



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



# ANNUAL BUDGET FISCAL YEAR 2020-2021



Janet I. Dunn  
Township Supervisor

Stacy Smith  
Finance Director



**Supervisor**

Janet I. Dunn

**Clerk**

Kristi L. Pozzi

**Treasurer**

Karen M. Goodhue

**Trustees**

Timothy F. Bussineau

Nancy J. Nevers

Charles Oliver

Kathy 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, 2020 and ending June 30, 2021 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, 2020 and ending June 30, 2021 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	\$	2,413,500
License and Permits		3,541,000
Federal Grants		130,000
State Shared Revenues and Grants		6,792,745
Charges for Services		216,407
Fines and Forfeitures		291,000
Special Assessment		917,250
Interest Income		500,000
Other		321,275
Sale of Fixed Assets		10,000
Operating Transfer In		-
<b>Total General Fund Revenues</b>	<b>\$</b>	<b>15,133,177</b>

### EXPENDITURES

Legislative	\$	72,300
Supervisor		278,700
Finance		438,185
Clerk - Records Management		431,862
Information Technology		299,185
Broadcast Media		365,205
Board of Review		6,260
Treasury		440,200
Assessing		639,825
Elections		585,547
Facilities and Grounds		1,319,728
Building and Grounds		2,487,075
Legal Fees		241,050
Human Resource		454,075
Public Safety - Crossing Guards		24,640
Building		1,614,245
Roads and Streets		1,317,500
Planning and Zoning		620,280
Engineering		309,875
Debt Service		2,724,785
Other Functions		318,600
Employee Benefits		1,284,683
Contingencies		500,000
Operating Transfer Out		6,406,700
<b>Total General Fund</b>	<b>\$</b>	<b>23,180,505</b>
Appropriated Surplus	\$	(8,047,328)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$</b>	<b>23,180,505</b>

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

<b>Fire Operating Revenue</b>	<b>\$ 7,230,500</b>
<b>Fire Operating Expenditures</b>	<b>7,087,753</b>

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

<b>Park and Recreation Revenue</b>	<b>\$ 4,981,850</b>
<b>Park and Recreation Expenditure</b>	<b>5,567,528</b>
Appropriated Surplus	(585,678)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 5,567,528</b>

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

<b>Park and Recreation Revolving Revenue</b>	<b>\$ 5,400</b>
<b>Park and Recreation Revolving Expenditure</b>	<b>-</b>

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

<b>Law Enforcement Revenue</b>	<b>\$ 5,929,550</b>
<b>Law Enforcement Expenditure</b>	<b>5,660,700</b>

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

<b>Fire Improvement Revenue</b>	<b>\$ 340,000</b>
<b>Fire Improvement Expenditure</b>	<b>471,000</b>
Appropriated Surplus	(131,000)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 471,000</b>

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

<b>Municipal Roadway Revenue</b>	<b>\$ 6,029,000</b>
<b>Municipal Roadway Expenditure</b>	<b>6,120,300</b>
Appropriated Surplus	(91,300)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 6,120,300</b>

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

<b>Public Improvement Revenue</b>	<b>\$ 35,000</b>
<b>Public Improvement Expenditure</b>	<b>40,000</b>
Appropriated Surplus	(5,000)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 40,000</b>

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

<b>Building Authority Revenue</b>	<b>\$ 10,125,000</b>
<b>Building Authority Expenditure</b>	<b>13,133,450</b>
Appropriated Surplus	(3,008,450)
<b>Total Revenues and Appropriated Surplus</b>	<b>\$ 13,133,450</b>

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

<b>Fire Pension Revenue</b>	<b>\$ 500,500</b>
<b>Fire Pension Expenditure</b>	<b>200,350</b>

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

<b>Retiree Healthcare Revenue</b>	<b>\$ 1,550,200</b>
<b>Retiree Healthcare Expenditure</b>	<b>562,825</b>

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

<b>Water and Sewer Revenue</b>	<b>\$ 38,173,700</b>
<b>Water and Sewer Expenditure</b>	<b>35,140,363</b>

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

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

<b>General Operating</b>	<b>0.6389</b>
<b>Fire Operating</b>	<b>2.0000</b>
<b>Fire Pension</b>	<b>0.1009</b>
<b>Police</b>	<b>1.5500</b>
<b>Park and Recreation</b>	<b>0.7784</b>

Adopted this 10th day of June, 2020.

  
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 Janet I. Dunn, Macomb Township Supervisor

  
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 Attested, Kristi L. Pozzi, Macomb Township Clerk



**2020-2021 BUDGET SUMMARY BY FUND**

<b>Fund</b>	<b>Fund Name</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Surplus/ (Shortfall)</b>
101	General Fund	\$ 15,133,177	\$ 23,180,505	\$ (8,047,328)
206	Fire Operations Fund	7,230,500	7,087,753	142,747
208	Park and Recreation Fund	4,981,850	5,567,528	(585,678)
209	Park and Recreation Revolving Fund	5,400	-	5,400
266	Law Enforcement Fund	5,929,550	5,660,700	268,850
663	Fire Improvement Fund	340,000	471,000	(131,000)
204	Municipal Roadway Fund	6,029,000	6,120,300	(91,300)
245	Public Improvement Fund	35,000	40,000	(5,000)
469	Building Authority Fund	10,125,000	13,133,450	(3,008,450)
732	Fire Pension Fund	500,500	200,350	300,150
736	Retiree Health Care Fund	1,550,200	562,825	987,375
591	Water and Sewer Fund	38,173,700	35,140,363	3,033,337





**General Fund – 101**

**Purpose**

The General Fund accounts for the ordinary activities of the Township that are not accounted for in another fund. General Fund activities are financed by revenue from general property taxes, state-shared revenue, and other sources.

**Activities**

There are currently twenty-four activities in the General Fund. They are:

- Legislative
- Supervisor
- Finance
- Records Management
- Information Technology
- Broadcast Media
- Board of Review
- Treasury
- Assessing
- Elections
- Facilities and Grounds
- Building and Grounds
- Legal Fees
- Human Resource
- Public Safety - Crossing Guards
- Building
- Roads and Streets
- Planning and Zoning
- Engineering
- Debt Service
- Other Functions
- Employee Benefits
- Contingencies
- Operating Transfer Out



**GENERAL FUND SUMMARY**

	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ 2,274,196	\$ 2,342,500	\$ 2,382,375	\$ 2,413,500
License and permits	3,785,289	3,362,500	3,549,824	3,461,000
Federal Grants	137,619	130,000	130,000	130,000
State-shared revenues and grants	7,184,290	7,120,000	7,117,253	6,792,745
Charges for Services	226,843	213,173	224,348	216,407
Fines and forfeitures	431,596	291,000	322,049	291,000
Special Assessment	901,471	903,000	920,617	917,250
Donations	-	-	-	-
Interest	609,844	400,000	685,000	500,000
Other	296,220	277,500	325,393	321,275
<b>Total Revenues</b>	<b>\$ 15,847,367</b>	<b>\$ 15,039,673</b>	<b>\$ 15,656,858</b>	<b>\$ 15,043,177</b>
<b>Expenditures</b>				
<b>Current:</b>				
General Government	\$ 9,612,213	\$ 15,177,196	\$ 8,154,146	\$ 10,585,629
Public Safety	1,729,079	2,063,740	1,735,805	2,158,120
Public Works	1,110,675	1,317,500	1,200,000	1,317,500
Recreation and culture	274,901	315,515	295,680	304,450
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 12,726,867</b>	<b>\$ 18,873,951</b>	<b>\$ 11,385,631</b>	<b>\$ 14,365,699</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 3,120,500</b>	<b>\$ (3,834,278)</b>	<b>\$ 4,271,227</b>	<b>\$ 677,478</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Fixes Assets	\$ 1	\$ 10,000	9,246	\$ 10,000
Transfers In	-	-	-	-
Transfers Out	(5,531,987)	(6,952,852)	(7,011,874)	(8,734,806)
<b>Total Other Financing Sources</b>	<b>\$ (5,531,986)</b>	<b>\$ (6,942,852)</b>	<b>\$ (7,002,628)</b>	<b>\$ (8,724,806)</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,411,485)</b>	<b>\$ (10,777,130)</b>	<b>\$ (2,731,401)</b>	<b>\$ (8,047,328)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 30,207,233</b>	<b>\$ 27,795,747</b>	<b>\$ 27,795,747</b>	<b>\$ 25,064,346</b>
<b>Fund Balance, Ending</b>	<b>\$ 27,795,747</b>	<b>\$ 17,018,617</b>	<b>\$ 25,064,346</b>	<b>\$ 17,017,018</b>



**GENERAL FUND  
REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-000-403.000	Current Real & Personal Property	\$ 2,262,125	\$ 2,330,000	\$ 2,368,875	\$ 2,400,000
101-000-423.000	Trailer Park Fees	12,071	12,500	13,500	13,500
101-000-476.000	Building Permit Application Fee	81,550	66,000	46,500	50,000
101-000-477.000	Building Permits	1,410,716	1,195,000	1,294,903	1,300,000
101-000-477.001	Zoning Permits	65,093	50,000	60,175	60,000
101-000-478.000	Electrical Permits	231,295	201,000	220,016	225,000
101-000-479.000	HVAC	288,705	245,000	263,489	265,000
101-000-480.000	Plumbing Permits	181,940	150,000	157,270	160,000
101-000-480.001	Approach Permit	5,995	4,000	5,320	5,000
101-000-481.000	Building License Registration	2,680	1,500	2,480	1,000
101-000-481.001	Civil Engineer Charges	91,300	65,000	78,150	80,000
101-000-502.000	Community Dev. Block Grant	137,619	130,000	130,000	130,000
101-000-503.000	S.M.A.R.T.	8,043	10,000	7,000	10,000
101-000-539.000	State Grants	3,242	-	-	-
101-000-576.000	State Share Revenue Sales Use	7,110,635	7,100,000	7,100,000	6,782,745
101-000-580.001	School Election Rebursements	62,370	10,000	10,253	-
101-000-605.000	Candidate Filing Fee	-	-	700	-
101-000-608.000	Planning Commission	60,583	50,000	70,000	60,000
101-000-609.000	Liquor License App Fee	4,693	500	100	500
101-000-610.000	Township Board	-	-	-	-
101-000-611.000	ZBOA	5,500	5,000	4,000	5,000
101-000-613.000	Split Applications	1,800	1,000	2,110	1,200
101-000-615.000	Bldg Board of Appeals App Fee	-	1,500	700	1,000
101-000-616.000	School Tax Administration Fee	55,624	55,000	56,536	56,500
101-000-616.001	Penalty on Delinquent WS Billing	134,896	90,000	134,549	115,000
101-000-626.000	Administrative Charges	78,646	78,173	78,173	82,207
101-000-627.000	Weed Cutting Collection	15,640	20,000	10,910	8,000
101-000-628.000	PUD/Concept Review	4,358	2,000	1,819	2,000
101-000-651.000	Cable Franchise Fees	1,209,261	1,150,000	1,226,870	1,150,000
101-000-651.002	Video Service Franchise Fee	308,054	300,000	272,801	245,000
101-000-655.000	Court Fines & Fees	211,043	200,000	186,500	175,000
101-000-657.000	Penalties Late Charges	19,657	1,000	1,000	1,000
101-000-658.000	Forfeiture	66,000	-	-	-
101-000-664.000	W/S Tower Lease	104,101	111,000	121,200	124,800
101-000-664.001	Station #2 Tower Lease	129,260	129,000	145,150	149,500
101-000-664.003	Station #1 Tower Lease	29,309	29,000	30,075	30,975
101-000-665.000	Interest Income	609,844	400,000	685,000	500,000
101-000-672.000	Street Lighting SAD Revenue	896,083	900,000	913,256	913,250
101-000-672.001	Special Assessment Revenue	5,388	3,000	7,361	4,000
101-000-673.000	Gain on Sale of Fixed Asset	1	10,000	9,246	10,000
101-000-675.000	Donations-Historical Commission	40	-	-	-
101-000-675.010	Donations-Art Project	8,000	-	1,600	-
101-000-694.000	Miscellaneous Revenue	25,003	7,500	25,918	15,000
101-000-694.004	Building Department Copies	508	1,000	750	1,000
101-000-669.000	Operating Transfer In	-	-	-	-
		<b>\$ 15,938,668</b>	<b>\$ 15,114,673</b>	<b>\$ 15,744,254</b>	<b>\$ 15,133,177</b>



**GENERAL FUND  
EXPENDITURE SUMMARY BY DEPARTMENT**

<b>Department Number</b>	<b>Department Name</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101	Legislative	\$ 68,294	\$ 72,805	\$ 63,500	\$ 72,300
171	Supervisor	207,915	277,920	198,938	278,700
202	Finance	355,620	420,805	393,699	438,185
215	Clerk - Records Management	379,329	509,125	410,717	431,862
228	Information Technology	272,812	299,825	292,736	299,185
229	Broadcast Media	326,763	373,840	352,096	365,205
247	Board of Review	3,097	5,910	3,255	6,260
253	Treasury	364,701	433,390	351,748	440,200
257	Assessing	565,854	641,070	626,953	639,825
262	Elections	461,089	587,615	533,386	585,547
264	Facilities and Grounds	2,038,997	1,682,087	1,460,438	1,319,728
265	Building and Grounds	2,126,937	6,667,275	1,234,026	2,487,075
266	Legal Fees	120,422	250,145	150,350	241,050
270	Human Resource	407,689	483,516	373,049	454,075
326	Public Safety - Crossing Guards	21,306	24,105	17,175	24,640
371	Building	1,420,351	1,560,035	1,463,807	1,614,245
446	Roads and Streets	1,110,675	1,317,500	1,200,000	1,317,500
723	Planning and Zoning	309,691	355,650	298,904	620,280
725	Engineering	241,073	309,870	282,833	309,875
906	Debt Service	2,021,987	2,594,965	2,594,390	2,724,785
950	Other Functions	314,419	319,800	322,954	318,600
951	Employee Benefits	1,204,054	1,410,765	997,320	1,284,683
959	Contingencies	-	500,000	-	500,000
966	Operating Transfer Out	4,007,079	4,793,785	4,853,382	6,406,700
		<b>\$ 18,350,154</b>	<b>\$ 25,891,803</b>	<b>\$ 18,475,656</b>	<b>\$ 23,180,505</b>



**LEGISLATIVE**

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

GL Number	Description	2019 Actual	2019/20 Budget	2019/20 Projected	2020/21 Budget
101-101-701.000	Wages/Boards/Commissions	\$ 55,431	\$ 57,600	\$ 53,675	\$ 57,600
101-101-715.000	Fica Employer	3,408	3,580	3,675	3,575
101-101-715.001	Medicare Employer	797	850	875	850
101-101-721.000	Pension Contribution Employer 401(a)	4,810	5,775	5,125	5,775
101-101-860.000	Mileage Reimbursement	392	400	50	400
101-101-956.000	Miscellaneous	102	100	100	100
101-101-957.000	Conference, Education & Training	3,355	4,500	-	4,000
		<b>\$ 68,294</b>	<b>\$ 72,805</b>	<b>\$ 63,500</b>	<b>\$ 72,300</b>

**SUPERVISORS DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Supervisor	1
Deputy Supervisor	1
Code Enforcement Officer	1
Total	3

GL Number	Description	2019 Actual	2019/20 Budget	2019/20 Projected	2020/21 Budget
101-171-703.000	Salary-Elected Appointed	\$ 112,206	\$ 165,000	\$ 102,400	\$ 165,000
101-171-704.010	Code Enforcement Officer	62,614	65,000	65,000	66,000
101-171-704.011	Code Enforcement OT	-	300	-	300
101-171-715.000	Fica Employer	10,776	14,280	10,575	14,345
101-171-715.001	Medicare Employer	2,520	3,340	2,470	3,355
101-171-721.000	Pension Contribution Employer 401(a)	17,332	23,000	14,575	23,100
101-171-727.000	Office Supplies & Expense	421	500	350	500
101-171-860.000	Mileage Reimbursement	-	200	50	200
101-171-920.003	Utility Bill-Telephone	533	800	650	800
101-171-956.000	Miscellaneous Expense	25	500	155	100
101-171-957.000	Conference, Education & Training	1,188	2,500	1,215	2,500
101-171-958.000	Membership & Dues	299	500	499	500
101-171-977.001	Office Equipment	-	2,000	1,000	2,000
		<b>\$ 207,915</b>	<b>\$ 277,920</b>	<b>\$ 198,938</b>	<b>\$ 278,700</b>



**FINANCE**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-202-703.000	Salary-Elected-Appointed	\$ 139,411	\$ 182,005	\$ 170,400	\$ 187,250
101-202-706.000	Wages-Clerical	116,605	119,900	115,950	123,100
101-202-706.001	Clerical Overtime	322	1,000	1,000	1,000
101-202-710.000	Longevity/Benefit Wages	3,500	3,500	3,500	6,300
101-202-715.000	Fica Employer	15,557	19,000	18,270	19,694
101-202-715.001	Medicare Employer	3,638	4,500	4,273	4,606
101-202-721.000	Pension Contribution Employer 401(a)	23,164	30,200	27,325	31,035
101-202-727.000	Office Supplies & Expense	5,042	4,500	4,500	5,000
101-202-808.000	Audit & Accounting	42,950	44,500	43,200	44,500
101-202-860.000	Mileage Reimbursement	181	500	375	500
101-202-920.003	Utility Bill - Telephone	604	900	500	900
101-202-956.000	Miscellaneous Expense	1,441	1,200	500	1,200
101-202-957.000	Conference, Education & Training	819	2,000	2,000	4,000
101-202-958.000	Membership & Dues	385	600	1,115	600
101-202-977.001	Office Equipment	362	500	100	500
101-202-977.002	Computer Equipment/Software	1,639	6,000	690	8,000
		<b>\$ 355,620</b>	<b>\$ 420,805</b>	<b>\$ 393,699</b>	<b>\$ 438,185</b>



**CLERK - RECORDS MANAGEMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-215-703.000	Salary-Elected-Appointed	\$ 237,606	\$ 246,100	\$ 248,375	\$ 252,925
101-215-706.000	Wages-Clerical	50,375	51,710	52,005	53,000
101-215-706.001	Clerical Overtime	1,430	2,000	1,300	2,500
101-215-710.000	Longevity/Benefit Wages	3,013	3,125	4,097	4,220
101-215-715.000	Fica Employer	17,852	18,790	19,273	19,384
101-215-715.001	Medicare Employer	4,175	4,310	16,337	4,533
101-215-721.000	Pension Contribution Employer 401(a)	26,055	29,790	30,805	30,600
101-215-727.000	Office Supplies & Expense	3,020	2,000	2,595	2,000
101-215-860.000	Mileage Reimbursement	202	400	218	400
101-215-920.003	Utility Bill - Telephone	3,219	1,300	1,475	1,300
101-215-956.000	Miscellaneous Expense	62	1,500	-	1,000
101-215-956.006	Document Imaging	16,399	138,000	24,000	50,000
101-215-957.000	Conference, Education & Training	3,999	4,000	4,947	4,000
101-215-958.000	Membership & Dues	120	1,100	200	1,000
101-215-977.001	Office Equipment	11,801	5,000	5,090	5,000
		<b>\$ 379,329</b>	<b>\$ 509,125</b>	<b>\$ 410,717</b>	<b>\$ 431,862</b>

**INFORMATION TECHNOLOGY DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-228-703.000	Salary-Elected Appointed	\$ 82,562	\$ 84,300	\$ 84,580	\$ 86,625
101-228-715.000	Fica Employer	5,103	5,250	5,380	5,375
101-228-715.001	Medicare Employer	1,193	1,225	1,302	1,410
101-228-721.000	Pension Contribution Employer 401(a)	8,101	8,450	8,672	8,675
101-228-727.000	Office Supplies	-	200	200	200
101-228-817.000	Contract Services	167,800	191,600	189,600	191,600
101-228-920.003	Utility Bill-Telephone	538	800	575	800
101-228-956.000	Miscellaneous Expense	81	500	427	500
101-228-957.000	Conference, Education & Training	-	1,000	-	-
101-228-977.000	Equipment	102	1,500	-	1,000
101-228-977.002	Computer Equipment/Software	7,333	5,000	2,000	3,000
		<b>\$ 272,812</b>	<b>\$ 299,825</b>	<b>\$ 292,736</b>	<b>\$ 299,185</b>



**BROADCAST MEDIA DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-229-703.000	Salary-Elected Appointed	\$ 94,982	\$ 97,400	\$ 97,735	\$ 99,450
101-229-706.055	Broadcast Media Employee	132,373	132,315	133,070	134,900
101-229-710.000	Longevity/Benefit Wages	7,494	8,900	8,805	11,080
101-229-715.000	Fica Employer	14,390	14,800	15,400	15,225
101-229-715.001	Medicare Employer	3,365	3,500	3,600	3,560
101-229-721.000	Pension Contribution Employer 401(a)	22,286	22,975	23,665	23,440
101-229-727.000	Office Supplies	356	1,000	300	1,000
101-229-740.000	Operating Supplies	669	1,000	241	1,000
101-229-755.000	Apparel	-	750	-	750
101-229-817.000	Consultant/Contract Services	6,905	12,500	11,338	12,500
101-229-860.000	Mileage Reimbursement	-	500	-	500
101-229-863.000	Gas & Oil	235	500	277	500
101-229-920.000	Utility Bill- Water	476	500	488	500
101-229-920.001	Utility Bill - Edison	4,990	4,500	5,000	4,500
101-229-920.002	Utility Bill-Gas	1,288	2,000	1,100	2,000
101-229-920.003	Utility Bill-Telephone	8,280	9,000	8,745	9,000
101-229-920.004	Utility Bill - Cable	2,123	2,200	2,076	2,300
101-229-931.000	Building & Grounds Upkeep	221	2,500	2,205	2,500
101-229-933.000	Equipment Maintenance	472	3,000	1,868	3,000
101-229-933.005	Vehicle Maintenance/Repair	1,850	2,000	613	1,500
101-229-956.000	Miscellaneous Expense	2,723	5,000	200	5,000
101-229-957.000	Conference, Education & Training	-	1,000	-	1,000
101-229-958.000	Membership & Dues	-	-	-	-
101-229-977.000	Equipment	2,640	23,000	18,564	15,000
101-229-977.002	Computer Equipment/Software	8,646	13,000	6,806	5,000
101-229-977.005	Vehicles	-	-	-	-
101-229-999.000	Transfer to Capital Improvement Fund	10,000	10,000	10,000	10,000
		<b>\$ 326,763</b>	<b>\$ 373,840</b>	<b>\$ 352,096</b>	<b>\$ 365,205</b>





**BOARD OF REVIEW**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-247-701.000	Wages/Boards/Commissions	\$ 1,808	\$ 4,000	\$ 1,610	\$ 4,000
101-247-715.000	Fica Employer	112	250	100	250
101-247-715.001	Medicare Employer	26	60	23	60
101-247-740.000	Operating Supplies	-	300	-	250
101-247-900.000	Publishing	1,150	1,300	1,522	1,700
		<b>\$ 3,097</b>	<b>\$ 5,910</b>	<b>\$ 3,255</b>	<b>\$ 6,260</b>

**TREASURY DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-253-703.000	Salary-Elected-Appointed	\$ 162,410	\$ 177,000	\$ 154,375	\$ 177,000
101-253-706.000	Wages-Clerical	106,060	140,000	109,350	140,000
101-253-706.001	Clerical Overtime	3,566	3,800	3,800	4,000
101-253-707.000	Wages Temp - Part Time	8,446	10,000	13,340	14,000
101-253-710.000	Longevity/Benefit Wages	4,926	5,000	5,635	6,000
101-253-715.000	Fica Employer	17,514	20,820	18,595	21,150
101-253-715.001	Medicare Employer	4,096	4,870	4,350	4,950
101-253-721.000	Pension Contribution Employer 401(a)	26,754	31,700	27,825	31,700
101-253-727.000	Office Supplies & Expense	4,275	5,000	2,476	5,000
101-253-817.000	Consultant/Contract Services	10,894	10,000	8,061	12,000
101-253-860.000	Mileage Reimbursement	775	2,500	111	2,000
101-253-920.003	Utility Bill - Telephone	1,229	1,500	1,025	1,500
101-253-933.003	Computer Equipment Maint	871	1,500	(99)	1,500
101-253-956.000	Miscellaneous Expense	416	800	100	500
101-253-957.000	Conference, Education & Training	2,204	4,000	2,323	4,000
101-253-958.000	Membership & Dues	216	400	290	400
101-253-977.001	Office Equipment	3,019	4,500	66	4,500
101-253-977.002	Computer Equipment/Software	7,030	10,000	125	10,000
		<b>\$ 364,701</b>	<b>\$ 433,390</b>	<b>\$ 351,748</b>	<b>\$ 440,200</b>



**ASSESSING DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-257-703.000	Salary-Elected-Appointed	\$ 85,402	\$ 195,575	\$ 198,725	\$ 201,000
101-257-704.000	Wages-Inspectors-Appraiser	283,874	217,025	209,410	220,800
101-257-704.001	Inspectors-Appraisers OT	233	3,000	700	1,000
101-257-706.000	Wages-Clerical	55,863	57,200	57,525	58,700
101-257-706.001	Clerical Overtime	221	1,000	300	1,000
101-257-710.000	Longevity/Benefit Wages	10,500	11,000	32,762	8,000
101-257-715.000	Fica Employer	27,248	30,060	28,275	30,425
101-257-715.001	Medicare Employer	6,372	7,030	6,625	7,125
101-257-721.000	Pension Contribution Employer 401(a)	42,394	46,980	40,500	48,075
101-257-724.000	Uniforms	1,343	3,000	1,500	2,000
101-257-727.000	Office Supplies	18,351	21,000	12,000	21,000
101-257-860.000	Mileage Reimbursement	274	500	100	500
101-257-863.000	Gas & Oil	735	1,500	1,043	1,500
101-257-920.003	Utility Bill - Telephone	1,751	3,000	2,200	3,000
101-257-933.001	Office Equipment Maintenance	-	1,500	200	500
101-257-933.005	Vehicle Maintenance/Repair	208	1,500	288	1,000
101-257-956.000	Miscellaneous Expense	-	200	-	200
101-257-957.000	Conference, Education & Training	1,532	2,000	1,655	2,000
101-257-958.000	Membership & Dues	1,495	2,000	1,695	2,000
101-257-977.001	Office Equipment	-	4,000	1,660	18,000
101-257-977.002	Computer Equipment/Software	9,249	12,000	10,505	12,000
101-257-977.005	Vehicles	18,812	20,000	19,284	-
		<b>\$ 565,854</b>	<b>\$ 641,070</b>	<b>\$ 626,953</b>	<b>\$ 639,825</b>



**ELECTIONS**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-262-703.000	Salary-Elected-Appointed	\$ 157,133	\$ 160,850	\$ 154,325	\$ 162,800
101-262-706.000	Wages-Clerical	47,431	57,720	57,610	59,550
101-262-706.001	Clerical Overtime	526	2,000	2,900	2,000
101-262-707.000	Wages Temps-Part-time	29,695	50,000	32,180	56,000
101-262-710.000	Longevity/Benefit Wages	3,584	4,000	31,807	-
101-262-711.000	Precinct Workers Wages	148,845	210,000	70,976	175,000
101-262-715.000	Fica Employer	14,652	13,925	17,585	17,382
101-262-715.001	Medicare Employer	3,427	3,260	4,113	4,065
101-262-721.000	Pension Contribution Employer 401(a)	17,970	21,860	21,600	22,250
101-262-727.000	Office Supplies	6,893	10,000	12,300	10,000
101-262-740.000	Elections Supplies	15,569	20,000	16,000	20,000
101-262-742.000	AV Supplies	2,285	3,000	63,075	5,000
101-262-850.000	Postage	5,007	10,000	42,125	35,000
101-262-860.000	Mileage Reimbursement	1,115	1,500	675	2,000
101-262-900.000	Publishing	2,232	2,500	1,440	2,500
101-262-933.001	Election Equipment Maintenance	-	5,000	-	2,000
101-262-956.000	Miscellaneous Expense	444	4,000	1,200	2,500
101-262-957.000	Conference, Education & Training	-	1,000	900	1,000
101-262-958.000	Membership & Dues	960	1,000	300	1,000
101-262-977.001	Office Equipment	2,798	4,000	1,245	3,500
101-262-977.002	Computer Equipment/Software	524	2,000	1,030	2,000
		<b>\$ 461,089</b>	<b>\$ 587,615</b>	<b>\$ 533,386</b>	<b>\$ 585,547</b>



**FACILITIES AND GROUNDS**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-264-703.000	Salary-Elected Appointed	\$ 83,787	\$ 105,752	\$ 87,400	\$ 105,752
101-264-706.000	Wages-Clerical	49,838	51,710	51,610	53,500
101-264-706.050	Grounds & Maintenance Worker	276,700	315,975	321,100	328,650
101-264-707.000	Wages Temps-Part-time	135,053	150,000	140,936	200,000
101-264-710.000	Longevity/Benefit Wages	10,102	10,300	10,225	10,600
101-264-715.000	Fica Employer	33,434	39,300	38,525	43,307
101-264-715.001	Medicare Employer	7,819	9,200	9,010	10,128
101-264-721.000	Pension Contribution Employer 401(a)	33,553	47,350	46,570	48,790
101-264-724.000	Uniforms	7,093	7,500	7,431	7,500
101-264-727.000	Office Supplies	1,175	3,500	805	3,500
101-264-777.000	Custodial Supplies	8,483	15,000	5,549	10,000
101-264-863.000	Gas & Oil	9,592	15,000	14,256	25,000
101-264-920.000	Utility Bill-Water	-	-	513	2,500
101-264-920.001	Utility Bill-Edison	3,304	4,500	2,156	4,500
101-264-920.002	Utility Bill-Gas	-	-	1,450	2,500
101-264-920.003	Utility Bill-Telephone	1,344	1,500	2,790	3,500
101-264-931.000	Building & Grounds Upkeep	87,576	250,000	76,881	250,000
101-264-933.000	Equipment Maintenance	9,469	10,000	9,198	15,000
101-264-933.005	Vehicle Maint/Repair	5,093	8,500	5,962	10,000
101-264-936.000	Sidewalk Repair	1,178,134	500,000	500,000	-
101-264-956.000	Miscellaneous Expense	7,294	15,000	7,538	15,000
101-264-957.000	Conference, Education & Training	150	2,000	1,950	3,500
101-264-958.000	Membership & Dues	90	1,000	500	1,500
101-264-977.000	Equipment	19,018	40,000	84,392	80,000
101-264-977.001	Office Equipment	896	4,000	560	5,000
101-264-977.005	Vehicles	69,998	75,000	33,131	80,000
		<b>\$ 2,038,997</b>	<b>\$ 1,682,087</b>	<b>\$ 1,460,438</b>	<b>\$ 1,319,728</b>



**BUILDING AND GROUNDS**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-265-723.000	Insurance and Bonds	\$ 128,821	\$ 145,000	\$ 152,185	\$ 155,500
101-265-740.000	Operating Supplies	1,039	1,500	1,200	1,500
101-265-777.000	Custodial Supplies	517	-	-	-
101-265-811.000	Computer-Network Support Administration	91,343	140,000	97,500	140,000
101-265-920.000	Utility Bill - Water	6,220	10,000	10,000	10,500
101-265-920.001	Utility Bill - Edison	51,690	65,000	65,000	66,000
101-265-920.002	Utility Bill - Gas	10,891	17,000	15,000	17,000
101-265-920.003	Utility Bill - Telephone	54,844	53,000	55,675	56,800
101-265-931.000	Building & Grounds Upkeep	14,620	12,000	28,400	25,000
101-265-933.000	Equipment Maintenance	15,069	25,000	46,668	30,000
101-265-956.000	Miscellaneous Expense	20,340	15,000	19,000	19,000
101-265-961.001	Snow Removal	5,519	5,775	5,775	5,775
101-265-970.000	Capital Improvements	127,812	700,000	150,000	100,000
101-265-970.001	Ramp Program	4,533	75,000	35,000	35,000
101-265-970.002	Sidewalk 25 Mile to Macomb Cnrs Park	17,996	803,000	31,000	100,000
101-265-970.003	Wade Nursery Improvement	-	-	11,000	250,000
101-265-970.004	Town Center Improvement	-	-	11,000	100,000
101-265-971.000	Land Acquisition	1,651,012	4,000,000	36,351	1,275,000
101-265-974.000	Capital Outlay-24/Foss Park	8,306	250,000	132,759	-
101-265-974.001	Chelsea Park Paving	2,680	-	-	-
101-265-974.002	Capital Outlay-26 Mile Park	-	-	-	-
101-265-974.005	Senior Cntr/Media Storm Wtr Detention	4,633	215,000	282,513	-
101-265-975.000	Capital Outlay-Fire Station #1	(186,768)	-	-	-
101-265-977.000	Equipment	7,117	15,000	10,000	15,000
101-265-977.001	Office Equipment	6,165	15,000	3,000	10,000
101-265-977.002	Computer Equipment/Software	82,540	105,000	35,000	75,000
		<b>\$ 2,126,937</b>	<b>\$ 6,667,275</b>	<b>\$ 1,234,026</b>	<b>\$ 2,487,075</b>

**LEGAL FEES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-266-814.000	Legal Fees	\$ 120,100	\$ 241,050	\$ 150,000	\$ 241,050
101-266-814.001	Legal Recording Fees	255	3,000	-	-
101-266-814.002	Legal Costs	67	6,095	350	-
		<b>\$ 120,422</b>	<b>\$ 250,145</b>	<b>\$ 150,350</b>	<b>\$ 241,050</b>



**HUMAN RESOURCE DEPARTMENT**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-270-703.000	Salary-Elected-Appointed	\$ 220,082	\$ 228,777	\$ 228,000	\$ 230,400
101-270-706.000	Wages Clerical	76,588	129,049	52,500	105,800
101-270-706.001	Clerical Overtime	652	500	-	300
101-270-707.000	Wages Temps-Part-time	19,789	3,000	4,458	1,000
101-270-710.000	Longevity/Benefit Wages	6,513	6,625	3,500	3,500
101-270-715.000	Fica Employer	18,706	22,815	17,485	21,150
101-270-715.001	Medicare Employer	4,685	5,335	4,330	4,950
101-270-721.000	Pension Contribution Employer 401(a)	28,348	35,785	29,190	33,625
101-270-727.000	Office Supplies & Expense	2,589	6,000	4,000	5,500
101-270-815.000	Mediation, Arbitration, Labor	-	10,000	-	10,000
101-270-817.000	Consultant/Contract Services	3,874	4,000	7,475	9,950
101-270-835.000	Occupational Health Services	1,922	1,700	1,325	1,700
101-270-836.000	Recruitment Staffing	10,424	5,000	8,500	5,000
101-270-860.000	Mileage Reimbursement	459	500	285	500
101-270-920.003	Utility Bill - Telephone	632	650	650	700
101-270-956.000	Miscellaneous Expense	5,632	2,000	3,625	4,000
101-270-957.000	Conference, Education & Training	2,620	3,000	642	2,500
101-270-958.000	Membership & Dues	604	2,500	975	1,500
101-270-977.001	Office Equipment	240	5,000	-	3,000
101-270-977.002	Computer Equipment/Software	3,331	11,280	6,109	9,000
		<b>\$ 407,689</b>	<b>\$ 483,516</b>	<b>\$ 373,049</b>	<b>\$ 454,075</b>

**PUBLIC SAFETY - CROSSING GUARDS**

	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>	
101-326-707.000	Wages Temps-Part time	\$ 19,686	\$ 22,200	\$ 15,950	\$ 22,700
101-326-715.000	Fica Employer	1,221	1,380	990	1,410
101-326-715.001	Medicare Employer	285	325	235	330
101-326-977.000	Equipment	114	200	-	200
		<b>\$ 21,306</b>	<b>\$ 24,105</b>	<b>\$ 17,175</b>	<b>\$ 24,640</b>



**BUILDING DEPARTMENT**

<b>FULL TIME STAFFING SUMMARY</b>	
Building Official	1
Assistant Building Official	1
Building Inspector	5
Electrical Inspector	1
Mechanical Inspector	1
Plumbing Inspector	1
Secretary	4
<b>Total</b>	<b>14</b>

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Budget</b>
101-371-701.000	Builders Board of Appeals	\$ -	\$ 1,500	\$ 775	\$ 1,000
101-371-703.000	Salary-Elected-Appointed	213,261	194,015	188,300	198,350
101-371-704.000	Wages-Building Inspector	281,723	366,500	315,800	374,500
101-371-704.001	Building Inspector Overtime	414	500	153	500
101-371-706.000	Wages-Clerical	202,545	206,840	207,175	212,950
101-371-706.001	Clerical Overtime	109	500	286	500
101-371-707.000	Wages Temps-Part-time	13,457	30,000	28,313	50,000
101-371-708.000	Wages-Electrical Inspectors	72,034	73,300	73,725	74,900
101-371-708.001	Electrical Inspectors OT	2,464	2,500	5,964	7,000
101-371-709.000	Mechanical Inspectors	72,034	73,300	73,725	74,900
101-371-709.001	Mechanical Inspectors OT	1,754	1,500	5,010	6,000
101-371-709.010	Plumbing Inspectors	72,310	73,300	73,725	74,900
101-371-709.011	Plumbing Inspectors OT	-	500	1,000	4,000
101-371-710.000	Longevity/Benefit Wages	22,285	28,030	31,275	19,750
101-371-715.000	Fica Employer	57,560	65,250	62,500	68,155
101-371-715.001	Medicare Employer	13,462	15,260	14,600	15,940
101-371-721.000	Pension Contribution Employer 401(a)	89,552	98,750	93,400	101,050
101-371-723.000	Insurance & Bonds	7,438	8,500	9,227	9,800
101-371-723.001	Worker Compensation Insurance	26,921	35,500	24,310	30,000
101-371-724.000	Uniforms	1,683	6,000	6,559	7,000
101-371-727.000	Office Supplies	5,424	5,500	6,437	7,000
101-371-740.000	Inspector Supplies	637	1,000	2,000	2,500
101-371-800.001	Weed Cutting Expense	5,740	5,000	4,000	5,000
101-371-816.000	Engineering Services	143,026	135,000	140,635	145,000
101-371-817.000	Consultant/Contract Services	20,858	10,000	11,500	9,000
101-371-860.000	Mileage	-	500	489	600
101-371-863.000	Gasoline & Oil	12,985	13,500	12,421	14,000
101-371-920.003	Utility Bill - Telephone	5,871	7,200	7,200	7,350
101-371-933.001	Office Equipment Maintenance	4,410	6,190	3,195	5,000
101-371-933.005	Vehicle Maintenance/Repair	5,929	7,000	4,000	5,000
101-371-956.000	Miscellaneous Expense	197	500	500	500
101-371-957.000	Conference, Education & Training	2,553	2,500	2,506	3,000
101-371-958.000	Membership & Dues	2,010	2,000	1,000	1,500
101-371-977.000	Equipment	-	100	100	100
101-371-977.001	Office Equipment	806	2,500	500	2,500
101-371-977.002	Computer Equipment/Software	12,700	10,000	100	15,000
101-371-977.005	Vehicles	46,201	70,000	51,403	60,000
		<b>\$ 1,420,351</b>	<b>\$ 1,560,035</b>	<b>\$ 1,463,807</b>	<b>\$ 1,614,245</b>



**ROADS AND STREETS**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-446-927.000	Street Lighting	\$ 1,110,675	\$ 1,312,500	\$ 1,200,000	\$ 1,312,500
101-446-969.000	Chloride Treatment	-	5,000	-	5,000
		<u>\$ 1,110,675</u>	<u>\$ 1,317,500</u>	<u>\$ 1,200,000</u>	<u>\$ 1,317,500</u>

**PLANNING AND ZONING**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-723-701.000	Wages/Boards/Commissions Planning Comm.	\$ 14,727	\$ 22,000	\$ 15,000	\$ 21,000
101-723-701.001	Wages/Boards/Commissions ZBA	2,375	9,000	5,300	9,000
101-723-703.000	Salary-Elected-Appointed	166,346	179,325	27,350	183,000
101-723-706.000	Wages-Clerical	61,040	57,180	109,325	111,975
101-723-706.001	Clerical Overtime	1,594	1,000	900	1,000
101-723-710.000	Longevity/Benefit Wages	3,341	3,435	6,540	6,680
101-723-715.000	Fica Employer	15,448	16,860	10,470	20,625
101-723-715.001	Medicare Employer	3,613	3,945	2,450	4,750
101-723-721.000	Pension Contribution Employer 401(a)	21,212	23,655	11,300	29,500
101-723-727.000	Office Supplies & Expense	2,046	3,000	2,500	3,000
101-723-817.000	Consultant/Contract Services	-	-	92,475	200,000
101-723-860.000	Mileage Reimbursement	128	2,000	-	500
101-723-900.000	Publishing	11,536	15,000	12,500	14,000
101-723-920.003	Utility Bill - Telephone	1,015	1,250	500	1,250
101-723-956.000	Miscellaneous Expense	-	1,500	190	500
101-723-957.000	Conference, Education & Training	1,431	4,000	-	4,000
101-723-958.000	Membership & Dues	1,973	2,500	750	2,500
101-723-977.001	Office Equipment	561	6,000	1,000	3,000
101-723-977.002	Computer Equipment/Software	1,306	4,000	354	4,000
		<u>\$ 309,691</u>	<u>\$ 355,650</u>	<u>\$ 298,904</u>	<u>\$ 620,280</u>





**ENGINEERING**

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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-725-703.000	Salary-Elected-Appointed	\$ 172,279	\$ 235,580	\$ 185,925	\$ 236,000
101-725-715.000	Fica Employer	10,842	14,610	11,780	14,650
101-725-715.001	Medicare Employer	2,536	3,420	2,775	3,425
101-725-721.000	Pension Contribution Employer 401(a)	17,431	23,560	19,075	23,600
101-725-727.000	Office Supplies & Expense	626	3,000	500	3,000
101-725-816.000	Engineering Services	31,754	20,000	60,000	20,000
101-725-860.000	Mileage Reimbursement	-	500	400	500
101-725-920.003	Utility Bill - Telephone	727	1,300	1,025	1,300
101-725-956.000	Miscellaneous Expense	-	1,500	500	1,000
101-725-957.000	Conference, Education & Training	791	2,000	580	2,000
101-725-958.000	Membership & Dues	353	400	273	400
101-725-977.002	Computer Equipment/Software	3,734	4,000	-	4,000
		<b>\$ 241,073</b>	<b>\$ 309,870</b>	<b>\$ 282,833</b>	<b>\$ 309,875</b>

**DEBT SERVICE**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-906-999.000	Operating Transfer Out	\$ 2,021,987	\$ 2,594,965	\$ 2,594,390	\$ 2,724,785
		<b>\$ 2,021,987</b>	<b>\$ 2,594,965</b>	<b>\$ 2,594,390</b>	<b>\$ 2,724,785</b>



**OTHER FUNCTIONS**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-950-817.000	Consultant/Contract Services	\$ 37,311	\$ 30,000	\$ 34,500	\$ 30,000
101-950-845.000	Community Development Block Grant	137,619	130,000	130,000	130,000
101-950-849.000	S.M.A.R.T.	8,043	10,000	7,000	10,000
101-950-850.000	Postage	55,673	55,000	55,000	57,000
101-950-863.000	Gasoline & Oil	714	1,200	1,200	1,300
101-950-900.000	Publishing	31,184	34,000	28,000	34,000
101-950-920.001	Utility Bill - Edison	1,445	1,800	1,600	1,800
101-950-920.003	Utility Bill - Telephone	1,792	3,800	2,200	3,500
101-950-933.005	Vehicle Maintenance/Repair	260	3,000	1,100	3,000
101-950-956.000	Miscellaneous Expense	5,355	12,000	13,500	13,500
101-950-956.005	Bank Fees - ACH/Credit Card	660	3,000	2,000	2,500
101-950-958.000	Membership & Dues	22,469	25,000	24,000	25,000
101-950-967.006	Buckingham I & II/Windgate Retension Poi	6,660	6,000	5,000	6,000
101-950-967.011	Historical Expenses	236	5,000	51	1,000
101-950-967.016	Harder Drain Cleanout	5,000	-	-	-
101-950-977.005	Vehicles	-	-	-	-
101-950-999.001	COVID-19 Expenses	-	-	17,803	-
		<b>\$ 314,419</b>	<b>\$ 319,800</b>	<b>\$ 322,954</b>	<b>\$ 318,600</b>

**EMPLOYEE BENEFITS**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-951-716.000	Health Care Insurance	\$ 1,018,871	\$ 1,200,000	\$ 800,000	\$ 1,080,000
101-951-717.000	Life Insurance Premiums	15,226	20,015	17,300	20,225
101-951-718.000	Optical Insurance Premiums	14,402	16,250	12,300	13,300
101-951-719.000	Dental Insurance Premiums	69,173	78,200	56,625	61,200
101-951-720.000	Unemployment Compensation	-	-	-	1,108
101-951-722.000	Long & Short Term Disability Insurance	58,590	63,425	63,425	68,500
101-951-723.000	Insurance & Bonds	10,000	10,000	30,165	20,000
101-951-723.001	Worker Compensation Insurance	14,956	19,175	13,505	16,000
101-951-726.000	Employee Assistance Program	1,621	2,200	2,575	2,800
101-951-817.000	Consultant/Contract Services	1,215	1,500	1,425	1,550
		<b>\$ 1,204,054</b>	<b>\$ 1,410,765</b>	<b>\$ 997,320</b>	<b>\$ 1,284,683</b>



**CONTINGENCIES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-959-959.000	Contingencies	\$ -	\$ 500,000	\$ -	\$ 500,000
		<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 500,000</u>

**OPERATING TRANSFER OUT**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/20 Budget</b>	<b>2019/20 Projected</b>	<b>2020/21 Budget</b>
101-966-999.000	Contributions to other Funds	\$ 4,007,079	\$ 4,793,785	\$ 4,853,382	\$ 6,406,700
		<u>\$ 4,007,079</u>	<u>\$ 4,793,785</u>	<u>\$ 4,853,382</u>	<u>\$ 6,406,700</u>



**Purpose**

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

**Activities**

The Macomb Township Fire Department provides the following:

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

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

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



**FIRE OPERATING FUND SUMMARY**

	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ 6,743,607	\$ 7,072,500	\$ 7,113,096	\$ 7,100,000
Charges for Services	-	-	-	-
Interest Income	101,819	60,000	120,000	100,000
Other	2,115	500	6,833	500
<b>Total Revenues</b>	<b>\$ 6,847,541</b>	<b>\$ 7,133,000</b>	<b>\$ 7,239,928</b>	<b>\$ 7,200,500</b>
<b>Expenditures</b>				
Public Safety	\$ 4,785,742	\$ 5,917,141	\$ 5,183,288	\$ 5,767,508
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,785,742</b>	<b>\$ 5,917,141</b>	<b>\$ 5,183,288</b>	<b>\$ 5,767,508</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,061,800</b>	<b>\$ 1,215,859</b>	<b>\$ 2,056,641</b>	<b>\$ 1,432,992</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from sale of capital assets	\$ 13,109	\$ 30,000	\$ 8,000	\$ 30,000
Transfers In	-	-	-	-
Transfers Out	(924,210)	(1,325,476)	(1,312,688)	(1,320,245)
<b>Total Other Financing Sources</b>	<b>\$ (911,101)</b>	<b>\$ (1,295,476)</b>	<b>\$ (1,304,688)</b>	<b>\$ (1,290,245)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 1,150,698</b>	<b>\$ (79,617)</b>	<b>\$ 751,952</b>	<b>\$ 142,747</b>
<b>Fund Balance, Beginning</b>	<b>\$ 6,179,330</b>	<b>\$ 7,330,028</b>	<b>\$ 7,330,028</b>	<b>\$ 8,081,980</b>
<b>Fund Balance, Ending</b>	<b>\$ 7,330,028</b>	<b>\$ 7,250,411</b>	<b>\$ 8,081,980</b>	<b>\$ 8,224,727</b>



**FIRE OPERATING FUND**

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

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
206-000-403.000	Property Tax Collections	\$ 6,743,607	\$ 7,072,500	\$ 7,113,096	\$ 7,100,000
206-000-665.000	Interest Income	101,819	60,000	120,000	100,000
206-000-673.000	Gain on Sale of Fixed Asset	13,109	30,000	8,000	30,000
206-000-694.000	Miscellaneous Revenue	2,115	500	6,833	500
206-000-699.000	Operating Transfer In	-	-	-	-
		<b>\$ 6,860,650</b>	<b>\$ 7,163,000</b>	<b>\$ 7,247,928</b>	<b>\$ 7,230,500</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
206-336-740.000	Burn Bldg Supplies	33	1,500	583	1,500
206-336-808.000	Audit & Accounting	2,750	4,500	2,750	5,000
206-336-811.000	Computer Administration	7,639	7,500	6,931	8,000
206-336-814.000	Legal Services	-	15,000	3,000	15,000
206-336-815.000	Arbitration Fees	-	2,000	-	2,000
206-336-817.000	Consultant/Contract Services	37,500	724,000	790,972	475,000
206-336-835.000	Occupational Health Services	11,198	38,000	5,252	40,000
206-336-836.000	Recruitment Staffing	10,738	10,000	7,937	10,000
206-336-850.000	Postage	486	750	265	500
206-336-900.000	Publishing	-	100	-	100
206-336-956.000	Miscellaneous Expense	1,646	2,500	134	2,500
206-336-959.000	Contingencies	-	200,000	-	200,000
206-336-960.000	Fire Prevention	6,705	7,500	7,544	8,000
206-336-961.000	Administrative Fees	39,882	37,864	37,864	40,531
206-336-961.001	Snow Removal	4,336	4,400	4,400	4,500
206-336-970.000	Capital Improvements	-	10,000	-	10,000
206-336-999.000	Operating Transfer Out	1,085,848	1,325,476	1,312,688	1,320,245
206-336-999.001	COVID-19 Expenses	-	-	2,030	-
		<b>\$ 1,208,761</b>	<b>\$ 2,391,090</b>	<b>\$ 2,182,351</b>	<b>\$ 2,142,876</b>



**FIRE OPERATING FUND  
FIRE STATION #1**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
206-337-703.060	Fulltime Fire Fighter	\$ 595,157	\$ 630,000	\$ 630,345	\$ 656,000
206-337-705.000	Wages-Paid on Call Fire Fighter	215,100	190,000	162,901	190,000
206-337-707.010	Paid on Call Officer Pay	6,540	6,500	5,528	6,500
206-337-714.000	Clothing Allowance	8,000	9,000	8,000	9,000
206-337-715.000	FICA Employer	41,184	51,801	46,974	53,413
206-337-715.001	Medicare Employer	11,878	12,115	12,404	12,492
206-337-716.000	Health Care Insurance	102,370	110,000	97,028	120,000
206-337-717.000	Life Insurance Premiums	4,167	4,800	4,056	5,200
206-337-718.000	Optical Insurance Premiums	2,299	2,500	2,251	2,750
206-337-719.000	Dental Insurance Premiums	12,744	14,000	12,345	14,000
206-337-720.000	Unemployment Compensation	-	-	-	-
206-337-721.000	Pension Contributions Employer	27,063	63,000	40,937	65,600
206-337-721.010	Deferred Contribution Employer - Obra	9,039	12,183	8,253	12,183
206-337-722.000	Long & Short Term Disability Insurance	9,460	10,000	9,373	11,000
206-337-723.000	Insurance & Bonds	4,564	25,000	5,223	20,000
206-337-723.001	Workers Comp Insurance	15,554	25,000	12,155	25,000
206-337-724.000	Uniforms	14,583	3,000	4,099	3,500
206-337-726.000	Employee Assistance Program	436	600	645	750
206-337-727.000	Office Supplies	1,504	2,000	1,529	4,000
206-337-740.000	Operating Supplies	2,908	2,800	1,721	4,000
206-337-760.000	Rescue Supplies	3,226	3,200	3,543	4,500
206-337-777.000	Custodial Supplies	2,234	1,500	2,235	3,500
206-337-860.000	Mileage Reimbursement	279	250	-	250
206-337-863.000	Gasoline & Oil	11,118	15,000	8,379	15,000
206-337-920.000	Utility Bill - Water	1,410	1,500	1,584	3,000
206-337-920.001	Utility Bill - Edison	6,190	5,000	8,410	12,000
206-337-920.002	Utility Bill - Gas	4,315	4,000	6,820	10,000
206-337-920.003	Utility Bill - Telephone	5,872	5,000	6,663	8,000
206-337-931.000	Building & Grounds Upkeep	6,466	1,000	9,224	4,000
206-337-933.000	Equipment Maintenance	7,777	7,500	5,178	7,500
206-337-933.001	Office Equipment Maintenance	-	100	-	500
206-337-933.005	Vehicle Maintenance/Repair	37,668	18,000	20,549	25,000
206-337-956.000	Miscellaneous Expense	898	500	507	550
206-337-957.000	Conference, Education & Training	10,607	7,500	6,612	9,000
206-337-958.000	Membership & Dues	1,869	500	663	750
206-337-977.000	Equipment	8,417	6,000	3,698	6,000
206-337-977.002	Computer Equipment/Software	7,859	3,500	1,228	3,500
		<b>\$ 1,200,755</b>	<b>\$ 1,254,349</b>	<b>\$ 1,151,061</b>	<b>\$ 1,328,438</b>



**FIRE OPERATING FUND  
FIRE STATION #2**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
206-338-703.060	Fulltime Fire Fighter	\$ 401,170	\$ 430,000	\$ 434,141	\$ 465,000
206-338-705.000	Wages-Paid on Call Fire Fighter	142,918	150,000	109,717	150,000
206-338-707.010	Paid on Call Officer Pay	2,700	2,700	2,700	2,700
206-338-707.012	Dispatcher Wages	103,048	145,000	9,988	-
206-338-714.000	Clothing Allowance	6,000	6,000	6,000	6,000
206-338-715.000	FICA Employer	34,187	45,489	31,034	38,669
206-338-715.001	Medicare Employer	9,546	10,639	8,526	9,044
206-338-716.000	Health Care Insurance	122,128	130,000	87,848	130,000
206-338-717.000	Life Insurance Premiums	1,321	2,500	1,094	1,500
206-338-718.000	Optical Insurance Premiums	1,719	1,950	1,463	1,950
206-338-719.000	Dental Insurance Premiums	8,258	8,500	6,984	8,500
206-338-721.000	Pension Contributions Employer	19,766	43,000	27,361	46,500
206-338-721.010	Deferred Contribution Employer - Obra	6,490	9,467	6,875	9,467
206-338-722.000	Long & Short Term Disability Insurance	6,433	7,000	6,439	7,000
206-338-723.000	Insurance & Bonds	4,823	5,575	5,523	6,075
206-338-723.001	Workers Comp Insurance	15,554	25,000	12,155	25,000
206-338-724.000	Uniforms	12,445	3,000	2,151	3,000
206-338-726.000	Employee Assistance Program	436	600	625	700
206-338-727.000	Office Supplies	1,438	1,800	1,569	1,800
206-338-740.000	Operating Supplies	2,710	3,500	2,027	3,000
206-338-760.000	Rescue Supplies	3,227	3,000	4,130	5,000
206-338-777.000	Custodial Supplies	2,106	2,250	2,495	3,500
206-338-860.000	Mileage Reimbursement	-	150	-	150
206-338-863.000	Gasoline & Oil	11,948	15,000	7,959	15,000
206-338-920.000	Utility Bill - Water	2,382	2,500	2,617	3,000
206-338-920.001	Utility Bill - Edison	9,862	10,000	7,969	10,000
206-338-920.002	Utility Bill - Gas	5,178	4,750	4,439	4,750
206-338-920.003	Utility Bill - Telephone	4,770	4,500	4,197	5,000
206-338-931.000	Building & Grounds Upkeep	7,617	6,000	15,448	10,000
206-338-933.000	Equipment Maintenance	11,771	12,000	8,124	12,000
206-338-933.001	Office Equipment Maintenance	36	100	-	100
206-338-933.005	Vehicle Maintenance/Repair	45,745	30,000	24,438	30,000
206-338-956.000	Miscellaneous Expense	819	500	587	750
206-338-957.000	Conference, Education & Training	4,272	4,000	810	4,000
206-338-958.000	Membership & Dues	319	500	563	600
206-338-977.000	Equipment	12,525	7,500	12,259	7,500
206-338-977.002	Computer Equipment/Software	4,478	3,500	150	3,500
		<b>\$ 1,030,143</b>	<b>\$ 1,137,970</b>	<b>\$ 860,406</b>	<b>\$ 1,030,755</b>





**FIRE OPERATING FUND  
FIRE STATION #3**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
206-339-703.000	Salary-Elected-Appointed	\$ 112,772	\$ 112,420	\$ 112,420	\$ 115,000
206-339-703.060	Fulltime Fire Fighter	372,121	410,000	400,067	440,000
206-339-705.000	Wages-Paid on Call Fire Fighter	151,702	160,000	153,536	180,000
206-339-706.000	Wages-Clerical	50,375	50,250	50,250	51,500
206-339-707.010	Paid on Call Officer Pay	2,700	2,700	2,700	2,700
206-339-710.000	Longevity/Benefit Wages	3,013	3,200	3,103	3,200
206-339-714.000	Clothing Allowance	6,700	6,700	6,700	6,700
206-339-715.000	FICA Employer	34,811	46,208	40,769	49,544
206-339-715.001	Medicare Employer	9,944	10,806	10,943	11,587
206-339-716.000	Health Care Insurance	150,009	168,000	113,155	150,000
206-339-717.000	Life Insurance Premiums	2,224	2,800	2,227	2,800
206-339-718.000	Optical Insurance Premiums	3,024	3,500	2,738	3,500
206-339-719.000	Dental Insurance Premiums	13,186	14,000	11,390	14,000
206-339-721.000	Pension Contribution Employer 401(a)	29,484	57,267	37,295	55,500
206-339-721.010	Deferred Contribution Employer - Obra	7,259	10,087	8,017	11,327
206-339-722.000	Long & Short Term Disability Insurance	8,563	9,250	8,709	9,250
206-339-723.000	Insurance & Bonds	6,019	7,000	6,915	7,625
206-339-723.001	Workers Comp Insurance	15,554	25,000	12,155	25,000
206-339-724.000	Uniforms	12,883	2,500	2,708	2,500
206-339-726.000	Employee Assistance Program	479	750	723	800
206-339-727.000	Office Supplies	1,631	2,500	1,979	2,500
206-339-740.000	Operating Supplies	2,790	3,500	1,980	3,000
206-339-760.000	Rescue Supplies	3,227	3,000	4,125	5,000
206-339-777.000	Custodial Supplies	1,979	2,250	2,500	3,000
206-339-860.000	Mileage Reimbursement	-	-	-	-
206-339-863.000	Gasoline & Oil	8,763	10,000	7,445	10,000
206-339-920.000	Utility Bill - Water	2,752	4,000	4,401	4,750
206-339-920.001	Utility Bill - Edison	17,530	18,750	13,271	18,750
206-339-920.002	Utility Bill - Gas	4,771	4,750	3,400	4,750
206-339-920.003	Utility Bill - Telephone	12,434	16,000	16,060	17,000
206-339-931.000	Building & Grounds Upkeep	10,322	8,000	14,416	15,000
206-339-933.000	Equipment Maintenance	8,844	8,500	7,745	9,000
206-339-933.001	Office Equipment Maintenance	-	100	-	100
206-339-933.005	Vehicle Maintenance/Repair	19,537	18,500	27,390	30,000
206-339-956.000	Miscellaneous Expense	804	750	291	500
206-339-957.000	Conference, Education & Training	9,175	8,500	6,062	8,500
206-339-958.000	Membership & Dues	676	650	600	700
206-339-977.000	Equipment	16,430	7,500	11,623	7,500
206-339-977.002	Computer Equipment/Software	4,763	3,500	150	3,500
		<b>\$ 1,119,253</b>	<b>\$ 1,223,188</b>	<b>\$ 1,109,958</b>	<b>\$ 1,286,084</b>



**FIRE OPERATING FUND  
FIRE STATION #4**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
206-340-703.000	Salary-Elected-Appointed	\$ 193,533	\$ 188,950	\$ 184,669	\$ 192,800
206-340-703.060	Fulltime Fire Fighter	347,767	380,000	395,509	410,000
206-340-705.000	Wages-Paid on Call Fire Fighter	107,911	110,000	110,602	125,000
206-340-706.000	Wages - Clerical	93,422	98,500	98,548	100,500
206-340-707.010	Paid on Call Officer Pay	5,700	5,000	4,824	5,000
206-340-714.000	Clothing Allowance	6,700	6,700	6,700	6,700
206-340-715.000	FICA Employer	39,019	48,927	45,734	52,080
206-340-715.001	Medicare Employer	10,760	11,443	11,831	12,180
206-340-716.000	Health Care Insurance	117,278	132,800	107,484	132,800
206-340-717.000	Life Insurance Premiums	2,597	3,500	2,689	3,000
206-340-718.000	Optical Insurance Premiums	2,139	2,325	2,121	2,500
206-340-719.000	Dental Insurance Premiums	10,448	11,000	10,751	12,000
206-340-721.000	Pension Contribution Employer 401(a)	44,562	66,745	52,310	60,280
206-340-721.010	Deferred Contribution Employer - Obra	6,580	7,130	6,632	8,060
206-340-722.000	Long & Short Term Disability Insurance	9,853	10,500	10,493	11,500
206-340-723.000	Insurance & Bonds	5,620	6,500	6,450	7,100
206-340-723.001	Workers Comp Insurance	15,554	25,000	12,155	25,000
206-340-724.000	Uniforms	9,340	2,500	5,986	2,500
206-340-726.000	Employee Assistance Program	363	600	652	700
206-340-727.000	Office Supplies	2,577	3,250	1,383	2,750
206-340-740.000	Operating Supplies	2,723	3,250	2,278	2,750
206-340-760.000	Rescue Supplies	3,179	3,000	3,960	4,500
206-340-777.000	Custodial Supplies	2,166	2,500	2,495	3,000
206-340-860.000	Mileage Reimbursement	62	250	-	250
206-340-863.000	Gasoline & Oil	7,668	10,000	6,834	10,000
206-340-920.000	Utility Bill - Water	2,314	3,325	2,263	3,000
206-340-920.001	Utility Bill - Edison	16,687	16,000	15,344	17,500
206-340-920.002	Utility Bill - Gas	5,656	6,000	4,538	6,000
206-340-920.003	Utility Bill - Telephone	13,361	15,725	15,246	16,000
206-340-931.000	Building & Grounds Upkeep	5,666	10,000	20,983	15,000
206-340-933.000	Equipment Maintenance	8,161	7,500	5,620	7,500
206-340-933.001	Office Equipment Maintenance	-	100	-	150
206-340-933.005	Vehicle Maintenance/Repair	23,488	20,000	9,874	20,000
206-340-956.000	Miscellaneous Expense	4,130	2,500	3,600	2,500
206-340-957.000	Conference, Education & Training	4,602	5,500	6,297	7,500
206-340-958.000	Membership & Dues	644	1,000	713	1,000
206-340-977.000	Equipment	14,282	5,000	11,759	7,500
206-340-977.002	Computer Equipment/Software	4,528	3,000	2,873	3,000
		<b>\$ 1,151,039</b>	<b>\$ 1,236,020</b>	<b>\$ 1,192,200</b>	<b>\$ 1,299,600</b>



**Park and Recreation Fund – 208**

**Purpose**

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

**Activities**

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

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

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

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

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

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



## PARK AND RECREATION FUND

### PARK AND RECREATION FUND SUMMARY

	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ 2,772,782	\$ 2,850,000	\$ 2,894,596	\$ 2,950,000
Charges for Services	2,213,582	2,004,850	1,801,720	2,009,850
Interest Income	25,966	19,000	22,000	22,000
Other	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,012,330</b>	<b>\$ 4,873,850</b>	<b>\$ 4,718,316</b>	<b>\$ 4,981,850</b>
<b>Expenditures</b>				
Recreation and culture	\$ 2,223,891	\$ 2,929,345	\$ 2,504,312	\$ 2,932,028
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,223,891</b>	<b>\$ 2,929,345</b>	<b>\$ 2,504,312</b>	<b>\$ 2,932,028</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,788,438</b>	<b>\$ 1,944,505</b>	<b>\$ 2,214,004</b>	<b>\$ 2,049,822</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	(1,916,760)	(1,766,725)	(1,766,380)	(2,635,500)
Debt Issuance	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ (1,916,760)</b>	<b>\$ (1,766,725)</b>	<b>\$ (1,766,380)</b>	<b>\$ (2,635,500)</b>
<b>Net Change in Fund Balances</b>	<b>\$ 871,678</b>	<b>\$ 177,780</b>	<b>\$ 447,624</b>	<b>\$ (585,678)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,226,541</b>	<b>\$ 3,098,219</b>	<b>\$ 3,098,219</b>	<b>\$ 3,545,843</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,098,219</b>	<b>\$ 3,275,999</b>	<b>\$ 3,545,843</b>	<b>\$ 2,960,165</b>



**PARK AND RECREATION FUND**

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

**REVENUES**

**Park and Recreation Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
208-000-403.000	Property Tax Collections	\$ 2,772,782	\$ 2,850,000	\$ 2,894,596	\$ 2,950,000
208-000-601.000	Independent Contractor Activities	41,300	40,000	29,950	45,000
208-000-601.001	Recreation Activities	22,245	7,000	6,400	7,000
208-000-601.004	Community Events/Sponsorships	70,720	55,000	70,800	55,000
208-000-603.000	Trips	24,332	25,000	14,900	25,000
208-000-608.001	Senior Center Program	2,915	3,000	3,800	3,000
208-000-665.000	Interest Income	25,966	19,000	22,000	22,000
208-000-667.000	Park Rental Fees	51,728	35,000	78,000	40,000
208-000-668.000	Concession Services	3,600	4,000	7,000	4,000
208-000-673.000	Gain on Sale of Fixed Asset	-	-	-	-
208-000-675.000	Donations	-	-	-	-
208-000-694.000	Miscellaneous Income	1,268	100	9,212	100
208-000-699.000	Operating Transfer In	10,574	-	-	-
		<b>\$ 3,027,430</b>	<b>\$ 3,038,100</b>	<b>\$ 3,136,658</b>	<b>\$ 3,151,100</b>

**Recreation Center Revenue**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
208-000-601.010	Independent Contractor Activities	\$ 226,621	\$ 200,000	\$ 194,000	\$ 200,000
208-000-601.011	Recreation Activities	81,820	100,000	61,200	100,000
208-000-607.000	Membership Fees	1,075,748	1,000,000	850,000	1,000,000
208-000-607.001	Daily Admissions	437,217	400,000	366,000	400,000
208-000-607.002	Special Events	8,722	10,000	6,150	10,000
208-000-607-003	Child Watch Fees	3,057	2,500	2,600	2,500
208-000-607-.004	Gift Certificates	3,502	2,500	2,565	2,500
208-000-667.010	Rental Fees	116,801	100,000	79,200	100,000
208-000-676.000	Apparel	683	750	1,327	750
208-000-694.010	Miscellaneous Income	30,730	20,000	18,616	15,000
		<b>\$ 1,984,900</b>	<b>\$ 1,835,750</b>	<b>\$ 1,581,658</b>	<b>\$ 1,830,750</b>



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

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
208-751-703.000	Salary-Elected-Appointed	\$ 95,250	\$ 105,000	\$ 102,300	\$ 105,500
208-751-704.060	Program Staff	112,344	115,000	116,425	117,800
208-751-706.000	Wages-Clerical	55,863	55,000	57,079	58,700
208-751-710.000	Longevity/Benefit Wages	15,505	14,000	11,344	14,000
208-751-715.000	FICA Employer	17,342	17,925	18,300	18,400
208-751-715.001	Medicare Employer	4,056	4,200	4,300	4,400
208-751-716.000	Health Care Insurance	52,302	64,500	53,500	57,800
208-751-717.000	Life Insurance Premiums	1,044	1,150	1,100	1,200
208-751-718.000	Optical Insurance Premiums	799	875	925	1,000
208-751-719.000	Dental Insurance Premiums	3,102	3,360	4,025	4,350
208-751-720.000	Unemployment Compensation	-	-	-	-
208-751-721.000	Pension Contribution Employer 401(a)	26,673	27,500	28,600	28,300
208-751-722.000	Long & Short Term Disability Insurance	4,361	4,725	4,525	4,900
208-751-723.000	Insurance & Bonds	19,956	23,000	24,400	25,625
208-751-723.001	Workers Compensation Insurance	5,235	6,600	4,730	6,000
208-751-726.000	Employee Assistance Program	166	350	200	300
208-751-727.000	Office Supplies	4,714	6,000	4,990	6,000
208-751-730.000	Publications	679	500	639	500
208-751-740.000	Operating Supplies	1,366	2,000	500	2,000
208-751-750.000	Activity Supplies	14,575	20,000	15,339	20,000
208-751-808.000	Audit & Accounting	1,900	2,200	1,900	2,200
208-751-811.000	Computer Administration	5,136	6,000	9,830	6,000
208-751-814.000	Legal Services	-	-	-	-
208-751-817.000	Consultant Services	200	300	220	300
208-751-818.000	Independent Contractor Program	32,336	25,000	50,386	40,000
208-751-835.000	Occupational Health Services	2,981	2,500	2,777	2,500
208-751-836.000	Recruitment Staffing	-	1,000	-	1,000
208-751-850.000	Postage	14,900	20,000	15,776	20,000
208-751-860.000	Mileage Reimbursement	-	-	-	-
208-751-901.000	Printing	13,911	15,000	16,011	15,000
208-751-920.000	Utility Bill - Water	2,143	5,000	3,607	5,000
208-751-920.001	Utility Bill - Edison	5,212	5,000	4,305	5,000
208-751-920.002	Utility Bill - Gas	1,199	2,000	1,478	2,000
208-751-920.003	Utility Bill - Telephone	402	1,000	615	1,000
208-751-931.000	Buildings & Grounds Upkeep	2,404	3,000	1,613	3,000
208-751-933.000	Equipment Maintenance	-	1,000	-	1,000
208-751-933.001	Office Equipment Maintenance	1,073	1,500	1,633	1,500
208-751-942.000	Facility Rental Fees	2,264	2,500	2,300	2,500
208-751-943.000	Trips	20,964	20,000	15,910	20,000
208-751-945.000	Equipment Rental	3,456	4,500	9,625	10,000
208-751-956.000	Miscellaneous Expense	783	300	204	300
208-751-956.005	Bank Fees	31,190	30,000	26,165	30,000
208-751-957.000	Conference, Education & Training	1,361	3,000	2,076	3,000
208-751-958.000	Membership & Dues	1,130	1,000	976	1,000
208-751-961.001	Snow Removal	6,505	5,000	5,000	5,000
208-751-970.000	Capital Improvement	-	250,000	-	200,000
208-751-977.001	Office Equipment	-	2,000	-	2,000
208-751-977.002	Computer Equipment/Software	12,787	10,000	6,900	10,000
208-751-999.000	Operating Transfer Out	74,540	72,585	65,605	65,575
208-751-999.001	COVID-19 Expenses	-	-	2,500	-
		<b>\$ 674,107</b>	<b>\$ 963,070</b>	<b>\$ 698,133</b>	<b>\$ 931,650</b>



**PARK AND RECREATION FUND  
Recreation Center**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
208-752-703.000	Salary-Elected-Appointed	\$ 127,689	\$ 150,000	\$ 148,825	\$ 151,250
208-752-707.000	Wages Temps-Part-time	460,686	560,000	510,000	560,000
208-752-710.000	Longevity/Benefit Wages	3,500	3,630	3,500	3,500
208-752-715.000	FICA Employer	37,933	44,245	42,800	44,315
208-752-715.001	Medicare Employer	8,871	10,350	10,025	10,364
208-752-716.000	Health Care Insurance	23,035	24,900	22,575	24,500
208-752-717.000	Life Insurance Premiums	553	625	750	825
208-752-718.000	Optical Insurance Premiums	431	475	475	525
208-752-719.000	Dental Insurance Premiums	2,080	2,275	2,125	2,300
208-752-721.000	Pension Contribution Employer 401(a)	13,760	15,000	15,275	15,200
208-752-722.000	Long & Short Term Disability Insurance	2,317	2,525	2,450	2,650
208-752-723.001	Workers Compensation Insurance	5,235	6,675	4,730	6,000
208-752-726.000	Employee Assistance	1,942	2,475	2,125	2,350
208-752-740.000	Operating Supplies	36,637	80,000	43,293	80,000
208-752-750.000	Activity Supplies	3,351	3,000	6,120	6,000
208-752-750.001	Catering Services	28,582	25,000	23,697	25,000
208-752-755.000	Apparel	3,009	2,000	2,870	2,500
208-752-777.000	Custodial Supplies	26,021	35,000	29,037	35,000
208-752-777.001	Chemicals	15,027	20,000	19,975	20,000
208-752-817.000	Contracted Services	4,155	4,000	3,492	4,000
208-752-818.000	Independent Contractor Program	150,650	150,000	118,048	150,000
208-752-850.000	Postage	-	100	79	100
208-752-901.000	Printing	755	2,000	675	2,000
208-752-920.000	Utility Bill - Water	42,368	30,000	34,753	35,000
208-752-920.001	Utility Bill - Edison	223,371	250,000	212,318	250,000
208-752-920.002	Utility Bill - Gas	58,181	75,000	38,074	75,000
208-752-920.003	Utility Bill - Telephone	3,329	3,500	5,600	3,500
208-752-931.000	Buildings & Grounds Upkeep	137,189	175,000	104,616	200,000
208-752-933.000	Equipment Maintenance	1,268	25,000	21,886	25,000
208-752-933.004	HVAC Maintenance	-	45,000	9,230	45,000
208-752-945.000	Equipment Rental	650	5,000	1,400	5,000
208-752-956.000	Miscellaneous Expense	789	1,000	924	1,000
208-752-957.000	Conference, Education & Training	3,958	4,000	3,934	4,000
208-752-977.000	Equipment	31,040	60,000	240,000	60,000
		<b>\$ 1,458,361</b>	<b>\$ 1,817,775</b>	<b>\$ 1,685,676</b>	<b>\$ 1,851,878</b>



**PARK AND RECREATION FUND  
Park Operations**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
208-753-740.000	Operating Supplies	\$ 4,286	\$ 30,000	\$ 31,089	\$ 30,000
208-753-777.000	Custodial Supplies	1,463	4,000	3,647	4,000
208-753-863.000	Gasoline & Oil	6,000	6,000	1,498	6,000
208-753-920.000	Utility Bill - Water	7,420	15,000	15,030	15,000
208-753-920.001	Utility Bill - Edison	15,341	18,000	15,391	18,000
208-753-931.000	Buildings & Grounds Upkeep	52,550	30,000	16,149	30,000
208-753-933.005	Vehicle Maintenance/Repair	81	2,500	606	2,500
208-753-945.000	Equipment Rental	-	3,000	1,799	3,000
208-753-977.000	Equipment	4,284	15,000	-	15,000
208-753-977.005	Vehicles	-	25,000	32,793	25,000
		<b>\$ 91,424</b>	<b>\$ 148,500</b>	<b>\$ 118,002</b>	<b>\$ 148,500</b>

**Debt/Operating Transfer Out**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
208-906-999.000	Operating Transfer Out	\$ 1,916,760	\$ 1,766,725	\$ 1,766,380	\$ 2,635,500
		<b>\$ 1,916,760</b>	<b>\$ 1,766,725</b>	<b>\$ 1,766,380</b>	<b>\$ 2,635,500</b>





### Parks and Recreation Revolving Fund – 209

#### Purpose

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



## PARK AND RECREATION REVOLVING FUND

### PARK AND RECREATION REVOLVING FUND SUMMARY

	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	6,222	4,200	5,400	5,400
<b>Total Revenues</b>	<b>\$ 6,222</b>	<b>\$ 4,200</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>
<b>Expenditures</b>				
Recreation and culture	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 6,222</b>	<b>\$ 4,200</b>	<b>\$ 5,400</b>	<b>\$ 5,400</b>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	\$ -	\$ -	3	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 6,222</b>	<b>\$ 4,200</b>	<b>\$ 5,403</b>	<b>\$ 5,400</b>
<b>Fund Balance, Beginning</b>	<b>\$ 648,645</b>	<b>\$ 654,867</b>	<b>\$ 654,867</b>	<b>\$ 660,270</b>
<b>Fund Balance, Ending</b>	<b>\$ 654,867</b>	<b>\$ 659,067</b>	<b>\$ 660,270</b>	<b>\$ 665,670</b>



## PARK AND RECREATION REVOLVING FUND

### PARK AND RECREATION REVOLVING FUND

#### REVENUES

GL Number	Description	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
209-000-665.000	Interest Income	\$ 6,222	\$ 4,200	\$ 5,400	\$ 5,400
209-000-699.000	Operating Transfer In	-	-	3	-
		<u>\$ 6,222</u>	<u>\$ 4,200</u>	<u>\$ 5,403</u>	<u>\$ 5,400</u>

#### EXPENSES

GL Number	Description	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
209-906-956.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -
209-906-999.000	Operating Transfer Out	-	-	-	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**Law Enforcement Fund – 266**

**Purpose**

To provide for the safety and welfare for the residents of Macomb Township through a contract with the Macomb County Sheriff's Office.

**Activities**

To furnish community policing for businesses, schools and residential neighborhoods, road patrol officers for protection and investigation, including traffic accidents.



**LAW ENFORCEMENT FUND SUMMARY**

	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
<b>Revenues</b>				
Property Taxes and Fees	\$ 5,403,907	\$ 5,635,550	\$ 5,703,282	\$ 5,900,000
State-shared revenue and grants	22,887	22,050	24,721	22,050
Interest Income	12,916	6,000	13,000	7,500
<b>Total Revenues</b>	<b>\$ 5,439,711</b>	<b>\$ 5,663,600</b>	<b>\$ 5,741,004</b>	<b>\$ 5,929,550</b>
<b>Expenditures</b>				
Public Safety	\$ 5,309,975	\$ 5,511,005	\$ 5,508,653	\$ 5,660,700
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,309,975</b>	<b>\$ 5,511,005</b>	<b>\$ 5,508,653</b>	<b>\$ 5,660,700</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 129,736</b>	<b>\$ 152,595</b>	<b>\$ 232,351</b>	<b>\$ 268,850</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balances</b>	<b>\$ 129,736</b>	<b>\$ 152,595</b>	<b>\$ 232,351</b>	<b>\$ 268,850</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,399,162</b>	<b>\$ 2,528,898</b>	<b>\$ 2,528,898</b>	<b>\$ 2,761,249</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,528,898</b>	<b>\$ 2,681,493</b>	<b>\$ 2,761,249</b>	<b>\$ 3,030,099</b>



**LAW ENFORCEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
266-000-403.000	Tax Collection	\$ 5,403,907	\$ 5,635,550	\$ 5,703,282	\$ 5,900,000
266-000-574.000	State Share Revenue	22,852	22,000	24,628	22,000
266-000-665.000	Interest Income	12,916	6,000	13,000	7,500
266-000-694.000	Miscellaneous Revenue	35	50	93	50
266-000-699.000	Operating Transfer In	-	-	-	-
		<b>\$ 5,439,711</b>	<b>\$ 5,663,600</b>	<b>\$ 5,741,004</b>	<b>\$ 5,929,550</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
266-301-802.000	Sheriff Deputy Expense	\$ 5,302,747	\$ 5,500,455	\$ 5,500,600	\$ 5,650,000
266-301-920.000	Utility Bill - Water	377	700	700	800
266-301-920.001	Utility Bill - Edison	4,445	6,500	4,500	6,500
266-301-920.002	Utility Bill - Gas	1,378	1,700	1,000	1,700
266-301-920.003	Utility Bill - Telephone	1,029	1,550	1,550	1,550
266-301-956.000	Miscellaneous	-	100	303	150
		<b>\$ 5,309,975</b>	<b>\$ 5,511,005</b>	<b>\$ 5,508,653</b>	<b>\$ 5,660,700</b>



**Fire Improvement Fund – 663**

**Purpose**

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

**Activities**

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

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

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

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



**FIRE IMPROVEMENT FUND SUMMARY**

	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
<b>Revenues</b>				
Property Taxes and Fees	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Interest Income	17,354	8,000	20,000	15,000
Other	-	-	965	-
<b>Total Revenues</b>	<b>\$ 17,354</b>	<b>\$ 8,000</b>	<b>\$ 20,965</b>	<b>\$ 15,000</b>
<b>Expenditures</b>				
Public Safety	\$ 374,700	\$ 450,000	\$ 450,000	\$ 471,000
Capital Outlay	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 374,700</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 471,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (357,346)</b>	<b>\$ (442,000)</b>	<b>\$ (429,035)</b>	<b>\$ (456,000)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 325,000	\$ 325,000	\$ 325,000	\$ 325,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ (32,346)</b>	<b>\$ (117,000)</b>	<b>\$ (104,035)</b>	<b>\$ (131,000)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,170,457</b>	<b>\$ 2,138,112</b>	<b>\$ 2,138,112</b>	<b>\$ 2,034,077</b>
<b>Fund Balance, Ending</b>	<b>\$ 2,138,112</b>	<b>\$ 2,021,112</b>	<b>\$ 2,034,077</b>	<b>\$ 1,903,077</b>





**FIRE IMPROVEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
663-000-665.000	Interest Income	\$ 17,354	\$ 8,000	\$ 20,000	\$ 15,000
663-000-694.000	Miscellaneous Revenue	-	-	965	-
663-000-699.000	Operating Transfer In	325,000	325,000	325,000	325,000
		<u>\$ 342,354</u>	<u>\$ 333,000</u>	<u>\$ 345,965</u>	<u>\$ 340,000</u>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
663-336-956.000	Miscellaneous	\$ -	\$ -	\$ -	\$ -
663-336-977.000	Equipment	374,700	450,000	450,000	471,000
		<u>\$ 374,700</u>	<u>\$ 450,000</u>	<u>\$ 450,000</u>	<u>\$ 471,000</u>



**Municipal Roadway Fund – 204**

**Purpose**

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

**Activities**

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



**MUNICIPAL ROADWAY FUND SUMMARY**

	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
<b>Revenues</b>				
Telecommunications Fees	\$ 28,414	\$ 20,000	\$ 20,000	\$ 20,000
Interest Income	9,183	9,000	10,500	9,000
Other	-	-	2	-
<b>Total Revenues</b>	<b>\$ 37,597</b>	<b>\$ 29,000</b>	<b>\$ 30,502</b>	<b>\$ 29,000</b>
<b>Expenditures</b>				
Miscellaneous Expense	\$ -	\$ 100	\$ -	\$ 50
Capital Outlay	4,965,878	4,272,500	4,272,536	6,120,250
<b>Total Expenditures</b>	<b>\$ 4,965,878</b>	<b>\$ 4,272,600</b>	<b>\$ 4,272,536</b>	<b>\$ 6,120,300</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (4,928,282)</b>	<b>\$ (4,243,600)</b>	<b>\$ (4,242,034)</b>	<b>\$ (6,091,300)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 3,500,000	\$ 4,300,000	\$ 4,300,000	\$ 6,000,000
<b>Total Other Financing Sources</b>	<b>\$ 3,500,000</b>	<b>\$ 4,300,000</b>	<b>\$ 4,300,000</b>	<b>\$ 6,000,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ (1,428,282)</b>	<b>\$ 56,400</b>	<b>\$ 57,966</b>	<b>\$ (91,300)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,135,677</b>	<b>\$ 707,395</b>	<b>\$ 707,395</b>	<b>\$ 765,361</b>
<b>Fund Balance, Ending</b>	<b>\$ 707,395</b>	<b>\$ 763,795</b>	<b>\$ 765,361</b>	<b>\$ 674,061</b>



**MUNICIPAL ROADWAY FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
204-000-651.001	Telecommunications Fees	\$ 28,414	\$ 20,000	\$ 20,000	\$ 20,000
204-000-665.000	Interest Income	9,183	9,000	10,500	9,000
204-000-694.000	Miscellaneous Revenue	-	-	2	-
204-000-699.000	Operating Transfer In	3,500,000	4,300,000	4,300,000	6,000,000
		<b>\$ 3,537,597</b>	<b>\$ 4,329,000</b>	<b>\$ 4,330,502</b>	<b>\$ 6,029,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
204-444-817.000	Consultantr/Contract Services	\$ 316,836	\$ 472,500	\$ 332,225	\$ 497,200
204-444-967.008	Sidewalk Acquisitions	142,379	150,000	217,125	368,650
204-444-974.000	Capital Outlay	841,187	1,550,000	649,770	2,149,400
		<b>\$ 1,300,402</b>	<b>\$ 2,172,500</b>	<b>\$ 1,199,120</b>	<b>\$ 3,015,250</b>
204-446-956.000	Miscellaneous	\$ -	\$ 100	\$ -	\$ 50
204-446-977.007	Capital Outlay	3,665,476	2,100,000	3,073,416	3,105,000
		<b>\$ 3,665,476</b>	<b>\$ 2,100,100</b>	<b>\$ 3,073,416</b>	<b>\$ 3,105,050</b>



**Public Improvement Fund – 245**

**Purpose**

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



**PUBLIC IMPROVEMENT FUND SUMMARY**

	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Interest Income	36,070	20,000	30,000	25,000
<b>Total Revenues</b>	<b>\$ 36,070</b>	<b>\$ 20,000</b>	<b>\$ 30,000</b>	<b>\$ 25,000</b>
<b>Expenditures</b>				
General Government	76,391	50,000	37,601	40,000
<b>Total Expenditures</b>	<b>\$ 76,391</b>	<b>\$ 50,000</b>	<b>\$ 37,601</b>	<b>\$ 40,000</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ (40,322)</b>	<b>\$ (30,000)</b>	<b>\$ (7,601)</b>	<b>\$ (15,000)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Transfers Out	-	-	-	-
<b>Total Other Financing Sources</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ (30,322)</b>	<b>\$ (20,000)</b>	<b>\$ 2,400</b>	<b>\$ (5,000)</b>
<b>Fund Balance, Beginning</b>	<b>\$ 3,289,598</b>	<b>\$ 3,259,277</b>	<b>\$ 3,259,277</b>	<b>\$ 3,261,676</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,259,277</b>	<b>\$ 3,239,277</b>	<b>\$ 3,261,676</b>	<b>\$ 3,256,676</b>



**PUBLIC IMPROVEMENT FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
245-000-665.000	Interest Income	\$ 36,070	\$ 20,000	\$ 30,000	\$ 25,000
245-000-699.000	Operating Transfer In	10,000	10,000	10,000	10,000
		<b>\$ 46,070</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>\$ 35,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
245-229-977.000	Equipment-Broadcast Media	\$ 76,391	\$ -	\$ -	\$ -
245-262-977.000	Equipment-Election	-	50,000	37,601	40,000
245-901-974.000	Capital Improvement	-	-	-	-
245-901-956.000	Miscellaneous Expense	-	-	-	-
245-901-999.000	Operating Transfer Out	-	-	-	-
		<b>\$ 76,391</b>	<b>\$ 50,000</b>	<b>\$ 37,601</b>	<b>\$ 40,000</b>



### **Building Authority Fund – 469**

#### **Purpose**

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

#### **Activities**

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





**BUILDING AUTHORITY FUND SUMMARY**

	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
<b>Revenues</b>				
Interest Income	\$ 104,246	\$ 122,000	\$ 118,000	\$ 50,000
Other	12,772,039	-	-	-
<b>Total Revenues</b>	<b>\$ 12,876,285</b>	<b>\$ 122,000</b>	<b>\$ 118,000</b>	<b>\$ 50,000</b>
<b>Expenditures</b>				
General Government	\$ 298	\$ 1,550	\$ 550	\$ 1,300
Capital Outlay	1,316,840	8,500,000	8,500,000	3,104,150
<b>Total Expenditures</b>	<b>\$ 1,317,138</b>	<b>\$ 8,501,550</b>	<b>\$ 8,500,550</b>	<b>\$ 3,105,450</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 11,559,147</b>	<b>\$ (8,379,550)</b>	<b>\$ (8,382,550)</b>	<b>\$ (3,055,450)</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-
Bond Issuance Expense	(121,150)	-	-	(128,000)
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	10,000,000
<b>Total Other Financing Sources</b>	<b>\$ (121,150)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,872,000</b>
<b>Net Change in Fund Balances</b>	<b>\$ 11,437,997</b>	<b>\$ (8,379,550)</b>	<b>\$ (8,382,550)</b>	<b>\$ 6,816,550</b>
<b>Fund Balance, Beginning</b>	<b>\$ -</b>	<b>\$ 11,437,997</b>	<b>\$ 11,437,997</b>	<b>\$ 3,055,447</b>
<b>Fund Balance, Ending</b>	<b>\$ 11,437,997</b>	<b>\$ 3,058,447</b>	<b>\$ 3,055,447</b>	<b>\$ 9,871,997</b>



**BUILDING AUTHORITY FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
469-000-665.000	Interest Income - 2018 Public Safety Bond	\$ 104,246	\$ 122,000	\$ 118,000	\$ 50,000
469-000-665.001	Interest Income 2020 Park & Rec Bond	-	-	-	75,000
469-000-698.000	Proceeds from Bond	12,772,039	-	-	10,000,000
		<b>\$ 12,876,285</b>	<b>\$ 122,000</b>	<b>\$ 118,000</b>	<b>\$ 10,125,000</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
469-279-800.000	Other Services and Charges	\$ -	\$ 1,000	\$ -	\$ 500
469-279-801.000	Bond Issuance Expenses	121,150	-	-	128,000
469-279-956.000	Miscellaneous Expense	298	550	550	800
469-279-974.000	Capital Outlay-Fire Station 1	1,316,840	8,500,000	8,500,000	3,104,150
469-279-974.006	Capital Outlay-Foss Rd Park	-	-	-	9,900,000
469-279-999.000	Operating Transfer Out	-	-	-	-
		<b>\$ 1,438,288</b>	<b>\$ 8,501,550</b>	<b>\$ 8,500,550</b>	<b>\$ 13,133,450</b>



**Fire Pension Fund – 732**

**Purpose**

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

**Activities**

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

**Resources Needed**

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



**FIRE PENSION FUND SUMMARY**

	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
<b>Revenues</b>				
Employer Contributions	\$ 260,283	\$ 370,000	\$ 370,892	\$ 380,000
Employee Contributions	34,132	35,500	36,000	35,500
Investment Income	187,628	85,000	68,000	85,000
Other	-	-	9	-
<b>Total Revenues</b>	<b>\$ 482,043</b>	<b>\$ 490,500</b>	<b>\$ 474,901</b>	<b>\$ 500,500</b>
<b>Expenditures</b>				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	177,579	177,600	177,600	177,600
Administrative Expenses	17,061	24,100	14,100	22,750
<b>Total Expenditures</b>	<b>\$ 194,640</b>	<b>\$ 201,700</b>	<b>\$ 191,700</b>	<b>\$ 200,350</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 287,403</b>	<b>\$ 288,800</b>	<b>\$ 283,201</b>	<b>\$ 300,150</b>
<b>Fund Balance, Beginning</b>	<b>\$ 2,957,396</b>	<b>\$ 3,244,799</b>	<b>\$ 3,244,799</b>	<b>\$ 3,528,000</b>
<b>Fund Balance, Ending</b>	<b>\$ 3,244,799</b>	<b>\$ 3,533,599</b>	<b>\$ 3,528,000</b>	<b>\$ 3,828,150</b>



**FIRE PENSION FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
732-000-403.000	Property Tax Collection	\$ 260,283	\$ 370,000	\$ 370,892	\$ 380,000
732-000-404.000	Employee Contribution	34,132	35,500	36,000	35,500
732-000-665.000	Interest	187,628	85,000	68,000	85,000
732-000-694.000	Miscellaneous Revenue	-	-	9	-
		<u>\$ 482,043</u>	<u>\$ 490,500</u>	<u>\$ 474,901</u>	<u>\$ 500,500</u>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
732-336-703.090	Fire Fighter Pension	\$ 177,579	\$ 177,600	\$ 177,600	\$ 177,600
732-336-808.000	Audit & Accounting	5,000	5,150	5,100	5,250
732-336-956.000	Miscellaneous	12,061	18,950	9,000	17,500
		<u>\$ 194,640</u>	<u>\$ 201,700</u>	<u>\$ 191,700</u>	<u>\$ 200,350</u>



### Retiree Health Care Fund – 736

#### **Purpose**

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

#### **Activities**

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

#### **Resources Needed**

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



**RETIREE HEALTHCARE FUND SUMMARY**

	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
<b>Revenues</b>				
Employer Contributions	\$ 973,569	\$ 931,881	\$ 828,230	\$ 750,200
Employee Contributions	-	-	-	-
Investment Income	1,728,490	1,000,000	285,000	800,000
<b>Total Revenues</b>	<b>\$ 2,702,059</b>	<b>\$ 1,931,881</b>	<b>\$ 1,113,230</b>	<b>\$ 1,550,200</b>
<b>Expenditures</b>				
Investment Losses	\$ -	\$ -	\$ -	\$ -
Benefit Payments	-	502,850	496,925	546,625
Administrative Expenses	15,650	22,200	20,400	16,200
<b>Total Expenditures</b>	<b>\$ 15,650</b>	<b>\$ 525,050</b>	<b>\$ 517,325</b>	<b>\$ 562,825</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>\$ 2,686,409</b>	<b>\$ 1,406,831</b>	<b>\$ 595,905</b>	<b>\$ 987,375</b>
<b>Fund Balance, Beginning</b>	<b>\$ 25,494,920</b>	<b>\$ 28,181,329</b>	<b>\$ 28,181,329</b>	<b>\$ 28,777,235</b>
<b>Fund Balance, Ending</b>	<b>\$ 28,181,329</b>	<b>\$ 29,588,160</b>	<b>\$ 28,777,235</b>	<b>\$ 29,764,610</b>



**RETIREE HEALTHCARE FUND**

**REVENUES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
736-000-665.000	Interest Income	\$ 1,728,490	\$ 1,000,000	\$ 285,000	\$ 800,000
736-000-694.000	Miscellaneous Revenue	19,157	2,500	1,952	2,500
736-000-699.000	Operating Transfer In	954,412	929,381	826,279	747,700
		<b>\$ 2,702,059</b>	<b>\$ 1,931,881</b>	<b>\$ 1,113,230</b>	<b>\$ 1,550,200</b>

**EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
736-274-716.000	Health Care Insurance	\$ -	\$ 473,650	\$ 466,100	\$ 512,725
736-274-717.000	Life Insurance Premiums	-	1,275	1,225	1,350
736-274-718.000	Optical Insurance Premiums	-	4,400	4,600	5,050
736-274-719.000	Dental Insurance Premiums	-	23,525	25,000	27,500
736-274-808.000	Audit & Accounting	7,750	8,000	7,400	8,000
736-274-956.000	Miscellaneous Expense	7,900	14,200	13,000	8,200
		<b>\$ 15,650</b>	<b>\$ 525,050</b>	<b>\$ 517,325</b>	<b>\$ 562,825</b>





**Water and Sewer Fund – 591**

**Purpose**

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

**Activities**

The Macomb Township Water and Sewer Department provides the following:

Accurate and continuous readings of all water meters

Maintains fire hydrants by keeping them in proper working order

Responds to service calls

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



**WATER AND SEWER FUND SUMMARY**

	2019 Actual	2019/2020 Budget	2019/2020 Projected	2020/2021 Budget
<b>Operating Revenue</b>				
Sale of Water	\$ 14,994,400	\$ 17,005,200	\$ 18,711,141	\$ 19,002,700
Sewage Disposal Charges	14,598,875	15,490,000	14,660,757	14,690,000
Charges for Services	972,709	1,850,000	1,933,851	1,888,000
<b>Total Revenues</b>	<b>\$ 30,565,984</b>	<b>\$ 34,345,200</b>	<b>\$ 35,305,749</b>	<b>\$ 35,580,700</b>
<b>Operating Expenses</b>				
Cost of Water	\$ 11,067,070	\$ 12,003,000	\$ 11,528,951	\$ 13,003,000
Cost of Sewage Disposal	10,777,571	11,000,000	8,147,069	11,000,000
Operation and Maintenance	1,393,222	3,133,000	1,840,643	2,467,800
General and Administrative	2,466,936	2,728,858	2,543,861	2,707,413
Contribution to Retiree Health Fund	238,603	232,346	196,718	183,650
Depreciation	3,974,156	4,500,000	4,500,000	4,500,000
<b>Total Expenditures</b>	<b>\$ 29,917,559</b>	<b>\$ 33,597,204</b>	<b>\$ 28,757,242</b>	<b>\$ 33,861,863</b>
<b>Operating Loss</b>	<b>\$ 648,425</b>	<b>\$ 747,996</b>	<b>\$ 6,548,507</b>	<b>\$ 1,718,837</b>
<b>Nonoperating Revenue (Expense)</b>				
Investment Income	\$ 616,185	\$ 250,000	\$ 600,000	\$ 400,000
Federal Revenue	9,515	8,000	7,061	1,500
Interest Expense	(1,274,312)	(1,388,940)	(1,340,080)	(1,278,500)
Special Assessment	-	-	-	-
Bond Proceeds	-	-	-	-
Bond Issuance Expense	-	-	-	-
Other Revenue	17,073	20,000	12,000	15,000
<b>Loss - Before Contributions</b>	<b>\$ (631,539)</b>	<b>\$ (1,110,940)</b>	<b>\$ (721,019)</b>	<b>\$ (862,000)</b>
<b>Capital Contributions</b>				
Capital Grants	\$ 177,198	\$ -	\$ -	\$ -
Developers	2,125,257	1,500,000	3,475,622	2,000,000
Tap Fees and frontage Charges	1,582,511	155,000	172,088	176,500
<b>Total Capital Contributions</b>	<b>\$ 3,884,966</b>	<b>\$ 1,655,000</b>	<b>\$ 3,647,710</b>	<b>\$ 2,176,500</b>
<b>Change in Net Assets</b>	<b>\$ 3,901,853</b>	<b>\$ 1,292,056</b>	<b>\$ 9,475,198</b>	<b>\$ 3,033,337</b>
<b>Net Assets, Beginning on Year</b>	<b>\$ 176,126,174</b>	<b>\$ 180,028,026</b>	<b>\$ 180,028,026</b>	<b>\$ 189,503,224</b>
<b>Net Assets, End of Year</b>	<b>\$ 180,028,026</b>	<b>\$ 181,320,083</b>	<b>\$ 189,503,224</b>	<b>\$ 192,536,561</b>



**WATER AND SEWER FUND**

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

		<b>REVENUES</b>			
<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
591-000-501.000	Federal Grant	\$ 5,664	\$ -	\$ -	\$ -
591-000-539.000	State Grants-SAW Grant	171,534	-	-	-
591-000-600.000	Water Metered Sales	14,994,286	17,000,000	18,710,989	19,000,000
591-000-600.001	Lateral Water Fees	-	50,000	26,507	30,000
591-000-600.002	Lateral Sewer Fees	-	100,000	139,981	140,000
591-000-600.003	Info Fees Customer Service	33,500	40,000	27,900	40,000
591-000-600.004	Cust Mtr Charge Installation	-	120,000	96,625	110,000
591-000-600.005	Customer Installation & Repair	7,449	10,000	3,817	5,000
591-000-600.006	Sewer Inspection Monies	5,190	8,000	4,230	5,000
591-000-600.007	Engineer Charges	76,865	80,000	86,647	90,000
591-000-600.008	Water Tap Connection	-	5,000	5,600	6,500
591-000-600.009	Capital Charges Tap Sewer	-	450,000	406,624	450,000
591-000-600.010	Const. Inspection Monies	342,739	350,000	657,396	400,000
591-000-600.011	Cap Charge Water	-	250,000	239,698	250,000
591-000-600.012	Contr. Reg. Fee	1,985	2,000	1,575	2,000
591-000-602.000	Sales of Bulk Water	115	200	152	200
591-000-602.001	Sewer Metered Sales	12,651,199	13,500,000	14,349,026	14,500,000
591-000-614.000	Tap Fees & Frontage Charges	1,582,511	-	-	-
591-000-616.001	Penalty on Delinquent WS Billing	134,896	140,000	134,549	134,000
591-000-626.001	Snow Removal Admin Fee	19,711	10,000	10,000	12,000
591-000-642.000	Clinton Twp Water Sales	-	5,000	-	2,500
591-000-642.001	Washington Twp. Sewer PR	1,772,113	1,800,000	138,812	-
591-000-643.000	S.M.D.A.	175,563	190,000	172,919	190,000
591-000-657.000	Late Charges/Penalties	315,100	350,000	247,591	350,000
591-000-665.000	Interest Income	616,185	250,000	600,000	400,000
591-000-672.001	Special Assessment	-	-	-	-
591-000-673.000	Gain on Sale of Fixed Asset	17,073	20,000	12,000	15,000
591-000-674.000	Contribution From Developer	2,125,257	1,500,000	3,475,622	2,000,000
591-000-688.000	Fed Grant Rev int rebate	9,515	8,000	7,061	1,500
591-000-694.000	Miscellaneous Revenues	35,273	40,000	17,199	40,000
		<b>\$ 35,093,724</b>	<b>\$ 36,278,200</b>	<b>\$ 39,572,520</b>	<b>\$ 38,173,700</b>



**WATER AND SEWER FUND  
EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
591-536-703.000	Salary - Elected - Appointed	\$ 364,684	\$ 385,000	\$ 370,000	\$ 390,000
591-536-704.000	Wages-Inspectors-Appraisers	262,277	295,000	269,300	300,000
591-536-704.001	Inspectors-Appraisers Overtime	29,329	35,000	32,125	35,000
591-536-704.050	Wages-Utility Worker	534,251	590,000	611,800	615,000
591-536-704.051	Utility Worker Overtime	26,418	32,000	33,050	35,000
591-536-706.000	Wages-Clerical	208,105	215,000	212,500	220,000
591-536-706.001	Clerical Overtime	36	500	100	3,000
591-536-710.000	Longevity/Benefit Wages	45,534	55,000	55,895	60,000
591-536-715.000	FICA Employer	91,410	99,665	99,902	102,796
591-536-715.001	Medicare Employer	21,378	23,309	23,364	24,041
591-536-716.000	Health Care Insurance	443,941	479,100	353,700	390,000
591-536-717.000	Life Insurance Premiums	5,337	7,200	5,300	6,000
591-536-718.000	Optical Insurance Premiums	6,137	7,000	6,000	6,600
591-536-719.000	Dental Insurance Premiums	29,480	24,500	25,775	28,350
591-536-720.000	Unemployment Compensation	-	-	-	-
591-536-721.000	Pension Contribution Employer 401(a)	130,803	148,500	144,548	152,500
591-536-722.000	Long & Short Term Disability Ins.	21,184	23,100	22,200	24,425
591-536-723.001	Workers Compensation Insurance	43,373	54,775	39,165	50,000
591-536-723.002	Retiree Health Care Contribution	(72,034)	10,000	10,000	10,000
591-536-725.000	Compensated Absences	1,007	25,000	5,500	15,000
591-536-726.000	Employee Assistance Program	494	550	625	700
591-536-740.000	Operating Supplies	38,666	30,000	24,386	30,000
591-536-740.001	Supplies & Expense Cust	107,838	90,000	98,635	100,000
591-536-777.000	Custodial Supplies	714	500	1,857	2,000
591-536-781.000	Repair Parts Meters	-	100,000	96,338	100,000
591-536-835.000	Occupational Health Services	1,552	2,000	1,008	2,000
591-536-836.000	Recruitment Staffing	1,767	1,500	1,500	1,500
591-536-930.000	Storm Maintenance	33,026	40,000	118,646	100,000
591-536-931.000	Building & Grounds Upkeep	27,003	150,000	35,864	150,000
591-536-933.000	Equipment Maintenance	21,932	40,000	20,790	30,000
591-536-934.000	San Swr Cleaning & CCTV	220,593	400,000	733,545	400,000
591-536-935.000	Sewer Main Maintenance	126,050	1,000,000	142,765	500,000
591-536-935.001	Watermain Maintenance	144,792	150,000	102,650	125,000
591-536-935.002	Repair & Maintenance Hydrants	22,674	30,000	10,000	25,000
591-536-955.000	Sewer Treatment Fees	10,777,571	11,000,000	8,147,069	11,000,000
591-536-955.001	Water Purchased	11,063,225	12,000,000	11,527,451	13,000,000
591-536-957.000	Conference, Education & Training	4,895	6,500	5,635	6,500
591-536-961.000	Administrative Fees	38,764	40,309	40,309	41,676
591-536-961.001	Snow Removal	3,351	10,000	5,000	6,000
		<b>\$ 24,827,558</b>	<b>\$ 27,601,008</b>	<b>\$ 23,434,298</b>	<b>\$ 28,088,088</b>



**WATER AND SEWER FUND  
EXPENSES**

<b>GL Number</b>	<b>Description</b>	<b>2019 Actual</b>	<b>2019/2020 Budget</b>	<b>2019/2020 Projected</b>	<b>2020/2021 Budget</b>
591-537-723.000	Insurance & Bonds	\$ 19,547	\$ 23,000	\$ 23,441	\$ 25,800
591-537-727.000	Office Supplies & Expense	3,948	5,000	2,695	5,000
591-537-729.000	Customer Records billing	1,060	18,000	13,016	16,000
591-537-800.000	Other Services & Charges	788	1,200	1,600	1,000
591-537-801.000	Bond Issuance Expense	-	-	-	-
591-537-808.000	Audit & Accounting	24,400	28,000	24,400	25,375
591-537-811.000	Computer Administration	23,977	15,000	26,560	27,000
591-537-814.000	Legal Fees	-	-	-	-
591-537-816.000	Engineering Fees	447,996	600,000	234,915	400,000
591-537-850.000	Postage	45,271	48,000	46,907	50,000
591-537-860.000	Mileage Reimbursement	-	150	-	150
591-537-863.000	Gas & Oil	31,456	30,000	29,213	30,000
591-537-900.000	Publishing	-	1,000	500	1,000
591-537-920.000	Utility Bill - Water	7,116	12,000	12,000	12,500
591-537-920.001	Utility Bill - Edison	69,518	70,000	70,000	72,500
591-537-920.002	Utility Bill - Gas	8,025	9,000	11,500	12,000
591-537-920.003	Utility Bill - Telephone	24,097	20,000	25,200	26,300
591-537-930.001	Sewer Backup Claims	99,832	25,000	(99,832)	25,000
591-537-933.005	Vehicle Maintenance / Repair	22,537	25,000	18,004	22,000
591-537-956.000	Miscellaneous Expense	188	500	500	500
591-537-956.002	State Required Samples	4,242	6,000	5,512	8,000
591-537-956.005	Bank Fees - ACH/Credit Cards	2,078	3,000	1,500	3,000
591-537-958.000	Membership & Dues	34,866	35,000	38,136	40,000
591-537-967.017	Camelot Pump St Abandonment	-	-	-	-
591-537-968.000	Depreciation Expense	3,974,156	4,500,000	4,500,000	4,500,000
591-537-977.000	Equipment	2,452	25,000	53,500	25,000
591-537-977.001	Office Equipment	424	4,000	4,000	4,000
591-537-977.002	Computer Equipment / Software	3,423	10,000	6,258	8,000
591-537-977.005	Vehicles	-	150,000	58,902	150,000
591-537-977.006	Construction Equipment	-	100,000	14,999	100,000
591-537-996.000	Bond Interest Expense	1,274,312	1,388,940	1,340,080	1,278,500
591-537-999.000	Operating Transfer Out	238,603	232,346	196,718	183,650
591-537-999.001	COVID-19 Expenses	-	-	2,800	-
		<b>\$ 6,364,313</b>	<b>\$ 7,385,136</b>	<b>\$ 6,663,024</b>	<b>\$ 7,052,275</b>