ 421,401	\$ 421,401
FACILITIES & GROUNDS								
101-264-703.000	Salary-Elected Appointed	\$ 72,051	\$ 61,252	\$ 16,648	\$ 77,900	\$ 78,000	\$ 79,650	\$ 79,650
101-264-706.050	Grounds & Maintenance Worker	174,080	153,339	40,761	194,100	190,000	196,500	196,500
101-264-707.000	Wages Temps-Part-time	40,733	63,534	32,002	95,536	100,000	100,000	100,000
101-264-710.000	Longevity/Benefit Wages	7,503	8,258	67	8,325	7,610	8,400	8,400
101-264-715.000	Fica Employer	18,258	18,018	5,547.64	23,565	23,288	23,845	23,845
101-264-715.001	Medicare Employer	4,270	4,214	1,297.43	5,511	5,446	5,580	5,580
101-264-721.000	Pension Contribution Employer 401(a)	23,402	21,761	5,741	27,502	26,800	27,625	27,625
101-264-724.000	Uniforms	5,040	350	3,150	3,500	3,500	4,000	4,000
101-264-727.000	Office Supplies	185	60	300	360	1,000	1,000	1,000
101-264-863.000	Gas & Oil	2,376	3,422	570	3,992	4,500	5,000	5,000
101-264-920.003	Utility Bill-Telephone	906	924	276	1,200	1,200	1,200	1,200
101-264-933.000	Equipment Maintenance	233	1,117	855	1,972	2,500	3,000	3,000
101-264-933.005	Vehicle Maint/Repair	4,198	4,031	169	4,200	4,000	4,500	4,500
101-264-956.000	Miscellaneous Expense	6,107	4,783	995	5,778	6,000	6,000	6,000
101-264-957.000	Conference, Education & Training	-	-	-	-	1,000	1,000	1,000
101-264-958.000	Membership & Dues	456	-	-	-	500	500	500
101-264-977.000	Equipment	12,999	2,213	56,512	58,725	15,000	20,000	20,000
101-264-977.001	Office Equipment	-	1,170	330	1,500	1,500	1,500	1,500
101-264-977.005	Vehicles	-	32,118	-	32,118	50,000	50,000	50,000
		\$ 372,797	\$ 380,564	\$ 165,221	\$ 545,785	\$ 521,844	\$ 539,300	\$ 539,300

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

GENERAL FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
BUILDING & GROUNDS								
101-265-723.000	Insurance and Bonds	\$ 113,002	\$ 118,557	\$ 7,899	\$ 126,456	\$ 155,000	\$ 140,000	\$ 140,000
101-265-740.000	Operating Supplies	1,500	502	698	1,200	2,000	1,600	1,600
101-265-777.000	Custodial Supplies	5,991	5,230	570	5,800	6,000	6,000	6,000
101-265-811.000	Computer-Network Support Administration	101,885	40,522	99,478	140,000	150,000	150,000	150,000
101-265-920.000	Utility Bill - Water	5,453	7,440	7,260	14,700	9,025	14,700	14,700
101-265-920.001	Utility Bill - Edison	37,975	30,632	11,068	41,700	47,000	44,000	44,000
101-265-920.002	Utility Bill - Gas	8,322	7,994	4,706	12,700	18,000	14,000	14,000
101-265-920.003	Utility Bill - Telephone	32,219	32,204	12,796	45,000	65,000	46,000	46,000
101-265-931.000	Building & Grounds Upkeep	90,745	65,113	34,087	99,200	140,000	101,200	101,200
101-265-933.000	Equipment Maintenance	22,261	17,407	12,818	30,225	40,000	35,000	35,000
101-265-956.000	Miscellaneous Expense	16,980	12,767	233	13,000	15,000	15,000	15,000
101-265-961.001	Snow Removal	2,474	-	2,199	2,199	5,600	5,600	5,600
101-265-970.000	Capital Improvements	-	575,600	110,000	685,600	400,000	400,000	400,000
101-265-971.000	Land Acquisition	8,182	-	25,000	25,000	1,500,000	2,000,000	2,000,000
101-265-977.000	Equipment	309	77	1,923	2,000	15,000	15,000	15,000
101-265-977.001	Office Equipment	-	-	2,000	2,000	15,000	15,000	15,000
101-265-977.002	Computer Equipment/Software	21,535	7,338	7,662	15,000	40,000	40,000	40,000
		\$ 468,833	\$ 921,385	\$ 340,395	\$ 1,261,780	\$ 2,622,625	\$ 3,043,100	\$ 3,043,100
LEGAL FEES								
101-266-814.000	Legal Fees	\$ 334,180	\$ 192,051	\$ 158,749	\$ 350,800	\$ 350,800	\$ 345,800	\$ 345,800
101-266-814.001	Legal Recording Fees	-	30	-	30	-	5,000	5,000
		\$ 334,180	\$ 192,081	\$ 158,749	\$ 350,830	\$ 350,800	\$ 350,800	\$ 350,800
HUMAN RESOURCE DEPARTMENT								
101-270-703.000	Salary-Elected-Appointed	\$ 141,170	\$ 117,428	\$ 47,322	\$ 164,750	\$ 242,000	\$ 294,070	\$ 294,070
101-270-706.000	Wages Clerical	35,414	36,141	10,059	46,200	47,500	48,500	48,500
101-270-706.001	Clerical Overtime	-	308	142	450	-	500	500
101-270-707.000	Wages Temps-Part-time	-	-	-	-	-	6,750	6,750
101-270-710.000	Longevity/Benefit Wages	2,787	7,717	2,384	10,100	5,325	5,375	5,375
101-270-715.000	Fica Employer	11,256	10,160	3,714	13,874	17,949	22,025	22,025
101-270-715.001	Medicare Employer	2,632	2,376	869	3,245	4,198	5,150	5,150
101-270-721.000	Pension Contribution Employer 401(a)	18,111	11,927	5,738	17,665	28,950	34,260	34,260
101-270-727.000	Office Supplies & Expense	4,081	3,340	2,660	6,000	6,000	6,000	6,000
101-270-815.000	Mediation, Arbitration, Labor	-	-	10,000	10,000	10,000	10,000	10,000
101-270-817.000	Consultant/Contract Services	4,797	6,982	18	7,000	4,000	4,000	4,000
101-270-835.000	Occupational Health Services	1,560	570	930	1,500	1,500	1,500	1,500
101-270-836.000	Recruitment Staffing	8,249	2,522	978	3,500	3,500	3,500	3,500
101-270-860.000	Mileage Reimbursement	38	-	500	500	500	500	500
101-270-920.003	Utility Bill - Telephone	-	247	403	650	650	650	650
101-270-956.000	Miscellaneous Expense	849	1,449	551	2,000	2,000	2,000	2,000
101-270-957.000	Conference, Education & Training	1,200	1,231	1,769	3,000	3,000	3,000	3,000
101-270-958.000	Membership & Dues	929	260	2,240	2,500	2,500	2,500	2,500
101-270-977.001	Office Equipment	3,573	420	3,580	4,000	4,000	4,000	4,000
101-270-977.002	Computer Equipment/Software	775	-	-	-	11,000	11,000	11,000
		\$ 237,421	\$ 203,076	\$ 93,857	\$ 296,934	\$ 394,572	\$ 465,280	\$ 465,280
PUBLIC SAFETY - CROSSING GUARDS								
101-326-707.000	Wages Temps-Part time	\$ 14,041	\$ 10,895	\$ 4,105	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
101-326-715.000	Fica Employer	866	680	270	950	950	950	950
101-326-715.001	Medicare Employer	203	159	91	250	250	250	250
101-326-977.000	Equipment	-	-	-	-	200	200	200
		\$ 15,110	\$ 11,734	\$ 4,466	\$ 16,200	\$ 16,400	\$ 16,400	\$ 16,400

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

GENERAL FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
BUILDING DEPARTMENT								
101-371-701.000	Builders Board of Appeals	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 200	\$ 200
101-371-703.000	Salary-Elected-Appointed	147,196	140,691	38,209	178,900	180,000	182,850	182,850
101-371-704.000	Wages-Building Inspector	294,127	221,916	59,084	281,000	281,875	287,100	287,100
101-371-704.001	Building Inspector Overtime	717	50	451	500	5,000	500	500
101-371-704.010	Code Enforcement Officer	56,608	-	-	-	-	-	-
101-371-704.011	Code Enforcement OT	(6)	-	-	-	-	-	-
101-371-706.000	Wages-Clerical	143,422	115,519	30,731	146,250	144,000	145,275	145,275
101-371-706.001	Clerical Overtime	470	297	703	1,000	1,500	1,000	1,000
101-371-707.000	Wages Temps-Part-time	32,620	18,620	5,000	23,620	25,000	21,000	21,000
101-371-708.000	Wages-Electrical Inspectors	86,121	52,004	14,546	66,550	68,750	69,900	69,900
101-371-708.001	Electrical Inspectors OT	185	248	251	498	500	500	500
101-371-709.000	Mechanical Inspectors	1,288	56,610	14,540	71,150	68,750	69,900	69,900
101-371-709.001	Mechanical Inspectors OT	-	3,069	634	3,703	250	5,000	5,000
101-371-709.010	Plumbing Inspectors	16,306	54,307	14,543	68,850	68,750	69,900	69,900
101-371-709.011	Plumbing Inspectors OT	-	-	150	150	250	500	500
101-371-710.000	Longevity/Benefit Wages	38,423	18,993	2,857	21,850	22,000	22,050	22,050
101-371-715.000	Fica Employer	52,566	42,380	11,265	53,645	53,320	53,982	53,982
101-371-715.001	Medicare Employer	12,294	9,911	2,635	12,546	12,470	12,625	12,625
101-371-721.000	Pension Contribution Employer 401(a)	72,429	62,978	17,247	80,225	80,545	82,500	82,500
101-371-723.000	Insurance & Bonds	4,311	5,826	715	6,541	7,500	7,000	7,000
101-371-723.001	Worker Compensation Insurance	21,369	24,359	-	24,359	34,500	34,500	34,500
101-371-724.000	Uniforms	3,124	4,227	369	4,596	4,000	5,000	5,000
101-371-727.000	Office Supplies	5,383	3,020	1,158	4,178	6,000	6,000	6,000
101-371-740.000	Inspector Supplies	2,476	2,063	896	2,959	3,000	3,000	3,000
101-371-800.001	Weed Cutting Expense	5,700	9,190	3,000	12,190	10,000	12,000	12,000
101-371-816.000	Engineering Services	206,914	90,819	30,252	121,071	140,000	125,000	125,000
101-371-817.000	Consultant/Contract Services	(200)	-	1,000	1,000	2,000	2,000	2,000
101-371-860.000	Mileage	-	-	100	100	100	100	100
101-371-863.000	Gasoline & Oil	9,934	8,366	1,487	9,853	15,000	12,000	12,000
101-371-920.003	Utility Bill - Telephone	4,522	4,313	687	5,000	5,625	6,000	6,000
101-371-933.001	Office Equipment Maintenance	3,269	2,928	284	3,212	3,000	3,000	3,000
101-371-933.005	Vehicle Maintenance/Repair	2,673	3,903	215	4,118	3,000	4,000	4,000
101-371-936.000	Sidewalk Repair	19,436	-	-	-	-	-	-
101-371-956.000	Miscellaneous Expense	-	55	45	100	1,000	500	500
101-371-957.000	Conference, Education & Training	6,781	1,863	129	1,992	4,000	3,000	3,000
101-371-958.000	Membership & Dues	1,615	760	65	825	2,000	1,000	1,000
101-371-977.000	Equipment	137	-	200	200	1,000	500	500
101-371-977.001	Office Equipment	79	-	200	200	1,000	500	500
101-371-977.002	Computer Equipment/Software	3,579	16,411	589	17,000	2,000	2,000	2,000
101-371-977.005	Vehicles	158	40,175	-	40,175	22,000	22,000	22,000
		\$ 1,256,023	\$ 1,015,868	\$ 254,237	\$ 1,270,105	\$ 1,279,885	\$ 1,273,882	\$ 1,273,882
ROADS & STREETS								
101-446-927.000	Street Lighting	\$ 1,029,339	\$ 892,631	\$ 157,369	\$ 1,050,000	\$ 1,110,000	\$ 1,110,000	\$ 1,110,000
101-446-969.000	Chloride Treatment	1,865	1,068	1,132	2,200	10,000	5,000	5,000
		\$ 1,031,204	\$ 893,699	\$ 158,501	\$ 1,052,200	\$ 1,120,000	\$ 1,115,000	\$ 1,115,000
PLANNING & ZONING								
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 18,936	\$ 10,756	\$ 6,244	\$ 17,000	\$ 22,000	\$ 22,000	\$ 22,000
101-723-701.001	Wages/Boards/Commissions ZBA	4,696	2,504	746	3,250	6,000	5,000	5,000
101-723-703.000	Salary-Elected-Appointed	-	25,925	22,115	48,040	-	169,445	169,445
101-723-706.000	Wages-Clerical	51,444	41,477	11,223	52,700	47,600	53,900	53,900
101-723-706.001	Clerical Overtime	1,071	368	132	500	1,000	1,000	1,000
101-723-710.000	Longevity/Benefit Wages	2,316	3,170	-	3,170	2,500	3,250	3,250
101-723-715.000	Fica Employer	5,188	5,323	2,509	7,831	2,000	15,785	15,785
101-723-715.001	Medicare Employer	1,213	1,245	587	1,831	1,200	3,692	3,692
101-723-721.000	Pension Contribution Employer 401(a)	5,590	4,224	3,334	7,558	4,775	22,335	22,335
101-723-727.000	Office Supplies & Expense	962	1,901	199	2,100	400	2,500	2,500
101-723-860.000	Mileage Reimbursement	-	-	100	100	200	1,000	1,000
101-723-900.000	Publishing	7,957	5,344	156	5,500	25,000	15,000	15,000
101-723-920.003	Utility Bill - Telephone	-	414	186	600	-	600	600
101-723-956.000	Miscellaneous Expense	-	-	600	600	250	1,500	1,500
101-723-957.000	Conference, Education & Training	769	476	524	1,000	500	4,000	4,000
101-723-958.000	Membership & Dues	-	637	1,814	2,450	650	2,500	2,500
101-723-977.001	Office Equipment	237	445	555	1,000	-	6,000	6,000
101-723-977.002	Computer Equipment/Software	15	2,677	2,323	5,000	1,400	5,000	5,000
		\$ 100,395	\$ 106,885	\$ 53,346	\$ 160,231	\$ 115,475	\$ 334,506	\$ 334,506



PRELIMINARY BUDGET 2017/18

FIRE OPERATING FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 3,144,684	\$ 3,224,000	\$ 3,247,637	\$ 3,325,000
Charges for Services	-	-	-	-
Interest	32,533	23,000	25,000	15,000
Other	3,000	-	2,500	2,000
Total Revenues	\$ 3,180,217	\$ 3,247,000	\$ 3,275,137	\$ 3,342,000
Expenditures				
Public Safety	\$ 3,210,760	\$ 3,535,286	\$ 3,464,195	\$ 4,621,823
Capital Outlay	-	-	-	-
Total Expenditures	\$ 3,210,760	\$ 3,535,286	\$ 3,464,195	\$ 4,621,823
Excess of Revenue Over (Under) Expenditures	\$ (30,543)	\$ (288,286)	\$ (189,058)	\$ (1,279,823)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	\$ 30,533	\$ 500	\$ 334	\$ 500
Transfers In	-	-	-	-
Transfers Out	(761,334)	(966,210)	(966,100)	(999,940)
Total Other Financing Sources	\$ (730,801)	\$ (965,710)	\$ (965,766)	\$ (999,440)
Net Change in Fund Balances	\$ (761,344)	\$ (1,253,996)	\$ (1,154,824)	\$ (2,279,263)
Fund Balance, Beginning	\$ 6,465,038	\$ 5,703,694	\$ 5,703,694	\$ 4,548,870
Fund Balance, Ending	\$ 5,703,694	\$ 4,449,698	\$ 4,548,870	\$ 2,269,607

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

FIRE FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
REVENUE								
206-000-403.000	Property Tax Collections	\$ 3,144,684	\$ 3,247,637	\$ -	\$ 3,247,637	\$ 3,224,000	\$ 3,325,000	\$ 3,325,000
206-000-665.000	Interest Income	32,533	20,926	4,074	25,000	23,000	15,000	15,000
206-000-673.000	Gain on Fixed Asset	30,533	334	-	334	500	500	500
206-000-694.000	Miscellaneous Revenue	3,000	2,500	-	2,500	-	2,000	2,000
206-000-699.000	Operating Transfer In	-	-	-	-	-	-	-
TOTAL REVENUE		\$ 3,210,750	\$ 3,271,398	\$ 4,074	\$ 3,275,471	\$ 3,247,500	\$ 3,342,500	\$ 3,342,500
EXPENSE								
FIRE FUND OPERATIONS								
206-336-415.000	FICA Employer	\$ -	\$ 1,593	\$ -	\$ 1,593	\$ -	\$ -	\$ -
206-336-715.001	Medicare Employer	-	373	-	373	-	-	-
206-336-740.000	Burn Bldg Supplies	2,382	2,181	219	2,400	4,000	2,500	2,500
206-336-808.000	Audit & Accounting	16,286	15,776	-	15,776	17,000	17,000	17,000
206-336-811.000	Computer Administration	11,930	5,232	416	5,647	5,000	7,500	7,500
206-336-814.000	Legal Services	78,239	42,819	-	42,819	80,000	40,000	40,000
206-336-815.000	Arbitration Fees	-	-	-	-	2,000	2,000	2,000
206-336-817.000	Consultant/Contract Services	56,178	50,000	10,000	60,000	62,000	62,000	62,000
206-336-835.000	Occupational Health Services	38,914	9,719	281	10,000	8,000	40,000	40,000
206-336-836.000	Recruitment Staffing	8,758	12,449	551	13,000	10,000	10,000	10,000
206-336-850.000	Postage	536	538	62	600	350	350	350
206-336-900.000	Publishing	-	-	-	-	100	100	100
206-336-956.000	Miscellaneous Expense	12,123	9,395	918	10,313	1,500	1,500	1,500
206-336-956.001	Settlement Award	-	25,700	-	25,700	-	-	-
206-336-959.000	Contingencies	-	-	-	-	200,000	200,000	200,000
206-336-960.000	Fire Prevention	12,277	11,091	909	12,000	6,000	11,000	11,000
206-336-961.000	Administrative Fees	55,955	28,955	-	28,955	28,955	28,955	28,955
206-336-961.001	Snow Removal	1,944	-	1,728	1,728	4,400	4,400	4,400
206-336-970.000	Capital Improvements	278,223	-	5,000	5,000	80,000	25,000	25,000
206-336-999.000	Operating Transfer Out	922,972	929,839	36,261	966,100	966,210	999,940	999,940
		\$ 1,496,717	\$ 1,145,658	\$ 56,346	\$ 1,202,004	\$ 1,475,515	\$ 1,452,245	\$ 1,452,245

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

FIRE FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
FIRE STATION 1-ADMINISTRATION								
206-337-703.060	Fulltime Fire Fighter	\$ 159,801	\$ 81,837	\$ 37,463	\$ 119,300	\$ 180,000	\$ 180,000	\$ 180,000
206-337-705.000	Wages-Paid on Call Fire Fighter	164,524	170,295	65,530	235,825	200,000	250,000	250,000
206-337-707.010	Paid on Call Officer Pay	7,632	5,478	1,022	6,500	6,000	6,500	6,500
206-337-714.000	Clothing Allowance	2,000	1,000	-	1,000	2,000	2,000	2,000
206-337-715.000	FICA Employer	13,708	8,828	8,152	16,980	24,056	27,187	27,187
206-337-715.001	Medicare Employer	4,949	4,118	1,457	5,575	5,626	6,358	6,358
206-337-716.000	Health Care Insurance	54,373	23,612	4,888	28,500	70,000	30,500	30,500
206-337-717.000	Life Insurance Premiums	863	697	253	950	1,800	1,000	1,000
206-337-718.000	Optical Insurance Premiums	841	390	310	700	1,200	775	775
206-337-719.000	Dental Insurance Premiums	4,132	3,071	829	3,900	5,525	5,225	5,225
206-337-721.010	Deferred Contribution Employer - Obra	6,935	7,961	5,214	13,175	12,772	15,903	15,903
206-337-722.000	Long & Short Term Disability Insurance	2,584	1,498	702	2,200	3,725	2,250	2,250
206-337-723.000	Insurance & Bonds	4,183	4,248	521	4,769	5,400	5,400	5,400
206-337-723.001	Workers Comp Insurance	12,744	12,179	-	12,179	18,000	19,000	19,000
206-337-724.000	Uniforms	4,705	10,467	533	11,000	3,000	3,000	3,000
206-337-726.000	Employee Assistance Program	568	391	209	600	700	600	600
206-337-727.000	Office Supplies	1,914	1,460	59	1,519	2,000	2,000	2,000
206-337-740.000	Operating Supplies	1,458	973	273	1,246	1,500	1,500	1,500
206-337-760.000	Rescue Supplies	2,200	2,071	672	2,743	3,000	3,000	3,000
206-337-777.000	Custodial Supplies	695	850	50	900	1,000	1,000	1,000
206-337-860.000	Mileage Reimbursement	-	-	-	-	250	200	200
206-337-863.000	Gasoline & Oil	11,634	7,224	851	8,075	15,000	12,000	12,000
206-337-920.000	Utility Bill - Water	760	672	228	900	1,000	925	925
206-337-920.001	Utility Bill - Edison	4,332	3,581	1,119	4,700	5,500	4,800	4,800
206-337-920.002	Utility Bill - Gas	2,803	2,799	1,751	4,550	3,000	4,650	4,650
206-337-920.003	Utility Bill - Telephone	4,987	4,359	841	5,200	5,700	5,350	5,350
206-337-931.000	Building & Grounds Upkeep	7,273	6,751	1,458	8,209	10,000	10,000	10,000
206-337-933.000	Equipment Maintenance	7,430	3,727	643	4,370	8,500	6,000	6,000
206-337-933.001	Office Equipment Maintenance	-	-	-	-	300	-	-
206-337-933.005	Vehicle Maintenance/Repair	16,288	29,207	1,624	30,831	12,000	18,000	18,000
206-337-956.000	Miscellaneous Expense	325	502	98	600	300	400	400
206-337-957.000	Conference, Education & Training	1,868	1,947	53	2,000	2,500	1,000	1,000
206-337-958.000	Membership & Dues	525	795	205	1,000	800	500	500
206-337-977.000	Equipment	6,470	1,001	2,242	3,243	5,000	5,000	5,000
206-337-977.002	Computer Equipment/Software	-	-	-	-	2,500	1,000	1,000
FIRE STATION 1-TOTALS		\$ 515,503	\$ 403,988	\$ 139,251	\$ 543,240	\$ 619,654	\$ 633,023	\$ 633,023

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

FIRE FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
FIRE STATION 2-ADMINISTRATION								
206-338-703.060	Fulltime Fire Fighter	\$ 192,835	\$ 244,682	\$ 117,318	\$ 362,000	\$ 198,000	\$ 558,000	\$ 558,000
206-338-705.000	Wages-Paid on Call Fire Fighter	201,458	139,053	38,447	177,500	225,000	200,000	200,000
206-338-707.010	Paid on Call Officer Pay	2,304	1,713	387	2,100	2,500	2,500	2,500
206-338-707.012	Dispatcher Wages	-	28,203	11,797	40,000	133,000	133,000	133,000
206-338-714.000	Clothing Allowance	2,000	8,000	-	8,000	2,000	8,000	8,000
206-338-715.000	FICA Employer	15,267	19,735	12,265	32,000	34,751	55,893	55,893
206-338-715.001	Medicare Employer	5,934	6,490	2,411	8,900	8,127	13,072	13,072
206-338-716.000	Health Care Insurance	36,107	48,515	74,000	122,515	40,000	102,400	102,400
206-338-717.000	Life Insurance Premiums	1,070	1,212	288	1,500	1,625	1,600	1,600
206-338-718.000	Optical Insurance Premiums	551	972	128	1,100	950	1,200	1,200
206-338-719.000	Dental Insurance Premiums	2,251	4,226	2,174	6,400	2,025	6,725	6,725
206-338-721.000	Pension Contributions Employer	-	1,394	11,731	13,125	-	45,000	45,000
206-338-721.010	Deferred Contribution Employer - Obra	9,817	7,677	2,748	10,425	14,105	12,555	12,555
206-338-722.000	Long & Short Term Disability Insurance	1,524	2,016	584	2,600	1,680	2,800	2,800
206-338-723.000	Insurance & Bonds	4,421	4,501	524	5,025	5,700	5,700	5,700
206-338-723.001	Workers Comp Insurance	12,744	12,179	-	12,179	18,000	19,000	19,000
206-338-724.000	Uniforms	5,895	12,006	19	12,025	3,000	3,000	3,000
206-338-726.000	Employee Assistance Program	799	413	612	1,025	930	1,100	1,100
206-338-727.000	Office Supplies	1,200	1,634	166	1,800	1,500	1,500	1,500
206-338-740.000	Operating Supplies	1,485	942	123	1,065	1,250	1,500	1,500
206-338-760.000	Rescue Supplies	2,200	1,888	371	2,259	2,500	2,500	2,500
206-338-777.000	Custodial Supplies	695	839	161	1,000	1,000	1,000	1,000
206-338-860.000	Mileage Reimbursement	-	-	-	-	150	150	150
206-338-863.000	Gasoline & Oil	11,270	10,004	1,996	12,000	12,000	12,000	12,000
206-338-920.000	Utility Bill - Water	1,831	1,706	894	2,600	3,000	2,675	2,675
206-338-920.001	Utility Bill - Edison	8,087	8,293	307	8,600	9,000	8,900	8,900
206-338-920.002	Utility Bill - Gas	2,440	2,659	566	3,225	3,000	3,300	3,300
206-338-920.003	Utility Bill - Telephone	3,843	3,440	1,235	4,675	4,500	4,775	4,775
206-338-931.000	Building & Grounds Upkeep	18,056	19,692	308	20,000	16,000	12,500	12,500
206-338-933.000	Equipment Maintenance	7,349	5,144	.	5,144	8,000	8,000	8,000
206-338-933.001	Office Equipment Maintenance	-	-	-	-	250	-	-
206-338-933.005	Vehicle Maintenance/Repair	24,810	13,825	258	14,083	17,000	17,000	17,000
206-338-956.000	Miscellaneous Expense	364	550	100	650	350	400	400
206-338-957.000	Conference, Education & Training	3,698	2,061	330	2,391	2,500	2,500	2,500
206-338-958.000	Membership & Dues	559	725	275	1,000	650	650	650
206-338-977.000	Equipment	2,737	3,073	174	3,247	5,000	5,000	5,000
206-338-977.002	Computer Equipment/Software	-	-	-	-	3,000	1,000	1,000
FIRE STATION 2-TOTALS		\$ 585,600	\$ 619,462	\$ 282,696	\$ 902,158	\$ 782,043	\$ 1,256,895	\$ 1,256,895

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

FIRE FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
FIRE STATION 3-ADMINISTRATION								
206-339-703.000	Salary-Elected-Appointed	\$ 82,000	\$ 75,551	\$ 23,204	\$ 98,755	\$ 82,300	\$ 112,420	\$ 112,420
206-339-703.060	Fulltime Fire Fighter	151,699	195,036	80,539	275,575	177,500	570,000	570,000
206-339-705.000	Wages-Paid on Call Fire Fighter	206,504	155,373	69,627	225,000	265,000	250,000	250,000
206-339-706.000	Wages - Clerical	-	32,875	10,050	42,925	-	48,425	48,425
206-339-707.010	Paid on Call Officer Pay	-	960	390	1,350	2,100	2,100	2,100
206-336-710.000	Longevity/Benefit Wages	-	2,849	-	2,849	-	2,925	2,925
206-339-714.000	Clothing Allowance	2,700	9,700	-	9,700	2,700	8,000	8,000
206-339-715.000	FICA Employer	16,279	20,499	13,901	34,400	32,835	61,620	61,620
206-339-715.001	Medicare Employer	6,816	7,171	2,679	9,850	7,679	14,411	14,411
206-339-716.000	Health Care Insurance	90,909	84,905	58,895	143,800	118,000	151,000	151,000
206-339-717.000	Life Insurance Premiums	1,249	1,758	542	2,300	1,700	2,500	2,500
206-339-718.000	Optical Insurance Premiums	1,391	1,372	378	1,750	1,750	1,900	1,900
206-339-719.000	Dental Insurance Premiums	6,832	5,735	1,965	7,700	8,650	8,200	8,200
206-339-720.000	Unemployment Compensation	-	-	-	-	-	7,240	7,240
206-339-721.000	Pension Contribution Employer 401(a)	-	4,124	176	4,300	-	4,850	4,850
206-339-721.010	Deferred Contribution Employer - Obra	11,992	9,775	4,625	14,400	16,560	15,630	15,630
206-339-722.000	Long & Short Term Disability Insurance	3,229	2,952	1,248	4,200	4,200	4,425	4,425
206-339-723.000	Insurance & Bonds	5,449	5,594	687	6,280	7,000	7,000	7,000
206-339-723.001	Workers Comp Insurance	12,744	12,179	-	12,179	18,000	19,000	19,000
206-339-724.000	Uniforms	4,658	11,502	498	12,000	3,000	3,000	3,000
206-339-726.000	Employee Assistance Program	649	375	325	700	800	750	750
206-339-727.000	Office Supplies	2,390	2,021	109	2,130	2,500	2,500	2,500
206-339-740.000	Operating Supplies	1,472	942	58	1,000	1,500	1,500	1,500
206-339-760.000	Rescue Supplies	2,200	1,995	472	2,467	2,500	3,000	3,000
206-339-777.000	Custodial Supplies	713	1,098	2	1,100	1,000	1,000	1,000
206-339-860.000	Mileage Reimbursement	-	-	-	-	250	250	250
206-339-863.000	Gasoline & Oil	6,562	6,638	336	6,974	7,500	8,000	8,000
206-339-920.000	Utility Bill - Water	1,163	1,669	1,231	2,900	5,000	3,000	3,000
206-339-920.001	Utility Bill - Edison	14,989	12,916	6,084	19,000	15,000	19,400	19,400
206-339-920.002	Utility Bill - Gas	3,011	3,508	1,992	5,500	5,000	5,700	5,700
206-339-920.003	Utility Bill - Telephone	13,781	12,822	222	13,044	15,000	15,000	15,000
206-339-931.000	Building & Grounds Upkeep	16,759	9,800	2,779	12,579	15,500	15,500	15,500
206-339-933.000	Equipment Maintenance	8,385	5,689	(189)	5,500	8,500	8,500	8,500
206-339-933.001	Office Equipment Maintenance	-	-	-	-	500	-	-
206-339-933.005	Vehicle Maintenance/Repair	14,168	5,952	1,599	7,551	13,500	13,500	13,500
206-339-956.000	Miscellaneous Expense	393	689	11	700	500	500	500
206-339-957.000	Conference, Education & Training	4,683	2,223	994	3,217	3,500	3,500	3,500
206-339-958.000	Membership & Dues	1,127	959	41	1,000	750	500	500
206-339-977.000	Equipment	1,147	1,433	2,426	3,859	5,000	5,000	5,000
206-339-977.002	Computer Equipment/Software	695	-	-	-	3,000	1,000	1,000
FIRE STATION 3-TOTALS		\$ 698,738	\$ 710,640	\$ 287,895	\$ 998,535	\$ 855,774	\$ 1,402,746	\$ 1,402,746



PRELIMINARY BUDGET 2017/18

PARK AND RECREATION FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 2,521,114	\$ 2,565,000	\$ 2,582,409	\$ 2,640,000
Charges for Services	2,110,481	2,098,300	2,099,281	2,108,600
Interest	-	22,500	11,370	15,000
Other	-	-	-	-
Total Revenues	\$ 4,631,595	\$ 4,685,800	\$ 4,693,060	\$ 4,763,600
Expenditures				
Recreation and culture	\$ 2,568,543	\$ 2,746,703	\$ 2,449,047	\$ 2,657,951
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	\$ 2,568,543	\$ 2,746,703	\$ 2,449,047	\$ 2,657,951
Excess of Revenue Over (Under) Expenditures	\$ 2,063,052	\$ 1,939,097	\$ 2,244,013	\$ 2,105,649
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(2,763,300)	(2,808,100)	(2,707,800)	(2,885,215)
Debt Issuance	-	-	-	-
Total Other Financing Sources	\$ (2,763,300)	\$ (2,808,100)	\$ (2,707,800)	\$ (2,885,215)
Net Change in Fund Balances	\$ (700,248)	\$ (869,003)	\$ (463,787)	\$ (779,566)
Fund Balance, Beginning	\$ 4,596,076	\$ 3,895,827	\$ 3,895,827	\$ 3,432,040
Fund Balance, Ending	\$ 3,895,827	\$ 3,026,824	\$ 3,432,040	\$ 2,652,474

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT

FISCAL YEAR 2017/18

PARKS & RECREATION FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
208-000-403.000	S.A. Tax Collection	\$ 2,521,114	\$ 2,582,409	\$ -	\$ 2,582,409	\$ 2,565,000	\$ 2,640,000	\$ 2,640,000
208-000-601.000	Independent Contractor Activities	21,259	4,024	1,376	5,400	10,000	6,000	6,000
208-000-601.001	Recreation Activities	18,684	7,502	298	7,800	10,000	6,000	6,000
208-000-601.004	Community Events/Sponsorships	48,759	58,584	416	59,000	35,000	55,000	55,000
208-000-603.000	Trips	14,459	8,165	1,901	10,066	12,000	8,000	8,000
208-000-608.001	Senior Center Program	2,719	2,109	591	2,700	2,700	3,000	3,000
208-000-665.000	Interest Income	20,398	10,530	840	11,370	22,500	15,000	15,000
208-000-667.000	Park Rental Fees	47,839	43,477	2,524	46,000	25,000	30,000	30,000
208-000-673.000	Gain on Sale of Fixes Asset	21,700	10,400	-	10,400	-	-	-
208-000-675.000	Donations	-	-	-	-	-	-	-
208-000-694.000	Miscellaneous Income	12	69	-	69	100	100	100
TOTAL PARK & RECREATION REVENUE		\$ 2,716,944	\$ 2,727,268	\$ 7,946	\$ 2,735,214	\$ 2,682,300	\$ 2,763,100	\$ 2,763,100
RECREATION CENTER REVENUE								
208-000-601.010	Independent Contractor Activities	\$ 165,619	\$ 148,110	48,443	\$ 196,553	\$ 200,000	\$ 200,000	\$ 200,000
208-000-601.011	Recreation Activities	80,494	61,778	29,652	91,430	100,000	100,000	100,000
208-000-607.000	Membership Fees	1,138,635	944,732	160,299	1,105,031	1,200,000	1,200,000	1,200,000
208-000-607.001	Daily Admissions	381,761	359,496	49,728	409,224	350,000	350,000	350,000
208-000-607.002	Special Events	8,109	8,497	103	8,600	8,000	8,000	8,000
208-000-607.003	Child Watch Fees	8,807	4,242	607	4,849	10,000	4,000	4,000
208-000-607.004	Gift Certificates	1,145	1,929	500	2,429	2,500	2,500	2,500
208-000-667.010	Rental Fees	110,659	79,106	17,407	96,513	100,000	100,000	100,000
208-000-676.000	Apparel	1,323	1,274	51	1,325	1,000	1,000	1,000
208-000-694.010	Miscellaneous Income	38,498	34,431	7,461	41,892	32,000	35,000	35,000
TOTAL RECREATION CENTER REVENUE		\$ 1,935,049	\$ 1,643,595	\$ 314,251	\$ 1,957,846	\$ 2,003,500	\$ 2,000,500	\$ 2,000,500

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT

FISCAL YEAR 2017/18

PARKS & RECREATION FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
EXPENSE								
PARKS & REC - ADMINISTRATION								
208-751-703.000	Salary-Elected-Appointed	\$ 92,577	\$ 75,024	\$ 20,371	\$ 95,395	\$ 93,825	\$ 96,291	\$ 96,291
208-751-704.060	Program Staff	103,734	84,076	22,524	106,600	100,800	108,000	108,000
208-751-704.061	Program Staff Overtime	-	-	-	-	-	-	-
208-751-706.000	Wages-Clerical	84,328	69,325	18,625	87,950	86,000	86,000	86,000
208-751-706.001	Clerical Overtime	-	-	-	-	-	-	-
208-751-710.000	Longevity/Benefit Wages	11,878	12,794	-	12,794	12,200	13,125	13,125
208-751-715.000	FICA Employer	18,492	15,007	3,863	18,870	18,155	18,365	18,365
208-751-715.001	Medicare Employer	4,325	3,510	915	4,425	4,246	4,295	4,295
208-751-716.000	Health Care Insurance	74,828	52,245	13,255	65,500	87,000	72,000	72,000
208-751-717.000	Life Insurance Premiums	934	902	199	1,100	1,150	1,150	1,150
208-751-718.000	Optical Insurance Premiums	1,169	856	169	1,025	1,900	1,200	1,200
208-751-719.000	Dental Insurance Premiums	5,068	3,560	665	4,225	5,850	4,650	4,650
208-751-720.000	Unemployment Compensation	-	-	-	-	-	-	-
208-751-721.000	Pension Contribution Employer 401(a)	29,109	23,309	6,166	29,475	28,063	28,309	28,309
208-751-722.000	Long & Short Term Disability Insurance	4,616	3,943	1,157	5,100	5,350	5,375	5,375
208-751-723.000	Insurance & Bonds	20,959	18,059	4,109	22,168	25,500	25,500	25,500
208-751-723.001	Workers Compensation Insurance	4,155	4,736	-	4,736	6,625	6,625	6,625
208-751-726.000	Employee Assistance Program	264	(360)	560	200	300	350	350
208-751-727.000	Office Supplies	5,597	4,944	1,803	6,747	6,000	6,000	6,000
208-751-730.000	Publications	364	364	-	364	400	400	400
208-751-740.000	Operating Supplies	2,302	454	121	575	2,000	2,000	2,000
208-751-750.000	Activity Supplies	11,440	12,843	357	13,200	15,000	13,000	13,000
208-751-808.000	Audit & Accounting	4,790	4,640	-	4,640	5,700	5,200	5,200
208-751-811.000	Computer Administration	5,754	399	200	599	10,000	5,000	5,000
208-751-814.000	Legal Services	2,472	1,389	479	1,868	3,000	3,000	-
208-751-816.000	Engineering Services	4,255	-	-	-	-	-	-
208-751-817.000	Consultant Services	240	105	20	125	500	300	300
208-751-818.000	Independent Contractor Program	26,452	11,763	4,084	15,847	25,000	20,000	20,000
208-751-835.000	Occupational Health Services	3,224	2,589	111	2,700	2,500	2,500	2,500
208-751-836.000	Recruitment Staffing	45	-	-	-	1,500	1,500	1,500
208-751-850.000	Postage	11,270	13,941	159	14,100	12,000	14,000	14,000
208-751-860.000	Mileage Reimbursement	-	-	-	-	-	-	-
208-751-901.000	Printing	11,088	8,552	3,691	12,243	15,000	15,000	15,000
208-751-920.000	Utility Bill - Water	2,765	2,930	1,455	4,385	4,500	4,500	4,500
208-751-920.001	Utility Bill - Edison	4,221	2,950	593	3,543	4,000	4,000	4,000
208-751-920.002	Utility Bill - Gas	1,249	1,216	97	1,313	2,000	2,000	2,000
208-751-920.003	Utility Bill - Telephone	499	870	395	1,265	1,000	1,200	1,200
208-751-931.000	Buildings & Grounds Upkeep	8,679	1,198	933	2,131	5,000	3,000	3,000
208-751-933.000	Equipment Maintenance	550	550	(550)	-	1,000	1,000	1,000
208-751-933.001	Office Equipment Maintenance	1,142	757	300	1,057	1,000	1,100	1,100
208-751-942.000	Facility Rental Fees	2,291	2,309	-	2,309	2,500	2,500	2,500
208-751-943.000	Trips	13,002	8,309	1,795	10,104	15,000	10,000	10,000
208-751-945.000	Equipment Rental	3,775	4,370	100	4,470	4,000	4,500	4,500
208-751-956.000	Miscellaneous Expense	309	320	-	320	250	300	300
208-751-956.005	Bank Fees	22,759	21,657	4,175	25,832	20,000	25,000	25,000
208-751-957.000	Conference, Education & Training	1,504	1,455	725	2,180	3,000	3,000	3,000
208-751-958.000	Membership & Dues	930	120	630	750	750	750	750
208-751-961.001	Snow Removal	2,916	-	2,592	2,592	5,000	5,000	5,000
208-751-977.000	Equipment	50	-	-	-	1,000	1,000	1,000
208-751-977.001	Office Equipment	-	73	-	73	1,000	1,000	1,000
208-751-977.002	Computer Equipment/Software	4,618	6,822	2,107	8,929	5,000	10,000	10,000
208-751-999.000	Operating Transfer Out	78,763	60,205	20,068	80,274	80,275	96,658	96,658
		\$ 695,747	\$ 545,083	\$ 139,016	\$ 684,099	\$ 731,839	\$ 735,643	\$ 732,643

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT

FISCAL YEAR 2017/18

PARKS & RECREATION FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
ACCOUNT NO.	NAME							
RECREATION CENTER EXPENSES								
208-752-703.000	Salary-Elected-Appointed	\$ 130,028	\$ 105,393	29,108	\$ 134,500	\$ 130,500	\$ 130,500	\$ 130,500
208-752-707.000	Wages Temps-Parttime	494,007	374,291	100,709	475,000	500,000	500,000	500,000
208-752-710.000	Longevity/Benefit Wages	2,682	-	2,756	2,756	2,700	2,800	2,800
208-752-715.000	FICA Employer	41,068	31,083	8,017	39,100	39,258	39,265	39,265
208-752-715.001	Medicare Employer	9,605	7,269	1,881	9,150	9,181	9,183	9,183
208-752-716.000	Health Care Insurance	29,473	21,462	5,463	26,925	37,950	30,000	30,000
208-752-717.000	Life Insurance Premiums	467	480	295	775	600	850	850
208-752-718.000	Optical Insurance Premiums	466	398	127	525	875	600	600
208-752-719.000	Dental Insurance Premiums	2,250	1,827	549	2,375	2,625	2,625	2,625
208-752-721.000	Pension Contribution Employer 401(a)	13,710	10,928	2,922	13,850	13,050	13,050	13,050
208-752-722.000	Long & Short Term Disability Insurance	2,163	1,847	568	2,415	2,550	2,550	2,550
208-752-723.001	Workers Compensation Insurance	4,155	4,736	-	4,736	5,950	5,950	5,950
208-752-726.000	Employee Assistance	3,494	2,401	99	2,500	3,700	3,000	3,000
208-752-740.000	Operating Supplies	45,917	62,379	16,317	78,696	45,000	80,000	80,000
208-752-750.000	Activity Supplies	1,409	1,962	649	2,611	3,000	3,000	3,000
208-752-750.001	Catering Services	25,733	17,533	3,785	21,318	30,000	25,000	25,000
208-752-755.000	Apparel	1,655	3,322	178	3,500	3,000	2,500	2,500
208-752-777.000	Custodial Supplies	30,177	19,597	3,938	23,535	40,000	35,000	35,000
208-752-777.001	Chemicals	19,833	15,374	2,623	17,997	20,000	20,000	20,000
208-752-817.000	Contracted Services	3,457	3,353	669	4,022	3,500	4,000	4,000
208-752-818.000	Independent Contractor Program	139,013	79,190	31,697	110,887	180,000	150,000	150,000
208-752-850.000	Postage	81	-	-	-	100	100	100
208-752-860.000	Mileage Reimbursement	-	182	-	182	-	-	-
208-752-901.000	Printing	652	630	315	945	2,000	2,000	2,000
208-752-920.000	Utility Bill - Water	31,967	27,607	393	28,000	25,000	25,000	25,000
208-752-920.001	Utility Bill - Edison	203,878	179,228	38,946	218,174	225,000	225,000	225,000
208-752-920.002	Utility Bill - Gas	62,315	52,755	3,390	56,145	100,000	75,000	75,000
208-752-920.003	Utility Bill - Telephone	2,606	2,707	460	3,167	3,000	3,500	3,500
208-752-931.000	Buildings & Grounds Upkeep	83,787	96,555	29,863	126,418	175,000	175,000	175,000
208-752-933.000	Equipment Maintenance	29,206	10,502	7,969	18,471	25,000	25,000	25,000
208-752-933.004	HVAC Maintenance	253,201	28,871	14,000	42,871	40,000	45,000	45,000
208-752-945.000	Equipment Rental	151	245	200	445	10,000	5,000	5,000
208-752-956.000	Miscellaneous Expense	684	304	46	350	1,000	500	500
208-752-957.000	Conference, Education & Training	3,105	4,463	37	4,500	3,000	4,000	4,000
208-752-958.000	Membership & Dues	-	-	-	-	-	-	-
208-752-977.000	Equipment	60,188	36,582	10,363	46,945	25,000	50,000	50,000
		\$ 1,732,583	\$ 1,205,456	\$ 318,330	\$ 1,523,786	\$ 1,707,539	1,694,973	\$ 1,694,973
PARK OPERATIONS								
208-753-707.000	Wages Temps-Part time	\$ 36,470	\$ -	\$ 36,470	\$ 36,470	\$ 50,000	\$ 10,000	\$ 10,000
208-753-715.000	FICA Employer	2,755	-	2,261	2,261	3,100	620	620
208-753-715.001	Medicare Employer	644	-	529	529	725	145	145
208-753-740.000	Operating Supplies	35,643	21,828	4,509	26,337	25,000	30,000	30,000
208-753-777.000	Custodial Supplies	2,597	1,225	613	1,838	1,500	2,000	2,000
208-753-863.000	Gasoline & Oil	6,810	3,829	1,927	5,756	7,000	6,000	6,000
208-753-920.000	Utility Bill - Water	20,878	11,847	2,000	13,847	15,000	15,000	15,000
208-753-920.001	Utility Bill - Edison	16,185	7,945	3,854	11,799	15,000	15,000	15,000
208-753-931.000	Buildings & Grounds Upkeep	25,932	2,709	9,885	12,594	50,000	30,000	30,000
208-753-933.005	Vehicle Maintenance/Repair	1,805	1,507	800	2,307	2,000	2,500	2,500
208-753-945.000	Equipment Rental	1,115	685	2,000	2,685	5,000	3,000	3,000
208-753-977.000	Equipment	9,778	4,570	8,000	12,570	15,000	15,000	15,000
208-753-977.005	Vehicles	-	29,774	15,000	44,774	25,000	25,000	25,000
		\$ 160,610	\$ 85,921	\$ 87,846	\$ 173,767	\$ 214,325	\$ 154,265	\$ 154,265
DEBT SERVICE PAYMENT								
208-906-992.000	Principle Payment	\$ -	\$ 67,395	\$ -	\$ 67,395	\$ 80,000	\$ 67,400	\$ 67,400
208-906-996.000	Interest Expense	-	-	-	-	13,000	8,670	8,670
208-906-999.000	Operating Transfer Out	2,763,300	2,707,800	-	2,707,800	2,808,100	2,885,215	2,885,215
		\$ 2,763,300	\$ 2,775,195	\$ -	\$ 2,775,195	\$ 2,901,100	\$ 2,961,285	\$ 2,961,285

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT

FISCAL YEAR 2017/18

PARKS & RECREATION FUND								
ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
TOTAL REVENUE		\$ 4,651,993	\$ 4,370,864	\$ 322,196	\$ 4,693,060	\$ 4,685,800	\$ 4,763,600	\$ 4,763,600
TOTAL EXPENSE		5,352,241	4,611,655	545,192	5,156,847	5,554,803	5,546,166	5,543,166
NET REVENUE/(SHORTFALL)		\$ (700,248)	\$ (240,791)	\$ (222,996)	\$ (463,787)	\$ (869,003)	\$ (782,566)	\$ (779,566)
6/30/16 Audited Fund Balance		\$ 3,895,827						
Estimated Net Revenue 6/30/17		(463,787)						
Estimated Fund Balance 6/30/17		\$ 3,432,040						
Estimated Net Revenue/(Shortfall) 6/30/18		(779,566)						
Estimated Fund Balance 6/30/18		\$ 2,652,474						



PRELIMINARY BUDGET 2017/18

PARK AND RECREATION REVOLVING FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest	1,288	1,200	1,560	1,200
Other	-	-	-	-
Total Revenues	<u>\$ 1,288</u>	<u>\$ 1,200</u>	<u>\$ 1,560</u>	<u>\$ 1,200</u>
Expenditures				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess of Revenue Over (Under) Expenditures	\$ 1,288	\$ 1,200	\$ 1,560	\$ 1,200
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balances	\$ 1,288	\$ 1,200	\$ 1,560	\$ 1,200
Fund Balance, Beginning	<u>\$ 642,619</u>	<u>\$ 643,907</u>	<u>\$ 643,907</u>	<u>\$ 645,467</u>
Fund Balance, Ending	<u><u>\$ 643,907</u></u>	<u><u>\$ 645,107</u></u>	<u><u>\$ 645,467</u></u>	<u><u>\$ 646,667</u></u>

This fund was established to provide for future bond payments scheduled after the current millage expires. The Township has, in the past, set aside money and transferred it in from the Parks and Recreation Operation Fund. This amount plus interest earnings will assist in covering the scheduled payments of principal and interest.

The fund will only be set up for budgeted revenue since the Township will not be paying anything out of this fund until the year 2022.

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

PARKS & RECREATION REVOLVING FUND

ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
REVENUE								
209-000-665.000	Interest Income	\$ 1,288	\$ 1,304	\$ 256	\$ 1,560	\$ 1,200	\$ 1,200	\$ 1,200
209-000-699.000	Operating Transfer In	-	-	-	-	-	-	-
TOTAL REVENUE		\$ 1,288	\$ 1,304	\$ 256	\$ 1,560	\$ 1,200	\$ 1,200	\$ 1,200
EXPENSE								
209-906-956.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
209-906-999.000	Operating Transfer Out	-	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
TOTAL REVENUE		\$ 1,288	\$ 1,304	\$ 256	\$ 1,560	\$ 1,200	\$ 1,200	\$ 1,200
TOTAL EXPENSE		-	-	-	-	-	-	-
NET REVENUE/(SHORTFALL)		\$ 1,288	\$ 1,304	\$ 256	\$ 1,560	\$ 1,200	\$ 1,200	\$ 1,200

This fund was established in the fall of 2001 at the advice of Bond Counsel to provide for future debt service payments that extend beyond the approved 20 year millage. No expenses will be paid out of this fund until 2022.

6/30/16 Audited Fund Balance	\$ 643,907							
Estimated Net Revenue 6/30/17	1,560							
Estimated Fund Balance 6/30/17	\$ 645,467							
Estimated Net Revenue/(Shortfall) 6/30/18	1,200							
Estimated Fund Balance 6/30/18	\$ 646,667							



PRELIMINARY BUDGET 2017/18

LAW ENFORCEMENT FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ 3,266,134	\$ 3,332,000	\$ 3,362,856	\$ 3,425,000
State-shared revenue and grants	20,137	20,000	21,145	20,000
Interest	6,448	4,000	2,235	4,000
Other	-	-	-	-
Total Revenues	\$ 3,292,719	\$ 3,356,000	\$ 3,386,236	\$ 3,449,000
Expenditures				
Public Safety	\$ 3,291,539	\$ 3,831,335	\$ 3,822,625	\$ 3,832,625
Capital Outlay	-	-	-	-
Total Expenditures	\$ 3,291,539	\$ 3,831,335	\$ 3,822,625	\$ 3,832,625
Excess of Revenue Over (Under) Expenditures	\$ 1,180	\$ (475,335)	\$ (436,389)	\$ (383,625)
Other Financing Sources (Uses)				
Transfers In	\$ 570,000	\$ 570,000	\$ 570,000	\$ 400,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 570,000	\$ 570,000	\$ 570,000	\$ 400,000
Net Change in Fund Balances	\$ 571,180	\$ 94,665	\$ 133,611	\$ 16,375
Fund Balance, Beginning	\$ 1,420,814	\$ 1,991,993	\$ 1,991,993	\$ 2,125,604
Fund Balance, Ending	\$ 1,991,993	\$ 2,086,658	\$ 2,125,604	\$ 2,141,979

**MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18**

LAW ENFORCEMENT FUND

ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
REVENUE								
266-000-403.000	Tax Collection	\$ 3,266,134	\$ 3,362,856	\$ -	\$ 3,362,856	\$ 3,332,000	\$ 3,425,000	\$ 3,425,000
266-000-574.000	State Share Revenue	20,137	21,145	-	21,145	20,000	20,000	20,000
266-000-665.000	Interest Income	6,448	2,161	74	2,235	4,000	4,000	4,000
266-000-699.000	Operating Transfer In	570,000	570,000	-	570,000	570,000	400,000	400,000
TOTAL REVENUE		\$ 3,862,719	\$ 3,956,162	\$ 74	\$ 3,956,236	\$ 3,926,000	\$ 3,849,000	\$ 3,849,000
EXPENSE								
266-301-802.000	Sheriff Deputy Expense	\$ 3,285,202	\$ 3,172,880	\$ 642,120	\$ 3,815,000	\$ 3,822,185	\$ 3,823,900	\$ 3,823,900
266-301-920.000	Utility Bill - Water	278	370	130	500	350	525	525
266-301-920.001	Utility Bill - Edison	4,268	3,531	1,369	4,900	5,100	5,100	5,100
266-301-920.002	Utility Bill - Gas	691	672	328	1,000	2,000	1,500	1,500
266-301-920.003	Utility Bill - Telephone	1,100	1,101	124	1,225	1,500	1,500	1,500
266-301-956.000	Miscellaneous	-	-	-	-	200	100	100
		\$ 3,291,539	\$ 3,178,554	\$ 644,071	\$ 3,822,625	\$ 3,831,335	\$ 3,832,625	\$ 3,832,625
		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
TOTAL REVENUE		\$ 3,862,719	\$ 3,956,162	\$ 74	\$ 3,956,236	\$ 3,926,000	\$ 3,849,000	\$ 3,849,000
TOTAL EXPENSE		3,291,539	3,178,554	644,071	3,822,625	3,831,335	3,832,625	3,832,625
NET REVENUE/(SHORTFALL)		\$ 571,180	\$ 777,608	\$ (643,997)	\$ 133,611	\$ 94,665	\$ 16,375	\$ 16,375
6/30/16 Audited Fund Balance		1,991,993						
Estimated Net Revenue 6/30/17		133,611						
Estimated Fund Balance 6/30/17		2,125,604						
Estimated Net Revenue/(Shortfall) 6/30/18		16,375						
Estimated Fund Balance 6/30/18		2,141,979						



PRELIMINARY BUDGET 2017/18

FIRE IMPROVEMENT FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest	3,069	2,500	2,900	2,500
Other	-	-	-	-
Total Revenues	\$ 3,069	\$ 2,500	\$ 2,900	\$ 2,500
Expenditures				
Public Safety	\$ -	\$ 300,000	\$ 15	\$ 650,000
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ 300,000	\$ 15	\$ 650,000
Excess of Revenue Over (Under) Expenditures	\$ 3,069	\$ (297,500)	\$ 2,885	\$ (647,500)
Other Financing Sources (Uses)				
Transfers In	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Net Change in Fund Balances	\$ 328,069	\$ 27,500	\$ 327,885	\$ (322,500)
Fund Balance, Beginning	\$ 1,294,178	\$ 1,622,247	\$ 1,622,247	\$ 1,950,132
Fund Balance, Ending	\$ 1,622,247	\$ 1,649,747	\$ 1,950,132	\$ 1,627,632

MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18

FIRE IMPROVEMENT FUND

ACCOUNT NO.	NAME	AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
REVENUE								
663-000-665.000	Interest Income	\$ 3,069	\$ 2,791	\$ 109	\$ 2,900	\$ 2,500	\$ 2,500	\$ 2,500
663-000-699.000	Operating Transfer In	325,000	325,000	-	325,000	325,000	325,000	325,000
TOTAL REVENUE		\$ 328,069	\$ 327,791	\$ 109	\$ 327,900	\$ 327,500	\$ 327,500	\$ 327,500
EXPENSE								
663-336-956.000	Miscellaneous	\$ -	\$ 15	\$ -	\$ 15	\$ -	\$ -	\$ -
663-336-977.000	Equipment	-	-	-	-	300,000	650,000	650,000
663-336-999.000	Operating Transfer Out	-	-	-	-	-	-	-
		\$ -	\$ 15	\$ -	\$ 15	\$ 300,000	\$ 650,000	\$ 650,000
TOTAL REVENUE		\$ 328,069	\$ 327,791	\$ 109	\$ 327,900	\$ 327,500	\$ 327,500	\$ 327,500
TOTAL EXPENSE		-	15	-	15	300,000	650,000	650,000
NET REVENUE/(SHORTFALL)		\$ 328,069	\$ 327,776	\$ 109	\$ 327,885	\$ 27,500	\$ (322,500)	\$ (322,500)
6/30/16 Audited Fund Balance		1,622,247						
Estimated Net Revenue 6/30/17		327,885						
Estimated Fund Balance 6/30/17		1,950,132						
Estimated Net Revenue/(Shortfall) 6/30/18		(322,500)						
Estimated Fund Balance 6/30/18		1,627,632						



PRELIMINARY BUDGET 2017/18

MUNICIPAL ROADWAY FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Telecommunications Fees	\$ 20,124	\$ 20,000	\$ 28,419	\$ 20,000
Interest	3,776	2,000	5,376	4,000
Other	-	-	-	-
Total Revenues	\$ 23,901	\$ 22,000	\$ 33,795	\$ 24,000
Expenditures				
Miscellaneous Expense	\$ 15	\$ 200	\$ 100	\$ 200
Capital Outlay	1,479,618	3,000,000	2,975,000	5,000,000
Total Expenditures	\$ 1,479,633	\$ 3,000,200	\$ 2,975,100	\$ 5,000,200
Excess of Revenue Over (Under) Expenditures	\$ (1,455,732)	\$ (2,978,200)	\$ (2,941,305)	\$ (4,976,200)
Other Financing Sources (Uses)				
Transfers In	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,500,000
Transfers Out	-	-	-	-
Total Other Financing Sources	\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,500,000
Net Change in Fund Balances	\$ 544,268	\$ 21,800	\$ 58,695	\$ (1,476,200)
Fund Balance, Beginning	\$ 1,870,776	\$ 2,415,044	\$ 2,415,044	\$ 2,473,738
Fund Balance, Ending	\$ 2,415,044	\$ 2,436,844	\$ 2,473,738	\$ 997,538



PRELIMINARY BUDGET 2017/18

FIRE PENSION FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Employer Contributions	\$ 230,009	\$ 230,000	\$ 236,828	\$ 247,000
Employee Contributions	32,417	25,825	27,000	27,000
Investment Income	(78,706)	10,000	270,000	150,000
Total Revenues	\$ 183,720	\$ 265,825	\$ 533,828	\$ 424,000
Expenditures				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	154,056	154,060	162,620	180,000
Administrative Expenses	5,612	25,600	11,500	18,950
Total Expenditures	\$ 159,668	\$ 179,660	\$ 174,120	\$ 198,950
Excess of Revenue Over (Under) Expenditures	\$ 24,052	\$ 86,165	\$ 359,708	\$ 225,050
Net Change in Fund Balances	\$ 24,052	\$ 86,165	\$ 359,708	\$ 225,050
Fund Balance, Beginning	\$ 2,437,849	\$ 2,461,901	\$ 2,461,901	\$ 2,821,608
Fund Balance, Ending	\$ 2,461,901	\$ 2,548,066	\$ 2,821,608	\$ 3,046,658



PRELIMINARY BUDGET 2017/18

RETIREE HEALTHCARE FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Revenues				
Employer Contributions	1,228,748	1,157,560	1,157,627	1,257,920
Employee Contributions	-	-	-	-
Investment Income	217,718	200,000	1,550,000	800,000
Total Revenues	\$ 1,446,466	\$ 1,357,560	\$ 2,707,627	\$ 2,057,920
Expenditures				
Investment Losses	-	-	-	-
Benefit Payments	-	-	-	-
Administrative Expenses	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess of Revenue Over (Under) Expenditures	\$ 1,446,466	\$ 1,357,560	\$ 2,707,627	\$ 2,057,920
Net Change in Fund Balances	\$ 1,446,466	\$ 1,357,560	\$ 2,707,627	\$ 2,057,920
Fund Balance, Beginning	\$ 18,895,105	\$ 20,341,571	\$ 20,341,571	\$ 23,049,198
Fund Balance, Ending	\$ 20,341,571	\$ 21,699,131	\$ 23,049,198	\$ 25,107,118



PRELIMINARY BUDGET 2017/18

WATER AND SEWER FUND

	2016 Actual	2016/17 Budget	2016/17 Projected	2017/18 Budget
Operating Revenue				
Sale of Water	\$ 13,399,015	\$ 13,510,400	\$ 16,846,045	\$ 15,010,400
Sewage Disposal Charges	12,663,563	13,000,000	14,191,799	13,680,000
Charges for Services	768,417	990,200	1,035,464	1,076,800
Total Revenues	\$ 26,830,995	\$ 27,500,600	\$ 32,073,308	\$ 29,767,200
Operating Expenses				
Cost of Water	\$ 10,105,352	\$ 9,501,200	\$ 8,813,188	\$ 10,504,000
Cost of Sewage Disposal	9,278,923	9,100,000	8,591,843	10,500,000
Operation and Maintenance	987,267	2,022,400	2,376,701	2,651,000
General and Administrative	2,437,915	2,701,771	2,540,014	2,742,045
Contribution to Retiree Health Fund	267,744	273,095	273,092	328,685
Depreciation	3,676,038	4,700,000	4,700,000	4,700,000
Total Expenditures	\$ 26,753,239	\$ 28,298,466	\$ 27,294,839	\$ 31,425,730
Operating Loss	\$ 77,756	\$ (797,866)	\$ 4,778,469	\$ (1,658,530)
Nonoperating Revenue (Expense)				
Investment Income	\$ 131,373	\$ 116,000	\$ 105,000	\$ 80,000
Federal Revenue	227,625	220,000	222,000	213,000
Interest Expense	(1,252,625)	(1,374,500)	(1,298,800)	(1,335,000)
Special Assessment	-	5,000	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	6,000	30,000	14,503	20,000
Loss - Before Contributions	\$ (887,627)	\$ (1,003,500)	\$ (957,297)	\$ (1,022,000)
Capital Contributions				
Capital Grants	\$ 549,773	\$ -	\$ 1,033,759	\$ 1,000,000
Developers	1,965,740	1,773,954	-	1,500,000
Tap Fees and frontage Charges	1,441,445	608,000	522,594	594,500
Total Capital Contributions	\$ 3,956,958	\$ 2,381,954	\$ 1,556,353	\$ 3,094,500
Change in Net Assets	\$ 3,147,087	\$ 580,588	\$ 5,377,525	\$ 413,971
Net Assets, Beginning on Year	\$ 167,117,407	\$ 170,264,494	\$ 170,264,494	\$ 175,642,019
Net Assets, End of Year	\$ 170,264,494	\$ 170,845,082	\$ 175,642,019	\$ 176,055,990

**MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18**

WATER & SEWER FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
591-000-501.000	Federal Grant	\$ 247,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
591-000-539.000	State Grants-SAW Grant	302,647	633,759	400,000	1,033,759	-	1,000,000	1,000,000
591-000-600.000	Water Metered Sales	13,398,881	12,911,453	3,929,447	16,840,900	13,500,000	15,000,000	15,000,000
591-000-600.001	Lateral Water Fees	-	4,825	2,000	6,825	30,000	30,000	30,000
591-000-600.002	Lateral Sewer Fees	-	28,739	14,000	42,739	100,000	60,000	60,000
591-000-600.003	Inflo Fees Customer Service	45,200	34,300	2,600	36,900	55,000	50,000	50,000
591-000-600.004	Cust Mtr Charge Installation	-	100,195	9,685	109,880	75,000	100,000	100,000
591-000-600.005	Customer Installation & Repair	6,669	4,663	493	5,156	10,000	10,000	10,000
591-000-600.006	Sewer Inspection Monies	6,795	5,175	390	5,565	9,000	9,000	9,000
591-000-600.007	Engineer Charges	117,930	86,307	35,075	121,382	90,000	110,000	110,000
591-000-600.008	Water Tap Connection	-	3,225	1,500	4,725	3,000	4,500	4,500
591-000-600.009	Capital Charges Tap Sewer	-	344,182	14,243	358,425	400,000	400,000	400,000
591-000-600.010	Const. Inspection Monies	293,459	189,202	35,978	225,180	200,000	225,000	225,000
591-000-600.011	Cap Charge Water	-	187,164	8,111	195,275	250,000	250,000	250,000
591-000-600.012	Contr. Reg. Fee	1,335	1,345	440	1,785	1,200	1,800	1,800
591-000-602.000	Sales of Bulk Water	134	95	50	145	400	400	400
591-000-602.001	Sewer Metered Sales	11,045,310	9,943,252	2,507,886	12,451,138	11,500,000	12,000,000	12,000,000
591-000-614.000	Tap Fees & Frontage Charges	1,441,445	-	-	-	-	-	-
591-000-616.001	Penalty on Delinquent WS Billing	-	-	-	-	-	25,000	25,000
591-000-626.001	Snow Removal Admin Fee	8,836	-	7,855	7,855	5,000	5,000	5,000
591-000-642.000	Clinton Twp Water Sales	-	-	5,000	5,000	10,000	10,000	10,000
591-000-642.001	Washington Twp. Sewer PR	1,496,427	1,324,243	233,897	1,558,140	1,400,000	1,500,000	1,500,000
591-000-643.000	S.M.D.A.	121,826	140,017	42,504	182,521	100,000	180,000	180,000
591-000-657.000	Late Charges/Penalties	260,865	286,145	109,867	396,012	350,000	350,000	350,000
591-000-665.000	Interest Income	131,249	87,660	17,340	105,000	115,000	80,000	80,000
591-000-665.004	Interest Income SADS	124	-	-	-	1,000	-	-
591-000-672.001	Special Assessment Revenue	-	-	-	-	5,000	-	-
591-000-673.000	Gain on Sale of Fixed Asset	6,000	2,503	12,000	14,503	30,000	20,000	20,000
591-000-674.000	Contribution From Developer	1,965,740	-	-	-	1,773,954	1,500,000	1,500,000
591-000-688.000	Fed Grant Rev Int Rebate	227,625	112,394	109,606	222,000	220,000	213,000	213,000
591-000-694.000	Miscellaneous Revenues	27,328	27,359	12,995	40,354	20,000	41,000	41,000
TOTAL REVENUE		\$ 31,152,951	\$ 26,458,201	\$ 7,512,963	\$ 33,971,164	\$ 30,253,554	\$ 33,174,700	\$ 33,174,700

**MACOMB TOWNSHIP PRELIMINARY BUDGET REPORT
FISCAL YEAR 2017/18**

WATER & SEWER FUND		AUDITED PRIOR YEAR 6/30/16	JUL-APR ACTUAL	MAY-JUNE ESTIMATE	TOTAL ESTIMATE	CURRENT 2016/17 BUDGET	2017/18 DEPT. REQUEST	2017/18 SUPV. REQUEST
WATER / SEWER ADMINISTRATION								
591-536-703.000	Salary - Elected - Appointed	\$ 334,926	\$ 273,392	\$ 81,608	\$ 355,000	\$ 360,000	\$ 370,000	\$ 370,000
591-536-704.000	Wages-Inspectors-Appraisers	239,157	196,717	53,283	250,000	250,000	270,000	270,000
591-536-704.001	Inspectors-Appraisers Overtime	27,717	17,315	7,185	24,500	30,000	30,000	30,000
591-536-704.050	Wages-Utility Worker	529,333	434,859	125,966	560,825	575,000	590,000	590,000
591-536-704.051	Utility Worker Overtime	14,542	11,999	4,501	16,500	20,000	20,000	20,000
591-536-706.000	Wages-Clerical	190,757	156,885	41,615	198,500	201,500	210,000	210,000
591-536-706.001	Clerical Overtime	1,172	312	288	600	1,000	1,000	1,000
591-536-710.000	Longevity/Benefit Wages	51,890	31,537	13,963	45,500	56,000	60,000	60,000
591-536-715.000	FICA Employer	88,855	70,522	20,361.42	90,883	92,597	96,162	96,162
591-536-715.001	Medicare Employer	20,781	16,493	4,761.94	21,255	21,656	22,490	22,490
591-536-716.000	Health Care Insurance	453,911	355,310	110,190	465,500	540,000	520,000	520,000
591-536-717.000	Life Insurance Premiums	4,113	4,753	1,047	5,800	5,800	6,100	6,100
591-536-718.000	Optical Insurance Premiums	7,000	6,083	1,117	7,200	7,725	7,600	7,600
591-536-719.000	Dental Insurance Premiums	32,718	26,662	5,513	32,175	39,100	35,000	35,000
591-536-720.000	Unemployment Compensation	-	-	-	-	-	-	-
591-536-721.000	Pension Contribution Employer 401(a)	130,887	105,372	30,228	135,600	138,650	144,000	144,000
591-536-722.000	Long & Short Term Disability Insurance	20,522	18,009	3,741	21,750	23,825	23,000	23,000
591-536-723.001	Workers Compensation Insurance	34,429	39,245	-	39,245	48,900	47,250	47,250
591-536-723.002	Retiree Health Care Contribution	(88,717)	-	-	-	20,000	20,000	20,000
591-536-725.000	Compensated Absences	9,709	-	20,000	20,000	25,000	25,000	25,000
591-536-726.000	Employee Assistance Program	876	548	252	800	875	850	850
591-536-740.000	Operating Supplies	34,500	12,883	4,402	17,285	20,000	20,000	20,000
591-536-740.001	Supplies & Expense Cust	143,657	20,194	16,576	36,770	150,000	150,000	150,000
591-536-777.000	Custodial Supplies	409	208	200	408	1,500	1,500	1,500
591-536-781.000	Repair Parts Meters	-	91,413	48,089	139,502	60,000	100,000	100,000
591-536-835.000	Occupational Health Services	2,226	1,060	270	1,330	2,500	5,500	5,500
591-536-836.000	Recruitment Staffing	-	-	-	-	-	-	-
591-536-930.000	Storm Maintenance	23,159	9,773	9,272	19,045	20,000	20,000	20,000
591-536-931.000	Building & Grounds Upkeep	59,738	26,926	12,194	39,120	100,000	100,000	100,000
591-536-933.000	Equipment Maintenance	28,700	39,962	12,901	52,863	45,000	45,000	45,000
591-536-935.000	Sewer Main Maintenance	27,119	658,899	495,230	1,154,129	700,000	1,000,000	1,000,000
591-536-935.001	Watermain Maintenance	42,460	18,587	5,980	24,567	80,000	70,000	70,000
591-536-935.002	Repair & Maintenance Hydrants	25,640	20,671	16,017	36,688	35,000	35,000	35,000
591-536-936.000	Sidewalk Repair	237	-	-	-	-	-	-
591-536-955.000	Sewer Treatment Fees	9,278,923	7,189,513	1,402,330	8,591,843	9,100,000	10,500,000	10,500,000
591-536-955.001	Water Purchased	10,103,543	7,342,476	1,466,612	8,809,088	9,500,000	10,500,000	10,500,000
591-536-956.000	Miscellaneous Expense	15	(1,907)	-	(1,907)	-	-	-
591-536-957.000	Conference, Education & Training	4,830	5,818	1,440	7,258	6,000	6,500	6,500
591-536-961.000	Administrative Fees	69,743	69,743	-	69,743	69,743	69,743	69,743
591-536-961.001	Snow Removal	1,502	-	1,335	1,335	3,400	4,000	4,000
TOTAL		\$ 21,950,979	\$ 17,272,231	\$ 4,018,469	\$ 21,290,700	\$ 22,350,771	\$ 25,125,695	\$ 25,125,695

