

2023

FISCAL YEAR BUDGET

DRAFT



PITTSFIELD CHARTER TOWNSHIP

Pittsfield Charter Township 2023 Budget Index

Budget Glossary	Pages 1-2
2020 Millage and Tax Levy Information	Pages 3-4
General Fund Revenues	Pages 5-6
General Fund Expenditures	Page 7
General Fund Activity Budgets	Pages 8-15
Township Board (Pg.8)	
Supervisor's Office (Pg.8)	
Finance Department (Pg.8)	
Clerk's Office (Pg.8)	
Information Technology Services (Pg.9)	
Board of Review (Pg.9)	
General Services (Pg.9)	
Professional Services (Pg.10)	
Treasurer's Office (Pg.10)	
Assessing Department (Pg.10)	
Elections Department (Pg.11)	
Building Maintenance (Pg.11)	
Human Resources (Pg.12)	
Post-Employment Services (Pg.12)	
Property Maintenance Inspections (Pg.12)	
Drains at Large (Pg.12)	
Township Roads and Maintenance (Pg.12)	
Street Lighting (Pg.13)	

Pittsfield Charter Township 2023 Budget Index

Metro Authority (Pg.13)

Transit (Pg.13)

Municipal Services (Pg.13)

Community Development Services (Pg.13)

Recreation (Pg.14)

Historical District Commission (Pg.14)

Capital Outlay (Pg.15)

Debt Service (Pg.15)

Transfers (Pg.15)

Contingency (Pg.15)

Special Revenues Budgets

Pages 16-21

Public Safety Fund (Pg. 16-17)

Parks Millage Fund (Pg. 18)

800 MHz Communications Fund (Pg. 18)

FEMA Fire Grant (Pg.19)

Building Department Fund (Pg. 19)

Federal Forfeiture Fund (Pg.20)

Drug Forfeiture Fund (Pg.20)

Tree Mitigation Fund (Pg. 20)

Sidewalk Reserve Fund (Pg. 20)

ARPA Local Fiscal Recovery Fund (Pg. 21)

Refuse Fund (Pg. 21)

Utilities Fund

Page 21-22

PITTSFIELD CHARTER TOWNSHIP
Year 2023
Glossary of Terms

Amended budget: the original adopted budget plus any amendment passed as of a certain date.

Budget public hearing act: requires that the Township hold a public hearing on its proposed budget. Notice must be given in a newspaper of general circulation within the Township at least six days prior to the hearing.

Charter township act: passed in 1947 by the State of Michigan, the Act affords the Township added local discretions, general taxing power, and greater territorial integrity.

Contingencies: a budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

Capital assets: assets of a significant value having a useful life of several years.

Capital outlay: expenditures for the acquisition of capital assets.

Capital expenditures: items that normally last more than one year and cost more than a specified dollar amount; capital general includes personal property such as vehicles, computers, office furniture, and playgroups equipment.

Depreciation: (1) expiration in the services life of capital assets attributable to wear and tear, deterioration, inadequacy, or obsolescence; (2) that portion of the cost of a capital asset which is charged as an expense during a particular period.

Enterprise funds: funds maintained to support commercial-type operations such as public utilities, where the costs of providing the services are financed by user charges.

Final millage: the tax rate adopted in the final public hearing of a taxing authority.

Freedom of information act (FOIA): requires that all public records be disclosed except those that are specifically exempted (MCL 15.243). Sometimes the Township may charge a fee for requesting the documents or incur an expense for providing documents.

Fund balance: the excess of the Township's assets over its liabilities; a negative fund balance is called a deficit.

General fund: general unrestricted revenues of the Township government, or funds whose use is not restricted to a specific purpose.

Headlee amendment: keeps the Township's revenue increase on the existing tax base at or below the rate of inflation.

PITTSFIELD CHARTER TOWNSHIP
Year 2023
Glossary of Terms

Internal service funds: funds derived from transfers from one department of the Township to another to account for services rendered such as printing and vehicle maintenance.

Law enforcement information network (LEIN): through the LEIN, the Township's firefighters are able to obtain complete information about the hazardous materials being carried in their vehicle and how to deal with them in the event of a spill.

Mill: how property tax rate is expressed with one mill being one-tenth of a percent. As applied to property taxes, a one-mill rate yields \$1 of revenue for every \$1,000 of assessed value. For example, a property tax rate of 68.5 mills as applied to a \$120,000 property assessed at 20 percent of market value would yield \$1,644 ($120 \times 0.2 \times 68.5 = 1,644$).

Millage rate: the rate used in calculating taxes based upon the value of property, expressed in mills per dollar of property value; a mill is equal to 0.1 percent.

Special revenue fund: funds broken down into a number of individual units whose use is earmarked for a specific purpose; these might include federal and state grant funds, specialized fees, etc.

Truth-in-taxation: the Township board must reduce its tax rate on last year's tax base so that it does not generate more revenue than the amount it did during the prior year. The Township board must hold a public hearing and advertise the hearing in a newspaper of general circulation in the area. The public hearing can be held in conjunction with the regularly required hearing on the Township budget.

Zoning board of appeals (ZBA): this body serves as the first step in the appeals process as it considers requests for relief from zoning rules that may be too stringent under certain circumstances. Its main duty is to consider appeals from previous decisions regarding requests for variances and special use permits allowed in the zoning ordinance.

2022 Millage and Tax Levy Information

2022 Assessed Value is	\$2,860,877,200
2022 State Equalized Valuation is	\$2,860,877,200
2022 Taxable Value is	\$2,372,207,474
2022 Industrial Facilities Taxable Value is	\$ 27,278,334

Authorized Millage

1. Charter Township Act	Voted 1972	5.0000 Mills
2. Parks Special Voted	Voted 2016	0.4855 Mills
3. Public Safety Special Voted	Voted 2021	2.9500 Mills
4. Headlee Constitutional Amendment MCL 211.34d*		
a. 2022 Millage Reduction Fraction		= .9956
i. 2022 Maximum Allowable Millage		
ii. <i>General Fund</i>	.9956 x 4.0403 Mills	= 4.0225 Mills
iii. <i>Parks Fund</i>	.9956 x 0.4718 Mills	= 0.4697 Mills
iv. <i>Public Safety Fund</i>	.9956 x 2.9500 Mills	<u>= 2.9370 Mills</u>
c. Total 2022 Millage		= 7.4322 Mills
5. Truth in Assessing Act MCL 211.34†		
a. Truth in Assessing Multiplier		= 1.0000
6. Truth in Taxation Act MCL 211.24e‡		
a. 2022 Truth in Taxation Multiplier		= 1.0000
i. 2022 Maximum Levy Without Public Hearing		
ii. 2022 General Fund Operating Millage Rate		= 3.9923 Mills
2021 Millage Levy x 1.0000 = 3.9923 x 1.0000		= 3.9923 Mills
2022 General Fund Operating Tax Levy		= \$9,470,564
iii. 2022 Special Voted Parks Millage Rate		= 0.4697 Mills
2021 Millage Levy x 1.0000 = 0.4662 x 1.0000		= 0.4662 Mills
2022 Parks Fund Tax Levy		= \$1,114,226

* MCL (Michigan Compiled Laws) 211.34d - All licensed homestead lands shall be assessed and treated as real property. The interest in land of any person holding part-paid certificates for the purchase of any state lands shall be assessed separate from other property. The assessment shall describe the land and shall state therein that the title is in the state.

† Truth in Assessing Act MCL 211.34 - Determination of county equalized value; conducting business at public meeting; notice of meeting; advising local taxing units of increased equalized value; reduction of maximum authorized millage rate; examination of assessment rolls to ascertain equal and uniform assessment of real and personal property; equalization procedure.

‡ Truth in Taxation Act MCL 211.24e - Property tax assessment roll; time; certification by state tax commission; appeal.

2022 Millage and Tax Levy Information

iv. 2022 Special Voted Public Safety Millage Rate		= 2.9370 Mills
2021 Millage Levy x 1.0000 = 2.9500 x 1.0000		= 2.9500 Mills
2022 Public Safety Fund Tax Levy		= \$6,967,173
b. 2022 Tax Levy		
i. 2022 General Fund Operating Tax Levy		= \$ 9,470,564
ii. 2022 Parks and Recreation Tax Levy		= \$ 1,114,226
iii. 2022 Public Safety Tax Levy		= \$ 6,967,173
iv. 2022 Industrial Facilities Tax		= <u>\$ 100,916</u>
c. Total 2021 Tax Levy		= \$17,652,879
7. Your Township tax rates levied in December 2022		
i. 2022 General Fund Operating Millage		= 3.9923 Mills
ii. 2022 Special Voted Parks Millage		= 0.4697 Mills
iii. 2022 Special Voted Public Safety Millage		= <u>2.9370 Mills</u>
		= 7.3990 Mills

i

* MCL (Michigan Compiled Laws) 211.34d - All licensed homesteads lands shall be assessed and treated as real property. The interest in land of any person holding part-paid certificates for the purchase of any state lands shall be assessed separate from other property. The assessment shall describe the land and shall state therein that the title is in the state.

† Truth in Assessing Act MCL 211.34 - Determination of county equalized value; conducting business at public meeting; notice of meeting; advising local taxing units of increased equalized value; reduction of maximum authorized millage rate; examination of assessment rolls to ascertain equal and uniform assessment of real and personal property; equalization procedure.*

‡ Truth in Taxation Act MCL 211.24e - Property tax assessment roll; time; certification by state tax commission; appeal.

**Pittsfield Charter Township
General Fund Revenues
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed	Pct. Change
Revenue-General Fund					
Taxes					
101-000-402	Current Real Property Tax	\$ 8,490,510	\$ 8,834,767	\$ 9,470,564	7%
101-000-405	PA 425-Saline	\$ 43,319	\$ 48,000	\$ 53,000	10%
101-000-412	Delinquent Personal Property Tax	\$ 28,883	\$ 25,000	\$ 30,000	20%
101-000-432	Payments in Lieu of Taxes	\$ 2,385	\$ 6,000	\$ -	-100%
101-000-434	Trailer Park Tax	\$ 3,867	\$ 4,000	\$ 4,000	0%
101-000-445	Penalties on Taxes	\$ 20,049	\$ 15,000	\$ 20,000	33%
101-000-447	Property Tax Administrative Fees	\$ 974,905	\$ 1,021,824	\$ 1,127,584	10%
		\$ 9,563,918	\$ 9,954,591	\$ 10,705,148	8%
Special Assessments					
101-000-453	Street Lighting Special Assessment	\$ 344,363	\$ 400,000	\$ 400,000	0%
Business and Non-Business Licenses					
101-000-477	Cable TV Franchise	\$ 490,548	\$ 525,000	\$ 525,000	0%
101-000-494	Soil Erosion	\$ 300	\$ 2,800	\$ 2,800	0%
101-000-495	Code Inspection	\$ 87,860	\$ 125,000	\$ 125,000	0%
101-000-497	Licenses & Inspections	\$ -	\$ 10,000	\$ 10,000	0%
		\$ 578,708	\$ 662,800	\$ 662,800	0%
Intergovernmental Revenues					
101-000-522	Federal Grants-CDBG	\$ 27,095	\$ -	\$ 100,000	100%
101-000-524	Federal Grants-Senior Nutrition Award	\$ 10,965	\$ 10,000	\$ 10,000	0%
101-000-528	Federal Grants-Other	\$ 38,707	\$ 20,000	\$ 20,000	0%
101-000-573	State-Local Community Stabilization Share	\$ 73,376	\$ 65,000	\$ 65,000	0%
101-000-574	State-Revenue Sharing	\$ 3,560,838	\$ 4,498,235	\$ 4,062,146	-10%
101-000-574.001	State-Metro Authority	\$ 25,782	\$ 25,000	\$ 25,000	0%
101-000-576	State-Elections	\$ 2,931	\$ 20,000	\$ 20,000	0%
		\$ 3,739,694	\$ 4,638,235	\$ 4,302,146	-7%
Charges for Fees and Services					
101-000-607	Fees-ZBA	\$ 2,790	\$ 1,000	\$ 5,000	400%
101-000-607.001	Fees- Planning and Zoning	\$ 125,520	\$ 100,000	\$ 125,000	25%
101-000-607.002	Fees-Candidate Filing	\$ -	\$ -	\$ 100	100%
101-000-607.003	Fees-Right-of-Way	\$ -	\$ 200	\$ 200	0%
101-000-643	Charges for Services-Other	\$ 4,538	\$ 20,000	\$ 20,000	0%
		\$ 132,848	\$ 121,200	\$ 150,300	8%
Parks & Recreation Programs					
101-651-001	Recreation Fees-Adult	\$ 11,647	\$ 20,000	\$ 20,000	0%
101-651-002	Recreation Fees-Grade School	\$ 50,764	\$ 30,000	\$ 90,000	200%
101-651-003	Recreation Fees-Pre School	\$ -	\$ 40,000	\$ -	-100%
101-651-004	Recreation Fees-Special Events	\$ 3,459	\$ 8,000	\$ 8,000	0%
101-651-006	Recreation Fees-T Ball	\$ 15,026	\$ 15,000	\$ 20,000	33%
101-651-007	Recreation Fees-Day Camp	\$ 41,680	\$ 65,000	\$ 95,000	46%
101-651-009	Recreation Fees-Seniors	\$ -	\$ 10,000	\$ 10,000	0%
101-651-010	Recreation Fees-Pavilion	\$ 23,273	\$ 35,000	\$ 35,000	0%
101-651-011	Recreation Fees-Senior Day Trips	\$ 464	\$ 10,000	\$ 10,000	0%
101-651-012	Recreation Fees-Field Rentals	\$ 20,903	\$ 40,000	\$ 40,000	0%
101-651-014	Recreation Fees-Farmers Market	\$ 5,133	\$ 5,000	\$ 5,000	0%
101-651-015	Recreation Fees-Community Garden Plot	\$ 595	\$ 500	\$ 500	0%
101-651-016	Recreation Fees-Senior Nutrition	\$ 2,946	\$ 2,500	\$ 2,500	0%
	Total Parks & Recreation Programs	\$ 175,890	\$ 281,000	\$ 336,000	20%

**Pittsfield Charter Township
General Fund Revenues
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed	Pct. Change
Revenue-General Fund					
101-000-657	Ordinance Fines	\$ 250	\$ 10,000	\$ 10,000	0%
101-000-665	Interest Earned	\$ 26,035	\$ 20,000	\$ 20,000	0%
Reimbursements					
101-000-676	General Reimbursements	\$ 618	\$ 30,000	\$ 30,000	0%
101-000-676.001	Administrative Charge-Utilities	\$ 555,086	\$ 550,000	\$ 550,000	0%
101-000-676.002	Administrative Charges-Building	\$ 242,518	\$ 320,000	\$ 320,000	0%
		\$ 798,222	\$ 900,000	\$ 900,000	0%
Other Revenues					
101-000-667	Rental-Farm Property	\$ 49,317	\$ 49,771	\$ 50,000	0%
101-000-674	Donations	\$ 10	\$ -	\$ 100	100%
101-000-674.002	Donations-Farmers Market	\$ 10,000	\$ -	\$ 100	100%
101-000-675	Other Revenues	\$ 6,810	\$ 10,000	\$ 10,000	0%
		\$ 66,137	\$ 59,771	\$ 60,200	1%
	Net Revenues	\$ 15,426,065	\$ 17,047,597	\$ 17,546,594	2.93%
101-000-692	Fund Balance Unassigned Reserves	-	227,527	755,010	232%
	Total Revenues	\$ 15,426,065	\$ 17,275,124	\$ 18,301,604	5.94%

**Pittsfield Charter Township
General Fund Expenditures
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed	Pct. Change
<u>EXPENDITURES - General Fund</u>					
101	Township Board Trustees	\$ 72,915	\$ 74,365	\$ 78,900	6%
171	Township Supervisor	\$ 118,287	\$ 125,823	\$ 130,640	4%
201	Finance Department	\$ 373,912	\$ 413,300	\$ 441,879	7%
215	Township Clerk	\$ 397,552	\$ 395,830	\$ 337,203	-15%
228	Information Technology	\$ 438,948	\$ 635,047	\$ 859,610	35%
247	Board of Review	\$ 3,489	\$ 4,000	\$ 4,440	11%
250	General Services	\$ 70,994	\$ 97,000	\$ 142,000	46%
252	Professional Services	\$ 342,805	\$ 382,000	\$ 362,000	-5%
253	Township Treasurer	\$ 476,818	\$ 507,054	\$ 525,677	4%
257	Assessing Department	\$ 495,355	\$ 627,804	\$ 611,980	-3%
262	Elections Department	\$ 248,537	\$ 297,715	\$ 342,059	15%
265	Building Maintenance Department	\$ 204,761	\$ 336,100	\$ 347,100	3%
270	Human Resources Department	\$ 349,150	\$ 354,862	\$ 383,320	8%
272	Post Employment Services	\$ 346,128	\$ 576,000	\$ 576,000	0%
372	Property Maintenance Inspections	\$ 94,796	\$ 166,496	\$ 196,160	18%
704	Municipal Services Department	\$ 537,302	\$ 743,915	\$ 830,132	12%
727	Community Development Services	\$ 375,453	\$ 424,406	\$ 441,210	4%
753	Recreation Department	\$ 1,002,947	\$ 648,310	\$ 634,343	-2%
	Reimbursable Programs	\$ 55,996	\$ 95,775	\$ 111,300	16%
803	Historical District Commission	\$ 2,210	\$ 12,670	\$ 12,670	0%
	Other Expenditures	\$ -	\$ -	\$ -	
445	Drains-at-Large	\$ 211,494	\$ 165,000	\$ 185,000	12%
446	Township Roads & Maintenance	\$ 67,291	\$ 1,330,000	\$ 1,390,000	5%
448	Street Lighting	\$ 372,830	\$ 425,000	\$ 425,000	0%
575	Metro Authority	\$ -	\$ 12,500	\$ 5,000	-60%
596	Transportation	\$ 556,247	\$ 667,000	\$ 675,000	1%
904	Capital Outlay	\$ 90,036	\$ 250,000	\$ 300,000	20%
906	Debt Service	\$ 435,844	\$ 438,708	\$ 443,106	1%
966	Transfers Out	\$ 7,291,066	\$ 6,958,400	\$ 7,409,875	6%
990	Contingencies-Special Items	\$ 37,089	\$ 110,000	\$ 100,000	-9%
	TOTAL EXPENDITURES	\$ 15,070,252	\$ 17,275,080	\$ 18,301,604	5.94%
	Net Revenues (Expenditures)	\$ 355,813	\$ (227,483)	\$ (755,010)	
	Fund Balance at January 1	\$ 5,645,311	\$ 6,001,124	\$ 5,773,641	
	Fund Balance at December 31	\$ 6,001,124 (Audited)	\$ 5,773,641 (Estimated)	\$ 5,018,631 (Estimated)	

**Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year**

			2021		2022		2023
			Actual		Amended		Proposed
<u>101-Township Board</u>							
101-703	Trustee Salaries	\$	29,642	\$	30,000	\$	30,200
101-719	Fringe Benefits	\$	2,301	\$	2,400	\$	2,450
101-860	Meetings and Transportation	\$	-	\$	400	\$	400
101-955	Miscellaneous	\$	-	\$	250	\$	250
101-957	Membership and Dues	\$	40,972	\$	40,715	\$	45,000
101-960	Schooling/Seminar/Conferences	\$	-	\$	600	\$	600
TOTAL		\$	72,915	\$	74,365	\$	78,900

<u>171-Supervisor's Office</u>							
171-703	Supervisor Salary	\$	93,394	\$	98,520	\$	103,240
171-719	Fringe Benefits	\$	24,391	\$	25,103	\$	25,450
171-740	Office Supplies	\$	48	\$	200	\$	200
171-860	Meetings and Transportation	\$	-	\$	500	\$	500
171-955	Miscellaneous	\$	454	\$	750	\$	750
171-960	Schooling/Seminar/Conferences	\$	-	\$	750	\$	500
TOTAL		\$	118,287	\$	125,823	\$	130,640

<u>201-Finance Department</u>							
201-702	Salaries	\$	234,490	\$	262,055	\$	269,811
201-719	Fringe Benefits	\$	129,406	\$	140,325	\$	152,368
201-740	Office Supplies	\$	1,953	\$	2,000	\$	2,000
201-823	Accounting Services	\$	6,602	\$	7,000	\$	15,400
201-860	Meetings and Transportation	\$	-	\$	100	\$	200
201-955	Miscellaneous	\$	610	\$	620	\$	750
201-957	Membership/Dues	\$	687	\$	700	\$	850
201-960	Schooling/Seminar/Conferences	\$	164	\$	500	\$	500
TOTAL		\$	373,912	\$	413,300	\$	441,879

<u>215-Clerk's Office</u>							
215-702	Salaries	\$	92,319	\$	85,092	\$	57,902
215-703	Clerk Salary	\$	88,724	\$	93,583	\$	98,100
215-704	Deputy Salary	\$	25,239	\$	13,675	\$	14,085
215-706	Wages	\$	40,228	\$	65,120	\$	46,387
215-707	Per Diem Pay	\$	-	\$	1,200	\$	1,200
215-708	Overtime Wages	\$	406	\$	1,000	\$	1,000
215-719	Fringe Benefits	\$	138,756	\$	122,560	\$	104,139
215-740	Office Supplies	\$	1,348	\$	3,000	\$	3,000
215-860	Meetings and Transportation	\$	-	\$	1,000	\$	1,000
215-901	Advertising	\$	7,607	\$	6,000	\$	6,000
215-955.005	Miscellaneous/FOIA	\$	-	\$	500	\$	500
215-957	Membership and Dues	\$	1,472	\$	900	\$	890
215-960	Schooling/Seminars/Conference	\$	1,453	\$	2,200	\$	3,000
TOTAL		\$	397,552	\$	395,830	\$	337,203

**Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year**

			2021		2022		2023
			Actual		Amended		Proposed
<u>228-Information Technology Services</u>							
228-702	Salaries	\$	120,826	\$	178,088	\$	223,918
228-719	Fringe Benefits	\$	72,104	\$	99,009	\$	115,842
228-740	Office Supplies	\$	506	\$	700	\$	700
228-742	Computer Supplies	\$	22,778	\$	20,000	\$	30,000
228-744	Computer Upgrades	\$	26,577	\$	20,000	\$	50,000
228-746	Software Programs	\$	1,991	\$	44,000	\$	10,000
228-806	IT Maintenance Agreements	\$	101,348	\$	120,000	\$	215,400
228-818	Contracted Services	\$	48,600	\$	75,000	\$	90,000
228-828	Network Services	\$	-	\$	1,000	\$	14,500
228-852	Communications Service	\$	9,269	\$	12,000	\$	20,000
228-853	Telephone Services	\$	18,700	\$	24,000	\$	24,000
228-860	Meetings and Transportation	\$	30	\$	500	\$	500
228-934	Office Equipment Maintenance	\$	16,019	\$	24,000	\$	24,000
228-955	Miscellaneous	\$	-	\$	250	\$	250
228-957	Memberships and Dues	\$	200	\$	500	\$	500
228-960	Schooling/Seminars/Conference	\$	-	\$	15,000	\$	15,000
228-970	Capital Outlay	\$	-	\$	1,000	\$	25,000
TOTAL		\$	438,948	\$	635,047	\$	859,610
<u>247-Board of Review</u>							
247-707	Per Diem Pay	\$	3,240	\$	3,500	\$	3,840
247-719	Fringe Benefits	\$	249	\$	300	\$	300
247-860	Meetings and Transportation	\$	-	\$	-	\$	50
247-955	Miscellaneous	\$	-	\$	-	\$	50
247-960	Schooling/Seminars/Conference	\$	-	\$	200	\$	200
TOTAL		\$	3,489	\$	4,000	\$	4,440
<u>250-General Services</u>							
250-728	Postage	\$	20,183	\$	27,500	\$	27,500
250-740	Office Supplies	\$	4,445	\$	7,000	\$	7,000
250-799	COVID Supplies	\$	5,517	\$	1,000	\$	500
250-867	Fuel	\$	1,902	\$	7,500	\$	8,000
250-930	Vehicle Maintenance	\$	3,748	\$	5,000	\$	7,000
250-946	Office Equipment Lease	\$	5,651	\$	7,000	\$	7,000
250-955	Miscellaneous	\$	18,892	\$	22,000	\$	25,000
250-965	Tax Refunds	\$	10,656	\$	20,000	\$	60,000
TOTAL		\$	70,994	\$	97,000	\$	142,000

Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year

			2021		2022		2023
			Actual		Amended		Proposed
<u>252-Professional Services</u>							
252-804	Property Insurance	\$	106,117	\$	120,000	\$	120,000
252-818	Contracted Services	\$	88,195	\$	70,000	\$	90,000
252-819	Audit Service	\$	32,800	\$	30,000	\$	35,000
252-821	Engineering Service	\$	5,106	\$	60,000	\$	10,000
252-823	Accounting Service	\$	8,650	\$	7,000	\$	10,000
252-824	Payroll/HR Services	\$	61,952	\$	60,000	\$	62,000
252-826	Legal Service	\$	39,985	\$	35,000	\$	35,000
TOTAL		\$	342,805	\$	382,000	\$	362,000
<u>253-Treasurer's Office</u>							
253-702	Salaries	\$	88,725	\$	93,583	\$	98,100
253-703	Treasurer Salary	\$	67,479	\$	68,670	\$	70,679
253-704	Deputy Salary	\$	75,375	\$	80,444	\$	82,818
253-706	Wages	\$	86,701	\$	92,075	\$	96,822
253-708	Overtime Wages	\$	-	\$	100	\$	250
253-719	Fringe Benefits	\$	143,212	\$	148,382	\$	153,208
253-740	Office Supplies	\$	2,621	\$	3,000	\$	3,000
253-831	Tax Preparation	\$	11,860	\$	15,000	\$	15,000
253-860	Meetings and Transportation	\$	-	\$	800	\$	800
253-955	Miscellaneous	\$	-	\$	800	\$	800
253-957	Membership and Dues	\$	225	\$	200	\$	200
253-960	Schooling/Seminars/Conference	\$	620	\$	4,000	\$	4,000
TOTAL		\$	476,818	\$	507,054	\$	525,677
<u>257-Assessing Department</u>							
257-702	Salaries	\$	288,363	\$	316,558	\$	306,388
257-706	Wages	\$	47,857	\$	66,985	\$	70,020
257-719	Fringe Benefits	\$	142,518	\$	182,276	\$	150,222
257-728	Postage	\$	5,416	\$	6,000	\$	6,500
257-740	Office Supplies	\$	1,415	\$	1,800	\$	1,800
257-803	Assessment Preparation	\$	2,082	\$	3,000	\$	3,000
257-818	Contractual Services	\$	-	\$	15,000	\$	25,200
257-826	Legal Services	\$	3,342	\$	30,000	\$	40,000
257-860	Meetings and Transportation	\$	79	\$	1,000	\$	1,000
257-901	Advertising and Publishing	\$	483	\$	60	\$	600
257-955	Miscellaneous	\$	420	\$	750	\$	750
257-957	Membership and Dues	\$	920	\$	1,000	\$	1,575
257-960	Schooling/Seminars/Conference	\$	2,460	\$	3,375	\$	4,925
TOTAL		\$	495,355	\$	627,804	\$	611,980

**Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year**

		2021	2022	2023
		Actual	Amended	Proposed
<u>262-Elections Department</u>				
262-702	Salaries	\$ 27,366	\$ 26,000	\$ 57,902
262-706	Wages	\$ 63,874	\$ 72,024	\$ 84,387
262-706.008	Elections Workers Wage	\$ 17,290	\$ 80,000	\$ 61,000
262-708	Overtime	\$ 727	\$ 6,800	\$ 6,800
262-719	Fringe Benefits	\$ 49,882	\$ 47,081	\$ 65,810
262-728	Postage	\$ 12,982	\$ 24,000	\$ 24,000
262-740	Office Supplies	\$ 11,955	\$ 25,000	\$ 25,000
262-818	Contractual Services	\$ 2,157	\$ 4,000	\$ 4,000
262-860	Meetings/Transportation	\$ 165	\$ 860	\$ 860
262-901	Advertising and Publishing	\$ 1,353	\$ 2,800	\$ 2,800
262-934	Equipment Maintenance	\$ -	\$ 5,000	\$ 5,000
262-946	Equipment Lease	\$ 60,786	\$ 500	\$ 500
262-955	Miscellaneous	\$ -	\$ 900	\$ 1,000
262-970	Capital Outlay	\$ -	\$ 2,750	\$ 3,000
TOTAL		\$ 248,537	\$ 297,715	\$ 342,059
<u>265-Building Maintenance</u>				
Robert E. Lillie Service Center; 6201 W. Michigan Ave.				
265-776	Supplies and Materials	\$ 19,474	\$ 13,500	\$ 13,500
265-812	Building Maintenance	\$ 18,541	\$ 25,000	\$ 25,000
265-818	Building Cleaning Services	\$ 36,070	\$ 26,000	\$ 26,000
265-831	Ground Maintenance	\$ 19,013	\$ 15,000	\$ 20,000
265-920	Utilities	\$ 50,716	\$ 50,000	\$ 50,000
265-955	Miscellaneous	\$ -	\$ 500	\$ 500
265-970	Capital Outlay	\$ -	\$ 80,000	\$ 80,000
Total Robert E. Lillie Service Center		\$ 143,814	\$ 210,000	\$ 215,000
Community Center; 701 W. Ellsworth				
265.001-776	Supplies and Materials	\$ 5,633	\$ 3,000	\$ 3,000
265.001-812	Building Maintenance	\$ 15,482	\$ 22,000	\$ 18,000
265.001-812	Building Cleaning Services	\$ 9,915	\$ 22,500	\$ 22,500
265.001-920	Utilities	\$ 11,392	\$ 25,000	\$ 25,000
265.001-970	Capital Outlay	\$ 10,445	\$ 40,000	\$ 50,000
Total Community Center		\$ 52,867	\$ 112,500	\$ 118,500
Wilson Farm; 797 W. Textile				
265.002-804	Property Insurance	\$ 1,380	\$ 3,000	\$ 3,000
265.002-812	Building Maintenance	\$ 14	\$ 1,500	\$ 1,500
265.002-818	Contractual Services	\$ 3,345	\$ 1,000	\$ 1,000
265.002-920	Utilities	\$ 1,369	\$ 2,500	\$ 2,500
265.002-920	Capital Outlay	\$ 1,972	\$ 5,000	\$ 5,000
Total Wilson Farm		\$ 8,080	\$ 13,000	\$ 13,000
Other Properties				
265.003-776	Supplies and Materials	\$ -	\$ 100	\$ 100
265.003-955	Miscellaneous	\$ -	\$ 500	\$ 500
Total Other Properties		\$ -	\$ 600	\$ 600
TOTAL		\$ 204,761	\$ 336,100	\$ 347,100

**Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year**

			2021		2022		2023
			Actual		Amended		Proposed
<u>270-Human Resources</u>							
270-702	Salaries	\$	164,268	\$	178,672	\$	184,575
270-706	Wages	\$	18,214	\$	24,480	\$	25,704
270-719	Fringe Benefits	\$	83,087	\$	76,060	\$	85,591
270-740	Office Supplies	\$	1,272	\$	1,000	\$	1,000
270-818	Contractual Services	\$	65,627	\$	47,000	\$	50,000
270-826	Legal Services	\$	-	\$	2,000	\$	2,000
270-830	Employee Expense	\$	12,545	\$	15,000	\$	15,000
270-860	Meetings and Transportation	\$	188	\$	500	\$	500
270-901	Advertising and Publishing	\$	2,523	\$	2,500	\$	3,500
270-903	Publications/Subscriptions	\$	-	\$	250	\$	250
270-955	Miscellaneous	\$	134	\$	500	\$	500
270-956	Staff Training	\$	40	\$	6,000	\$	11,000
270-957	Membership and Dues	\$	391	\$	600	\$	1,500
270-960	Schooling/Seminars/Conference	\$	861	\$	300	\$	2,200
	TOTAL	\$	349,150	\$	354,862	\$	383,320
<u>272-Post Employment Services</u>							
272-716	Unemployment Claims	\$	3,994	\$	10,000	\$	10,000
272-720	Unfunded Liability - MERS	\$	170,672	\$	245,000	\$	245,000
272-720.001	Unfunded Liability - OPEB	\$	66,918	\$	70,000	\$	70,000
272-874	Retiree Health Premiums	\$	104,285	\$	250,000	\$	250,000
272-875	Cobra Insurance Premiums	\$	259	\$	1,000	\$	1,000
	TOTAL	\$	346,128	\$	576,000	\$	576,000
<u>372-Property Maintenance Inspections</u>							
372-702	Salaries	\$	47,535	\$	98,352	\$	103,000
372-706	Wages	\$	-	\$	10,000	\$	22,000
372-719	Fringe Benefits	\$	43,395	\$	51,944	\$	55,110
372-740	Office Supplies	\$	833	\$	1,200	\$	8,500
372-826	Legal Services	\$	108	\$	1,000	\$	2,500
372-852	Communications	\$	1,533	\$	1,500	\$	1,500
372-955	Miscellaneous	\$	50	\$	-	\$	50
372-957	Membership/Dues	\$	80	\$	500	\$	500
372-960	Schooling/Seminars/Conference	\$	1,262	\$	2,000	\$	3,000
	TOTAL	\$	94,796	\$	166,496	\$	196,160
<u>445-Drains at Large</u>							
445-818.001	Drains at Large Maintenance	\$	211,494	\$	165,000	\$	185,000
	TOTAL	\$	211,494	\$	165,000	\$	185,000
<u>446-Township Roads & Maintenance</u>							
446-818.004	Traffic Calming	\$	-	\$	100,000	\$	100,000
446-818.005	Traffic Crossing Maintenance	\$	9,355	\$	50,000	\$	20,000
446-818.006	Dust Control	\$	8,610	\$	20,000	\$	20,000
446-818.008	Twp. Road Improvements	\$	49,326	\$	1,160,000	\$	1,200,000
446-821.000	Engineering-Rd Programs	\$	-	\$	-	\$	50,000
	TOTAL	\$	67,291	\$	1,330,000	\$	1,390,000

Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year

		2021	2022	2023
		Actual	Amended	Proposed
<u>448-Street Lighting</u>				
448-921	Streetlights at Large S.A.	\$ 360,803	\$ 400,000	\$ 400,000
448-921.001	Streetlights-Twp.	\$ 12,027	\$ 25,000	\$ 25,000
TOTAL		\$ 372,830	\$ 425,000	\$ 425,000
<u>575-Metro Authority</u>				
575-970	Capital Outlay	\$ -	\$ 15,000	\$ 5,000
TOTAL		\$ -	\$ 15,000	\$ 5,000
<u>596-Transit</u>				
596-862	Transit-AAATA	\$ 556,247	\$ 667,000	\$ 675,000
TOTAL		\$ 556,247	\$ 667,000	\$ 675,000
<u>704-Municipal Services</u>				
704-702	Salaries	\$ 100,846	\$ 199,200	\$ 266,922
704-706	Wages	\$ 75,173	\$ 97,075	\$ 99,602
704-707	Per Diem Pay	\$ 34,724	\$ 40,000	\$ 39,600
704-708	Overtime Wages	\$ 573	\$ 5,000	\$ 2,000
704-719	Fringe Benefits	\$ 61,771	\$ 147,390	\$ 205,458
704-740	Office Supplies	\$ 4,154	\$ 2,000	\$ 3,000
704-818	Contractual Services	\$ 10,803	\$ 50,000	\$ 10,000
704-820	Planning Consultant	\$ 176,575	\$ 130,000	\$ 120,000
704-821	Engineering Services	\$ 32,909	\$ 50,000	\$ 50,000
704-826	Legal Services	\$ 28,357	\$ 10,000	\$ 20,000
704-852	Communications	\$ 1,124	\$ 1,500	\$ 1,500
704-860	Meetings/Transportation	\$ -	\$ 250	\$ 250
704-901	Advertising/Publishing	\$ 3,818	\$ 5,000	\$ 5,000
704-955	Miscellaneous	\$ 800	\$ 1,500	\$ 500
704-957	Membership and Dues	\$ 5,675	\$ 2,000	\$ 3,300
704-960	Schooling/Seminars/Conference	\$ -	\$ 3,000	\$ 3,000
TOTAL		\$ 537,302	\$ 743,915	\$ 830,132
<u>727-Community Development Services</u>				
727-702	Salaries	\$ 175,909	\$ 212,710	\$ 219,040
727-706	Wages	\$ 51,026	\$ 49,074	\$ 49,065
727-708	Overtime	\$ -	\$ 150	\$ 250
727-719	Fringe Benefits	\$ 116,994	\$ 130,122	\$ 129,255
727-740	Office Supplies	\$ 791	\$ 750	\$ 1,000
727-818	Contractual Services	\$ 3,960	\$ 5,000	\$ 5,000
727-860	Meetings and Transportation	\$ -	\$ 500	\$ 500
727-880	Community Engagement	\$ 26,314	\$ 25,000	\$ 35,000
727-955	Miscellaneous	\$ -	\$ 100	\$ 100
727-957	Membership and Dues	\$ 124	\$ 500	\$ 500
727-960	Schooling/Seminars/Conference	\$ 335	\$ 500	\$ 1,500
TOTAL		\$ 375,453	\$ 424,406	\$ 441,210

Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year

			2021		2022		2023
			Actual		Amended		Proposed
<u>753-Recreation</u>							
753-702	Salaries	\$	189,949	\$	183,252	\$	187,000
753-706	Wages	\$	337,657	\$	164,288	\$	167,515
753-707	Per Diem Wages	\$	10,550	\$	-	\$	-
753-708	Overtime Wages	\$	5,979	\$	6,250	\$	250
753-719	Fringe Benefits	\$	331,730	\$	165,300	\$	159,858
753-728	Postage	\$	-	\$	4,350	\$	9,350
753-730	Uniforms	\$	1,415	\$	1,000	\$	1,000
753-734	Senior Nutritional Program	\$	427	\$	500	\$	500
753-736	Harvest Festival Program	\$	187	\$	3,000	\$	3,000
753-737	Farmers Market Program	\$	15,282	\$	30,000	\$	25,000
753-740	Office Supplies	\$	2,884	\$	3,000	\$	3,000
753-804	Insurance	\$	27,773	\$	5,000	\$	5,000
753-818	Contractual Services	\$	14,516	\$	15,000	\$	22,000
753-852	Communications	\$	7,612	\$	4,000	\$	4,000
753-860	Meetings/Transportation	\$	165	\$	500	\$	500
753-867	Fuel	\$	20,399	\$	500	\$	-
753-901	Advertising/Publishing	\$	139	\$	4,000	\$	4,000
753-902	Printing	\$	-	\$	24,000	\$	24,000
753-920	Utilities	\$	27,780	\$	15,000	\$	-
753-930	Vehicle Maintenance	\$	707	\$	1,000	\$	-
753-942	Facility Rentals	\$	4,200	\$	1,830	\$	1,830
753-955	Miscellaneous	\$	-	\$	500	\$	500
753-957	Membership and Dues	\$	1,573	\$	2,040	\$	2,040
753-960	Schooling/Seminars/Conference	\$	2,023	\$	4,000	\$	4,000
753-970	Capital Outlay	\$	-	\$	10,000	\$	10,000
TOTAL		\$	1,002,947	\$	648,310	\$	634,343

753-Recreation Reimbursable Programs

753-709.017	Day Camp Wages	\$	19,348	\$	31,775	\$	42,300
753-709.018	Instructor's Wages	\$	11,081	\$	14,000	\$	14,000
753-735	Senior Program	\$	497	\$	10,000	\$	10,000
753-738	Day Camp Program	\$	3,985	\$	20,000	\$	25,000
753-739	Recreation Program	\$	21,085	\$	20,000	\$	20,000
		\$	55,996	\$	95,775	\$	111,300

803-Historical District Commission

803-706	Wages	\$	375	\$	6,000	\$	6,000
803-707	Per Diem	\$	1,500	\$	4,000	\$	4,000
803-719	Fringe Benefits	\$	147	\$	770	\$	770
803-740	Office Supplies	\$	-	\$	500	\$	500
803-818	Contractual Services	\$	-	\$	500	\$	500
803-860	Meetings/Transportation	\$	188	\$	300	\$	300
803-901	Advertising	\$	-	\$	100	\$	100
803-957	Membership and Dues	\$	-	\$	500	\$	500
TOTAL		\$	2,210	\$	12,670	\$	12,670

**Pittsfield Charter Township
General Fund Department Line Items
2023 Budget Year**

			2021 Actual		2022 Amended		2023 Proposed
<u>904-Capital Outlay</u>							
904-970	Capital Outlay	\$	90,036	\$	250,000	\$	300,000
	TOTAL	\$	90,036	\$	250,000	\$	300,000
<u>906 - Debt Service</u>							
906-991	Bond Principal	\$	361,000	\$	371,000	\$	383,000
906-992	Bond Interest	\$	74,844	\$	67,708	\$	60,106
	TOTAL	\$	435,844	\$	438,708	\$	443,106
<u>966-Transfers</u>							
966-995.000	Transfer Out-Other CI Projects	\$	981,666	\$	-	\$	200,000
966-995.205	Transfer Out-Public Safety Fund	\$	6,000,000	\$	6,000,000	\$	6,250,000
966-995.208	Transfer Out-Parks Fund	\$	250,000	\$	900,000	\$	900,000
966-995.871	Transfer Out-MI East Central Drain	\$	59,400	\$	58,400	\$	59,875
	TOTAL	\$	7,291,066	\$	6,958,400	\$	7,409,875
	TOTAL EXPENDITURES	\$	15,033,163	\$	17,167,580	\$	18,201,604
990-998	Contingency-Special Items	\$	37,089	\$	110,000	\$	100,000
	TOTAL GENERAL FUND EXPENDITURE BUDGET	\$	15,070,252	\$	17,277,580	\$	18,301,604

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed
<u>205-PUBLIC SAFETY MILLAGE BUDGET</u>				
Revenue				
205-403	General Property Tax-Special Voted	\$ 3,999,494	\$ 6,528,207	\$ 6,967,173
205-427	Community Wide Public Safety SA	\$ 795,519	\$ 768,500	\$ 819,385
205-497	Licenses & Inspections	\$ 29,721	\$ 15,000	\$ 25,000
205-505	Federal Grant-Public Safety	\$ 1,610	\$ -	\$ -
205-528	Federal-Other Grants	\$ -	\$ 1,000	\$ 1,000
205-543.010	State-Police Training Grant-PA 302	\$ 4,873	\$ 5,000	\$ 5,000
205-573	State-Local Community Stabilization Share	\$ 31,527	\$ 20,000	\$ 15,000
205-574.002	State-Fire Protection	\$ 38,314	\$ 22,000	\$ -
205-607.004	Permits Fees	\$ 150	\$ 200	\$ 200
205-607.005	Police Reports Fees	\$ 5,288	\$ 7,000	\$ 7,000
205-607.006	Fire Reports Fees	\$ -	\$ 200	\$ 200
205-626	Contracted Patrol Staff	\$ 69,362	\$ 75,000	\$ 75,000
205-626.001	Contracted School Resource Officer	\$ 58,614	\$ 35,000	\$ 60,000
205-626.002	Contracted Fire Staff	\$ -	\$ 1,000	\$ 1,000
205-626.003	False Alarms Fees	\$ 12,700	\$ 22,000	\$ 15,000
205-626.004	Fire Cost Recovery Fees	\$ 20,641	\$ 25,000	\$ 20,000
205-626.005	Fire Inspection Fees	\$ 14,460	\$ 20,000	\$ 15,000
205-628	Towing Fees	\$ 6,780	\$ 10,000	\$ 10,000
205-657	Ordinance Fines	\$ 51,352	\$ 65,000	\$ 85,000
205-665	Interest Income	\$ 6,434	\$ 5,000	\$ 10,000
205-674	Donations	\$ -	\$ 100	\$ 100
205-675	Other Revenue	\$ 1,830	\$ 10,000	\$ 10,000
205-676	General Reimbursements	\$ -	\$ 10,000	\$ 10,000
205-676.003	Insurance Reimbursements	\$ 59,192	\$ 116,280	\$ 210,000
205-699.101	Transfer In General Fund	\$ 6,000,000	\$ 6,000,000	\$ 6,250,000
	Total Public Safety Millage Fund Revenue	\$ 11,207,861	\$ 13,761,487	\$ 14,611,058

Expenditures

301-Public Safety Millage Fund-Police Department

205-301-702	Salaries	\$ 3,292,940	\$ 3,304,086	\$ 3,664,374
205-301-708	Overtime	\$ 270,677	\$ 211,069	\$ 250,000
205-301-719	Fringe Benefits	\$ 1,617,038	\$ 1,767,101	\$ 2,023,808
205-301-727.002	Officer Equipment	\$ 78,475	\$ 34,500	\$ 78,450
205-301-730	Uniforms	\$ 29,175	\$ 32,000	\$ 40,500
205-301-740.010	Crime Prevention	\$ -	\$ 3,025	\$ 3,025
205-301-741	Law Enforcement Supply	\$ 65,591	\$ 74,273	\$ 99,505
205-301-804	Insurance	\$ 211,240	\$ 207,080	\$ 250,000
205-301-826	Legal Services	\$ 104,242	\$ 116,280	\$ 118,000
205-301-860	Meetings and Transportation	\$ 887	\$ 3,570	\$ 5,000
205-301-867	Fuel	\$ 84,609	\$ 91,800	\$ 101,800
205-301-930	Vehicle Maintenance	\$ 74,014	\$ 79,907	\$ 82,967
205-301-955	Miscellaneous	\$ 3,951	\$ 3,000	\$ 3,000
205-301-956.001	Police Training-PA 302	\$ 9,542	\$ 8,000	\$ 10,000
205-301-956.003	Conference/Investigations	\$ 395	\$ 9,000	\$ 11,500
205-301-957	Membership and Dues	\$ 4,020	\$ 2,000	\$ 2,050
205-301-960	Schools/Seminars/Conferences	\$ 11,678	\$ 20,000	\$ 18,100
205-301-963	Reserve/Academy	\$ -	\$ -	\$ 77,000
205-301-970	Capital Outlay	\$ 27,990	\$ 826,880	\$ 300,326
	TOTAL	\$ 5,886,464	\$ 6,793,571	\$ 7,139,405

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed
<u>336-Public Safety Millage Fund-Fire Department</u>				
205-336-702	Salaries	\$ 1,813,118	\$ 1,929,872	\$ 2,041,358
205-336-708	Overtime	\$ 141,924	\$ 55,000	\$ 125,000
205-336-708.015	Overtime-Contractual	\$ 128,457	\$ 142,902	\$ 160,354
205-336-719	Fringe Benefits	\$ 923,331	\$ 1,168,285	\$ 1,205,077
205-336-730	Uniforms	\$ 15,047	\$ 30,000	\$ 30,000
205-336-777	Fire Equipment Supplies	\$ 42,194	\$ 37,085	\$ 58,920
205-336-777.001	Fire Prevention	\$ 1,500	\$ 1,000	\$ 1,000
205-336-804	Insurance	\$ 82,153	\$ 92,000	\$ 105,000
205-336-812	Building and Equipment Maintenance	\$ 89,591	\$ 75,000	\$ 75,000
205-336-831	Grounds Maintenance	\$ 1,515	\$ 10,000	\$ 10,000
205-336-860	Meetings & Transportation	\$ -	\$ 1,500	\$ 2,500
205-336-867	Fuel	\$ 28,272	\$ 50,000	\$ 75,000
205-336-920	Utilities	\$ 64,394	\$ 64,000	\$ 70,000
205-336-930	Vehicle Maintenance	\$ 146,438	\$ 105,000	\$ 125,000
205-336-955	Miscellaneous	\$ 1	\$ 3,250	\$ 3,250
205-336-956	Training	\$ 132	\$ 2,600	\$ 2,600
205-336-957	Membership and Dues	\$ 2,815	\$ 3,410	\$ 3,410
205-336-960	Schools/Seminars/Conferences	\$ 5,869	\$ 10,000	\$ 10,000
205-336-970	Capital Outlay	\$ 17,801	\$ 942,400	\$ 315,000
TOTAL		\$ 3,504,552	\$ 4,723,304	\$ 4,418,469
<u>350-Public Safety Millage Fund-Support Services</u>				
205-350-702	Salaries	\$ 317,245	\$ 372,911	\$ 517,085
205-350-706	Support Services Wage	\$ 73,247	\$ 75,000	\$ 76,380
205-350-706.011	Liaison Wage	\$ 20,064	\$ 40,000	\$ 40,000
205-350-706.013	Other Wages	\$ 7,479	\$ 15,000	\$ 15,000
205-350-719	Fringe Benefits	\$ 186,311	\$ 203,082	\$ 268,388
205-350-720	Unfunded Liability - MERS	\$ 949,867	\$ 1,104,648	\$ 1,294,730
205-350-720.001	Unfunded Liability - OPEB	\$ 102,256	\$ 107,369	\$ 253,521
205-350-740	Office Supplies	\$ 12,192	\$ 15,500	\$ 18,200
205-350-744	Computer Upgrades	\$ 17,113	\$ 21,000	\$ 30,500
205-350-816	Professional Services	\$ -	\$ 16,000	\$ 16,000
205-350-818	Contractual Services	\$ 305,092	\$ 291,395	\$ 360,344
205-350-853	Telephone	\$ 24,164	\$ 28,000	\$ 35,000
205-350-874	Retiree Health Premiums	\$ 165,761	\$ 116,280	\$ 210,000
205-350-932	Radio Maintenance	\$ -	\$ 13,000	\$ 13,000
205-350-934	Office Equipment Maintenance	\$ 3,515	\$ 8,000	\$ 7,800
205-350-957	Membership and Dues	\$ 123	\$ 100	\$ 100
205-350-965	Tax Refunds	\$ 4,208	\$ 35,000	\$ 60,000
205-350-970	Capital Expenditures	\$ -	\$ 10,000	\$ -
TOTAL		\$ 2,188,637	\$ 2,472,285	\$ 3,216,048
Total Public Safety Millage Fund Expenditures		\$ 11,579,653	\$ 13,989,160	\$ 14,773,922
Excess of Revenues over Expenditures		\$ (371,792)	\$ (227,673)	\$ (162,864)
Reserve-January 1		\$ 3,149,256	\$ 2,777,464	\$ 2,549,791
Reserve-December 31		\$ 2,777,464	\$ 2,549,791	\$ 2,386,927
		(Audited)	(Estimated)	(Estimated)

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed
<u>208-PARKS MILLAGE BUDGET</u>				
Revenue				
208-403	General Property Tax-Special Voted	\$ 995,630	\$ 1,031,678	\$ 1,114,226
208-567	State Grant-DNR	\$ -	\$ -	\$ 300,000
208-573	State-Local Community Stabilization Share	\$ 7,354	\$ 6,000	\$ 6,000
208-643	Charges for Services	\$ -	\$ 10,000	\$ 2,500
208-665	Interest Income	\$ 2,505	\$ 500	\$ 5,000
208-675	Other Revenue	\$ 111	\$ -	\$ 200
208-699.101	Transfer In-General Fund	\$ 250,000	\$ 900,000	\$ 900,000
	Total Parks Millage Revenue	\$ 1,255,600	\$ 1,948,178	\$ 2,327,927
Expenditures				
208-702	Salaries	\$ -	\$ 144,948	\$ 135,324
208-706	Wages	\$ -	\$ 238,660	\$ 266,718
208-707	Per Diem	\$ -	\$ 12,000	\$ 12,250
208-708	Overtime	\$ -	\$ 13,000	\$ 20,000
208-709	Seasonal Wages	\$ 38,596	\$ 77,315	\$ 95,275
208-719	Fringe Benefits	\$ 2,953	\$ 204,142	\$ 236,729
208-730	Uniforms	\$ 693	\$ 5,050	\$ 5,050
208-740	Office Supplies	\$ -	\$ 500	\$ 500
208-804	Property Insurance	\$ -	\$ 25,000	\$ 25,500
208-816	Professional Services	\$ 5,296	\$ 86,000	\$ 86,000
208-818	Contractual Services	\$ 61,685	\$ 14,000	\$ 135,000
208-821	Engineering Services	\$ 122,518	\$ 20,000	\$ 150,000
208-826	Legal Services	\$ 616	\$ 1,000	\$ 1,000
208-828	Landscaping	\$ 39,681	\$ 55,886	\$ 75,000
208-852	Communications	\$ -	\$ 4,000	\$ 4,000
208-860	Meetings & Transportation	\$ -	\$ 200	\$ 1,000
208-867	Fuel	\$ -	\$ 15,000	\$ 30,000
208-920	Utilities	\$ -	\$ 60,000	\$ 45,000
208-930	Vehicle Maintenance	\$ 5,389	\$ 8,500	\$ 20,000
208-935	Equipment Maintenance	\$ 23,296	\$ 24,000	\$ 35,000
208-955	Miscellaneous	\$ 812	\$ 3,500	\$ 3,500
208-957	Memberships & Dues	\$ -	\$ 500	\$ 500
208-960	Schooling/Seminars/Conferences	\$ -	\$ 2,000	\$ 2,000
208-965	Tax Refunds	\$ 1,047	\$ 8,000	\$ 10,000
208-970	Capital Outlay	\$ -	\$ 69,000	\$ 100,000
208-977	Construction	\$ 1,153,139	\$ 1,269,000	\$ 1,145,000
	Total Parks Millage Expenditures	\$ 1,455,721	\$ 2,361,201	\$ 2,640,346
	Excess of Revenues over Expenditures	\$ (200,121)	\$ (413,023)	\$ (312,419)
	Reserve-January 1	\$ 1,246,671	\$ 1,046,550	\$ 633,527
	Reserve-December 31	\$ 1,046,550	\$ 633,527	\$ 321,108
		(Audited)	(Estimated)	(Estimated)

213-800 MHz COMMUNICATIONS FUND BUDGET

Revenue				
213-581.001	800 MHz Management Services	\$ 55,122	\$ 57,881	\$ 60,775
213-665	Interest	\$ 7	\$ 10	\$ 200
	Total 800 MHz Communication Revenue	\$ 55,129	\$ 57,891	\$ 60,975
Expenditures				
213-706	Wages	\$ 49,542	\$ 55,000	\$ 55,775
213-719	Fringe Benefits	\$ 3,810	\$ 4,000	\$ 4,400
213-955	Miscellaneous	\$ -	\$ 500	\$ 800
	Total 800 MHz Communication Expenditures	\$ 53,352	\$ 59,500	\$ 60,975
	Excess of Revenues over Expenditures	\$ 1,777	\$ (1,609)	\$ -
	Reserve-January 1	\$ 23,225	\$ 25,002	\$ 23,393
	Reserve-December 31	\$ 25,002	\$ 23,393	\$ 23,393
		(Audited)	(Estimated)	(Estimated)

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed
214-FEMA Fire Grant				
Revenue				
214-506	Federal Grants-FEMA	\$ 29,774	\$ -	\$ -
214-581	Contributions from Local Unit	\$ 2,481	\$ -	\$ -
	Total FEMA Fire Grant Revenue	\$ 32,255	\$ -	\$ -
Expenditures				
214-970	Capital Expenditures	\$ 28,290	\$ 4,298	\$ -
	Total FEMA Fire Grant Expenditures	28,290	4,298	-
	Excess of Revenues over Expenditures	\$ 3,965	\$ (4,298)	\$ -
	Reserve-January 1	\$ 333	\$ 4,298	\$ -
	Reserve-December 31	\$ 4,298	\$ -	\$ -
		(Audited)	(Estimated)	(Estimated)

249-BUILDING DEPARTMENT BUDGET

Revenue				
249-476.000	Building Permits	\$ 1,144,068	\$ 1,000,000	\$ 950,000
249-476.001	Electrical Permits	\$ 269,805	\$ 125,000	\$ 200,000
249-476.002	Mechanical Permits	\$ 187,992	\$ 125,000	\$ 250,000
249-476.003	Plumbing Permits	\$ 167,354	\$ 250,000	\$ 150,000
249-635	Community Review/Inspection Fees	\$ 58,048	\$ 30,000	\$ -
249-665	Interest Earnings	\$ 5,136	\$ 2,000	\$ 10,000
249-675	Other Revenue	\$ -	\$ 1,000	\$ 6,000
249-676.003	Insurance Reimbursement	\$ -	\$ 10,000	\$ 10,000
	Total Building Fund Revenue	\$ 1,832,403	\$ 1,543,000	\$ 1,576,000

249-BUILDING DEPARTMENT BUDGET

Expenditures				
249-702	Salaries	\$ 300,616	\$ 530,000	\$ 446,473
249-706	Wages	\$ 116,299	\$ 122,000	\$ 249,000
249-708	Overtime	\$ 1,916	\$ 2,000	\$ 3,000
249-719	Fringe Benefits	\$ 239,486	\$ 360,000	\$ 303,285
249-720	Unfunded Liability - MERS	\$ 9,647	\$ 30,000	\$ 24,976
249-720.001	Unfunded Liability - OPEB	\$ 5,000	\$ 15,000	\$ 15,000
249-730	Uniform Expense	\$ 874	\$ 5,000	\$ 5,000
249-740	Office Supplies	\$ 16,808	\$ 15,000	\$ 30,000
249-804	Insurance	\$ 7,012	\$ 10,000	\$ 10,000
249-806	IT Maintenance Agreements	\$ 3,427	\$ 5,000	\$ 25,000
249-818	Contracted Services	\$ 6,192	\$ 15,000	\$ 15,000
249-818.002	Contracted Services-Inspections	\$ 339,006	\$ 120,000	\$ 300,000
249-823	Accounting	\$ -	\$ 2,500	\$ 2,500
249-826	Legal Services	\$ 43	\$ 3,000	\$ 2,500
249-852	Communications	\$ 5,719	\$ 3,500	\$ 6,000
249-860	Meetings & Transportation	\$ -	\$ 400	\$ 350
249-867	Fuel	\$ 5,423	\$ 9,000	\$ 15,000
249-877	Retiree Health Premiums	\$ 10,238	\$ 10,000	\$ 25,000
249-930	Vehicle Maintenance	\$ 2,156	\$ 5,000	\$ 5,000
249-955	Miscellaneous	\$ 2,477	\$ 1,000	\$ 500
249-957	Membership and Dues	\$ 1,631	\$ 3,500	\$ 5,000
249-958	Administration Charge	\$ 210,025	\$ 300,000	\$ 300,000
249-960	Schooling/Seminars/Conference	\$ 931	\$ 5,000	\$ 10,000
249-970	Capital Outlay	\$ -	\$ 100,000	\$ 645,000
	Total Building Fund Expenditures	\$ 1,284,926	\$ 1,671,900	\$ 2,443,584
	Excess of Revenues over Expenditures	\$ 547,477	\$ (128,900)	\$ (867,584)
	Reserve-January 1	\$ 2,506,927	\$ 3,054,404	\$ 2,925,504
	Reserve-December 31	\$ 3,054,404	\$ 2,925,504	\$ 2,057,920
		(Audited)	(Estimated)	(Estimated)

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed
<u>262 - FEDERAL FORFEITURES BUDGET</u>				
Revenue				
262-658	Drug Forfeiture Funds	\$ 8,781	\$ 20,000	\$ 50,000
262-665	Interest Income	\$ 1	\$ 10	\$ 10
	Total Federal Forfeiture Fund Revenue	\$ 8,782	\$ 20,010	\$ 50,010
Expenditures				
262-955	Miscellaneous	\$ -	\$ 10	\$ -
262-970	Capital Expenditures	\$ 5,100	\$ 21,656	\$ 50,010
	Total Federal Forfeiture Fund Expenditures	\$ 5,100	\$ 21,666	\$ 50,010
	Excess of Revenues over Expenditures	\$ 3,682	\$ (1,656)	\$ -
	Reserve-January 1	\$ 1,656	\$ 5,338	\$ 3,682
	Reserve-December 31	\$ 5,338	\$ 3,682	\$ 3,682
		(Audited)	(Estimated)	(Estimated)
<u>265-DRUG FORFEITURE FUND BUDGET</u>				
Revenue				
265-658	Drug Forfeiture Funds	\$ -	\$ 50,000	\$ 50,000
265-665	Interest Income	\$ 8	\$ 5	\$ 10
	Total 911 Service Fund Revenue	\$ 8	\$ 50,005	\$ 50,010
Expenditures				
265-955	Miscellaneous	\$ -	\$ 500	\$ -
265-970	Capital Expenditures	\$ 2,825	\$ 50,000	\$ 50,010
	Total 911 Service Fund Expenditures	\$ 2,825	\$ 50,500	\$ 50,010
	Excess of Revenues over Expenditures	\$ (2,817)	\$ (495)	\$ -
	Reserve-January 1	\$ 26,816	\$ 23,999	\$ 23,504
	Reserve-December 31	\$ 23,999	\$ 23,504	\$ 23,504
		(Audited)	(Estimated)	(Estimated)
<u>280-TREE MITIGATION FUND BUDGET</u>				
Revenue				
280-665	Interest Income	\$ 110	\$ 50	\$ 50
280-675.001	Tree Mitigation Contributions	\$ -	\$ 200,000	\$ 200,000
	Total Tree Mitigation Fund Revenue	\$ 110	\$ 200,050	\$ 200,050
Expenditures				
280-802	Tree Planting	\$ -	\$ 200,000	\$ 200,000
280-818	Contractual Services	\$ 268	\$ 70,000	\$ 70,000
	Total Tree Mitigation Fund Expenditures	\$ 268	\$ 270,000	\$ 270,000
	Excess of Revenues over Expenditures	\$ (158)	\$ (69,950)	\$ (69,950)
	Reserve-January 1	\$ 289,916	\$ 289,758	\$ 219,808
	Reserve-December 31	\$ 289,758	\$ 219,808	\$ 149,858
		(Audited)	(Estimated)	(Estimated)
<u>281-SIDEWALK RESERVE FUND BUDGET</u>				
Revenue				
281-665	Interest Income	\$ 62	\$ 100	\$ 100
281-675	Sidewalk Improvement Contributions	\$ -	\$ 30,000	\$ 60,000
	Total Sidewalk Reserve Fund Revenue	\$ 62	\$ 30,100	\$ 60,100
Expenditures				
281-818.015	Sidewalk Improvements	\$ -	\$ 75,000	\$ 75,000
	Total Sidewalk Reserve Fund Expenditures	\$ -	\$ 75,000	\$ 75,000
	Excess of Revenues over Expenditures	\$ 62	\$ (44,900)	\$ (14,900)
	Reserve-January 1	\$ 96,542	\$ 96,604	\$ 51,704
	Reserve-December 31	\$ 96,604	\$ 51,704	\$ 36,804
		(Audited)	(Estimated)	(Estimated)

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021 Actual	2022 Amended	2023 Proposed
285-ARPA Local Fiscal Recovery Fund				
Revenue				
285-528	Other Federal Grants	\$ 297,877	\$ 2,036,903	\$ -
285-665	Interest Income	\$ 245	\$ 100	\$ 1,000
	Total ARPA Recovery Fund	\$ 298,122	\$ 2,037,003	\$ 1,000
Expenditures				
285-969.001	ARPA-Mast Arm Project	\$ 147,900	\$ -	\$ -
285-969.002	ARPA-Streetlights	\$ 149,977	\$ -	\$ -
285-969.003	ARPA-US12 Sewer Project	\$ -	\$ 2,500,000	\$ -
285-969.004	ARPA-Building Infrastructure Projects	\$ -	\$ 1,000,000	\$ 190,268
285-969.005	ARPA-Parks Infrastructure Projects	\$ -	\$ 57,006	\$ 30,000
	Total ARPA Recovery Expenditures	\$ 297,877	\$ 3,557,006	\$ 220,268
	Excess of Revenues over Expenditures	\$ 245	\$ (1,520,003)	\$ (219,268)
	Reserve-January 1	\$ 1,739,026	\$ 1,739,271	\$ 219,268
	Reserve-December 31	\$ 1,739,271	\$ 219,268	\$ -
		(Audited)	(Estimated)	(Estimated)
596-REFUSE BUDGET				
Revenue				
596-631	Refuse Billings	\$ 1,880,268	\$ 2,289,251	\$ 2,357,930
596-659	Forfeited Discounts	\$ -	\$ 25,000	\$ 25,000
596-665	Interest Income	\$ 4	\$ 500	\$ 500
	Total Revenue for Refuse Budget	\$ 1,880,272	\$ 2,314,751	\$ 2,383,430
Expenditures				
596-740	Office Supplies	\$ -	\$ 500	\$ 500
596-815	Refuse Contract Payments	\$ 1,714,620	\$ 2,113,491	\$ 2,150,200
596-955	Miscellaneous	\$ 220	\$ 5,000	\$ 5,000
596-955.001	Clean up Day	\$ 16,357	\$ 55,000	\$ 55,000
596-958	Administration Charge	\$ -	\$ 25,000	\$ 30,000
	Total Refuse Fund Expenditures	\$ 1,731,197	\$ 2,198,991	\$ 2,240,700
	Excess of Revenues over Expenditures	\$ 149,075	\$ 115,760	\$ 142,730
	Reserve-January 1	\$ 509,412	\$ 658,487	\$ 774,247
	Reserve-December 31	\$ 658,487	\$ 774,247	\$ 916,977
		(Audited)	(Estimated)	(Estimated)
592-UTILITIES FUND BUDGET				
Revenue				
592-633	Administrative Charges	\$ 3,000	\$ 28,000	\$ 3,000
592-642	Water Billings	\$ 7,532,769	\$ 7,907,838	\$ 8,461,387
592-642.001	Sewer Billings	\$ 6,013,213	\$ 7,044,720	\$ 6,518,082
592-642.002	Meter Charges	\$ 421,238	\$ 240,000	\$ 300,000
592-642.003	Fire Line Charges	\$ 31,500	\$ 20,000	\$ 31,500
592-642.004	Sewer Benefit Charges	\$ 189,195	\$ 50,000	\$ 75,000
592-642.005	Water Benefit Charges	\$ 228,240	\$ 50,000	\$ 75,000
592-642.006	Turn On/Off Charges	\$ 9,500	\$ 5,000	\$ 7,500
592-642.007	Meters & Supplies	\$ 35,914	\$ 50,000	\$ 35,000
592-643	Other Charges for Services	\$ -	\$ 10,000	\$ 5,000
592-659	Forfeited Discounts	\$ 2,520	\$ 50,000	\$ 50,000
592-665	Interest - O&M	\$ 22,855	\$ 20,000	\$ 42,000
592-675	Other Revenue	\$ 734	\$ 2,500	\$ 2,500
592-676	General Reimbursements	\$ 7,155	\$ 5,000	\$ 5,000
592-684	Capital Improvement-Water	\$ 3,331	\$ 5,000	\$ 5,000
592-684.001	Capital Improvement-Sewer	\$ 3,073	\$ 5,000	\$ 5,000
	Total Operating Revenue for Utilities Fund	\$ 14,504,237	\$ 15,493,058	\$ 15,620,969

**Pittsfield Charter Township
Special Funds
2023 Budget Year**

		2021	2022	2023
		Actual	Amended	Proposed
Expenditures				
592-702	Salaries	\$ 166,018	\$ 268,600	\$ 262,940
592-706	Wages	\$ 577,563	\$ 653,420	\$ 559,107
592-708	Overtime Wages	\$ 45,157	\$ 84,000	\$ 76,000
592-719	Fringe Benefits	\$ 411,405	\$ 535,934	\$ 384,220
592-720	Unfunded Liability - MERS	\$ 51,999	\$ 75,000	\$ 36,900
592-720.001	Unfunded Liability - OPEB	\$ 20,301	\$ 35,000	\$ 46,100
592-727	Operating Supplies	\$ 66,874	\$ 39,750	\$ 39,750
592-728	Postage	\$ 9,353	\$ 15,000	\$ 15,000
592-730	Uniform Expense	\$ 2,005	\$ 7,500	\$ 7,500
592-740	Office Supplies	\$ -	\$ -	\$ 2,000
592-744	Computer Upgrades	\$ 2,823	\$ 5,000	\$ 5,000
592-804	Property Insurance	\$ 44,057	\$ 40,000	\$ 50,000
592-806	IT Maintenance Agreements	\$ 38,912	\$ 100,000	\$ 70,000
592-812	Building Maintenance	\$ 22,489	\$ 25,000	\$ 25,000
592-814	Bond Issue Costs	\$ 85,602	\$ -	\$ -
592-818	Contracted Services	\$ 56,524	\$ 55,000	\$ 186,500
592-819	Audit Services	\$ 10,000	\$ 15,000	\$ 15,000
592-821	Engineering Services	\$ 152,516	\$ 175,000	\$ 150,000
592-823	Accounting Services	\$ -	\$ 8,000	\$ 8,000
592-826	Legal Services	\$ 55,566	\$ 10,000	\$ 15,000
592-831	Grounds Maintenance	\$ -	\$ 5,000	\$ 5,000
592-852	Communications	\$ 8,198	\$ 15,000	\$ 15,000
592-860	Meetings/Transportation	\$ 390	\$ 1,000	\$ 1,000
592-867	Fuel	\$ 37,556	\$ 40,000	\$ 50,000
592-901	Advertising	\$ -	\$ 2,500	\$ 2,500
592-920	Utilities	\$ 151,314	\$ 155,000	\$ 155,000
592-924	Water Purchases	\$ 5,469,826	\$ 4,997,676	\$ 5,197,583
592-925	Sewer Purchases	\$ 4,565,084	\$ 4,285,571	\$ 4,585,560
592-926	Water Sample Testing	\$ 2,436	\$ 20,000	\$ 20,000
592-929	Inventory Purchases	\$ 245,843	\$ 250,000	\$ 250,000
592-929.001	Water Loss	\$ -	\$ 100,000	\$ -
592-930	Vehicle Maint/Repairs	\$ 40,948	\$ 30,000	\$ 30,000
592-933	Aboveground Repairs (Parts)	\$ 70,215	\$ 30,000	\$ 25,000
592-933.001	Other Repairs/Maint.	\$ 5,354	\$ 30,000	\$ 30,000
592-933.002	Station Maintenance	\$ 12,372	\$ 30,000	\$ 30,000
592-933.003	Underground Repairs (Labor)	\$ 40,955	\$ 30,000	\$ 25,000
592-934	Office Equipment Maint.	\$ -	\$ 4,000	\$ 4,000
592-943	Equipment Rental	\$ 740	\$ 10,000	\$ 10,000
592-955	Miscellaneous	\$ 51,395	\$ 7,500	\$ 7,500
592-957	Membership and Dues	\$ 15,708	\$ 30,000	\$ 15,600
592-958	Administrative Charges	\$ 520,550	\$ 550,000	\$ 550,000
592-960	Schooling/Seminars/Conference	\$ 7,935	\$ 9,000	\$ 9,000
592-963	Bad Debt Expense	\$ -	\$ 30,000	\$ 15,000
592-968	Depreciation Expense	\$ 1,588,775	\$ 1,510,000	\$ 1,625,000
592-968.001	Amortization Expense	\$ 9,915	\$ 4,000	\$ 9,915
592-970	Capital Expense	\$ -	\$ 100,000	\$ 140,000
592-994	Debt Obligation	\$ 113,708	\$ 630,000	\$ 646,775
592-998	Contingency-Special Items	\$ -	\$ 100,000	\$ 100,000
Total Operating Expenses for Utilities		\$ 14,778,381	\$ 15,153,451	\$ 15,508,450
Net Operating Income (Loss)		\$ (274,144) (Audited)	\$ 339,607 (Estimated)	\$ 112,519 (Estimated)