

*Charter Township
of
Waterford*

County of Oakland

State of Michigan

Township Board

Gary Wall, Supervisor

Sue Camilleri, Clerk

Margaret Birch, Treasurer

Anthony M. Bartolotta, Trustee

Julie Brown, Trustee

Karen Joliat, Trustee

Donna F. Kelley, Trustee



2015 Budget

Fiscal Year

January 1, 2015 through December 31, 2015

(Adopted 12-15-2014)

BOARD OF TRUSTEES
Gary Wall, Supervisor
Sue Camilleri, Clerk
Margaret Birch, Treasurer
Anthony M. Bartolotta, Trustee
Julie Brown, Trustee
Karen Joliat, Trustee
Donna F. Kelley, Trustee



Gary Wall
Township Supervisor

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MEMO

TO: Honorable Waterford Board of Trustees and Citizens of Waterford
FROM: Gary Wall, Supervisor
DATE: November 22, 2014
RE: 2015 Budget Message

In accordance with the Michigan Charter Township Act, Public Act 359 of 1947 submitted herewith is the 2015 budget for the Charter Township of Waterford, Michigan as scheduled for adoption by the honorable Board of Trustees at a regular meeting, Monday, December 15, 2015.

This budget represents estimates of revenues and expenditures for the 2015 operating year regarding the General Fund, Police, Fire, Water and Sewer, Library, Parks and Recreation and all other funds administered by Waterford Township.

The property tax millage rate will be set at 11.5796 which includes the General Millage, Police Millages 1 & 2, Fire Millages 1, 2, & 3, as well as the Library Millage and the Police and Fire Building Debt. Also included is a dedicated operational millage for Parks and Recreation. The Parks Millage was approved by the voters in the August 2014 primary election at .50 mills. The Police and Fire Building Debt Millage is set to expire in 2018, so the Winter 2017 tax bill will be the last levy needed for this millage. Currently, the Police and Fire Debt Millage is .69 mills; this millage levy will not be required after the Winter-2017 tax levy. This can be considered built-in tax relief coming once this debt millage is extinguished.

The combined fund balance of the General Fund, Police and Fire, is estimated to be increasing by a combined \$271,456. This is a testament to the hard work and cooperation of department heads, staff, employee groups, unions and the Board of Trustees. Additionally, the citizens of Waterford helped make this possible by passing the Parks and Recreation Millage and by their continued support of their community. These numbers represent the best estimates available at the time of budget compilation; not necessarily how the Township will finish or conclude the 2015 fiscal year. For the final actual results, the reader can consult the Township's Comprehensive Annual Financial Report, known as the (CAFR). The results of the (CAFR) are always posted on the Township's web page at www.twp.waterford.mi.us and are available after the annual third-party audit is completed in mid-summer. Currently, at the time of writing this message, the Township's 2013 Results are available online for your review.

The General Fund's fund balance will increase by an estimated \$476,520, the Fire Fund's fund balance is projected to increase slightly at \$13,189, and the Police Fund's fund balance will decrease by an estimated \$218,253. The projected 2015 year-end fund balances are: General Fund \$4,755,660, Fire Fund \$971,626, and Police Fund \$2,399,498 or a combined total of \$7,156,129. These totals exclude the Worker's Compensation Fund, Cemetery Perpetual Care Fund and the Budget Stabilization Fund. The projected year-end estimated combined fund balance of these three operating funds would equate to 15.48% of total 2015 budgeted expenditures. Our third-party auditors recommend a minimum of 10 to 15% for this fund balance metric. Our internal finance staff and bond rating agencies like to see a 20 to 25% level.

With regard to revenues, the Township experienced another slight drop in millage based revenues. This decline was the outcome of a -.09% drop in taxable values. The years 2008 through 2014 accounted for a 33.36% reduction of taxable values. This accounts for the largest sustained reductions of taxable values and tax bills in Waterford's history. Many other communities in Michigan and the Nation faced similar results following the housing market declines in the recent past. With the passage of the operating millage for the Parks and Recreation Department, a new fund has been created and is contained within this budget document. Please reference Fund # (280) to see all of the revenues and expenses associated with the Parks and Recreation Department. Previously, Parks and Recreation was contained within the general fund. With the dramatic reductions in revenues

With us there are no boundaries

and with recreational services not being state mandated, the new operating millage will permit the continuation of services to residents, as well as make Waterford Township attractive to prospective families and residents in search of a good quality of life community. The 2015 budget for Parks and Recreation includes some funds for facility repairs and general upkeep, the hiring of a new full-time manager to oversee the department, and a small fund set aside for future building improvements. Planning and good stewardship has been and will continue to be the focus for our quality of life programming.

Waterford continues to invest in our public street lighting program. Please reference General Fund expense line item 12480-89300. You will notice we have budgeted \$102,000 less in 2015 than we did in 2014. This has been achieved by the installation of LED lights along the main commercial corridors in Waterford. Another installment of this technology is planned for 2015. The estimated payback or Return on Investment (ROI) Period for these programs are relatively short 2.5 to 3 years. The light quality is improved, the Township pays less, and the LED technology also helps our community use less energy overall.

We will also explore the possibility of completing a connector underneath the M-59 bridge on the Clinton Riverwalk in 2015. If reasonable bids come back within our budgetary set aside, this project would help connect more of the Riverwalk, and help with the goal of making Waterford a more walkable community and creating a safer way for residents and visitors to cross M-59 from residential to commercial shopping.

During the past recession many deferred maintenance activities were halted and new vehicle purchases were eliminated. For 2015, we have slated for a few new police cars, EMS ambulances and a few other fleet vehicles. These strategic purchases will help maintain service levels and public safety within our community. Our Facilities and Operations group will also address some much needed building repairs.

Department staffing levels continue to be somewhat static due to our financial position. The year 2015 will see one (1) more position eliminated through the attrition process. We will hire three (3) new full-time positions, this will create a net position of adding two (2) new full-time positions overall.

The Library will continue its operating hours by closing on Fridays so that it can remain open for service on weekends. As the downward pressure on revenues has continued, being able to support non-mandated services has become a real concern. You will remember that in 2013, the Parks and Recreation building on Crescent Lake Road closed and staff moved to the 3rd floor of Township Hall permitting savings on utilities. The Township Board authorized the demolition of the Parks and Recreation building in the fall of 2014. It became evident that operating and maintaining both the Recreation Building on Williams Lake Road and the building on Crescent Lake Road was not going to be possible in the short or long term.

The Police department is continuing to work hard to provide the best possible public safety with available resources. Waterford will be purchasing some new patrol cars in 2015 to help keep the police fleet in workable order. At the end of 2014, the Police department put forth a recommendation to purchase some additional police cars with drug seizure funds. While these funds can only be used in a very prescribed manner, it is a unique way to help augment the Police department service level.

The downward pressure of reduced property taxes and property values have had their affect of stagnant staffing levels and hard work and tough choices remain ahead. When adjusting for the employees hired to provide fire suppression service to Pontiac and the temporary SAFER Fire grant employees, Waterford Township employee levels remain at 1980's levels.

The 2014 budget contained savings on health insurance expenses. The Township has completed implementing the most fiscally conservative option under Michigan Public Act 152. This has resulted in an estimated \$1.2 million in savings to the Township. These savings were made possible by changing to health plans with higher co-pays and deductibles. Additionally, the Township Board implemented a change to retiree health care in 2013. This has generated another estimated \$350,000 in savings to the Township by asking retirees to pay a modest amount more for prescription co-pays and then moving these folks to a Medicare Advantage Plan. For 2015, Waterford will see some additional savings in changing the prescription drug plan for retirees. These health care savings involved a lot of work by our payroll and benefits office and cooperation and a "can-do" attitude on behalf of the Board, departments and union partners. Without such reforms, Waterford would be in much worse financial condition.

The Fire Department has continued to work hard with its transition with the City of Pontiac fire services contract. The Fire Department also works tirelessly in search of State and Federal Grants to help augment its service offerings to the Township and City in an economical fashion. New breathing apparatus and some new EMS ambulances are planned for the Fire Department for 2015. The current Federal (SAFER) Grant is set to expire in April of 2015. The Fire Department will explore the feasibility of renewing this grant that permitted the hiring of 39 additional employees to augment service offering.

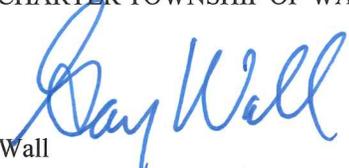
Safe drinking water and reliable sewerage disposal services continue to be provided by the Department of Public Works (DPW) to residents and businesses at very competitive rates through extensive use of technology and professionally trained staff. Major water and sewer capital improvement projects are underway. These programs include State of Michigan low-interest Drinking Water Revolving Fund (DWRF) and Sewer Revolving Fund (SRF) loans, which will save millions of dollars in interest, compared to conventional infrastructure bond sales. The DPW is always looking at new technology and for ways to optimize its operations. Waterford's DPW has been recognized locally and nationally for its use of technology in the field of Public Works.

Please see the 'Residential Taxable Values by Year' and 'Average Residential Tax Bills by Year' trend data in the Budget Overview Section of the Budget. You can see that the Township's budgeted full-time positions are down significantly compared with the last few decades. Also, notice the unprecedented decline in average residential taxable home values since 2008 to 2013. This has had a large negative impact on the Township's property tax revenues. The average residential tax bill in December 2014 will be between a 2001/2002 level. Property taxes are the Township's single largest source of revenue.

The Township continues to be an exceptional value and strives to provide the best service possible with available resources. Township departments continue to take on more tasks, cross train and look for other efficiency gains in these tough economic times. Many changes have been made on the expense side of the ledger to keep Waterford solvent. Staffing reductions, attrition, health care changes for active and retired employees, no pay increases, closure of nearly all the Township's pension systems, closure of buildings, taking on Pontiac fire service to bring new dollars into Waterford, consolidation of departments and augmenting with part-time staff with the cooperation of union partnerships are just a few measures used to benefit the citizens of Waterford. I thank all of the Township department heads, staff, unions and the Board for their cooperation and tireless work toward maintaining Waterford's quality of life for its citizens.

This 2015 budget is a reflection of the Charter Township of Waterford. It represents a conservative estimate of revenues and expenditures based on the best information available at the time of preparation and adoption.

Sincerely,
THE CHARTER TOWNSHIP OF WATERFORD



Gary Wall
Waterford Township Supervisor

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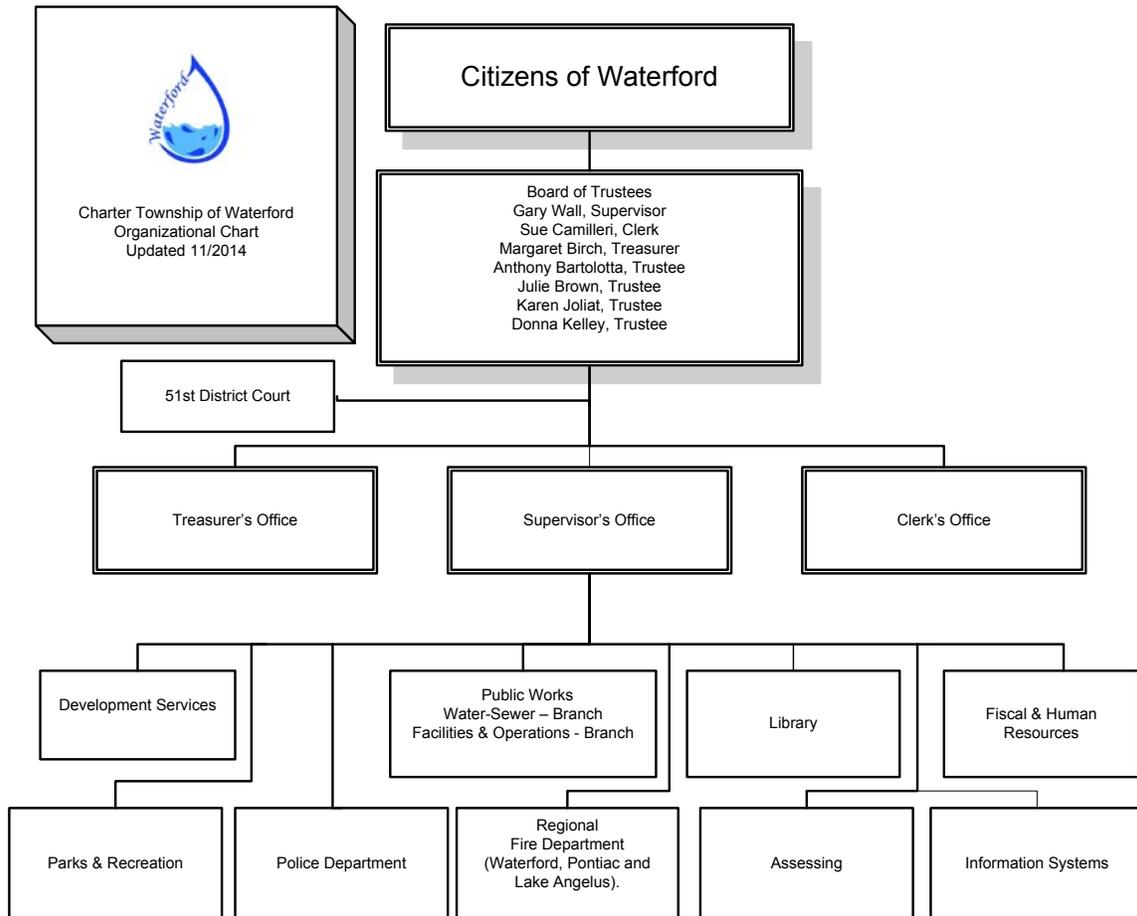
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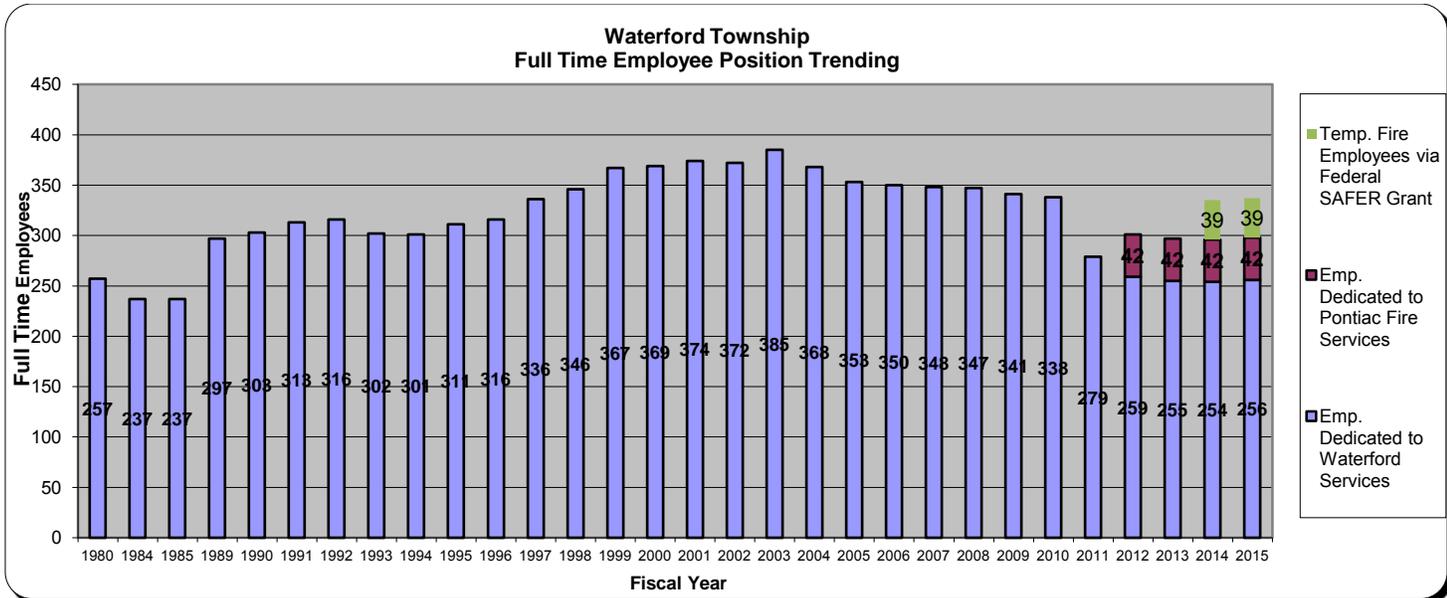
Waterford Township - Organizational Chart



Budgeted Position History
(FULL-TIME POSITIONS – Part-Time or Seasonal not included)

<u>Department</u>	Fiscal Year 2009	Fiscal Year 2010	Fiscal Year 2011	Fiscal Year 2012	Fiscal Year 2013	Fiscal Year 2014	Fiscal Year 2015
Supervisor/Assessing Clerk	9	8	7	5	6	6	6
Treasurer	6	6	6	5	6	6	6
Human Resources	7	7	6	6	6	6	6
District Court	2	2	2	2	2	2	2
Planning & Development	31	30	26	25	23	23	22
Information System	6.5	6.5	6.5	4.5	0	0	0
Facilities & Operations	5	5	4	3	3	3	3
Development Services	10	10	7.5	9.5	7.5	7.5	6.75
Parks & Recreation	9.5	8.5	8.5	8.5	10	10	11
Police Department	13	12	10	7	9	8	8
Fire Department	101	100	69	64	64	64	64
Library	68	71	67	*107	*106	*146	*146
Water & Sewer	21	20	17	13	13	13	14
	52	52	42.5	41.5	41.5	41.5	42.25
Total	340	338	279	301	297	335	337

* **Staffing Note:** In 2012, (42) Fire Fighters were hired and allocated to cover the City of Pontiac’s contract for Fire Protection Services from the Township. So, there are (256) Full Time Employees Budgeted for 2015 for Waterford Township Services. In 2014, 39 additional temporary Fire Dept. employees were added via a Federal SAFER Grant. The Grant is set to expire in April-15; at that time the grant could be extended or may end.



Township Millage Rate

		2008 December Rate	2009 December Rate	2010 December Rate	2011 December Rate	2012 December Rate	2013 December Rate	2014 December Rate
Operating Millages								
Township General	5.00*	3.8478	3.8478	3.8478	3.8478	3.8478	3.8478	3.8478
Police Voted #1	1.50	1.3519	1.3519	1.5000	1.5000	1.5000	1.5000	1.5000
Police Voted #2	1.50	1.4356	1.4356	1.5000	1.5000	1.5000	1.5000	1.5000
Fire Voted #1	1.00	0.7694	0.7694	1.0000	1.0000	1.0000	1.0000	1.0000
Fire Voted #2	1.00	0.9570	0.9570	1.0000	1.0000	1.0000	1.0000	1.0000
Fire Voted #3	.63	0.6175	0.6175	0.6300	0.6300	0.6300	0.6300	0.6300
Library Voted	1.00	0.9118	0.9118	0.9118	0.9118	0.9118	0.9118	0.9118
Parks & Recreation	.50							0.5000
Debt Millages								
***Fire & Police		0.4000	0.5000	0.5000	0.5000	0.5000	0.6900	0.6900
Total Millage		10.2910	10.3910	10.8896	10.8896	10.8896	11.0796	11.5796

(These rates may be rounded on the Tax Bills)

*Original Millage Approved by Voters

**2014 Millage Rates will be set on or before 9-30-2014

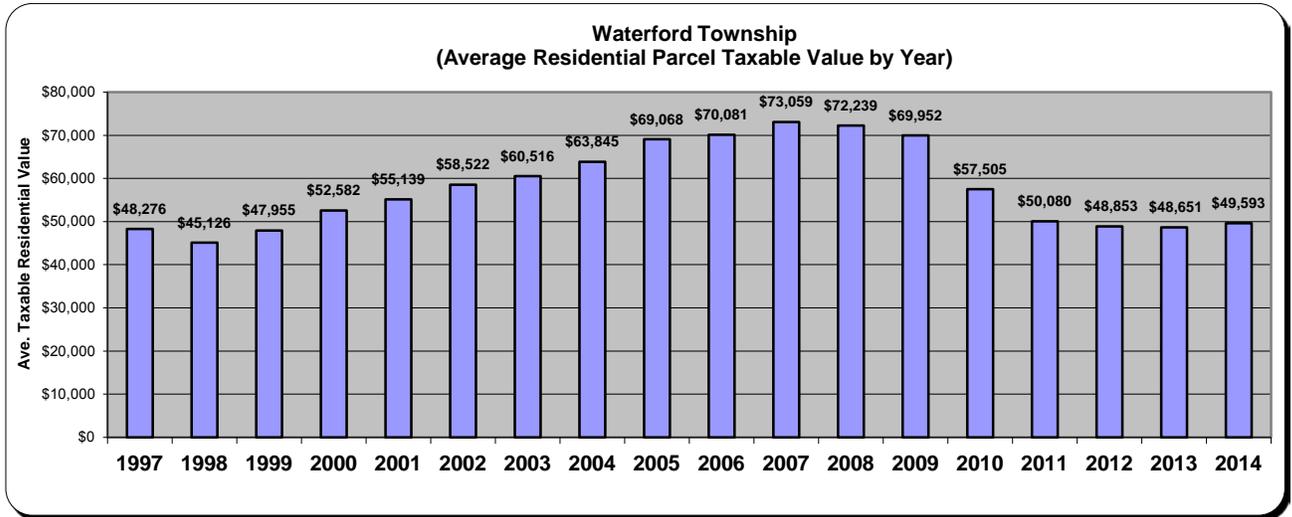
*** Note: Police and Fire Debt Millage is set to expire and go away after the Winter-2017 Tax Collections. May of 2018 will be the final payment on the note(s) for the Police and Fire Headquarters Buildings. At that time, the debt related to those buildings will be extinguished. The tax rate for the Police and Fire Debt related to the 1998 new headquarters buildings had to be increased by .19 mills for December 2013 & 2014 in order to cover the principal and debt payments. The increase was necessary and required due to the reduced taxable values.

Millage Dates

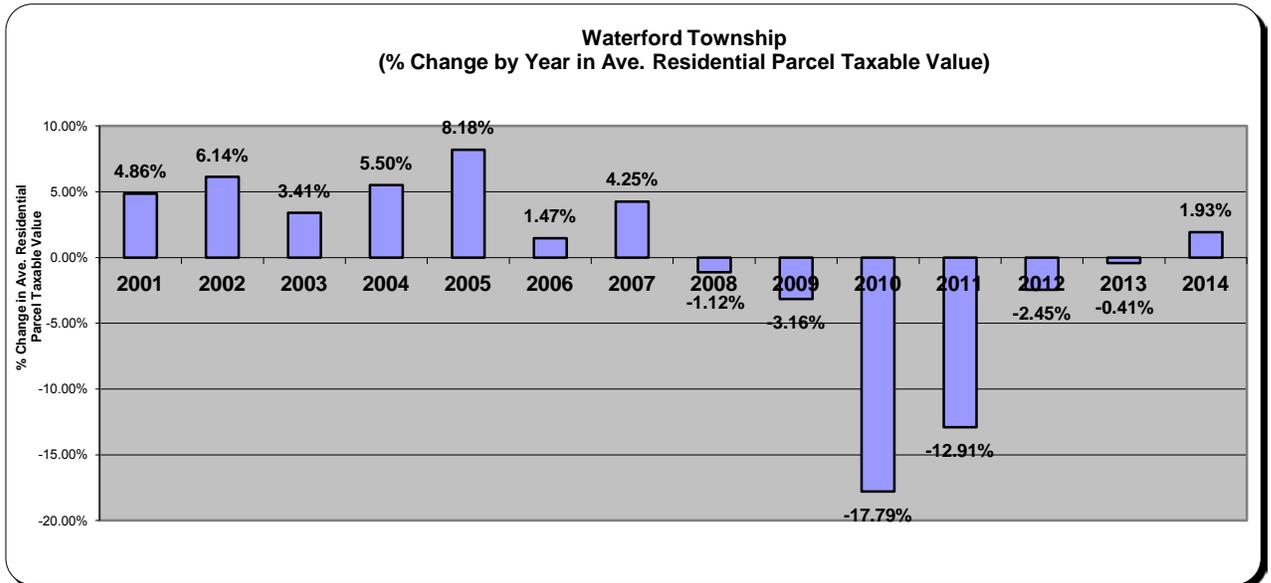
Millage Category	Original Millage Passage Year	Renewal Year
Township General	1961	N/A
Police Voted #1	1974	1984, 1994, 2004, 2014
Police Voted #2	1986	1996, 2006
Fire Voted #1	1976	1986, 1996, 2006
Fire Voted #2	1986	1996, 2006
Fire Voted #3	2002	2012
Library Voted	1992	2002, 2012
Fire & Police – Debt New HQ's	1998	Last Levy Winter 2017.
Parks and Recreation	2014	N/A

* Waterford was established as a Charter Township in 1961.

Residential Average Taxable Values by Year

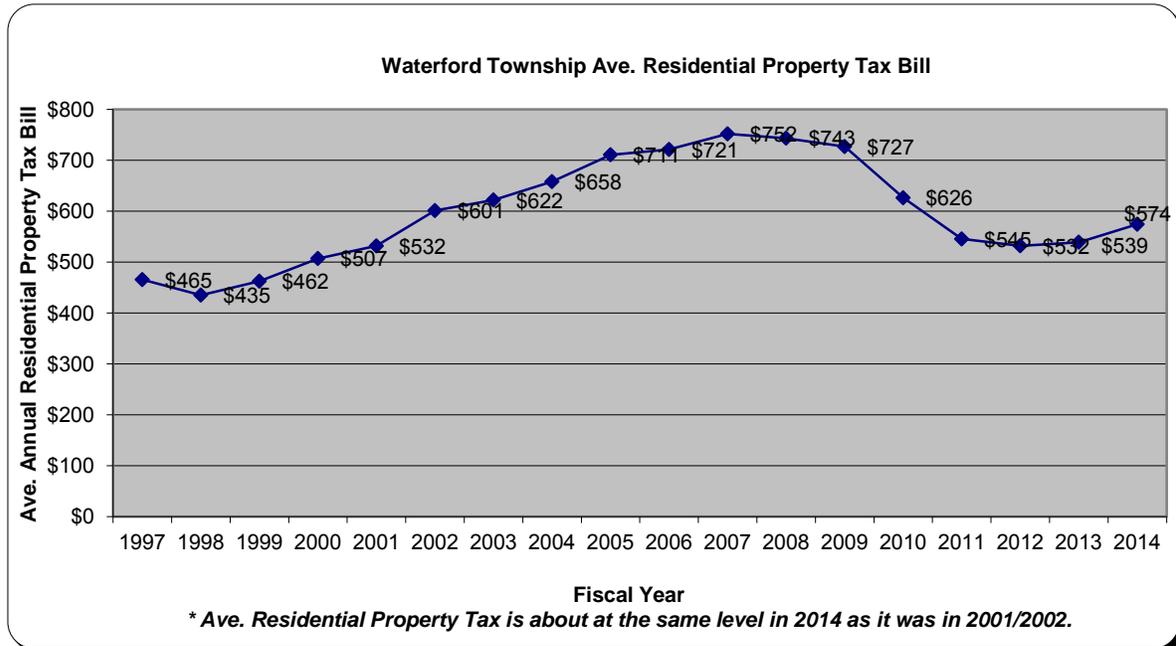


Residential Average Taxable Values % Change by Year



*** Taxable Value Discussion:** Waterford like most communities in the State and Country has experienced significant reductions in the taxable values of homes and businesses. Since the single largest source of Township Revenue 'Property Tax' is based on the taxable assessed value, this has caused a corresponding unprecedented drop in revenues in the past few years. As you can see from the graphs above the average residential parcel taxable value in 2014 was lower than in the year 2000.

Average Residential Waterford Township Tax Bills by Year



*** Property Tax Bill Discussion:** Due to the large reductions in property values residents have experienced a large sustained reduction in their property tax bills. The December-2014 Average Residential Property Tax Bill is at the same nominal level as the December-2001/2002 Property Tax Bill.

When adjusted for inflation or held in 'Constant 1997 Dollars,' the 2014 Tax Bill adjusted for inflation is \$387.00. That is to say, \$574.00 (the Ave. 2014 tax bill) is 32% less of an impact than \$387.00 was in 1997. Or, when adjusting for inflation taxes are lower now than in many years.

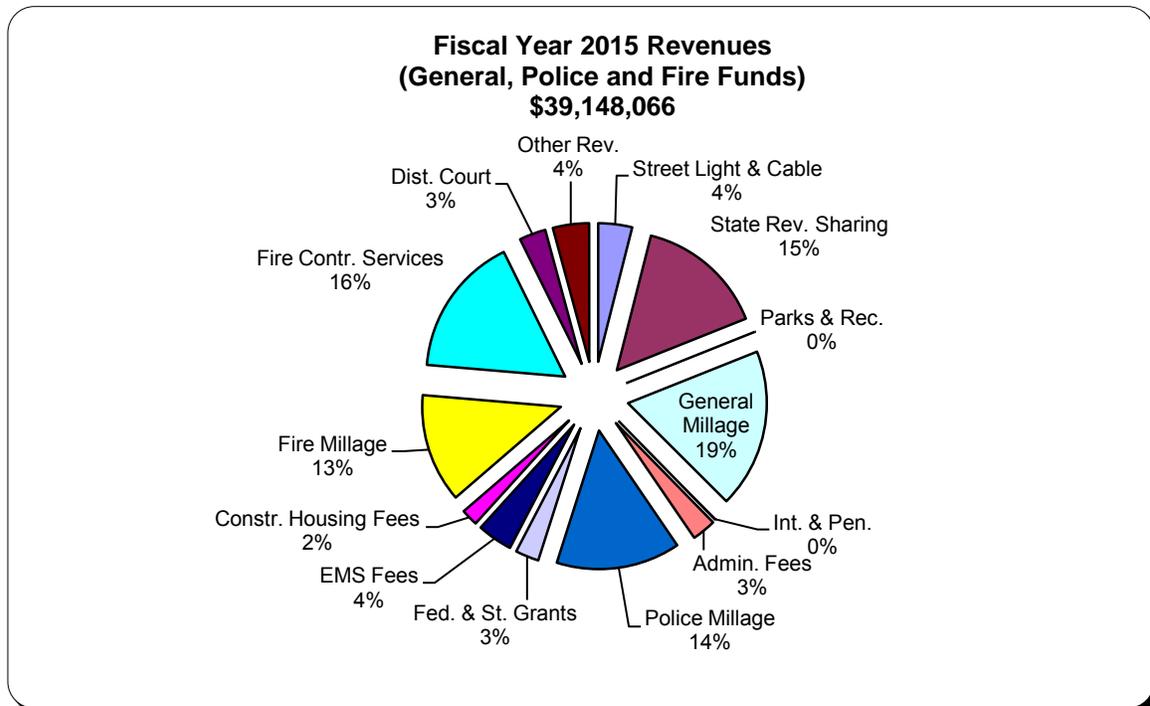
Please remember that the Winter Tax Bill is what goes to the Township. The exception is the Oakland County Parks, Huron Parks, Detroit Zoo and Art Institute, which appear on the Winter Tax Statements but are disbursed to those entities by the Township.

The Summer Tax Bill is primarily the Waterford School District. Additionally, Oakland Community College, Oakland Intermediate Schools, Oakland County Operating, and State Education Tax are included in the Summer Tax Bills. While Waterford Township bills for all these other local entities it does not keep all of the local property tax revenues. The Township only retains its portion of property taxes that are billed and collected on the Winter Tax Statements. The Township does not retain any taxes from the summer tax statements.

Please remember that the Headlee Amendment will dampen any potential future increase in tax revenues the Township will see. The Headlee Amendment permits taxable values to rise by the Rate of Inflation or 5% whichever is lower. There is no control mechanism for declining property values. This is to say, if property values fall 17% like they did in 2010, then the 17% decline figure is what is used for taxable values. Property Taxes are the Township's largest source of revenue.

Comparison of 2014 Current to 2015 Proposed Budget

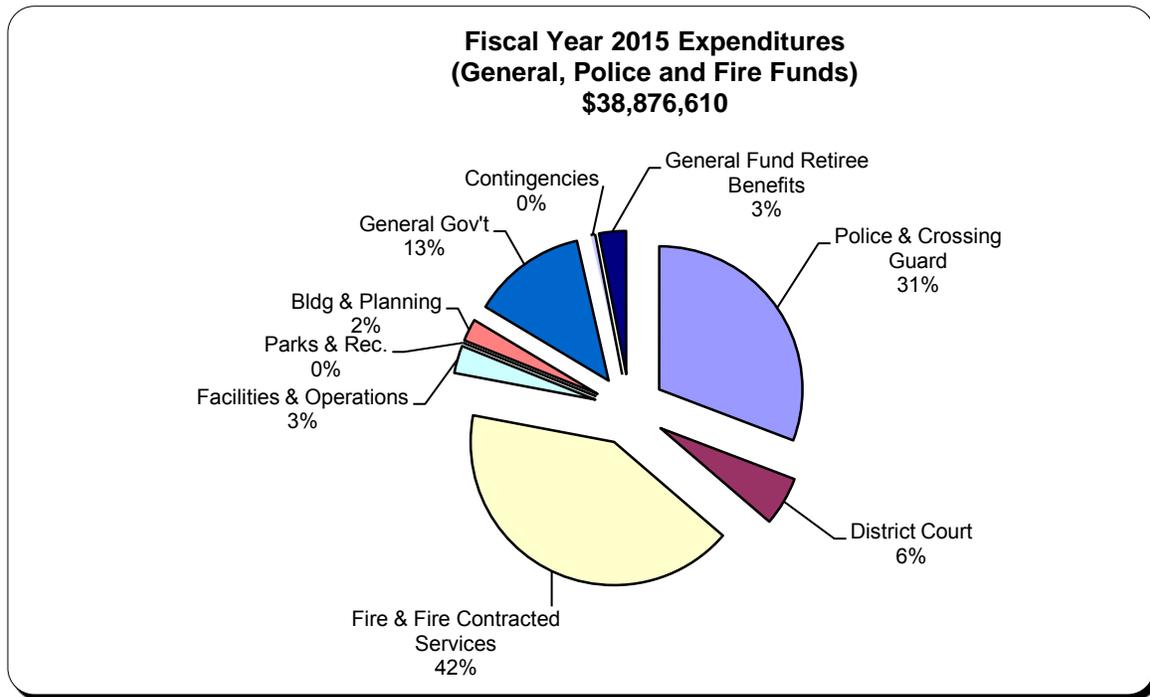
Revenue Type	2014		2015		Change 2014 to 2015	% Change 2014 to 2015
	Budget Amount	%	Budget Amount	%		
Street Lighting & Cable	\$1,506,385	3.60%	\$1,550,000	3.96%	\$43,615	2.90%
State Revenue Sharing	\$5,538,742	13.24%	\$5,867,527	14.99%	\$328,785	5.94%
Parks & Recreation - (New Fund 2015):	\$713,500	1.71%	\$0	0.00%	(\$713,500)	-100.00%
General Millage	\$7,259,054	17.35%	\$7,253,139	18.53%	(\$5,915)	-0.08%
Interest & Penalties	\$102,000	0.24%	\$80,000	0.20%	(\$22,000)	-21.57%
Administrative Fees	\$1,093,567	2.61%	\$1,093,557	2.79%	(\$10)	0.00%
Police Millage	\$5,659,640	13.53%	\$5,655,028	14.45%	(\$4,612)	-0.08%
Federal and State Grants -(SAFER Grant Ends Apr.-15):	\$3,282,904	7.85%	\$1,063,503	2.72%	(\$2,219,401)	-67.60%
EMS Fees	\$1,500,000	3.59%	\$1,600,000	4.09%	\$100,000	6.67%
Construction/Housing Inspections	\$774,380	1.85%	\$765,720	1.96%	(\$8,660)	-1.12%
Fire Millage	\$4,961,618	11.86%	\$4,957,574	12.66%	(\$4,044)	-0.08%
* Fire - Contracted Services	\$6,410,000	15.32%	\$6,410,000	16.37%	\$0	0.00%
District Court	\$1,250,000	2.99%	\$1,200,000	3.07%	(\$50,000)	-4.00%
Other Revenue	\$1,775,844	4.25%	\$1,652,018	4.22%	(\$123,826)	-6.97%
Total Revenues	\$41,827,634	100.00%	\$39,148,066	100.00%	-\$2,679,568	



* Starting in February 2012 Fire – Contracted Revenues category includes \$6,200,000 in new revenues from the City of Pontiac for Fire Protection Services. The City of Lake Angelus also contracts with Waterford Township for Fire Protection and EMS services.

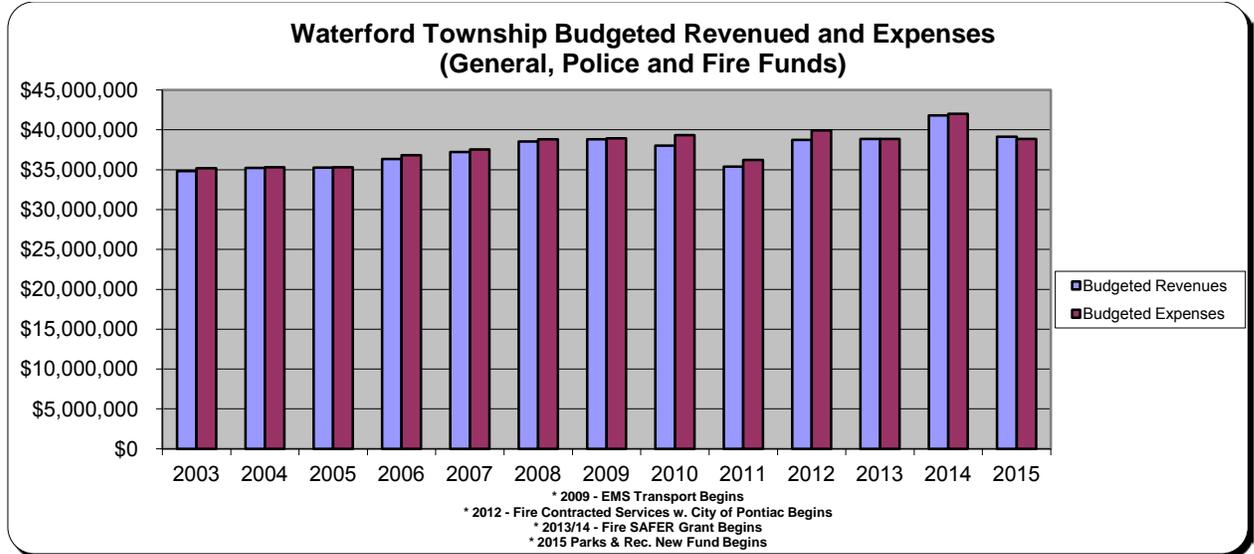
*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents revenues in the General, Police and Fire Funds. Parks and Recreation Revenues will show in the (280-Fund) later in the budget.

Comparison of 2014 Current to 2015 Proposed Budget						
(Includes General, Police and Fire Funds)						
<u>Expenditure Type</u>	2014		2015		Change 2014 to 2015	% Change 2014 to 2015
	<u>Budget Amount</u>	<u>%</u>	<u>Budget Amount</u>	<u>%</u>		
Police & Crossing Guard	\$12,183,813	29.01%	\$11,970,223	30.79%	-\$213,590	-1.75%
District Court	\$2,164,189	5.15%	\$2,144,745	5.52%	-\$19,444	-0.90%
* Fire	\$17,866,110	42.54%	\$16,202,481	41.68%	-\$1,663,629	-9.31%
Facilities & Operations	\$1,071,595	2.55%	\$1,206,970	3.10%	\$135,375	12.63%
Parks & Recreation - (New Fund 2015):	\$1,462,519	3.48%	\$0	0.00%	-\$1,462,519	-100.00%
Development Services	\$952,504	2.27%	\$977,658	2.51%	\$25,154	2.64%
General Government	\$4,683,768	11.15%	\$4,994,640	12.85%	\$310,872	6.64%
Contingencies	\$165,000	0.39%	\$200,000	0.51%	\$35,000	21.21%
General Fund Retiree Benefits	\$1,446,306	3.44%	\$1,179,893	3.03%	-\$266,413	-18.42%
Total Expenditures	\$41,995,804	100%	\$38,876,610	100%	-\$3,119,194	

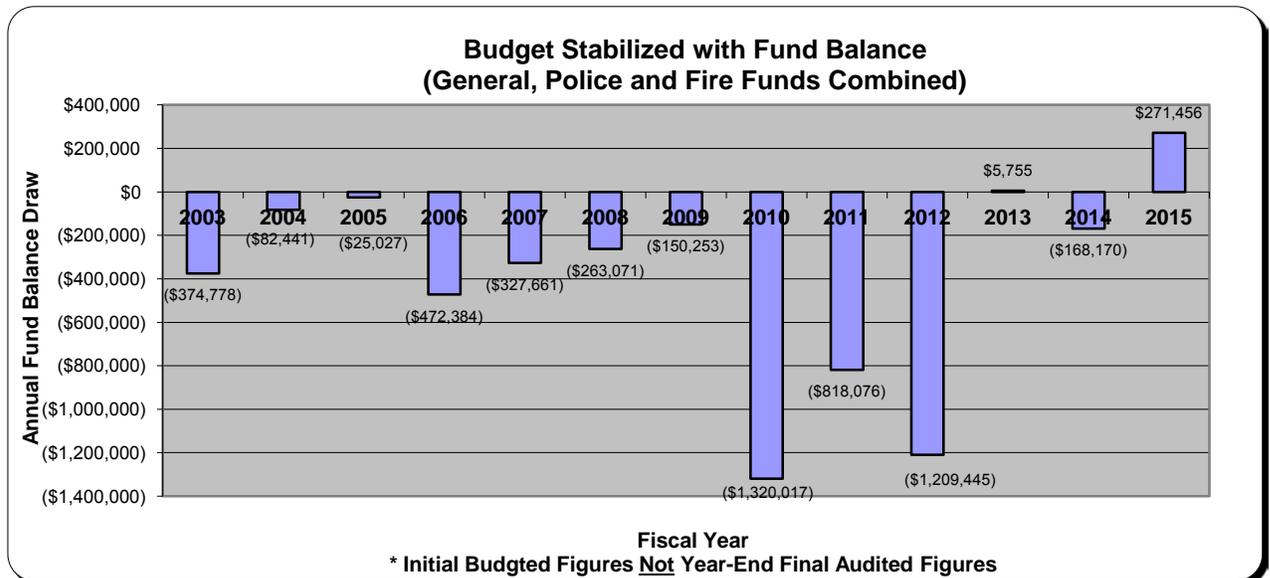


*Starting in 2015 Parks and Recreation became a new and distinct fund with the passage of a dedicated Parks and Recreation Millage. The graph above only represents revenues in the General, Police and Fire Funds. Parks and Recreation Expenses will show in the (280-Fund) later in the budget.

Revenue and Expense Trending (General, Police and Fire Funds Combined)



Fund Balance Utilization Trending (General, Police and Fire Funds Combined)



*** Graph Explanation:** The numbers in the above graph represent 'initially budgeted revenues and expenses' for the combined General, Police and Fires Funds. The numbers Do Not represent audited final actual numbers which are represented in the Township's Comprehensive Annual Financial Report (CAFR) which are available on the Township's Web Site.

**2015 FUND BALANCE PROJECTIONS
GENERAL FUND**

* January 1, 2015 Projected Fund Balance	4,279,140
2015 Projected Revenue	18,584,426
Total Funds Available 2015	22,863,566
2015 Projected Expenditures	18,107,906
Net Increase (Increase) In Fund Balance	476,520
* December 31, 2015 Projected Fund Balance	4,755,660
Projected Year-End Fund Balance as a % of 2015 Expenditures	26.26%

* Note: *Worker's Comp. Fund and Cemetery Fund Balances Listed Separately.*

**2015 FUND BALANCE PROJECTIONS
FIRE FUND**

January 1, 2015 Projected Fund Balance	958,437
2015 Projected Revenue	16,215,670
Total Funds Available 2015	17,174,107
2015 Projected Expenditures	16,202,481
Net Increase (Increase) In Fund Balance	13,189
December 31, 2015 Projected Fund Balance	971,626
Projected Year-End Fund Balance as a % of 2015 Expenditures	6.00%

**2015 FUND BALANCE PROJECTIONS
POLICE FUND**

January 1, 2015 Projected Fund Balance	2,240,756
2015 Projected Revenue	11,697,970
Total Funds Available 201	13,938,726
2015 Projected Expenditures	11,916,223
Net Increase (Decrease) In Fund Balance	(218,253)
December 31, 2015 Projected Fund Balance	2,022,503
Projected Year-End Fund Balance as a % of 2015 Expenditures	16.97%

**2015 FUND BALANCE PROJECTIONS
POLICE RESTRICTED USE FUND**

January 1, 2015 Projected Fund Balance	1,401,496
2015 Projected Revenue	251,312
Total Funds Available 2015	1,652,808
2015 Projected Expenditures	143,000
Net Increase (Increase) In Fund Balance	108,312
December 31, 2015 Projected Fund Balance	1,509,808

**2015 FUND BALANCE PROJECTIONS
LIBRARY FUND**

January 1, 2015 Projected Fund Balance	1,134,587
2015 Projected Revenue	1,926,361
Total Funds Available 2015	3,060,948
2015 Projected Expenditures	2,295,773
Net Increase (Decrease) In Fund Balance	(369,412)
December 31, 2015 Projected Fund Balance	765,175
Projected Year-End Fund Balance as a % of 2015 Expenditures	33.33%

**2015 FUND BALANCE PROJECTIONS
LIBRARY DONATIONS FUND**

January 1, 2015 Projected Fund Balance	110,636
2015 Projected Revenue	28,000
Total Funds Available 2015	138,636
2015 Projected Expenditures	59,915
Net Increase (Decrease) In Fund Balance	(31,915)
December 31, 2015 Projected Fund Balance	78,721

2015 FUND BALANCE PROJECTIONS
PARKS AND RECREATION FUND (*New Fund as of 2015*)

January 1, 2015 Projected Fund Balance	0
2015 Projected Revenue	1,948,955
Total Funds Available 2015	1,948,955
2015 Projected Expenditures	1,876,850
Net Increase (Decrease) In Fund Balance	72,105
December 31, 2015 Projected Fund Balance	72,105
Projected Year-End Fund Balance as a % of 2015 Expenditures	3.84%

2015 FUND BALANCE PROJECTIONS
CABLE FUND

January 1, 2015 Projected Fund Balance	658,084
2015 Projected Revenue	417,725
Total Funds Available 2015	1,075,809
2015 Projected Expenditures	256,380
Net Increase (Increase) In Fund Balance	161,345
December 31, 2015 Projected Fund Balance	819,429
Projected Year-End Fund Balance as a % of 2015 Expenditures	319.62%

**2015 FUND BALANCE PROJECTIONS
BIKE PATH FUND**

January 1, 2015 Projected Fund Balance	91,833
2015 Projected Revenue	450
Total Funds Available 2015	92,283
2015 Projected Expenditures	92,280
Net Increase (Decrease) In Fund Balance	(91,830)
December 31, 2015 Projected Fund Balance	3
Projected Year-End Fund Balance as a % of 2015 Expenditures	0.00%

**2015 FUND BALANCE PROJECTIONS
CEMETERY FUND (PERPETUAL CARE)**

January 1, 2015 Projected Fund Balance	145,809
2015 Projected Revenue	11,162
Total Funds Available 2015	156,971
2015 Projected Expenditures	0
Net Increase (Increase) In Fund Balance	11,162
December 31, 2015 Projected Fund Balance	156,971

**2015 FUND BALANCE PROJECTIONS
WORKERS COMPENSATION FUND**

January 1, 2015 Projected Fund Balance	668,070
2015 Projected Revenue	13,500
Total Funds Available 2015	681,570
2015 Projected Expenditures	750
Net Increase (Increase) In Fund Balance	12,750
December 31, 2015 Projected Fund Balance	680,820

**2015 FUND BALANCE PROJECTIONS
IMPROVEMENT & REVOLVING FUND**

January 1, 2015 Projected Fund Balance	2,079,596
2015 Projected Revenue	249,445
Total Funds Available 2015	2,329,041
2015 Projected Expenditures	320,360
Net Increase (Decrease) In Fund Balance	(70,915)
December 31, 2015 Projected Fund Balance	2,008,681
EARMARKED FOR TRI-PARTY ROAD MATCHING FUNDS	\$0
UNDESIGNATED	\$2,008,681

**2015 FUND BALANCE PROJECTIONS
NATURE CENTER**

January 1, 2015 Projected Fund Balance	547,353
2015 Projected Revenue	300
Total Funds Available 2015	547,653
2015 Projected Expenditures	0
Net Increase (Decrease) In Fund Balance	300
December 31, 2015 Projected Fund Balance	547,653

Charter Township of Waterford General Fund FY 2015

January 1, 2015 – December 31, 2015

Submitted by: Gary Wall, Township Supervisor



Contents:
General Fund Revenues
Departmental Expenditures
Cost Centers



Waterford Township Proposed FY 2015 Budget

10101 GENERAL FUND REVENUES

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change	
					Actual As of 6/30/14				
40200		CURRENT TAX LEVY	-7,317,671	-7,259,054	-7,213,410	-7,253,139	5,915	-0.1	%
40205		PERSONAL PROPERTY TAX	-120,739	-50,000	-33,457	-50,000	0	0.0	%
40500		CURRENT ASSMT-STR LIGHT	-501,371	-500,000	-501,272	-500,000	0	0.0	%
40800		PENALTY & INTR-TAXES	-94,259	-102,000	-72,414	-80,000	22,000	-21.6	%
45600		LICENSES - HEATING	-2,235	-1,650	-1,095	-1,650	0	0.0	%
45700		LICENSES - ELECTRIC	-2,850	-2,310	-990	-2,000	310	-13.4	%
45800		LICENSES - BUILDERS	-3,688	-1,430	-735	-1,430	0	0.0	%
45900		LICENSES - PLUMBING	-1,840	-1,540	-655	-1,540	0	0.0	%
46300		PERMITS - BUILDINGS	-174,313	-190,000	-176,389	-205,000	-15,000	7.9	%
46400		PERMITS - ELECTRICAL	-101,287	-65,000	-46,325	-70,000	-5,000	7.7	%
46500		PERMITS - HEATING	-79,074	-65,000	-36,805	-65,000	0	0.0	%
46600		PERMITS - PLUMBING	-51,250	-45,000	-20,902	-45,000	0	0.0	%
46700		PERMITS - DISMANTELING	-3,845	-2,750	-3,795	-2,900	-150	5.5	%
46905		PERMITS - RIGHT OF WAY	0	0	-1,000	0	0	0.0	%
47700		LICENSES - DOG	-4,028	-2,600	-2,449	-2,650	-50	1.9	%
47900		LICENSES - AMUSEMENT PARK	0	0	-200	0	0	0.0	%
57401		ST. REV. SHAR.-SALES TAX	-5,335,976	-5,215,801	-2,564,637	-5,518,693	-302,892	5.8	%
57406		ST REV. SHAR.-EVIP	-328,127	-322,941	-169,249	-348,834	-25,893	8.0	%
57500		STATE REBATE-JUDGES WAGES	-91,448	-92,000	-22,862	-91,500	500	-0.5	%
57601		DRUG COURT - DIST. CT. GRANT	-32,169	-116,468	-28,067	-116,468	0	0.0	%
57602		JUROR COMPENSATION REIMB - DC	-28,632	-5,000	-3,155	-5,000	0	0.0	%
60100		FEES-ZONING BRD/APPEALS	-14,511	-9,000	-7,274	-10,000	-1,000	11.1	%
60110		FEES - SITE PLAN REVIEW	-5,755	-10,000	-22,059	-15,000	-5,000	50.0	%
60111		FEES - TEMP USE REVIEW	-1,645	-1,200	-1,260	-1,200	0	0.0	%
60140		FEES - ACTIVITY/PKS & REC	87	0	0	0	0	0.0	%
60200		FEES - HOUSE TRAILER	-564	0	-846	0	0	0.0	%
60210		FEES - EXEMPT HOUSING	-12,325	-12,000	-12,623	-12,000	0	0.0	%
60220		FEES - ENGIN CONST INSPEC	-8,757	-15,000	0	-10,000	5,000	-33.3	%
60225		FEES - SITE EVALUATIONS	-19,045	-17,000	-10,685	-17,000	0	0.0	%
60230		FEES - APPL/PLAN REVIEW	-41,609	-50,000	-29,198	-50,000	0	0.0	%
60250		FEES - LOT SPLITS	-2,250	-2,000	-1,500	-2,000	0	0.0	%
60260		FEES - WOODLANDS/WETLANDS	-2,955	-2,500	-2,565	-3,000	-500	20.0	%
60270		FEES - REZONE/SPEC. APRV.	-5,480	-6,000	-2,401	-6,000	0	0.0	%



**Waterford Township
Proposed FY 2015 Budget**

60290	FEES - REINSPECTION	-12,541	-12,000	-4,596	-12,000	0	0.0	%
60295	FEES-RENTAL CERT/REGISTRATION	-2,178	-2,000	-1,240	-2,000	0	0.0	%
60296	FEES-RENTAL CERT/ANNUAL	-196,653	-230,000	-194,925	-200,000	30,000	-13.0	%
60320	FEES - AMUSEMENT PK TICK.	-20,547	0	0	0	0	0.0	%
60330	FEES - CODE ENFORCEMENT	-923	-1,000	0	-1,000	0	0.0	%
60335	FEES - CODE ENF (WEED CONTROL)	-9,580	-30,000	-16,170	-30,000	0	0.0	%
60337	FEES - CODE ENF (DANG BLDG)	-1,003	0	0	0	0	0.0	%
62600	CHARGE-SUMMER TAX BILL	-80,862	-82,000	0	-82,000	0	0.0	%
62800	CHARGE-ADMINISTRATION	-1,130,557	-1,093,557	-1,093,557	-1,093,557	0	0.0	%
62855	CHARGE - IT SERVICES	-25,601	-35,674	-11,130	-35,674	0	0.0	%
62900	CHARGE-MISC. SERVICES	-4,085	-19,500	-1,565	-2,500	17,000	-87.2	%
64100	SALES - ASSETS	-30,506	-4,000	-45	-3,500	500	-12.5	%
64200	SALES - CEMETERY BURIALS	-55,235	-50,000	-17,272	-40,000	10,000	-20.0	%
64300	SALES - CEMETERY FOUND.	-17,372	-18,000	-4,544	-10,000	8,000	-44.4	%
64400	SALES - CEMETERY LOTS	-29,376	-25,000	-6,400	-20,000	5,000	-20.0	%
64600	SALES - ORDIN. & MAPS	-142	-200	-87	-200	0	0.0	%
65600	FEES/FINES - DISTRICT CT.	-1,226,979	-1,250,000	-634,740	-1,200,000	50,000	-4.0	%
66200	FORFEITS - BLDG BDS	-3,000	-5,000	-14,200	-15,000	-10,000	200.0	%
66401	INTR. REV.-INVESTMENTS	-52,089	-25,000	-60,359	-33,041	-8,041	32.2	%
67406	CONTRIB-PARKS & REC	-10,353	-8,350	-2,705	0	8,350	-100.0	%
67407	CONTRIB-COMCAST CABLE TV	-1,017,269	-1,006,385	-519,549	-1,050,000	-43,615	4.3	%
68500	CONCESSIONS - P/R	-557	-3,500	-1,829	0	3,500	-100.0	%
68600	COMM PROMO - BZ BREAKFAST	-2,759	-1,750	-2,240	0	1,750	-100.0	%
68700	REFUNDS-REBATES-REIMBURSEMENTS	-1,046,328	-197,000	-733,400	-200,000	-3,000	1.5	%
68920	AMERICAN TOWER LEASE/CRES LK R	-22,954	-22,300	-23,642	-26,950	-4,650	20.9	%
69100	SENIORS EXTENDED TRAVEL	-19,117	-20,000	-16,570	0	20,000	-100.0	%
69400	REVENUE - OTHER	-122,360	-40,000	-14,264	-40,000	0	0.0	%
69500	CASH OVER/SHORT	-67	0	-12	0	0	0.0	%
Total	GENERAL FUND REVENUES	-\$19,530,600	-\$18,347,460	-\$14,365,314	-\$18,584,426	-\$236,966	1.29	%



LINE ITEM DETAIL

10101 General Fund Revenues

Revenue

46300	PERMITS-BUILDINGS Based on increased bldg. activity.	Increase	\$ 15,000
46400	PERMITS-ELECTRICAL Based on increased bldg. activity.	Increase	\$ 5,000
60100	FEES-ZONING BRD/APPEALS Based on increased bldg. activity.	Increase	\$ 1,000
60220	FEES-ENGIN CONST INSPEC Based on historic trends.	Increase	\$ 5,000
60296	FEES-RENTAL CERT/ANNUAL Based on Historic Trends.	Decrease	\$ 30,000
64200	SALES-CEMETERY BURIALS Based on Trends.	Decrease	\$ 10,000
66200	FORFEITS-BLDG BDS Based on Trends.	Increase	\$ 10,000



**Waterford Township
Proposed FY 2015 Budget**

11010 TOWNSHIP BOARD

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
70300	WAGES-PT. TIME/TEMP.		47,381	48,000	22,468	48,500	500	1.0	%
71000	FICA		3,569	3,672	1,719	3,710	38	1.0	%
Total	TOWNSHIP BOARD		\$50,950	\$51,672	\$24,187	\$52,210	\$538	1.04	%



LINE ITEM DETAIL

11010

Township Board

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES

Increase

\$ 538

Based on projected costs



**Waterford Township
Proposed FY 2015 Budget**

11360 DISTRICT COURT

Object	Project	Item Description	FY 2014					% Change	
			FY 2013 Actual	FY 2014 Rev. Budget	FY 2014 Actual As of 6/30/14	Proposed 2015 Budget	Dollar Change		
70200	SALARIES		1,159,361	1,164,500	544,815	1,075,075	-89,425	-7.7	%
70300	WAGES-PT. TIME/TEMP.		89,643	93,115	40,632	129,274	36,159	38.8	%
70700	FEES - JURY & WITNESS		13,386	12,000	7,749	12,000	0	0.0	%
71000	FICA		84,756	96,734	40,302	86,334	-10,400	-10.8	%
71100	HEALTH INSURANCE		167,133	192,138	104,351	212,875	20,737	10.8	%
71160	HEALTH INS-ADMIN FEE		141	0	0	0	0	0.0	%
71200	LIFE INSURANCE		4,719	5,648	2,330	5,479	-169	-3.0	%
71300	DB - RETIREMENT		177,280	159,490	88,640	147,915	-11,575	-7.3	%
71350	RETIREE HLTH TRUST CONTRIB		2,500	6,900	6,900	47,150	40,250	583.3	%
71400	DENTAL INSURANCE		32,791	29,480	15,060	29,214	-266	-0.9	%
71750	LONG TERM DISABILITY		3,090	2,566	1,506	2,432	-134	-5.2	%
71780	DEFINED CONTRIB - EMPLOYER		59,709	63,470	31,634	68,867	5,397	8.5	%
72000	TUITION REIMBURSEMENT		0	0	0	7,200	7,200	7,200.0	%
72700	SUPPLIES - OFFICE		18,693	20,000	5,752	20,000	0	0.0	%
72800	SUPPLIES - POSTAGE		11,495	16,500	2,100	12,000	-4,500	-27.3	%
73000	SUPPLIES - COFFEE		519	500	84	500	0	0.0	%
73100	SUPPLIES-BOOKS,MAGS,ECT		3,992	5,000	2,812	5,000	0	0.0	%
76000	SUPPLIES-OPERATING		2,170	3,500	1,865	3,500	0	0.0	%
77700	SUPPLIES-UNIFORMS		33	1,500	18	1,500	0	0.0	%
84500	SERVICES - OTHER PROF.		102,445	105,000	34,789	105,000	0	0.0	%
85750	COMMUNITY GARDEN EXPENSE		1,422	2,500	-35	2,500	0	0.0	%
86000	MILEAGE		796	750	200	1,500	750	100.0	%
86110	EQUIPMENT LEASES		7,080	9,000	3,309	9,000	0	0.0	%
88602	DRUG COURT - DIST COURT GRANT		41,812	116,468	37,992	99,000	-17,468	-15.0	%
89400	PUB. UTIL.-TELEPHONE		5,239	5,430	2,013	5,430	0	0.0	%
92140	CONTR R&M-COMPUTER		35,855	37,000	14,047	37,000	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP		870	1,500	1,283	1,500	0	0.0	%
95500	MEMBERSHIPS & DUES		3,015	3,500	1,755	3,500	0	0.0	%
96000	TRAVEL & MEALS		2,709	2,500	1,795	4,000	1,500	60.0	%
96100	CONFERENCES & TRAINING		7,506	7,500	2,280	10,000	2,500	33.3	%
Total	DISTRICT COURT		\$2,040,161	\$2,164,189	\$995,978	\$2,144,745	-\$19,444	-0.90	%



LINE ITEM DETAIL

11360

51st District Court

Expense

70200	SALARIES Retirements, and subsequent reorganization	Decrease	\$ 89,425
70300	WAGES-PT. TIME/TEMP Part-time salary line- increased utilization of part-time employees.	Increase	\$ 36,159
71000	FICA Retirements, and subsequent reorganization	Decrease	\$ 10,401
71100	HEALTH INSURANCE Info from payroll	Increase	\$ 20,737
71300	DB-RETIREMENT Info from payroll	Decrease	\$ 11,575
71350	RETIREE HLTH TRUST CONTRIB Info from Payroll	Increase	\$ 40,250
71780	DEFINED CONTRIB -EMPLOYER Info from Payroll	Increase	\$ 5,397
72000	TUITION REIMBURSEMENT Reimplementation of tuition reimbursement program	Increase	\$ 7,200
72800	SUPPLIES-POSTAGE Based upon 2014 usage	Decrease	\$ 4,500
88602	DRUG COURT-DIST CRT GRANT Grant disbursement aligned with state's fiscal year.	Decrease	\$ 17,498
96000	TRAVEL & MEALS Based upon 2014 demands	Increase	\$ 1,500
96100	CONFERENCES & TRAINING Professional development and accreditations	Increase	\$ 2,500



**Waterford Township
Proposed FY 2015 Budget**

11710 SUPERVISOR/ASSESSING

Object	Project	Item Description	FY 2014				Dollar Change	% Change	
			FY 2013 Actual	FY 2014 Rev. Budget	FY 2014 Actual As of 6/30/14	Proposed 2015 Budget			
70200	SALARIES		351,824	331,302	158,134	335,780	4,478	1.4	%
70300	WAGES-PT. TIME/TEMP.		100,109	102,000	47,624	102,000	0	0.0	%
70550	BOARD OF REVIEW FEES		2,880	3,800	1,200	3,700	-100	-2.6	%
70900	OVERTIME		361	450	333	500	50	11.1	%
71000	FICA		32,957	33,182	15,754	33,528	346	1.0	%
71100	HEALTH INSURANCE		51,168	54,152	26,587	38,815	-15,337	-28.3	%
71160	HEALTH INS-ADMIN FEE		125	0	0	0	0	0.0	%
71200	LIFE INSURANCE		1,564	1,700	839	1,722	22	1.3	%
71300	DB - RETIREMENT		46,307	41,660	23,154	39,641	-2,019	-4.8	%
71350	RETIREE HLTH TRUST CONTRIB		500	1,800	1,800	12,300	10,500	583.3	%
71400	DENTAL INSURANCE		8,881	7,690	2,925	7,967	277	3.6	%
71750	LONG TERM DISABILITY		902	760	421	768	8	1.1	%
71780	DEFINED CONTRIB - EMPLOYER		17,902	17,293	8,211	17,623	330	1.9	%
72700	SUPPLIES - OFFICE		2,607	2,500	734	2,600	100	4.0	%
72800	SUPPLIES - POSTAGE		16,430	17,000	15,537	17,500	500	2.9	%
76000	SUPPLIES-OPERATING		2,345	3,600	0	3,200	-400	-11.1	%
77400	SUPPLIES-GAS & OIL		1,903	2,100	1,258	2,200	100	4.8	%
78600	SUPPLIES-R&M-VEHICLE		1,551	850	214	900	50	5.9	%
80300	SERVICES-COMPUTER/COUNTY		4,355	5,500	4,303	5,000	-500	-9.1	%
86100	VEHICLE EXPENSES		0	0	0	25,000	25,000	25,000.0	%
88000	LEGAL NOTICES		396	400	164	400	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		1,069	2,120	427	1,900	-220	-10.4	%
92130	CONTR R&M-VEHICLE		1,288	1,850	0	1,750	-100	-5.4	%
92170	CONTR R&M-OFFICE EQUIP		28	150	0	150	0	0.0	%
95400	MISCELLANEOUS EXPENSE		0	350	200	350	0	0.0	%
95500	MEMBERSHIPS & DUES		973	1,200	45	1,150	-50	-4.2	%
96000	TRAVEL & MEALS		140	475	0	450	-25	-5.3	%
96100	CONFERENCES & TRAINING		244	700	-100	650	-50	-7.1	%
97340	CAPITAL - CAPITAL LEASE		1,157	1,400	430	1,350	-50	-3.6	%
Total	SUPERVISOR/ASSESSING		\$649,964	\$635,984	\$310,194	\$658,894	\$22,910	3.60	%



LINE ITEM DETAIL

11710

Supervisor & Assessing

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES Increase \$ 1,445
Based on projected costs

86100

VEHICLE EXPENSE Increase \$ 25,000
Replacement vehicle for Assessing



**Waterford Township
Proposed FY 2015 Budget**

11910 ELECTIONS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
70200	SALARIES		0	3,700	0	0	-3,700	-100.0 %
70300	WAGES-PT. TIME/TEMP.		0	2,300	0	0	-2,300	-100.0 %
70600	FEES - ELECTION INSPEC.		-195	40,000	0	0	-40,000	-100.0 %
70900	OVERTIME		0	10,000	0	0	-10,000	-100.0 %
71000	FICA		0	4,285	0	0	-4,285	-100.0 %
72700	SUPPLIES - OFFICE		182	5,000	1,797	500	-4,500	-90.0 %
72800	SUPPLIES - POSTAGE		238	5,000	1,817	1,400	-3,600	-72.0 %
76000	SUPPLIES-OPERATING		707	6,000	5,115	3,000	-3,000	-50.0 %
84500	SERVICES - OTHER PROF.		3,165	3,000	0	0	-3,000	-100.0 %
88000	LEGAL NOTICES		0	2,000	0	0	-2,000	-100.0 %
95400	MISCELLANEOUS EXPENSE		0	3,000	325	0	-3,000	-100.0 %
Total	ELECTIONS		\$4,096	\$84,285	\$9,055	\$4,900	-\$79,385	-94.19 %



LINE ITEM DETAIL

11910

Elections

Expense

70200	SALARIES No election in 2015	Decrease	-\$ 3,700
70300	WAGES-PT. TIME/TEMP No election in 2015	Decrease	-\$ 2,300
70600	FEES-ELECTION INSPEC. No election in 2015	Decrease	-\$ 40,000
70900	OVERTIME No election in 2015	Decrease	-\$ 10,000
71000	FICA No election in 2015	Decrease	-\$ 4,285
72700	SUPPLIES-OFFICE No election in 2015, new voter ID cards must be ordered	Decrease	-\$ 4,500
72800	SUPPLIES-POSTAGE No election in 2015 but new voter ID cards must be sent to voters who are currently in schools that are closing	Decrease	-\$ 3,600
76000	SUPPLIES-OPERATING No election in 2015 but damaged equipment must be replaced	Decrease	-\$ 3,000
84500	SERVICES-OTHER PROF. No election in 2015	Decrease	-\$ 3,000
88000	LEGAL NOTICES No election in 2015	Decrease	-\$ 2,000
95400	MISCELLANEOUS EXPENSE No election in 2015	Decrease	-\$ 3,000



**Waterford Township
Proposed FY 2015 Budget**

12160 CLERK'S OFFICE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
70200	SALARIES		349,270	352,081	170,756	356,978	4,897	1.4 %
70300	WAGES-PT. TIME/TEMP.		7,199	20,750	9,731	20,750	0	0.0 %
70900	OVERTIME		0	1,000	143	1,000	0	0.0 %
71000	FICA		25,144	28,520	13,322	27,308	-1,212	-4.2 %
71100	HEALTH INSURANCE		49,970	57,252	30,564	72,939	15,687	27.4 %
71160	HEALTH INS-ADMIN FEE		16	0	0	0	0	0.0 %
71200	LIFE INSURANCE		1,774	2,018	852	2,043	25	1.2 %
71300	DB - RETIREMENT		56,978	51,261	28,489	40,755	-10,506	-20.5 %
71350	RETIREE HLTH TRUST CONTRIB		500	1,800	1,800	12,300	10,500	583.3 %
71400	DENTAL INSURANCE		6,943	7,690	3,738	7,967	277	3.6 %
71750	LONG TERM DISABILITY		999	826	498	835	9	1.1 %
71780	DEFINED CONTRIB - EMPLOYER		18,514	19,055	9,698	19,904	849	4.5 %
72700	SUPPLIES - OFFICE		3,485	3,000	2,941	3,500	500	16.7 %
72800	SUPPLIES - POSTAGE		2,628	6,000	1,837	5,000	-1,000	-16.7 %
84500	SERVICES - OTHER PROF.		3,020	4,000	321	3,000	-1,000	-25.0 %
88000	LEGAL NOTICES		3,464	2,500	878	2,500	0	0.0 %
89400	PUB. UTIL.-TELEPHONE		527	500	240	1,320	820	164.0 %
92170	CONTR R&M-OFFICE EQUIP		28	0	2,196	1,200	1,200	1,200.0 %
95400	MISCELLANEOUS EXPENSE		242	400	0	400	0	0.0 %
95500	MEMBERSHIPS & DUES		739	500	289	500	0	0.0 %
96000	TRAVEL & MEALS		0	0	-100	0	0	0.0 %
96100	CONFERENCES & TRAINING		501	1,100	861	2,500	1,400	127.3 %
97340	CAPITAL - CAPITAL LEASE		1,157	2,000	430	1,000	-1,000	-50.0 %
Total	CLERK'S OFFICE		\$533,098	\$562,253	\$279,485	\$583,699	\$21,446	3.81 %



LINE ITEM DETAIL

12160

Clerk's Office

Expense

70200	SALARIES	Increase	\$ 4,897
	One position upgraded from Typist/Clerk !! to Election Specialist	+	
71100	HEALTH INSURANCE	Increase	\$ 15,687
	Increase in insurance cost		
71350	RETIREE HLTH TRUST CONTRIB	Increase	\$ 10,500
	Increased contribution to reach goal		
72800	SUPPLIES-POSTAGE	Decrease	-\$ 1,000
	Based on trending		
84500	SERVICES-OTHER PROF.	Decrease	-\$ 1,000
	Based on trending		
92170	CONTR R&M-OFFICE EQUIP	Increase	\$ 1,200
	File cabinet to replace broken rotating file		
96100	CONFERENCES & TRAINING	Increase	\$ 1,400
	MUNIS training for accounting staff		
71300	DB-RETIREMENT	Decrease	-\$ 10,506
	Contribution down due to market performance		
97106	CAPITAL-CAPITAL LEASE	Decrease	-\$ 1,000
	Reduced cost for copier		



**Waterford Township
Proposed FY 2015 Budget**

12260 FISCAL & HUMAN RESOURCES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
70200	SALARIES		140,157	141,021	68,337	139,006	-2,015	-1.4	%
70900	OVERTIME		742	965	345	900	-65	-6.7	%
71000	FICA		10,613	10,862	5,161	10,703	-159	-1.5	%
71100	HEALTH INSURANCE		10,676	12,430	11,706	25,118	12,688	102.1	%
71200	LIFE INSURANCE		403	836	360	849	13	1.6	%
71300	DB - RETIREMENT		42,659	38,378	21,330	37,140	-1,238	-3.2	%
71350	RETIREE HLTH TRUST CONTRIB		200	600	600	4,100	3,500	583.3	%
71400	DENTAL INSURANCE		2,777	2,563	1,282	2,656	93	3.6	%
71750	LONG TERM DISABILITY		387	320	197	325	5	1.6	%
72700	SUPPLIES - OFFICE		355	600	38	500	-100	-16.7	%
72800	SUPPLIES - POSTAGE		46	175	0	175	0	0.0	%
88400	EMPLOYMENT RECRUITMENT		3,108	400	125	400	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		914	650	379	800	150	23.1	%
95400	MISCELLANEOUS EXPENSE		0	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES		323	325	198	350	25	7.7	%
96100	CONFERENCES & TRAINING		0	300	0	350	50	16.7	%
97132	CAPITAL - OFFC EQUIP		0	545	0	500	-45	-8.3	%
97340	CAPITAL - CAPITAL LEASE		136	0	272	0	0	0.0	%
Total	FISCAL & HUMAN RESOURCES		\$213,497	\$211,120	\$110,329	\$224,022	\$12,902	6.11	%



LINE ITEM DETAIL

12260

Fiscal and Human Resources

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES

Increase

\$ 12,822

Based on projected costs



**Waterford Township
Proposed FY 2015 Budget**

12480 GENERAL SERVICES

Object	Project	Item Description	FY 2014					% Change	
			FY 2013 Actual	FY 2014 Rev. Budget	FY 2014 Actual As of 6/30/14	Proposed 2015 Budget	Dollar Change		
71600	WORKER'S COMP		55,246	40,000	23,447	45,000	5,000	12.5	%
71900	UNEMPLOYMENT COMP INSUR		19,464	32,500	0	32,500	0	0.0	%
72000	TUITION REIMBURSEMENT		0	5,000	0	4,000	-1,000	-20.0	%
72700	SUPPLIES - OFFICE		493	6,000	2,279	6,000	0	0.0	%
72800	SUPPLIES - POSTAGE		8,421	4,000	-258	7,000	3,000	75.0	%
72900	SUPPLIES - COPY MACHINE		3,846	13,900	1,542	13,900	0	0.0	%
76200	SUPPLIES-COMPUTER		4,391	6,500	1,594	5,500	-1,000	-15.4	%
80600	SERV-CTY COMPU/TREAS.		5,090	5,500	5,099	5,500	0	0.0	%
81200	SERVICES-DANG BLDG DEMO & OTHER		43	10,000	574	15,000	5,000	50.0	%
81300	PHYSICAL EXAMS		125	0	0	0	0	0.0	%
84100	SERVICES - LEGAL		102,788	90,000	44,496	109,500	19,500	21.7	%
84200	SERVICES - AUDITING		57,380	59,430	27,060	59,500	70	0.1	%
84300	SERVICES - CONSULTING		17,552	30,000	3,886	30,000	0	0.0	%
84500	SERVICES - OTHER PROF.		26,160	20,000	1,927	42,500	22,500	112.5	%
86200	EMPLOYEE AWARDS		1,035	1,100	897	1,150	50	4.5	%
86800	COMPUTER-LICENSING & CONSULT		33,781	48,100	16,850	50,250	2,150	4.5	%
88200	PRINTING & PUBLISHING		343	2,000	195	1,900	-100	-5.0	%
88500	INSURANCE		188,454	206,875	178,806	188,112	-18,763	-9.1	%
89300	PUB. UTIL.-STRT LIGHT		738,040	792,000	373,532	690,000	-102,000	-12.9	%
92110	CONTR R&M-TELEPHONE		9,913	7,500	3,965	7,500	0	0.0	%
92140	CONTR R&M-COMPUTER		149,751	182,380	111,889	181,330	-1,050	-0.6	%
92150	CONTR R&M-POST. MACH.		270	0	330	0	0	0.0	%
95400	MISCELLANEOUS EXPENSE		6,166	8,500	2,702	9,500	1,000	11.8	%
95460	BANK SERVICE CHARGES		14,527	20,000	25,226	26,500	6,500	32.5	%
95500	MEMBERSHIPS & DUES		19,931	22,000	6,160	22,000	0	0.0	%
96500	TAX ROLL ADJUSTMENTS		147,703	111,552	21,119	55,261	-56,291	-50.5	%
97125	CAPITAL - PERSONAL PROPERTY		0	0	0	12,500	12,500	12,500.0	%
97133	CAPITAL - COMPUTER EQUIP		31,537	30,500	12,917	46,600	16,100	52.8	%
97340	CAPITAL - CAPITAL LEASE		0	11,700	4,826	11,500	-200	-1.7	%
99901	CAPITAL PROJECT ALLOCATION		0	0	0	50,000	50,000	50,000.0	%
Total	GENERAL SERVICES		\$1,642,451	\$1,767,037	\$871,058	\$1,730,003	-\$37,034	-2.10	%



LINE ITEM DETAIL

12480

General Services

Expense

84100	SERVICES-LEGAL Based on trend analysis	Increase	\$ 19,500
84500	SERVICES-OTHER PROF. Services related to new accounting standard	Increase	\$ 22,500
88500	INSURANCE Based on trend analysis	Decrease	\$ 18,763
89300	PUB UTIL-STRT LIGHT Decreased usage, LED Streetlight Program	Decrease	\$ 102,000
96500	TAX ROLL ADJUSTMENTS Based on trend analysis	Decrease	\$ 56,291
97125	CAPITAL-VEHICLES Vehicle - 1/2 General Fund and 1/2 DPW	Increase	\$ 12,500
99901	CAPITAL-FUTURE MAINT/IMPR Allocation to fund future projects	Increase	\$ 50,000



LINE ITEM DETAIL

12480

General Services

Expense

86800	COMPUTER-LICENSING & CONSULT Based on anticipated technology implementation and upgrade projects.	Increase	\$ 5,150
92140	CONTR R&M-COMPUTER Based on actual contracts and anticipated repair needs.	Decrease	\$ 10,050
97133	CAPITAL-COMPUTER EQUIPMENT Based on anticipated technology implementation and upgrade projects.	Increase	\$ 21,100



**Waterford Township
Proposed FY 2015 Budget**

12490 RETIREE BENEFITS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
71150		RETIREE HEALTH	1,009,491	1,373,552	526,669	1,104,557	-268,995	-19.6	%
71165		RETIREE HLTH-ADMIN FEE	33	0	0	0	0	0.0	%
71250		RETIREE LIFE INSURANCE	1,956	2,214	1,023	2,268	54	2.4	%
71450		RETIREE DENTAL INSURANCE	69,162	63,940	33,508	69,068	5,128	8.0	%
71550		RETIREE OPTICAL INSUR.	2,258	6,600	800	4,000	-2,600	-39.4	%
Total		RETIREE BENEFITS	\$1,082,899	\$1,446,306	\$561,999	\$1,179,893	-\$266,413	-18.42	%



LINE ITEM DETAIL

12490

Retiree Benefits

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES

Decrease

\$ 266,413

Based on projected costs, due to plan changes



**Waterford Township
Proposed FY 2015 Budget**

12530 TREASURER'S OFFICE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
70200	SALARIES		370,611	365,233	177,233	365,420	187	0.1	%
70300	WAGES-PT. TIME/TEMP.		0	0	0	16,000	16,000	16,000.0	%
71000	FICA		27,602	27,940	13,421	29,179	1,239	4.4	%
71100	HEALTH INSURANCE		21,519	23,998	12,533	24,315	317	1.3	%
71160	HEALTH INS-ADMIN FEE		16	0	0	260	260	260.0	%
71200	LIFE INSURANCE		1,491	1,994	746	1,994	0	0.0	%
71300	DB - RETIREMENT		89,709	80,707	44,855	75,713	-4,994	-6.2	%
71350	RETIREE HLTH TRUST CONTRIB		600	1,800	1,800	12,300	10,500	583.3	%
71400	DENTAL INSURANCE		6,943	6,409	3,204	6,640	231	3.6	%
71750	LONG TERM DISABILITY		1,033	843	509	843	0	0.0	%
71780	DEFINED CONTRIB - EMPLOYER		8,196	8,197	3,946	8,197	0	0.0	%
72700	SUPPLIES - OFFICE		4,130	6,800	2,597	7,000	200	2.9	%
72800	SUPPLIES - POSTAGE		15,468	19,360	8,919	21,000	1,640	8.5	%
86300	TAX BILLING EXP.		8,990	11,000	1,619	11,000	0	0.0	%
88000	LEGAL NOTICES		0	100	0	100	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		1,073	1,213	451	1,213	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP		259	300	118	500	200	66.7	%
95500	MEMBERSHIPS & DUES		770	770	338	770	0	0.0	%
96000	TRAVEL & MEALS		130	200	40	200	0	0.0	%
96100	CONFERENCES & TRAINING		512	0	0	700	700	700.0	%
97340	CAPITAL - CAPITAL LEASE		1,900	1,462	731	1,462	0	0.0	%
Total	TREASURER'S OFFICE		\$560,952	\$558,326	\$273,060	\$584,806	\$26,480	4.74	%



LINE ITEM DETAIL

12530

Treasurer's Office

Expense

70200	SALARIES Sick buy out	Increase	\$ 187
70300	WAGES-PT. TIME/TEMP Permanent Part Time	Increase	\$ 16,000
71000	FICA Increase in rate	Increase	\$ 15
71100	HEALTH INSURANCE Increase in cost	Increase	\$ 317
71160	HEALTH INS-ADMIN FEE New line item expense	Increase	\$ 260
71300	DB-RETIREMENT Due to increase in performance	Decrease	\$ 4,994
71350	RETIREE HLTH TRUST CONTRIB Increase in contribution rate	Increase	\$ 10,500
71400	DENTAL INSURANCE Increase in cost	Increase	\$ 231
72700	SUPPLIES-OFFICE Increase due to ACA forms	Increase	\$ 1,000
72800	SUPPLIES-POSTAGE Increase due to ACA postage	Increase	\$ 1,640
96100	CONFERENCES & TRAINING To cover one conference for deputy sharing a room and vehicle costs	Increase	\$ 100



**Waterford Township
Proposed FY 2015 Budget**

12550 INFORMATION SYSTEMS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
70200		SALARIES	219,463	223,015	108,654	222,998	-17	0.0	%
70900		OVERTIME	2,785	4,000	1,950	4,000	0	0.0	%
71000		FICA	16,250	17,367	8,139	17,060	-307	-1.8	%
71100		HEALTH INSURANCE	47,811	32,246	5,051	32,417	171	0.5	%
71160		HEALTH INS-ADMIN FEE	42	0	0	585	585	585.0	%
71200		LIFE INSURANCE	1,124	1,330	573	1,351	21	1.6	%
71350		RETIREE HLTH TRUST CONTRIB	300	900	900	6,150	5,250	583.3	%
71400		DENTAL INSURANCE	4,166	3,846	1,923	3,984	138	3.6	%
71750		LONG TERM DISABILITY	623	510	311	518	8	1.6	%
71780		DEFINED CONTRIB - EMPLOYER	25,414	25,414	12,852	25,734	320	1.3	%
72700		SUPPLIES - OFFICE	69	570	221	400	-170	-29.8	%
72800		SUPPLIES - POSTAGE	84	170	0	100	-70	-41.2	%
76400		SUPPLIES-TOOLS	0	110	0	100	-10	-9.1	%
77400		SUPPLIES-GAS & OIL	0	350	0	300	-50	-14.3	%
86000		MILEAGE	70	150	56	150	0	0.0	%
89400		PUB. UTIL.-TELEPHONE	2,939	2,600	1,155	3,000	400	15.4	%
96000		TRAVEL & MEALS	0	355	0	355	0	0.0	%
96100		CONFERENCES & TRAINING	0	10,000	0	10,000	0	0.0	%
97340		CAPITAL - CAPITAL LEASE	336	258	129	258	0	0.0	%
Total		INFORMATION SYSTEMS	\$321,475	\$323,191	\$141,913	\$329,460	\$6,269	1.94	%



LINE ITEM DETAIL

12550

Information Systems

Expense

VARIOUS

VARIOUS SALARY & BENEFIT CHANGES

Increase

\$ 6,168

Based on wages and benefits for 3 full time employees. Wage information from payroll & benefits worksheets.



**Waterford Township
Proposed FY 2015 Budget**

12650 FACILITIES/OPERATION

Object	Project	Item Description	FY 2014				Dollar Change	% Change	
			FY 2013 Actual	FY 2014 Rev. Budget	FY 2014 Actual As of 6/30/14	Proposed 2015 Budget			
70200	SALARIES		370,721	367,990	169,850	367,990	0	0.0	%
70300	WAGES-PT. TIME/TEMP.		1,956	6,000	1,568	16,500	10,500	175.0	%
70900	OVERTIME		23,739	34,000	19,196	25,000	-9,000	-26.5	%
71000	FICA		29,088	31,211	14,307	31,000	-211	-0.7	%
71100	HEALTH INSURANCE		58,806	79,043	35,408	80,000	957	1.2	%
71160	HEALTH INS-ADMIN FEE		84	0	0	0	0	0.0	%
71200	LIFE INSURANCE		1,495	1,776	814	1,776	0	0.0	%
71300	DB - RETIREMENT		136,538	122,836	68,269	115,027	-7,809	-6.4	%
71350	RETIREE HLTH TRUST CONTRIB		1,200	2,400	2,400	15,375	12,975	540.6	%
71400	DENTAL INSURANCE		9,613	8,652	4,326	8,652	0	0.0	%
71750	LONG TERM DISABILITY		1,253	845	596	950	105	12.4	%
72700	SUPPLIES - OFFICE		517	1,000	49	500	-500	-50.0	%
72800	SUPPLIES - POSTAGE		12	400	0	200	-200	-50.0	%
76000	SUPPLIES-OPERATING		10,936	10,000	3,231	10,000	0	0.0	%
76400	SUPPLIES-TOOLS		2,927	2,000	514	3,000	1,000	50.0	%
77400	SUPPLIES-GAS & OIL		15,141	12,900	9,789	15,000	2,100	16.3	%
77700	SUPPLIES-UNIFORMS		2,966	3,000	1,122	3,000	0	0.0	%
78100	SUPPLIES-R&M-BLDG		8,257	9,000	3,541	10,000	1,000	11.1	%
78200	SUPPLIES-R&M-EQUIPMENT		3,226	2,000	755	6,000	4,000	200.0	%
78300	SUPPLIES-R&M-GROUNDS		13,319	18,000	13,209	25,000	7,000	38.9	%
78310	SUPPLIES - R&M CEMETERIES		6,161	5,000	1,718	9,000	4,000	80.0	%
78600	SUPPLIES-R&M-VEHICLE		3,057	13,000	10,908	10,000	-3,000	-23.1	%
81300	PHYSICAL EXAMS		0	500	0	100	-400	-80.0	%
84500	SERVICES - OTHER PROF.		564	500	0	3,000	2,500	500.0	%
86100	VEHICLE EXPENSES		25,625	0	0	40,000	40,000	40,000.0	%
89000	PUBLIC UTILITIES		117,698	144,618	49,098	150,000	5,383	3.7	%
89400	PUB. UTIL.-TELEPHONE		7,323	8,500	4,764	9,000	500	5.9	%
92120	CONTR. R&M-RADIO		0	300	0	1,000	700	233.3	%
92130	CONTR R&M-VEHICLE		4,850	10,000	9,536	12,000	2,000	20.0	%
92170	CONTR R&M-OFFICE EQUIP		113	500	0	400	-100	-20.0	%
92190	CONTR R&M-BUILDING		75,714	84,000	26,690	170,000	86,000	102.4	%
92210	CONTR R&M-GROUNDS		41,844	50,000	11,315	50,000	0	0.0	%
92215	CONTRACT R&M - CEMETERIES		10,565	15,000	4,661	15,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE		184	500	300	500	0	0.0	%
95500	MEMBERSHIPS & DUES		418	500	393	400	-100	-20.0	%



**Waterford Township
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96000	TRAVEL & MEALS	0	0	0	100	100	100.0	%
96100	CONFERENCES & TRAINING	20	0	0	500	500	500.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	0	0	500	500	500.0	%
97130	CAPITAL - RADIO EQUIP	0	0	0	500	500	500.0	%
97131	CAPITAL - OPER EQUIP	0	25,625	0	0	-25,625	-100.0	%
Total	FACILITIES/OPERATION	\$985,928	\$1,071,595	\$468,328	\$1,206,970	\$135,375	12.63	%



LINE ITEM DETAIL

12650

Facilities and Operations

Expense

71350	RETIREE HEALTH budget staff entry	Increase	\$ 13,000
86100	VEHICLE EXPENSE new purchases	Increase	\$ 25,400
92190	CONTR R&M-BUILDING based on projected needs	Increase	\$ 90,000
97131	CAPITAL-OPER EQUIP based on projected needs	Decrease	\$ 25,600



**Waterford Township
Proposed FY 2015 Budget**

14100 DEVELOPMENT SERVICES

Object	Project	Item Description	FY 2014					% Change	
			FY 2013 Actual	FY 2014 Rev. Budget	FY 2014 Actual As of 6/30/14	Proposed 2015 Budget	Dollar Change		
70200	SALARIES		529,778	527,321	255,949	554,001	26,680	5.1	%
70300	WAGES-PT. TIME/TEMP.		6,293	25,150	17,263	25,150	0	0.0	%
70500	BRD MEMBER FEES-PLANNING		1,260	1,600	360	1,600	0	0.0	%
70560	FEES - ZONING BOARD		1,680	1,600	0	1,600	0	0.0	%
70900	OVERTIME		0	1,500	2,188	3,000	1,500	100.0	%
71000	FICA		40,820	42,624	20,721	45,008	2,384	5.6	%
71100	HEALTH INSURANCE		87,617	97,080	50,126	117,030	19,950	20.6	%
71160	HEALTH INS-ADMIN FEE		109	0	0	1,502	1,502	1,502.0	%
71200	LIFE INSURANCE		2,384	2,836	1,109	2,836	0	0.0	%
71300	DB - RETIREMENT		151,001	156,225	75,501	126,899	-29,326	-18.8	%
71350	RETIREE HLTH TRUST CONTRIB		900	2,700	2,700	20,500	17,800	659.3	%
71400	DENTAL INSURANCE		11,375	9,997	4,572	10,357	360	3.6	%
71700	SICK & VACATION PAY		0	12,712	0	11,452	-1,260	-9.9	%
71750	LONG TERM DISABILITY		1,484	1,220	691	1,216	-4	-0.3	%
71780	DEFINED CONTRIB - EMPLOYER		5,549	5,549	2,865	13,057	7,508	135.3	%
72000	TUITION REIMBURSEMENT		4,988	0	0	0	0	0.0	%
72700	SUPPLIES - OFFICE		1,750	1,500	1,080	1,500	0	0.0	%
72800	SUPPLIES - POSTAGE		2,234	2,000	1,992	2,000	0	0.0	%
76000	SUPPLIES-RENTAL INSPECT/OPERAT		1,010	1,000	1,010	1,000	0	0.0	%
77400	SUPPLIES-GAS & OIL		6,148	8,000	1,622	6,500	-1,500	-18.8	%
78600	SUPPLIES-R&M-VEHICLE		1,360	4,000	3,780	4,000	0	0.0	%
84500	SERVICES - OTHER PROF.		3,501	2,000	9,875	2,000	0	0.0	%
86000	MILEAGE		0	100	0	100	0	0.0	%
88000	LEGAL NOTICES		1,337	1,000	239	1,000	0	0.0	%
88200	PRINTING & PUBLISHING		967	1,000	0	1,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE		2,887	3,440	1,315	3,000	-440	-12.8	%
92130	CONTR R&M-VEHICLE		1,492	5,000	790	5,000	0	0.0	%
92140	CONTR R&M-COMPUTER		0	4,800	0	4,800	0	0.0	%
92170	CONTR R&M-OFFICE EQUIP		4,965	3,200	957	3,200	0	0.0	%
95400	MISCELLANEOUS EXPENSE		0	100	0	100	0	0.0	%
95500	MEMBERSHIPS & DUES		718	1,000	225	1,000	0	0.0	%
96000	TRAVEL & MEALS		494	750	86	750	0	0.0	%
96100	CONFERENCES & TRAINING		1,293	3,000	3,624	5,000	2,000	66.7	%
97132	CAPITAL - OFFC EQUIP		0	0	229	500	500	500.0	%
97136	CAPITAL - VEHICLES		0	22,500	0	0	-22,500	-100.0	%



**Waterford Township
Proposed FY 2015 Budget**

Total	DEVELOPMENT SERVICES	\$875,394	\$952,504	\$460,869	\$977,658	\$25,154	2.64	%
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**Waterford Township
Proposed FY 2015 Budget**

17470 COMMUNITY PROMOTIONS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
87100	BEAUTIFICATION PROGRAM		4,681	4,500	4,664	4,500	0	0.0	%
87300	YOUTH ASSIST. GRANT		7,500	7,500	7,500	7,500	0	0.0	%
87500	SENIOR CITIZEN CENTER		40,000	40,000	0	40,000	0	0.0	%
87700	RECYCLING PROGRAM		4,538	5,000	2,103	5,000	0	0.0	%
96410	ENVIRONMENTAL PROJECTS		10,868	16,000	5,395	16,000	0	0.0	%
Total	COMMUNITY PROMOTIONS		\$67,588	\$73,000	\$19,662	\$73,000	\$0	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

17480 SCHOOL CROSSING GUARDS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
70300	WAGES-PT. TIME/TEMP.		42,569	50,000	22,359	50,000	0	0.0	%
71000	FICA		3,249	4,000	1,711	4,000	0	0.0	%
Total	SCHOOL CROSSING GUARDS		\$45,818	\$54,000	\$24,070	\$54,000	\$0	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

19650 TRANSFERS T/OTHER FUNDS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
85600		CONTINGENCY	0	165,000	0	200,000	35,000	21.2 %
99011		PRINC EXP - IR BOND SER 2005B	130,000	135,000	0	0	-135,000	-100.0 %
99012		PRINC EXP -2012 REFUNDING BOND	0	0	0	107,932	107,932	107,932.0 %
99202		INT EXP - IR BOND SERIES 2005B	9,275	4,725	2,363	0	-4,725	-100.0 %
99203		INTR EXP - 2012 REFUNDING BOND	24,584	23,370	11,685	22,135	-1,235	-5.3 %
99300		AGENT FEES	21	250	0	25	-225	-90.0 %
99902		TRANSFER - DEBT FUND	30,000	-30,000	-30,000	0	30,000	-100.0 %
99903		TRANSFER - FIRE FUND	1,925,000	1,775,000	1,775,000	1,977,500	202,500	11.4 %
99904		TRANSFER - POLICE FUND	5,300,000	5,125,000	5,125,000	5,375,000	250,000	4.9 %
99908		TRANSFER-CEMETERY FUND	0	5,000	5,000	10,000	5,000	100.0 %
99911		TRANSFER - IMPRV. REVL.	350,000	165,000	165,000	195,000	30,000	18.2 %
99913		INTEREST - DPW BUILDING	44,792	44,792	44,792	40,908	-3,884	-8.7 %
99914		TRANSFER - PARKS & REC	0	0	0	300,000	300,000	300,000.0 %
99916		TRANSF - PRINC. DPW BUILDING	63,763	63,763	63,763	67,646	3,883	6.1 %
99918		TRANSFER - WORKERS COMP	0	5,000	5,000	10,000	5,000	100.0 %
Total		TRANSFERS T/OTHER FUNDS	\$7,877,434	\$7,481,900	\$7,167,602	\$8,306,146	\$824,246	11.02 %



LINE ITEM DETAIL

19650

Transfers to Other Funds

Expense

85600	CONTINGENCY To guard against unforeseen events	Increase	\$ 35,000
99011	PRINC EXP-IR BOND SER 2005B Bond refunded in 2012, last payment 2014	Decrease	\$ 135,000
99012	PRINCIPLE EXPENSE Based on debt payment schedule	Increase	\$ 107,932
99902	TRANSFER-DEBT FUND General fund repaid in 2014	Increase	\$ 30,000
99903	TRANSFER-FIRE FUND To assist with expenses in Fire Fund	Increase	\$ 200,000
99904	TRANSFER-POLICE FUND To assist with expenses in Police Fund	Increase	\$ 250,000
99911	TRANSFER-IMPRV. REVL. To support planned projects	Increase	\$ 30,000
99914	TRANSFER-OTHER FUNDS To support Parks and Rec expenses and projects	Increase	\$ 300,000

Charter Township of Waterford Special Revenue Funds FY2015

January 1, 2015 – December 31, 2015

Submitted by: Gary Wall, Township Supervisor



Contents
Fire Fund
Police Fund
Police Restricted Use Fund
Library Fund
Library Donation Fund
Parks and Recreation Fund (New for 2015)
Improvement Revolving Fund
Minor Special Revenue Funds



**Waterford Township
Proposed FY 2015 Budget**

20601 FIRE DEPARTMENT REVENUES

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change
					Actual As of 6/30/14			
40600	MILLAGE I		-1,927,010	-1,886,547	-1,888,707	-1,885,009	1,538	-0.1 %
40700	MILLAGE II		-1,927,351	-1,886,547	-1,888,707	-1,885,009	1,538	-0.1 %
40900	MILLAGE III		-1,214,102	-1,188,524	-1,189,731	-1,187,556	968	-0.1 %
53300	FEDERAL GRANT - FIRE		-1,716,005	-3,331,283	-1,391,687	-1,063,503	2,267,780	-68.1 %
56700	STATE GRANT REV-PONT FIRE		-18,657	-148,500	-94,834	0	148,500	-100.0 %
60210	FEES - EXEMPT HOUSING		-8,424	-8,600	-8,628	-8,600	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-9,938	-8,000	-3,568	-8,000	0	0.0 %
60342	FEES - CLASS REGISTRATION		-91,553	-50,000	-13,340	-50,000	0	0.0 %
62702	CHARGE-FIRE PROTECT/LK ANGL.		-210,000	-210,000	-105,000	-210,000	0	0.0 %
62704	CHARGE-FIRE PROTECT/PONTIAC		-6,200,000	-6,200,000	-3,100,000	-6,200,000	0	0.0 %
62710	CHARGE-EMS FEES		-1,556,467	-1,500,000	-874,024	-1,600,000	-100,000	6.7 %
62900	CHARGE-MISC. SERVICES		-1,619	0	-1,329	0	0	0.0 %
64100	SALES - ASSETS		-11,105	0	0	-54,000	-54,000	-54,000.0 %
66400	INTEREST REVENUE		-26,519	-20,000	-34,938	-26,493	-6,493	32.5 %
67402	CONTRIB-GENERAL FUND		-1,925,000	-1,775,000	-1,775,000	-1,977,500	-202,500	11.4 %
67411	CONTRIB-FIRE PREVENTION		0	0	0	-10,000	-10,000	-10,000.0 %
69400	REVENUE - OTHER		-50,877	-50,000	-22,586	-50,000	0	0.0 %
Total	FIRE DEPARTMENT REVENUES		-\$16,894,627	-\$18,263,001	-\$12,392,079	-\$16,215,670	\$2,047,331	-11.21 %



LINE ITEM DETAIL

20601 Fire Department

Revenue

53300	FEDERAL GRANT Based on revenues through April 30, 2015	Decrease	\$ 1,870,889
64100	SALES-ASSETS Sale of three (3) Rescue units	Increase	\$ 54,000
67402	CONTRIB-GENERAL FUND General fund contribution increase	Increase	\$ 202,500



**Waterford Township
Proposed FY 2015 Budget**

20630 FIRE DEPARTMENT

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change
					Actual As of 6/30/14			
70200	SALARIES		7,761,644	8,722,259	4,162,336	7,704,939	-1,017,320	-11.7 %
70300	WAGES-PT. TIME/TEMP.		1,458	1,000	233	1,000	0	0.0 %
70900	OVERTIME		1,042,196	1,086,720	434,049	984,260	-102,460	-9.4 %
71000	FICA		660,505	724,852	348,309	633,806	-91,046	-12.6 %
71100	HEALTH INSURANCE		1,748,717	1,584,981	826,580	1,364,614	-220,367	-13.9 %
71150	FIRE - RETIREE HEALTH		544,317	675,687	308,977	760,470	84,783	12.5 %
71160	HEALTH INS-ADMIN FEE		2,543	0	0	21,233	21,233	21,233.0 %
71165	RETIREE HLTH-ADMIN FEE		110	0	0	0	0	0.0 %
71200	LIFE INSURANCE		34,391	37,386	18,183	30,833	-6,553	-17.5 %
71250	RETIREE LIFE INSURANCE		475	432	238	432	0	0.0 %
71300	DB - RETIREMENT		1,863,641	1,936,605	931,821	1,795,020	-141,585	-7.3 %
71350	RETIREE HLTH TRUST CONTRIB		6,500	19,500	19,500	131,190	111,690	572.8 %
71400	DENTAL INSURANCE		157,545	187,133	87,905	159,344	-27,789	-14.8 %
71450	RETIREE DENTAL INSURANCE		22,032	20,493	11,139	20,493	0	0.0 %
71550	RETIREE OPTICAL INSUR.		200	1,750	0	1,750	0	0.0 %
71600	WORKER'S COMP		94,328	140,000	99,249	125,000	-15,000	-10.7 %
71750	LONG TERM DISABILITY		16,660	15,764	9,626	8,408	-7,356	-46.7 %
71782	DEFINED CONTRIB 2 - EMPLOYER		455,320	611,904	281,443	513,223	-98,681	-16.1 %
71792	RETIREE HSA - EMPLOYER CONTRIB		113,830	152,977	70,361	128,306	-24,671	-16.1 %
71800	FIREMEN FOOD ALLOWANCE		161,440	177,500	0	147,500	-30,000	-16.9 %
71900	UNEMPLOYMENT COMP INSUR		157,159	247,845	117,920	82,615	-165,230	-66.7 %
72000	TUITION REIMBURSEMENT		16,175	0	0	5,000	5,000	5,000.0 %
72700	SUPPLIES - OFFICE		4,305	5,000	1,297	5,000	0	0.0 %
72800	SUPPLIES - POSTAGE		763	0	0	0	0	0.0 %
72900	SUPPLIES - COPY MACHINE		571	0	0	0	0	0.0 %
76000	SUPPLIES-OPERATING		35,178	1,530	622	5,000	3,470	226.8 %
76200	SUPPLIES-COMPUTER		6,290	4,135	169	5,000	865	20.9 %
76500	FIRE TRAINING-IN HOUSE		0	15,000	1,389	15,000	0	0.0 %
76700	FIRE INVESTIGATION		0	12,000	0	12,000	0	0.0 %
76800	SUPPLIES & TRAINING-EMS		120,107	110,000	60,199	110,000	0	0.0 %
77400	SUPPLIES-GAS & OIL		130,729	137,000	65,437	140,000	3,000	2.2 %
77700	SUPPLIES-UNIFORMS		107,251	20,000	6,422	20,000	0	0.0 %
78100	SUPPLIES-STATIONS		36,286	19,000	8,404	20,000	1,000	5.3 %
78200	SUPPLIES-R&M-EQUIPMENT		26,879	10	10	0	-10	-100.0 %
78600	SUPPLIES-R&M-APPARATUS		137,664	120,000	47,463	120,000	0	0.0 %



**Waterford Township
Proposed FY 2015 Budget**

80100	SERVICES-LAUNDRY	0	100	0	100	0	0.0	%
81300	PHYSICAL EXAMS	66,739	26,000	15,576	20,000	-6,000	-23.1	%
84100	SERVICES - LEGAL	26,562	25,000	13,396	15,000	-10,000	-40.0	%
84200	SERVICES - AUDITING	4,200	6,300	6,300	6,300	0	0.0	%
84500	SERVICES - OTHER PROF.	186,080	155,000	69,900	155,000	0	0.0	%
84600	SERVICES - CIVIL SERVICE	11,432	7,000	4,241	7,000	0	0.0	%
84700	SERVICES - VOLUN FIREMEN	4,623	4,000	1,528	3,000	-1,000	-25.0	%
85600	CONTINGENCY	0	100,000	0	50,000	-50,000	-50.0	%
86100	VEHICLE & APPARATUS EXPENSE	173,231	173,231	173,231	142,042	-31,189	-18.0	%
86800	COMPUTER-LICENSING & CONSULT	415	31,103	9,462	18,500	-12,603	-40.5	%
88500	INSURANCE	192,170	187,338	162,773	184,920	-2,418	-1.3	%
89000	PUBLIC UTILITIES	175,030	155,000	91,084	155,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	28,806	20,000	9,480	20,000	0	0.0	%
92110	R&M-TELEPHONE	2,227	1,500	891	1,500	0	0.0	%
92120	R&M-FIRE RADIOS	12,374	4,500	686	4,500	0	0.0	%
92130	CONTR R&M-APPARATUS	112,934	70,000	19,216	70,000	0	0.0	%
92140	CONTR R&M-COMPUTER	28,113	2,632	1,656	11,000	8,368	317.9	%
92170	CONTR R&M-OFFICE EQUIP	511	500	188	500	0	0.0	%
92190	CONTRACTED-STATION MAINTENANCE	97,985	60,000	21,294	75,000	15,000	25.0	%
92200	R&M-FIRE GEAR EQUIPMENT	9,203	14,000	5,419	16,000	2,000	14.3	%
92230	R & M-SCBA SELF CONT BREATH AP	0	34,000	11,394	34,000	0	0.0	%
95200	BUILDING RENT	1	1	1	1	0	0.0	%
95400	MISCELLANEOUS EXPENSE	0	1,000	895	0	-1,000	-100.0	%
95500	MEMBERSHIPS & DUES	6,238	6,000	5,584	10,000	4,000	66.7	%
96000	TRAVEL & MEALS	81	550	521	1,000	450	81.8	%
96100	CONFERENCES & TRAINING	8,351	9,500	7,089	8,000	-1,500	-15.8	%
96320	COMMUNITY PROMO & FIRE PREVENT	26,534	500	0	2,500	2,000	400.0	%
96500	TAX ROLL ADJUSTMENTS	104,164	78,086	14,498	38,682	-39,404	-50.5	%
97106	CAPITAL -BLDG IMPROV/PONT FIRE	16,882	84,328	51,745	0	-84,328	-100.0	%
97125	CAPITAL - PERSONAL PROPERTY	95,286	0	0	0	0	0.0	%
97130	CAPITAL - FIRE RADIOS	0	4,900	2,424	5,000	100	2.0	%
97131	CAPITAL - FIRE GEAR EQUIPMENT	7,431	20,000	2,301	20,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIP	1,208	130	20	3,500	3,370	2,592.3	%
97138	CAPITAL - VEHICLE EQUIP	0	189,000	0	0	-189,000	-100.0	%
97340	CAPITAL - CAPITAL LEASE	3,846	3,000	1,741	3,000	0	0.0	%
99901	CAPITAL PROJECT ALLOCATION	0	0	0	50,000	50,000	50,000.0	%
Total	FIRE DEPARTMENT	\$16,869,864	\$18,262,662	\$8,623,810	\$16,202,481	-\$2,060,181	-11.28	%



LINE ITEM DETAIL

20630 Fire Department

Expense

70200	F3010	SALARIES SAFER Grant personnel through April 30, 2015	Decrease	\$ 1,289,494
70900	F3010	OVERTIME SAFER Grant personnel through April 30, 2015	Decrease	\$ 104,160
71000	F3010	FICA SAFER Grant personnel through April 30, 2015	Decrease	\$ 106,615
71100	F3010	HEALTH INSURANCE SAFER Grant personnel through April 30, 2015	Decrease	\$ 182,075
71150		RETIREE HEALTH Retiree Health Insurance increase	Increase	\$ 84,783
71300		DB-RETIREMENT Defined Benefit Retirement contribution decrease	Decrease	\$ 141,585
71350		RETIREE HLTH TRUST CONTRIB Retiree Health Trust Contribution increase	Increase	\$ 111,690
71782	F3010	DEFINED CONTRIB 2-EMPLOYER SAFER Grant personnel through April 30, 2015	Decrease	\$ 167,239
71900	F3010	UNEMPLOYMENT COMP INSUR SAFER Grant personnel through April 30, 2015	Decrease	\$ 165,230
85600		CONTINGENCY Contingency Fund decrease	Decrease	\$ 50,000
86100		VEHICLE EXPENSE Purchase of three (3) Rescue units & SCBA system	Decrease	\$ 31,189
96500		TAX ROLL ADJUSTMENTS Tax roll adjustment decrease	Decrease	\$ 39,404
99901		CAPITAL PROJECT ALLOCATION Future apparatus purchase	Increase	\$ 50,000
70200		SALARIES Contractual pay increase for personnel hired on/after 2-01-12	Increase	\$ 188,674
71782		DEFINED CONTRIB 2-EMPLOYER Personnel hired on/after 2-01-12	Increase	\$ 68,558



**Waterford Township
Proposed FY 2015 Budget**

20701 POLICE DEPARTMENT REVENUE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
40600	MILLAGE I		-2,890,795	-2,829,820	-2,832,984	-2,827,514	2,306	-0.1 %
40700	MILLAGE II		-2,890,947	-2,829,820	-2,832,984	-2,827,514	2,306	-0.1 %
53300	FED GRANT - POLICE		-177,463	-348,512	0	-177,500	171,012	-49.1 %
56700	STATE GRANT - POLICE.		-46,558	-55,752	-30,382	-50,000	5,752	-10.3 %
57000	OMNIBUS FORFEITURE FUNDS		-2,850	-7,500	-3,686	-7,000	500	-6.7 %
57700	LIQUOR LICENSE REBATE		-35,430	-35,000	-289	-35,000	0	0.0 %
58000	N.E.T. REIMBURSEMENT		-4,763	-75,000	0	-10,000	65,000	-86.7 %
58200	GRANTS - OTHER		-500	0	0	0	0	0.0 %
60120	FEES - ALARM ORDINANCE		-18,924	-20,000	-9,800	-20,000	0	0.0 %
60130	FEES - ABANDON AUTOS		-5,270	-200	-4,470	-4,000	-3,800	1,900.0 %
60131	FEES - OWI AUTOS		351	0	0	0	0	0.0 %
60210	FEES - EXEMPT HOUSING		-9,610	-10,300	-9,842	-10,300	0	0.0 %
60340	FEES - COST RECOVERY ORD.		-38,088	-45,000	-24,659	-46,000	-1,000	2.2 %
60350	FEES - WARRANT		-70	-2,000	-80	-250	1,750	-87.5 %
62900	CHARGE-MISC. SERVICES		-72,589	-45,000	-19,805	-45,000	0	0.0 %
64100	SALES - ASSETS		-5,084	-12,500	0	-5,500	7,000	-56.0 %
64700	SALES - CONFISC. PROP.		0	-5,000	0	-500	4,500	-90.0 %
66400	INTEREST REVENUE		-31,256	-29,500	-43,242	-29,142	358	-1.2 %
67402	CONTRIB-GENERAL FUND		-5,300,000	-5,125,000	-5,125,000	-5,375,000	-250,000	4.9 %
68700	REFUNDS-REBATES-REIMBURSEMENTS		-637	0	0	-250	-250	-250.0 %
69000	HOLD TAGS		-51,730	-51,500	-20,975	-50,000	1,500	-2.9 %
69350	REVENUE - SCHOOLS LIAISON		-113,516	-150,000	0	-125,000	25,000	-16.7 %
69400	REVENUE - OTHER		-74,269	-135,000	-23,051	-52,500	82,500	-61.1 %
Total	POLICE DEPARTMENT REVENUE		-\$11,769,997	-\$11,812,404	-\$10,981,248	-\$11,697,970	\$114,434	-0.97 %



LINE ITEM DETAIL

20701 Police Department

Revenue

53300		FEDERAL GRANT Grant driven	Decrease	\$ 35,000
53300	PSOS3	FEDERAL GRANT Grant driven	Decrease	\$ 136,012
56700		STATE GRANT Grant driven	Decrease	\$ 5,752
58000		N.E.T. REIMBURSEMENT Based on trending	Decrease	\$ 65,000
60130		FEES-ABANDON AUTOS Based on trending	Increase	\$ 3,800
60350		FEES-WARRANT Based on trending	Decrease	\$ 1,750
64100		SALES-ASSETS Based on trending	Decrease	\$ 7,000
64700		SALES-CONFISC. PROP. Based on trending	Decrease	\$ 4,500
67402		CONTRIB-GENERAL FUND General fund increase	Increase	\$ 250,000
69350		REVENUE-SCHOOLS LIAISON Grant driven	Decrease	\$ 25,000
69400	PSOS3	REVENUE-OTHER Grant driven	Decrease	\$ 87,500



**Waterford Township
Proposed FY 2015 Budget**

20730 POLICE DEPARTMENT

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change
					Actual As of 6/30/14			
70200		SALARIES	4,264,310	4,419,160	2,013,542	4,379,419	-39,741	-0.9 %
70300		WAGES-PT. TIME/TEMP.	270,878	350,000	167,118	360,232	10,232	2.9 %
70900		OVERTIME	328,248	375,000	135,126	375,000	0	0.0 %
70901		COURT TIME	37,303	70,000	12,119	60,000	-10,000	-14.3 %
71000		FICA	371,766	402,177	176,031	395,857	-6,320	-1.6 %
71100		HEALTH INSURANCE	937,227	864,132	391,191	756,930	-107,202	-12.4 %
71150		RETIREE HEALTH	1,557,067	1,878,313	846,525	1,873,989	-4,324	-0.2 %
71160		HEALTH INS-ADMIN FEE	513	0	0	0	0	0.0 %
71165		RETIREE HLTH-ADMIN FEE	81	0	0	0	0	0.0 %
71200		LIFE INSURANCE	12,968	20,558	6,212	19,528	-1,030	-5.0 %
71250		RETIREE LIFE INSURANCE	619	540	343	540	0	0.0 %
71300		DB - RETIREMENT	1,634,937	1,671,968	817,469	1,645,320	-26,648	-1.6 %
71350		RETIREE HLTH TRUST CONTRIB	6,400	19,200	19,200	145,540	126,340	658.0 %
71400		DENTAL INSURANCE	88,866	89,720	40,696	84,984	-4,736	-5.3 %
71450		RETIREE DENTAL INSURANCE	48,789	44,865	23,112	48,230	3,365	7.5 %
71500		OPTICAL INSURANCE	5,397	13,350	9,507	7,500	-5,850	-43.8 %
71550		RETIREE OPTICAL INSUR.	-177	4,600	388	1,000	-3,600	-78.3 %
71600		WORKER'S COMP	138,089	125,000	21,717	100,000	-25,000	-20.0 %
71750		LONG TERM DISABILITY	12,371	10,172	5,810	9,587	-585	-5.8 %
71780		DEFINED CONTRIB - EMPLOYER	23,819	52,386	13,292	40,000	-12,386	-23.6 %
72000		TUITION REIMBURSEMENT	2,994	3,000	4,083	5,100	2,100	70.0 %
72700		SUPPLIES - OFFICE	6,226	9,098	2,680	8,000	-1,098	-12.1 %
72800		SUPPLIES - POSTAGE	1,739	2,500	-832	2,500	0	0.0 %
72900		SUPPLIES - COPY MACHINE	1,423	2,000	0	2,000	0	0.0 %
76000		SUPPLIES-OPERATING	19,074	25,000	2,249	23,500	-1,500	-6.0 %
76200		SUPPLIES-COMPUTER	5,680	6,000	40,615	6,000	0	0.0 %
76600		SUPPLIES-CRIME PREVENTION	496	2,500	1,177	500	-2,000	-80.0 %
76700		SUPPLIES-ENFORCEMENT	17,749	15,000	1,078	14,000	-1,000	-6.7 %
77400		SUPPLIES-GAS & OIL	130,370	125,000	74,929	132,500	7,500	6.0 %
77700		SUPPLIES-UNIFORMS	35,332	35,000	15,142	35,000	0	0.0 %
78100		SUPPLIES-R&M-BLDG	7,919	8,000	2,740	8,000	0	0.0 %
78200		SUPPLIES-R&M-EQUIPMENT	962	0	38	0	0	0.0 %
78600		SUPPLIES-R&M-VEHICLE	58,943	45,000	46,815	60,000	15,000	33.3 %
81300		PHYSICAL EXAMS	12,804	12,000	3,537	12,000	0	0.0 %
84100		SERVICES - LEGAL	159,296	160,000	74,351	163,500	3,500	2.2 %



**Waterford Township
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84200	SERVICES - AUDITING	5,250	5,460	5,460	5,460	0	0.0	%
84500	SERVICES - OTHER PROF.	529	2,194	512	0	-2,194	-100.0	%
84600	SERVICES - CIVIL SERVICE	3,359	9,000	949	7,000	-2,000	-22.2	%
85600	CONTINGENCY	0	54,289	0	50,000	-4,289	-7.9	%
85720	SPECIAL EVENTS PROGRAM	0	0	433	0	0	0.0	%
86100	VEHICLE EXPENSE	0	0	0	105,000	105,000	105,000.0	%
86110	EQUIPMENT LEASES	457	0	0	0	0	0.0	%
86500	PRISONER CARE	4	10,000	3,000	7,000	-3,000	-30.0	%
86800	COMPUTER-LICENSING & CONSULT	45,381	66,000	13,463	55,000	-11,000	-16.7	%
88000	LEGAL NOTICES	835	0	66	0	0	0.0	%
88200	PRINTING & PUBLISHING	3,237	5,500	1,733	5,000	-500	-9.1	%
88500	INSURANCE	317,383	349,789	301,014	345,270	-4,519	-1.3	%
89000	PUBLIC UTILITIES	76,030	70,000	35,832	75,000	5,000	7.1	%
89400	PUB. UTIL.-TELEPHONE	24,451	25,000	11,671	25,000	0	0.0	%
92110	CONTR R&M-TELEPHONE	5,051	6,000	3,241	6,000	0	0.0	%
92120	CONTR. R&M-RADIO	3,293	3,000	811	3,000	0	0.0	%
92130	CONTR R&M-VEHICLE	38,491	45,000	12,533	45,000	0	0.0	%
92140	CONTR R&M-COMPUTER	100,071	135,000	27,379	105,000	-30,000	-22.2	%
92170	CONTR R&M-OFFICE EQUIP	3,963	500	2,114	3,800	3,300	660.0	%
92190	CONTR R&M-BUILDING	24,984	27,000	4,019	25,000	-2,000	-7.4	%
92200	CONTR R&M-OPER EQUIP	627	0	0	0	0	0.0	%
95400	MISCELLANEOUS EXPENSE	470	0	1,140	0	0	0.0	%
95500	MEMBERSHIPS & DUES	3,315	3,000	1,320	3,200	200	6.7	%
96000	TRAVEL & MEALS	5,166	13,790	767	6,500	-7,290	-52.9	%
96100	CONFERENCES & TRAINING	19,500	15,000	5,105	15,000	0	0.0	%
96320	COMMUNITY PROMOTIONS	0	0	0	2,000	2,000	2,000.0	%
96500	TAX ROLL ADJUSTMENTS	118,829	101,411	16,537	50,237	-51,174	-50.5	%
96700	DRUG ENFORCEMENT EXPENSES	0	5,000	0	3,500	-1,500	-30.0	%
97102	CAPITAL - LAND IMPRV.	0	8,000	0	6,000	-2,000	-25.0	%
97106	CAPITAL - BLDG IMPRV	11,360	186,141	38,835	110,000	-76,141	-40.9	%
97130	CAPITAL - RADIO EQUIP	291	0	0	0	0	0.0	%
97131	CAPITAL - OPER EQUIP	62,094	20,000	14,240	32,000	12,000	60.0	%
97133	CAPITAL - COMPUTER EQUIP	391	80,710	2,200	30,000	-50,710	-62.8	%
97136	CAPITAL - VEHICLES	0	35,000	0	0	-35,000	-100.0	%
97139	CAPITAL - TELEPHONE EQUIP	15,000	5,000	0	5,000	0	0.0	%
97340	CAPITAL - CAPITAL LEASE	17,732	21,000	3,767	9,000	-12,000	-57.1	%
Total	POLICE DEPARTMENT	\$11,108,019	\$12,169,023	\$5,476,140	\$11,916,223	-\$252,800	-2.08	%



LINE ITEM DETAIL

20730 Police Department

Expense

71100		HEALTH INSURANCE Based on trending	Decrease	\$ 107,202
71350		RETIREE HLTH TRUST CONTRIB Trust contribution increase to reach goal	Increase	\$ 126,340
86100		VEHICLE EXPENSE Based on replacing 3 patrol vehicle	Increase	\$ 105,000
92140		CONTR R&M-COMPUTER Based on 2015 IT needs	Decrease	\$ 30,000
96500		TAX ROLL ADJUSTMENTS Based on less MTT adjustment	Decrease	\$ 51,164
97106	PSOS3	CAPITAL-BLDG IMPROVEMENTS Grant driven	Decrease	\$ 74,141
97133		CAPITAL-COMPUTER EQUIPMENT Based on 2015 IT needs	Decrease	\$ 50,710
97136		CAPITAL-VEHICLES 2015 vehicles coded to 86100	Decrease	\$ 35,000
70901		COURT TIME Based on trending	Decrease	\$ 10,000
71600		WORKER'S COMP Based on employee injury trending	Decrease	\$ 25,000
71780		DEFINED CONTRIB -EMPLOYER Based on trending	Decrease	\$ 12,386
72000		TUITION REIMBURSEMENT Based on planned needs	Increase	\$ 2,100
72700	PSOS3	SUPPLIES-OFFICE Grant driven	Decrease	\$ 1,098
76600		SUPPLIES-CRIME PREVENTION Based on trending	Decrease	\$ 2,000
77400		SUPPLIES-GAS & OIL Based on trending	Increase	\$ 7,500



LINE ITEM DETAIL

20730 Police Department

Expense

71300		DB-RETIREMENT	Decrease	\$ 26,648
		Based on market performance of pension fund		
78600		SUPPLIES-R&M-VEHICLE	Increase	\$ 15,000
		Based on trending of aging fleet		
84500	PSOS3	SERVICES-OTHER PROF.	Decrease	\$ 2,194
		Grant driven		
85600	PSOS3	CONTINGENCY	Decrease	\$ 4,289
		Grant driven		
86500		PRISONER CARE	Decrease	\$ 3,000
		Based on trending		
86800	PSOS3	COMPUTER-LICENSING & CONSULT	Increase	\$ 4,000
		Grant driven		
86800		COMPUTER-LICENSING & CONSULT	Decrease	\$ 15,000
		Based on 2015 IT needs		
92170		CONTR R&M-OFFICE EQUIP	Increase	\$ 3,300
		Copier maintenance & supplies		
96000	PSOS3	TRAVEL & MEALS	Decrease	\$ 5,790
		Grant driven		
97131		CAPITAL-OPER EQUIP	Increase	\$ 12,000
		Needs based		
97340		CAPITAL-CAPITAL LEASE	Decrease	\$ 2,000
		Needs based - copiers & motors		



**Waterford Township
Proposed FY 2015 Budget**

20801 POLICE RETRICTED USE REV

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
57300		CRIMINAL JUSTICE	-8,964	-13,000	-4,833	-13,000	0	0.0	%
57350		PSAP TRAINING	-15,621	-10,000	-6,564	-10,000	0	0.0	%
62720		VEHICLE INSPECTION REVENUE	0	0	-200	0	0	0.0	%
64100		SALES-ASSETS/STATE SEIZ MONIES	0	-20,000	0	-20,000	0	0.0	%
64900		STATE DRUG SEIZURE MONIES	-40,558	-90,000	-3,738	-90,000	0	0.0	%
64901		FEDERAL DRUG SEIZURE FDS	-229,652	-140,000	-79,509	-115,000	25,000	-17.9	%
64950		FED. GRANTS - REV	0	0	-16,917	0	0	0.0	%
66400		INTR - ST. DRUG SEIZURE - OPS	-6,568	-2,500	-8,342	-3,312	-812	32.5	%
67413		CONTRIB-POLICE DEPT.	-750	0	-115	0	0	0.0	%
Total		POLICE RETRICTED USE REV	-\$302,114	-\$275,500	-\$120,217	-\$251,312	\$24,188	-8.78	%



**Waterford Township
Proposed FY 2015 Budget**

20830 POLICE RETRICTED USE EXP

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
96300		CRIMINAL JUSTICE TRAINING	7,992	10,000	6,274	10,000	0	0.0	%
96325		COMMUNITY POLICING EXPENSES	0	10,000	0	10,000	0	0.0	%
96350		PSAP TRAINING	8,273	8,000	1,769	8,000	0	0.0	%
96400		STATE DRUG SEIZURE EXPENSE	32,382	180,000	11,833	30,000	-150,000	-83.3	%
96420		FED. DRUG SEIZURE EXP.	9,465	167,950	108,600	75,000	-92,950	-55.3	%
96500		COMMUNITY POLICE EXPENSES	0	5,071	0	0	-5,071	-100.0	%
97133		CAPITAL - COMPUTER EQUIPMENT	0	10,000	0	10,000	0	0.0	%
97136		CAPITAL - VEHICLES	26,708	60,000	29,774	0	-60,000	-100.0	%
Total		POLICE RETRICTED USE EXP	\$84,821	\$451,021	\$158,251	\$143,000	-\$308,021	-68.29	%



**Waterford Township
Proposed FY 2015 Budget**

20901 CEMETERY FUND REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				As of 6/30/14
64401	SALES-	PERPETUAL CARE	-7,200	-5,500	-1,600	-5,500	0	0.0	%
66400	INTEREST	REVENUE	-704	-500	-902	-662	-162	32.4	%
67402	CONTRIB-	GENERAL FUND	0	-5,000	-5,000	-5,000	0	0.0	%
Total	CEMETERY	FUND REVENUES	-\$7,904	-\$11,000	-\$7,502	-\$11,162	-\$162	1.47	%



**Waterford Township
Proposed FY 2015 Budget**

21501 WORKERS COMP. REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				
66401	INTR. REV.-INVESTMENTS		-2,703	-5,500	-239	-3,500	2,000	-36.4	%
67421	CONTRIB-WORKERS COMP.		0	-5,000	-5,000	-10,000	-5,000	100.0	%
Total	WORKERS COMP. REVENUES		-\$2,703	-\$10,500	-\$5,239	-\$13,500	-\$3,000	28.57	%



LINE ITEM DETAIL

21501

Worker's Compensation Fund

Revenue

67421

CONTRIB-GENERAL FUND

Increase

\$ 5,000

To increase balance in fund



**Waterford Township
Proposed FY 2015 Budget**

21530 WORKERS COMPENSATION

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		% Change
			Actual	Rev. Budget	Actual				
95460		BANK SERVICE CHARGES	606	750	334	750	0	0.0	%
Total		WORKERS COMPENSATION	\$606	\$750	\$334	\$750	\$0	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

24301 ECONOMIC DEV. REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				
60170	FEES - FINANCING		-7,097	0	0	0	0	0.0	%
66400	INTEREST REVENUE		-480	-350	-551	-464	-114	32.6	%
69400	REVENUE - OTHER		-349	0	0	0	0	0.0	%
Total	ECONOMIC DEV. REVENUES		-\$7,926	-\$350	-\$551	-\$464	-\$114	32.57	%



**Waterford Township
Proposed FY 2015 Budget**

24370 ECONOMIC DEVELOPMENT

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
70555	FEES - EDC BOARD		0	2,000	0	2,000	0	0.0	%
84500	SERVICES - OTHER PROF.		14,347	13,650	400	13,650	0	0.0	%
88000	LEGAL NOTICES		0	300	0	300	0	0.0	%
Total	ECONOMIC DEVELOPMENT		\$14,347	\$15,950	\$400	\$15,950	\$0	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

24601 IMPRV. REVL. REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14	2015 Budget	Change		
46905	PERMITS - RIGHT OF WAY		-25,770	-25,000	-23,564	-25,000	0	0.0	%
58200	GRANTS - OTHER		-77,618	-84,944	0	-18,848	66,096	-77.8	%
66400	INTEREST REVENUE		-8,718	-8,000	-12,250	-10,597	-2,597	32.5	%
67402	CONTRIB-GENERAL FUND		-350,000	-165,000	-165,000	-195,000	-30,000	18.2	%
68930	OIL LEASE		-80,891	0	0	0	0	0.0	%
Total	IMPRV. REVL. REVENUES		-\$542,997	-\$282,944	-\$200,814	-\$249,445	\$33,499	-11.84	%



LINE ITEM DETAIL

24601

Improvement & Revolving Fund

Revenue

58200	GRANT-OTHER Street Light Grant via DTE, Convert to LED	Decrease	\$ 66,096
67402	CONTRIB-GENERAL FUND To assist with planned projects	Increase	\$ 30,000



**Waterford Township
Proposed FY 2015 Budget**

24602 ASSESSMENTS - REVENUE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		% Change
			Actual	Rev. Budget	Actual				
65020	ASSESSMENTS-	WILLIAMS LK CANAL	-32,151	0	-23,205	0	0	0.0	%
Total	ASSESSMENTS - REVENUE		-\$32,151	\$0	-\$23,205	\$0	\$0	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

24690 IMPROVMENT REVOLVING

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
77200		SUPPLIES-TRAFFIC SIGNS	4,954	15,000	1,452	10,000	-5,000	-33.3 %
84500		SERVICES - OTHER PROF.	13,389	0	1,385	0	0	0.0 %
92230		REPAIR & MAINT. - PED PATHWAYS	0	0	0	1	1	1.0 %
95380		DRAINS - COUNTY ASSESSED	0	0	0	30,000	30,000	30,000.0 %
95390		DRAINS - MISC EXPENSES	0	0	0	15,000	15,000	15,000.0 %
95400		MISCELLANEOUS EXPENSE	22,152	49,500	5,211	10,000	-39,500	-79.8 %
95420		EXPENSES - SPECIAL PROJECT	0	500	41	500	0	0.0 %
95900		HESS/HATH. PK EXPENSE	69,639	25,000	2,451	0	-25,000	-100.0 %
96730		ROAD MATCH EXP - WINDMILL POND	32,815	105,000	0	10,430	-94,570	-90.1 %
97000		CAPITAL - INFRASTRUCTURE	109,472	258,597	257,725	124,429	-134,168	-51.9 %
97005		CAPITAL - PED PATHWAYS	0	0	0	45,000	45,000	45,000.0 %
97102		CAPITAL - LAND IMPRV.	0	0	0	75,000	75,000	75,000.0 %
97104		CAPITAL - BUILDINGS	0	167,745	0	0	-167,745	-100.0 %
Total	IMPROVMENT REVOLVING		\$252,422	\$621,342	\$268,265	\$320,360	-\$300,982	-48.44 %



LINE ITEM DETAIL

24690

Improvement & Revolving Fund

Expense

95900	HESS/HATH. PK EXPENSE Now in 280 Fund - Parks & Rec	Decrease	\$ 25,000
97000	CAPTIAL-ENERGY EFF IMPROVEMENT Based on DTE LED Streetlight Project for 2015	Decrease	\$ 134,168
97000	CAPTIAL-INFRA/PRESERVATION Pedestrian Pathway Maintenance	Increase	\$ 45,000
97102	CAPTIAL-LAND IMPRV. For completion of Riverwalk Project	Increase	\$ 75,000



**Waterford Township
Proposed FY 2015 Budget**

24692 IMPROVEMENT REVOLVING SAD EXP

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		% Change
			Actual	Rev. Budget	Actual				
82000		CRESCENT LAKE WEED - EXPENSES	0	0	3,633	0	0	0.0	%
Total		IMPROVEMENT REVOLVING SAD EX	\$0	\$0	\$3,633	\$0	\$0	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

24701 BIKE PATH REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
66400		INTEREST REVENUE	-590	-500	-685	-450	50	-10.0	%
Total		BIKE PATH REVENUES	-\$590	-\$500	-\$685	-\$450	\$50	-10.00	%



**Waterford Township
Proposed FY 2015 Budget**

24790 BIKE PATH EXPENSES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
71000	FICA		0	500	0	0	-500	-100.0 %
76000	SUPPLIES-OPERATING		36	500	0	0	-500	-100.0 %
77400	SUPPLIES-GAS & OIL		1,426	1,000	0	0	-1,000	-100.0 %
78200	SUPPLIES-R&M-EQUIPMENT		0	250	0	0	-250	-100.0 %
78600	SUPPLIES-R&M-VEHICLE		676	250	0	0	-250	-100.0 %
84100	SERVICES - LEGAL		0	500	0	0	-500	-100.0 %
84200	SERVICES - AUDITING		800	0	0	0	0	0.0 %
84500	SERVICES - OTHER PROF.		0	5,000	0	0	-5,000	-100.0 %
92130	CONTR R&M-VEHICLE		170	500	0	0	-500	-100.0 %
92180	CONTR R&M-BIKE PATH		3,560	6,000	0	0	-6,000	-100.0 %
95460	BANK SERVICE CHARGES		0	50	0	50	0	0.0 %
97141	CAPITAL - BIKE PATH CONST		0	97,000	100	92,280	-4,720	-4.9 %
Total	BIKE PATH EXPENSES		\$6,669	\$111,550	\$100	\$92,330	-\$19,220	-17.23 %



LINE ITEM DETAIL

24790

Bike Path Fund

Expense

84500	SERVICES-OTHER PROF. Based on planned expenses	Decrease	\$ 5,000
92180	CONTR R&M-SYSTEM Expense of Improvement Revolving Fund	Decrease	\$ 6,000
97141	CAPITAL-BIKE PATH CONST Reduced by 2014 estimated expenses	Decrease	\$ 4,720



**Waterford Township
Proposed FY 2015 Budget**

25001 CABLE COMMISSION REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
62900	PEG FEES - COMCAST		-125,375	-122,370	-73,998	-291,370	-169,000	138.1 %
66400	INTEREST REVENUE		-2,715	0	-3,844	-1,970	-1,970	-1,970.0 %
67407	FRANCHISE FEES - COMCAST		-125,730	-124,385	-64,214	-124,385	0	0.0 %
Total	CABLE COMMISSION REVENUES		-\$253,820	-\$246,755	-\$142,056	-\$417,725	-\$170,970	69.29 %



LINE ITEM DETAIL

25001

Cable Commission

Revenue

62900

REVENUE-OTHER

Increase

\$ 291,370

Increase of PEG FEES - COMCAST



**Waterford Township
Proposed FY 2015 Budget**

25090 CABLE COMMISSION EXPENSES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change
			Actual	Rev. Budget	Actual As of 6/30/14			
70300		WAGES-PT. TIME/TEMP.	38,487	39,296	19,648	31,636	-7,660	-19.5 %
70570		CABLE COMM. PER DIEM FEES	780	1,080	300	1,260	180	16.7 %
71000		FICA	2,891	3,007	1,503	2,421	-586	-19.5 %
72700		SUPPLIES - OFFICE	107	450	51	450	0	0.0 %
72800		SUPPLIES - POSTAGE	92	150	98	100	-50	-33.3 %
73100		SUPPLIES-BOOKS,MAGS,ECT	0	50	0	50	0	0.0 %
76000		SUPPLIES-OPERATING	238	350	65	350	0	0.0 %
77400		SUPPLIES-GAS & OIL	380	300	128	300	0	0.0 %
84100		SERVICES - LEGAL	9,407	23,600	8,666	3,000	-20,600	-87.3 %
84200		SERVICES - AUDITING	900	900	900	900	0	0.0 %
84500		SERVICES - OTHER PROF.	3,700	4,300	0	0	-4,300	-100.0 %
84905		SERVICES - PEG	80,000	80,000	40,000	95,000	15,000	18.8 %
86000		MILEAGE	16	50	0	50	0	0.0 %
88500		INSURANCE	2,720	2,900	2,580	2,960	60	2.1 %
89400		PUB. UTIL.-TELEPHONE	136	150	62	150	0	0.0 %
92130		CONTR R&M-VEHICLE	0	500	0	500	0	0.0 %
92140		CONTR R&M-COMPUTER	5,990	9,475	9,257	11,138	1,663	17.6 %
92200		CONTR R&M-OPER EQUIP	1,904	2,500	200	1,350	-1,150	-46.0 %
95400		MISCELLANEOUS EXPENSE	0	0	0	97,115	97,115	97,115.0 %
95500		MEMBERSHIPS & DUES	540	575	565	575	0	0.0 %
96100		CONFERENCES & TRAINING	72	200	30	200	0	0.0 %
97131		CAPITAL - OPER EQUIP	0	20,873	0	0	-20,873	-100.0 %
97133		CAPITAL - COMPUTER EQUIPMENT	0	6,600	1,128	6,600	0	0.0 %
97340		CAPITAL - CAPITAL LEASE	68	275	136	275	0	0.0 %
Total		CABLE COMMISSION EXPENSES	\$148,429	\$197,581	\$85,316	\$256,380	\$58,799	29.76 %



LINE ITEM DETAIL

25090

Cable Commission

Expense

70300	WAGES-PT. TIME/TEMP New Cable Coordinator	Decrease	\$ 31,636
70570	CABLE COMM. PER DIEM FEES Cover possible additions to Commission	Increase	\$ 1,260
71000	FICA New Cable Coordinator	Decrease	\$ 2,421
72800	SUPPLIES-POSTAGE Average over last 5 years	Decrease	\$ 100
84100	SERVICES-LEGAL Decreased due to no contract negotiations in 15	Decrease	\$ 3,000
84500	SERVICES-OTHER PROF. Decreased due to no audit needed in 15	Decrease	\$ 0
84905	SERVICES-PEG Cover normal operating costs.	Increase	\$ 95,000
92140	CONTR R&M-COMPUTER IT/IS increase.	Increase	\$ 11,138
92200	CONTR R&M-OPER EQUIP 5 year average.	Decrease	\$ 1,350
97131	CAPITAL-OPER EQUIP Projects currently being explored.	Decrease	\$ 0
95400	MISCELLANEOUS EXPENSE School Dist. 1/3 PEG share.	Increase	\$ 97,115



**Waterford Township
Proposed FY 2015 Budget**

27001 LIBRARY REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
40600	MILLAGE I		-1,757,272	-1,720,153	-1,721,967	-1,720,153	0	0.0	%
57600	STATE AID - LIBRARY		-35,930	-31,537	-21,025	-40,000	-8,463	26.8	%
58200	GRANTS - OTHER		0	-1,000	0	-4,000	-3,000	300.0	%
60210	FEES - EXEMPT HOUSING		-2,921	-2,500	-2,991	-2,500	0	0.0	%
64100	SALES - ASSETS		0	-1,500	-1,373	-1,500	0	0.0	%
65900	FEES/FINES - LIBR. BOOKS		-46,614	-45,000	-22,213	-49,000	-4,000	8.9	%
66000	ST. PENAL FINES/LIBRARY		-95,616	-92,000	0	-100,200	-8,200	8.9	%
66400	INTEREST REVENUE		-10,777	-6,800	-14,856	-9,008	-2,208	32.5	%
Total	LIBRARY REVENUES		-\$1,949,131	-\$1,900,490	-\$1,784,425	-\$1,926,361	-\$25,871	1.36	%



LINE ITEM DETAIL

27001

Library

Revenue

57600	STATE AID-LIBRARY Based on 2014 actual	Increase	\$ 8,463
58200	GRANT-OTHER Matching Funds for grant application in progress	Increase	\$ 3,000
65900	ENTER LINE ITEM DESCRIPTION FEES/FINES - LIBR. BOOKS (Description not in drop-down menu)	Increase	\$ 4,000
66000	ST. PENAL FINES/LIBRARY Based on 2014 actual	Increase	\$ 8,200
66400	INTEREST REVENUE Based on 2014 actual	Increase	\$ 2,208



**Waterford Township
Proposed FY 2015 Budget**

27101 LIBRARY DONATIONS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
67408	CONTRIB-LIBR DONATIONS		-19,523	-28,000	-15,384	-28,000	0	0.0	%
Total	LIBRARY DONATIONS		-\$19,523	-\$28,000	-\$15,384	-\$28,000	\$0	0.00	%



LINE ITEM DETAIL

27101

Library Donations Fund

Revenue

67408

CONTRIB-LIBRARY FUND

Increase

\$ 10,000

Fundraising campaign for capital improvements



**Waterford Township
Proposed FY 2015 Budget**

27190 LIBRARY DONATIONS

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
73100		SUPPLIES-BOOKS,MAGS,ECT	12,692	35,115	10,956	35,115	0	0.0	%
86800		COMPUTER-LICENSING & CONSULT	0	0	0	2,000	2,000	2,000.0	%
97132		CAPITAL - OFFC EQUIP	0	10,500	0	10,500	0	0.0	%
97133		CAPITAL - COMPUTER EQUIP	0	1,000	0	9,800	8,800	880.0	%
97200		CAPITAL - LIBRARY BOOKS REF MT	3,997	2,500	0	2,500	0	0.0	%
Total	LIBRARY DONATIONS		\$16,689	\$49,115	\$10,956	\$59,915	\$10,800	21.99	%



LINE ITEM DETAIL

27190

Library Donations Fund

Expense

86800	COMPUTER-LICENSING & CONSULT Software licensing for mobile laptop lab	Increase	\$ 1,500
97132	CAP.-OFFICE FURNITURE Refurbishing Children's Room	Increase	\$ 9,500
97133	CAPITAL-COMPUTER EQUIPMENT Equipment for mobile laptop lab	Increase	\$ 8,800



Waterford Township Proposed FY 2015 Budget

27790 LIBRARY EXPENSES

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change	
					Actual As of 6/30/14				
70200		SALARIES	628,285	655,673	301,381	678,992	23,319	3.6	%
70300		WAGES-PT. TIME/TEMP.	248,963	294,080	121,760	248,905	-45,175	-15.4	%
70900		OVERTIME	23,758	26,137	11,671	30,158	4,021	15.4	%
71000		FICA	66,585	74,595	32,392	73,291	-1,304	-1.7	%
71100		HEALTH INSURANCE	110,790	138,393	64,716	148,042	9,649	7.0	%
71150		RETIREE HEALTH	51,338	75,480	21,153	60,814	-14,666	-19.4	%
71160		HEALTH INS-ADMIN FEE	116	0	0	1,950	1,950	1,950.0	%
71200		LIFE INSURANCE	2,929	3,336	1,380	3,201	-135	-4.0	%
71250		RETIREE LIFE INSURANCE	149	220	91	220	0	0.0	%
71300		DB - RETIREMENT	216,768	195,015	108,384	170,205	-24,810	-12.7	%
71350		RETIREE HLTH TRUST CONTRIB	1,300	3,600	3,600	26,650	23,050	640.3	%
71400		DENTAL INSURANCE	17,196	16,662	7,584	16,662	0	0.0	%
71450		RETIREE DENTAL INSURANCE	6,738	6,357	2,989	6,474	117	1.8	%
71550		RETIREE OPTICAL INSUR.	0	800	100	500	-300	-37.5	%
71600		WORKER'S COMP	3,506	4,500	2,640	40,000	35,500	788.9	%
71750		LONG TERM DISABILITY	1,989	1,574	854	1,574	0	0.0	%
71780		DEFINED CONTRIB - EMPLOYER	0	0	67	7,639	7,639	7,639.0	%
72700		SUPPLIES - OFFICE	12,445	23,750	7,863	11,750	-12,000	-50.5	%
72800		SUPPLIES - POSTAGE	282	318	96	318	0	0.0	%
73100		SUPPLIES-BOOKS,MAGS,ECT	71,687	69,288	21,552	86,610	17,322	25.0	%
76000		SUPPLIES-OPERATING	9,107	11,403	2,258	11,403	0	0.0	%
76200		SUPPLIES-COMPUTER	1,625	9,210	0	6,880	-2,330	-25.3	%
77400		SUPPLIES-GAS & OIL	475	500	245	500	0	0.0	%
78600		SUPPLIES-R&M-VEHICLE	159	300	0	300	0	0.0	%
80100		SERVICES-LAUNDRY	99	150	0	150	0	0.0	%
80200		SERVICES - W.O.L.F.	13,120	16,500	5,177	16,500	0	0.0	%
81300		PHYSICAL EXAMS	3,790	300	30	300	0	0.0	%
84100		SERVICES - LEGAL	2,930	500	60	500	0	0.0	%
84200		SERVICES - AUDITING	3,335	3,465	3,465	3,465	0	0.0	%
84500		SERVICES - OTHER PROF.	4,023	4,000	3,104	5,870	1,870	46.8	%
84800		SERVICES - ADMINISTRATION	50,000	50,000	50,000	50,000	0	0.0	%
85600		CONTINGENCY	8,417	32,600	4,935	25,000	-7,600	-23.3	%
86800		COMPUTER-LICENSING & CONSULT	8,910	12,500	1,891	12,500	0	0.0	%
88500		INSURANCE	18,136	19,988	17,201	19,730	-258	-1.3	%
89000		PUBLIC UTILITIES	48,248	55,225	20,294	51,000	-4,225	-7.7	%



**Waterford Township
Proposed FY 2015 Budget**

89400	PUB. UTIL.-TELEPHONE	1,815	2,148	827	1,900	-248	-11.5	%
92110	CONTR R&M-TELEPHONE	1,583	1,270	633	1,270	0	0.0	%
92130	CONTR R&M-VEHICLE	18	200	470	200	0	0.0	%
92140	CONTR R&M-COMPUTER	68,796	93,901	43,270	90,308	-3,593	-3.8	%
92170	CONTR R&M-OFFICE EQUIP	1,543	2,150	84	7,245	5,095	237.0	%
92190	CONTR R&M-BUILDING	50,563	51,555	9,219	47,000	-4,555	-8.8	%
95400	MISCELLANEOUS EXPENSE	10	500	0	500	0	0.0	%
95440	EXP FOR GRANTS	0	0	0	4,000	4,000	4,000.0	%
95460	BANK SERVICE CHARGES	-25	150	0	150	0	0.0	%
95500	MEMBERSHIPS & DUES	3,337	5,000	2,217	5,000	0	0.0	%
96100	CONFERENCES & TRAINING	150	3,500	358	3,500	0	0.0	%
96320	COMMUNITY PROMOTIONS	0	0	0	2,200	2,200	2,200.0	%
96500	TAX ROLL ADJUSTMENTS	36,122	39,905	5,026	19,768	-20,137	-50.5	%
97106	CAPITAL - BLDG IMPRV	0	0	0	150,000	150,000	150,000.0	%
97132	CAPITAL - OFFC EQUIP	0	1,000	315	1,000	0	0.0	%
97133	CAPITAL - COMPUTER EQUIPMENT	5,667	32,480	266	32,480	0	0.0	%
97136	CAPITAL - VEHICLES	22,041	25,000	0	0	-25,000	-100.0	%
97200	CAPITAL - LIBRARY BOOKS REF MT	72,229	82,800	32,783	103,500	20,700	25.0	%
97340	CAPITAL - CAPITAL LEASE	1,715	1,308	647	7,699	6,391	488.6	%
Total	LIBRARY EXPENSES	\$1,902,762	\$2,149,286	\$915,047	\$2,295,773	\$146,487	6.82	%



LINE ITEM DETAIL

27790

Library

Expense

70200	SALARIES Filling M&A position long-vacant	Increase	\$ 23,319
70300	WAGES-PT. TIME/TEMP New hires in 2014 not at 100% of base wages	Decrease	\$ 45,175
70900	OVERTIME More staff taking payout instead of comp time	Increase	\$ 4,021
71000	FICA Based on salaries, wages and OT noted above	Decrease	\$ 1,304
71100	HEALTH INSURANCE Based on Payroll/Benefits projections for 2015	Increase	\$ 9,649
71150	RETIREE HEALTH Based on Payroll/Benefits projections for 2015	Decrease	\$ 14,666
71160	HEALTH INS-ADMIN FEE Based on Payroll/Benefits projections for 2015	Increase	\$ 1,950
71200	LIFE INSURANCE Based on Payroll/Benefits projections for 2015	Decrease	\$ 135
71300	DB-RETIREMENT Based on Payroll/Benefits projections for 2015	Decrease	\$ 24,810
71350	RETIREE HLTH TRUST CONTRIB Based on Payroll/Benefits projections for 2015	Increase	\$ 23,050
71450	RETIREE DENTAL INSURANCE Based on Payroll/Benefits projections for 2015	Increase	\$ 117
71150	RETIREE OPTICAL INSUR. Based on Payroll/Benefits projections for 2015	Decrease	\$ 300
71600	WORKER'S COMP Based on Payroll/Benefits projections for 2015	Increase	\$ 35,500
71750	DEFINED CONTRIB -EMPLOYER Based on Payroll/Benefits projections for 2015	Increase	\$ 7,639
72700	SUPPLIES-OFFICE Implementation of new copier/printer service	Decrease	\$ 12,000



LINE ITEM DETAIL

27790

Library

Expense

73100	SUPPLIES-BOOKS, MAGS, ETC Adding copies of eContent - patron demand	Increase	\$ 17,322
76200	SUPPLIES-COMPUTER Based on 2014 actual	Decrease	\$ 2,330
84500	SERVICES-OTHER PROF. Based on 2014 actual	Increase	\$ 1,870
85600	CONTINGENCY Based on 2014 actual	Decrease	\$ 16,600
88500	INSURANCE Based on Budget Director's projections for 2015	Decrease	\$ 258
89000	PUBLIC UTILITIES Based on 2014 actual	Decrease	\$ 4,225
89400	PUB UTIL-TELEPHONE Based on 2014 actual	Decrease	\$ 248
92140	CONTR R&M-COMPUTER New service contracts with 3M	Increase	\$ 5,407
92170	CONTR R&M-OFFICE EQUIP Includes 3 new Ricoh machines	Increase	\$ 5,095
92190	CONTR R&M-BUILDING Based on 2014 actual	Decrease	\$ 4,555
95440	TAX ROLL ADJUSTMENTS EXP FOR GRANTS (not in drop down menu). Matching funds for grant app in progresss	Increase	\$ 4,000
96320	COMMUNITY PROMOTIONS Promotion of Library Donations fund	Increase	\$ 2,200
96500	TAX ROLL ADJUSTMENTS Based on Budget Director's projections for 2015	Decrease	\$ 14,291
97106	CAPITAL-BLDG IMPROVEMENTS Installation of backup generator	Increase	\$ 150,000
97136	CAPITAL-VEHICLES New fan purchased in 2014	Decrease	\$ 25,000



LINE ITEM DETAIL

27790

Library

Expense

97200	CAPITAL-LIBRARY BOOKS REF MT More materials to meet patron demand	Increase	\$ 20,700
97340	CAPITAL-CAPITAL LEASE New machines for copying/printing/scanning	Increase	\$ 6,391



**Waterford Township
Proposed FY 2015 Budget**

28000 PARKS & RECREATION FUND

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
67402		CONTRIB-GENERAL FUND	0	0	0	-300,000	-300,000	-300,000.0	%
Total		PARKS & RECREATION FUND	\$0	\$0	\$0	-\$300,000	-\$300,000	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

28001 PARKS & REC REVENUE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
40600	MILLAGE I		0	0	0	-942,505	-942,505	-942,505.0	%
58200	GRANTS - OTHER		0	0	0	-25,000	-25,000	-25,000.0	%
60140	FEES - YOUTH ENRICHMENT		0	0	0	-583,000	-583,000	-583,000.0	%
64100	SALES - ASSETS		0	0	0	-350	-350	-350.0	%
66400	INTEREST REVENUE		0	0	0	-100	-100	-100.0	%
66701	RENTALS - WRC		0	0	0	-70,000	-70,000	-70,000.0	%
67406	CONTRIB-PARKS & REC		0	0	0	-3,500	-3,500	-3,500.0	%
68500	CONCESSIONS - P/R		0	0	0	-3,500	-3,500	-3,500.0	%
69100	SENIORS EXTENDED TRAVEL		0	0	0	-21,000	-21,000	-21,000.0	%
Total	PARKS & REC REVENUE		\$0	\$0	\$0	-\$1,648,955	-\$1,648,955	0.00	%

* Please note that the Parks and Recreation Department is presented as a new fund (280) for Fiscal Year 2015. This is the reason why there is no 2014 to 2015 comparison shown. With the passage of the dedicated Parks and Recreation Millage in August of 2014 at .50 mills Parks and Recreation became a Special Revenue Fund separate from the General Fund.



LINE ITEM DETAIL

20801

Parks & Recreation

Revenue

40600	MILLAGE I New account based on millage passage	Increase	\$ 942,505
60140	FEES-ACTIVITY/PKS & REC Based on past performance	Decrease	\$ 42,000
64100	SALES-ASSETS New account from millage passage	Increase	\$ 350
66400	INTEREST REVENUE New account from millage passage	Increase	\$ 100
66701	RENTALS-PKS & REC. Based on anticipated sale of Andersonville Church	Decrease	\$ 10,000



**Waterford Township
Proposed FY 2015 Budget**

28090 PARKS & REC EXPENSES

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change	
					Actual As of 6/30/14				
70200		SALARIES	0	0	0	422,873	422,873	422,873.0	%
70300		WAGES-PT. TIME/TEMP.	0	0	0	162,600	162,600	162,600.0	%
70325		WAGES - PART TIME SEASONAL	0	0	0	89,000	89,000	89,000.0	%
70350		WAGES-PT TIME RECR PROG	0	0	0	96,000	96,000	96,000.0	%
70900		OVERTIME	0	0	0	18,000	18,000	18,000.0	%
71000		FICA	0	0	0	60,318	60,318	60,318.0	%
71100		HEALTH INSURANCE	0	0	0	62,009	62,009	62,009.0	%
71160		HEALTH INS-ADMIN FEE	0	0	0	585	585	585.0	%
71200		LIFE INSURANCE	0	0	0	1,576	1,576	1,576.0	%
71300		DB - RETIREMENT	0	0	0	130,220	130,220	130,220.0	%
71350		RETIREE HLTH TRUST CONTRIB	0	0	0	16,400	16,400	16,400.0	%
71400		DENTAL INSURANCE	0	0	0	9,295	9,295	9,295.0	%
71750		LONG TERM DISABILITY	0	0	0	802	802	802.0	%
71780		DEFINED CONTRIB - EMPLOYER	0	0	0	7,431	7,431	7,431.0	%
72700		SUPPLIES - OFFICE	0	0	0	3,000	3,000	3,000.0	%
72800		SUPPLIES - POSTAGE	0	0	0	2,000	2,000	2,000.0	%
73200		SUPPLIES-CONCESSIONS	0	0	0	500	500	500.0	%
77400		SUPPLIES-GAS & OIL	0	0	0	7,500	7,500	7,500.0	%
77700		SUPPLIES-UNIFORMS	0	0	0	600	600	600.0	%
78100		WAT.REC CENT SUPPLIES-R&M-BLDG	0	0	0	18,000	18,000	18,000.0	%
78200		SUPPLIES-R&M-EQUIPMENT	0	0	0	1,000	1,000	1,000.0	%
78300		HESS FARM SUPPLIES-R&M-GROUNDS	0	0	0	19,000	19,000	19,000.0	%
78600		SUPPLIES-R&M-VEHICLE	0	0	0	5,000	5,000	5,000.0	%
81300		PHYSICAL EXAMS	0	0	0	350	350	350.0	%
84100		SERVICES - LEGAL	0	0	0	650	650	650.0	%
84200		SERVICES - AUDITING	0	0	0	2,000	2,000	2,000.0	%
84500		SERVICES - OTHER PROF.	0	0	0	500	500	500.0	%
84800		SERVICES - ADMINISTRATION	0	0	0	34,000	34,000	34,000.0	%
85600		CONTINGENCY	0	0	0	5,000	5,000	5,000.0	%
86000		MILEAGE	0	0	0	1,500	1,500	1,500.0	%
86100		VEHICLE EXPENSE	0	0	0	5,000	5,000	5,000.0	%
88200		PRINTING & PUBLISHING	0	0	0	18,000	18,000	18,000.0	%
88500		INSURANCE	0	0	0	16,091	16,091	16,091.0	%
89000		WAT.REC CENTER -PUBLIC UTILITY	0	0	0	70,000	70,000	70,000.0	%
89400		PUB. UTIL.-TELEPHONE	0	0	0	7,500	7,500	7,500.0	%



**Waterford Township
Proposed FY 2015 Budget**

92130	CONTR R&M-VEHICLE	0	0	0	8,000	8,000	8,000.0	%
92140	CONTR R&M-COMPUTER	0	0	0	12,200	12,200	12,200.0	%
92170	CONTR R&M-OFFICE EQUIP	0	0	0	3,000	3,000	3,000.0	%
92190	WAT.REC CEN CONTR R&M-BUILDING	0	0	0	25,000	25,000	25,000.0	%
92220	HESS FARM- CONTR R&M-PARKS	0	0	0	90,000	90,000	90,000.0	%
95400	MISCELLANEOUS EXPENSE	0	0	0	1,750	1,750	1,750.0	%
95440	EXPENSES - DONATIONS & GRANTS	0	0	0	28,000	28,000	28,000.0	%
95460	BANK SERVICE CHARGES	0	0	0	150	150	150.0	%
95500	MEMBERSHIPS & DUES	0	0	0	3,000	3,000	3,000.0	%
95600	REC ACT - YOUTH ENRICHMENT	0	0	0	225,000	225,000	225,000.0	%
96100	CONFERENCES & TRAINING	0	0	0	2,000	2,000	2,000.0	%
96320	COMMUNITY PROMOTIONS	0	0	0	750	750	750.0	%
96500	TAX ROLL ADJUSTMENTS	0	0	0	100	100	100.0	%
97107	CAPITAL - FACIL & OTHER IMPR	0	0	0	135,000	135,000	135,000.0	%
97340	CAPITAL - CAPITAL LEASE	0	0	0	3,600	3,600	3,600.0	%
99901	CAPITAL PROJECT ALLOCATION	0	0	0	45,000	45,000	45,000.0	%
Total	PARKS & REC EXPENSES	\$0	\$0	\$0	\$1,876,850	\$1,876,850	0.00	%



LINE ITEM DETAIL

28090

Parks & Recreation

Expense

70200	SALARIES Director's position returns to full-time status	Increase	\$ 74,319
70300	WAGES-PT. TIME/TEMP PT Director eliminated minus increase in DPNC hours	Decrease	\$ 30,400
70325	WAGES-PART TIME SEASONAL DayCamp personnel moved from program wages, adding paint/maintenance summer crew	Increase	\$ 37,000
70350	WAGES-PT TIME RECR PROG Wages shifted to Program costs or seasonal employees (DayCamp)	Decrease	\$ 44,000
70900	OVERTIME Programs run in evenings and on weekends	Increase	\$ 4,000
71000	FICA Director's position returns to full-time status	Increase	\$ 3,054
71100	HEALTH INSURANCE Director's position returns to full-time status	Increase	\$ 152,450
71300	DB-RETIREMENT Change in Department personnel	Decrease	\$ 8,167
71350	RETIREE HLTH TRUST CONTRIB Change in Department personnel	Increase	\$ 16,400
71400	DENTAL INSURANCE Change in Department personnel	Decrease	\$ 323
71800	DEFINED CONTRIB -EMPLOYER Change in Department personnel	Increase	\$ 7,431
72700	SUPPLIES-OFFICE Based on last two years usage	Decrease	\$ 500
72800	SUPPLIES-POSTAGE Based on last two years usage	Decrease	\$ 750
77400	SUPPLIES-GAS & OIL Based on last two years usage	Decrease	\$ 4,500
78100	SUPPLIES-R&M-BLDG Increase in building usage	Increase	\$ 2,000



LINE ITEM DETAIL

28090

Parks & Recreation

Expense

78200	SUPPLIES-R&M-EQUIPMENT Equipment repair costs up	Increase	\$ 1,000
78300	SUPPLIES-R&M-GROUNDS Difference put into Contractual R&M	Increase	\$ 5,300
81300	PHYSICAL EXAMS New account - millage passage	Increase	\$ 350
84100	SERVICES-LEGAL New account - millage passage	Increase	\$ 650
84200	SERVICES-AUDITING New account - millage passage	Increase	\$ 2,000
84800	SERVICES-ADMINISTRATION New account - millage passage	Increase	\$ 34,000
85600	CONTINGENCY New account - millage passage	Increase	\$ 5,000
86000	MILEAGE New account - millage passage	Increase	\$ 1,500
86100	VEHICLE EXPENSE Savings for vehicle replacement	Increase	\$ 5,000
88200	PRINTING & PUBLISHING Based on past performance	Decrease	\$ 2,000
88500	INSURANCE New account - millage passage	Increase	\$ 16,091
89400	PUB UTIL-TELEPHONE Based on past performance	Decrease	\$ 500
92140	CONTR R&M-COMPUTER Includes new costs from millage passage	Increase	\$ 7,850
92170	CONTR R&M-OFFICE EQUIP Based on past performance	Decrease	\$ 1,000
92190	CONTR R&M-BUILDING Aging facilities need care	Increase	\$ 5,000



LINE ITEM DETAIL

28090

Parks & Recreation

Expense

92200	CONTR R&M-PARKS Aging facilities need attention plus anticipated increase in mowing costs	Increase	\$ 20,000
95440	EXPENSES FOR DONATIONS Added Hess Trust grant expenses	Increase	\$ 26,500
95460	BANK SERVICE CHARGES New account from millage passage	Increase	\$ 150
95500	MEMBERSHIPS & DUES Based on affiliates price increases	Increase	\$ 800
95600	RECREATION ACTIVITIES Transfer from Rec wages, increased costs	Increase	\$ 48,000
96100	CONFERENCES & TRAINING Increase training opportunities for staff	Increase	\$ 800
96320	COMMUNITY PROMOTIONS New account from millage passage	Increase	\$ 750
96500	TAX ROLL ADJUSTMENTS New account from millage passage	Increase	\$ 100
97107	CAPITAL-FACIL & OTHER IMPR Catch up on needed facility upgrades	Increase	\$ 135,000
97340	CAPITAL-CAPITAL LEASE Based on past performance	Decrease	\$ 1,550
99901	CAPITAL PROJECT ALLOCATION Future planning - New account from millage passage	Increase	\$ 45,000

Charter Township of Waterford Police and Fire Debt Fund FY 2015

January 1, 2015 – December 31, 2015

Submitted by: Gary Wall, Township Supervisor



Charter Township of Waterford FY 2015 Budget

Police and Fire Debt Fund

Description

The Police and Fire Debt Funds were established in 1998 for the purpose of constructing the new Police and Fire Headquarters Building Improvements.

Waterford Voters approved \$15 million in bonds to pay for the construction of the Police Station and Central Fire Station in 1998. An original Debt millage of 0.5 mills was assessed to cover the bond payments. Due to property values increasing in the late 1990's and early 2000's the debt millage was reduced to 0.4 mills. The recent decline in property values required the township to restore the original millage rate of 0.5 mills in 2009. The Debt Millage rate had to be increased by .19 mills for 2014 and 2015 due to the falling property values. This change was needed to cover the principal and interest payment for 2014 and 2015. The winter-17 tax bill will be the last time this millage will be levied because the debt obligation will be retired in operational year 2018.

In 2009 in order to take advantage of favorable financing the Township refinanced this debt obligation in order to save on interest expense over the long run. The 2009 Refunding Bonds reduced the Township's and taxpayers interest expense approximately \$887,303 and will occur through lower debt payments over the ensuing life of the debt obligation.



**Waterford Township
Proposed FY 2015 Budget**

30601 P/F DEBT REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
40600	MILLAGE I		-962,560	-1,301,717	-1,316,837	-1,300,656	1,061	-0.1	%
60210	FEES - EXEMPT HOUSING		-1,602	-1,600	-2,264	-1,600	0	0.0	%
66400	INTEREST REVENUE		-27	-225	-12	-298	-73	32.4	%
67402	TRANSFER-GENERAL FUND		-30,000	30,000	30,000	0	-30,000	-100.0	%
Total	P/F DEBT REVENUES		-\$994,188	-\$1,273,542	-\$1,289,112	-\$1,302,554	-\$29,012	2.28	%



LINE ITEM DETAIL

30601

Police and Fire Debt Fund

Revenue

67402

CONTRIB-GENERAL FUND

Decrease

\$ 30,000

General Fund repaid in 2014



**Waterford Township
Proposed FY 2015 Budget**

30690 P&F BOND DEBT 1998/1999

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
96500		TAX ROLL ADJUSTMENTS	19,795	14,198	3,207	7,033	-7,165	-50.5	%
99015		Principal - P&F Bonds	965,000	1,040,000	1,040,000	1,125,000	85,000	8.2	%
99221		Interest - P&F Bonds	193,726	170,910	91,435	142,075	-28,835	-16.9	%
99300		AGENT FEES	500	500	0	500	0	0.0	%
Total	P&F BOND DEBT 1998/1999		\$1,179,021	\$1,225,608	\$1,134,642	\$1,274,608	\$49,000	4.00	%



LINE ITEM DETAIL

30690

Police and Fire Debt Fund

Enter Revenue or Expense

96500	TAX ROLL ADJUSTMENTS Based on tax adjustment projections	Decrease	\$ 7,033
99015	PRINCIPLE-P&F BONDS Based on debt repayment schedule	Increase	\$ 85,000



**Waterford Township
Proposed FY 2015 Budget**

31601 UNEMPLOYMENT INS SVC - REVENUE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
67410	CONTRIB-OTHER		-157,159	0	-117,920	-80,284	-80,284	-80,284.0	%
Total	UNEMPLOYMENT INS SVC - REVENUE		-\$157,159	\$0	-\$117,920	-\$80,284	-\$80,284	0.00	%



**Waterford Township
Proposed FY 2015 Budget**

31630 UNEMPLOYMENT INS SVC- EXPENSE

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	%	Change
			Actual	Rev. Budget	Actual				
71900		UNEMPLOYMENT COMP INSUR	0	0	0	428,608	428,608	428,608.0	%
Total		UNEMPLOYMENT INS SVC- EXPENSE	\$0	\$0	\$0	\$428,608	\$428,608	0.00	%

Charter Township of Waterford Enterprise Funds FY 2015

January 1, 2015 – December 31, 2015

Submitted by: Gary Wall, Township Supervisor



**Motor Pool Fund
Water and Sewer Fund**

Charter Township of Waterford FY 2015 Budget

Enterprise Funds

Description

The Enterprise Funds section contains budgetary information for funds that are self-sustaining through the use of service charges on those who receive the benefit. This designation allows the Township to match revenues and expenses in the manner used by business enterprises. The Township maintains two enterprise funds:

Motor Pool Fund
Water & Sewer Fund



**Waterford Township
Proposed FY 2015 Budget**

36001 MOTOR POOL FUND

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				2015 Budget
64100	SALES - ASSETS		-3,698	-7,500	0	-4,500	3,000	-40.0	%
66400	INTEREST REVENUE - Pooled		-1,088	-625	-2,258	-828	-203	32.5	%
68700	REVENUE - VEHICLE USE		-207,317	-173,231	-173,231	-164,500	8,731	-5.0	%
Total	MOTOR POOL FUND		-\$212,104	-\$181,356	-\$175,489	-\$169,828	\$11,528	-6.36	%



LINE ITEM DETAIL

30601

Motor Pool Fund

Revenue

68700

REVENUE-OTHER

Decrease

\$ 8,731

Based on payment schedule



**Waterford Township
Proposed FY 2015 Budget**

36090 MOTOR POOL FUND

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
78600		SUPPLIES-VEHICLE PARTS	-8,217	0	0	0	0	0.0	%
96800		DEPRECIATION EXPENSE	278,259	0	0	0	0	0.0	%
96840		LOSS ON DISPOSAL OF ASSETS	13,466	0	0	0	0	0.0	%
97136		CAPITAL - VEHICLES	0	0	0	164,500	164,500	164,500.0	%
99200		INTR EXP-MOTOR POOL FUND	464	0	0	0	0	0.0	%
Total		MOTOR POOL FUND	\$283,971	\$0	\$0	\$164,500	\$164,500	0.00	%



LINE ITEM DETAIL

36090

Motor Pool Fund

Expense

97136

CAPITAL-VEHICLES

Increase

\$ 164,500



**Waterford Township
Proposed FY 2015 Budget**

59001 WATER REVENUES

Object	Project	Item Description	FY 2013 Actual	FY 2014 Rev. Budget	FY 2014	Proposed 2015 Budget	Dollar Change	% Change	
					Actual As of 6/30/14				
64500	SALES - WATER/METERED		-4,240,544	-5,400,000	-1,539,834	-5,400,000	0	0.0	%
64800	SALES - MATERIALS/SERVICE		-141,154	-145,000	-140,125	-150,000	-5,000	3.4	%
65006	CHARGE - WATER TAP		-70,810	-50,000	-26,260	-55,000	-5,000	10.0	%
65007	CHARGE - WATER METER		-31,170	-30,000	-13,070	-30,000	0	0.0	%
65010	CHARGE - CAP EQUALIZATION		-65,504	-60,000	-14,893	-55,000	5,000	-8.3	%
66403	INTR. REV.-ASSMTS.		-7,119	-20,000	-10,359	-20,000	0	0.0	%
66702	RENTALS - HYDRANT		-2,153	-2,000	-900	-1,800	200	-10.0	%
69400	REVENUE - OTHER		-7,108	-1,000	-19,677	-2,500	-1,500	150.0	%
Total	WATER REVENUES		-\$4,565,563	-\$5,708,000	-\$1,765,118	-\$5,714,300	-\$6,300	0.11	%



**Waterford Township
Proposed FY 2015 Budget**

59002 SEWER REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14	2015 Budget	Change		
46900	PERMITS - SEWER CONN.		270	-1,000	-375	-500	500	-50.0	%
65011	CHARGE - NEW CONNECTION		-42,911	-40,000	-18,925	-45,000	-5,000	12.5	%
65012	CHARGE - SEWER USAGE		-14,273,975	-14,950,000	-6,390,862	-15,250,000	-300,000	2.0	%
66403	INTR. REV.-ASSMTS.		-47,969	-75,000	-37,243	-60,000	15,000	-20.0	%
69400	REVENUE - OTHER		-15	-500	-5	-100	400	-80.0	%
96891	CAP CONTRIB-FED GOV'T		-427,362	0	0	0	0	0.0	%
Total	SEWER REVENUES		-\$14,791,961	-\$15,066,500	-\$6,447,410	-\$15,355,600	-\$289,100	1.92	%



LINE ITEM DETAIL

59002

Water & Sewer Fund

Revenue

65012	CHARGE-SEWER USAGE Based on annual DWSD pass through cost increase including OMID bonds	Increase	\$ 300,000
66403	INTR. REV.-ASSMTS. based on trend	Decrease	\$ 15,000



**Waterford Township
Proposed FY 2015 Budget**

59003 WATER/SEWER REVENUES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
53300	FEDERAL GRANT - W&S		-4,439,496	0	0	0	0	0.0	%
55015	PROCEEDS TO 599 PROJECTS FUND		6,857,366	0	2,090,909	0	0	0.0	%
56700	STATE GRANT - WATER & SEWER		-8,777	-10,000	0	-20,000	-10,000	100.0	%
56900	LOCAL GRANT - DPW		-28,199	0	-3,837	0	0	0.0	%
64100	SALES - ASSETS		-3,529	-1,000	-4,615	-1,000	0	0.0	%
66100	PENALTIES		-227,654	-200,000	-123,884	-200,000	0	0.0	%
66400	INTEREST REVENUE		-160,996	-50,000	-66,027	-86,102	-36,102	72.2	%
68920	CELL TOWER LEASE		-132,592	-130,000	-53,314	-130,000	0	0.0	%
69400	REVENUE - OTHER		-123,928	-120,000	-108,555	-120,000	0	0.0	%
69403	UNREALIZED GAIN/LOSS ON INVEST		105,289	0	2,746	0	0	0.0	%
69500	CASH OVER/SHORT		-145	0	0	0	0	0.0	%
96830	GAIN ON DISPOSAL OF ASSETS		-8,775	0	0	0	0	0.0	%
Total	WATER/SEWER REVENUES		\$1,828,563	-\$511,000	\$1,733,423	-\$557,102	-\$46,102	9.02	%



LINE ITEM DETAIL

59003

Water & Sewer Fund

Revenue

56700	STATE GRANT WHPP Grant	Increase	\$ 10,000
66400	INTEREST REVENUE Based on Fund balance at 2.5%	Increase	\$ 36,000



**Waterford Township
Proposed FY 2015 Budget**

59041 PUMPING & TREATMENT

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
70200	SALARIES		193,972	187,126	95,031	187,126	0	0.0	%
70900	OVERTIME		13,469	13,000	6,009	13,000	0	0.0	%
71000	FICA		15,635	15,310	7,641	15,310	0	0.0	%
77100	SUPPLIES-W/S SYSTEM		154,481	193,000	72,991	193,000	0	0.0	%
87900	WATER SAMPLING		16,730	20,000	3,732	15,000	-5,000	-25.0	%
89000	PUBLIC UTILITIES		589,992	610,000	228,260	610,000	0	0.0	%
92180	CONTR R&M-SYSTEM		15,040	107,000	3,063	107,000	0	0.0	%
92230	CONTR R&M-WELL		314	67,789	0	120,000	52,211	77.0	%
95400	MISCELLANEOUS EXPENSE		1,041	1,000	43	1,000	0	0.0	%
Total	PUMPING & TREATMENT		\$1,000,675	\$1,214,225	\$416,771	\$1,261,436	\$47,211	3.89	%



**Waterford Township
Proposed FY 2015 Budget**

59042 WATER DISTRIBUTION

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		
			Actual	Rev. Budget	Actual As of 6/30/14	2015 Budget	Change	% Change	
70200	SALARIES		292,618	288,102	154,734	282,700	-5,402	-1.9	%
70900	OVERTIME		53,782	77,000	59,107	50,000	-27,000	-35.1	%
71000	FICA		26,077	27,931	16,174	25,452	-2,479	-8.9	%
71780	DEFINED CONTRIB 1 - EMPLOYER		3,985	0	3,472	0	0	0.0	%
77000	SUPPLIES-TAP MATERIALS		3,254	40,000	28,363	41,000	1,000	2.5	%
77100	SUPPLIES-W/S SYSTEM		13,366	66,000	26,627	42,000	-24,000	-36.4	%
95400	MISCELLANEOUS EXPENSE		870	1,000	0	1,000	0	0.0	%
Total	WATER DISTRIBUTION		\$393,953	\$500,033	\$288,478	\$442,152	-\$57,881	-11.58	%



LINE ITEM DETAIL

59042

Water & Sewer Fund

Expense

70900	OVERTIME based on trending	Increase	\$ 20,000
77000	SUPPLIES-TAP MATERIALS based on trending	Increase	\$ 11,000



**Waterford Township
Proposed FY 2015 Budget**

59043 WATER SERVICES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		
			Actual	Rev. Budget	Actual As of 6/30/14	2015 Budget	Change	% Change	
70200	SALARIES		216,021	233,350	112,156	233,350	0	0.0	%
70900	OVERTIME		5,539	12,500	6,757	10,000	-2,500	-20.0	%
71000	FICA		16,761	18,808	9,079	18,808	0	0.0	%
76000	SUPPLIES-OPERATING		6,707	8,000	1,576	8,000	0	0.0	%
76900	SUPPLIES-METER MATERIALS		340	106,617	43,274	126,500	19,883	18.6	%
95400	MISCELLANEOUS EXPENSE		35	500	75	500	0	0.0	%
Total	WATER SERVICES		\$245,402	\$379,775	\$172,917	\$397,158	\$17,383	4.58	%



**Waterford Township
Proposed FY 2015 Budget**

59044 WATER/SEWER GEN. ADMIN.

Object	Project	Item Description	FY 2014			Proposed 2015 Budget	Dollar Change	% Change	
			FY 2013 Actual	FY 2014 Rev. Budget	FY 2014 Actual As of 6/30/14				
70200	SALARIES		826,754	754,383	418,944	748,600	-5,783	-0.8	%
70300	WAGES-PT. TIME/TEMP.		16,946	23,000	10,002	23,000	0	0.0	%
70900	OVERTIME		231	2,500	324	1,000	-1,500	-60.0	%
71000	FICA		62,179	59,661	32,369	59,104	-557	-0.9	%
71100	HEALTH INSURANCE		441,688	459,821	238,543	460,000	179	0.0	%
71150	RETIREE HEALTH		369,148	453,662	190,812	372,037	-81,625	-18.0	%
71160	HEALTH INS-ADMIN FEE		1,296	0	0	0	0	0.0	%
71165	RETIREE HLTH-ADMIN FEE		61	0	0	0	0	0.0	%
71200	LIFE INSURANCE		8,947	11,110	4,556	11,110	0	0.0	%
71250	RETIREE LIFE INSURANCE		141	162	76	162	0	0.0	%
71300	DB - RETIREMENT		581,310	522,974	290,655	475,515	-47,459	-9.1	%
71350	RETIREE HLTH TRUST CONTRIB		4,200	12,900	12,900	85,070	72,170	559.5	%
71400	DENTAL INSURANCE		56,182	51,910	25,581	58,000	6,090	11.7	%
71450	RETIREE DENTAL INSURANCE		19,801	18,000	9,215	21,000	3,000	16.7	%
71550	RETIREE OPTICAL INSUR.		300	1,000	100	1,000	0	0.0	%
71600	WORKER'S COMP		44,496	25,000	45,341	25,000	0	0.0	%
71750	LONG TERM DISABILITY		6,041	5,200	2,961	5,200	0	0.0	%
71780	DEFINED CONTRIB - EMPLOYER		19,620	17,000	13,246	31,000	14,000	82.4	%
71850	OPEB - RETIREE HEALTH CARE		837,791	0	418,896	0	0	0.0	%
72000	TUITION REIMBURSEMENT		3,478	8,000	2,418	4,000	-4,000	-50.0	%
72700	SUPPLIES - OFFICE		6,592	8,000	4,062	8,000	0	0.0	%
72800	SUPPLIES - POSTAGE		39,258	36,000	9,954	36,000	0	0.0	%
76200	SUPPLIES-COMPUTER		2,505	4,000	1,701	4,000	0	0.0	%
76400	SUPPLIES-TOOLS		63	1,000	823	500	-500	-50.0	%
77400	SUPPLIES-GAS & OIL		68,962	60,000	39,481	65,000	5,000	8.3	%
77700	SUPPLIES-UNIFORMS		13,023	15,000	5,519	15,000	0	0.0	%
78100	SUPPLIES-R&M-BLDG		3,018	10,000	2,105	10,000	0	0.0	%
78200	SUPPLIES-R&M-EQUIPMENT		38,497	50,000	7,513	50,000	0	0.0	%
78600	SUPPLIES-R&M-VEHICLE		37,367	20,000	17,147	25,000	5,000	25.0	%
81300	PHYSICAL EXAMS		1,380	4,000	2,100	2,000	-2,000	-50.0	%
84100	SERVICES - LEGAL		530	5,000	0	4,000	-1,000	-20.0	%
84200	SERVICES - AUDITING		28,500	29,400	29,400	29,400	0	0.0	%
84500	SERVICES - OTHER PROF.		149,027	199,000	40,252	173,000	-26,000	-13.1	%
84800	SERVICES - ADMINISTRATION		1,043,597	1,043,557	1,043,557	1,043,557	0	0.0	%
86100	VEHICLE EXPENSE		8,461	34,000	32,953	76,000	42,000	123.5	%



**Waterford Township
Proposed FY 2015 Budget**

86800	COMPUTER-LICENSING & CONSULT	4,059	75,600	28,527	117,370	41,770	55.3	%
88500	INSURANCE	273,310	319,807	275,212	315,675	-4,132	-1.3	%
89000	PUBLIC UTILITIES	102,436	100,000	55,391	100,000	0	0.0	%
89400	PUB. UTIL.-TELEPHONE	33,995	33,000	20,470	37,000	4,000	12.1	%
92110	CONTR R&M-TELEPHONE	3,552	3,000	1,021	2,500	-500	-16.7	%
92120	CONTR. R&M-RADIO	0	500	0	500	0	0.0	%
92130	CONTR R&M-VEHICLE	43,073	45,000	15,500	45,000	0	0.0	%
92140	CONTR R&M-COMPUTER	177,887	179,200	128,901	182,845	3,645	2.0	%
92170	CONTR R&M-OFFICE EQUIP	1,589	2,000	645	2,000	0	0.0	%
92190	CONTR R&M-BUILDING	15,078	25,000	5,903	25,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE	168	500	200	500	0	0.0	%
95450	REFUNDS & REBATES	0	1,000	0	500	-500	-50.0	%
95460	BANK SERVICE CHARGES	25,505	26,000	18,423	26,000	0	0.0	%
96000	TRAVEL & MEALS	7,684	7,500	3,113	8,000	500	6.7	%
96100	CONFERENCES & TRAINING	19,052	20,000	14,785	25,000	5,000	25.0	%
96500	TAX ROLL ADJUSTMENTS	0	1,000	0	4,019	3,019	301.9	%
96550	BAD DEBT - UNCOLLECTIBLE	12,964	5,000	0	10,000	5,000	100.0	%
96800	DEPRECIATION EXPENSE	3,682,610	0	-17,373	0	0	0.0	%
97106	CAPITAL - BLDG IMPROVEMENTS	0	10,000	0	5,000	-5,000	-50.0	%
97125	CAPITAL - PERSONAL PROPERTY	0	4,075	0	500	-3,575	-87.7	%
97133	CAPITAL - COMPUTER EQUIPMENT	1,594	79,950	14,690	31,750	-48,200	-60.3	%
97340	CAPITAL - CAPITAL LEASE	3,866	5,000	2,439	5,000	0	0.0	%
Total	WATER/SEWER GEN. ADMIN.	\$9,149,811	\$4,888,372	\$3,521,353	\$4,866,414	-\$21,958	-0.45	%



LINE ITEM DETAIL

59044

Water & Sewer Fund

Expense

71150	RETIREE HEALTH based on trending	Decrease	\$ 81,600
71300	PENSION PAYMENTS based on trending	Decrease	\$ 47,600
		+	
71350	RETIREE HEALTH based on trending	Increase	\$ 80,900
		+	
71780	DEFINED CONTRIB -EMPLOYER Payroll input	Increase	\$ 14,000
84500	SERVICES-OTHER PROF. based on projected needs	Decrease	\$ 26,000
86100	VEHICLE EXPENSE based on projected needs	Increase	\$ 68,000
86800	COMPUTER-LICENSING & CONSULT based on projected needs	Increase	\$ 41,800
97133	CAPITAL-COMPUTER EQUIPMENT based on projected needs	Decrease	\$ 49,200



**Waterford Township
Proposed FY 2015 Budget**

59045 WATER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				2015 Budget
97000	CAPITAL - INFRASTRUCTURE		2,232	140,000	825	65,126	-74,874	-53.5	%
97010	CAPITAL - INFRA/PRESERVATION		68,608	235,000	17,561	327,000	92,000	39.1	%
97125	CAPITAL - PERSONAL PROPERTY		2,779	7,500	0	0	-7,500	-100.0	%
97132	CAPITAL - OFFC EQUIP		0	4,000	0	1,000	-3,000	-75.0	%
99203	BONDS INTR EXP - SEWER		39,662	0	0	0	0	0.0	%
Total	WATER CAPITAL IMPROVEMENT		\$113,280	\$386,500	\$18,386	\$393,126	\$6,626	1.71	%



LINE ITEM DETAIL

59045

Water & Sewer Fund

Expense

97000	CAPTIAL-INFRASTRUCTURE based on projected needs	Decrease	\$ 74,900
97010	CAPTIAL-INFRA/PRESERVATION	Increase	\$ 92,000



**Waterford Township
Proposed FY 2015 Budget**

59046 WATER DEBT									
Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				2015 Budget
99212	INTR EXP-DWRF	2007	152,656	144,265	74,256	135,656	-8,609	-6.0	%
99213	INTR EXP- DWRF	2013	0	228,300	13,050	83,391	-144,909	-63.5	%
Total	WATER DEBT		\$152,656	\$372,565	\$87,306	\$219,047	-\$153,518	-41.21	%



LINE ITEM DETAIL

59046

Water & Sewer Fund

Expense

99213

INTEREST EXPENSE
based on bond debt schedule

Decrease

\$ 144,900



**Waterford Township
Proposed FY 2015 Budget**

59048 WATER ELECTRICAL

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		
			Actual	Rev. Budget	Actual	2015 Budget	Change	% Change	
70200	SALARIES		120,584	124,786	60,278	124,800	14	0.0	%
70900	OVERTIME		4,726	5,000	3,918	5,000	0	0.0	%
71000	FICA		9,161	9,930	4,722	9,930	0	0.0	%
76000	SUPPLIES-OPERATING		2,013	8,000	19	8,000	0	0.0	%
95400	MISCELLANEOUS EXPENSE		340	1,000	281	1,000	0	0.0	%
Total	WATER ELECTRICAL		\$136,824	\$148,716	\$69,218	\$148,730	\$14	0.01	%



**Waterford Township
Proposed FY 2015 Budget**

59054 SEWER O & M

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed 2015 Budget	Dollar Change	% Change	
			Actual	Rev. Budget	Actual As of 6/30/14				
70200	SALARIES		211,230	238,243	99,999	238,243	0	0.0	%
70900	OVERTIME		22,461	25,000	14,157	25,000	0	0.0	%
71000	FICA		17,682	20,138	8,677	20,138	0	0.0	%
76100	SUPPLIES-OPER. LATERALS		4,211	15,000	3,805	10,000	-5,000	-33.3	%
76300	SUPPLIES-OPER. PUMP STAT.		1,885	26,500	9,044	22,000	-4,500	-17.0	%
81000	SERVICE-SEWER TREATMENT		7,989,332	9,675,000	4,066,534	9,975,000	300,000	3.1	%
89000	PUBLIC UTILITIES		85,508	85,000	38,396	85,000	0	0.0	%
91000	SEWER MITIGATION		0	10,000	0	10,000	0	0.0	%
92200	CONTR R&M-OPER EQUIP		15,197	70,000	5,712	101,500	31,500	45.0	%
95400	MISCELLANEOUS EXPENSE		148	1,500	1,011	500	-1,000	-66.7	%
Total	SEWER O & M		\$8,347,654	\$10,166,381	\$4,247,333	\$10,487,381	\$321,000	3.16	%



LINE ITEM DETAIL

59054

Water & Sewer Fund

Expense

81000

SERVICE-SEWER TREATMENT
based on DWSD/WRC rate increase

Increase

\$ 300,000



**Waterford Township
Proposed FY 2015 Budget**

59055 SEWER CAPITAL IMPROVEMENT

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				2015 Budget
97000	CAPITAL - INFRASTRUCTURE		966	65,000	2,388	65,000	0	0.0	%
97010	CAPITAL - INFRA/PRESERVATION		0	361,000	43,982	321,000	-40,000	-11.1	%
97125	CAPITAL - PERSONAL PROPERTY		2,779	16,000	0	15,000	-1,000	-6.3	%
Total	SEWER CAPITAL IMPROVEMENT		\$3,745	\$442,000	\$46,369	\$401,000	-\$41,000	-9.28	%



LINE ITEM DETAIL

59055

Water & Sewer Fund

Expense

97010

CAPTIAL-INFRA/PRESERVATION
based on projected needs

Decrease

\$ 40,000



**Waterford Township
Proposed FY 2015 Budget**

59056 SEWER DEBT

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				As of 6/30/14
99204	INTR EXP-SRF 2013		0	83,400	2,020	31,322	-52,078	-62.4	%
99205	INTR EXP-OMI 2013		0	184,140	11,586	184,140	0	0.0	%
99206	INTR EXP-SEWER		76,787	79,015	40,463	75,372	-3,643	-4.6	%
99207	INTR EXP-SEWER		42,216	41,480	20,938	40,503	-977	-2.4	%
99208	INTR EXP-2011A OMI BOND		-1	105,485	34,659	101,350	-4,135	-3.9	%
99211	INTR EXP-SRF 2007		44,239	41,560	20,779	38,876	-2,684	-6.5	%
99300	AGENT FEES		934	250	20	250	0	0.0	%
Total	SEWER DEBT		\$164,174	\$535,330	\$130,465	\$471,813	-\$63,517	-11.87	%



LINE ITEM DETAIL

59056

Water & Sewer Fund

Expense

99204

INTR EXP-SEWER
based on debt schedule

Decrease

\$ 52,000



**Waterford Township
Proposed FY 2015 Budget**

59057 HARDSHIP

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				
95050	HARDSHIP	CONNECTION PYMTS	0	3,000	0	1,000	-2,000	-66.7	%
Total	HARDSHIP		\$0	\$3,000	\$0	\$1,000	-\$2,000	-66.67	%



**Waterford Township
Proposed FY 2015 Budget**

59058 ENGINEERING SERVICES

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar		
			Actual	Rev. Budget	Actual As of 6/30/14	2015 Budget	Change	% Change	
70200	SALARIES		277,961	398,373	141,031	401,234	2,861	0.7	%
70900	OVERTIME		2,960	4,000	1,588	4,000	0	0.0	%
71000	FICA		21,109	30,782	10,733	31,000	218	0.7	%
71780	DEFINED CONTRIB - EMPLOYER		376	10,950	38	10,950	0	0.0	%
77115	SUPPLIES-UTILITY COORD.		0	0	0	6,100	6,100	6,100.0	%
77120	SUPPLIES-INFLOW/INFILTRATION		1,923	5,000	1,380	2,000	-3,000	-60.0	%
95400	MISCELLANEOUS EXPENSE		824	1,000	350	1,000	0	0.0	%
Total	ENGINEERING SERVICES		\$305,153	\$450,105	\$155,121	\$456,284	\$6,179	1.37	%



**Waterford Township
Proposed FY 2015 Budget**

59061 BOND DEBT SERVICE - GENERAL

Object	Project	Item Description	FY 2013	FY 2014	FY 2014	Proposed	Dollar	% Change	
			Actual	Rev. Budget	Actual				2015 Budget
99203	BONDS INTR EXP - W&S 11/2003		0	81,000	0	81,000	0	0.0	%
99212	INTR EXP-W&S 5/12		84,866	80,685	40,340	76,416	-4,269	-5.3	%
99300	AGENT FEES		78	80	0	78	-2	-2.5	%
Total	BOND DEBT SERVICE - GENERAL		\$84,944	\$161,765	\$40,340	\$157,494	-\$4,271	-2.64	%